



July 13, 2023 Meeting Agenda

3:00 – Call to Order and Welcome

Consent Agenda

- Approval of Minutes
- Committee Reports - Recap

Active Agenda

- Update on Rochester name change

Budget & Finance Update

- General Update
- Von Maur gift update
- Audit draft—in portal for board review

Facilities

- Lease update
- Expansion discussion
 - info from Global/board vote needed
 - next steps with architects and landscaping
- Fire panels need to be replaced/updated

Development

- Marketing update
- Bubble Walk

Board News

- Thank you to Jamie!
- Board Terms – vote to elect Dennis for another year
- Creations of expansion subcommittee
- Help identifying Steer Show Celebrity
- Sept or Nov in-person meeting?

Adjourn

Chief Executive Officer's Report

Shannon Greene, July 2023

- Another busy summer for our staff, volunteers, and families! We've been organizing as many events and activities as we can including painting, tie-dye, bingo, movie night, Disney princess visits, a 4th of July cookout and a visit from miniature horses! We're looking forward to our annual Bubble Walk event in Cedar Rapids on July 22nd—always a fun day for kids and families.
- Need your help: we have yet to identify our Steer Show Celebrity...someone "well known" who is willing to walk with our steer at the Iowa State Fair on August 12th. This individual will have the opportunity to meet the family and the steer ahead of time to get acquainted. Ask our own Jamie Hendersen about her experience, and please share any suggestions of individuals who may be interested.
- Variety Children's Charity grant—we are receiving a new minivan on July 18th. Vehicle is being lettered with our logo at McGrath in Hiawatha and will be ready to transport families as soon as we pick it up!
- We are transitioning off the University's IT system (computers and phones) beginning Sunday, July 9th. The team from Wolf Technologies will be onsite to lead us. Backup plans in place to avoid any interruptions in operations. This is the culmination of 12 months of planning and preparation.
- Need your help: summer months are slower for volunteer meal groups. Please help spread the word to help us fill in gaps. Thank you!

2023 RMH Census

Month	Average Occupancy	# Guest Families	# Family Nights	Avg. Length of Stay
January	97.58%	55	847	15.4
February	98.19%	59	759	12.86

March	95.49%	62	889	14.34
April	90.60%	71	829	11.68
May	94.87%	71	906	12.76
June	92.37%	85	859	10.11
July				
August				
September				
October				
November				
December				
YTD	94.85%	403	5089	12.9

House Snapshot—fun facts from a random day at RMH (7/7/23)

- ♥ All 31 families in the House right now are from either Iowa or Illinois. Pretty rare.
- ♥ 21 NICU families with us today, including three with sets of twins.
- ♥ A group from Mason City brought in 126 pounds of pop tabs today. Considering there are about 1,128 pop tabs per pound... that's 142,128 cans!
- ♥ One of our current families is staying with us for the 10th time...they are one of many families we see year to year.
- ♥ We had another training with Support Community for the new app. We are officially in the app store now and looking forward to going live soon.
- ♥ Wolf Technologies will be onsite Sunday to start our IT transition!

Ronald McDonald House Facilities

- The big news the past month has been the Von Maur gift, which will provide opportunities to build and improve recreational structures in our backyard. Ben organized an initial meeting with the University and a landscape architect to begin the conversation on a master plan. We will look at other architects as well to find the best fit for our needs. Our master plan will include a placeholder for

potential future expansion, so improvements made now with the Von Maur gift will compliment future building expansion.

- Our fire panel is old and will need replacing in the near future. We have a bid in from our current provider and are securing bids from others as well. Need to understand timeline, cost, and impact on operations. First bid in around \$200,000.

Ronald McDonald Family Room at UI Stead Family Children’s Hospital

We returned to full pre-COVID operations on May 15th, with the Sleep Room opening up, the return of volunteer meal groups, and the ability for families to drop in at their convenience.

UISFCH	Total Visits	Ave. Daily Visits	New Registrations	Sleep Room Nights	New Patient/ Families Served
				Usage	
Jan.	906	29.2	114		76
Feb.	666	23.7	88		57
Mar	643	20.7	108		77
Apr	791	26.4	114		68
May	875	28.2	171	4	84
Jun	1046	34.8	171	22	71
Jul					
Aug					
Sept					
Oct					
Nov					
Dec					
Total	4927	27.16666667	766	26	433

Ronald McDonald Family Room at UnityPoint Health-St. Luke’s

As with UISFCH, our St. Luke’s location is operating at full capacity as of May 15th. The three Sleep Rooms have been open all year, so the major change at this location is the return of meal groups and family drop ins.

SLFR	Total Visits	Ave. Daily Visits	New Registrations	Sleep Room Nights	New Patients/Families Served
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Jan-23	616	19.8	120	50	63
Feb.	672	24	117	59	61
Mar	897	28.9	121	72	55
Apr	876	29.2	129	57	62
May	589	19	102	52	52
Jun	451	15	90	65	48
Jul					
Aug					
Sept					
Oct					
Nov					
Dec					
Total	4101	22.65	679	355	341

Finance

- CLA presented the FY22 Audit findings and Statement of Financials at the July 6th Finance Committee meeting. These documents are available in the board portal for all board members to review. Clean audit, with no deficiencies or recommendations for improvement.
- The Von Maur Family has made a \$1 million dollar pledge to be used to improve and enhance recreational spaces and activities for our families. This gift is made in honor of their late mother, Susan, who passed in May. The announcement hit the media on June 19th.

Fundraising and Marketing

- The Cedar Rapids and Dubuque marketing committees are launching with some great community members joining to build those markets.
- Third party fundraisers are in full swing this summer with several motorcycle rides, golf outings, tomato sales, and lemonade stands.

Marketing

- The next round of billboards, radio spots, and digital will be launching on August 1.
- All new brochures have been created with updated messaging and the new phone number. The changes are more audience targeted with updated content and streamlined appearance.

Events

- Bubble walk in Cedar Rapids is July 22 from 10 am – noon at St. Luke’s Hospital and Coe College. Volunteer opportunities and registration is open at rmhc-eiwi.org/events/bubble-walk/

- We will be at the Downtown Cedar Rapids farmers market on July 15 promoting the Bubble Walk on the corner of 3rd Ave and 2nd Street.

RMHC-EIWI Facilities Committee Meeting Minutes 06/15/2023

Participating: Brian Klinger, Michael Eye, Matt Traetow, Shannon Greene

Facilities Coordinator Position—currently posted, asked committee for suggestions on reaching more candidates. Ideas included Facebook, LinkedIn and Zip Recruiter. Brian offered to reach out to Watts Group. This is a part time (15-20 hours) position.

HCIS – Information Technology Transition slated for July 9th-11th. Hanna coordinating. No immediate issues identified. Hanna & Shannon will be onsite on Sunday, 7/9 to monitor first day.

HVAC—past improvements working well but remaining concerns about old plumbing and physical layout in mechanical room. AAA Mechanical was onsite in late April—putting together a quote and priority timeline for remaining needs.

Kitchen Remodel—Jo Co Public Health inspection has not happened yet. Staff are prepared for visit. Kitchen Coordinator position has been posted. This role will be responsible for kitchen as a whole, including compliance and licensure requirements. Staff are still receiving guidance and support from Cory Barrett on best practices.

Furniture Project—Hanna completed a final walkthrough and inventory of each guest room. Final touches needed include artwork, lamps, touch up paint, etc. May want to consider a changing beds to a panel base—would eliminate space under bed, improve aesthetics and reduce wear and tear on encasements. Committee also discussed options for artwork. Ideas include having guests/kids make art, could be in conjunction with UI At department and converting photos to canvas.

Spring Preventative Maintenance—underground tiling repair needed. Country Landscapes will complete the work, cost estimated at \$1632.86.

Midwest Alarms—quote for new system is at \$205,655.00. Hanna gathering additional information from vendor to determine urgency, process, and any potential interruption to operations.

Land Lease—Shannon & board members have met with UI. No issue with renewing our lease early. UI fully supportive. Board attorney is drafting the renewal.

Von Maur Gift--\$1 million gift in memory of Susan Von Maur, to be used for recreational spaces and programming. Announcement will be made public on Monday, June 19th.

Expansion—in conjunction with lease renewal and backyard projects with the Von Maur gift, we are consulting with an architect to develop a master plan to determine options and ensure all elements are in harmony.

Participating: Janine Petitgout, Dave Phillips, Hanna Zevenbergen, Shannon Greene

Operations Update:

Hanna shared that the UI Family Room sleep room has been steadily used since opening back up on May 15th. Family Room usage at both locations mirrors the daily census. The evening meal program is back in place as well, with volunteer groups signing up. The House remains busy. April was a unique month with over 30 check-ins and check-outs.

Club Foot/Orthopedics:

Patient diagnosis/department data shows NICU families comprised 45.7% of our guest families thus far in 2023, up from 30% in 2022. Other categories remain steady, with the exception of orthopedics which has dropped to just 3% of families. Shannon reached out to Cathy Grothe with the Ponseti Foundation to touch base and make sure information on our resources is reaching their patients. Cathy shared that the decrease could be tied to fewer international families traveling post-covid, as well as the training of regional physicians so patients can stay closer to home for the Ponseti method of treatment.

Expansion:

We are working with an architect to develop a master plan for the RMH backyard. The plan will map out how best to use the Von Maur gift for recreational spaces, as well as identify future possibilities for expansion of the House. RMHC Global has a required process for chapter expansion projects, including collecting data from the partner hospital to identify current and future needs. One idea in discussion is to add on a NICU designated wing with rooms designed specifically for NICU families' needs, given the large percentage of NICU families served each year and the hospital plans for additional beds.

Rochester chapter name issue:

Brent and I participated in a large group call with the affected chapters, RMHC Global, and the Rochester CEO and board chair. Currently, the name remains the same. Each chapter had the opportunity to voice their concerns with talk of continued discussions. We are working with Plaid Swan to make sure that families can find us and know our locations and who we serve.

