Ronald McDonald House of Dallas, Inc. and Affiliates

Consolidated Financial Statements
and Supplementary Information

December 31, 2025 and 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Ronald McDonald House of Dallas, Inc. and Affiliates

Opinion

We have audited the accompanying consolidated financial statements of Ronald McDonald House of Dallas, Inc. and Affiliates (the "Organization"), which comprise the consolidated statements of financial position as of December 31, 2025 and 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Ronald McDonald House of Dallas, Inc. and Affiliates as of December 31, 2025 and 2024, and the changes in their net assets and their 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 of Dallas, 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 these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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 of Dallas, Inc.'s ability to continue as a going concern within one year after the date that the consolidated 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 consolidated 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, including omissions, 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 consolidated 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 consolidated 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 consolidated 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 of Dallas, 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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ronald McDonald House of Dallas, 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The information on pages 32 - 35 is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.



Dallas, Texas

June 18, 2026

Ronald McDonald House of Dallas, Inc. and Affiliates
Consolidated Statements of Financial Position
December 31, 2025 and 2024

	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	$ 5,695,440	$ 5,820,938
Accounts receivable	15,314	11,900
Contributions receivable	249,920	142,028
Employee retention credit receivable	-	134,441
Prepaid expenses and other current assets	42,123	38,172
Total current assets	6,002,797	6,147,479
Noncurrent assets		
Cash restricted for capital campaign	930,927	-
Long term investments	30,975,019	27,892,102
Property and equipment, net	16,605,750	17,061,040
Beneficial interest held in trust	237,742	175,852
Contributions receivable	-	58,000
Total noncurrent assets	48,749,438	45,186,994
Total assets	$ 54,752,235	$ 51,334,473
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable and accrued expenses	$ 265,037	$ 327,366
Deferred revenue	9,648	2,000
Total current liabilities	274,685	329,366
Net assets		
Without donor restrictions	52,740,068	50,209,601
With donor restrictions	1,737,482	795,506
Total net assets	54,477,550	51,005,107
Total liabilities and net assets	$ 54,752,235	$ 51,334,473

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

Ronald McDonald House of Dallas, Inc. and Affiliates
Consolidated Statement of Activities
For the Year Ended December 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains, and other support			
Public support			
Contributions and grants	$ 3,110,158	$ 1,240,467	$ 4,350,625
In-kind contributions	151,095	-	151,095
Guest family donations	40,302	-	40,302
Special events revenue	1,497,753	-	1,497,753
Special events in-kind revenue	371,091	-	371,091
Total public support	5,170,399	1,240,467	6,410,866
Other revenue			
Program service fees	109,020	-	109,020
Other income	422,387	-	422,387
Change in fair value of beneficial interest held in trust	-	61,890	61,890
Net realized and unrealized gains on investments	3,547,771	-	3,547,771
Net assets released from restriction	360,381	(360,381)	-
Total other revenue	4,439,559	(298,491)	4,141,068
Total revenues, gains, and other support	9,609,958	941,976	10,551,934
Functional expenses			
Program	5,033,867	-	5,033,867
Support services			
Management and general	415,245	-	415,245
Fundraising	1,515,006	-	1,515,006
Cost of direct benefits to donors	115,373	-	115,373
Total support services	2,045,624	-	2,045,624
Total functional expenses	7,079,491	-	7,079,491
Change in net assets	2,530,467	941,976	3,472,443
Net assets, beginning of year	50,209,601	795,506	51,005,107
Net assets, end of year	$ 52,740,068	$ 1,737,482	$ 54,477,550

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

Ronald McDonald House of Dallas, Inc. and Affiliates
Consolidated Statement of Activities
For the Year Ended December 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains, and other support			
Public support			
Contributions and grants	$ 2,210,815	$ 214,958	$ 2,425,773
In-kind contributions	471,423	-	471,423
Guest family donations	44,512	-	44,512
Special events revenue	1,574,074	-	1,574,074
Special events in-kind revenue	295,162	-	295,162
Total public support	4,595,986	214,958	4,810,944
Other revenue			
Program service fees	115,832	-	115,832
Other income	6,377	-	6,377
Change in fair value of beneficial interest held in trust	-	22,890	22,890
Net realized and unrealized gains on investments	3,538,865	-	3,538,865
Net assets released from restriction	117,105	(117,105)	-
Total other revenue	3,778,179	(94,215)	3,683,964
Total revenues, gains, and other support	8,374,165	120,743	8,494,908
Functional expenses			
Program	4,667,776	-	4,667,776
Support services			
Management and general	229,713	-	229,713
Fundraising	1,376,221	-	1,376,221
Cost of direct benefits to donors	143,497	-	143,497
Total support services	1,749,431	-	1,749,431
Total functional expenses	6,417,207	-	6,417,207
Change in net assets	1,956,958	120,743	2,077,701
Net assets, beginning of year	48,252,643	674,763	48,927,406
Net assets, end of year	$ 50,209,601	$ 795,506	$ 51,005,107

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

Ronald McDonald House of Dallas, Inc. and Affiliates
Consolidated Statement of Functional Expenses
For the Year Ended December 31, 2025

