March 26, 2026

# UUSS Treasurer's Report for the month of March 2026

**UUSS finances continue to be strong. As of March 31, UUSS had an year-to-date net gain of $94,344, a surplus over the budget of $59,849, or 173%. UUSS should continue to have a surplus at year end.**

## A. FISCAL YEAR YEAR-TO-DATE NET INCOME

**Our year-to-date revenue as of March 31 was $751,815, 10% over budget. Expenses were $657,471, 1.0% more 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 more than budgeted this year.
- Plate collections are also quite robust, at 137% of budget This has allowed us to contribute an average of $4,365 to our community partners each month.
- Compensation and Benefits totals are exactly as budgeted.

No anomalies noted.

## B. March Highlights

March revenue was 14% over budget, and expenses were 13% over budget. This resulted in a month-end net loss of $4,409, only $154 more than the $4,562 loss budgeted.

- Pledge income bounced back from the loss in February, at 99% of the budget.
- Expenses for March continue in line with the budget.

No anomalies noted.

## C. Reserves

The UUSS Reserve Ratio, comprised of the sum of 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 $344,157.

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

1. **Operating Fund (Fund 01): March 31 balance $334,157**

   **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): March 31 balance $514,151**

   **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): March 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): March 31 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).

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# Unitarian Universalist Society of Sacramento
## Profit & Loss Budget Performance
### March 2026

| | Mar 26 | Budget | $ Over Budget | % of Budget | Jul '25 - Mar 26 | YTD Budget | $ Over Budget | % of Budget | Annual Budget |
|---|---|---|---|---|---|---|---|---|---|
| Ordinary Income/Expense | | | | | | | | | |
| Income | | | | | | | | | |
| 4100 · PLEDGE INCOME | 48,890.25 | 49,545.46 | -655.21 | 98.68% | 533,069.89 | 516,363.62 | 16,706.27 | 103.24% | 665,000.00 |
| 4110 · PLATE OFFERINGS | 10,470.75 | 6,250.00 | 4,220.75 | 167.53% | 76,837.19 | 56,250.00 | 20,587.19 | 136.6% | 75,000.00 |
| 4120 · OTHER CONTRIBUTIONS | 505.00 | 1,250.00 | -745.00 | 40.4% | 14,828.27 | 11,250.00 | 3,578.27 | 131.81% | 15,000.00 |
| 4130 · PROPERTY USE REVENUE | 5,118.75 | 3,333.34 | 1,785.41 | 153.56% | 36,022.50 | 29,999.98 | 6,022.52 | 120.08% | 40,000.00 |
| 4140 · FUNDRAISING REVENUE | 1,173.42 | 83.34 | 1,090.08 | 1,407.99% | 49,815.69 | 42,749.98 | 7,065.71 | 116.53% | 43,000.00 |
| 4200 · PROGRAM REVENUE | 3,215.97 | 1,138.37 | 2,077.60 | 282.51% | 20,392.19 | 10,244.89 | 10,147.30 | 199.05% | 19,885.00 |
| 4400 · INVESTMENT INCOME | 3,168.28 | 1,904.84 | 1,263.44 | 166.33% | 20,848.92 | 17,143.48 | 3,705.44 | 121.61% | 22,858.00 |
| Total Income | 72,542.42 | 63,505.35 | 9,037.07 | 114.23% | 751,814.65 | 684,001.95 | 67,812.70 | 109.91% | 880,743.00 |
| Gross Profit | 72,542.42 | 63,505.35 | 9,037.07 | 114.23% | 751,814.65 | 684,001.95 | 67,812.70 | 109.91% | 880,743.00 |
| Expense | | | | | | | | | |
| 5050 · STAFF COMPENSATION & BENEFITS | 46,243.06 | 47,381.23 | -1,138.17 | 97.6% | 448,649.24 | 448,365.62 | 283.62 | 100.06% | 613,578.00 |
| 5070 · GENERAL & ADMIN EXPENSES | 11,391.16 | 3,825.03 | 7,566.13 | 297.81% | 38,794.74 | 35,149.91 | 3,644.83 | 110.37% | 46,625.00 |
| 5090 · UTILITES | 3,856.52 | 3,300.51 | 556.01 | 116.85% | 30,562.98 | 29,704.47 | 858.51 | 102.89% | 39,606.00 |
| 5100 · BUILDING MAINTENANCE | 1,136.00 | 1,583.35 | -447.35 | 71.75% | 12,434.82 | 14,249.95 | -1,815.13 | 87.26% | 19,000.00 |
| 5120 · GROUNDS | 1,547.41 | 708.34 | 839.07 | 218.46% | 6,595.11 | 6,374.98 | 220.13 | 103.45% | 8,500.00 |
| 5130 · TAXES | 0.00 | | | | 11,875.73 | 13,140.00 | -1,264.27 | 90.38% | 13,140.00 |
| 5140 · SECURITY | 34.00 | 179.17 | -145.17 | 18.98% | 1,969.12 | 1,612.49 | 356.63 | 122.12% | 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 | 1,938.84 | 2,396.32 | -457.48 | 80.91% | 18,398.96 | 20,566.04 | -2,167.08 | 89.46% | 33,480.00 |
| 5250 · UUA FAIR SHARE PROGRAM DUES | 3,478.75 | 3,478.75 | 0.00 | 100.0% | 31,308.75 | 31,308.75 | 0.00 | 100.0% | 41,745.00 |
| 5260 · COMMUNITY CONTRIBUTIONS | 5,235.38 | 3,125.00 | 2,110.38 | 167.53% | 39,286.57 | 28,125.00 | 11,161.57 | 139.69% | 37,500.00 |
| 5270 · CAPITAL OUTLAY/RESERVE | 1,440.00 | 1,440.00 | 0.00 | 100.0% | 12,960.00 | 12,960.00 | 0.00 | 100.0% | 17,280.00 |
| 5280 · LOANS | 650.00 | 650.00 | 0.00 | 100.0% | 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 | 76,951.12 | 68,067.70 | 8,883.42 | 113.05% | 657,470.92 | 649,507.21 | 7,963.71 | 101.23% | 881,204.00 |
| Net Ordinary Income | -4,408.70 | -4,562.35 | 153.65 | 96.63% | 94,343.73 | 34,494.74 | 59,848.99 | 273.5% | -461.00 |
| **Net Income** | **-4,408.70** | **-4,562.35** | **153.65** | **96.63%** | **94,343.73** | **34,494.74** | **59,848.99** | **273.5%** | **-461.00** |

