



One life at a time.

**DECATUR, GEORGIA**

**AUDITED FINANCIAL STATEMENTS**

**FOR THE YEARS ENDED  
DECEMBER 31, 2020 AND 2019**

**STANDUP FOR KIDS**  
**INDEX TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2020 AND 2019**

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**Jones and Kolb**  
Certified Public Accountants  
Atlanta, Georgia

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
StandUp For Kids  
Decatur, Georgia

We have audited the accompanying financial statements of StandUp For Kids (a nonprofit organization) (the "Organization"), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities and net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

***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 financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements 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 the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of StandUp For Kids as of December 31, 2020 and 2019, 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.

*Jones and Kolb*

May 26, 2021

**STANDUP FOR KIDS**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2020 AND 2019**

**ASSETS**

	<b><u>2020</u></b>	<b><u>2019</u></b>
<b>CURRENT ASSETS</b>		
Cash	\$ 2,214,729	\$ 1,543,588
Restricted cash	-	306,585
Investments	712,884	108,799
Contributions receivable	283,732	129,093
Prepaid expenses	<u>22,622</u>	<u>14,832</u>
Total current assets	3,233,967	2,102,897
<b>PROPERTY AND EQUIPMENT, NET</b>	3,345	-
<b>DEPOSITS AND OTHER ASSETS</b>	<u>20,438</u>	<u>16,748</u>
Total assets	<u><u>\$ 3,257,750</u></u>	<u><u>\$ 2,119,645</u></u>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 19,608	\$ 42,075
Deferred income	-	2,204
Paycheck Protection Program loan	<u>94,900</u>	<u>-</u>
Total current liabilities	<u>114,508</u>	<u>44,279</u>
<b>NET ASSETS</b>		
Without donor restrictions		
Undesignated	2,859,945	1,741,590
Board designated	<u>160,687</u>	<u>160,687</u>
Total without donor restrictions	3,020,632	1,902,277
With donor restrictions	<u>122,610</u>	<u>173,089</u>
Total net assets	<u>3,143,242</u>	<u>2,075,366</u>
Total liabilities and net assets	<u><u>\$ 3,257,750</u></u>	<u><u>\$ 2,119,645</u></u>

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

**STANDUP FOR KIDS**  
**STATEMENTS OF ACTIVITIES AND NET ASSETS**  
**FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>REVENUE, SUPPORT AND NET ASSETS WITHOUT DONOR RESTRICTIONS</b>		
Individual contributions	\$ 738,197	\$ 469,969
Foundation contributions	469,799	321,405
Business contributions	898,909	210,956
Other contributions	328,235	289,502
In-kind contributions	484,790	205,273
Special events revenue	85,549	159,431
Direct costs of special events	(5,480)	(47,361)
Other income	523	3,976
Investment earnings	60,728	4,468
	<u>3,061,250</u>	<u>1,617,619</u>
<b>NET ASSETS RELEASED FROM DONOR RESTRICTIONS</b>	<u>231,017</u>	<u>335,058</u>
<b>TOTAL REVENUE, SUPPORT AND NET ASSETS RELEASED FROM DONOR RESTRICTIONS</b>	<u>3,292,267</u>	<u>1,952,677</u>
<b>EXPENSES</b>		
Program services	1,772,048	1,201,493
Management and general	156,855	158,762
Fundraising	245,009	169,332
	<u>2,173,912</u>	<u>1,529,587</u>
Change in net assets without donor restrictions	<u>1,118,355</u>	<u>423,090</u>
<b>NET ASSETS WITH DONOR RESTRICTIONS</b>		
Restricted contributions	180,538	120,157
Net assets released from donor restrictions	(231,017)	(335,058)
	<u>(50,479)</u>	<u>(214,901)</u>
<b>CHANGE IN NET ASSETS</b>	1,067,876	208,189
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>2,075,366</u>	<u>1,867,177</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 3,143,242</u>	<u>\$ 2,075,366</u>

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

**STANDUP FOR KIDS**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b><u>Program Services</u></b>	<b><u>Management and General</u></b>	<b><u>Fundraising</u></b>	<b><u>Total Expenses</u></b>
Salaries and wages	\$ 675,046	\$ 72,582	\$ 147,680	\$ 895,308
Specific assistance	750,472	-	-	750,472
Occupancy	200,234	25,029	25,029	250,292
Payroll taxes and fees	50,674	3,168	10,773	64,615
Office expense	25,367	9,591	14,461	49,419
Professional fees	8,843	26,362	2,092	37,297
Fundraising	-	-	35,795	35,795
Communications	19,547	3,908	2,606	26,061
Insurance	14,068	5,033	471	19,572
Miscellaneous	9,756	3,911	-	13,667
Advertising and public relations	-	4,505	4,620	9,125
Dues and subscriptions	5,906	1,181	788	7,875
Repairs and maintenance	6,137	682	-	6,819
Travel	4,819	602	602	6,023
Conferences and meetings	983	262	66	1,311
Depreciation	196	39	26	261
Total expenses	<b><u>\$ 1,772,048</u></b>	<b><u>\$ 156,855</u></b>	<b><u>\$ 245,009</u></b>	<b><u>\$ 2,173,912</u></b>