	Program	Management and General	Fundraising	Cost of Direct Benefits to Donors	Total
Personnel expenses	$ 1,907,045	$ 238,325	$ 551,061	$ -	$ 2,696,431
Depreciation and amortization	1,379,464	17,837	83,298	-	1,480,599
Events and catering	38,004	-	317,569	17,339	372,912
Repairs and maintenance	416,039	17	4,369	560	420,985
Legal and professional fees	216,887	17,891	95,432	140	330,350
Utilities	256,762	-	17,322	-	274,084
Miscellaneous	1,121	-	-	-	1,121
Volunteer program	1,474	-	15	-	1,489
Family assistance	18,599	-	-	-	18,599
Bank charges	8,715	50	71,195	-	79,960
Marketing and advertising	92,609	242	191,722	82,308	366,881
Staff and board development	19,085	2,083	9,429	-	30,597
Groceries and household supplies	340,015	-	210	-	340,225
Insurance	142,051	1,881	2,822	-	146,754
Office expenses	1,776	130,938	92,176	14,863	239,753
Program supplies and services	33,264	-	-	-	33,264
Security	88,903	-	-	-	88,903
Printing and postage	9,373	621	45,536	163	55,693
Information technology	62,681	5,360	32,850	-	100,891
	$ 5,033,867	$ 415,245	$ 1,515,006	$ 115,373	$ 7,079,491

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

Ronald McDonald House of Dallas, Inc. and Affiliates
Consolidated Statement of Functional Expenses
For the Year Ended December 31, 2024

	Program	Management and General	Fundraising	Cost of Direct Benefits to Donors	Total
Personnel expenses	$ 1,598,236	$ 180,361	$ 471,639	$ -	$ 2,250,236
Depreciation and amortization	1,350,238	17,479	66,534	-	1,434,251
Events and catering	-	-	88,930	15,663	104,593
Repairs and maintenance	371,127	5	756	-	371,888
Legal and professional fees	202,242	17,462	89,728	-	309,432
Utilities	276,751	-	15,727	-	292,478
Miscellaneous	1,600	-	-	-	1,600
Volunteer program	2,908	-	532	-	3,440
Family assistance	13,480	-	-	-	13,480
Bank charges	4,649	48	64,885	-	69,582
Marketing and advertising	92,780	54	132,693	115,590	341,117
Staff and board development	23,453	3,209	11,634	-	38,296
Groceries and household supplies	306,036	-	-	-	306,036
Insurance	126,375	1,674	2,511	-	130,560
Office expenses	54,391	2,026	36,128	10,470	103,015
Program supplies and services	29,266	-	29	-	29,295
Security	100,273	-	-	-	100,273
Printing and postage	9,143	747	38,213	1,774	49,877
Information technology	68,288	6,648	27,198	-	102,134
In-kind expenses	36,540	-	329,084	-	365,624
	$ 4,667,776	$ 229,713	$ 1,376,221	$ 143,497	$ 6,417,207

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

Ronald McDonald House of Dallas, Inc. and Affiliates
Consolidated Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

	2025	2024
Cash flows from operating activities		
Change in net assets	$ 3,472,443	$ 2,077,701
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	1,480,599	1,434,251
Donated investments	(67,600)	(138,631)
Net realized and unrealized gains on investments	(3,547,771)	(3,538,865)
Change in beneficial interest held in trust	(61,890)	(22,890)
Changes in operating assets and liabilities		
Accounts receivable	(3,414)	(4,715)
Contributions receivable	(980,819)	(116,353)
Employee retention credit receivable	134,441	124,380
Prepaid expenses and other current assets	(3,951)	12,503
Accounts payable and accrued expenses	(62,329)	(8,980)
Deferred revenue	7,648	(3,000)
Net cash provided by (used in) operating activities	367,357	(184,599)
Cash flows from investing activities		
Proceeds from sales of investments	4,372,288	6,704,455
Purchase of investments	(3,839,834)	(6,210,945)
Purchase of property and equipment	(1,025,309)	(406,729)
Net cash provided by (used in) investing activities	(492,855)	86,781
Cash flows from financing activities		
Collection of contributions with donor restrictions	930,927	-
Net cash provided by financing activities	930,927	-
Net increase (decrease) in cash, cash equivalents and restricted cash	805,429	(97,818)
Cash, cash equivalents and restricted cash, beginning of year	5,820,938	5,918,756
Cash, cash equivalents and restricted cash, end of year	$ 6,626,367	$ 5,820,938
Cash, cash equivalents and restricted cash consisted of the following:		
Cash and cash equivalents	$ 5,695,440	$ 5,820,938
Restricted cash	930,927	-
	$ 6,626,367	$ 5,820,938

Supplemental schedule of noncash investing and financing activities

Donated investments	$ 67,600	$ 138,631

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

1. NATURE OF OPERATIONS

Ronald McDonald House of Dallas, Inc. (RMHD) (the "Organization") is a Texas nonprofit charitable corporation formed on June 5, 1978, and opened on January 18, 1981. The mission of Ronald McDonald House of Dallas is to provide essential services that remove barriers, strengthen, families, and promote healing when children need healthcare. RMHD ascribes to four core values. We lead with compassion, we are deeply respectful, we act with integrity and we are firmly committed.

We fulfill our mission through operation of sustainable programs that enable family-centered care, bridge access to quality health care, are a vital part of the health care continuum and strengthen families during difficult times. 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 Dallas, which provides 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. We also operate a Ronald McDonald Family Room in Frisco that serves as a homelike space within the walls of the hospital where families can rest and recharge while their child is in surgery or receiving treatment. In addition, we serve families at four hospitals through our hospitality cart program.

Ronald McDonald House of Dallas Endowment Foundation (EF) is a nonprofit organization established on December 9, 1998, to support and benefit RMHD by investing and managing gifts, grants, contributions, and bequests intended to benefit the long-term goals of RMHD, and by holding, managing, and investing an endowment fund for RMHD. Under EF's Articles of Incorporation and Bylaws, RMHD's board of directors has the authority to elect a simple majority of EF's trustees. Notwithstanding this relationship, EF is not required by its articles or bylaws to make annual grants or distributions to RMHD.

