

September 24, 2026

UUSS Treasurer's Report for the month of August 2026

Our financial position is strong. We had net income of \$83,359 as of August 31. I want to note that we are still at the beginning of the fiscal year, so the year-to-date results are greatly influenced by the large amount of pledge income that was recognized in July.

A. FISCAL YEAR NET INCOME

Year-to-date revenue as of August 31 was \$234,923 of which \$200,391 was pledge income. Year-to-date expenses totaled \$151,564. Net income was therefore \$83,359, 45% over that budgeted.

- Income - Pledges and plate revenue continue to exceed budget. No anomalies noted.
- Expenses - No anomalies noted.

B. August Highlights

August net income was \$9,074, compared to the \$1,018 loss budgeted. No anomalies noted.

- Income in August was 24% above budget, due to increased pledge and plate revenue
- Expenses were 9% over budget for the month.

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, was 57% on August 31. This does not include the transfer of last year's surplus to the Heritage Fund, which was recorded after August 31.

D. Balance Sheet (Total Assets: \$2,723,287)

1. Operating Fund (Fund 01): August 31 balance \$369,781

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 \$496,055

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 \$604,699

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 August 1, 2025 to August 31, 2035.

4. Property and Equipment (Fund 04): August 31 balance \$1,252,752

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 (\$21,860). The Capital Outlay fund is used to hold funds specifically designated for use in capital projects at UUSS.

E. Notes

1. The Finance Committee is working to develop an investment policy to propose to the Board of Trustees. As part of that proposal, we are requesting that the Board approve the changes to the Finance Committee charter to be discussed in Board Business at the September Board meeting.

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

	Aug 26	Budget	\$ Over Budget	% of Budget	Jul - Aug 26	YTD Budget	\$ Over Budget	% of Budget	Annual Budget
Ordinary Income/Expense									
Income									
4100 · PLEDGE INCOME	71,849.56	54,591.20	17,258.36	131.61%	200,391.33	177,789.20	22,602.13	112.71%	723,702.00
4110 · PLATE OFFERINGS	8,572.09	7,083.34	1,488.75	121.02%	18,738.58	14,166.60	4,571.98	132.27%	85,000.00
4120 · OTHER CONTRIBUTIONS	623.76	1,416.67	-792.91	44.03%	1,135.29	2,833.30	-1,698.01	40.07%	17,000.00
4130 · PROPERTY USE REVENUE	2,692.50	3,916.67	-1,224.17	68.75%	4,006.25	7,833.30	-3,827.05	51.14%	47,000.00
4140 · FUNDRAISING REVENUE	0.00	0.00	0.00	0.0%	3,500.00	0.00	3,500.00	100.0%	45,000.00
4200 · PROGRAM REVENUE	1,504.19	1,291.70	212.49	116.45%	4,442.16	2,583.00	1,859.16	171.98%	21,725.00
4400 · INVESTMENT INCOME	1,284.99	1,624.17	-339.18	79.12%	2,709.73	3,248.30	-538.57	83.42%	19,490.00
Total Income	86,527.09	69,923.75	16,603.34	123.75%	234,923.34	208,453.70	26,469.64	112.7%	958,917.00
Gross Profit	86,527.09	69,923.75	16,603.34	123.75%	234,923.34	208,453.70	26,469.64	112.7%	958,917.00
Expense									
5050 · STAFF COMP & BENEFITS	50,286.79	51,409.99	-1,123.20	97.82%	102,296.68	103,815.62	-1,518.94	98.54%	680,194.00
5070 · GENERAL & ADMIN EXPENSES	2,745.56	2,521.79	223.77	108.87%	5,400.32	5,043.30	357.02	107.08%	47,772.00
5090 · UTILITES	4,853.42	3,329.12	1,524.30	145.79%	7,414.84	6,658.10	756.74	111.37%	39,950.00
5100 · BUILDING MAINTENANCE	2,509.71	1,583.29	926.42	158.51%	3,711.84	3,166.50	545.34	117.22%	19,000.00
5120 · GROUNDS	1,603.95	758.34	845.61	211.51%	3,083.37	1,516.60	1,566.77	203.31%	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	417.60	166.67	250.93	250.56%	537.59	333.30	204.29	161.29%	2,000.00
5150 · FUNDRAISING EXPENSES	0.00	0.00	0.00	0.0%	1,249.00	0.00	1,249.00	100.0%	3,000.00
5200 · PROGRAM EXPENSES	4,541.04	2,342.94	2,198.10	193.82%	5,003.50	10,910.40	-5,906.90	45.86%	35,340.00
5250 · UUA FAIR SHARE DUES	3,752.33	3,752.31	0.02	100.0%	7,504.66	7,504.62	0.04	100.0%	45,028.00
5260 · COMMUNITY CONTRIBUTIONS	5,207.14	3,541.67	1,665.47	147.03%	10,290.39	7,083.30	3,207.09	145.28%	42,500.00
5270 · CAPITAL OUTLAY/RESERVE	1,536.01	1,536.09	-0.08	100.0%	3,072.02	3,072.10	-0.08	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	0.00	0.00	0.00	0.0%	2,000.00	2,000.00	0.00	100.0%	2,000.00
Total Expense	77,453.55	70,942.21	6,511.34	109.18%	151,564.21	151,103.84	460.37	100.31%	958,917.00
Net Ordinary Income	9,073.54	-1,018.46	10,092.00	-890.91%	83,359.13	57,349.86	26,009.27	145.35%	0.00
Net Income	9,073.54	-1,018.46	10,092.00	-890.91%	83,359.13	57,349.86	26,009.27	145.35%	0.00

