

**RONALD MCDONALD HOUSE
CHARITIES® OF JACKSONVILLE, INC.**

FINANCIAL STATEMENTS

December 31, 2025 and 2024



REPORT

Independent Auditor's Report	1
------------------------------------	---

FINANCIAL STATEMENTS

Statements of Financial Position.....	4
Statements of Activities	5
Statements of Functional Expenses	7
Statements of Cash Flows	9
Notes to Financial Statements	10

SUPPLEMENTARY INFORMATION

Schedule of Source and Expenditures of City of Jacksonville Grant Funds	31
---	----



CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram, L.L.C.
7411 Fullerton Street
Suite 300
Jacksonville, FL 32256

904.356.6023
904.900.0313 (fax)
CRLadv.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Ronald McDonald House Charities® of Jacksonville, Inc.

Opinion

We have audited the accompanying financial statements of Ronald McDonald House Charities® of Jacksonville, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Ronald McDonald House Charities® of Jacksonville, Inc. as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ronald McDonald House Charities® of Jacksonville, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Ronald McDonald House Charities® of Jacksonville, Inc.'s ability to continue as a going concern within one year after the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ronald McDonald House Charities® of Jacksonville, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ronald McDonald House Charities® of Jacksonville, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Source and Expenditures of City of Jacksonville Grant Funds is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of

America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Carr, Riggs & Ingram, L.L.C.

Jacksonville, Florida

April 28, 2026

Ronald McDonald House Charities of Jacksonville, Inc.
Statements of Financial Position

<i>December 31,</i>	2025	2024
Assets		
Cash and cash equivalents	\$ 1,191,980	\$ 1,353,383
Contributions receivable, net	370,617	358,684
Prepaid expenses and other assets	92,696	79,798
Investments, at fair value	9,605,317	8,818,409
Property and equipment, net	14,022,094	13,737,677
Total assets	\$ 25,282,704	\$ 24,347,951
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	\$ 187,897	\$ 237,505
Performance obligation	10,000	-
Finance lease liabilities	8,287	10,685
Total liabilities	206,184	248,190
Net assets		
Without donor restrictions	21,582,184	20,764,813
With donor restrictions	3,494,336	3,334,948
Total net assets	25,076,520	24,099,761
Total liabilities and net assets	\$ 25,282,704	\$ 24,347,951

The accompanying notes are an integral part of these financial statements.

Ronald McDonald House Charities of Jacksonville, Inc.
Statements of Activities

<i>Year Ended December 31, 2025</i>	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support			
Contributions and grants	\$ 1,688,146	\$ 848,398	\$ 2,536,544
Guest family contributions	27,846	-	27,846
Contributions of non-financial assets	581,599	-	581,599
Special events revenue	771,625	-	771,625
Third-party reimbursements	39,550	-	39,550
Investment income, net	108,624	42,882	151,506
Net realized investment gains	67,553	30,367	97,920
Net unrealized investment gains	631,971	175,788	807,759
Other income	36,746	-	36,746
Total revenues and other support before net assets released from restrictions	3,953,660	1,097,435	5,051,095
Net assets released from restrictions -- satisfaction of donor restrictions	938,047	(938,047)	-
Total revenues and other support	4,891,707	159,388	5,051,095
Expenses			
Program services	2,860,894	-	2,860,894
Supporting services			
Management and general	392,306	-	392,306
Fundraising	579,409	-	579,409
Total supporting services	971,715	-	971,715
Cost of direct benefits to donors	241,727	-	241,727
Total expenses	4,074,336	-	4,074,336
Change in net assets	817,371	159,388	976,759
Net assets at beginning of year	20,764,813	3,334,948	24,099,761
Net assets at end of year	\$ 21,582,184	\$ 3,494,336	\$ 25,076,520

The accompanying notes are an integral part of these financial statements.

Ronald McDonald House Charities of Jacksonville, Inc.
Statements of Activities
(Continued)

<i>Year Ended December 31, 2024</i>	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Other Support			
Contributions and grants	\$ 1,311,313	\$ 772,124	\$ 2,083,437
Guest family contributions	45,318	-	45,318
Contributions of non-financial assets	294,455	-	294,455
Special events revenue	915,202	-	915,202
Third-party reimbursements	26,860	-	26,860
Investment income, net	129,336	39,057	168,393
Net realized investment gains	135,123	96,966	232,089
Net unrealized investment gains	313,815	65,203	379,018
Other income	34,032	-	34,032
Total revenues and other support before net assets released from restrictions	3,205,454	973,350	4,178,804
Net assets released from restrictions -- satisfaction of donor restrictions	194,959	(194,959)	-
Total revenues and other support	3,400,413	778,391	4,178,804
Expenses			
Program services	2,499,914	-	2,499,914
Supporting services			
Management and general	402,728	-	402,728
Fundraising	525,183	-	525,183
Total supporting services	927,911	-	927,911
Cost of direct benefits to donors	233,585	-	233,585
Total expenses	3,661,410	-	3,661,410
Change in net assets	(260,997)	778,391	517,394
Net assets at beginning of year	21,025,810	2,556,557	23,582,367
Net assets at end of year	\$ 20,764,813	\$ 3,334,948	\$ 24,099,761

The accompanying notes are an integral part of these financial statements.