Ronald McDonald House of Dallas Family Assistance Foundation (FAF) is a nonprofit organization established on December 9, 1998, to support and benefit RMHD and its families by owning, maintaining, and improving the house facility, as well as maintaining an assistance fund to benefit the needs of these families. Under FAF's Articles of Incorporation and Bylaws, RMHD's board of directors has the authority to elect a simple majority of FAF's trustees. Notwithstanding this relationship, FAF is not required by its articles or bylaws to make annual grants or distributions to RMHD.

In response to rising demand and the expansion of our partner hospitals, RMHD is launching a capital campaign to significantly increase our capacity. By adding 131 new guest rooms that include dedicated long-term stay suites and transplant apartments, we are committed to meeting the needs of every family seeking our support.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting and financial statement presentation

The accompanying consolidated financial statements include the accounts of RMHD, EF, and FAF, and 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) and are presented on the basis of net assets without donor restrictions and net assets with donor restrictions. Net assets with donor restrictions are created only by donor-imposed restrictions on their use. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions. All other net assets, including board-designated or appropriated amounts, are net assets without donor restrictions and are reported as part of the net assets without donor restriction class.

All significant intercompany transactions and balances have been eliminated in consolidation. The consolidated entities are collectively referred to as (the "Organization")

The Organization's net assets and changes therein are classified and reported as follows:

- *Net assets without donor restrictions* - Net assets that are not subject to donor-imposed restrictions or law. The governing boards have designated, from net assets without donor restrictions, net assets for operating reserve, capital reserve, and board-designated endowment.
- *Net assets with donor restrictions* - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Estimates

The preparation of consolidated 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 consolidated financial statements and accompanying notes. Actual results could differ from those estimates.

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. The Organization's cash balances that are maintained in bank accounts may exceed Federal Deposit Insurance Corporation limits from time to time. The Organization has not experienced any losses in such accounts and management believes that it is not exposed to any significant credit risk on cash.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for credit loss expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Changes in the valuation allowance have not been material to the consolidated financial statements. The Organization did not record an allowance for uncollectible receivables as of December 31, 2025 and 2024.

Contribution 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. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Contributions receivable are written off when deemed uncollectible. The Organization did not record an allowance for uncollectible contributions receivable as of December 31, 2025 and 2024.

The Organization is the beneficiary under various wills and trust agreements of which the total realizable amount is not presently determinable. Such amounts are recorded when a will is declared valid by probate court and the proceeds are measurable.

Investments

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the consolidated statements of financial position. Realized and unrealized gains and losses and income are included in the consolidated statements of activities.

The Organization invests in various equity securities. The fair values of investments in equity securities with readily determinable fair values are based on the quoted market price of the shares owned at the year end.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Split interest agreements

The Organization accepts gifts subject to split interest agreements. These gifts are generally in the form of externally managed charitable remainder annuity trusts (CRATs) and charitable remainders unitrusts (CRUTs). At the time the trust is determined to be irrevocable, the beneficial interest held in trust is recorded at fair value which constitutes the present value of estimated future cash receipts to be received from the assets of the trust.

These trusts are revalued annually and the beneficial interest adjusted accordingly. Funds subject to split interest agreements are classified as net assets with donor restrictions based upon donor designations and the passage of time.

Property and equipment

Property and equipment are stated at cost, when purchased, or estimated fair value, if donated, at the date of donation. Additions of $5,000 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 as follows:

Buildings	30 - 40 years
Land improvements	3 - 7 years
Furniture and fixtures	5 - 7 years
Trains exhibit	3 - 6 years
Transportation equipment	5 years

Impairment of long-lived assets

The Organization evaluates its long-lived assets for any events or changes in circumstances which indicate that the carrying amount of such assets may not be fully recoverable. The Organization evaluates the recoverability of long-lived assets by measuring the carrying amount of such assets against the estimated undiscounted future cash flows associated with them. No impairment was noted as of December 31, 2025 and 2024.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 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 consolidated financial statements.

Deferred revenue

Income from sponsorships received in advance of future special events, which the resource provider is receiving commensurate value in return or a right of return exists if the event does not occur, is deferred and recognized over the periods to which the sponsorships relate.

Revenue recognition

Contribution and Grants

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 deferred revenue. 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. The Organization has not received any conditional awards during the years ended December 31, 2025 and 2024.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition (continued)

Sponsorship Revenue

The portion of 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.

Special Event Revenue - Ticket Sales

The portion of ticket sales that relates to the commensurate value the attendee receives in return is recognized when the related events are held and performance obligations are met.

Third-Party Reimbursements

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.

Other Revenue

Other revenue is recognized when earned. During the year ended December 31, 2025, the Organization recognized a gain on insurance proceeds of $417,173, which is included in other income on the consolidated statement of activities.

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. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include: salaries and wages, employee benefits, and payroll taxes, which are allocated on the basis of estimates of time and effort; depreciation, insurance, maintenance and repairs, rent, utilities, meetings, education, training and travel, office supplies, technology and telephone, which are allocated based on professional judgment.

Income tax status

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 RMHD, EF, or FAF's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as organizations other than a private foundation under Section 509(a)(2).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income tax status (continued)

RMHD, EF, and FAF each believe that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the consolidated financial statements.

Leases

The Organization determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) asset and lease liability, and finance leases are included in finance lease ROU asset and lease liability in the consolidated statement 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. In the event leases do not provide an implicit rate, the Organization uses a risk-free rate based on the information available at the commencement date in determining the present value of lease payments. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization has elected to recognize payments for short-term leases with a lease term of 12 month or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the consolidated statements of financial position.