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

	1 -Operating Fund	2 - Temp Restricted	3 - Endowment Trust	4 -Property & Equipment	TOTAL
ASSETS					
Current Assets					
Checking/Savings					
1100 · Five Star Bank	120,840.58	18,752.04	0.00	376.01	139,968.63
1102 · Five Star Money Market	220,187.37	229,168.84	104,280.36	0.00	553,636.57
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	95,874.82	0.00	0.00	104,318.80
1143 · Money Market (SW SWMXXX)	17,411.88	-6,928.43	0.00	0.00	10,483.45
1145 · Schwab Stock Transfers	2,417.05	-29.61	0.00	0.00	2,387.44
1146 · Associated Bank 10.13.26	24.24	79,970.32	0.00	0.00	79,994.56
1148 · Associated Bank 01.11.27 CD	43.60	79,246.53	0.00	20,678.47	99,968.60
Total 1140 · SCHWAB ACCOUNTS	28,340.75	248,133.63	0.00	20,678.47	297,152.85
Total Checking/Savings	369,780.70	496,054.51	104,280.36	21,054.48	991,170.05
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	240,443.01	0.00	240,443.01
Total 1160 · ENDOWMENT TRUST	0.00	0.00	240,443.01	0.00	240,443.01
Total Other Current Assets	0.00	0.00	240,443.01	0.00	240,443.01
Total Current Assets	369,780.70	496,054.51	604,699.10	21,054.48	1,491,588.79
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	369,780.70	496,054.51	604,699.10	1,252,752.48	2,723,286.79
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Credit Cards					
2001 · Five Star Credit Card	4,794.41	0.00	0.00	0.00	4,794.41
2002 · Home Depot	-42.68	0.00	0.00	0.00	-42.68
Total Credit Cards	4,751.73	0.00	0.00	0.00	4,751.73
Other Current Liabilities					
5800 · CURRENT LIABILITIES					
5801 · Minister Disc. Fund	300.00	0.00	0.00	0.00	300.00
5802 · Sales Tax	171.61	0.00	0.00	0.00	171.61
5803 · Payroll Withholdings					

