

July 23, 2026

UUSS Treasurer's Report for the month of June 2026

June was the final month of the 2025-2026 fiscal year, and UUSS ended the fiscal year with a surplus of \$50,850. Hooray!

A. FISCAL YEAR NET INCOME

Our FY 2025-2026 revenue was \$946,828, 8% over budget. Expenses were \$895,977, 2% more than budgeted. In other words our revenues were \$66,085 better than expected and our expenses were \$14,773 more than expected.

Income

- Pledge income exceeded budget by \$12,261 (2%)
- Plate donations ended the year \$27,625 (37%) greater than budgeted
- Building rentals exceeded the budget by \$8,969 (22%)
- Fundraising income, which includes the auction, exceeded the budget by \$6,832 (16%)
- Program income exceeded the budget by \$8,770 (44%)

No anomalies noted.

Expenses

- Compensation and Benefits ended the year only \$2,885 (0.5%) over budget
- General and Administrative Expenses were \$9,379 (20%) over budget
- All other categories were at or less than the amount budgeted

No anomalies noted.

B. June Highlights

June revenue was 4% over budget and expenses were 8% over budget. This resulted in a month-end net loss of \$7,039, compared to the \$4,312 loss in the budget.

- June pledge revenue exceeded the budget by \$2,811 (6%). This was the main reason monthly revenues for June exceeded the budget.
- Plate income continued up in June, with all other revenue in line with the budget.
- Expenses for June 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 62%.

D. Balance Sheet (Total Assets: \$2,568,513)

1. Operating Fund (Fund 01): August 31 balance \$322,643

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): August 31 balance \$491,780

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): August 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.

4. Property and Equipment (Fund 04): August 31 balance \$1,252,376

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 (\$21,484). The Capital Outlay fund is used to hold funds specifically designated for use in capital projects at UUSS.

E. Notes

1. I propose that the Board vote to move the \$50,850 FY 2025-2026 surplus to the Heritage Fund, to be available for upcoming projects.

Unitarian Universalist Society of Sacramento

Profit & Loss Budget Performance

June 2026

	Jun 26	Budget	\$ Over Budget	% of Budget	Jul '25 - Jun 26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4100 · PLEDGE INCOME	52,356	49,545	2,811	105.7%	677,261	665,000	12,261	102%	665,000
4110 · PLATE OFFERINGS	7,149	6,250	899	114.4%	102,625	75,000	27,625	137%	75,000
4120 · OTHER CONTRIBUTIONS	749	1,250	(501)	59.9%	16,442	15,000	1,442	110%	15,000
4130 · PROPERTY USE REVENUE	2,849	3,333	(485)	85.5%	48,969	40,000	8,969	122%	40,000
4140 · FUNDRAISING REVENUE	-	83	(83)	0.0%	49,835	43,000	6,835	116%	43,000
4200 · PROGRAM REVENUE	2,101	1,138	963	184.6%	28,655	19,885	8,770	144%	19,885
4400 · INVESTMENT INCOME	1,076	1,905	(829)	56.5%	23,040	22,858	182	101%	22,858
Total Income	66,280	63,505	2,775	104.4%	946,828	880,743	66,085	108%	880,743
Gross Profit	66,280	63,505	2,775	104.4%	946,828	880,743	66,085	108%	880,743
Expense									
5050 · STAFF COMPENSATION & BENEFITS	43,421	47,381	(3,959)	91.6%	616,463	613,578	2,885	100%	613,578
5070 · GENERAL & ADMIN EXPENSES	9,753	3,825	5,928	255.0%	56,004	46,625	9,379	120%	46,625
5090 · UTILITES	2,408	3,301	(893)	73.0%	39,286	39,606	(320)	99%	39,606
5100 · BUILDING MAINTENANCE	3,156	1,583	1,573	199.3%	19,928	19,000	928	105%	19,000
5120 · GROUNDS	907	708	198	128.0%	8,177	8,500	(323)	96%	8,500
5130 · TAXES	-	-	-	0.0%	11,876	13,140	(1,264)	90%	13,140
5140 · SECURITY	15	179	(164)	8.4%	2,080	2,150	(70)	97%	2,150
5150 · FUNDRAISING EXPENSES	-	-	-	0.0%	1,685	5,000	(3,315)	34%	5,000
5200 · PROGRAM EXPENSES	4,200	2,146	2,054	195.7%	25,357	33,480	(8,123)	76%	33,480
5250 · UUA FAIR SHARE PROGRAM DUES	3,479	3,479	-	100.0%	41,745	41,745	-	100%	41,745
5260 · COMMUNITY CONTRIBUTIONS	3,891	3,125	766	124.5%	52,497	37,500	14,997	140%	37,500
5270 · CAPITAL OUTLAY/RESERVE	1,440	1,440	-	100.0%	17,280	17,280	-	100%	17,280
5280 · LOANS	650	650	-	100.0%	2,600	2,600	-	100%	2,600
5290 · SABBATICAL RESERVES	-	-	-	0.0%	1,000	1,000	-	100%	1,000
Total Expense	73,319	67,817	5,502	108.1%	895,977	881,204	14,773	102%	881,204
Net Ordinary Income	(7,039)	(4,312)	(2,728)	163.3%	50,850	(461)	51,311		(461)
Net Income	(7,039)	(4,312)	(2,728)	163.26%	50,850	(461)	51,311		(461)

