assistance league®

Transforming Lives • Strengthening Community

INLAND NORTH COUNTY

Reviewed Financial Statements
May 31, 2021

KATHERINE GLUCK
CERTIFIED PUBLIC ACCOUNTANT

Independent Accountant's Review Report

The Board of Directors of Assistance League of Inland North County:

I have reviewed the accompanying financial statements of Assistance League of Inland North County (the Organization) (a nonprofit organization), which comprise the statement of financial position as of May 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Summarized Comparative Information

I previously reviewed Assistance League of Inland North County's 2020 financial statements and in my conclusion dated September 29, 2020, stated that based on my review, I was not aware of any material modifications that should be made to the 2020 financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America. I am not aware of any material modifications that should be made to the summarized comparative information presented herein as of and for the year ended May 31, 2020, for it to be consistent with the reviewed financial statements from which it has been derived.

Katherine Gluck

Hermosa Beach, California
October 13, 2021

ASSISTANCE LEAGUE OF INLAND NORTH COUNTY
STATEMENT OF FINANCIAL POSITION
MAY 31, 2021
(With Comparative Totals for 2020)

	2021	2020
ASSETS		
Cash and cash equivalents	$ 190,265	$ 297,476
Prepaid expenses	4,380	4,980
Inventories	159,209	83,947
Investments	1,466,887	1,151,549
Property and equipment, net	712,579	743,917
TOTAL ASSETS	2,533,320	2,281,869
LIABILITIES		
Accounts payable and accrued liabilities	25,176	1,556
Deferred revenue	8,880	10,230
TOTAL LIABILITIES	34,056	11,786
NET ASSETS		
Without restrictions	2,499,264	2,270,083
With restrictions	-	-
TOTAL NET ASSETS	2,499,264	2,270,083
TOTAL LIABILITIES AND NET ASSETS	2,533,320	2,281,869

See Independent Accountant's Review Report.

ASSISTANCE LEAGUE OF INLAND NORTH COUNTY
STATEMENT OF ACTIVITIES
MAY 31, 2021
(With Comparative Totals for 2020)

	Year Ended May 31, 2021			Year Ended May 31, 2020
SUPPORT AND REVENUES	Without restrictions	With restrictions	Total	Total
Fundraising:				
Thrift shop revenue				
Contributions of merchandise	$ 195,282	$ -	$ 195,282	$ 281,653
Sales of donated merchandise	162,932	-	162,932	241,769
Less: Value of merchandise sold	(162,932)	-	(162,932)	(241,769)
Net revenue from thrift shop	195,282	-	195,282	281,653
Fundraising activities	20,604	-	20,604	11,769
Less: Direct costs	(517)	-	(517)	(1,950)
Net revenue from fundraising activities	20,087	-	20,087	9,819
Contributions and grants	88,010	-	88,010	239,634
Membership	11,575	-	11,575	11,410
Investment return	334,804	-	334,804	15,902
Other income	1,800	-	1,800	1,836
TOTAL SUPPORT AND REVENUES	651,558	-	651,558	560,254
EXPENSES				
Program services:				
Operation School Bell®	115,100	-	115,100	196,835
Scholarship Fund	88,514	-	88,514	62,409
Outreach	30,950	-	30,950	36,850
Operation Duffel Bag	21,491	-	21,491	15,888
Project Seniors	7,218	-	7,218	17,846
Ready Set Read	2,104	-	2,104	20,358
Other	36,751	-	36,751	47,323
Total program service expenses	302,128	-	302,128	397,509
Supporting services:				
Thrift shop	87,604	-	87,604	95,622
Fundraising activities indirect costs	1,523	-	1,523	1,065
Management and general	24,793	-	24,793	19,709
Membership development	6,329	-	6,329	7,196
Total supporting services expenses	120,249	-	120,249	123,592
TOTAL EXPENSES	422,377	-	422,377	521,101
CHANGE IN NET ASSETS	229,181	-	229,181	39,153
NET ASSETS AT BEGINNING OF YEAR	2,270,083	-	2,270,083	2,230,930
NET ASSETS AT END OF YEAR	2,499,264	-	2,499,264	2,270,083

See Independent Accountant's Review Report.