New IT system impact:

The transition from the University's IT system to Wolf Technologies is scheduled for July 9th-11th. We are working to get information out about our changing phone number so families and referral sources can continue to reach us.

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
IOWA CITY, IOWA**

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2022 AND 2021

Draft

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
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YEARS ENDED DECEMBER 31, 2022 AND 2021**

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Draft

INDEPENDENT AUDITORS' REPORT

Board of Directors
Ronald McDonald House Charities of
Eastern Iowa & Western Illinois
Iowa City, Iowa

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Ronald McDonald House Charities of Eastern Iowa & Western Illinois (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, 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 Eastern Iowa & Western Illinois as of December 31, 2022 and 2021, 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 (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ronald McDonald House Charities of Eastern Iowa & Western Illinois 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 Eastern Iowa & Western Illinois' ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' 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 auditors' 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 GAAS 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 GAAS, 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 Eastern Iowa & Western Illinois' 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 Eastern Iowa & Western Illinois' 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.

CliftonLarsonAllen LLP

Cedar Rapids, Iowa
REPORT DATE

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2022 AND 2021**

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 382,285	\$ 527,032
Contributions Receivable, Net	41,568	763,032
Contributed Leases, Net	86,967	41,949
Prepaid Expenses	33,057	26,908
Other Assets	13,798	18,029
Beneficial Use of Land	7,557	7,557
Total Current Assets	565,232	1,384,507
NONCURRENT ASSETS		
Contributed Leases, Net	226,469	-
Investments	4,336,702	4,303,504
Property and Equipment, Net	2,045,145	1,709,547
Beneficial Use of Land	30,854	38,411
Beneficial Interest in Assets Held by Others	303,693	381,634
Total Noncurrent Assets	6,942,863	6,433,096
Total Assets	\$ 7,508,095	\$ 7,817,603
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 319,749	\$ 129,962
NET ASSETS		
Without Donor Restrictions	4,358,011	4,115,308
With Donor Restrictions	2,830,335	3,572,333
Total Net Assets	7,188,346	7,687,641
Total Liabilities and Net Assets	\$ 7,508,095	\$ 7,817,603

See accompanying Notes to Financial Statements.

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
STATEMENTS OF ACTIVITIES
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT						
Contributions	\$ 1,339,247	\$ 53,633	\$ 1,392,880	\$ 1,553,719	\$ 1,663,673	\$ 3,217,392
Contributed Goods and Services	114,391	356,227	470,618	64,673	-	64,673
Special Events Revenue	151,156	-	151,156	107,821	-	107,821
Room Donation/Fees	6,545	-	6,545	4,739	-	4,739
Other Loss	(1,839)	-	(1,839)	(2,514)	-	(2,514)
Net Assets Released from Restrictions	793,333	(793,333)	-	1,278,579	(1,278,579)	-
Total Revenues and Other Support	<u>2,402,833</u>	<u>(383,473)</u>	<u>2,019,360</u>	<u>3,007,017</u>	<u>385,094</u>	<u>3,392,111</u>
EXPENSES						
Program Services	1,474,180	-	1,474,180	1,275,238	-	1,275,238
Cost of Direct Benefits to Donors	39,428	-	39,428	28,153	-	28,153
Management and General Administration	142,512	-	142,512	141,244	-	141,244
Fundraising	271,919	-	271,919	261,896	-	261,896
Total Expenses	<u>1,928,039</u>	<u>-</u>	<u>1,928,039</u>	<u>1,706,531</u>	<u>-</u>	<u>1,706,531</u>
CHANGE IN NET ASSETS FROM OPERATIONS	474,794	(383,473)	91,321	1,300,486	385,094	1,685,580
CHANGE IN VALUE OF BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS	-	(59,753)	(59,753)	-	27,893	27,893
INVESTMENT INCOME (LOSS), NET	<u>(232,091)</u>	<u>(298,772)</u>	<u>(530,863)</u>	<u>76,484</u>	<u>249,832</u>	<u>326,316</u>
CHANGE IN NET ASSETS	242,703	(741,998)	(499,295)	1,376,970	662,819	2,039,789
Net Assets - Beginning of Year	<u>4,115,308</u>	<u>3,572,333</u>	<u>7,687,641</u>	<u>2,738,338</u>	<u>2,909,514</u>	<u>5,647,852</u>
NET ASSETS - END OF YEAR	<u><u>\$ 4,358,011</u></u>	<u><u>\$ 2,830,335</u></u>	<u><u>\$ 7,188,346</u></u>	<u><u>\$ 4,115,308</u></u>	<u><u>\$ 3,572,333</u></u>	<u><u>\$ 7,687,641</u></u>

See accompanying Notes to Financial Statements.

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2022**

	Program Services			Management and General	Fundraising	Cost of Direct Benefits to Donors	Total
	Ronald McDonald House	Ronald McDonald Family Rooms	Total				
Salaries	\$ 356,063	\$ 144,384	\$ 500,447	\$ 41,664	\$ 131,211	\$ -	\$ 673,322
Employee Health and Retirement Benefits	50,185	16,583	66,768	6,871	23,676	-	97,315
Payroll Taxes	26,875	10,713	37,588	3,170	9,302	-	50,060
Total Salaries and Related Expenses	433,123	171,680	604,803	51,705	164,189	-	820,697
Automobile Expenses	1,808	-	1,808	-	-	-	1,808
Depreciation	139,762	-	139,762	1,426	1,426	-	142,614
Donor Recognition	414	-	414	-	939	-	1,353
House Supplies	68,505	46,865	115,370	-	-	-	115,370
Family Programs	102,497	893	103,390	-	-	-	103,390
Insurance	24,871	-	24,871	3,642	-	-	28,513
Linens and Laundry	6,679	214	6,893	-	-	-	6,893
Maintenance and Repair	134,619	112	134,731	-	-	-	134,731
Meetings, Training, and Seminars	1,298	2	1,300	304	385	-	1,989
Supplies	44,930	942	45,872	60	4,860	39,428	90,220
Other Expenses	8,233	173	8,406	9,977	946	-	19,329
Postage	1,130	-	1,130	-	395	-	1,525
Printing and Publishing	4,457	-	4,457	-	-	-	4,457
Professional Fees	-	-	-	57,784	-	-	57,784
Rent	7,557	87,387	94,944	-	-	-	94,944
Technology	159	-	159	216	14,656	-	15,031
Telephone	5,369	-	5,369	-	-	-	5,369
Travel, Meals, and Entertainment	1,452	3,823	5,275	2,875	1,596	-	9,746
Utilities	42,538	-	42,538	434	434	-	43,406
Contract Services	98,234	-	98,234	14,089	-	-	112,323
Miscellaneous Fundraising	-	-	-	-	81,599	-	81,599
Guest Parking Fees	33,719	-	33,719	-	-	-	33,719
Volunteer Recognition	735	-	735	-	494	-	1,229
Total Expenses	<u>\$ 1,162,089</u>	<u>\$ 312,091</u>	<u>\$ 1,474,180</u>	<u>\$ 142,512</u>	<u>\$ 271,919</u>	<u>\$ 39,428</u>	<u>\$ 1,928,039</u>

See accompanying Notes to Financial Statements.

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2021**

	Program Services			Management and General	Fundraising	Cost of Direct Benefits to Donors	Total
	Ronald McDonald House	Ronald McDonald Family Rooms	Total				
Salaries	\$ 326,628	\$ 168,051	\$ 494,679	\$ 40,241	\$ 129,954	\$ -	\$ 664,874
Employee Health and Retirement Benefits	47,452	18,661	66,113	6,797	22,833	-	95,743
Payroll Taxes	24,215	12,603	36,818	2,869	9,158	-	48,845
Total Salaries and Related Expenses	398,295	199,315	597,610	49,907	161,945	-	809,462
Automobile Expenses	2,714	-	2,714	-	-	-	2,714
Depreciation	146,883	-	146,883	1,499	1,499	-	149,881
Donor Recognition	180	-	180	-	1,497	-	1,677
House Supplies	48,198	36,551	84,749	-	206	-	84,955
Insurance	24,460	-	24,460	1,320	-	-	25,780
Linens and Laundry	7,085	-	7,085	-	-	-	7,085
Maintenance and Repair	84,571	-	84,571	-	-	-	84,571
Meetings, Training, and Seminars	1,135	-	1,135	446	83	-	1,664
Supplies	7,649	1,504	9,153	39	2,614	28,153	39,959
Other Expenses	49,277	1,596	50,873	6,806	1,679	-	59,358
Postage	1,672	-	1,672	13	471	-	2,156
Printing and Publishing	3,513	-	3,513	-	-	-	3,513
Professional Fees	-	-	-	63,888	-	-	63,888
Rent	7,557	81,636	89,193	-	-	-	89,193
Technology	6,070	-	6,070	2,396	9,123	-	17,589
Telephone	2,129	-	2,129	-	-	-	2,129
Travel, Meals, and Entertainment	193	1,901	2,094	-	945	-	3,039
Utilities	35,871	-	35,871	366	366	-	36,603
Contract Services	90,934	-	90,934	14,564	-	-	105,498
Miscellaneous Fundraising	-	-	-	-	81,468	-	81,468
Guest Parking Fees	32,988	-	32,988	-	-	-	32,988
Volunteer Recognition	1,361	-	1,361	-	-	-	1,361
Total Expenses	<u>\$ 952,735</u>	<u>\$ 322,503</u>	<u>\$ 1,275,238</u>	<u>\$ 141,244</u>	<u>\$ 261,896</u>	<u>\$ 28,153</u>	<u>\$ 1,706,531</u>

See accompanying Notes to Financial Statements.