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

In determining the discount rate used to measure the right-of-use asset and lease liability, the Organization uses rates implicit in the lease, or if not readily available, a risk-free discount rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

3. FINANCIAL ASSETS AND LIQUIDITY RESOURCES

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year consist of the following:

	2025	2024
Financial assets:		
Cash and cash equivalents	$ 5,695,440	$ 5,820,938
Accounts receivable	15,314	11,900
Contributions receivable	249,920	142,028
Cash restricted for capital campaign	930,927	-
	6,891,601	5,974,866
Less amounts not available to be used for general expenditures within one year:		
Donor restricted capital funds	930,927	-
	930,927	-
Less internal designations:		
Board-designated operating reserve	2,148,664	2,148,664
Board-designated capital reserve	1,516,119	1,970,683
	3,664,783	4,119,347
	$ 2,295,891	$ 1,855,519

The only financial assets that are subject to donor or other contractual restrictions that make them unavailable for general expenditure are funds received for the upcoming capital campaign that cannot be spent on general expenditures. All other financial assets are available to be spent on general expenditures within one year of the consolidated statement of financial position date. The current contributions receivable are subject to time restrictions, but will be collected within one year.

The Organization has a goal to maintain financial assets, which consist of cash and short-term investments, on hand to meet 180 days of normal operating expenses. The board of directors designates a portion of any operating surplus to its reserves. These board-designated reserves have been set aside to be drawn upon in the event of financial distress or an immediate liquidity need resulting from events outside of the typical life cycle of converting financial assets to cash or settling financial liabilities.

4. CONTRIBUTIONS RECEIVABLE

Contributions receivable are expected to be realized in the following periods:

	2025	2024
Less than one year	$ 249,920	$ 142,028
One to five years	-	58,000
	$ 249,920	$ 200,028

5. FAIR VALUE MEASUREMENTS

In determining fair value, the Organization uses various valuation approaches within the fair value measurement framework. Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability. A hierarchy for inputs is used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Levels within the hierarchy are based on the reliability of inputs as follows:

- *Level 1* - Valuations based on unadjusted quoted prices for identical assets or liabilities in active markets;
- *Level 2* - Valuations based on quoted prices for similar assets or liabilities or identical assets for liabilities in less active markets, such as dealer or broker markets; and
- *Level 3* - Valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable, such as pricing models, discounted cash flow models, and similar techniques not based on market, exchange, dealer, or broker-traded transactions.

  During the year ended December 31, 2025 and 2024, the Organization invested in eight investment partnerships. The Organization uses net asset value (NAV) per share, or its equivalent, such as member units or an ownership interest in partners' capital, as a practical expedient to estimate the fair values of limited partnerships, which do not have readily determinable fair values. Investments that are measured at fair value using NAV per share as a practical expedient are not classified in the fair value hierarchy.

5. FAIR VALUE MEASUREMENTS (continued)

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2025:

	Quoted Prices in Active Markets or Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Investments Measured at NAV	Total
Beneficial interest held in trust					
Trust	$ -	$ -	$ 237,742	$ -	$ 237,742
	-	-	237,742	-	237,742
Mutual funds - Equities	5,487,904	-	-	-	5,487,904
Mutual funds - Bonds	3,776,635	-	-	-	3,776,635
ETFs	15,280,950	-	-	-	15,280,950
	24,545,489	-	-	-	24,545,489
Private equity funds	-	-	-	6,231,957	6,231,957
	$ 24,545,489	$ -	$ 237,742	$ 6,231,957	31,015,188
Investment cash equivalents					197,573
					$ 31,212,761

The following tables detail the Organization's investments at fair value by level, within the fair value hierarchy, at December 31, 2024:

	Quoted Prices in Active Markets or Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Investments Measured at NAV	Total
Beneficial interest held in					
Trust	$ -	$ -	$ 175,852	$ -	$ 175,852
	-	-	175,852	-	175,852
Mutual funds - Equities	7,820,989	-	-	-	7,820,989
Mutual funds - Bonds	3,524,428	-	-	-	3,524,428
ETFs	10,367,978	-	-	-	10,367,978
	21,713,395	-	-	-	21,713,395
Private equity funds	-	-	-	5,539,866	5,539,866
	$ 21,713,395	$ -	$ 175,852	$ 5,539,866	27,429,113
Investment cash equivalents					638,841
					$ 28,067,954

5. FAIR VALUE MEASUREMENTS (continued)

Fair values for Level 1 investments are determined by reference to quoted market prices and other relevant information generated by market transactions. Fair value of Level 3 investments are determined from valuation techniques in which one or more inputs are unobservable.

The changes in the balances of Level 3 financial assets were as follows:

	2025	2024
Beginning balance	$ 175,852	$ 152,962
Change in fair value	61,890	22,890
	$ 237,742	$ 175,852

The Organization uses net asset value (NAV) per share, or its equivalent, such as member units or an ownership interest in partners' capital, as a practical expedient to estimate fair values of certain hedge funds, private equity funds, funds of funds, and limited partnerships, which do not have readily determinable fair values. Investments that are measured at fair value using NAV per share as a practical expedient are not classified in the fair value hierarchy.

Investments

Overall Investment Objective

The overall investment objective of the Organization is to invest its assets in a prudent manner that will achieve a long-term rate of return sufficient to fund a portion of its annual operating activities and increase investment value after inflation. The Organization diversifies its investments among various asset classes incorporating multiple strategies and managers. Major investment decisions are authorized by the Board of Trustees which oversees the Organization's investment program in accordance with established guidelines.

