



AGENDA

Meeting #5

Tuesday, May 11, 2021

Join Zoom Meeting

<https://zoom.us/j/93276717866?pwd=RW9HM3JY3daMHNI0GkxL1RkdFZXZz09>

Meeting ID: 932 7671 7866

Passcode: 157631

Tuesday, May 11, 2021 -- 4:00 p.m.

Mission

Empowering immigrants and others to become self-sufficient, productive and civically engaged.

Hispanic Unity of Florida
Board of Directors Meeting
AGENDA
Tuesday, May 11, 2021

Join Zoom Meeting

<https://zoom.us/j/93276717866?pwd=RW9HM3lJY3daMHNI0GkxL1RkdFZXZz09>

Meeting ID: 932 7671 7866

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We will start the meeting promptly at 4pm

- | | | | | |
|----|--------|--|---|---------------------|
| 1. | 4:00pm | Call to Order/ Roll Call | John Guerrero & Juliana Esguerra | |
| 2. | 4:05 | Chair Welcome | John Guerrero | |
| 3. | 4:10 | Finance Committee | | |
| | | <ul style="list-style-type: none">• 2020 HUF Financial Audit Presentation Emma Pfister & Caballero, Fierman, Llerena & Garcia, LLP
Info pg. 1-25• City of Hollywood Grant Amendment<ul style="list-style-type: none">○ Approve Amendment Action pg. 26-30○ Approve Board Secretary Signature Action | | |
| 4. | 4:30 | Presentations | John Guerrero & Felipe Pinzon | |
| | | <ul style="list-style-type: none">• Thank you to Emma Pfister, outgoing Board Treasurer & Finance Committee Chair• Welcome to Andres Connell, Vice President of Programs• Thank you to Juliana Esguerra | | |
| 5. | 4:40 | Public Policy & Advocacy | Carolina Cardozo | Presentation |
| | | <ul style="list-style-type: none">• Why Public Policy & Advocacy? HUF Framework – Josie Bacallao• Board of Directors’ Role in Public Policy & Advocacy – Carolina Cardozo• Mission + Policy in Action – Otayme (Otto) Valenzuela & Eduardo Pineda | | |
| 6. | 5:15 | Governance Committee | Anthony Abbate | Presentation |
| | | <ul style="list-style-type: none">• Board Engagement Q1 | | |
| 7. | 5:35 | Transition Update | Felipe Pinzon & John Guerrero | Information |
| 8. | 5:45 | Consent Agenda | John Guerrero | Action |
- Consent agenda items are items that may not need individual discussion and may be voted as one item. Any Board member wishing to discuss an item may move to have it considered individually.*
- | | | |
|-------------|---|------------------|
| <i>i.</i> | Board Minutes April 2021 | <i>pg. 31-33</i> |
| <i>ii.</i> | Finance Committee Minutes, April 2021 | <i>pg. 34-36</i> |
| <i>iii.</i> | Marketing Committee Minutes, April 2021 | <i>pg. 37-39</i> |
| <i>iv.</i> | Electronic Vote by Executive Committee + PPA Chairs CTAN Sign-On letter | <i>pg. 40-42</i> |
-
- | | | | | |
|----|---------|----------------|--|--|
| 9. | 5:55 pm | Adjourn | | |
|----|---------|----------------|--|--|

19 Active Board members / 11 required for quorum and vote

Hispanic Unity of Florida
BOARD OF DIRECTORS ATTENDANCE MATRIX

Board Member	May 2020	June 2020	Jul 2020	Aug 2020	Sept 2020	Oct. 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	March 2021	April 2021	
ABBATE, Anthony (Tony)	E	E	No Meeting / Summer Break	No Meeting / Summer Break	P	P	P	P	A	P	P	P	
ALVAREZ, Maritza	P	P			P	P	P	P	P	A	P	P	
ARGUELLO, Ana													P
BELLO, Eduardo	P	P			P	P	P	P	P	A	P	P	
CARDOZO, Carolina	P	P			P	P	P	P	P	P	P	P	
CUSHING, Giselle	P	A			P	P	E	P	E	P	P		
DEAPODACA, Jorge					P	E	P	P	P	P	P		
FRANCO, Lesli	P	P			P	P	E	P	A	P	P		
GUERRERO, John	P	P			P	E	P	P	P	P	P		
HERZ, Dan	P	P			P	P	P	P	P	P	P		
KARLEN, Scott	P	P			P	E	A	P	P	P	E		
PARADOWSKI, Christina	P	P			P	P	P	P	P	P	P		
PENA, Deborah	P	P			P	P	P	P	A	P	P		
PFISTER, Emma	P	P			E	E	P	P	P	P	P		
RIVERA, Francisco							P	P	P	P	P		
RODRIGUEZ, Lucia	P	P			P	P	P	P	P	P	P		
SAMPIER, Steve	P	P			P	P	P	P	P	P	P		
SCHEVIS, Daniel	P	E			P	P	P	P	P	P	P		
STONE, Angie	P	P			P	P	P	P	P	P	P		
Total Board Members	18	18					20	20	20	20	18	18	18
Present: P / T= Telephone	18	13			19	16	18	19	15	15	17	17	
Excused: E	1	4			1	4	1	1	0	1	1	1	
Absent: A	0	1			0	0	1	0	3	2	0	1	
Board Members Participating	88%	72%			95%	80%	90%	95%	83%	83%	94%	90%	
Board Members Present at the Meeting	88% Zoom	72% Zoom			95% Zoom	80% Zoom	90% Zoom	95% Zoom	83% Zoom	83% Zoom	94% Zoom	90%	



April 29, 2021

To the Board of Directors and Audit Committee
Hispanic Unity of Florida, Inc.
5840 Johnson Street
Hollywood, FL 33021

We have audited the financial statements of Hispanic Unity of Florida, Inc. (the "Organization") for the year ended December 31, 2020 and have issued our report thereon dated April 29, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 26, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2020. We noted no transactions entered into by the Organization 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 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 estimate affecting the financial statements was:

Management's estimate of allowance for uncollectible promises to give is based on a percentage of the net present value of the promises based on historical collectability factors. We evaluated the key factors and assumptions used to develop the estimate of allowance for uncollectible promises to give in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

1. The disclosure of COVID-19, CARES Act and Liquidity in Note 6 to the financial statements.

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

Difficulties Encountered in Performing the Audit

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

Corrected and 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. There were no corrected or uncorrected misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is 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. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 29, 2021.

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 Organization's financial statements or a determination of the type of auditor's 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.

Other Audit Findings or Issues

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

This information is intended solely for the use of the Board of Directors, Audit Committee and Management of Hispanic Unity of Florida, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Caballero Fierman Llerena & Garcia, LLP

HISPANIC UNITY OF FLORIDA, INC.