ASSISTANCE LEAGUE OF INLAND NORTH COUNTY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED MAY 31, 2021
(With Comparative Totals for 2020)

	Program Services								Supporting Services						
	Operation School Bell	Scholarship Fund	Outreach	Operation Duffel Bag	Project Seniors	Ready Set Read	Other	Total Program Services	Thrift Shop	Other Fundraising Activities	Mgmt and General	Membership Development	Total Supporting Services	Year Ended May 31, 2021 Total Expenses	Year Ended May 31, 2020 Total Expenses
Advertising and public relations	$ 34	$ 13	$ -	$ 27	$ 14	$ 14	$ 68	$ 170	$ 408	$ -	$ 102	$ -	$ 510	$ 680	$ 4,042
Bank and credit card fees	-	-	-	-	-	-	-	-	2,791	-	38	-	2,829	2,829	3,973
Cost of sales	-	-	-	-	-	-	-	-	162,932	517	-	-	163,449	163,449	243,719
Depreciation	1,567	627	-	1,254	627	627	3,134	7,836	18,803	-	4,701	-	23,504	31,340	30,764
Insurance	489	196	-	391	196	196	489	1,957	5,866	-	1,466	-	7,332	9,289	9,838
National conferences and meetings	-	-	-	-	-	-	-	-	-	-	2,340	-	2,340	2,340	10,282
National dues	-	-	-	-	-	-	-	-	-	-	-	5,440	5,440	5,440	6,040
Other	518	26	-	53	26	26	132	781	3,450	1,523	976	847	6,796	7,577	1,915
Outside services	-	-	-	-	-	-	-	-	19,443	-	-	-	19,443	19,443	10,729
Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	937
Postage and delivery	-	-	-	-	-	-	-	-	-	-	73	-	73	73	244
Professional services	-	-	-	-	-	-	-	-	-	-	8,085	-	8,085	8,085	17,530
Program supplies and support	110,154	-	30,950	17,896	5,420	306	28,252	192,978	-	-	-	-	-	192,978	302,509
Property maintenance	1,297	519	-	1,038	519	519	2,594	6,486	15,565	-	3,891	-	19,456	25,942	17,117
Property taxes	401	161	-	321	160	160	802	2,005	4,810	-	1,202	-	6,012	8,017	7,821
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,704
Scholarships	-	86,716	-	-	-	-	-	86,716	-	-	-	-	-	86,716	60,000
Supplies	77	31	-	61	31	31	154	385	9,711	-	230	42	9,983	10,368	11,688
Utilities	563	225	-	450	225	225	1,126	2,814	6,757	-	1,689	-	8,446	11,260	15,968
EXPENSES	115,100	88,514	30,950	21,491	7,218	2,104	36,751	302,128	250,536	2,040	24,793	6,329	283,698	585,826	764,820
Less expenses included with revenue on statement of activities	-	-	-	-	-	-	-	-	(162,932)	(517)	-	-	(163,449)	(163,449)	(243,719)
TOTAL EXPENSES	115,100	88,514	30,950	21,491	7,218	2,104	36,751	302,128	87,604	1,523	24,793	6,329	120,249	422,377	521,101

See Independent Accountant's Review Report.

ASSISTANCE LEAGUE OF INLAND NORTH COUNTY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MAY 31, 2021
(With Comparative Totals for 2020)

	2021	2020
Cash flows from operating activities:		
Change in net assets	$ 229,181	$ 39,153
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	31,340	30,764
Unreazlied (gain) loss	(316,335)	8,518
(Increase) decrease prepaid expenses	600	178
(Increase) decrease in inventories	(75,262)	(58,097)
Increase (decrease) in accounts payable and accrued liabilities	23,620	(141,184)
Increase (decrease) in deferred revenue	(1,350)	(165)
Net cash used by operating activities	(108,206)	(120,833)
Cash flows from investing activities:		
Expenditures for fixed assets	-	(34,499)
Proceeds from the sale of investments, net purchases	995	209,851
Net cash provided by investing activities	995	175,352
Net (decrease) increase in cash and cash equivalents	(107,211)	54,519
Cash and cash equivalents at beginning of year	297,476	242,957
Cash and cash equivalents at end of year	190,265	297,476

	2021	2020
SUPPLEMENTAL CASH FLOW INFORMATION:		
Noncash contributions	$ 221,689	$ 338,911
Interest paid	-	-

See Independent Accountant's Review Report.