Ronald McDonald House Charities of Jacksonville, Inc.
Statements of Functional Expenses

For the year ended December 31, 2025

		Supporting Services					
	Program Services	Management and General	Fundraising	Total Functional Expenses	Costs of Direct Benefits to Donors	Total Expenses	
Salaries and benefits	\$ 1,103,920	\$ 286,449	\$ 407,020	\$ 1,797,389	\$ -	\$ 1,797,389	
Program supplies and expense	395,560	-	-	395,560	-	395,560	
Professional fees	9,456	42,551	42,551	94,558	-	94,558	
Contract services	182,445	47	70	182,562	-	182,562	
Printing and publications	3,289	1,370	10,259	14,918	-	14,918	
Office supplies and expense	5,929	4,793	553	11,275	-	11,275	
Postage and shipping	-	1,190	2,181	3,371	-	3,371	
Maintenance and repairs	43,132	277	277	43,686	-	43,686	
Dues and subscriptions	1,934	5,085	3,659	10,678	-	10,678	
Telephone	31,911	47	-	31,958	-	31,958	
Computer and information technology	237,886	6,213	22,068	266,167	-	266,167	
Occupancy	118,761	1,212	1,212	121,185	-	121,185	
Travel and lodging	4,121	12,588	7,908	24,617	-	24,617	
Meetings, training and seminars	1,265	20,618	3,777	25,660	-	25,660	
Depreciation	609,318	6,217	6,218	621,753	-	621,753	
Insurance	103,016	2,146	2,146	107,308	-	107,308	
Fundraising expenses - special events	-	-	-	-	241,727	241,727	
Fundraising expenses - indirect	-	-	46,573	46,573	-	46,573	
Interest	-	533	-	533	-	533	
Bank service fees	317	42	22,937	23,296	-	23,296	
Taxes and licenses - other	364	668	-	1,032	-	1,032	
Miscellaneous	8,270	260	-	8,530	-	8,530	
Total expenses	\$ 2,860,894	\$ 392,306	\$ 579,409	\$ 3,832,609	\$ 241,727	\$ 4,074,336	

The accompanying notes are an integral part of these financial statements.

Ronald McDonald House Charities of Jacksonville, Inc.
Statements of Functional Expenses
(Continued)

For the year ended December 31, 2024

		Supporting Services				
	Program Services	Management and General	Fundraising	Total Functional Expenses	Costs of Direct Benefits to Donors	Total Expenses
Salaries and benefits	\$ 1,056,318	\$ 310,400	\$ 382,398	\$ 1,749,116	\$ -	\$ 1,749,116
Program supplies and expense	309,157	-	-	309,157	-	309,157
Professional fees	17,306	25,638	27,448	70,392	-	70,392
Contract services	155,775	-	-	155,775	-	155,775
Printing and publications	708	-	7,641	8,349	-	8,349
Office supplies and expense	3,528	2,545	3,525	9,598	-	9,598
Postage and shipping	18	745	351	1,114	-	1,114
Maintenance and repairs	28,506	21	120	28,647	-	28,647
Dues and subscriptions	968	6,669	6,010	13,647	-	13,647
Telephone	44,683	702	-	45,385	-	45,385
Computer and information technology	59,857	9,600	37,771	107,228	-	107,228
Occupancy	116,884	1,193	1,193	119,270	-	119,270
Travel and lodging	1,909	17,969	3,643	23,521	-	23,521
Meetings, training and seminars	1,650	16,985	1,309	19,944	-	19,944
Depreciation	571,397	5,830	5,831	583,058	-	583,058
Insurance	122,213	2,546	2,546	127,305	-	127,305
Fundraising expenses - special events	-	-	-	-	233,585	233,585
Fundraising expenses - indirect	-	-	17,093	17,093	-	17,093
Interest		662	-	662	-	662
Bank service fees	12	469	28,262	28,743	-	28,743
Taxes and licenses - other	528	666	-	1,194	-	1,194
Miscellaneous	8,497	88	42	8,627	-	8,627
Total expenses	\$ 2,499,914	\$ 402,728	\$ 525,183	\$ 3,427,825	\$ 233,585	\$ 3,661,410

The accompanying notes are an integral part of these financial statements.

Ronald McDonald House Charities of Jacksonville, Inc.
Statements of Cash Flows

<i>For the years Ended December 31,</i>	2025	2024
Operating activities		
Change in net assets	\$ 976,759	\$ 517,394
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	621,753	583,058
Donated securities	(592)	(509,548)
Proceeds from sale of donated securities	584	509,283
Donated property and equipment	(128,058)	(80,500)
Net realized and unrealized (gain) loss on investments	(905,679)	(611,107)
Changes in operating assets and liabilities		
Contributions receivables	(11,933)	(243,442)
Prepaid expenses and other assets	(12,898)	(28,096)
Accounts payable and accrued expenses	(49,608)	150,810
Performance obligation	10,000	(50,000)
Net cash provided (used) by operating activities	500,328	237,852
Investing activities		
Acquisition of property and equipment	(778,112)	(271,382)
Proceeds from sale of investments	3,814,384	2,956,289
Purchase of investments	(3,695,605)	(2,955,839)
Net cash provided (used) by investing activities	(659,333)	(270,932)
Financing activities		
Payments on finance lease liabilities	(2,398)	(2,268)
Net cash provided (used) by financing activities	(2,398)	(2,268)
Net change in cash and cash equivalents	(161,403)	(35,348)
Cash and cash equivalents at beginning of year	1,353,383	1,388,731
Cash and cash equivalents at end of year	\$ 1,191,980	\$ 1,353,383

Supplemental disclosure of cash flow information: See Note 19.