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE INFORMATION FOR THE YEAR ENDED
DECEMBER 31, 2019)**

HISPANIC UNITY OF FLORIDA, INC.
TABLE OF CONTENTS
DECEMBER 31, 2020

	<u>PAGES</u>
INDEPENDENT AUDITORS' REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
NOTES TO FINANCIAL STATEMENTS	7-18

INDEPENDENT AUDITORS' REPORT



INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Audit Committee
Hispanic Unity of Florida, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Hispanic Unity of Florida, Inc. (the "Organization"), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, functional expenses and cash flows for the year 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit 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 auditors' 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 the Organization, as of December 31, 2020, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Organization's 2019 financial statements and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 25, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Caballero Fierman Llerena & Garcia, LLP

Caballero Fierman Llerena & Garcia, LLP
Miramar, Florida
April 29, 2021

FINANCIAL STATEMENTS

HISPANIC UNITY OF FLORIDA, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020
(WITH COMPARATIVE INFORMATION AS OF DECEMBER 31, 2019)

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Current assets		
Cash	\$ 2,787,239	\$ 1,811,107
Grants receivable, net	324,482	366,583
Unconditional promises to give, net	634,947	920,638
Prepaid expenses	<u>46,921</u>	<u>66,537</u>
Total current assets	<u>3,793,589</u>	<u>3,164,865</u>
Non-current assets		
Long term unconditional promises to give	79,966	605,492
Property and equipment, net	1,398,046	1,397,604
Deposits and other assets	<u>34,202</u>	<u>34,680</u>
Total non-current assets	<u>1,512,214</u>	<u>2,037,776</u>
Total assets	<u>\$ 5,305,803</u>	<u>\$ 5,202,641</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities		
Accounts payable and accrued expenses	\$ 211,227	\$ 297,366
Mortgage payable, current portion	17,667	16,608
Line of credit	<u>470,065</u>	<u>377,720</u>
Total current liabilities	<u>698,959</u>	<u>691,694</u>
Noncurrent liabilities		
Mortgage payable, net of current portion	<u>775,727</u>	<u>793,397</u>
Total non-current liabilities	<u>775,727</u>	<u>793,397</u>
Total liabilities	<u>1,474,686</u>	<u>1,485,091</u>
Net assets		
Without donor restrictions	1,750,308	1,369,877
With donor restrictions	<u>2,080,809</u>	<u>2,347,673</u>
Total net assets	<u>3,831,117</u>	<u>3,717,550</u>
Total liabilities and net assets	<u>\$ 5,305,803</u>	<u>\$ 5,202,641</u>

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

HISPANIC UNITY OF FLORIDA, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019)

	2020			2019
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Revenues and other support				
Contributions	\$ 436,960	\$ 1,472,884	\$ 1,909,844	\$ 2,276,708
Special events	51,450	-	51,450	75,800
Grants from governmental agencies	2,412,056	-	2,412,056	2,718,683
Other grants and fees	1,089,985	-	1,089,985	385,979
Miscellaneous	78,727	120,846	199,573	359,661
Donations, in-kind	81,816	-	81,816	29,850
Net assets released from restrictions:				
Satisfaction of time restrictions	1,720,304	(1,720,304)	-	-
Satisfaction of program and purpose restrictions	140,290	(140,290)	-	-
Total revenues and other support	<u>6,011,588</u>	<u>(266,864)</u>	<u>5,744,724</u>	<u>5,846,681</u>
Expenses				
Program services	5,101,540	-	5,101,540	6,007,489
Management and general	504,166	-	504,166	253,565
Fundraising	25,451	-	25,451	54,574
Total expenses	<u>5,631,157</u>	<u>-</u>	<u>5,631,157</u>	<u>6,315,628</u>
Change in net assets	380,431	(266,864)	113,567	(468,947)
Net assets - Beginning of year	<u>1,369,877</u>	<u>2,347,673</u>	<u>3,717,550</u>	<u>4,186,497</u>
Net assets - End of year	<u>\$ 1,750,308</u>	<u>\$ 2,080,809</u>	<u>\$ 3,831,117</u>	<u>\$ 3,717,550</u>

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

HISPANIC UNITY OF FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019)

	2020							2019
	<u>Education</u>	<u>Economic Development</u>	<u>Civic Engagement</u>	<u>Total Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>	<u>Total</u>
Salaries	\$ 1,942,629	\$ 1,269,730	\$ 431,914	\$ 3,644,273	\$ 432,973	\$ 14,754	\$ 4,092,000	\$ 4,528,262
Advertising and Public Relations	6,905	7,100	3,453	17,458	19	3,028	20,505	24,828
Audit Fees	-	-	-	-	28,950	-	28,950	23,004
Bank Service Charges	5,388	5,388	2,694	13,470	2,377	-	15,847	16,000
Dues and Subscriptions	3,833	14,673	3,417	21,923	676	1,015	23,614	17,148
Employee Events	2,468	2,468	1,234	6,170	1,089	-	7,259	10,420
Information Technology	37,458	73,066	7,325	117,849	1,051	381	119,281	73,104
In-Kind	27,817	27,817	13,909	69,543	12,272	-	81,815	29,850
Insurance - General	10,445	12,207	2,955	25,607	275	110	25,992	41,395
Interest	9,025	13,741	7,401	30,167	339	282	30,788	20,961
Licenses and Permits	529	444	222	1,195	196	-	1,391	2,331
Occupancy	137,536	100,914	30,516	268,966	2,620	494	272,080	317,598
Office Supplies and Expense	93,793	101,399	35,587	230,779	7,917	1,301	239,997	237,135
Professional Fees	39,996	58,581	17,020	115,597	10,717	423	126,737	260,704
Program Expenses	117,724	277,722	115	395,561	-	-	395,561	397,120
Special Event Expenses	-	-	-	-	-	3,118	3,118	16,047
Staff Training	4,365	2,259	1,160	7,784	951	-	8,735	92,523
Travel	4,899	3,804	1,085	9,788	76	-	9,864	49,672
Total Expenses before Depreciation	2,444,810	1,971,313	560,007	4,976,130	502,498	24,906	5,503,534	6,158,102
Depreciation	54,498	58,292	12,620	125,410	1,668	545	127,623	157,526
Total Functional Expenses	\$ 2,499,308	\$ 2,029,605	\$ 572,627	\$ 5,101,540	\$ 504,166	\$ 25,451	\$ 5,631,157	\$ 6,315,628

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

HISPANIC UNITY OF FLORIDA, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020
(WITH COMPARATIVE INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019)