5. FAIR VALUE MEASUREMENTS (continued)

Allocation of Investment Strategies

In addition to traditional stocks and fixed income securities, the Organization may also hold shares or units in traditional institutional funds as well as in alternative investment funds involving private equity. Private equity funds employ buy-out and venture capital strategies and focus on investments in turn-around situations. Real estate funds generally hold interests in public real estate investment trusts (REITS) or commercial real estate through sole-member entities. Private equity and real asset strategies therefore often require the estimation of fair values by the fund managers in the absence of readily determinable market values. Because of the inherent uncertainties of valuation, these estimated fair values may differ significantly from values that would have been used had a ready market existed, and the differences could be material. Such valuations are determined by fund managers and generally consider variables such as operating results, comparable earnings multiples, projected cash flows, recent sales prices, and other pertinent information, and may reflect discounts for the illiquid nature of certain investments held. Moreover, the fair values of the Organization's interests in shares or units of these funds, because of liquidity and capital commitment terms that vary depending on the specific fund or partnership agreement, may differ from the fair value of the funds' underlying net assets.

Fair value measurements of investments in certain funds that calculate net asset value per share (or its equivalent) were as follows for the year ended December 31, 2025:

	Net Asset Value	Unfunded Commitments
Global long/short segregated portfolio class A	$ 36,636	$ -
Hybrid equity funds, LP series class D	802,140	-
Multi-strategy segregated portfolio	1,506,264	-
PEP 10, LP	467,912	588,452
RSF Partners VII LP	313,925	209,033
Apollo debt solutions BDC CL I	991,005	-
Fortress net lease REIT CL D-S	1,067,698	-
Brookfield infrastructure corporation	1,046,377	-
	$ 6,231,957	$ 797,485

5. FAIR VALUE MEASUREMENTS (continued)

Fair value measurements of investments in certain funds that calculate net asset value per share (or its equivalent) were as follows for the year ended December 31, 2024:

	Net Asset Value	Unfunded Commitments
Global long/short segregated portfolio class A	$ 54,559	$ -
Hybrid equity fund, LP series class D	732,110	-
Multi-strategy segregated portfolio	1,383,303	-
PEP 10, LP	171,679	836,880
RSF Partners VII LP	149,074	346,966
Apollo debt solutions BDC CL I	1,009,413	-
Fortress net lease REIT CL D-S	1,031,033	-
Brookfield infrastructure corporation	1,008,695	-
	$ 5,539,866	$ 1,183,846

(a) Limited Partner investments are locked up until the Partnership is wound up. In 2023, fund started winding up and making distributions.

(b) Limited Partners may only redeem their interest semiannually on June 30 and December 31. Redemption option became available on June 30, 2025.

(c) Limited Partners may only redeem their interest semiannually on June 30 and December 31. Redemption option became available on June 30, 2023.

(d) No notice period or restriction on redemption frequency. Fund life is 12 years with 1 to 2-year extension option.

(e) No notice period or restriction on redemption frequency. Fund life is 10 years with 2 consecutive 2-year extension options.

(f) Limited Partners may only redeem their interest quarterly with a 20-day notice.

(g) Seed capital is subject to 2 years of hard lock up, otherwise subject to 1 year of soft lock up and 2% penalty.

(h) Only shares issued through subscriptions are subject to 1 year of lock up and 2% penalty. Fund redeems shares on a FIFO basis.

6. PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	2025	2024
Land	$ 2,547,147	$ 2,547,147
Land improvements	199,918	199,918
Buildings	25,454,187	24,961,046
Furniture and fixtures	3,100,815	2,662,231
Train exhibit	1,437,708	1,344,123
Transportation equipment	136,440	136,440
	32,876,215	31,850,905
Less: accumulated depreciation	(16,270,465)	(14,789,865)
	$ 16,605,750	$ 17,061,040

Depreciation expense for the years ended December 31, 2025 and 2024, was $1,480,599 and $1,434,251, respectively.

7. BENEFICIAL INTEREST IN TRUST

RMHD is named as a beneficiary in an irrevocable charitable remainder annuity trust held by a third-party trustee. At the date the remainder trust was established, a beneficial interest in trust and restricted contribution revenue was recognized for the present value of the estimated future benefits to be received when the trust assets are distributed. The beneficial interest is adjusted during the term of the trust for changes in the value of the assets. The beneficial interest in the remainder trust is calculated using discount rates of 4.18% and 3.88%, respectively, at December 31, 2025 and 2024, a rate of return of 5%, and Internal Revenue Service (IRS) and Social Security Administration (SSA) mortality tables.

RMHD's beneficial interest in the trust is $237,742 and $175,852, respectively, as of December 31, 2025 and 2024.

8. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes and periods:

	2025	2024
Subject to expenditure for specific purpose		
Transportation program	$ 800	$ 116,000
Cooking groups	804	2,042
Salad bar	756	756
Wellness grant-RMHC	-	985
Holiday gift drive	-	41
Kitchen supplies	10,200	200
Kitchen cabinets	8,350	129
Water tank	790	790
Hospitality cart program	4,548	3,836
State solicitation reg	3,000	3,000
Hope for healing cancer	25,000	-
Mental health	20,000	-
Capital campaign	930,927	-
Miscellaneous	2,690	-
	1,007,865	127,779
Beneficial interest held in trust	237,742	175,852
	237,742	175,852
Subject to organization spending policy and appropriation:		
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	491,875	491,875
	491,875	491,875
	$ 1,737,482	$ 795,506

