RONALD MCDONALD HOUSE CHARITIES OF GREATER CHATTANOOGA

MONTHLY FINANCIAL STATEMENTS

SEPTEMBER 30, 2026

FOR MANAGEMENT USE ONLY

RONALD MCDONALD HOUSE CHARITIES
OF GREATER CHATTANOOGA

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2026

ASSETS

CURRENT ASSETS	
Pinnacle operating	$ 250,426
Pinnacle petty cash	428
Accounts receivable	260,425
Pledges receivable	67,250
Prepaid expenses	23,234
Prepaid WW&S event	27,770
Prepaid insurance	21,410
Raymond James - Maintenance Fund	136,263
Raymond James - Rainy Day Fund	525,521
Endowments	6,556,537
Trust Co forfeiture account	4,738
Community Foundation scholarship fund	2,147
Total current assets	7,876,149
PROPERTY AND EQUIPMENT	
Building	5,246,909
Construction in progress	48,086
Equipment and furniture	692,332
Land	12,195
Landscaping	49,747
Leasehold improvements	663,066
Vehicles	55,966
Total property and equipment	6,768,301
Accumulated depreciation	(4,303,822)
Net property and equipment	2,464,479
TOTAL ASSETS	$ 10,340,628

No assurance provided and substantially all disclosures omitted.

RONALD MCDONALD HOUSE CHARITIES OF GREATER CHATTANOOGA

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2026

LIABILITIES AND NET ASSETS	
LIABILITIES	
Accounts payable	$ 19,284
Bill.com payables	8,497
Credit card liability	23,613
Accrued expenses	26,840
Deferred revenue	60,500
Payroll liabilities	8,464
Total liabilities	147,198
NET ASSETS	
Net assets	9,203,414
Current period change	862,785
Change in net assets	127,231
Total net assets	10,193,430
TOTAL LIABILITIES AND NET ASSETS	$ 10,340,628

No assurance provided and substantially all disclosures omitted.

RONALD MCDONALD HOUSE CHARITIES OF GREATER CHATTANOOGA

STATEMENT OF FINANCIAL ACTIVITY

FOR THE MONTH AND NINE MONTHS ENDED SEPTEMBER 30, 2026

	September 2026 Actual	September 2026 Budget	Over/(Under) September Budget	YTD Actual	YTD Budget	Over/(Under) YTD Budget
INCOME						
Grant revenue	$ 2,500	$ 5,833	$ (3,333)	$ 48,933	$ 52,500	$ (3,567)
Program services revenue	66,265	89,000	(22,735)	751,922	801,003	(49,081)
Public support	303,035	261,251	41,784	1,316,382	1,434,736	(118,354)
Total income	371,800	356,084	15,716	2,117,237	2,288,239	(171,002)
EXPENSES						
Cost of services	153,943	160,000	(6,057)	1,310,938	1,468,163	(157,225)
Fundraising expense	39,706	69,652	(29,946)	506,992	601,182	(94,190)
G&A expense	60,934	38,761	22,173	397,424	346,237	51,187
Total expenses	254,583	268,413	(13,830)	2,215,354	2,415,582	(200,228)
NET OPERATING INCOME (LOSS)	117,217	87,671	29,546	(98,117)	(127,343)	29,226
OTHER INCOME						
Dividend income	4,786	-	4,786	48,850	-	48,850
Investment gains/(losses)	(140,454)	-	(140,454)	430,865	-	430,865
Insurance reimbursement income	6,100	-	6,100	6,100	-	6,100
Total other income	(129,568)	-	(129,568)	485,815	-	485,815
OTHER EXPENSES	22,583	-	22,583	260,467	42,320	218,147
Net other income (expenses)	(152,151)	-	(152,151)	225,348	(42,320)	267,668
CHANGE IN NET ASSETS	$ (34,934)	$ 87,671	$ (122,605)	$ 127,231	$ (169,663)	$ 296,894

No assurance provided and substantially all disclosures omitted.

RONALD MCDONALD HOUSE CHARITIES
OF GREATER CHATTANOOGA

ACTUAL TO BUDGET COMPARISON

FOR THE MONTH AND NINE MONTHS ENDED SEPTEMBER 30, 2026

	September 2026 Actual	September 2026 Budget	Variance - Favorable/ (Unfavorable)	YTD Actual	YTD Budget	Variance - Favorable/ (Unfavorable)
Income	$ 371,800	$ 356,084	$ 15,716	$ 2,117,237	$ 2,288,239	$ (171,002)
Operating expenses	(254,583)	(268,413)	13,830	(2,215,354)	(2,415,582)	200,228
Net operating income	117,217	87,671	29,546	(98,117)	(127,343)	29,226
Other income	(129,568)	-	(129,568)	485,815	-	485,815
Other expenses	(22,583)	-	(22,583)	(260,467)	(42,320)	(218,147)
Change in net assets	$ (34,934)	$ 87,671	$ (122,605)	$ 127,231	$ (169,663)	$ 296,894

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OF GREATER CHATTANOOGA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Program Services Revenue - YTD under budget by $49k

The majority of this variance is due to McD Operators - Local Revenue under budget by $57k while the McD Operators - RMHC Grants Revenue is over budget by $7k.

Public Support Revenue - YTD under budget by $118k

The majority of this variance is due to Fundraising Revenue under budget by $329k while the General Gifts Revenue is over budget by $193k.

Cost of Services Expense - YTD under budget by $157k

The majority of this variance is due to Labor - House/Programs under budget by $163k.

Fundraising Expense - YTD under budget by $94k

The majority of this variance is due to Fundraising Supplies/Materials under budget by $57k, Labor - Fundraising under budget by $18k, and Marketing & Advertising under budget by $14k.

G&A Expense - YTD over budget by $51k

The majority of this variance is due to Performance Bonus over budget by $18k, Outside Services over budget by $9k, and an adjusting entry to Audit & Tax Prep Fees ($26k) to clean up expense activity.

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