

June 25, 2026

UUSS Treasurer's Report for the month of May 2026

UUSS finances are far above budget. As of May 31, UUSS had a year-to-date net gain of \$60,598, a surplus over the budget of \$56,750. June is the final month of this fiscal year, and UUSS is on track to have a surplus between \$45,000 and \$50,000 at year end.

A. FISCAL YEAR YEAR-TO-DATE NET INCOME

Our year-to-date revenue as of May 31 was \$883,494, 8% over budget. Expenses were \$822,896, 1% more than budgeted. Year to date, our revenues are better than expected and our expenses are well controlled.

- Non-pledged revenues are robust. This revenue comes primarily from new people and reflects the continuing health of the congregation.
- Plate donations are at 139% of budget. Our Community Partners receive donations in excess of \$4,000 most months.
- Expenses are in line with the budget.

No anomalies noted.

B. May Highlights

May revenue was 12% under budget. Expenses were 9% under budget. This resulted in a month-end net loss of \$7,036, compared to the \$5,788 loss in the budget.

- Pledge revenue dipped slightly in May, as is common at the end of the fiscal year.
- Plate income continued up in May, with all other revenue in line with the budget.
- Expenses for May 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%.

D. Balance Sheet (Total Assets: \$2,543,401)

1. Operating Fund (Fund 01): May 31 balance \$315,708.

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): May 31 balance \$484,967.

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

3. Endowment Trust (Fund 03): May 31 balance \$490,350.

The Endowment Trust was created for members to donate to 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): May 31 balance \$1,252,376

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 \$21,484).

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

	May 26	Budget	\$ Over Budget	% of Budget	Jul '25 - May 26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4100 · PLEDGE INCOME	43,391	49,545	-6,154	88%	624,905	615,455	9,450	102%	665,000
4110 · PLATE OFFERINGS	9,798	6,250	3,548	157%	95,476	68,750	26,726	139%	75,000
4120 · OTHER CONTRIBUTIONS	330	1,250	-920	26%	15,693	13,750	1,943	114%	15,000
4130 · PROPERTY USE REVENUE	4,261	3,333	928	128%	45,233	36,667	8,566	123%	40,000
4140 · FUNDRAISING REVENUE	20	83	-63	24%	49,835	42,917	6,918	116%	43,000
4200 · PROGRAM REVENUE	2,751	7,363	-4,612	37%	26,554	18,747	7,807	142%	19,885
4400 · INVESTMENT INCOME	1,076	1,905	-829	56%	25,799	20,953	4,846	123%	22,858
Total Income	61,627	69,729	-8,102	88%	883,495	817,239	66,256	108%	880,743
Gross Profit	61,627	69,729	-8,102	88%	883,495	817,239	66,256	108%	880,743
Expense									
5050 · STAFF COMPENSATION & BENEFITS	50,649	49,503	1,146	102%	573,041	566,197	6,844	101%	613,578
5070 · GENERAL & ADMIN EXPENSES	1,402	3,825	-2,423	37%	46,488	42,800	3,688	109%	46,625
5090 · UTILITES	3,711	3,301	410	112%	36,878	36,305	573	102%	39,606
5100 · BUILDING MAINTENANCE	1,282	1,583	-301	81%	16,772	17,417	-645	96%	19,000
5120 · GROUNDS	797	708	89	113%	7,271	7,792	-521	93%	8,500
5130 · TAXES	0	0	0	0%	11,876	13,140	-1,264	90%	13,140
5140 · SECURITY	373	179	194	208%	2,065	1,971	94	105%	2,150
5150 · FUNDRAISING EXPENSES	0	0	0	0%	1,685	5,000	-3,315	34%	5,000
5200 · PROGRAM EXPENSES	631	8,371	-7,740	8%	21,156	31,334	-10,178	68%	33,480
5250 · UUA FAIR SHARE PROGRAM DUES	3,479	3,479	0	100%	38,266	38,266	0	100%	41,745
5260 · COMMUNITY CONTRIBUTIONS	4,899	3,125	1,774	157%	48,606	34,375	14,231	141%	37,500
5270 · CAPITAL OUTLAY/RESERVE	1,440	1,440	0	100%	15,840	15,840	0	100%	17,280
5280 · LOANS	0	0	0	0%	1,950	1,950	0	100%	2,600
5290 · SABBATICAL RESERVES	0	0	0	0%	1,000	1,000	0	100%	1,000
Total Expense	68,663	75,514	-6,851	91%	822,894	813,387	9,507	101%	881,204
Net Ordinary Income	-7,036	-5,785	-1,251	122%	60,601	3,852	56,749	1,573%	-461
Net Income	-7,036	-5,785	-1,251	122%	60,601	3,852	56,749	1,573%	-461