The accompanying notes to financial statements  
are an integral part of this statement.

**STANDUP FOR KIDS**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b><u>Program Services</u></b>	<b><u>Management and General</u></b>	<b><u>Fundraising</u></b>	<b><u>Total Expenses</u></b>
Salaries and wages	\$ 376,023	\$ 75,205	\$ 50,136	\$ 501,364
Specific assistance	477,353	-	-	477,353
Occupancy	204,726	25,591	25,591	255,908
Payroll taxes and fees	30,390	6,078	4,052	40,520
Office expense	13,780	5,300	2,120	21,200
Professional fees	4,396	23,406	2,106	29,908
Fundraising	-	-	68,305	68,305
Communications	27,429	5,486	3,657	36,572
Insurance	10,227	2,959	-	13,186
Miscellaneous	8,770	3,741	980	13,491
Advertising and public relations	-	916	8,277	9,193
Dues and subscriptions	7,739	1,548	1,032	10,319
Repairs and maintenance	4,497	498	-	4,995
Travel	11,330	1,416	1,416	14,162
Conferences and meetings	24,770	6,605	1,651	33,026
Depreciation	63	13	9	85
Total expenses	<b><u>\$ 1,201,493</u></b>	<b><u>\$ 158,762</u></b>	<b><u>\$ 169,332</u></b>	<b><u>\$ 1,529,587</u></b>

The accompanying notes to financial statements  
are an integral part of this statement.

**STANDUP FOR KIDS**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 1,067,876	\$ 208,189
<b>ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Depreciation	261	85
Unrealized/realized gain on investments	(46,506)	(3,805)
Contribution of investments	(4,920)	-
Change in contributions receivable	(154,639)	280,479
Change in prepaid expenses	(7,790)	(919)
Change in deposits and other assets	(3,690)	4,430
Change in accounts payable and accrued expenses	(22,467)	11,207
Change in deferred revenue	(2,204)	2,204
Total adjustments	<u>(241,955)</u>	<u>293,681</u>
Net cash provided by operating activities	<u>825,921</u>	<u>501,870</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of fixed assets	(3,606)	-
Purchases of investments	(703,072)	(100,577)
Proceeds from sale of investments	150,413	-
Net cash used in investing activities	<u>(556,265)</u>	<u>(100,577)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds Paycheck Protection Program loan	<u>94,900</u>	<u>-</u>
Net cash provided by financing activities	<u>94,900</u>	<u>-</u>
<b>NET INCREASE IN CASH</b>	364,556	401,293
<b>CASH</b>		
Beginning of year	<u>1,850,173</u>	<u>1,448,880</u>
End of year	<u>\$ 2,214,729</u>	<u>\$ 1,850,173</u>

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



**STANDUP FOR KIDS**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>RECONCILIATION OF END OF YEAR CASH TO THE AMOUNTS REPORTED IN THE STATEMENTS OF FINANCIAL POSITION</b>		
Cash	\$ 2,214,729	\$ 1,543,588
Restricted cash	-	306,585
	<u>\$ 2,214,729</u>	<u>\$ 1,850,173</u>

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

**STANDUP FOR KIDS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. StandUp For Kids (the "Organization") was founded in 1990 to help rescue homeless and at-risk youth. With its national headquarters in Decatur, Georgia, StandUp For Kids is run almost entirely by volunteers, and has established seventeen programs in ten states and the District of Columbia.

B. The Organization considers all highly liquid investments with maturities of three months or less when purchased to be cash equivalents. The Organization maintains cash deposits that at times may exceed the federal deposit insurance limit of \$250,000. Management believes it mitigates any risk by depositing cash with major financial institutions.

C. Contributions, including unconditional promises to give from private companies, foundations, and individuals, are recorded as revenue when the unconditional pledge is made. All contributions are available for unrestricted use unless specifically restricted by the donor. At December 31, 2020 and 2019, the Organization considered all contributions receivable to be fully collectible within a year; therefore, an allowance for uncollectible contributions receivable has not been recorded. Approximately 27% of total contributions were from one donor for the year ended December 31, 2020.