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities		
Increase (decrease) in net assets	\$ 113,567	\$ (468,947)
Adjustments to reconcile increase (decrease) in net assets to cash provided by (used in) operating activities:		
Depreciation	127,623	157,526
Changes in assets and liabilities		
Decrease in grants receivable	42,101	63,464
Decrease in unconditional promises to give	811,217	157,078
Decrease (increase) in prepaid expenses	19,616	(11,259)
Decrease (increase) in security deposits and other assets	478	(17,703)
Decrease in accounts payable and accrued expenses	<u>(86,139)</u>	<u>(52,945)</u>
Total adjustments	<u>914,896</u>	<u>296,161</u>
Net cash provided by (used in) operating activities	<u>1,028,463</u>	<u>(172,786)</u>
Cash flows from investing activities		
Acquisition of property and equipment	<u>(128,065)</u>	<u>(56,024)</u>
Net cash (used in) investing activities	<u>(128,065)</u>	<u>(56,024)</u>
Cash flows from financing activities		
Net advance (repayment) of line of credit	92,345	175,170
Borrowing (repayment) of mortgage note	<u>(16,611)</u>	<u>95,394</u>
Net cash provided by financing activities	<u>75,734</u>	<u>270,564</u>
Increase in cash	976,132	41,754
Cash - beginning of year	<u>1,811,107</u>	<u>1,769,353</u>
Cash - end of year	<u>\$ 2,787,239</u>	<u>\$ 1,811,107</u>
Supplemental disclosures		
Interest paid during the year	<u>\$ 59,330</u>	<u>\$ 62,778</u>

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

NOTES TO FINANCIAL STATEMENTS

HISPANIC UNITY OF FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1 – ORGANIZATION AND PURPOSE

Hispanic Unity of Florida, Inc. (“HUF” or “the Organization”) was founded 38 years ago by community leaders to ease the acculturation transition for newcomers from other nations. Today, HUF which is located in Broward County, South Florida and is the area’s largest 501(c)(3) dedicated to the immigrant population.

The Organization provides comprehensive social services that strengthen the lives of the area’s residents through a diverse spectrum of integrated program services to families and children annually.

This agency has left an indelible mark on the more than 471,000 individuals and families served, and continues to be guided by its mission: *Empowering immigrants and others to become self-sufficient, productive and civically engaged.*

HUF has 12 programs under three divisions:

Education

1. ESOL
2. Family Strengthening
3. Unity 4Kids
4. Unity 4Teens

Economic Development

1. Center For Working Families
2. Volunteer Income Tax Preparation
3. Emerging Entrepreneurs
4. Financial Capabilities and Wealth Building – pathways to homeownership

Civic Engagement

1. Pathways to Citizenship
2. Immigration Services, Clinics and Referrals
3. Voter Registration and Engagement
4. Legal Consultation and Referrals

With more than 30 services offered in three languages, the agency is able to serve South Florida’s diverse community. Two-thirds of HUF’s clients hail from Latin nations and the Caribbean, complemented by American-born clients, including African-Americans, Caucasians and others.

In 2020 – during the first year of the pandemic, the agency served more than 12,000 children and families. During the 1Q of 2020, HUF offered assistance at two main office locations and provides extended services at 50+ outreach locations, including citizenship services at libraries, free tax preparation at mobile sites, and education services at public schools, among others. In Q2-Q4 of 2020, HUF provided nearly all these same services virtually, with limited in-person client sessions. The agency focused on these major program areas: Language & Education, Economic Mobility & Entrepreneurship, and Citizenship & Civic Engagement and Health & Well-Being. Resources and focus increased for Public Policy & Advocacy in 2020.

HUF's programs and services have ensured a productive and self-sufficient pathway to prosperity for families and children, immigrants, low-income individuals, and other at-risk populations.

HISPANIC UNITY OF FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 1 – ORGANIZATION AND PURPOSE (CONTINUED)

These services include English as a second language (ESL) classes offered in-house and during the pandemic offered virtually through two partners, Broward County Public Schools and Broward College. Immigration services are provided through its various partners and in-house naturalization assistance and citizenship classes at 21 citizenship services sites in South Florida. In Q2, the agency began providing citizenship classes online which dramatically increased the number of clients served. Naturalization services are provided mostly virtually with in-person sessions. A year-round comprehensive youth development program is provided with a case management component for middle and high school at-risk youth at four middle schools in Broward County Public Schools (BCPS). In addition, high school students at two schools receive year-round career and college readiness support. Up to twelve elementary/middle Broward public schools benefit annually, an evidence-based family strengthening and training program is provided, which is designed to build nurturing parenting skills as an alternative to abusive and neglecting parenting and child-rearing practices. During 2020, the agency's middle and high school programs as well as the Family Strengthening program provided critically needed support to families linking them to critical information, services and support. The in-person school based programming has been suspended and is anticipated to resume sometime in 2021.

HUF proudly serves 3-5 year olds in a licensed, nationally-accredited, five-star early learning center which is temporarily closed and is planned to reopen in 2021.

Clients enrolled in the Center for Working Families program are coached and educated in an integrated service delivery model that incorporates career coaching, financial literacy, free tax preparation, work readiness/employment assistance, and small business workshops. The agency continued to provide these services albeit virtually. HUF created an 800# tax hotline and provided a virtual platform (in partnership with Code for America) to prepare taxes and served 200+ families in financial crisis due to the pandemic. The agency secured and distributed over \$200,000 in Emergency Assistance (rent, food, utilities).

The agency also provides the *Te Ayudo* (we can help you) program, where clients access public benefits through the Supplemental Nutrition Assistance Program (SNAP). In addition to *Te Ayudo*, HUF also provided answers and assistance in accessing re-employment funds. In addition, nearly 1,000 emerging and existing small business owners receive guidance through workshops, one-on-one coaching, and an annual Entrepreneur Summit focused on how to grow and strengthen their businesses. In partnership with SCORE, HUF has continued to provide timely and critically needed small business workshops including sessions on how to apply for the Payroll Protection Program. And, the agency launched its first virtual Entrepreneur Summit. In 2020 HUF further implemented the approach called 2Gen (two generation) which was launched in 2018. The approach calls for working with the whole family and creating plans for all the family members to assist them in closing the economic and educational gaps. Moving forward HUF will be incorporating this approach for all programs with families who have children.

HISPANIC UNITY OF FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Statement 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 (“GAAP”). The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) Audit and Accounting Guide for Not-for-Profit Organizations (the “Guide”). (ASC) 958-205 was effective January 1, 2018.

Net assets, revenues and expenses are classified based on the existence or absence of donor-imposed restrictions as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization’s board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

B. Concentration of Credit Risk

Financial instruments which potentially expose the Organization to concentrations of credit risk consist principally of cash, grants receivable and unconditional promises to give.