NOTE 1 – OPERATIONS AND ACTIVITIES

Assistance League of Inland North County (the "Chapter") incorporated in 1985 and is a chartered chapter of the National Assistance League. The accompanying financial statements include the activities of the Assistance League of Inland North County and its auxiliary: Assisteens. The Chapter is a not-for-profit organization under the Internal Revenue Code Section 501(c)(3) and is dedicated to a program of diversified philanthropic programs through volunteer services of its members. The Chapter provides the following programs:

Operation School Bell provides new school clothing, shoes, technology support, school supplies, and hygiene kits to local elementary and high school students and Camp Pendleton children in need. Through referrals from principals, counselors, and health workers in all local school districts, children are outfitted as needed.

Scholarship Fund provides scholarships to students graduating from local high schools and college level awards to students enrolled in the nursing programs at California State University San Marcos and Palomar College, as well as students in the technical and paramedic program.

Outreach responds to specific community needs by providing donations on a one-time-only basis.

Ready…Set…Read … nurtures the motivation to read among elementary children by providing one on one reading support in classrooms, in addition to providing yearly author visits and books.

Project Seniors supports seniors living independently with minimum income by providing gift cards for food and other items. The program also provides supplies for the homeless in cooperation with Interfaith Community Services and Emmanuel Faith Community Church.

Operation Duffel Bag provides start-up kits containing various items for graduating foster and homeless high school students of San Pasqual Academy and Escondido Union High School District.

Other Programs include:

Kids' Cozy Corner provides comfort to families and children who are under tremendous stress by supplying the waiting area of the Palomar Medical Center Emergency Room with children's books, stickers, coloring books, games, and clothing for sick or injured babies and toddlers to wear home.

Hug-A-Bear provides teddy bears to local police, fire fighters, paramedics, and hospitals for distribution to children in trauma situations.

The Chapter's programs and supporting services are funded through operation of a thrift shop, individual and business donations, corporate and foundation grants, and special fundraising events and activities.

Tax Status

The Chapter is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Chapter qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). The Chapter is also exempt from state income taxes under Section 23701(d) of the Revenue and Taxation Code of the State of California.

Tax Status (continued)

The Chapter has applied the provisions of Financial Accounting Standard Board's (FASB) Accounting Standards Codification (ASC) 740-10, *Accounting for Uncertainty in Income Taxes.* Under ASC 740-10, nonpublic enterprises, including nonprofit organizations, are required to record a tax liability when substantial uncertainties exist as to whether certain income is exempt from federal, state, and local income tax. As of May 31, 2021, the Chapter had no substantial uncertain income tax positions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting and Presentation

The financial statements of the Chapter have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America and with the provisions of ASC 958, *Not-for-Profit Entities*. Under ASC 958, the Chapter is required to report information regarding its financial position and activities in two classes of net assets as follows:

- *Net assets without donor restrictions* are net assets not subject to donor-imposed restrictions. The governing body has designated, from net assets without donor restrictions, assets for a building improvement reserve.

- *Net assets with donor restrictions* are net assets subject to stipulations imposed by donors or law. Some donor restrictions are temporary in nature; those restrictions will be met by action of the Chapter or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. As of May 31, 2021, the Chapter had no assets held with restrictions.

Change in Accounting Principle

For its fiscal year ending May 31, 2021, the Chapter was subject to Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers*. ASU 2014-09 implements a single framework for recognition of all revenue earned from customers. This framework ensures that entities appropriately reflect the consideration to which they expect to be entitled in exchange for goods and services by allocating a transaction price to identified performance obligations and recognizing revenue as performance obligations are satisfied. The adoption of this ASU resulted in no material effect on the financial statements.

Concentrations of Risk

The Chapter operates in Inland North County, California and is dependent upon the local economy. In 2021, net revenues earned from operation of its thrift shop represented 30% of the Chapter's total support and revenues.

In March 2020, the World Health Organization declared the novel strain of coronavirus ("COVID-19") a global pandemic. The outbreak of COVID-19 has caused disruptions to local, domestic, and global economies. The continued spread of COVID-19 and its impact on social interaction, travel, economies, and financial markets may adversely affect operations and financial conditions, including thrift shop operations and contributions received, among other things.

Financial instruments that potentially expose the Chapter to concentrations of credit and market risk consist primarily of cash. The Chapter's checking accounts are insured by the Federal Deposit Insurance Corporation (FDIC).

Cash and Cash Equivalents

Cash and cash equivalents consist of highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes.