The accompanying notes are an integral part of these financial statements.

Ronald McDonald House Charities of Jacksonville, Inc.

Notes to Financial Statements

Note 1: DESCRIPTION OF THE ORGANIZATION

Ronald McDonald House Charities® of Jacksonville, Inc. (the “Organization”) is a Florida nonprofit charitable corporation. The mission of Ronald McDonald House Global is to create, find and support programs that directly improve the health and well-being of children and their families. The Organization ascribes to four core values: we lead with compassion, we are deeply respectful, we act with integrity, and we are firmly committed. The Organization is licensed by McDonald’s Corporation as an independent chapter of Ronald McDonald Global.

The Organization fulfills its mission through sustainable programs that enable family-centered care, bridge access to quality healthcare, are a vital part of health care continuum and strengthen families during difficult times. The following programs, operated by the Organization, represent the core functions of Ronald McDonald House Global:

Ronald McDonald House

When children must travel long distances to access top medical care, accommodations and support for families can be expensive or not readily available. The Organization helps families stay close to their ill or injured child through the Ronald McDonald House program located in Jacksonville, which provide temporary lodging, meals and other support to children and their families. The program provides families with emotional and physical comfort and increases the caregivers’ ability to spend more time with their child, to interact with their clinical care team and to participate in critical medical care decisions.

Ronald McDonald Family Room

When a child is critically ill, parents may be reluctant to leave the hospital. In order to provide comfort and support to their child, it is important that parents have an opportunity to rest, have a meal or have a moment of quiet. Located inside medical care facilities, the Ronald McDonald Family Room® program in Wolfson Children’s Hospital serve as a place of respite, relaxation and privacy for family members, often just steps away from where their child is being treated. The Ronald McDonald Family Room® program provides parents with an opportunity to remain close to their hospitalized child and to be an active member of their child’s health care team.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Ronald McDonald House Charities of Jacksonville, Inc.

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Measure of Operations

The Organization's change in net assets from operations on the statements of activities includes all operating revenues and expenses that are an integral part of its program and supporting activities, net assets released from donor restrictions to support operating expenditures and other non-operating funds to support current operating activities. The measure of operations excludes investment return on investments.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management of the Organization to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related useful life and depreciation method of property and equipment, fair value of investments, and the allocation of functional expenses.

Cash and Cash Equivalents

Cash equivalents include money market funds and all highly liquid investments with a maturity date of less than three months from the date of purchase.

Contributions Receivable

Contributions receivable are unconditional promises to give. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows using a credit risk adjusted discount rate. Contributions receivable is written off when deemed uncollectible.

Investments

The Organization reports investments in equity securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position. Realized and unrealized gains and losses and income are included in the statements of activities.

The Organization maintains master investment accounts for its donor-restricted and board-designated endowments. Realized and unrealized gains and losses from securities in the master investment accounts are allocated monthly to the individual endowments based on the relationship of the fair value of each endowment to the total fair value of the master investment accounts, as adjusted for additions to or deductions from those accounts.

Ronald McDonald House Charities of Jacksonville, Inc.

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Property and Equipment

Property and equipment are stated at cost, if purchased, or estimated fair value, if donated, at the date of donation. Additions of \$1,000 or more are capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed as incurred. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets.

Leases

The Organization determines if an arrangement is a lease at inception. Finance leases are included in right-of-use ("ROU") finance lease assets and finance lease obligation liability in the statements of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Organization has elected to use a risk-free discount rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

Impairment of Long-Lived Assets

The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable. If the future undiscounted cash flows expected to result from the use of the asset and its eventual disposition are less than the carrying amount of the asset, an impairment loss is recognized. Long-lived assets and certain intangible assets to be disposed of are reported at the lower of carrying amount or fair value less costs to sell.

No events or circumstances were identified during December 31, 2025 and 2024 that would cause an impairment loss.

Performance Obligation

Revenues received in advance related to fundraising events or program services that could be returned to the donor should the funding not be spent in accordance with the requirements are recorded as a performance obligation. The revenue is recognized as earned in the period which the event takes place or the program service funding requirements are met.

Ronald McDonald House Charities of Jacksonville, Inc.

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Net Assets

The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations. The governing board has designated a portion of the net assets without donor restrictions to support House and program operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from with donor restrictions to net assets without donor restrictions. Contributions with donor restrictions that are both received and released within the same year are recorded as an increase in net assets without donor restrictions.

Revenue Recognition

Unconditional promises to give are recognized as revenue in the period the promise was made. Contributions, grants, and bequests are recognized as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Conditional grants and contract funds are recorded as revenue when earned. Revenue is earned when eligible expenditures or deliverables, as defined in each contract, are met. Funds received but not yet earned are shown as a performance obligation. Expenditures under contracts are subject to review by the granting authority. To the extent, if any, that such a review reduces expenditures allowable under these contracts, the Organization will record such disallowance at the time the final assessment is made.