9. NET ASSETS RELEASED FROM DONOR RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by donor as follows:

	2025	2024
Purpose restrictions accomplished:		
Transportation program	$ 116,000	$ 58,000
Hospitality program	-	25,000
Appliances	-	10,000
Kitchen supplies-DSF	-	7,518
Medical City Frisco hospitality cart	2,353	4,457
Hospitality cart	-	2,553
Wellness grant	985	4,015
Cooking groups	2,638	2,589
Family activities	5,000	1,858
Meals that Heal	-	1,115
Security	100,000	-
Capital campaign	70,627	-
Traverse	30,528	-
Water tank	790	-
Nutrition	2,000	-
Volunteer services assistant	10,000	-
Appliances	9,280	-
Children's cart	7,120	-
Direct TV	1,710	-
Miscellaneous	1,350	-
	$ 360,381	$ 117,105

10. NET ASSETS WITHOUT DONOR RESTRICTIONS

The Organizations' governing boards have designated net assets without donor restrictions for the following purposes:

	2025	2024
Board-designated endowment	$ 27,147,834	$ 24,431,403
Board-designated operating reserve	2,148,664	2,148,664
Board-designated capital reserve	1,516,119	1,970,683
	$ 30,812,617	$ 28,550,750

11. ENDOWMENT

The Organization's endowment consists of the following:

- One individual fund established by a donor to provide annual funding for general operations.
- One individual fund of certain net assets without donor restrictions designated by the boards of the Organization.

Absent explicit donor restrictions to the contrary, the boards of the Organization have interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds. As a result of this interpretation, the Organization classifies as permanently restricted net assets with donor restrictions (a) the original value of gifts donated to the endowment, (b) the original value of gifts donated to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

In accordance with UPMIFA, 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 fund

(2) The purposes of the Organization and the donor-restricted endowment fund

(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

(7) The investment policies of the Organization

Investment return objectives, risk parameters and strategies

The Organization has adopted investment and spending policies, approved by the boards, for endowment assets that attempt to protect the related assets and provide a reasonable return until authorized use. Those policies attempt to provide a stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets over the long-term. 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, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of 3.5%, while growing the funds if possible. The Organization expects its endowment assets, over time, to produce an average rate of return greater than the annual distribution amount. Actual returns in any given year may vary from the amount. Investment assets and allocation between asset classes and strategies are managed to prevent exposing the fund to acceptable levels of risk.

11. ENDOWMENT (continued)

Investment return objectives, risk parameters and strategies (continued)

Changes in endowment net assets and net assets by type of fund were as follows for the year ended December 31, 2025:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, December 31, 2024	$ 27,410,817	$ 491,875	$ 27,902,692
Investment income, net	3,212,962	-	3,212,962
Contributions	828,905	-	828,905
Other changes	(57,707)	-	(57,707)
Other expenses	(903,323)	-	(903,323)
Endowment net assets, December 31, 2025	$ 30,491,654	$ 491,875	$ 30,983,529
Board-designated endowment funds	$ 27,147,834	$ -	$ 27,147,834
Original donor-restricted gift amount and amounts required to be retained by donor	-	491,875	491,875
Portion subject to appropriation	3,343,820	-	3,343,820
Endowment net assets, December 31, 2025	$ 30,491,654	$ 491,875	$ 30,983,529

Changes in endowment net assets for the fiscal year ended December 31, 2024 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, December 31, 2023	$ 24,243,404	$ 491,875	$ 24,735,279
Investment income, net	3,299,315	-	3,299,315
Contributions	483,631	-	483,631
Other changes	49,247	-	49,247
Other expenses	(664,780)	-	(664,780)
	3,167,413	-	3,167,413
Endowment net assets, December 31, 2024	$ 27,410,817	$ 491,875	$ 27,902,692

11. ENDOWMENT (continued)

Investment return objectives, risk parameters and strategies (continued)

	Without Donor Restrictions	With Donor Restrictions	Total
Board-designated endowment funds	$ 24,431,403	$ -	$ 24,431,403
Original donor-restricted gift amount and amounts required to be retained by donor	-	491,875	491,875
Portion subject to appropriation	2,979,414	-	2,979,414
Balance, December 31, 2025	$ 27,410,817	$ 491,875	$ 27,902,692

Fund deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires to be retained as a fund of perpetual duration. There were no such deficiencies as of December 31, 2025 and 2024.

Spending policy

RMHD holds the Kroc Endowment, the income of which is appropriated when earned. All other endowment funds are owned and held by EF. EF targets spending at no more than 3.5% of the average value of its endowment funds over the previous 16 rolling quarters ending June of the previous year. RMHD may request contributions from EF, which has absolute discretion regarding whether and when to make contributions to RMHD.

12. REVENUE RECOGNITION

The following table show the Organization's revenue disaggregated according to the timing of the transfer of goods or services:

	2025	2024
Revenue recognized over time:		
Medicaid payments	$ 97,799	$ 106,870
Special event revenue	115,373	143,467
	$ 213,172	$ 250,337

There is no contract revenue recognized at a point in time.

12. REVENUE RECOGNITION (continued)

The Organization's contract assets and liabilities consist of:

	2025	2024	2023
Accounts receivable			
Medicaid payments	$ 8,360	$ 4,400	$ 7,185
Deferred revenue:			
Special events and Chef Program	9,648	2,000	5,000
	9,648	2,000	5,000
	$ 18,008	$ 6,400	$ 12,185

13. CONTRIBUTED NONFINANCIAL ASSETS

The Organization received donated materials, investments, equipment, and services for the following purposes:

	2025	2024
Operations	$ 151,095	$ 471,423
Special events	371,091	295,162
	$ 522,186	$ 766,585

These amounts are included in revenue as contributions without donor restrictions which are reflected in the consolidated statements of activities and changes in net assets.