Inventories

The Chapter maintains program inventory primarily comprised of new clothes, Outreach supplies, and plush teddy bears. This philanthropic inventory is stated at the lower of cost or market determined by the first-in, first-out method. The Chapter also maintains an inventory of gently used clothing and household items donated by Chapter members and others for resale in its thrift shop. This inventory is stated at its estimated fair value.

Property and Equipment

Property and equipment are stated at acquisition cost or at the fair value at the date of donation in the case of donated assets. The Chapter's policy is to capitalize all fixed asset expenditures in excess of $1,000 that have a useful life of at least five years. Additionally, some expenditures of less than $1,000 are capitalized in order to facilitate tracking the location and maintenance of the fixed asset. The Chapter provides for depreciation of property and equipment by use of the straight-line method over the estimated useful lives as follows:

Buildings and improvements	10 to 39 years
Furniture, fixtures, and equipment	5 to 7 years

Property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Repair and maintenance costs are charged to operating expense as incurred. There were no impairment charges in fiscal year 2021.

Deferred Revenue

Membership dues collected prior to the fiscal year to which the revenue applies are deferred and recognized over the period to which the dues relate.

Revenue Recognition

Contributions
The Chapter recognizes contributions when cash, securities, other assets or an unconditional promise to give is received. Conditional promises to give—that is, those with a measurable performance or other barrier and a right of return—are not recognized until the conditions on which they depend have been met. All contributions are considered to be available for use unless specifically restricted by the donor. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, these net assets are reclassified to contributions without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as support without restrictions.

Thrift Shop Sales
Revenue generated from the sale of donated used clothing and household items from the Chapter's thrift shop is recognized at point of sale at which time all performance obligations have been satisfied.

Fundraising Events
The Chapter records special event revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place.

Membership (Revenue Recognition continued)
The performance obligation related to membership dues is completely satisfied within the fiscal year, and any membership dues collected in advance of the next fiscal year are recognized as deferred dues revenue.

Donated Materials and Services

Throughout the year, the Chapter receives significant donations of gently used clothes, household items, and other material from various individuals. Donated clothes, other retail merchandise, and other material of $221,689 are reflected in the accompanying statement of activities for the twelve-month period ending May 31, 2021. In addition, a significant portion of the Chapter's functions and programs is conducted by unpaid volunteers. The value of this contributed time is not reflected in the accompanying financial statements since the services do not require specialized skills. During the year ended May 31, 2021, these volunteers donated approximately 19,607 hours with an estimated value of $550,172. This value was computed using an estimated hourly rate of $28.06 based upon the average hourly wage rate for nonagricultural workers of $25.05 for the period ended May 31, 2021, as determined by the U.S. Department of Labor's Bureau of Labor Statistics, plus 12% for estimated fringe benefits.

Fair Value Measurements

The Chapter has determined the fair value of certain assets in accordance with the provisions of ASC 820, *Fair Value Measurements and Disclosures*, which provides a comprehensive definition of fair value for both assets and liabilities and also establishes a hierarchy, under generally accepted accounting standards, for measuring fair value. ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level I measurements) and the lowest priority to measurements involving significant unobservable inputs (Level III measurements). The three levels of fair value hierarchy are as follows:

- Level I inputs are quoted prices in active markets for identical assets or liabilities that the reporting entity could access at the measurement date.

- Level II inputs are inputs other than quoted prices included within Level I that are observable for the related asset or liability, quoted prices in markets that are not active or other observable inputs that can be corroborated by observable market data.

- Level III inputs are unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the related asset or liability.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE 3 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents at May 31, 2021 consist of the following:

Savings and cash accounts	$ 180,071
Money market fund	8,522
Other cash	1,672
Total cash and cash equivalents	190,265

NOTE 4 – INVENTORIES

Inventories at May 31, 2021 consist of the following:

Donated clothing and household items held for resale	$ 92,926
Outreach supplies	34,000
New clothing for use in Operation School Bell	30,160
Other	2,123
Total inventories	159,209

NOTE 5 – INVESTMENTS

Investments are stated at fair value and consist of the following at May 31, 2021:

Exchange traded fund – domestic bonds	$ 716,245
Exchange traded fund – domestic equities	461,404
Exchange traded fund – international equities	191,462
Exchange traded fund – domestic real estate	31,961
Exchange traded fund – international real estate	30,444
Real estate investment trust	35,371
Total investments	1,466,887