# Unitarian Universalist Society of Sacramento
## Balance Sheet by Class
**As of March 31, 2026**

| | 1 -Operating Fund | 2 - Temp Restricted | 3 - Endowment Trust | 4 -Property & Equipment | TOTAL |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| **Current Assets** | | | | | |
| **Checking/Savings** | | | | | |
| **1100 · Five Star Bank** | 93,550.44 | 84,765.62 | 0.00 | 0.00 | 178,316.06 |
| **1102 · Five Star Money Market** | 214,843.69 | 229,168.84 | 3,857.91 | 0.00 | 447,870.44 |
| **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 | 80,002.26 | 0.00 | 0.00 | 88,446.24 |
| **1143 · Money Market (SW SWMXXX)** | 9,222.50 | 78,722.87 | 0.00 | 0.00 | 87,945.37 |
| **1146 · 4.1% CD Rollstone Bank (03.26)** | 7,684.45 | 41,490.98 | 0.00 | 52,857.72 | 102,033.15 |
| **Total 1140 · SCHWAB ACCOUNTS** | 25,350.93 | 200,216.11 | 0.00 | 52,857.72 | 278,424.76 |
| **Total Checking/Savings** | 334,157.06 | 514,150.57 | 3,857.91 | 52,857.72 | 905,023.26 |
| **Accounts Receivable** | | | | | |
| **1151 · Building Project Loan** | 0.00 | 0.00 | 259,975.73 | 0.00 | 259,975.73 |
| **Total Accounts Receivable** | 0.00 | 0.00 | 259,975.73 | 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 | 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** | 334,157.06 | 514,150.57 | 494,890.09 | 52,857.72 | 1,396,055.44 |
| **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** | **334,157.06** | **514,150.57** | **494,890.09** | **1,284,555.72** | **2,627,753.44** |
| **LIABILITIES & EQUITY** | | | | | |
| **Liabilities** | | | | | |
| **Current Liabilities** | | | | | |
| **Credit Cards** | | | | | |
| **2001 · Five Star Credit Card** | 4,061.99 | 8,636.67 | 0.00 | 0.00 | 12,698.66 |
| **2002 · Home Depot** | -90.90 | 0.00 | 0.00 | 0.00 | -90.90 |
| **Total Credit Cards** | 3,971.09 | 8,636.67 | 0.00 | 0.00 | 12,607.76 |
| **Other Current Liabilities** | | | | | |
| **2110 · Direct Deposit Liabilities** | -15,705.63 | 0.00 | 0.00 | 0.00 | -15,705.63 |
| **5800 · CURRENT LIABILITES** | | | | | |
| **5801 · Minister Disc. Fund** | 1,868.06 | 0.00 | 0.00 | 0.00 | 1,868.06 |
| **5802 · Sales Tax** | 6.58 | 0.00 | 0.00 | 0.00 | 6.58 |
| **5803 · Payroll Withholdings** | | | | | |
| **5803a · Employee Dental Contributi** | -50.00 | 0.00 | 0.00 | 0.00 | -50.00 |
| **5803b · Employee Health Contributi** | 409.71 | 0.00 | 0.00 | 0.00 | 409.71 |
| **5803c · Employee LTD Contributior** | 301.26 | 0.00 | 0.00 | 0.00 | 301.26 |
| **5803d · Employee Retirement Conti** | 1,215.04 | 0.00 | 0.00 | 0.00 | 1,215.04 |
| **5803e · CA Payroll Witholding** | -948.69 | 0.00 | 0.00 | 0.00 | -948.69 |
| **5804f · Federal Tax Witholding** | -1,256.00 | 0.00 | 0.00 | 0.00 | -1,256.00 |
| **5804g · Social Security Employee** | -648.86 | 0.00 | 0.00 | 0.00 | -648.86 |