The Organization determines the fair value of donated assets and services on the basis of estimates of the current market rates for similar assets and services. Special event contributed nonfinancial assets are valued based on the estimated fair value in the month of the event.

Donated materials, equipment, and services were utilized by the Organization's program during the years ended December 31, 2025 and 2024. The Organization monetized all donated stock during years ended December 31, 2025 and 2024.

14. RETIREMENT PLAN

RMHD has a 401(k) defined contribution retirement plan covering all employees meeting specified eligibility requirements. RMHD contributed $142,228 and $86,954, respectively, to the plan for the year ended December 31, 2025 and 2024.

15. RELATIONSHIPS WITH AFFILIATES

The board of trustees of EF adopted a Total Return Policy (the Policy) to guide in the distribution of funds from EF to RMHD. Under the terms of the Policy, EF may distribute annually (if requested) up to, but not more than, 3.5% of the average value of its investment assets over the previous 16 rolling quarters ending June of the previous year to RMHD.

RMHD maintains individual administrative agreements with FAF and EF, wherein RMHD agrees to provide personnel and office facilities for the management of the administrative and business affairs of FAF and EF. In exchange, FAF and EF agree to pay fees to RMHD to be determined by the parties in accordance with procedures set forth in the agreements. The agreements will continue year-to-year until terminated by mutual agreement or with 30 days' written notice from any one of the three parties. During 2025 and 2024, no fees were allocated to FAF or EF by RMHD.

16. PUBLIC SUPPORT REVENUE

Public support revenue consisted of the following:

	2025	2024
Contributions	$ 4,501,720	$ 2,897,196
Guest family donations	40,302	44,512
	4,542,022	2,941,708
Special events:		
Annual Gala	433,777	469,486
Young Friends' auction	15,558	15,955
The Trains at Northpark	1,419,509	1,383,795
	1,868,844	1,869,236
	$ 6,410,866	$ 4,810,944

17. TRANSACTIONS WITH RELATED ENTITIES

During the year ended December 31, 2025 and 2024, the Organization received cash, soft credit and in-kind contributions from board members totaling $165,029 and $174,433, respectively. These amounts are included in public support on the statement of activities.

18. CONCENTRATIONS

For the year ended December 31, 2025 and 2024, RMHD did not receive significant pledges from specific donors.

19. EMPLOYEE RETENTION CREDIT

The Employee Retention Tax Credit (ERC), a refundable tax credit against certain employment taxes allowed to an eligible employer for qualifying wages, was established by the Coronavirus Aid, Relief, and Economic Security ("CARES") Act and was subsequently amended through additional legislation. The tax credit is equal to 50% of the qualified wages, up to $10,000 per employee, that an employer whose business has been financially impacted by COVID-19 pays to employees after March 12, 2020 and before January 1, 2022.

The Organization determined it was eligible to file for the ERC and calculated a total ERC of $258,821 for the wages paid during the period April 2020 through March 31, 2021. As the Organization has substantially met the program's eligibility conditions, the Organization has recognized grant revenue on the statement of activities during the year ended December 31, 2023. During the year ended December 31, 2024, the Organization received payment of $124,380. As of December 31, 2024, $134,441 was outstanding and included as an ERC receivable on the statement of financial position. During the year ended December 31, 2025, the Organization received the full outstanding amount and the receivable was reduced to $0.

The ERC program is subject to inspection and audit by the IRS. The purpose of such audits is to determine whether entities met eligibility requirements under the program and that funds were used in accordance with guidelines and regulations. While management believes the Organization met the ERC requirements, it is possible that ERC funds recognized could ultimately be disallowed. The ultimate liability, if any, which may result from a governmental audit cannot be reasonably estimated and, accordingly, no provision for the possible disallowance of ERC funds has been recorded on the Organization's financial statements.

20. SUBSEQUENT EVENTS

Management evaluated subsequent events through June 18, 2026, which is the date the consolidated financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in the consolidated financial statements.

SUPPLEMENTARY INFORMATION

Ronald McDonald House of Dallas, Inc. and Affiliates
Consolidating Statement of Financial Position
December 31, 2025

ASSETS

	Ronald McDonald House of Dallas	RMHD Endowment Foundation	RMHD Family Assistance Foundation	Total
Current assets				
Cash and cash equivalents	$ 3,626,079	$ 8,510	$ 2,060,851	$ 5,695,440
Accounts receivable	15,314	-	-	15,314
Contributions receivable	249,920	-	-	249,920
Prepaid expenses and other current assets	42,123	-	-	42,123
Total current assets	3,933,436	8,510	2,060,851	6,002,797
Cash restricted for capital campaign	-	-	930,927	930,927
Long term investments	3,835,695	27,139,324	-	30,975,019
Intercompany receivable (payable)	57,976	-	(57,976)	-
Property and equipment, net	325,582	-	16,280,168	16,605,750
Beneficial interest held in trust	237,742	-	-	237,742
Total noncurrent assets	4,456,995	27,139,324	17,153,119	48,749,438
Total assets	$ 8,390,431	$ 27,147,834	$ 19,213,970	$ 54,752,235

LIABILITIES AND NET ASSETS

	Ronald McDonald House of Dallas	RMHD Endowment Foundation	RMHD Family Assistance Foundation	Total
Current liabilities				
Accounts payable and accrued expenses	$ 265,037	$ -	$ -	$ 265,037
Deferred revenue	9,648	-	-	9,648
Total current liabilities	274,685	-	-	274,685
Net assets				
Without donor restrictions	7,309,191	27,147,834	18,283,043	52,740,068
With donor restriction	806,555	-	930,927	1,737,482
Total net assets	8,115,746	27,147,834	19,213,970	54,477,550
Total liabilities and net assets	$ 8,390,431	$ 27,147,834	$ 19,213,970	$ 54,752,235