Sponsorship revenue that relates to the commensurate value the sponsor received in return is recognized when the related events are held and performance obligations are met.

Ticket sales that relate to the commensurate value the attendee receives in return is recognized when the related events are held and performance obligations are met.

Ronald McDonald House Charities of Jacksonville, Inc.

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Revenue Recognition (Continued)

Third-party reimbursements are reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing housing to eligible families. These amounts are due from third party payors, as applicable, and include variable consideration and price concessions due to coverage. Revenue is recognized as performance obligations are satisfied based on actual charges incurred in relation to total expected collections.

Donated Assets, Property and Equipment, and Services

Donated marketable securities, property and equipment, and other noncash donations are recorded as contributions at their fair values at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise have to be purchased by the Organization. The Organization also receives donated services from other contributors and volunteers that are not measurable, and therefore, are excluded from the financial statements.

Functional Allocation of Expenses

The statements of functional expenses report certain categories of expenses that are attributable to one or more program or supporting functions of the Organization. Expenses not charged to a specific program or supporting function require allocation on a reasonable basis that is consistently applied as follows: depreciation, insurance, occupancy (including utilities), and communications expense (telephone and cable) are allocated on an estimated square footage basis. Office equipment expense, including interest on equipment finance leases, certain office supplies, general postage and printing, certain professional fees, and information technology are allocated based on full-time equivalents. Salaries and wages, payroll taxes and employee benefits are allocated on the basis of actual time and effort.

Income Taxes

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income, if any, from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income.

Ronald McDonald House Charities of Jacksonville, Inc.

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Income Taxes (Continued)

In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

The Organization utilized the accounting requirements associated with uncertainty in income taxes using the provisions of FASB ASC 740, Income Taxes. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of December 31, 2025, and 2024, the Organization has no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

Reclassifications

Certain reclassifications were made to prior year balances to conform with current year presentation.

Subsequent Events

Management has evaluated subsequent events through the date the financial statements were available to be issued, April 28, 2026, and determined there were no events that occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Accounting Guidance Not Yet Adopted

In December 2025, the FASB issued ASU 2025-10, entitled Accounting for Government Grants Received by Business Entities. The guidance is effective for non-public entities for annual periods beginning after December 15, 2029. ASU 2025-10 provides guidance on the accounting for government grants received by business entities. Prior to ASU 2025-10, there was no authoritative guidance related to the recognition, measurement, and presentation for government grants received by business entities. The Organization is currently evaluating the impact of the guidance on its financial statements.

Note 3: LIQUIDITY AND FINANCIAL ASSET AVAILABILITY

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Organization receives contributions restricted by donors, and considers contributions restricted for programs, which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures.

Ronald McDonald House Charities of Jacksonville, Inc.

Notes to Financial Statements

Note 3: LIQUIDITY AND FINANCIAL ASSET AVAILABILITY (Continued)

The Organization maintains financial assets, consisting of cash and investments, on hand to meet its normal operating expenses based on its annual budget. Operating expenses are compared to budgeted expenses on a monthly basis and financial assets on hand are reallocated if necessary. As part of its liquidity management, the Organization invests cash in excess of daily requirements in various investments. In addition, the Organization maintains a board-designated fund that allows for annual spending of income and appreciation approved by the board. Distributions are made annually from donor-restricted perpetual endowment funds based on the endowment spending policy (See Note 10).

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions:

<i>December 31,</i>	2025	2024
Total assets at year end	\$ 25,282,704	\$ 24,347,951
Less non-financial assets		
Prepaid expenses and other assets	(92,696)	(79,798)
Property and equipment, net	(14,022,094)	(13,737,677)
Financial assets at year-end	11,167,914	10,530,476
Less those not available for general expenditures within one year, due to board designation, contractual or donor-imposed restrictions		
Board designated funds	(5,403,511)	(4,746,053)
Accumulated surplus on donor restricted net assets	(467,703)	(318,606)
Donor restricted due to purpose	(744,173)	(781,936)
Donor restricted perpetual endowment	(1,784,406)	(1,784,406)
Financial assets available to meet cash needs for general expenditures within one year	\$ 2,768,121	\$ 2,899,475

In addition, although the Organization does not intend to spend from its board-designated fund, other than amounts appropriated for general expenditures as part of its annual budget approval and appropriation, amounts from its board-designated fund could be made available if necessary.

Ronald McDonald House Charities of Jacksonville, Inc.
Notes to Financial Statements

Note 4: CONTRIBUTIONS RECEIVABLE

Contributions receivable consist of the following:

<i>December 31,</i>	2025	2024
Receivable within one year	\$ 288,878	\$ 198,343
Receivable in one to five years	85,000	170,000
Total pledges receivable	373,878	368,343
Discounted at 3.99%	(3,261)	(9,659)
Contributions receivable, net	\$ 370,617	\$ 358,684

There was no bad debt expense for the years ended December 31, 2025 and 2024.