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (499,295)	\$ 2,039,789
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	142,614	149,881
Contributed Leases	(358,872)	(1,744)
Amortization of Contributed Leases	87,387	81,636
Contributed Property and Equipment	(950)	-
Contributed Stock	(300,000)	-
Loss on Disposal of Property and Equipment	1,839	2,514
Change in Value of Beneficial Interest in Assets Held by Others	59,753	(27,893)
Net Realized and Unrealized (Gains) Losses on Investments	591,540	(251,588)
Amortization of Beneficial Use of Land	7,557	7,557
Forgiveness of PPP Loan	-	(309,600)
(Increase) Decrease in Assets:		
Contributions Receivable	721,464	(679,285)
Prepaid Expenses	(6,149)	20,985
Other Assets	4,231	(12,516)
Increase (Decrease) in Liabilities:		
Accounts Payable and Accrued Expenses	41,507	(18,972)
Net Cash Provided by Operating Activities	<u>492,626</u>	<u>1,000,764</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Investments	(2,825,625)	(1,749,301)
Proceeds from Sale of Investments	2,500,887	824,517
Purchases of Property and Equipment	(330,823)	(120,524)
Distributions from Beneficial Interest in Assets Held by Others	18,188	16,431
Net Cash Used by Investing Activities	<u>(637,373)</u>	<u>(1,028,877)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Payroll Protection Program Loan	<u>-</u>	<u>154,800</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(144,747)	126,687
Cash and Cash Equivalents - Beginning of Year	<u>527,032</u>	<u>400,345</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 382,285</u>	<u>\$ 527,032</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Purchases of Property and Equipment Included in Accounts Payable	<u>\$ 148,280</u>	<u>\$ -</u>

See accompanying Notes to Financial Statements.

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Ronald McDonald House Charities of Eastern Iowa & Western Illinois (the Organization) is an Iowa nonprofit charitable corporation formed in 1982. Ronald McDonald House Charities (RMHC) is committed to providing services that directly improve the health and well-being of children, while offering a community of comfort and support for families seeking medical care for a child.

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. The following programs, operated by the Organization, represent the core functions of Ronald McDonald House Charities:

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 Iowa City, 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 Rooms

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 St. Luke's Hospital and University of Iowa Children's Hospital serves 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.

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America 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.

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 1 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 nonoperating funds to support current operating activities. The measure of operations excludes investment return on investments.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

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 maintains a cash management repo account with their local bank in which daily transfers are made to ensure cash balances are fully collateralized.

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. 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 has recorded an allowance for uncollectible receivables of \$-0- as of December 31, 2022 and 2021.

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 statements of financial position. Realized and unrealized gains and losses and income are included in the statements of activities.

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EASTERN IOWA & WESTERN ILLINOIS
NOTES TO FINANCIAL STATEMENTS
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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments (Continued)

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.

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 \$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. Construction in progress is not depreciated until the asset is placed into service. Depreciation is calculated using a tax basis for additions capitalized prior to 2014 and is now calculated using the straight-line method over the estimated useful lives of the assets as follows:

Buildings and Improvements	5 to 39 Years
Office Furniture and Equipment	5 to 10 Years
Vehicles	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. At the time such evaluation indicates the future undiscounted cash flows of certain long-lived assets are not sufficient to recover the carrying value of such assets, the assets are adjusted to their fair values.

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 financial statements.

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets

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

Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions or law. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and a board-designated endowment.

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.

Revenue Recognition

Contributions (Including Room Donation/Fees)

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. We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized.

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.

Special Events Revenue (including Sponsorships and Ticket Sales)

Special events revenue is recognized as revenue in the period the promise was made as the related revenue is not refundable. The portion that relates to the commensurate value the attendee/sponsor receives in return is recognized when the related events are held and performance obligations are met.

Advertising

The Organization expenses advertising costs as incurred.

**RONALD MCDONALD HOUSE CHARITIES OF
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DECEMBER 31, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional 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: depreciation and utilities, which are allocated on a square footage basis; salaries and related expenses, which are allocated on the basis of estimates of time and effort.

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 the Organization'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 an organization other than a private foundation under Section 509(a)(2).

The Organization believes 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 financial statements.

Adoption of Accounting Principle

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This ASU was issued to improve the effectiveness of disclosures related to contributions of nonfinancial assets. The Organization adopted the standard for the year ended December 31, 2022. This adoption had no impact on the Organization's financial position.

In February 2016, FASB issued ASU 2016-02, *Leases (Topic 842)*. This new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of the financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Organization adopted the requirements of the guidance effective January 1, 2022, and has elected to apply the provisions of this standard to the beginning of the period of adoption. The Organization was not entered into any material lease agreements during the adoption period, therefore adoption has no impact on the financial statements.

The Organization has elected to adopt the package of practical expedients available in the year of adoption. The Organization has elected to adopt the available practical expedient to use hindsight in determining the lease term and in assessing impairment of the Organization's ROU assets.

**RONALD MCDONALD HOUSE CHARITIES OF
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 2 LIQUIDITY

The Organization has \$305,744 and \$1,119,376 of financial assets, as of December 31, 2022 and 2021, respectively, available to meet cash needs for general expenditures within one year of the statement of financial position date, which consists of cash and cash equivalents and contributions receivable per the statement of financial position, reduced by \$163,509 and \$107,688 as of December 31, 2022 and 2021, respectively, not available for general use because of contractual or donor-imposed restrictions or board designations.

The Organization maintains financial assets, consisting of cash and short-term 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 adjusted as necessary.

As part of its liquidity management, the Organization invests cash in excess of daily requirements in short-term investments. Occasionally, the board of directors designates a portion of any operating surplus to its operating reserve, which was \$150,000 as of December 31, 2022 and 2021. There is an established board-designated fund where the governing board of directors has the objective of setting funds 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.

In addition, although the Organization does not intend to spend from its board-designated endowment, other than amounts appropriated for general expenditure as part of its annual budget approval and appropriation, amounts from its board-designated endowment could be made available if necessary. The accumulated gain on the donor-restricted endowment required to be maintained in perpetuity by the donor could also be made available by the board of directors, if necessary.

NOTE 3 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 or liabilities in less active markets, such as dealer or broker markets; and

**RONALD MCDONALD HOUSE CHARITIES OF
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NOTES TO FINANCIAL STATEMENTS
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NOTE 3 FAIR VALUE MEASUREMENTS (CONTINUED)

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.

The fair values of assets measured on a recurring basis as of December 31, 2022 are as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
Investments:				
Mutual Funds:				
Domestic Equity	\$ 446,570	\$ -	\$ -	\$ 446,570
International Equity	542,496	-	-	542,496
Asset Allocation	83,549	-	-	83,549
Bonds	409,996	-	-	409,996
Equity Securities:				
U.S. Corporate Equity Securities	1,174,079	-	-	1,174,079
Debt Securities:				
Corporate	-	414,707	-	414,707
Total	<u>2,656,690</u>	<u>414,707</u>	<u>-</u>	<u>3,071,397</u>
Money Market	1,187,090	-	-	1,187,090
U.S. Treasuries	78,215	-	-	78,215
Total Investments	<u>3,921,995</u>	<u>414,707</u>	<u>-</u>	<u>4,336,702</u>
Beneficial Interest in Assets Held by Others	<u>-</u>	<u>-</u>	<u>303,693</u>	<u>303,693</u>
Total	<u>\$ 3,921,995</u>	<u>\$ 414,707</u>	<u>\$ 303,693</u>	<u>\$ 4,640,395</u>

The fair values of assets measured on a recurring basis as of December 31, 2021 are as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets:				
Investments:				
Mutual Funds:				
Domestic Equity	\$ 360,489	\$ -	\$ -	\$ 360,489
International Equity	394,224	-	-	394,224
Asset Allocation	120,414	-	-	120,414
Bonds	956,912	-	-	956,912
Equity Securities:				
U.S. Corporate Equity Securities	1,304,265	-	-	1,304,265
Total	<u>3,136,304</u>	<u>-</u>	<u>-</u>	<u>3,136,304</u>
Money Market	1,167,200	-	-	1,167,200
Total Investments	<u>4,303,504</u>	<u>-</u>	<u>-</u>	<u>4,303,504</u>
Beneficial Interest in Assets Held by Others	<u>-</u>	<u>-</u>	<u>381,634</u>	<u>381,634</u>
Total	<u>\$ 4,303,504</u>	<u>\$ -</u>	<u>\$ 381,634</u>	<u>\$ 4,685,138</u>

**RONALD MCDONALD HOUSE CHARITIES OF
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 3 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 2 investments are determined by reference to quoted prices for similar assets in less active markets. Fair value of Level 3 investments is determined from valuation techniques in which one or more inputs are unobservable.

The carrying amounts of all other assets and liabilities reflected in the statements of financial position for the Organization's financial instruments approximates their respective fair value due to the short-term maturities of those instruments. There have been no changes in valuation techniques and related inputs.

Assets measured at fair value on a recurring basis using significant observable inputs (Level 3):

	2022	2021
Beginning Balance	\$ 381,634	\$ 370,172
Distributions	(18,188)	(16,431)
Change in Value of Beneficial Interest in Assets Held by Others	(59,753)	27,893
Ending Balance	<u>\$ 303,693</u>	<u>\$ 381,634</u>

The composition of investment income on the Organization's investment portfolio for the years ended December 31 is as follows:

	2022	2021
Interest and Dividend Income, Net	\$ 60,677	\$ 74,728
Realized and Unrealized Gains (Losses), Net	(591,540)	251,588
Investment Income (Loss), Net	<u>\$ (530,863)</u>	<u>\$ 326,316</u>

NOTE 4 PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of December 31:

	2022	2021
Construction in Progress	\$ 455,786	\$ 8,284
Buildings and Improvements	4,597,704	4,611,151
Office Furniture and Equipment	233,950	266,024
Automobile	27,052	27,052
Total, at Cost	<u>5,314,492</u>	<u>4,912,511</u>
Accumulated Depreciation	<u>(3,269,347)</u>	<u>(3,202,964)</u>
Total Property and Equipment	<u>\$ 2,045,145</u>	<u>\$ 1,709,547</u>

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
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DECEMBER 31, 2022 AND 2021**

NOTE 5 BENEFICIAL USE OF LAND

In 1983, the Organization entered into a lease agreement with the University of Iowa whereby the Organization would lease certain land owned by the University of Iowa. The initial term of the lease was for a 45-year period that ends on January 31, 2028. An independent appraisal determined that the fair value of the space at the time of inception was \$304,384. The annual rental value was estimated to be approximately \$7,557 per year. The value remaining on the use of land as of December 31, 2022 and 2021 is \$38,411 and \$45,968, respectively, and has been recorded as such on the statements of financial position. For each of the years ended December 31, 2022 and 2021, rent expense of \$7,557 was recorded in connection with this lease agreement.