Cash - Financial instruments that potentially subject the Organization to concentrations of credit risk consist of deposit accounts. The Organization maintains these balances in what it believes to be high quality financial institutions, which it believes limits its risk. As of December 31, 2020, and 2019, the Organization had balances of approximately \$2,200,000 and \$1,500,000, respectively in excess of insurance limits covered by the Federal Deposit Insurance Corporation (“FDIC”).

Grants Receivable and Unconditional Promises to Give - Grants receivable and unconditional promises to give consist principally of amounts due from grantor agencies pursuant to the terms of the respective grant agreements and pledges from donors, respectively. Grants receivable and unconditional promises to give are stated at net realizable value.

Allowances are provided for amounts estimated to be uncollectible based on historical experience and any specific collection issues that the Organization has identified. It is the Organization’s policy to charge uncollectible amounts against the allowance when management determines that the related balance will not be collected. As of December 31, 2020, and 2019, the allowance for doubtful accounts was approximately \$3,500.

HISPANIC UNITY OF FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Concentration of Credit Risk (Continued)

As of December 31, 2020, and 2019, approximately 84% and 88%, respectively, of grants receivable were due from two granting agencies.

As of December 31, 2020, and 2019, approximately 87% and 42%, respectively, of unconditional promises to give were due from two donors and three donors, respectively.

For the years ended December 31, 2020 and 2019, approximately 68% and 69%, respectively, of grant revenue was from one granting agency.

D. Property and Equipment

Capital assets are defined by the Organization, as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of one year. Property and equipment are stated at cost or if donated, at fair market value at the date of donation. Depreciation is calculated using the straight-line method over estimated useful lives ranging from 3 to 39 years. When items are retired or otherwise disposed of, the related costs and accumulated depreciation are removed from the accounts and any resulting gains or losses are recognized.

E. Contributions

Transfers of cash or other assets or settlement of liabilities that are both voluntary and nonreciprocal are recognized as contributions. Contributions may either be conditional or unconditional. A contribution is considered conditional when the donor imposes both a barrier and a right of return. Conditional contributions are recognized as revenue on the date all donor-imposed barriers are overcome or explicitly waived by the donor. Barriers may include specific and measurable outcomes, limitations on the performance of an activity and other stipulations related to the contribution. A donor has a right of return of any assets transferred or a right of release of its obligation to transfer any assets in the event the Organization fails to overcome one or more barriers. Assets received before the barrier is overcome are accounted for as refundable advances.

Unconditional contributions may or may not be subject to donor-imposed restrictions. Donor-imposed restrictions limit the use of the donated assets but are less specific than donor-imposed conditions. Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations about the use of the donated assets, or if they are designated as support for future periods. When a donor 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 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 in which received are reported as net assets without donor restrictions.

HISPANIC UNITY OF FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Grants from Governmental Agencies

The Organization applies Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (Topic 606) to exchange transactions related to county and local grants revenue. The Organization receives a significant portion of its revenues from government grants and contracts. The amounts received under these grants and contracts are designated for specific purposes by the granting agencies. Grant and contract revenues are recognized when the allowable costs as defined by the individual grants or contracts are incurred and/or the unit of service has been performed. Under U.S. GAAP, these arrangements are exchange transactions between the Organization and the grantor. Federal, state, county and local grants revenue are reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing services. The performance obligations are satisfied and revenue is recognized when services are rendered or the cost is incurred in accordance with the grant agreement.

The Organization adopted Topic 606 on January 1, 2020 using the modified retrospective method. The modified retrospective adoption method requires the Organization to record a transition adjustment for the new revenue standard, if any, as a cumulative effect adjustment to beginning net assets as of the date of adoption. No adjustment to the Organization's beginning net assets were required as a result of adopting Topic 606.

G. Fundraising Activities

The Organization's financial statements are presented in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958 "Accounting for Costs of Activities of Not-for-Profit Organizations and State and Local Government Entities that Included Fund Raising". FASB ASC 958 establishes criteria for accounting and reporting for any entity that solicits.

H. Functional Allocation of Expenses

The cost of providing the various programs and other activities has been detailed in the statement of functional expenses and is summarized on a functional basis in the statement of activities. Salaries and other expenses, which are associated with a specific program, are charged directly to that program. Salaries and other expenses, which benefit more than one program, are allocated to the various programs based on the time spent.

I. Advertising

The Organization expenses advertising and public relations costs are recorded as incurred. Advertising and public relations expense for the years ended December 31, 2020 and 2019 was approximately \$21,000 and \$25,000, respectively.

HISPANIC UNITY OF FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. *Contributed Goods and Services*

Contributed goods and services are reflected in the financial statements at their estimated fair value, if reasonably determined. The contributions of services are recognized if the services received (a) create or enhance non-financial assets, or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donations. For the years ended December 31, 2020 and 2019, donated professional fees in-kind aggregated approximately \$82,000 and \$30,000, respectively.

Services provided by volunteers throughout the year are not recognized as contributions in the financial statements and do not qualify as such since these services are not susceptible to objective measurement or valuation.

K. *Promises to Give*

Unconditional promises to give cash and other assets to the Organization are reported at fair value as of the date the promise is received. 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 using the Treasury 3 month daily yield curve rate .09% at December 31, 2020 of their estimated future cash flows. Management provides for possible uncollectible amounts based on its assessment of prior years' experience and management's analysis of specific promises made. Amortization of the discounts is included in contribution revenue. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

L. *Income Taxes*

The Organization is a not-for-profit organization and a public charity, as described in section 501(c)(3) and 509(a) of the Internal Revenue Code, and exempt from Federal income taxes, except that unrelated business income is taxable. The Organization had no unrelated business income during the years ended December 31, 2020 and 2019.

GAAP requires management to evaluate tax positions taken and recognize a tax liability (or asset) if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. Management has analyzed the tax positions taken and has concluded that as of December 31, 2020 and 2019, there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. If the Organization were to incur an income tax liability in the future, interest and penalties would be reported as income taxes. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes the Organization is no longer subject to income tax examinations by tax authorities for the years prior to 2017.

HISPANIC UNITY OF FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Comparative Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2019, from which the summarized information was derived.

N. Use of Estimates

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 period. Actual results may differ from these estimates.

O. Subsequent Events

The Organization has evaluated subsequent events and transactions for potential recognition or disclosure in the financial statements through April 29, 2021, the date the financial statements were available to be issued. Except as disclosed in Note 6, no other events were identified during this review of subsequent events that required adjustment to or disclosure within these financial statements.