Note 5: INVESTMENTS

Investments in marketable securities consist of the following:

<i>December 31, 2025</i>	Cost	Market Value
Money market funds	\$ 111,528	\$ 111,528
Mutual funds	4,097,191	5,708,192
Alternative investments	829,905	901,238
Fixed income	2,824,068	2,884,359
Total investments in marketable securities	\$ 7,862,692	\$ 9,605,317
<i>December 31, 2024</i>	Cost	Market Value
Money market funds	\$ 110,358	\$ 110,358
Mutual funds	4,292,597	5,167,483
Alternative investments	786,354	824,300
Fixed income	2,652,358	2,716,268
Total investments in marketable securities	\$ 7,841,667	\$ 8,818,409

Ronald McDonald House Charities of Jacksonville, Inc.
Notes to Financial Statements

Note 5: INVESTMENTS (Continued)

The Organization's investment income is summarized as follows:

<i>Year Ended December 31,</i>	2025	2024
Interest and dividend income, net of investment fees	\$ 151,506	\$ 168,393
Net realized gains	97,920	232,089
Net unrealized gains	807,759	379,018
Net investment income	\$ 1,057,185	\$ 779,500

Investment fees totaled \$67,952 and \$74,799 for the years ended December 31, 2025 and 2024, respectively.

Note 6: PROPERTY AND EQUIPMENT

The components of property and equipment consist of the following at December 31, 2025 and 2024:

<i>December 31,</i>	<i>Estimated Useful Lives (in years)</i>	2025	2024
Land	N/A	\$ 1,576,142	\$ 1,576,142
Construction in progress	N/A	641,735	201,996
Buildings and improvements	7-39	18,508,342	18,491,093
Furniture, fixtures and equipment	3-10	2,108,352	1,912,672
Transportation equipment	5	125,481	25,734
Right-of-use finance lease asset	5	13,394	13,394
		22,973,446	22,221,031
Less accumulated depreciation		(8,951,352)	(8,483,354)
Total property and equipment		14,022,094	13,737,677
Less restricted land		(450,000)	(450,000)
Total unrestricted property and equipment		\$ 13,572,094	\$ 13,287,677

Depreciation expense was \$621,753 and \$583,058 for the years ended December 31, 2025 and 2024, respectively.

See Note 8 for details on the restricted land.

Ronald McDonald House Charities of Jacksonville, Inc.
Notes to Financial Statements

Note 7: LEASES

The Organization has a finance lease for office equipment. The lease has a remaining term of four years. As of both December 31, 2025 and 2024, assets recorded under the finance leases were \$13,394. Accumulated amortization associated with the finance leases was \$5,804 and \$3,125 as of December 31, 2025 and 2024, respectively.

The components of lease expense consist of the following:

<i>For the year ending December 31,</i>	2025	2024
Finance lease cost		
Amortization of property and equipment	\$ 2,679	\$ 2,679
Interest on lease liabilities	533	662
Total finance lease cost	\$ 3,212	\$ 3,341

Weighted average remaining lease term and discount rates consist of the following:

<i>For the year ending December 31,</i>	2025	2024
Weighted average remaining lease term		
Finance leases	3.08 years	4.08 years
Weighted average discount rate		
Finance leases	4.86%	4.86%

Ronald McDonald House Charities of Jacksonville, Inc.
Notes to Financial Statements

Note 7: LEASES (Continued)

Future minimum lease payments under non-cancellable leases as of December 31, 2025, were as follows:

<i>For the years ending December 31,</i>	Finance Leases
2026	\$ 2,931
2027	2,931
2028	2,930
2029	244
Total future minimum lease payments	9,036
Less imputed interest	(749)
Present value of lease obligation	\$ 8,287

Note 8: NET ASSETS

A summary of net assets without donor restrictions consists of the following:

<i>December 31</i>	2025	2024
Undesignated	\$ 16,178,673	\$ 16,018,760
Board designated		
House and program operations	5,403,511	4,746,053
Total net assets without donor restrictions	\$ 21,582,184	\$ 20,764,813

Ronald McDonald House Charities of Jacksonville, Inc.
Notes to Financial Statements

Note 8: NET ASSETS (Continued)

A summary of net assets with donor restrictions consists of the following:

<i>December 31,</i>	2025	2024
Purpose restricted		
Kid Zone	\$ 577,435	\$ 526,212
Technology	-	10,383
Events	166,738	245,341
Baptist	48,054	-
Subject to the Organization's spending policy and appropriation		
Accumulated gain (loss)	467,703	318,606
Restricted in perpetuity		
Contributed land	450,000	450,000
Original donor restricted gift amount and amount required to be maintained by donor	1,784,406	1,784,406
Total restricted in perpetuity	2,234,406	2,234,406
Total net assets with donor restrictions	\$ 3,494,336	\$ 3,334,948

A summary of the release of donor restrictions consists of the following:

<i>For the years ended December 31,</i>	2025	2024
Purpose restrictions		
Endowment	\$ 99,941	\$ 95,485
Kid Zone	555,777	59,857
Technology	10,383	39,617
Baptist	36,946	-
Vystar	85,000	-
Vehicle	150,000	-
Total net assets with donor restrictions	\$ 938,047	\$ 194,959

Net assets with donor restrictions are reclassified to net assets without donor restrictions when the time restrictions expires or the funds are utilized for the restricted purpose.

Ronald McDonald House Charities of Jacksonville, Inc.

Notes to Financial Statements

Note 8: NET ASSETS (Continued)

Net assets with donor restrictions that are perpetual in nature consist of endowment contributions to be held in perpetuity. Funds include the Children's Legacy Fund and the Kroc Endowment Fund. Contributions to these funds were recorded at fair market value at the time of receipt, which totals \$1,251,574 and \$532,832, respectively. Income from the funds is intended to support House program expenditures and are distributed in accordance with the Organization's endowment spending policy.