D. Property and equipment over \$1,000 is stated at cost when purchased; or if donated, at the fair market value on the date of donation. Depreciation is calculated using the straight-line method over the estimated useful life of the asset, which ranges from three to seven years. Additions and replacements are charged to the property accounts, while repairs and maintenance are charged to expense as incurred.

Property and equipment, which consists of computer equipment, furniture, and leasehold improvements, is reported on the Statements of Financial Position net of accumulated depreciation, which was \$42,776 and \$63,283 as of December 31, 2020 and 2019, respectively. Depreciation expense was \$261 and \$85 for the years ended December 31, 2020 and 2019, respectively.

E. The Organization prepares its financial statements in accordance with U.S. generally accepted accounting principles ("GAAP"). The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

F. The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Income generated from activities unrelated to the Organization's exempt purpose is subject to tax.

**STANDUP FOR KIDS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

G. Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions – These net assets are available for use in general operations and are not subject to donor or grantor restrictions. The governing Board has designated an amount, from net assets without donor restrictions, for a building fund for the San Diego chapter and general scholarship awards. At December 31, 2020 and 2019, Board designated net assets were \$160,687.

Net assets with donor restrictions – These net assets are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature; for example, restrictions that may or will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature; for example, stipulating that resources be maintained in perpetuity. The donors of these assets permit the Organization to use all of the income earned on related investments for general or specific purposes. More specifically, items included in net assets with donor restrictions are gifts for which restrictions have not been met.

When restrictions expire (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 and reported in the Statements of Activities and Net Assets as "net assets released from donor restrictions."

H. A portion of the Organization's revenue is derived from cost-reimbursable state contracts, which are conditioned upon certain performance requirements and the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract provisions. The Organization has several cost-reimbursable contracts from various local city governments that have not been recorded as revenue because qualifying expenditures have not yet been incurred.

I. The Organization records donated services as contribution revenue and expense if the services create or enhance a non-financial asset, or the services would (1) need to be purchased by the Organization if not provided by contribution, (2) require specialized skills, and (3) are provided by individuals with those skills. Donated materials, office space and services are reflected as contributions in the accompanying statements at their estimated value at date of receipt. Donated materials primarily consist of clothing, food, hygiene products and space rental.

The Organization receives donated services from a variety of unpaid volunteers assisting the Organization with the administration of its programs. No amounts have been recorded in the financial statements for those services since they do not meet the criteria for recognition under GAAP.

**STANDUP FOR KIDS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

J. The costs of providing the Organization's various programs and other activities have been summarized on a functional basis in the Statements of Activities and Net Assets. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include depreciation, office and occupancy, which are allocated on a square-footage basis, as well as salaries and benefits, which are allocated on the basis of estimated time and effort.

K. Subsequent events have been evaluated by management through May 26, 2021, the date these financial statements were available to be issued.

**2. LIQUIDITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the Statement of Financial Position date, comprise the following as of December 31:

	<b>2020</b>	<b>2019</b>
Cash and restricted cash	\$ 2,214,729	\$ 1,850,173
Investments	712,884	108,799
Contributions receivable	283,732	129,093
 Total current financial assets	 3,211,345	 2,088,065
 Less amounts unavailable for general expenditure:		
Board designated for a building fund and scholarships	160,687	160,687
Net assets with donor restrictions	122,610	173,089
 Financial assets available for general expenditures	 \$ 2,928,048	 \$ 1,754,289

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

**3. RESTRICTED CASH**

The Organization previously maintained a separate bank account to deposit all funds received that are subject to donor restriction or Board designation. As part of streamlining the accounting process, the Board combined restricted cash and chapter cash accounts into an investment account during 2020.

**STANDUP FOR KIDS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**4. FAIR VALUE OF INVESTMENT SECURITIES**

U.S. generally accepted accounting principles establish a framework for measuring fair value. That framework provides for a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to the unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2: Inputs to valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and, inputs that are derived principally from, or corroborated by, observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

As of December 31, 2020 and 2019, the only assets or liabilities that are measured at fair value on a recurring basis are investments. The Organization's investments consist of equities, mutual funds and a government money market account which are valued at the closing price reported on the active market on which the individual securities are traded. Such investments are classified within Level 1 of the valuation hierarchy.