NOTE 3 – UNCONDITIONAL PROMISES TO GIVE

As of December 31, 2020, and 2019, the Organization has received unconditional promises to give as follows:

	2020	2019
Due within one year	\$ 638,486	\$ 924,177
Due within one to five years	80,000	607,499
	718,486	1,531,676
Less: allowance for doubtful accounts	(3,539)	(3,539)
Less: present value discount	(34)	(2,007)
Unconditional Promises to Give	\$ 714,913	\$ 1,526,130

HISPANIC UNITY OF FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 4 – PROPERTY AND EQUIPMENT

As of December 31, 2020, and 2019, property and equipment consist of the following:

	<u>2020</u>	<u>2019</u>
Building and improvements	\$ 1,983,565	\$ 1,932,679
Leasehold improvements	71,523	85,040
Computer equipment	290,715	222,330
Office equipment	77,412	77,412
Furniture	75,520	73,725
Science lab equipment	44,641	44,641
Web design	<u>21,144</u>	<u>14,144</u>
Total assets	2,564,520	2,449,971
Less: accumulated depreciation	<u>(1,624,580)</u>	<u>(1,510,473)</u>
Net depreciable assets	939,940	939,498
Land	<u>458,106</u>	<u>458,106</u>
Property and Equipment, Net	<u>\$ 1,398,046</u>	<u>\$ 1,397,604</u>

Depreciation expense for the years ended December 31, 2020 and 2019 was approximately \$128,000 and \$157,000, respectively.

NOTE 5 – LONG-TERM DEBT

	<u>2020</u>	<u>2019</u>
Mortgage Payable:		
Mortgage to financial institution; interest at 5.4% per annum from January 18, 2019 until January 15, 2029. Loan is payable in 120 monthly payments. The first 119 monthly payments are in the amount of \$5,055 and the final payment due on January 15, 2029 will be in the amount of \$624,713. Payments include principal and interest. The mortgage loan is collateralized by the net book value of the land and buildings in the amount of \$1,173,499.	<u>\$ 793,394</u>	<u>\$ 810,005</u>
Total Long-Term Debt	<u>\$ 793,394</u>	<u>\$ 810,005</u>

Interest expense for the years ended December 31, 2020 and 2019 was approximately \$44,000.

The following is a schedule of principal payments on the mortgage, in each of the next 5 years:

For the Year Ending December 31,	Amount
2021	17,667
2022	18,658
2023	19,706
2024	20,698
2025	21,974
Thereafter	<u>694,691</u>
Total	<u>\$ 793,394</u>

HISPANIC UNITY OF FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 6 – COVID-19, CARES ACT AND LIQUIDITY

In December 2019, COVID-19 emerged and has spread around the world, resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020 and subsequently a Pandemic on March 9, 2020. In addition, on March 13, 2020 the President of the United States proclaimed the COVID-19 outbreak to be a National Emergency.

Significant constraints with providing services in 2020 have remained in 2021 in which the Organization has continued to develop alternate methods of providing services to clients and still complying with grantor outcomes. We have evaluated the results of the Organization's operations since December 31, 2020 through the date of these financial statements. The financial impact of COVID-19 on the operational results of the Organization were specifically identified throughout the year. Management worked closely with the Organization's grantors and continued to obtain funding for emergency assistance to clients, technology (transitioning staff to telework), programs (creating virtual or digital options), advocacy, and unrestricted funding throughout 2020. The Organization with its management team and the Board of Directors ensured that the mission would remain center-stage along with the health/wellbeing of team members as well as, the long-term viability of the Organization. Clients received services when possible and were provided ongoing communications on what they needed to know about the virus as well as, extensive information on community resources and provided updated information (daily, then weekly now as needed) in both English and Spanish.

At December 31, 2020, the Organization had available approximately \$2,000,000 in cash and cash equivalents to meet needs for general expenditures in the next 12 months. This excludes an amount that could be drawn upon if the board of directors approves that action. On April 29, 2020, the Organization executed a loan for \$834,800 under the Paycheck Protection Program ("PPP") authorized by the Coronavirus Aid, Relief, and Economic Security Act that was signed into law on March 27, 2020. The PPP loan is designed to provide a direct incentive for small businesses to keep their workers on the payroll. Under the Paycheck Protection Program, loan funds are eligible for forgiveness to the extent that they are used to cover certain payroll, rent and utility costs and if the Organization retains employees during a specified period of time. The Organization has elected to account for the PPP funds in accordance with FASB's ASC 958-605, Not-for-Profit Entities Revenue Recognition. Under this method, the Organization recognized the full loan amount as revenue (Paycheck Protection Program revenue) as the related conditions were deemed substantially met by management. The funds are accounted for on the Statement of Activities in Other Grants and Fees.

The Organization manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures, liabilities and other obligations as they come due. In 2021 the Organization will apply for a second draw with the SBA PPP program.

HISPANIC UNITY OF FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 6 – COVID-19, CARES ACT AND LIQUIDITY (CONTINUED)

Management is actively monitoring the impact of the global situation on its financial condition, liquidity, operations, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Organization is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial conditions, or liquidity for future years. However, the outbreak may have a continued material adverse impact on economic and market conditions, triggering a period of national economic slowdown. As such, the Organization's financial condition and liquidity may be negatively impacted for the year ended December 31, 2021.

In addition, to help manage unanticipated liquidity needs, a line of credit has been committed.

The Organization maintains a demand bank line of credit ("LOC") in the amount of \$500,000. The LOC is subject to interest at the bank's prime (3.25% at December 31, 2020) and is collateralized by the Organization's receivables and promises to give. The LOC requires monthly interest-only payments with the outstanding balance due at maturity. As of December 31, 2020, and 2019, the LOC outstanding balance was approximately \$470,000 and \$378,000 respectively. For the years ended December 31, 2020 and 2019, interest expense amounted to approximately \$15,000 and \$19,000 respectively.

NOTE 7 – COMMITMENTS AND CONTINGENCIES

Lease Commitment:

The Organization currently leases certain equipment under a non-cancelable operating agreement which expires July 2022. The following is a schedule of future minimum annual rental payments under this non-cancelable lease:

For the Year Ending	
December 31,	Amount
2021	31,948
2022	<u>10,854</u>
Total	<u>\$ 42,802</u>

Rent and leased equipment expense for the years ended December 31, 2020 and 2019 amounted to \$34,000 and \$26,000, respectively.

Grants Contingency:

Grant monies received by the Organization are for specific purposes and may be subject to audit by the grantor agencies. Such audits may result in requests for reimbursements due to disallowed expenditures or other actions by grantor agencies. Based upon prior experience, the Organization does not believe that such disallowances or other actions taken by the grantor agencies, if any, would have a material effect on the financial position of the Organization.