The Organization received land with donor restrictions that are perpetual in nature that was recorded at its fair market value at the date of contribution. The land is part of the property on which the facility is built and is donor restricted in perpetuity to be used as the site for the Ronald McDonald House facility. In accordance with the terms of the donor agreement, ownership of the land will revert back to the donor if the land is used for any other purpose and it may not be sold.

Note 9: REVENUES

The Organization recognizes revenue at a point in time for its special events revenue, including sponsorships and ticket sales, and third-party reimbursement revenue. As of December 31, 2025, there are performance obligations to be satisfied of \$10,000. As of December 31, 2024, there were no performance obligations to be satisfied. These performance obligations are based upon the special event occurring.

The Organization's method of recognizing revenue is the output method for performance obligations to be recognized at a point in time.

Contract liabilities related to special events revenue consist of the following:

<i>December 31,</i>	2025	2024
Contract liabilities		
Performance obligation liability, beginning of year	\$ -	\$ 50,000
Performance obligation liability, end of year	\$ 10,000	\$ -

Note 10: ENDOWMENTS

The Organization's endowment consists of two individual funds established to support House program expenditures. Its endowment includes donor-restricted funds. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Ronald McDonald House Charities of Jacksonville, Inc.

Notes to Financial Statements

Note 10: ENDOWMENTS (Continued)

Absent explicit donor stipulations to the contrary, the Finance Committee of the Organization has interpreted the State of Florida's Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gifts as of the gift date of the donor-restricted endowment funds. As a result of this interpretation, the Organization retains in perpetuity and classifies as net assets with donor restrictions (1) the original value of gifts donated to the perpetual endowment, (2) the original value of subsequent gifts to the perpetual endowment, and (3) accumulations to the perpetual endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment fund that is not retained in perpetuity are subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence prescribed in SPMIFA. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

Investment Return Objectives, Risk Parameters and Strategies. The Organization has adopted investment and spending policies determined and recommended by the Finance Committee, and approved by the Board of Directors, for endowment assets. Those policies attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term.

The Organization engages professional investment advisors to handle the investment of endowed and other funds. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk.

Endowment assets are invested in a well-diversified asset mix, which includes equity and debt securities, alternative investments and money market funds. The Organization expects its endowment assets, over time, to produce an average rate of return of approximately 3% over the inflation rate annually. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to prevent exposing the fund to unacceptable levels of risk.

Spending Policy. The Organization has a policy of appropriating for distribution each year 5% of its endowment fund's average fair value of the prior 12 quarters through September 30. In no case will the distribution exceed 5% of, nor be less than 3% of, the fair value of endowment assets as of September 30 of the previous year. In establishing this policy, the Organization considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, all of which must be maintained in perpetuity because of donor-restrictions, and the possible effects of inflation.

Ronald McDonald House Charities of Jacksonville, Inc.
Notes to Financial Statements

Note 10: ENDOWMENTS (Continued)

The Organization expects the current spending policy to allow its endowment funds to grow at an average rate as indicated in the previous paragraph, less the annual distribution. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through new gifts and investment return.

From time to time, certain donor-restricted endowment funds may have fair values that are less than the amount required to be maintained by the donors or by law (underwater endowments). The Organization has interpreted SPMIFA to permit spending from underwater endowments in accordance with prudent measures required by law. The fund was not underwater for the years ended December 31, 2025 and 2024. The fair value of the fund at years ended December 31, 2025 and 2024 was \$2,252,109 and \$2,103,012, respectively. The original funds amount restricted in perpetuity is \$1,784,406 for both years ended December 31, 2025 and 2024.

Endowment net asset composition by type of fund consists of the following:

<i>Year Ended December 31,</i>	2025	2024
Donor-restricted endowment net assets in perpetuity	\$ 1,784,406	\$ 1,784,406
Accumulated surplus on donor-restricted endowment net assets available for expenditure	467,703	318,606
Total donor-restricted endowment net assets	\$ 2,252,109	\$ 2,103,012

Changes in endowment net assets consists of the following for the years ended December 31, 2025 and 2024:

<i>Year Ended December 31,</i>	2025	2024
Endowment net assets - January 1,	\$ 2,103,012	\$ 1,997,271
Contributions	-	-
Investment income	55,916	52,000
Net appreciation on investments	206,157	162,169
Investment management fees	(13,035)	(12,943)
Amounts appropriated for expenditures	(99,941)	(95,485)
Endowment net assets - December 31,	\$ 2,252,109	\$ 2,103,012

Ronald McDonald House Charities of Jacksonville, Inc.

Notes to Financial Statements

Note 11: FAIR VALUE MEASUREMENTS

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs, other than quoted prices, that are:
 - observable; or
 - can be corroborated by observable market data.

If the asset or liability has a specific (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 and 2024.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Organization are open-end mutual funds that are registered with the Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Organization are deemed to be actively traded.

Fixed income: Valued using pricing models maximizing the use of observable inputs for similar securities which includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

Alternative investments: Valued using pricing models or other valuation methodologies maximizing the use of observable inputs.

Ronald McDonald House Charities of Jacksonville, Inc.