Investment return for the year ended May 31, 2021 is summarized as follows:

Interest, dividends, realized gains	$ 21,347
Unrealized gain	316,335
Less: Advisory fees	2,878
Total investment return, net	334,804

NOTE 6 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following at May 31, 2021:

Land and improvements	$ 135,000
Building and improvements	962,243
Furniture, fixtures and equipment	81,756
	1,178,999
Less: Accumulated depreciation	466,420
Total property and equipment, net	712,579

NOTE 7 – NET ASSETS

At May 31, 2021, net assets were designated by the Chapter as follows:

Net assets without restrictions:	
Building improvement reserve	$ 140,000
Undesignated	2,359,264
Total net assets without restrictions	2,499,264
Total net assets	2,499,264

NOTE 8 – LIQUIDITY

The Chapter regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to optimize its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Chapter considers all expenditures related to its ongoing program activities, as well as the conduct of services undertaken to support those activities, to be general expenditures.

As of May 31, 2021, the following financial assets could readily be made available within one year of the balance sheet date to meet general expenditures:

Financial assets as of May 31, 2021	$ 1,657,152
Less: Board-designated reserves	140,000
Less: Real estate investment trust	35,371
Financial assets available at year end for current use	1,481,781

The Chapter's board-designated reserves could be made available for spending by action of the Chapter's board of directors.

NOTE 9 – FAIR VALUE MEASUREMENTS

Assets carried at fair value on a recurring basis at May 31, 2021 are as follows:

	Fair Value May 31, 2021	Quoted Prices in Active Markets (Level I)	Other Observable Inputs (Level II)	Unobservable Inputs (Level III)
Investments	$ 1,466,887	$ 1,466,887	$ -	$ -
Assets measured at fair value	1,466,887	1,466,887	-	-

The Chapter has determined that the fair values of its cash equivalents, accounts payable, and accrued liabilities are deemed to be reasonable estimates of their fair values based on the short-term maturities of these financial instruments.

NOTE 10 – NONCASH CONTRIBUTIONS

During the year ended May 31, 2021, contributions of thrift shop merchandise and program supplies have been reflected in the financial statements as follows:

Thrift shop merchandise	$ 195,282
Program supplies	26,407
Total noncash contributions	221,689

NOTE 11 – FUNDRAISING ACTIVITIES

The Chapter conducts various fundraising activities and events to help fund current operations. The revenue and related expenses from these fundraising events and activities for the year ending May 31, 2021, are as follows:

Activities	Revenue	Cost of Direct Benefits to Attendees	Other Costs	Net Revenue
Direct Mail Campaign	$ 14,883	$ -	$ 1,439	$ 13,444
See's Candy	703	517	-	186
Other	5,018	-	84	4,934
Total fundraising activities	20,604	517	1,523	18,564

NOTE 12 – FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. These expenses require allocation on a reasonable basis that is consistently applied. Expenses allocated on a square-footage and usage basis include depreciation, utilities, building maintenance, repairs, property taxes, insurance, supplies, and educational conferences.

NOTE 13 – NEW ACCOUNTING STANDARD

Leases – In February 2016, FASB issued ASU No. 2016-02, *Leases* (Topic 842), which requires organizations that lease assets (lessees) to recognize the assets and related liabilities for the rights and obligations created by the leases on the statement of financial position for leases with terms exceeding 12 months. ASU No. 2016-02 defines a lease as a contract or part of a contract that conveys the right to control the use of identified assets for a period of time in exchange for consideration. The lessee in a lease will be required to initially measure the right-of-use asset and the lease liability at the present value of the remaining lease payments, as well as capitalize initial direct costs as part of the right-of-use asset. ASU No. 2016-02 is effective for nonprofit organizations with fiscal years beginning after December 15, 2021, with early adoption permitted. The Chapter is currently evaluating the impact that the adoption of ASU No. 2016-02 will have on its financial statements.

NOTE 14 – SUBSEQUENT EVENTS

The Chapter has evaluated events subsequent to May 31, 2021, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through October 13, 2021, the date these financial statements were available to be issued.

COVID-19

The Chapter continues to monitor and respond to circumstances arising from the COVID-19 Coronavirus. Out of concern for its volunteer workforce, the Chapter has reduced the scope of its operations, particularly its thrift shop operations. The Chapter continues to adhere to state and local government orders and has developed and implemented a safe workplan.