HISPANIC UNITY OF FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 8 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purpose as of December 31, 2020 and 2019 as follows:

	2020	2019
For the Center for Working Families Program	\$ 647,308	\$ 941,453
For the After-School Program	432,716	307,910
For the Unity4Kids Program	-	15,000
For the Civic Engagement Program	81,987	21,044
For the Public Benefits Program	178,036	244,818
For the Earned Income Tax Credit Program	15,000	35,000
For the Opportunities to Expand Mission	250,000	250,000
For the Building of Organizational Capacity	32,273	84,255
For COVID-19 Client Emergency Funds	50,706	-
For Other Support	392,783	448,193
Total	<u>\$2,080,809</u>	<u>\$2,347,673</u>

NOTE 9 – DEFINED CONTRIBUTION RETIREMENT PLAN

The Organization has a 401(k) Plan (the “Plan”) to provide retirement and incidental benefits for its employees. Employees are eligible to participate in the Plan after one year of employment and may contribute from 1% to 100% of their annual compensation to the Plan, limited to a maximum annual amount as set by law. The Organization can match employee contributions at 10% of the amount contributed not to exceed 1% of the employee’s annual compensation. The Organization’s match is discretionary and determined each year by the financial position of the Organization. All matching contributions vest on a schedule based on the employee’s years of employment – 25% in the second year, 50% in the third year, 75% in the fourth year, 100% in the fifth year and thereafter. There were no matching contributions made by the Organization for the years ended December 31, 2020 and 2019.

NOTE 10 – RECENT ACCOUNTING PRONOUNCEMENTS

On February 2016, FASB issued an accounting standard update 2016-02, Leases (Topic 842), which amends existing lease guidance. The update requires lessees to recognize a right-of-use asset and related lease liability for many operating leases now currently off-balance sheet under current U.S. GAAP. Also, the FASB has issued amendments to the update with practical expedients related to land easements, lessor accounting, and disclosures related to accounting changes and error corrections. The Organization is currently evaluating the effect the update will have on their financial statements.

The update originally required transition to the new lease guidance using a modified retrospective approach which would reflect the application of the update as of the beginning of the earliest comparative period presented. A subsequent amendment to the update provides an optional transition method that allows entities to initially apply the new lease guidance with a cumulative-effect adjustment to the opening balance of equity in the period of adoption. If this optional transition method is elected, after the adoption of the new lease guidance, the Organization’s presentation of comparative periods in the financial statements will continue to be in accordance with current lease accounting. The Organization is evaluating the method of adoption they will elect. The update was originally effective for fiscal years beginning after December 15, 2019,

HISPANIC UNITY OF FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE 10 – RECENT ACCOUNTING PRONOUNCEMENTS (CONTINUED)

and for interim periods within fiscal years beginning after December 15, 2021, with early application permitted. The effective dates were extended to fiscal years beginning after December 15, 2021, and for interim periods within fiscal years beginning after December 15, 2022.

NOTE 11 – CITY OF HOLLYWOOD BRIDGE PROGRAM

The Organization entered into an agreement with the City of Hollywood in providing Community Development Block Grant Funding to HUF for purposes of providing job readiness, case management, and social service assistance.

Under the grant, the Organization trained 2 income-eligible City of Hollywood residents to receive a national certification in customer service and sales from October 2019 to December 2019 for a total of \$2,214 (at a rate of \$1,107 per resident). The Organization trained 1 income-eligible resident from January 2020 to March 2020 for a total of \$969. After the pandemic began, the Organization assisted City of Hollywood residents with emergency case management, financial assistance for utilities and food, and support to secure a job.

The Organization assisted 28 City of Hollywood residents from May 2020 to September 2020 with these services for a total of \$27,817 (at a rate of \$993 per resident). The total reimbursement for the Bridge Program amounted to \$31,000 in funding received from the City of Hollywood as a subgrantee awarded through the Community Development Block Grant funding award.

FIRST AMENDMENT TO THE AGREEMENT BETWEEN THE CITY OF HOLLYWOOD AND HISPANIC UNITY OF FLORIDA, INC. (CDBG) TO PROVIDE EMERGENCY SERVICE ASSISTANCE

THIS FIRST AMENDMENT to the October 21, 2020 HISPANIC UNITY OF FLORIDA, INC. AGREEMENT is dated effective as of the 1st day of January, 2021, (the "Effective Date") and is agreed to between the City of Hollywood, Florida ("City"), and Hispanic Unity of Florida, Inc., a not-for-profit organization authorized to do business in the State of Florida, its successors and assigns ("Grantee"). It is hereby mutually understood and agreed by and between the parties hereto that said Agreement is amended upon the terms, covenants, and conditions hereinafter set forth.

1. That Article IV entitled "Funding and Method of Payment" is amended as follows:
 - 4.1 That as of January 1, 2021, Grantee has been paid \$0.00, and the maximum remaining amount payable by the City under this First Amendment shall be \$16,984.00.
2. That a new Exhibit "A" entitled "Scope of Services is attached and incorporated by reference into the Agreement.
4. That a new Exhibit "B" entitled "Budget and Reimbursement Schedule" is attached and incorporated by reference into this Agreement.
5. That all other provisions of the October 21, 2020 Agreement shall be and remain the same and in full force and effect.

EXECUTION

IN WITNESS WHEREOF, CITY and Hispanic Unity of Florida, Inc. intending to be legally bound, have executed this First Amendment to the Contract as of the day and year first above written.

CITY OF HOLLYWOOD, a municipal corporation of the State of Florida

ATTEST:

PATRICIA A. CERNY, MMC
CITY CLERK

JOSH LEVY, MAYOR

FIRST AMENDMENT TO THE AGREEMENT BETWEEN THE CITY OF HOLLYWOOD AND HISPANIC UNITY OF FLORIDA, INC. (CDBG) TO PROVIDE EMERGENCY SERVICE ASSISTANCE

APPROVED AS TO FORM AND LEGAL SUFFICIENCY FOR THE USE AND RELIANCE OF THE CITY OF HOLLYWOOD, FLORIDA, ONLY.

DOUGLAS R. GONZALES, CITY ATTORNEY

ATTEST:

SECRETARY
Print Name: _____

Approved by: _____
MELISSA CRUZ,
DIRECTOR OF FINANCIAL SERVICES

HISPANIC UNITY OF FLORIDA, INC.

BY: *Felipe Pinzon*
Signature
Title: Executive Director
Print Name: Felipe Pinzon

EXHIBIT "A"

PROJECT DESCRIPTION

EMERGENCY SERVICE ASSISTANCE

As a result of the unprecedented health crisis caused by COVID-19, SUBGRANTEE shall assist the community with basic needs in the areas through emergency case management, re-employment application assistance, providing bilingual information to connect the community to resources like food distribution and employment. SUBGRANTEE's Center for Working Families (CWF) program integrates and bundles employment, income supports and financial literacy coaching and education to improve the lives of low-income individuals and families with a focus on long-term economic stability.