NOTE 6 BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS

A donor has contributed assets to an unrelated third-party in exchange for a promise by the unrelated third-party to pay a fixed amount for a specified period of time to individuals designated by the donor. Under the terms of the agreement, no trust exists, as the assets received are held by and the liability is an obligation of the unrelated third-party. The Organization is named as a beneficiary in the agreements. Accordingly, contribution revenue with donor restrictions and the related assets are recognized at fair value in the period in which the Organization received notice that the agreement conveys an unconditional right to receive benefits. Subsequent changes in the value of the underlying assets are recorded in the accompanying statements of activities as the change in value of beneficial interest in assets held by others.

NOTE 7 ENDOWMENT FUNDS

The Organization's endowment consists of two individual funds established by donors to provide annual funding for specific activities and general operations. The Endowment also includes certain net assets without donor restrictions that have been designated for endowment by the board of directors.

Absent explicit donor stipulations to the contrary, the board of directors of the Organization has 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 net assets with donor restrictions (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts 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 the standard of prudence prescribed by 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 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.

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
NOTES TO FINANCIAL STATEMENTS
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NOTE 7 ENDOWMENT FUNDS (CONTINUED)

Investment Return Objectives, Risk Parameters, and Strategies: The Organization has adopted investment objectives to seek maximum total return consistent with the preservation of principal, diversification, and avoidance of excessive risk. An equity-oriented strategy is required to meet the investment objectives. As a result, it is acceptable for the majority of assets to be invested in equity or equity-like securities, including real estate assets (real estate and natural resources). The preferable approach is to invest funds in mutual fund type investments. Real assets provide the added benefit of inflation protection. Fixed income and diversifying strategies will be used to lower short-term volatility and provide stability, especially during periods of deflation and negative equity markets. A target for asset allocations will be 60-70% equities and 30-40% fixed income. Fixed income assets other than cash equivalents shall have a Moody's or Standard Poor's rating of at least "BAA." A blended benchmark of each sub asset class held within the Organization's portfolio will be utilized for the purpose of evaluating investment and manager performance. The goal shall be to meet or exceed, net of management fees, the return of each sub asset class.

Spending Policy: The spending policy is set by the board of directors and is reviewed annually.

Changes in endowment net assets and net assets by type of fund were as follows for the fiscal year ended December 31, 2022:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment Net Assets, Beginning of Year	\$ 1,891,069	\$ 2,412,435	\$ 4,303,504
Investment Return, Net	(238,360)	(298,772)	(537,132)
Contributions	1,070,330	-	1,070,330
Appropriation of Endowment Asset for Expenditure	(500,000)	-	(500,000)
Endowment Net Assets, End of Year	<u>\$ 2,223,039</u>	<u>\$ 2,113,663</u>	<u>\$ 4,336,702</u>
Board-Designated Endowment Funds	\$ 2,223,039	\$ -	\$ 2,223,039
Donor-Restricted Endowment Funds:			
Original Donor-Restricted Gift Amount and Amounts Required to be Retained by Donor	-	500,000	500,000
Portion Subject to Appropriation under UPMIFA	-	1,613,663	1,613,663
Total Funds	<u>\$ 2,223,039</u>	<u>\$ 2,113,663</u>	<u>\$ 4,336,702</u>

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 7 ENDOWMENT FUNDS (CONTINUED)

Changes in endowment net assets and net assets by type of fund were as follows for the fiscal year ended December 31, 2021:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment Net Assets, Beginning of Year	\$ 964,529	\$ 2,162,603	\$ 3,127,132
Investment Return, Net	76,540	249,832	326,372
Contributions	1,000,000	-	1,000,000
Appropriation of Endowment Asset for Expenditure	(150,000)	-	(150,000)
Endowment Net Assets, End of Year	\$ 1,891,069	\$ 2,412,435	\$ 4,303,504
Board-Designated Endowment Funds	\$ 1,891,069	\$ -	\$ 1,891,069
Donor-Restricted Endowment Funds:			
Original Donor-Restricted Gift Amount and Amounts Required to be Retained by Donor	-	500,000	500,000
Portion Subject to Appropriation under UPMIFA	-	1,912,435	1,912,435
Total Funds	\$ 1,891,069	\$ 2,412,435	\$ 4,303,504

No funds are underwater as of December 31, 2022 and 2021.

**RONALD MCDONALD HOUSE CHARITIES OF
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NOTES TO FINANCIAL STATEMENTS
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NOTE 8 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes and periods as of December 31:

	<u>2022</u>	<u>2021</u>
Subject to Expenditure for Specific Purpose:		
Toy Room	\$ 1,442	\$ 1,478
Refresh Project	-	14,097
Linens and Love	12,066	2,442
Healthy Initiatives	-	2,671
Beneficial Use of Land	38,411	45,968
St. Luke's Family Room Contributed Lease	95,886	30,944
University of Iowa Children's Hospital Family Room Contributed Lease	<u>217,550</u>	<u>11,005</u>
Total	<u>365,355</u>	<u>108,605</u>
Subject to Passage of Time:		
For Periods after December 31	351,317	1,051,293
Subject to the Organization's Spending Policy and Appropriation:		
Ronald McDonald House Operations:		
Original Donor-Restricted Gift Amount and Amounts Required to be Maintained in Perpetuity by Donor	500,000	500,000
Accumulated Gain	<u>1,613,663</u>	<u>1,912,435</u>
Total Ronald McDonald House Operations	<u>2,113,663</u>	<u>2,412,435</u>
Total Net Assets with Donor Restrictions	<u>\$ 2,830,335</u>	<u>\$ 3,572,333</u>

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
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DECEMBER 31, 2022 AND 2021**

NOTE 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 donors as follows for the years ended December 31:

	<u>2022</u>	<u>2021</u>
Purpose Restrictions Accomplished:		
Beneficial Use of Land	\$ 7,557	\$ 7,557
St. Luke's Family Room Contributed Lease	36,483	36,526
University of Iowa Children's Hospital Family Room Contributed Lease	48,258	43,367
Toy Room	35	-
Refresh Project	14,097	86,951
Remodeling, RMH Iowa City	-	12,514
Healthy Initiatives	2,671	4,829
Linens and Love	2,442	7,085
Total	<u>111,543</u>	<u>198,829</u>
Time Restrictions Expired:		
Passage of Specified Time	<u>681,790</u>	<u>1,079,750</u>
Total Restrictions Released	<u>\$ 793,333</u>	<u>\$ 1,278,579</u>

NOTE 10 NET ASSETS WITHOUT DONOR RESTRICTIONS

The Organization's governing board of directors has designated net assets without donor restrictions for the following purposes as of December 31:

	<u>2022</u>	<u>2021</u>
Board-Designated Endowment	\$ 2,223,039	\$ 1,891,069
Board-Designated Operating Reserve	150,000	150,000
Total	<u>\$ 2,373,039</u>	<u>\$ 2,041,069</u>

NOTE 11 DONATED GOODS AND SERVICES

The Organization is provided two contributed spaces through lease agreements. See Note 12 for the fair market valuation technique and financial statement recognition. During the years ended December 31, 2022 and 2021, \$358,872 and \$1,744 was recognized as revenue, respectively, and \$87,387 and \$81,636 was recognized as expenses, respectively, relating to these agreements. The contributed spaces are utilized by the Organization's programs. Activity related to these lease agreements is included in net assets with donor restrictions, see Note 8 for more information.

**RONALD MCDONALD HOUSE CHARITIES OF
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DECEMBER 31, 2022 AND 2021**

NOTE 11 DONATED GOODS AND SERVICES (CONTINUED)

The Organization received \$950 and \$313 of donated property and equipment for the years ended December 31, 2022 and 2021, respectively. These items are recorded at their fair value, which is the value the Organization would otherwise have to pay if the items were not donated. Depreciation expense related to the donated property and equipment is allocated among program and supporting services on a square basis footage.

The Organization receives various services/supplies for general operations, programming, and special events. These goods and services are recorded at valued at rates or prices that would be charged for similar products or services. There were no donor-imposed restrictions related to these donated services and supplies for the years ended December 31, 2022 and 2021.

The Organization received the following donated services and supplies for the year ended December 31, 2022:

	Program Services	Management and General	Fundraising	Total
Family Programs	\$ 96,646	\$ -	\$ -	\$ 96,646
Maintenance and Repair	2,420	-	-	2,420
House Supplies	11,490	-	-	11,490
Supplies	-	-	240	240
Total	<u>\$ 110,556</u>	<u>\$ -</u>	<u>\$ 240</u>	<u>\$ 110,796</u>

The Organization received the following donated services and supplies for the year ended December 31, 2021:

	Program Services	Management and General	Fundraising	Total
Family Programs	\$ 36,366	\$ -	\$ -	\$ 36,366
Maintenance and Repair	5,916	-	-	5,916
House Supplies	20,024	-	-	20,024
Donor Recognition	-	-	235	235
Other	-	-	76	76
Total	<u>\$ 62,306</u>	<u>\$ -</u>	<u>\$ 311</u>	<u>\$ 62,617</u>

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 12 CONTRIBUTED LEASES

The Organization has entered into a lease agreement with St. Luke’s Hospital for the Ronald McDonald Family Room expiring in September 2022 with options to renew. The Organization renewed the lease agreement for 36 months effective October 1, 2022. The value of the contributed lease expiring in September 2022 has been discounted at a rate of 1.8%. The value of the lease commencing October 1, 2022 has been discounted at a rate of 1.2%.