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

	1 -Operating Fund	2 - Temp Restricted	3 - Endowment Trust	4 -Property & Equipment	TOTAL
ASSETS					
Current Assets					
Checking/Savings					
1100 · Five Star Bank	70,670.66	41,097.36	0.00	-32,179.25	79,588.77
1102 · Five Star Money Market	216,672.27	229,168.84	4,280.36	0.00	450,121.47
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	94,437.30	0.00	0.00	102,881.28
1143 · Money Market (SW SWMXXX)	17,152.74	40,213.85	0.00	-47,142.28	10,224.31
1146 · Associated Bank 10.13.26	-19.28	80,000.00	0.00	0.00	79,980.72
1148 · Associated Bank 01.11.27 CD	-48.70	0.00	0.00	100,000.00	99,951.30
Total 1140 · SCHWAB ACCOUNTS	<u>25,528.74</u>	<u>214,651.15</u>	<u>0.00</u>	<u>52,857.72</u>	<u>293,037.61</u>
Total Checking/Savings	313,283.67	484,917.35	4,280.36	20,678.47	823,159.85
Accounts Receivable					
1151 · Building Project Loan	0.00	0.00	259,975.73	0.00	259,975.73
Total Accounts Receivable	<u>0.00</u>	<u>0.00</u>	<u>259,975.73</u>	<u>0.00</u>	<u>259,975.73</u>
Other Current Assets					
1160 · ENDOWMENT TRUST					
1161 · UU Common Endowment Fund	1,633.83	0.00	226,093.65	0.00	227,727.48
Total 1160 · ENDOWMENT TRUST	<u>1,633.83</u>	<u>0.00</u>	<u>226,093.65</u>	<u>0.00</u>	<u>227,727.48</u>
1190 · Undeposited Funds	790.27	50.00	0.00	0.00	840.27
Total Other Current Assets	<u>2,424.10</u>	<u>50.00</u>	<u>226,093.65</u>	<u>0.00</u>	<u>228,567.75</u>
Total Current Assets	315,707.77	484,967.35	490,349.74	20,678.47	1,311,703.33
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,231,698.00</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>1,231,698.00</u>
TOTAL ASSETS	<u>315,707.77</u>	<u>484,967.35</u>	<u>490,349.74</u>	<u>1,252,376.47</u>	<u>2,543,401.33</u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Credit Cards					
2001 · Five Star Credit Card	2,052.97	0.00	0.00	0.00	2,052.97
Total Credit Cards	<u>2,052.97</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,052.97</u>
Other Current Liabilities					
2110 · Direct Deposit Liabilities	-45.80	0.00	0.00	0.00	-45.80
5800 · CURRENT LIABILITES					
5802 · Sales Tax	152.85	0.00	0.00	0.00	152.85
5803 · Payroll Withholdings	1,080.02	0.00	0.00	0.00	1,080.02
5804 · Freedom Club Passthu	0.00	10.00	0.00	0.00	10.00
5805 · Effie Yeaw Collections	1,856.67	0.00	0.00	0.00	1,856.67
5810 · Pre Paid Pledges (Deferred)	32,696.00	0.00	0.00	0.00	32,696.00
5820 · Rental Deposits	2,170.00	0.00	0.00	0.00	2,170.00

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

	1 -Operating Fund	2 - Temp Restricted	3 - Endowment Trust	4 -Property & Equipment	TOTAL
5821 · Rentals - Future Prepaid Rent	4,776.25	0.00	0.00	0.00	4,776.25
5800 · CURRENT LIABILITES - Other	-3.15	0.00	0.00	0.00	-3.15
Total 5800 · CURRENT LIABILITES	42,728.64	10.00	0.00	0.00	42,738.64
Total Other Current Liabilities	42,682.84	10.00	0.00	0.00	42,692.84
Total Current Liabilities	44,735.81	10.00	0.00	0.00	44,745.81
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	44,735.81	10.00	0.00	259,975.73	304,721.54
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	-22,157.98	-2,762.99	3,221.00	0.00	-21,699.97
3700 · DISIGNATED EQUITY FUNDS					
3703 · Mercy Pedalers	0.00	4,479.79	0.00	0.00	4,479.79
3704 · Refugee Fund	0.00	8,290.27	0.00	0.00	8,290.27
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	5,900.09	0.00	0.00	5,900.09
3712 · Pink Haven	0.00	11,281.27	0.00	0.00	11,281.27
3714 · Holiday Dinners	302.92	0.00	0.00	0.00	302.92
Total 3700 · DISIGNATED EQUITY FUNDS	302.92	50,028.26	0.00	0.00	50,331.18
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	21,483.82	21,483.82
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	21,483.82	563,376.43
3900 · RESTRICTED EQUITY FUNDS					
3901 · Ch'maj Fund	0.00	94,253.33	0.00	0.00	94,253.33
3902 · Endowment Trust Fund	0.00	0.00	478,560.25	0.00	478,560.25
Total 3900 · RESTRICTED EQUITY FUNDS	0.00	94,253.33	478,560.25	0.00	572,813.58
Net Income	58,616.20	0.00	1,983.41	0.00	60,599.61
Total Equity	270,971.96	484,957.35	490,349.74	992,400.74	2,238,679.79
TOTAL LIABILITIES & EQUITY	315,707.77	484,967.35	490,349.74	1,252,376.47	2,543,401.33