Emergency assistance services provided through the CWF will include a combination of: 1) Assessment of family needs; 2) Case management; 3) Reemployment application assistance; 4) SNAP application assistance; 5) Assistance with Medicaid/Florida KidCare application 6) Job readiness and/or employment assistance

Specific objectives shall be:

SUBGRANTEE will assist 18 City of Hollywood residents during the remaining contract period.

The SUBGRANTEE agrees to aid in the dissemination of information and promotional materials relative to City of Hollywood initiatives that includes but is not limited to, placement of the promotional materials at the SUBGRANTEE offices and/or project sites as well as SUBGRANTEE disseminating information to participants that attend the programs. In addition, the SUBGRANTEE shall provide a complete mailing list of clientele with the exception of the clients where confidentiality is mandatory in accordance with any state, federal or local laws. The SUBGRANTEE shall provide such information in a form sufficient so that the City may direct-mail information and promotional materials. The SUBGRANTEE shall make available staff that can provide referral services complete with appropriate contact person for City of Hollywood initiatives.

EXHIBIT "B"

BUDGET & REIMBURSEMENT SCHEDULE

Total CDBG project funding is not to exceed \$16,984.00. Emergency Service Assistance - \$16,984.00.

SUBGRANTEE will be paid on the basis of meeting their established performance objective of assisting eighteen (18) City of Hollywood residents, hereinafter referred to as "clients", with emergency assistance services provided through the Center for Working Families (CWF) which includes a combination of: 1) Assessment of family needs; 2) Case Management; 3) Re-employment application assistance; 4) SNAP application assistance; 5) Assistance with Medicaid/Florida KidCare application 6) Job readiness and/or employment assistance. Commencing on January 1, 2021 and continuing through September 30, 2021 SUBGRANTEE will be paid at the desired rate of \$943.55 per client for 18 clients for the remainder of the grant. Case Management and Social Services Assistance services are anticipated to be provided according to the schedule below, and payments to SUBGRANTEE are anticipated to be paid at the rate of \$5,661.33 total per quarter for successfully meeting these services. [Except to remedy an under/over performance as more specifically set forth below].

For the period of January 1, 2021 – March 31, 2021

- For the quarterly period between January 1, 2021 – March 31, 2021, six clients shall receive emergency assistance services provided through the Center for Working Families (CWF) at the rate of \$943.55 per client. If the required six clients have been served during this period, the maximum quarterly amount will be paid.
- In the event that six clients are not served during this period, funding for each client served at the specified per-client rate will be paid. The remaining balance for unserved clients during this period will carry over and may be paid in any future quarterly period in which the clients are served.
- In the event that more than six clients per quarter are served, the client coverage may be carried over and included in the service count for any quarter that the required number of clients has not been served. If payment for any quarter will not equal the desired quarterly rate due to insufficient number of clients served, the per-client rate from a previous quarter's attendance coverage can be added to bring the quarterly payment equal to the desired quarterly rate.

For the periods of April 1, 2021 – June 30, 2021

- For the quarterly period between April 1, 2021 – June 30, 2021, six clients shall receive emergency assistance services provided through the Center for Working Families (CWF) at the rate of \$943.55 per client served. If the required six clients

- have been served during this period, the maximum quarterly amount will be paid.
- In the event that six clients are not served during this period, funding for each client served at the specified per-client rate will be paid. The remaining balance for unserved clients during this period will carry over and may be paid in any future quarterly period in which the clients are served.
 - In the event that more than six clients per quarter are served, the overage may be carried over and included in the service count for any quarter that the required number of clients has not been served. If payment for any quarter will not equal the desired quarterly rate due to insufficient number of clients served, the per-client rate from a previous quarter's attendance overage can be added to bring the quarterly payment equal to the desired quarterly rate.-.

For the periods of July 1, 2021 – September 30, 2021

- For the quarterly period between July 1, 2021 – September 30, 2021, six clients shall receive emergency assistance services provided through the Center for Working Families (CWF) at the rate of \$943.55 per client. If the required six clients have been served during this period, the maximum quarterly amount will be paid.
- In the event that six clients are not served during this period, funding for each client served at the specified per-client rate will be paid. The remaining balance for unserved clients during this period will carry over and may be paid in any future quarterly period in which the clients are served.
- In the event that more than six clients per quarter are served, the client overage may be carried over and included in the service count for any quarter that the required number of clients has not been served. If payment for any quarter will not equal the desired quarterly rate due to insufficient number of clients served, the per-client rate from a previous quarter's attendance overage can be added to bring the quarterly payment equal to the desired quarterly rate not to exceed the agreement amount.

The process for requesting contract payment is as follows:

The SUBGRANTEE shall submit a summary invoice that clearly details with each quarter's payment request and submit proper documentation to include a quarterly performance report further described in the attached Exhibit "C" and the demographic report. If the invoice and documentation are sent via electronic mail, the invoice must state "*This is an original, please do not pay from any other copy*" and must be signed by the agency's authorized representative.

Hispanic Unity of Florida
Board of Directors Meeting
Zoom Meeting Minutes
April 27, 2021

Call to Order/ Roll Call

At 4:00pm

Chair Welcome & Presentations

John Guerrero launched the meeting by welcoming Ana Arguello to HUF's Board of Directors. Ana is the Senior Regional Marketing Manager at Publix Super Markets, and currently serves on HUF's marketing committee. Ana Arguello mentioned she is excited to be part of the Board. She learned about HUF more than two years ago, when she expressed to her co-worker, Nicole Krauss, her interest in volunteering in an organization that helped immigrants. The members of the Board of Directors introduced themselves and shared with Ana their professional backgrounds and experience within the organization.

Client Story

HUF's Financial Capabilities and Wealth Building Program Manager, Sandra Tobon, shared with the Board the history of the agency's Housing program. In 2015, HUF received a grant award from UnidosUS specifically to assist HUF in launching this program. It was the first time the organization had provided programming for housing. Staff attended more than 50 hours of training provided by the United States Department of Housing and Urban Development (HUD). After completion of the training, the team developed a plan and launched the program. In August 2016, HUF launched its *first First Time Homebuyer* education workshop. The team continued learning for the next three years. 2019 was a successful year for the program. The staff had clarity on the strategy and the agency's goals, and by the end of the year, five families had purchased a home.

During 2020, and due to the COVID-19 pandemic, the Housing team had to change its strategy. The staff called clients to ask what HUF could do to help them during the pandemic. Thanks to the information gathered on these calls, the team identified two groups of clients: People who needed immediate help because they did not have a job, and people that due to the pandemic found themselves saving more and planning to take advantage of the opportunity.

By the end of 2020, nine (9) families had purchased a home thanks to HUF's Housing program. Most of these families had been working with the agency for several years and were finally able to achieve the dream of becoming homeowners. Sandra Tobon highlighted the fact that these families are now contributing to the prosperity of Broward County. Josie Bacallao indicated that the program not only helped 9 families, but 26 family members living in the homes along with the homebuyer.