Based on the estimated fair value of the space, the Organization has recorded an asset for the present value of the contributed lease. The calculation of the present value of the contributed lease and the related discount to present value are based on certain estimates of the fair value of the space, its annual lease value, and a discount rate. The contribution receivable is amortized to rent expense over the life of the asset. For the years ended December 31, 2022 and 2021, the Organization recognized \$36,940 and \$37,440 of rent expense, respectively, under this lease.

Management believes the contributed lease receivable and discount to present value are reasonable estimates based on information currently known. However, circumstances impacting these estimates could occur which could significantly change these calculations.

Contributed Lease Receivable	\$ 97,573
Less: Discount to Present Value	(1,687)
Net Present Value of Contributed Lease Receivable	\$ 95,886

Amounts Due in Years Ending December 31:	
Less than One Year	\$ 34,437
One to Five Years	63,136
Total	\$ 97,573

The Organization has entered into a lease agreement with University of Iowa Children’s Hospital for the Ronald McDonald Family Room expiring February 2022 with options to renew. The Organization renewed the lease agreement for 60 months effective March 1, 2022. The value of the contributed lease expiring in February 2022 has been discounted at a rate of 2.4%. The value of the lease commencing March 1, 2022 has been discounted at a rate of 1.2%.

Based on the estimated fair value of the space, the Organization has recorded an asset for the present value of the contributed lease. The calculation of the present value of the contributed lease and the related discount to present value are based on certain estimates of the fair value of the space, its annual lease value, and a discount rate. The contribution receivable is amortized to rent expense over the life of the asset. For the years ended December 31, 2022 and 2021, the Organization recognized \$50,447 and \$44,196 of rent expense, respectively, under this lease.

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 12 CONTRIBUTED LEASES (CONTINUED)

Management believes the contributed lease receivable and discount to present value are reasonable estimates based on information currently known. However, circumstances impacting these estimates could occur which could significantly change these calculations.

Contributed Lease Receivable	\$ 223,253
Less: Discount to Present Value	(5,703)
Net Present Value of Contributed Lease Receivable	<u>\$ 217,550</u>

Amounts Due in Years Ending December 31:

Less than One Year	\$ 52,530
One to Five Years	170,723
Total	<u>\$ 223,253</u>

NOTE 13 TRANSACTIONS WITH RELATED ENTITIES

Ronald McDonald House Charities (RMHC) is a system of independent, separately registered public benefit organizations, referred to as “Chapters” within the global organization. The Organization is an independent operating Chapter within the RMHC system. Each Chapter is licensed by McDonald’s Corporation and 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, Inc. (RMHC Global), a separately registered nonprofit organization, ensures delivery of the mission across the globe. As a center of excellence, 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 75% of net revenues from all national fundraising efforts facilitated by RMHC Global, as defined by the license agreement. During the years ended December 31, 2022 and 2021, the Organization received \$203,081 and \$307,166, respectively, from these revenue streams.

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 14 RETIREMENT PLAN

The Organization provides a 403(b) Retirement Plan (the Plan) to all employees with the exception of employees who are students or employees who are expected to work fewer than 1,000 hours in the first 12 months of employment. The Organization may, in its sole discretion, make a nonelective contribution to the Plan on behalf of the employees if they have completed at least 1,000 hours of service during the Plan year or are employed by the Organization on the last day of the Plan year. Nonelective contributions will be allocated to the nonelective contribution accounts of each employee eligible to share in such allocations in the ratio that each employee's compensation bears to the compensation of all eligible participants. The nonelective contributions are allocated to the participant account at the end of each Plan year. The Organization's contribution into the Plan for the years ended December 31, 2022 and 2021 totaled \$35,089 and \$33,547, respectively.

NOTE 15 CONCENTRATIONS

Contributions totaling \$300,000 and \$1,600,000 were received from a single donor during the years ending December 31, 2022 and 2021, which represent 15% and 47% of total revenue, respectively. As of December 31, 2021, \$600,000 was included in contributions receivable on the statement of financial position. None of these amounts were included in contributions receivable as of December 31, 2022.

Contributed goods and services revenue related to the lease agreement with University of Iowa Children's Hospital for the Ronald McDonald Family Room, explained in Note 12, totaled \$256,991 for the year ended December 31, 2022, which represents 13% of total revenue. As of December 31, 2022, \$217,550 was included in contributed leases, net on the statement of financial position.

NOTE 16 PAYCHECK PROTECTION PROGRAM LOAN

On April 20, 2020, the Organization applied for and obtained a \$154,800 Paycheck Protection Program (PPP Loan), administered by the U.S. Small Business Administration (the SBA), established under the Coronavirus Aid, Relief, and Economic Security Act (Cares Act). Amounts may be forgiven subject to compliance and approval based on the timing and use of these funds in accordance with the program. The Organization is following ASC 470, *Debt*, to account for the initial receipts related to the PPP Loan. On January 27, 2021, the PPP Loan was fully forgiven, and the Organization was legally released from the debt. The amount is recorded in contributions on the statement of activities in 2021.

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA & WESTERN ILLINOIS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 16 PAYCHECK PROTECTION PROGRAM LOAN (CONTINUED)

On March 18, 2021, the Organization applied for and obtained a \$154,800 Paycheck Protection Program (PPP Loan), administered by the U.S. Small Business Administration (the SBA), established under the Coronavirus Aid, Relief, and Economic Security Act (Cares Act). Amounts may be forgiven subject to compliance and approval based on the timing and use of these funds in accordance with the program. The Organization is following ASC 470, *Debt*, to account for the initial receipts related to the PPP Loan. On September 24, 2021, the PPP Loan was fully forgiven, and the Organization was legally released from the debt. The amount is recorded in contributions on the statement of activities in 2021.

The SBA may review funding eligibility and usage of funds for compliance and program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the Organization's financial position.

NOTE 17 EMPLOYEE RETENTION CREDIT

On March 25, 2020, Congress passed the CARES Act that included the Employee Retention Tax Credit (ERC), a refundable tax credit against certain employment taxes on qualified wages an eligible employer pays to employees. Enacted on December 27, 2020, the Taxpayer Certainty and Disaster Tax Relief Act made a number of changes to the ERC. For wages paid after December 31, 2020, and before January 1, 2022, eligible employers can claim a 70% credit on employee wages of \$10,000 per quarter. The Organization was eligible for the ERC for the first quarter of 2021. Credits totaling \$93,373 were filed and recorded as contributions in the statement of activity for the year ending December 31, 2021, and included in contributions receivable in the statement of financial position as of December 31, 2021.

NOTE 18 SUBSEQUENT EVENTS

Management evaluated subsequent events through REPORT DATE, the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in the financial statements.

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the **2022** calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization RONALD MCDONALD HOUSE CHARITIES OF EASTERN IOWA AND WESTERN ILLINOIS		D Employer identification number 42-1189783
	Doing business as		E Telephone number 319-356-3939
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 4,239,268.
	730 HAWKINS DRIVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code IOWA CITY, IA 52246		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
F Name and address of principal officer: SHANNON GREENE SAME AS C ABOVE		If "No," attach a list. See instructions	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.RMHC-EIWI.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1982	M State of legal domicile: IA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: RONALD MCDONALD HOUSE CHARITIES OF EASTERN IOWA AND WESTERN ILLINOIS CREATES, FINDS, AND SUPPORTS		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	54
	6 Total number of volunteers (estimate if necessary)	6	341
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	3,375,446.	1,633,657.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,739.	6,545.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	241,500.	52,496.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-15,770.	-19,003.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,605,915.	1,673,695.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	809,462.	820,697.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	271,919.	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	790,893.	985,364.
19 Revenue less expenses. Subtract line 18 from line 12	1,600,355.	1,806,061.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	2,005,560.	-132,366.
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	7,817,603.	7,508,095.
		129,962.	319,749.
		7,687,641.	7,188,346.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date		
	JAMIE HENDERSON, PRESIDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	DAVID LITTLE	DAVID LITTLE	06/26/23	<input type="checkbox"/>	P01480921
Preparer Use Only	Firm's name	Firm's EIN		Phone no.	
	CLIFTONLARSONALLEN LLP	41-0746749		319-363-2697	
	Firm's address				
	600 3RD AVENUE SE, SUITE 300				
	CEDAR RAPIDS, IA 52401				

May the IRS discuss this return with the preparer shown above? See instructions Yes No

RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA AND WESTERN ILLINOIS

Form 990 (2022)

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
RONALD MCDONALD HOUSE CHARITIES OF EASTERN IOWA & WESTERN ILLINOIS IS
COMMITTED TO PROVIDING SERVICES THAT DIRECTLY IMPROVE THE HEALTH AND
WELL-BEING OF CHILDREN WHILE OFFERING A COMMUNITY OF COMFORT AND
SUPPORT FOR FAMILIES SEEKING MEDICAL CARE FOR A CHILD.

2 Did the organization undertake any significant program services during the year which were not listed on the
prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 1,149,848. including grants of \$ 0.) (Revenue \$ 6,545.)
THE RONALD MCDONALD HOUSE (RMH) OF IOWA CITY LOCATED NEAR THE
UNIVERSITY OF IOWA STEAD FAMILY CHILDREN'S HOSPITAL, PROVIDES OVERNIGHT
ACCOMMODATIONS, AMENITIES AND SUPPORT TO HUNDREDS OF FAMILIES FROM
AROUND THE WORLD AS THEY SEEK CRITICAL MEDICAL CARE FOR THEIR CHILDREN
AT NEARBY HOSPITALS. ALL SERVICES ARE PROVIDED TO FAMILIES FREE OF
CHARGE. THE RONALD MCDONALD HOUSE OF IOWA CITY HAS 31 COMFORTABLE
PRIVATE GUEST ROOMS AS WELL AS HOME-COOKED MEALS, A LARGE KITCHEN FULLY
STOCKED WITH FOOD AND COOKING SUPPLIES, THREE FAMILY LOUNGES WITH
ENTERTAINMENT FACILITIES, FREE HOSPITAL PARKING, AND OTHER
COMPLEMENTARY AMENITIES SUCH AS INTERNET ACCESS, BOOKS AND DVD'S,
LAUNDRY, VAN SHUTTLE, INDOOR PLAY ROOM, AND A LARGE BACKYARD WITH A
PLAYGROUND.