Unitarian Universalist Society of Sacramento
Balance Sheet by Class
As of June 30, 2026

	1 -Operating Fund	2 - Temp Restricted	3 - Endowment Trust	4 -Property & Equipment	Unclassified	TOTAL
ASSETS						
Current Assets						
Checking/Savings						
1100 · Five Star Bank	79,034.01	17,131.48	0.00	0.00	0.00	96,165.49
1102 · Five Star Money Market	217,783.48	229,168.84	4,280.36	0.00	0.00	451,232.68
1130 · Petty Cash	312.00	0.00	0.00	0.00	0.00	312.00
1140 · SCHWAB ACCOUNTS	25,513.25	245,480.16	0.00	20,678.47	0.00	291,671.88
Total Checking/Savings	322,642.74	491,780.48	4,280.36	20,678.47	0.00	839,382.05
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	0.00	0.00	237,457.70	0.00	0.00	237,457.70
Total Other Current Assets	0.00	0.00	237,457.70	0.00	0.00	237,457.70
Total Current Assets	322,642.74	491,780.48	501,713.79	20,678.47	0.00	1,336,815.48
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	322,642.74	491,780.48	501,713.79	1,252,376.47	0.00	2,568,513.48
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Credit Cards						
2001 · Five Star Credit Card	3,555.44	0.00	0.00	0.00	0.00	3,555.44
2002 · Home Depot	53.81	0.00	0.00	0.00	0.00	53.81
Total Credit Cards	3,609.25	0.00	0.00	0.00	0.00	3,609.25
Other Current Liabilities						
5800 · CURRENT LIABILITES						
5802 · Sales Tax	152.85	0.00	0.00	0.00	0.00	152.85
5803 · Payroll Withholdings	1,156.71	0.00	0.00	0.00	0.00	1,156.71
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
5810 · Pre Paid Pledges (Deferred)	48,571.75	0.00	0.00	0.00	0.00	48,571.75
5820 · Rental Deposits	1,520.00	0.00	0.00	0.00	0.00	1,520.00
5821 · Rentals - Future Prepaid Rental	2,572.50	0.00	0.00	0.00	0.00	2,572.50
5800 · CURRENT LIABILITES - Other	-3.15	0.00	0.00	0.00	0.00	-3.15
Total 5800 · CURRENT LIABILITES	55,827.33	10.00	0.00	0.00	0.00	55,837.33
Total Other Current Liabilities	55,827.33	10.00	0.00	0.00	0.00	55,837.33

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	1 -Operating Fund	2 - Temp Restricted	3 - Endowment Trust	4 -Property & Equipment	Unclassified	TOTAL
Total Current Liabilities	59,436.58	10.00	0.00	0.00	0.00	59,446.58
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	59,436.58	10.00	0.00	259,975.73	0.00	319,422.31
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	-22,157.98	-2,762.99	3,221.00	0.00	0.00	-21,699.97
3700 · DESIGNATED EQUITY FUNDS						
3703 · Mercy Pedalers	0.00	4,370.21	0.00	0.00	0.00	4,370.21
3704 · Refugee Fund	0.00	5,791.27	0.00	0.00	0.00	5,791.27
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	7,701.34	0.00	0.00	0.00	7,701.34
3712 · Pink Haven	0.00	10,251.97	0.00	0.00	0.00	10,251.97
3714 · Holiday Dinners	302.92	0.00	0.00	0.00	0.00	302.92
Total 3700 · DESIGNATED EQUITY FUNDS	302.92	48,191.63	0.00	0.00	0.00	48,494.55
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	21,483.82	0.00	21,483.82
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	432,324.17	0.00	21,483.82	0.00	573,376.43
3900 · RESTRICTED EQUITY FUNDS						
3901 · Ch'maj Fund	0.00	92,932.77	0.00	0.00	0.00	92,932.77
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	92,932.77	487,014.29	0.00	0.00	579,947.06
Net Income	50,850.40	-29.68	4,893.42	0.00	0.00	55,714.14
Total Equity	263,206.16	491,770.48	501,713.79	992,400.74	0.00	2,249,091.17
TOTAL LIABILITIES & EQUITY	322,642.74	491,780.48	501,713.79	1,252,376.47	0.00	2,568,513.48