Notes to Financial Statements

Note 11: FAIR VALUE MEASUREMENTS *(Continued)*

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in different fair value measurements at the reporting date.

Assets and liabilities measured at fair value on a recurring basis consists of the following:

<i>December 31, 2025</i>	Level 1	Level 2	Level 3	Total
Money market funds	\$ 111,528	\$ -	\$ -	\$ 111,528
Mutual funds	5,708,192	-	-	5,708,192
Alternative investments	-	-	901,238	901,238
Fixed income	2,884,359	-	-	2,884,359
Total investments at fair value	\$ 8,704,079	\$ -	\$ 901,238	\$ 9,605,317
<i>December 31, 2024</i>	Level 1	Level 2	Level 3	Total
Money market funds	\$ 110,358	\$ -	\$ -	\$ 110,358
Mutual funds	5,167,483	-	-	5,167,483
Alternative investments	-	-	824,300	824,300
Fixed income	2,716,268	-	-	2,716,268
Total investments at fair value	\$ 7,994,109	\$ -	\$ 824,300	\$ 8,818,409

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

Management evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total assets. For the year ended December 31, 2025 and 2024, there were no significant transfers in or out of Levels 1, 2 or 3.

Ronald McDonald House Charities of Jacksonville, Inc.
Notes to Financial Statements

Note 11: FAIR VALUE MEASUREMENTS (Continued)

Changes in Fair Value of Level 3 Assets and Related Gains and Losses

The following table sets forth a summary of changes in the fair value of the Organization's Level 3 assets:

<i>Year Ended December 31,</i>	2025	2024
Fair value, beginning of year	\$ 824,300	\$ 808,240
Level 3 investments purchased	39,017	3,210
Level 3 investments sold	-	-
Unrealized gains	37,921	12,850
Fair value, end of year	\$ 901,238	\$ 824,300

Note 12: CONCENTRATIONS OF CREDIT RISK

The Organization maintains cash with a financial institution in excess of the FDIC limit of \$250,000 by approximately \$747,000 and \$825,000 at December 31, 2025 and 2024, respectively.

The Organization's credit risk is inherent principally in its investments. Adverse economic conditions either domestically or internationally may result in a reduction of the investments' carrying amount. Market risk of the Organization's investment portfolio is monitored through ongoing review of asset allocations and evaluation by independent investment advisers.

Note 13: DEFINED CONTRIBUTION PLAN

The Organization sponsors a defined contribution retirement plan (the Plan) covering all eligible employees who have completed 1,000 hours of work in a consecutive twelve (12) month period and are at least 21 years of age. The Organization matches 100% of the amount contributed by the employee, up to a maximum of 3% of the employee's gross wages. The Organization also matches 50% of the amount contributed by the employee for the next 2% of the employee's gross wages. Total expense for the years ended December 31, 2025 and 2024 was \$30,227 and \$14,442, respectively.

Ronald McDonald House Charities of Jacksonville, Inc.
Notes to Financial Statements

Note 14: CONTRIBUTED NONFINANCIAL ASSETS

The components of donated services and goods contributed to the Organization consists of the following for the year ended December 31, 2025 and 2024:

<i>For the year ended December 31, 2025</i>	Capitalized	Donated Services	Donated Goods	Total
Program services				
House program supplies and expenses	\$ -	\$ -	\$ 108,107	\$ 108,107
Professional services	-	158,644	-	158,644
Non-essential items	-	-	109,889	109,889
Supporting services				
General and administrative	-	-	3,021	3,021
Fundraising	-	-	73,880	73,880
Property and equipment donations	128,058	-	-	128,058
Total contributed space, services and goods	\$ 128,058	\$ 158,644	\$ 294,897	\$ 581,599

<i>For the year ended December 31, 2024</i>	Capitalized	Donated Services	Donated Goods	Total
Program services				
House program supplies and expenses	\$ -	\$ -	\$ 111,138	\$ 111,138
Professional services	-	10,432	-	10,432
Non-essential items	-	-	68,708	68,708
Supporting services				
General and administrative	-	-	2,000	2,000
Fundraising	-	-	21,677	21,677
Property and equipment donations	80,500	-	-	80,500
Total contributed space, services and goods	\$ 80,500	\$ 10,432	\$ 203,523	\$ 294,455

The Organization recognized contributed nonfinancial assets within revenue, including property and equipment, various office and program related supplies, fundraising auction items and professional services. In valuing property and equipment, the Organization estimated fair value at the date of the donation. Fundraising auction items sold are valued at the gross selling price received. All donated services and assets were utilized by the Organization's programs and supporting services. There were no donor-imposed restrictions associated with the donated services and assets.

Ronald McDonald House Charities of Jacksonville, Inc.