4b (Code: _____) (Expenses \$ 224,705. including grants of \$ 0.) (Revenue \$ 0.)
THE RONALD MCDONALD FAMILY ROOM LOCATED AT UNITY POINT- ST. LUKE'S
HOSPITAL IN CEDAR RAPIDS PROVIDES AMENITIES AND A COMFORTABLE SPACE FOR
PARENTS OF HOSPITALIZED CHILDREN, WITH THE BENEFIT OF BEING ONLY STEPS
AWAY FROM THEIR CHILD'S BEDSIDE. THE FAMILY ROOM AREA INCLUDES A
KITCHEN, DINING AREA, AND LOUNGE. MEALS, SNACKS AND COFFEE ARE
AVAILABLE THROUGHOUT THE DAY. THE FAMILY ROOM AREA PROVIDES A A QUIET
PLACE OF RESPITE FOR FAMILIES TO RELAX, TAKE A BREAK, AND TAKE CARE OF
THEMSELVES. THE SLEEP ROOM AREA OFFERS THREE COMFORTABLE GUEST ROOMS
AVAILABLE FOR CHECKOUT BY PARENTS WHO NEED OVERNIGHT ACCOMMODATIONS.
THERE IS COST TO USE ANY OF THE FAMILY ROOM SERVICES.

THE RONALD MCDONALD FAMILY ROOM LOCATED AT UNIVERSITY OF IOWA STEAD

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe on Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses 1,374,553.

Form 990 (2022)

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA AND WESTERN ILLINOIS**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA AND WESTERN ILLINOIS**

Form 990 (2022)

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Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38	X

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	10
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		54
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SHANNON GREENE CHIEF EXECUTIVE OFFICER	40.00			X			98,368.	0.	17,089.	
(2) JAMIE HENDERSON PRESIDENT	1.00	X		X			0.	0.	0.	
(3) SETH FRIEDMAN VICE PRESIDENT	1.00	X		X			0.	0.	0.	
(4) DENNIS GENDRON TREASURER	1.00	X		X			0.	0.	0.	
(5) BRENT HAWKINS TREASURER	1.00	X		X			0.	0.	0.	
(6) DAVE PHILLIPS SECRETARY	1.00	X		X			0.	0.	0.	
(7) TRACY CHAMBERS DIRECTOR	0.50	X					0.	0.	0.	
(8) EVAN DIEHL DIRECTOR	0.50	X					0.	0.	0.	
(9) BEN LOGSDON DIRECTOR	0.50	X					0.	0.	0.	
(10) KEVIN MURPHY DIRECTOR	0.50	X					0.	0.	0.	
(11) JANINE PETITGOUT DIRECTOR	0.50	X					0.	0.	0.	
(12) JOSH RASMUSSEN DIRECTOR	0.50	X					0.	0.	0.	
(13) IAN RUSSELL DIRECTOR	0.50	X					0.	0.	0.	
(14) SCOTT SOIFER DIRECTOR	0.50	X					0.	0.	0.	
(15) KRISTIN SOLBERG DIRECTOR	0.50	X					0.	0.	0.	
(16) MATT TRAETOW DIRECTOR	0.50	X					0.	0.	0.	

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	130,731.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	1,502,926.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 110,046.				
	h Total. Add lines 1a-1f		1,633,657.				
Program Service Revenue	2 a ROOM FEES AND SUPPORT	Business Code					
		624200	6,545.	6,545.			
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f		6,545.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		77,754.			77,754.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
				2,500,887.			
	b Less: cost or other basis and sales expenses	7b	2,524,306.	1,839.			
	c Gain or (loss)	7c	-23,419.	-1,839.			
	d Net gain or (loss)			-25,258.		-25,258.	
8 a Gross income from fundraising events (not including \$ 130,731. of contributions reported on line 1c). See Part IV, line 18	8a		20,425.				
			39,428.				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			-19,003.		-19,003.		
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions		1,673,695.	6,545.	0.	33,493.		

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	115,457.	57,729.	28,863.	28,865.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	574,954.	451,263.	17,072.	106,619.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	28,103.	22,586.	426.	5,091.
9 Other employee benefits	52,123.	35,637.	2,174.	14,312.
10 Payroll taxes	50,060.	37,588.	3,170.	9,302.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	57,784.		57,784.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	17,077.		17,077.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	112,323.	98,234.	14,089.	
12 Advertising and promotion	81,599.			81,599.
13 Office expenses	74,649.	58,411.	10,037.	6,201.
14 Information technology	15,031.	159.	216.	14,656.
15 Royalties				
16 Occupancy	48,775.	47,907.	434.	434.
17 Travel	9,746.	5,275.	2,875.	1,596.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	1,989.	1,300.	304.	385.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	137,930.	135,078.	1,426.	1,426.
23 Insurance	28,513.	24,871.	3,642.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a HOUSE ACTIVITIES	137,109.	137,109.		
b REPAIRS AND MAINTENANCE	134,731.	134,731.		
c HOUSE SUPPLIES	123,721.	123,721.		
d VEHICLE	1,808.	1,808.		
e All other expenses	2,579.	1,146.		1,433.
25 Total functional expenses. Add lines 1 through 24e	1,806,061.	1,374,553.	159,589.	271,919.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	527,032.	1	382,285.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	763,032.	3	41,568.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	26,908.	9	33,057.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,352,903.		
	b Less: accumulated depreciation	10b 3,269,347.	1,755,515.	10c 2,083,556.
	11 Investments - publicly traded securities	4,303,504.	11	4,336,702.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	441,612.	15	630,927.
16 Total assets. Add lines 1 through 15 (must equal line 33)	7,817,603.	16	7,508,095.	
Liabilities	17 Accounts payable and accrued expenses	129,962.	17	319,749.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	129,962.	26	319,749.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	4,115,308.	27	4,358,011.
	28 Net assets with donor restrictions	3,572,333.	28	2,830,335.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	7,687,641.	32	7,188,346.
	33 Total liabilities and net assets/fund balances	7,817,603.	33	7,508,095.

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**RONALD MCDONALD HOUSE CHARITIES OF
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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1 Total revenue (must equal Part VIII, column (A), line 12)	1	1,673,695.
2 Total expenses (must equal Part IX, column (A), line 25)	2	1,806,061.
3 Revenue less expenses. Subtract line 2 from line 1	3	-132,366.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,687,641.
5 Net unrealized gains (losses) on investments	5	-568,121.
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain on Schedule O)	9	201,192.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,188,346.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other			
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
b Were the organization's financial statements audited by an independent accountant?	2b	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

**RONALD MCDONALD HOUSE CHARITIES OF
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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1260171.	1743438.	1179631.	3375446.	1633657.	9192343.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1260171.	1743438.	1179631.	3375446.	1633657.	9192343.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						2071407.
6 Public support. Subtract line 5 from line 4.						7120936.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	1260171.	1743438.	1179631.	3375446.	1633657.	9192343.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	101,375.	62,820.	52,294.	90,582.	77,754.	384,825.
9 Net income from unrelated business activities, whether or not the business is regularly carried on			347.			347.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						9577515.
12 Gross receipts from related activities, etc. (see instructions)					12	135,239.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	74.35 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	78.39 %
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
3b			

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA AND WESTERN ILLINOIS**

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3.	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2 Acquisition indebtedness applicable to non-exempt-use assets	2	
3 Subtract line 2 from line 1d.	3	
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by 0.035.	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount	(A) Prior Year	(B) Current Year (optional)
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	Current Year
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA AND WESTERN ILLINOIS**

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9 Distributable amount for 2022 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA AND WESTERN ILLINOIS

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

DRAFT

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA AND WESTERN ILLINOIS**

Employer identification number

42-1189783

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization RONALD MCDONALD HOUSE CHARITIES OF EASTERN IOWA AND WESTERN ILLINOIS	Employer identification number 42-1189783
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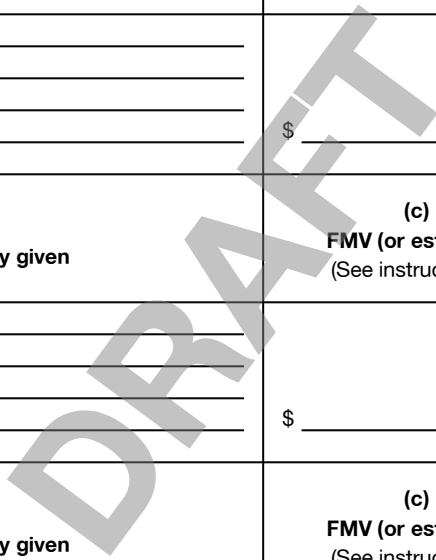
Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DOROTHY MAHER ESTATE - MIDWEST ONE BANK PO BOX 1700 IOWA CITY, IA 52244	\$ 300,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	RONALD MCDONALD HOUSE CHARITIES INC. 110 NORTH CARPENTER STREET CHICAGO, IL 60607	\$ 203,081.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	IOWA CATTLEMEN'S ASSOCIATION 2055 IRONWOOD CT AMES, IA 50014	\$ 140,525.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	MCDONALD'S IOWA-ILLINOIS CO-OP 729 EXECUTIVE DRIVE WHITEWATER, WI 53190	\$ 80,948.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	AEGON TRANSAMERICA FOUNDATION 6400 C STREET SW CEDAR RAPIDS, IA 52499	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization RONALD MCDONALD HOUSE CHARITIES OF EASTERN IOWA AND WESTERN ILLINOIS	Employer identification number 42-1189783
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