Investment earnings consist of the following at December 31:

	<u>2020</u>	<u>2019</u>
Dividend and interest income	\$ 14,222	\$ 663
Unrealized gain	36,449	3,805
Realized gain	<u>10,057</u>	<u>-</u>
Investment earnings	<u>\$ 60,728</u>	<u>\$ 4,468</u>

**STANDUP FOR KIDS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**5. PAYCHECK PROTECTION PROGRAM LOAN**

During 2020, the Organization received a Paycheck Protection Program ("PPP") loan in the amount of \$94,900 from the Small Business Administration ("SBA"). The loan accrued interest at 1.0% per annum, with no required payments for ten months after funding of the loan. The Organization fully utilized the funds for the PPP's intended purpose. The Organization received confirmation that the loan had been forgiven in full in March 2021 and will recognize the PPP grant as revenue in 2021.

**6. NET ASSETS WITH DONOR RESTRICTIONS**

Changes to net assets with donor restrictions are as follows:

	<b><u>December 31,</u></b> <b><u>2019</u></b>	<b><u>Additions</u></b>	<b><u>Released from</u></b> <b><u>Restrictions</u></b>	<b><u>December 31,</u></b> <b><u>2020</u></b>
Subject to expenditure for specified purpose:				
Mentoring and education	\$ 78,852	\$ 42,232	\$ (64,809)	\$ 56,275
Kids services	32,466	113,306	(125,468)	20,304
Housing support	25,322	25,000	(4,291)	46,031
Outreach centers	36,449	-	(36,449)	-
	<b><u>\$ 173,089</u></b>	<b><u>\$ 180,538</u></b>	<b><u>\$ (231,017)</u></b>	<b><u>\$ 122,610</u></b>
	<b><u>December 31,</u></b> <b><u>2018</u></b>	<b><u>Additions</u></b>	<b><u>Released from</u></b> <b><u>Restrictions</u></b>	<b><u>December 31,</u></b> <b><u>2019</u></b>
Subject to expenditure for specified purpose:				
Mentoring and education	\$ 81,876	\$ 77,971	\$ (80,995)	\$ 78,852
Kids services	9,404	42,186	(19,124)	32,466
Housing support	42,593	-	(17,271)	25,322
Outreach centers	54,117	-	(17,668)	36,449
	<b><u>187,990</u></b>	<b><u>120,157</u></b>	<b><u>(135,058)</u></b>	<b><u>173,089</u></b>
Subject to the passage of time:				
Promises to give without donor restrictions but are unavailable until collected from donor	200,000	-	(200,000)	-
	<b><u>200,000</u></b>	<b><u>-</u></b>	<b><u>(200,000)</u></b>	<b><u>-</u></b>
	<b><u>\$ 387,990</u></b>	<b><u>\$ 120,157</u></b>	<b><u>\$ (335,058)</u></b>	<b><u>\$ 173,089</u></b>

**STANDUP FOR KIDS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**7. IN-KIND CONTRIBUTIONS**

In-kind contributions received consisted of the following at December 31:

	<u>2020</u>	<u>2019</u>
Clothes	\$ 13,272	\$ 82,992
Food	135,354	40,327
Other miscellaneous items	299,114	39,185
Rent/meeting space	<u>37,050</u>	<u>42,769</u>
Total in-kind contributions	<u>\$ 484,790</u>	<u>\$ 205,273</u>

**8. OPERATING LEASES**

The Organization leases certain office space and outreach program centers under operating leases that will expire between 2021 and 2023. Lease expense for the years ended December 31, 2020 and 2019, was \$194,604 and \$180,283, respectively. At December 31, 2020, the future minimum lease payments under all leases are as follows:

<u>Year</u>	<u>Amount</u>
2021	\$ 53,340
2022	29,664
2023	<u>30,552</u>
Total	<u>\$ 113,556</u>

**9. RETIREMENT PLAN**

The Organization established a 401(k)-retirement plan (the "Plan") for all eligible employees in 2019. Employees may elect to contribute up to 100% of their compensation to the Plan up to the limit allowed by federal law. The Organization currently does not match any employee contributions.

**STANDUP FOR KIDS**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019**

**10. CORONAVIRUS PANDEMIC**

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic, with the outbreak widespread in the U.S. As a result, federal, state and local governments and private entities have mandated various restrictions, including travel restrictions, restrictions on public gatherings, and stay at home orders and advisories. Therefore, the Organization has, on a case by case basis, redirected or curtailed local operations and services. Each chapter is exercising precautions based on their specific program offering and limitations placed by various stakeholder entities.

The Organization's local leadership teams are actively monitoring conditions and will determine the level of which they resume operations and services based on the federal, state and local authorities' guidelines in order to ensure the safety of their staff, volunteers, and kids in need of assistance.