Notes to Financial Statements

Note 15: SPECIAL EVENTS ACTIVITIES

Special events activities, including donated revenues and expenses (Note 14), consist of the following:

<i>Year Ended December 31,</i>	2025	2024
Revenues		
McGala	\$ 418,977	\$ 589,970
Golf Tournament	285,725	203,825
Light Up the House 5k	66,923	121,407
 Total revenues	 771,625	 915,202
Expenses		
Total direct expenses	(241,727)	(233,585)
 Net special events activities	 \$ 529,898	 \$ 681,617

Note 16: COMMUNITY FOUNDATION FOR NORTHEAST FLORIDA ENDOWMENTS

The Community Foundation for Northeast Florida, Inc. (the Foundation), a non-profit charitable foundation, previously received donations totaling \$690,775 in the Organization's name. Earnings from these funds are to be used for the benefit and support of the Organization. Amounts available for granting and received by the Organization from the Foundation for the years ended December 31, 2025 and 2024 totaled \$33,416 and \$31,678 , respectively, which are recorded as contributions revenue in the Statement of Activities

Note 17: RONALD MCDONALD FAMILY ROOM®

There were no expenses in salaries for the coordination of volunteers related to the Ronald McDonald Family Room® licensed ancillary program operations (Note 1) during the years ending December 31, 2025 and 2024. During 2020, the Room was closed due to COVID. At December 31, 2025, the Room remains closed.

Note 18: RELATED PARTIES

Ronald McDonald House Charities (RMHC) is a system of independent, separately registered nonprofit charitable corporations, referred to as "Chapters" within the global organization. The Organization is an independent operating Chapter within the RMHC system.

Each Chapter is licensed by Ronald McDonald House Charities, Inc. to use RMHC related trademarks in conjunction with fundraising activities and the operation of its programs; the License Agreement also sets standards of operations for programs, governance, finance, branding and reporting.

Ronald McDonald House Charities of Jacksonville, Inc.

Notes to Financial Statements

Note 18: RELATED PARTIES *(Continued)*

Ronald McDonald House Charities, Inc. (RMHC Global), a separately registered nonprofit organization, ensures delivery of the mission across the globe. RMHC Global builds and sustains a robust infrastructure of support to the network of Chapters, including operations, licensing and compliance, finance, risk management, communications, marketing and development. The Organization receives a portion of net revenues from all McDonald's national fundraising efforts facilitated by RMHC Global. The Organization may also receive other grants and in-kind support from RMHC Global. During the years ended December 31, 2025 and 2024, the Organization received \$656,594 and \$441,570, respectively, from these revenue streams.

Note 19: SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

Supplemental Cash Flow Disclosure

Cash paid for interest totaled \$533 and \$662 for the years ended December 31, 2025 and 2024, respectively.

Ronald McDonald House Charities of Jacksonville, Inc.
Supplementary Information
Schedule of Source and Expenditures of City of Jacksonville Grant Funds

COJ-Public Service Grant Contract Number: 688100-25 Contract Period: 10/1/2024-09/30/2025
--

RECEIPTS OF CITY FUNDS

Grant Number	688100-25
Amount of Award	\$ 100,000
Actual Funds Received Last Audit	-
Actual Funds Received this Period	20,185
Due from City	69,273
Amount Remaining	\$ 10,542

EXPENDITURES OF CITY FUNDS

Grant Number 688100-25

	Budget	Actual 10/1/2024- 12/31/24	Actual 1/1/2025- 09/30/2025	Budget Remaining
Compensation				
Food Services Manager	\$ 12,000	\$ 2,769	\$ 8,561	\$ 670
Volunteer Manager	5,750	1,327	4,102	321
Director of Operations	4,004	924	2,913	167
Director of Administration	8,700	2,008	6,329	363
Benefits				
FICA and Med Tax	2,280	513	1,612	155
Health Insurance	3,024	714	2,291	19
Retirement	651	14	94	543
Life Insurance	406	85	273	48
Worker's Compensation	302	68	206	28
Occupancy Expenses				
Maintenance & Repairs	3,000	-	2,150	850
Local Mileage	500	-	59	441
Machinery & Equipment	1,400	-	1,164	236
Printing and Advertising	1,500	-	1,500	-
Equipment	400	-	400	-
Other - (Please describe) Individual Food Containers/Cutlery	5,700	-	2,658	3,042
Direct Client Expenses				
Client Other-Food	50,383	-	46,724	3,659
Total Expenses	\$ 100,000	\$ 8,422	\$ 81,036	\$ 10,542

Ronald McDonald House Charities of Jacksonville, Inc.
Supplementary Information
Schedule of Source and Expenditures of City of Jacksonville Grant Funds

COJ-Public Service Grant Contract Number: 69446-26 Contract Period: 10/1/2025-09/30/2026
--

RECEIPTS OF CITY FUNDS

Grant Number	69446-26
Amount of Award	\$ 125,000
Actual Funds Received Last Audit	-
Actual Funds Received this Period	-
Due from City	27,509
Amount Remaining	\$ 97,491

EXPENDITURES OF CITY FUNDS

Grant Number 69446-26

	Budget	Actual 10/1/2025- 12/31/25	Budget Remaining
Compensation			
HouseKeeper	\$ 5,144	\$ 1,107	\$ 4,037
HouseKeeper	4,493	1,187	3,306
HouseKeeper	4,718	596	4,121
Facility Manager	7,416	1,711	5,705
Benefits			
FICA and Med Tax	1,666	358	1,308
Health Insurance	806	202	605
Occupancy Expenses			
Utilities	36,760	8,564	28,196
Other - House Supplies	7,500	24	7,476
Other - Linen Service	24,000	7,868	16,132
Other - Security Service	17,497	2,871	14,626
Direct Client Expenses			
Client Other-Food	15,000	3,021	11,979
Total Expenses	\$ 125,000	\$ 27,509	\$ 97,491