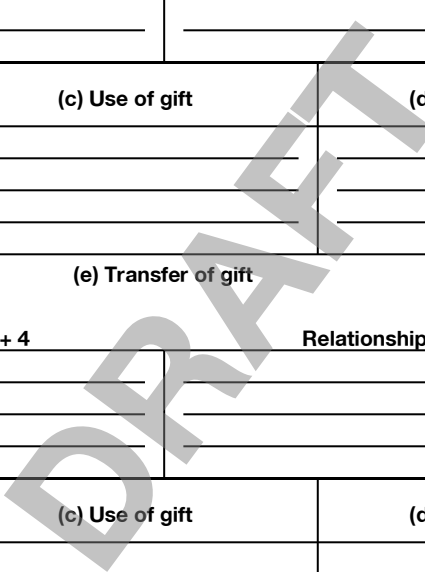
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____



Name of organization RONALD MCDONALD HOUSE CHARITIES OF EASTERN IOWA AND WESTERN ILLINOIS	Employer identification number 42-1189783
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization RONALD MCDONALD HOUSE CHARITIES OF EASTERN IOWA AND WESTERN ILLINOIS Employer identification number 42-1189783

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? (Yes/No), 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? (Yes/No)

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year (2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register), 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? (Yes/No), 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? (Yes/No), 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue, Assets. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2022

RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA AND WESTERN ILLINOIS

Schedule D (Form 990) 2022

42-1189783 Page 2

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a Public exhibition
 b Scholarly research
 c Preservation for future generations
 d Loan or exchange program
 e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	4,303,504.	3,127,132.	2,783,794.	2,613,020.	3,039,403.
b Contributions	1,070,330.	1,000,000.			
c Net investment earnings, gains, and losses	-520,055.	342,226.	357,048.	475,347.	-75,586.
d Grants or scholarships					
e Other expenditures for facilities and programs	500,000.	150,000.		290,691.	336,143.
f Administrative expenses	17,077.	15,854.	13,710.	13,882.	14,654.
g End of year balance	4,336,702.	4,303,504.	3,127,132.	2,783,794.	2,613,020.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment 51.0000 %
 b Permanent endowment 12.0000 %
 c Term endowment 37.0000 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations
 (ii) Related organizations

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		38,411.		38,411.
b Buildings		5,053,490.	3,050,445.	2,003,045.
c Leasehold improvements				
d Equipment		233,950.	191,850.	42,100.
e Other		27,052.	27,052.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,083,556.

Schedule D (Form 990) 2022

**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA AND WESTERN ILLINOIS**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) CONTRIBUTED LEASES	313,436.
(2) BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS	303,693.
(3) OTHER ASSETS	13,798.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	630,927.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA AND WESTERN ILLINOIS

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,428,744.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-568,121.	
b	Donated services and use of facilities	2b	360,572.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	-59,753.	
e	Add lines 2a through 2d	2e		-267,302.
3	Subtract line 2e from line 1	3		1,696,046.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	17,077.	
b	Other (Describe in Part XIII.)	4b	-39,428.	
c	Add lines 4a and 4b	4c		-22,351.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		1,673,695.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,928,039.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	99,627.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	39,428.	
e	Add lines 2a through 2d	2e		139,055.
3	Subtract line 2e from line 1	3		1,788,984.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	17,077.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		17,077.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		1,806,061.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

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. 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 BELIEVES 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 FINANCIAL STATEMENTS.

Part XIII Supplemental Information (continued)

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS -59,753.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FUNDRAISING EVENTS EXPENSES -39,428.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EVENTS EXPENSES 39,428.

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**RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA AND WESTERN ILLINOIS**

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		GOLF TOURNAMENT (event type)	RUN EVENT (event type)	2 (total number)		
Revenue	1	Gross receipts	70,879.	56,004.	24,273.	151,156.
	2	Less: Contributions	55,496.	50,962.	24,273.	130,731.
	3	Gross income (line 1 minus line 2)	15,383.	5,042.		20,425.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	17,367.	14,016.	8,045.	39,428.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				39,428.
	11	Net income summary. Subtract line 10 from line 3, column (d)				-19,003.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
Revenue	1	Gross revenue				
	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

RONALD MCDONALD HOUSE CHARITIES OF
EASTERN IOWA AND WESTERN ILLINOIS

Schedule G (Form 990)

42-1189783 Page 4

Part IV Supplemental Information *(continued)*

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**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **RONALD MCDONALD HOUSE CHARITIES OF EASTERN IOWA AND WESTERN ILLINOIS** Employer identification number **42-1189783**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		19,022.	ESTIMATED FMV
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (MISCELLANEOUS)	X	5	42,156.	ESTIMATED FMV
26 Other (TICKETS)	X	3	28,600.	ESTIMATED FMV
27 Other (TOYS)	X	1	15,980.	ESTIMATED FMV
28 Other (FOOD/CANDY)	X	5	4,288.	ESTIMATED FMV

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement 29 0

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2022

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

THE NUMBER OF CONTRIBUTIONS IS THE NUMBER OF CONTRIBUTORS.

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**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization	RONALD MCDONALD HOUSE CHARITIES OF EASTERN IOWA AND WESTERN ILLINOIS	Employer identification number	42-1189783
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PROGRAMS THAT DIRECTLY IMPROVE THE HEALTH AND WELL-BEING OF CHILDREN.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

FAMILY CHILDREN'S HOSPITAL ALSO PROVIDES AMENITIES AND A COMFORTABLE SPACE, WITH THE BENEFIT OF BEING ONLY STEPS AWAY FROM THEIR CHILD'S BEDSIDE. THE FAMILY ROOM AREA INCLUDES A KITCHEN, DINING AREA, AND 3 LOUNGES. THE FAMILY ROOM IS LOCATED ON THE PEDIATRIC PICU FLOOR. MEALS, SNACKS AND COFFEE AND AVAILABLE TO FAMILIES THROUGHOUT THE DAY. THE UISTEAD FAMILY CHILDREN'S HOSPITAL FAMILY ROOM HAS ONE SLEEP ROOM AVAILABLE FOR CHECKOUT FOR DAYTIME NAPS AND OVERNIGHT ACCOMMODATIONS FOR PARENTS. THERE IS NO COST TO USE ANY OF THE FAMILY ROOM SERVICES.

FORM 990, PART VI, SECTION A, LINE 8B:

NO COMMITTEES HAVE AUTHORITY TO ACT ON BEHALF OF THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 IS REVIEWED IN DETAIL BY THE EXECUTIVE DIRECTOR AND OPERATIONS DIRECTOR. AFTER THEIR APPROVAL FORM 990 IS PRESENTED TO THE BOARD PRESIDENT FOR FINAL APPROVAL AND SIGNATURE. FORM 990 IS DISTRIBUTED TO EACH BOARD MEMBER PRIOR TO FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION MONITORS COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY BY HAVING EACH DIRECTOR OBTAIN AND SIGN A STATEMENT OF COMPLIANCE AND DISCLOSE ANY POTENTIAL CONFLICT OF INTEREST EACH YEAR. IF THERE IS A

Name of the organization	RONALD MCDONALD HOUSE CHARITIES OF EASTERN IOWA AND WESTERN ILLINOIS	Employer identification number	42-1189783
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POTENTIAL CONFLICT OF INTEREST, THE INTERESTED PERSON MAY MAKE A PRESENTATION AT THE BOARD OR COMMITTEE MEETING, BUT AFTER SUCH PRESENTATION, HE OR SHE SHALL LEAVE THE MEETING DURING THE DISCUSSION OF, AND THE VOTE ON, THE TRANSACTION OR ARRANGEMENT THAT MAY RESULT IN A CONFLICT OF INTEREST. THE PRESIDENT OF THE BOARD IS RESPONSIBLE FOR MONITORING COMPLIANCE.

FORM 990, PART VI, SECTION B, LINE 15A:

THE PERFORMANCE OF THE EXECUTIVE DIRECTOR IS EVALUATED ANNUALLY. A PERFORMANCE SCORING MECHANISM IS CIRCULATED TO BOARD MEMBERS, WHO THEN SUBMIT CONFIDENTIAL EVALUATIONS TO THE BOARD PRESIDENT. A SUMMARY OF THE EVALUATION RESULTS IS SUBMITTED TO THE COMMITTEE OF THE BOARD FOR CONSIDERATION. COMPENSATION IS BASED UPON THE PERFORMANCE REVIEW WITH REFERENCE TO SALARIES OF COMPARABLE SIZE ORGANIZATIONS WITHIN THE RONALD MCDONALD HOUSE CHARITIES SYSTEM AND SIMILAR SIZE ORGANIZATIONS WITHIN THE COMMUNITY. THE BOARD OF DIRECTORS CONSIDERS THE RECOMMENDATION OF THE EXECUTIVE COMMITTEE AND APPROVES THE COMPENSATION.

FORM 990, PART VI, SECTION C, LINE 19:

THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN BENEFICIAL INTEREST HELD BY ADAMS TRUST	-59,753.
DONATED RENT	265,629.
DEPRECIATION EXPENSE ON DONATED ASSETS	-4,684.
TOTAL TO FORM 990, PART XI, LINE 9	201,192.

Name of the organization RONALD MCDONALD HOUSE CHARITIES OF EASTERN IOWA AND WESTERN ILLINOIS

Employer identification number 42-1189783

FORM 990, PART XII, LINE 2C

THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR.

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Ronald McDonald House[®] Program Development Process



Chapter Name:

RADAR Chapter ID:

Proposed Program Name:

Action Steps

EXPLORATION PROCESS: The initial step in the approval process is to assess need	Notes/Status
1. RMHC/RMH Chapter notifies RMHC Global Field Operations Associate Director of their Chapter's commitment to explore program development.	
2. RMHC Global Field Operations Associate Director and RMHC Finance team confirm that the RMHC/RMH Chapter is current with all RMHC, country, region, province and/or state financial and tax reporting requirements.	
3. RMHC/RMH Chapter submits documentation of board's approval to explore.	
4. RMHC/RMH Chapter meets with hospital stakeholders to share the concept of a family centered space, discuss minimum criteria, program standards, and potential location for a RMH.	
5. RMHC/RMH Chapter completes and submits House Occupancy data (for expansions) and Medical Feasibility Study.	
6. RMHC Global Field Operations Associate Director reviews and approves exploration.	
ORGANIZATIONAL READINESS: Ensuring that the organization has a sound infrastructure	Notes/Status
7. RMHC/RMH Chapter and board leadership complete and submit RMHC Organizational Assessment Tool.	
8. RMHC/RMH Chapter submits current Strategic Plan.	
9. RMHC/RMH Chapter reviews RMHC Building Family-Centered Spaces Guide and RMH Manual.	
10. RMHC/RMH Chapter confirms compliance with RMHC License standards.	
11. RMHC Global Field Operations Associate Director engages in dialogue with RMHC/RMH Chapter's leadership and determines organizational readiness. RMHC Global Field Operations Associate Director send approval to move forward with business planning.	