| **5804h · Medicare Employee** | -151.76 | 0.00 | 0.00 | 0.00 | -151.76 |
| **Total 5803 · Payroll Withholdings** | -1,129.30 | 0.00 | 0.00 | 0.00 | -1,129.30 |
| **5804 · Freedom Club Passthru** | 0.00 | 10.00 | 0.00 | 0.00 | 10.00 |
| **5805 · Effie Yeaw Collections** | 972.10 | 0.00 | 0.00 | 0.00 | 972.10 |
| **5810 · Pre Paid Pledges (Deferred)** | 29,707.00 | 0.00 | 0.00 | 0.00 | 29,707.00 |
| **5820 · Rental Deposits** | 3,125.00 | 0.00 | 0.00 | 0.00 | 3,125.00 |
| **5821 · Rentals - Future Prepaid Rental** | 7,150.00 | 0.00 | 0.00 | 0.00 | 7,150.00 |
| **5800 · CURRENT LIABILITES - Other** | -803.77 | 0.00 | 0.00 | 0.00 | -803.77 |
| **Total 5800 · CURRENT LIABILITES** | 40,895.67 | 10.00 | 0.00 | 0.00 | 40,905.67 |
| **Total Other Current Liabilities** | 25,190.04 | 10.00 | 0.00 | 0.00 | 25,200.04 |
| **Total Current Liabilities** | 29,161.13 | 8,646.67 | 0.00 | 0.00 | 37,807.80 |
| **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** | 29,161.13 | 8,646.67 | 0.00 | 259,975.73 | 297,783.53 |
| **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** | | | | | |
| **3702 · Poland Trip** | 0.00 | 15,498.00 | 0.00 | 0.00 | 15,498.00 |
| **3703 · Mercy Pedalers** | 0.00 | 4,839.79 | 0.00 | 0.00 | 4,839.79 |
| **3704 · Refugee Fund** | 0.00 | 9,010.90 | 0.00 | 0.00 | 9,010.90 |
| **3705 · RE Special Collections** | 0.00 | 3,240.84 | 0.00 | 0.00 | 3,240.84 |
| **3706 · Women's Retreat** | 0.00 | 969.89 | 0.00 | 0.00 | 969.89 |
| **3707 · Special Collections** | 0.00 | 223.11 | 0.00 | 0.00 | 223.11 |
| **3708 · Fund a Need Memorail Mosaic Wal** | 0.00 | 15,373.00 | 0.00 | 0.00 | 15,373.00 |
| **3709 · Music Equity** | 0.00 | 270.00 | 0.00 | 0.00 | 270.00 |
| **3711 · PCC - UUMA** | 0.00 | 12,968.09 | 0.00 | 0.00 | 12,968.09 |
| **3712 · Pink Haven** | 0.00 | 11,181.27 | 0.00 | 0.00 | 11,181.27 |
| **Total 3700 · DISIGNATED EQUITY FUNDS** | 0.00 | 73,574.89 | 0.00 | 0.00 | 73,574.89 |
| **3713 · UUA Grant for PWR** | 0.00 | 11,434.96 | 0.00 | 0.00 | 11,434.96 |
| **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 | 53,663.07 | 53,663.07 |
| **3804 · Heritage Fund** | 0.00 | 91,280.89 | 0.00 | 0.00 | 91,280.89 |
| **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 | 422,324.17 | 0.00 | 53,663.07 | 595,555.68 |
| **3900 · RESTRICTED EQUITY FUNDS** | | | | | |
| **3901 · Ch'maj Fund** | 0.00 | 79,818.29 | 0.00 | 0.00 | 79,818.29 |
| **3902 · Endowment Trust Fund** | 0.00 | 0.00 | 483,750.60 | 0.00 | 483,750.60 |
| **Total 3900 · RESTRICTED EQUITY FUNDS** | 0.00 | 79,818.29 | 483,750.60 | 0.00 | 563,568.89 |
| **Net Income** | 93,010.32 | 0.00 | 1,333.41 | 0.00 | 94,343.73 |
| **Total Equity** | 304,995.93 | 505,503.90 | 494,890.09 | 1,024,579.99 | 2,329,969.91 |
| **TOTAL LIABILITIES & EQUITY** | **334,157.06** | **514,150.57** | **494,890.09** | **1,284,555.72** | **2,627,753.44** |