Ronald McDonald House of Dallas, Inc. and Affiliates
Consolidating Statement of Financial Position
December 31, 2024

ASSETS

	Ronald McDonald House of Dallas	RMHD Endowment Foundation	RMHD Family Assistance Foundation	Total
Current assets				
Cash and cash equivalents	$ 2,973,930	$ 10,534	$ 2,836,474	$ 5,820,938
Accounts receivable	11,900	-	-	11,900
Contributions receivable	142,028	-	-	142,028
Employee retention credit receivable	134,441	-	-	134,441
Prepaid expenses and other current assets	38,172	-	-	38,172
Total current assets	3,300,471	10,534	2,836,474	6,147,479
Long term investments	3,471,233	24,420,869	-	27,892,102
Intercompany receivable (payable)	349,266	-	(349,266)	-
Property and equipment, net	299,515	-	16,761,525	17,061,040
Beneficial interest held in trust	175,852	-	-	175,852
Contributions receivable	58,000	-	-	58,000
Total noncurrent assets	4,353,866	24,420,869	16,412,259	45,186,994
Total assets	$ 7,654,337	$ 24,431,403	$ 19,248,733	$ 51,334,473

LIABILITIES AND NET ASSETS

	Ronald McDonald House of Dallas	RMHD Endowment Foundation	RMHD Family Assistance Foundation	Total
Current liabilities				
Accounts payable and accrued expenses	$ 280,768	$ -	$ 46,598	$ 327,366
Deferred revenue	2,000	-	-	2,000
Total current liabilities	282,768	-	46,598	329,366
Net assets				
Without donor restrictions	6,576,853	24,431,403	19,201,345	50,209,601
With donor restrictions	794,716	-	790	795,506
Total net assets	7,371,569	24,431,403	19,202,135	51,005,107
Total liabilities and net assets	$ 7,654,337	$ 24,431,403	$ 19,248,733	$ 51,334,473

Ronald McDonald House of Dallas, Inc. and Affiliates
Consolidating Statement of Activities
For The Year Ended December 31, 2025

	Ronald McDonald House of Dallas	RMHD Endowment Foundation	RMHD Family Assistance Foundation	Eliminating Entries	Total
Revenue, gains, and other support					
Contributions and grants	$ 3,176,777	$ 21,500	$ 1,152,348	$ -	$ 4,350,625
In-kind contributions	151,095	-	-	-	151,095
Guest family donations	40,302	-	-	-	40,302
Special events revenue	1,497,753	-	-	-	1,497,753
Special events in-kind revenue	371,091	-	-	-	371,091
Total public support	5,237,018	21,500	1,152,348	-	6,410,866
Program service fees	109,020	-	-	-	109,020
Other income	5,214	-	417,173	-	422,387
Change in fair value of beneficial interest held in trust	61,890	-	-	-	61,890
Net realized and unrealized gains on investments	580,168	2,850,389	117,214	-	3,547,771
Total revenue, gains, and other support	5,993,310	2,871,889	1,686,735	-	10,551,934
Functional expenses					
Program	3,335,677	147,153	1,551,037	-	5,033,867
Cost of direct benefits to donors	115,373	-	-	-	115,373
Management and general	387,776	4,932	22,537	-	415,245
Fundraising	1,410,307	3,373	101,326	-	1,515,006
Total functional expenses	5,249,133	155,458	1,674,900	-	7,079,491
Changes in net assets	744,177	2,716,431	11,835	-	3,472,443
Net assets, beginning of year	7,371,569	24,431,403	19,202,135	-	51,005,107
Net assets, end of year	$ 8,115,746	$ 27,147,834	$ 19,213,970	$ -	$ 54,477,550

Ronald McDonald House of Dallas, Inc. and Affiliates
Consolidating Statement of Activities
For The Year Ended December 31, 2024

	Ronald McDonald House of Dallas	RMHD Endowment Foundation	RMHD Family Assistance Foundation	Eliminating Entries	Total
Revenue, gains, and other support					
Contributions and grants	$ 2,382,480	$ -	$ 43,293	$ -	$ 2,425,773
In-kind contributions	471,423	-	-	-	471,423
Guest family donations	44,512	-	-	-	44,512
Special events revenue	1,574,074	-	-	-	1,574,074
Special events in-kind revenue	295,162	-	-	-	295,162
Total public support	4,767,651	-	43,293	-	4,810,944
Program service fees	115,832	-	-	-	115,832
Other income	6,377	-	-	-	6,377
Change in fair value of beneficial interest held in trust	22,890	-	-	-	22,890
Net realized and unrealized gains on investments	512,798	2,883,645	142,422	-	3,538,865
Total revenue, gains, and other support	5,425,548	2,883,645	185,715	-	8,494,908
Functional expenses					
Program	3,004,600	132,333	1,530,843	-	4,667,776
Cost of direct benefits to donors	143,497	-	-	-	143,497
Management and general	220,053	3,233	6,427	-	229,713
Fundraising	1,368,211	2,274	5,736	-	1,376,221
Total functional expenses	4,736,361	137,840	1,543,006	-	6,417,207
Changes in net assets	689,187	2,745,805	(1,357,291)	-	2,077,701
Net assets, beginning of year	6,682,382	21,685,598	20,559,426	-	48,927,406
Net assets, end of year	$ 7,371,569	$ 24,431,403	$ 19,202,135	$ -	$ 51,005,107