Ronald McDonald House Program Development Process

BUSINESS PLANNING: Ensuring the organization has a plan for supporting and sustaining new programs	Notes/Status
12. RMHC/RMH Chapter engages in dialogue with RMHC Global Field Operations Associate Director regarding House concept, design, and plans, including environmental sustainability planning.	
13. RMHC/RMH Chapter identifies and submits program goals and objectives, including a summary of a family needs survey and how the program will meet those needs.	
14. RMHC/RMH Chapter submits Operational Plan (includes people plans, physical infrastructure, program processes, and non-clinical services).	
15. RMHC/RMH Chapter submits Financial Plan (includes RMHC financial modeling tool with capital and projected operational costs, and fundraising plans).	
16. RMHC/RMH Chapter submits Marketing and Communications Plan (includes, promotion and community engagement).	
17. RMHC/RMH Chapter submits all draft legal agreement(s) for review/approval. These may include property and lease agreements, Memorandums of Understanding, purchase contracts, construction contracts, insurance, etc.	
18. RMHC/RMH Chapter submits letters of support from local McDonald's leadership.	
19. RMHC Global Field Operations Associate Director engages in dialogue with RMHC/RMH Chapter's leadership to determine if Chapter is approved for program production. RMHC Global Field Operations Associate Director sends written approval to move forward on program development.	
PROGRAM PLANNING: Final submissions to approve program creation	Notes/Status
20. RMHC/RMH Chapter submits all signed contracts and agreements.	
21. RMHC/RMH Chapter submits the final Financial Modeling Tool (once 80% in cash and/or firm pledges).	
22. RMHC/RMH Chapter submits building design plans, including renderings, floor plans, architectural drawings, and environmental sustainability plans.	
23. RMHC/RMH Chapter submits draft signage (all external signage, plans for internal signage, any and all usage of RMHC logos) for review/approval via marketing@RMHC.org , with copy to Associate Director.	
24. RMHC/RMH Chapter sends RMHC Global Field Operations Associate Director draft copies of all promotional materials and press releases bearing RMHC trademarks prior to final production.	
25. RMHC Global Field Operations Associate Director engages in dialogue with RMHC/RMH Chapter's leadership and the RMHC Global Field Operations Director to determine if Chapter is approved to commence construction.	

Ronald McDonald House Program Development Process

RMHC LICENSING AND GRANT SUPPORT	Notes/Status
<p>26. RMHC Global Field Operations Associate Director submits request for amended License Agreement to RMHC/RMH Chapter to reflect new program and written approval to commence construction.</p>	
PROGRAM LAUNCH	Notes/Status
<p>27. RMHC/RMH Chapter keeps RMHC Global Field Operations Associate Director apprised of program development process and program launch date.</p>	
<p>28. RMHC Global Field Operations Associate Director, or their designee, creates Active Chapter program RADAЯ record. Chapter updates the program record with RMH information.</p>	
<p>29. RMHC/RMH Chapter submits proof of insurance coverage that meets License standards and certificate of occupancy.</p>	

Board of Directors
Ronald McDonald House Charities of
Eastern Iowa & Western Illinois
Iowa City, Iowa

We have audited the financial statements of Ronald McDonald House Charities of Eastern Iowa & Western Illinois (the Organization) as of and for the year ended December 31, 2022, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated February 19, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements.

As described in Note 1, the Organization changed accounting policies related to contributed nonfinancial assets by adopting Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The adoption of this standard did not have an impact on the Organization's financial position or changes in its net assets.

Also described in Note 1, the Organization changed accounting policies related to leases by adopting FASB Accounting Standards Codification Topic 842, *Leases*, in 2022. Accordingly, the accounting change has been applied to the beginning of the period of adoption.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the fair value of investments and beneficial interest in assets held by others. We evaluated the key factors and assumptions used in determining that it is reasonable in relation to the financial statements taken as a whole.

- Management's estimate of depreciation is based on the estimated useful lives of the buildings, furnishings, and vehicles. We evaluated the key factors and assumptions used to develop depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the functional allocation of expenses shared between programs, management and general, and fundraising is based on a reasonable and consistent basis using factors such as direct payroll allocation, square footage, full time equivalents within each department, and total direct expenses. We evaluated the key factors and assumptions used to develop the allocation in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the contributed leases and related discounts to present value is based on the estimated excess of fair value rental over the rent amount charged for the duration of the leases. In determining the estimate, management used information obtained from a real estate professional's analysis of the space. The information included square footage rates and consideration of the type of property of the space. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the value of in-kind donations is based on their values provided by donors. We evaluated the key factors and assumptions used in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes the uncorrected misstatement of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

* * *

This communication is intended solely for the information and use of the board of directors and management of Ronald McDonald House Charities of Eastern Iowa & Western Illinois and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

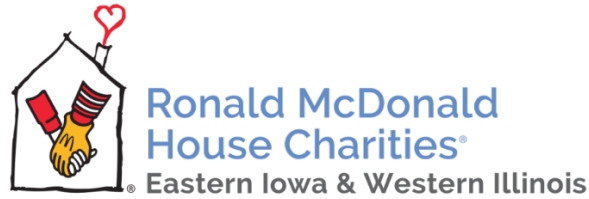
Cedar Rapids, Iowa
REPORT DATE

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT
Ronald McDonald House Charities of
Year Ended December 31, 2022

UNCORRECTED MISSTATEMENTS OF AMOUNTS

Effect of misstatements on:

Description	Assets	Liabilities	Net Assets	Change in Net Assets
Leases recorded cash basis instead of in accordance with ASC 842	\$ 11,449	\$ (11,647)	\$ 378	\$ 180
Subtotals	11,449	(11,647)	378	180
Financial statement totals	<u>\$ 7,508,095</u>	<u>\$ (319,749)</u>	<u>\$ (7,188,346)</u>	<u>\$ 499,295</u>



May 11, 2023 Meeting Minutes

Attending: Dennis Gendron, Janine Petitgout, Ian Russell, Evan Diehl, Scott Soifer, Dave Phillips, Jamie Henderson, Matt Traetow, Hanna Zevenbergen, Shannon Greene, Heather Croskrey

3:03 – Call to Order and Welcome

Consent Agenda

1. Approval of Minutes
2. Committee Reports – Recap

Motion to approve Consent Agenda: Dennis Gendron 2nd:Evan Diehl No opposed, Motion passed

Active Agenda

3:15 – Marketing update from Plaid Swan

Vicki Dirksen and Betsy McCloskey joined the BOD meeting to discuss the progress of the new marketing initiatives. Plaid Swan ran advertising marketing in Cedar Rapids starting in February. Results through April. Presentation is attached.

Budget & Finance Update

- Audit

Shannon Greene reported that we had a clean audit process and a clean audit. The wrap up meeting happened last week. CLA anticipates having final audit report ready by end of June, anticipate presenting to finance committee in July and presenting it to the board for vote at the July board meeting.

We are continuing to explore renewing our lease agreement with the University.

- Kitchen Coordinator Position

Shannon Greene presented that one of our challenges even before the new kitchen has been managing the kitchen, meal groups, ordering, etc. With the new commercial kitchen, we have new levels of requirements and process to maintain our licensure. We also have need for additional staffing to manage operations with check ins, meals, and family needs in the evenings.

The position of a kitchen coordinator would address the needs of the licensure and family needs.

We are asking for the boards help to identify potential funding sources to cover the cost of the new position. Staffing is not a typical thing that grants want to cover, so we are hoping that we can find a creative solution.

- Von Maur Gift

The Von Maur Family has expressed interested in supporting our family recreation programs. We have invited them to visit RMH and discuss further.

Board Member Housekeeping

- New Members – Board Vote Required

Both applicants are with UI Stead Family Children’s Hospital with strong understanding of our mission and needs.

Motion to approve Emily Spellman and Jennifer Erdahl as new members of the Board of Directors of RMHC-EIWI: Scott Soifer 2nd Ian Russell No opposed, Motion passed

- General Controls Policy – Spending Authority

New section added to this policy which formally sets a spending authority for the CEO to authorize purchases up to \$5,000 without prior BOD approval.

Motion to approved new language in the General Controls FIN-1010 policy: Scott Soifer 2nd Matt Traetow No opposed, Motion passed

- By-Laws Amendment – Optional 1 year term extension

The BOD has been discussing a waiver of allowing term extensions for key board members when a specific role or position needs to remain filled and there is no immediate person to fill the positions or roles. This allows for a person to serve 7 consecutive years on the BOD as a voting member with board approval.

BOD discussed the need to make exemption for McDonald's Owner/Operators given the changing landscape of the McDonald's ownership with fewer Owner/Operators owning more stores. The need and value to having McDonald's Owner/Operators on the BOD outweighs the need to maintain strict board terms. Allowing an exception will ensure that we have representation from this critical partner.

Ian Russell will revise the proposed By-Law Amendment and send out for the first vote via email with the second vote being asked at the July Board meeting.

Development Updates

- Events –
 - Red Shoe Run Recap
 - Record attendance at 615 participants.
 - 2 teams of over 70 participated this year.
 - Fore the Families Golf Outing – June 5, 2023
 - We have 9 foursome's remaining
 - Bubble Walk – Cedar Rapids July 22, 2023

Adjourn 4:49 pm