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

	1 -Operating Fund	2 - Temp Restricted	3 - Endowment Trust	4 -Property & Equipment	TOTAL
5803a · Employee Dental Contributions	25.00	0.00	0.00	0.00	25.00
5803b · Employee Health Contribution	382.35	0.00	0.00	0.00	382.35
5803c · Employee LTD Contribution	853.57	0.00	0.00	0.00	853.57
5803e · CA Payroll Withholding	-183.81	0.00	0.00	0.00	-183.81
5804f · Federal Tax Withholding	-1,307.00	0.00	0.00	0.00	-1,307.00
5804g · Social Security Employee	-776.88	0.00	0.00	0.00	-776.88
5804h · Medicare Employee	-458.51	95.13	0.00	0.00	-363.38
Total 5803 · Payroll Withholdings	-1,465.28	95.13	0.00	0.00	-1,370.15
5804 · Freedom Club Passthru	0.00	10.00	0.00	0.00	10.00
5805 · Effie Yeaw Collections	2,826.24	0.00	0.00	0.00	2,826.24
5820 · Rental Deposits	2,920.00	0.00	0.00	0.00	2,920.00
5821 · Rentals - Future Prepaid Rental	9,101.25	0.00	0.00	0.00	9,101.25
5800 · CURRENT LIABILITES - Other	-684.90	-95.13	0.00	0.00	-780.03
Total 5800 · CURRENT LIABILITES	13,168.92	10.00	0.00	0.00	13,178.92
Total Other Current Liabilities	13,168.92	10.00	0.00	0.00	13,178.92
Total Current Liabilities	17,920.65	10.00	0.00	0.00	17,930.65
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	17,920.65	10.00	0.00	259,975.73	277,906.38
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	28,776.52	-2,876.87	8,114.42	0.00	34,014.07
3700 · DESIGNATED EQUITY FUNDS					
3703 · Mercy Pedalers	0.00	7,227.07	0.00	0.00	7,227.07
3704 · Refugee Fund	0.00	4,081.97	0.00	0.00	4,081.97
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	8,074.34	0.00	0.00	8,074.34
3712 · Pink Haven	0.00	10,351.97	0.00	0.00	10,351.97
3714 · Holiday Dinners	302.92	0.00	0.00	0.00	302.92
Total 3700 · DESIGNATED EQUITY FUNDS	302.92	49,812.19	0.00	0.00	50,115.11
3713 · Loaves Fishes Concert	1,654.24	0.00	0.00	0.00	1,654.24
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

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

	1 -Operating Fund	2 - Temp Restricted	3 - Endowment Trust	4 -Property & Equipment	TOTAL
3801.3 · Campos Bequest	0.00	10,000.00	0.00	0.00	10,000.00
3801 · Bequest - Other	0.00	278,013.85	0.00	0.00	278,013.85
Total 3801 · Bequest	0.00	341,043.28	0.00	0.00	341,043.28
3802 · Capital Outlay Fund	0.00	0.00	0.00	21,859.83	21,859.83
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	5,000.00	0.00	0.00	0.00	5,000.00
Total 3800 · EQUITY FUNDS	121,568.44	432,324.17	0.00	21,859.83	575,752.44
3900 · RESTRICTED EQUITY FUNDS					
3901 · Ch'maj Fund	0.00	95,690.85	0.00	0.00	95,690.85
3902 · Endowment Trust Fund	0.00	0.00	589,999.60	0.00	589,999.60
Total 3900 · RESTRICTED EQUITY FUNDS	0.00	95,690.85	589,999.60	0.00	685,690.45
Net Income	84,915.55	-20.41	0.00	0.00	84,895.14
Total Equity	351,860.05	496,044.51	604,699.10	992,776.75	2,445,380.41
TOTAL LIABILITIES & EQUITY	369,780.70	496,054.51	604,699.10	1,252,752.48	2,723,286.79