John Guerrero asked about the biggest challenge of the program. Sandra Tobon indicated, most of HUF's housing clients are single parents with low income. They need to focus on paying debt and increasing their credit scores, while living paycheck to paycheck. For some families, it can take up to 2 years to be ready to apply for a mortgage. Additionally, housing prices in the South Florida market are becoming a major obstacle for the families HUF serves.

After this summary, Sandra Tobon presented the success story of one of HUF's housing clients. Pablo Zuazo, single parent with two daughters, who arrived in the United States from Chile in 2014. As an immigrant entrepreneur, Pablo opened the doors of his business in 2016. His first interaction with HUF was through the Pathways to Citizenship program. In 2019, and with the support of HUF, he became a U.S. citizen. While attending the citizenship classes he found out about HUF's Pathways to Homeownership program. In January 2020 he attended the First-Time Homebuyers education workshop. In class, he had the chance to learn the do's and don'ts of the home purchasing process. Pablo also attended one-on-one sessions with HUF's housing counselor and followed all the financial advice

suggested by the agency. Within a couple of months, Pablo was ready to purchase his home. Finally, on May 15 of 2020, Pablo signed the closing documents of his new house.

Felipe Pinzon congratulated Sandra Tobon. He indicated since launching the program, Sandra's team has helped many clients achieve their American dream. The program is connected directly to HUF's mission. Homeownership is one of the most important asset accumulation strategies that allow families to become self-sufficient.

Finance Committee

2020 HUF Financial Audit Presentation

John Guerrero indicated HUF is on schedule with the 2020 audited financials. He assured members that HUF's accounting firm and the Finance Committee have reviewed all documents extensively. Emma Pfister thanked the Finance Committee, as well as Virginia Cielo and Chuck McGuire for their efforts. She indicated the audit committee would meet on April 28th. The Board would vote on the financials, assuming there will not be any material changes during the committee. If everything goes as planned, HUF will send the audited financials to all funders by the end of April.

Emma Pfister presented to the board the 2020 audited financials. She highlighted the statement of financial position and promises to give. She then discussed property and equipment, deposits, and total assets. Additionally, she indicated that in relation to liabilities, the main topics are HUF's mortgage and line of credit. The final balloon payment on the mortgage is due in 2029; the committee anticipates that the agency will refinance prior to this payment coming due. She then presented net assets, statement of activities, and total expenses. Finally, she reviewed all the foot notes.

At the end of the presentation, Emma Pfister opened the floor to questions. Tony Abbate asked if there has been any discussion about refinancing HUF' mortgage since interest rates have decreased due to the COVID-19 pandemic. John Guerrero indicated they should explore this possibility.

John Guerrero indicated the Board would vote on the approval of the 2020 financials. The vote will be contingent upon the results of the audit committee. If there are any material changes to the financials during the committee, the Board of Directors would have to reconvene and vote again.

Motion

Scott Karlen motioned to approve the 2020 financials as presented, assuming there will not be material changes during the Audit Committee meeting. Tony Abbate provided the second. The motion passed unanimously.

Approval of School Board of Broward County Lease for 5811/ESOL Program

Emma Pfister indicated the Finance Committee had already voted on this item. Being presented was the annual lease HUF has with the School Board of Broward County, which utilizes the 5811 building for its English classes. She mentioned the attorneys at Tripp Scott reviewed all related documentation. Josie Bacallao highlighted Broward County Public Schools accepted all edits suggested by Tripp Scott and that the lease is essentially the same one the board has approved for more than 15 years.

Motion

Scott Karlen motioned to approve the School Board of Broward County lease for the building located at 5811 Johnson Street. Tony Abbate provided the second. The motion passed unanimously.

Marketing Committee

• HUF Brand Manual

Lesli Cartaya-Franco indicated she was very excited to present HUF's brand identity guidelines to the members of the Board. She thanked Lucia Rodriguez and Kathy Gallego for starting the process. Lesli mentioned they standardized the way in which HUF is represented from a graphic perspective. The document will be used not only by internal audiences but will also be shared with HUF's partners.

Kathy Gallego presented the highlights of the brand manual. She indicated the document has been reviewed by HUF program directors and some key members of the staff. Kathy indicated the purpose of the manual is to keep the brand identity consistent and to guarantee all elements are used correctly. She shared with the Board an overview of HUF's proposed introduction and the organization's values, vision, and mission. She also presented HUF's updated logo, which includes a tagline. Additionally, she presented the acceptable logo variations and brand colors. Kathy Gallego also shared the departmental sub-brand logos, a decision tree, and the fonts and colors defined.

The Board was able to see the revised agency letterhead, redesigned business cards and the new company email signature. Additionally, Kathy Gallego shared with the Board HUF's proposed visual identity. She indicated they want to show diversity and the organization's impact, by only sharing photos of clients having success. Lesli Cartaya-Franco indicated that as part of the next steps, they already started analyzing social media guidelines. Kathy Gallego highlighted the proposed manual is the first step towards HUF's new website and the agency's 40th anniversary celebration.

Cristina Paradowski commented the guidelines presented make the brand feel fresh and clean, without stepping away from HUF's identity. Angie Stone indicated the manual was very professional and as well done as other documents she has seen in the corporate world. Tony Abbate congratulated the Marketing Committee. He asked why they decided to keep HUF's original logo. Lesli Cartaya-Franco mentioned they decided there is a lot of brand equity in the original design, and as a first step, they wanted to propose a strong process to make sure everyone uses the brand correctly.

Motion

Tony Abbate motioned to approve HUF's Brand Manual. Scott Karlen provided the second. The motion passed unanimously.

Transition Update

Felipe Pinzon was happy to announce HUF offered the Vice President of Programs (VPP) position to Andres R. Connell. He accepted and will start at the agency on May 3rd. The VPP hiring process started in January 2020, and more than 100 people applied. Andres R. Connell has a master's degree, 10+ years of experience in the nonprofit sector, led a nonprofit organization in California as Executive Director, and has extensive experience in finance, marketing and other nonprofit related areas. He shares HUF's values and the agency considers he will be an asset. Steve Sampier, who participated in the selection process, indicated the Board will be very impressed.

Additionally, Felipe Pinzon indicated the Transition Committee will meet during the first week of May. They will have an update for the Board of Directors during May's meeting.

Consent Agenda

Motion

Tony Abbate motioned to accept the consent agenda. Steve Sampier provided the second. Motion passed.

General Meeting Adjourned

6:00pm

Hispanic Unity of Florida

Finance Committee Meeting Minutes
April 22, 2021

Attendance:

8 members present –Ms. Pfister, Mr. Bacher, Ms. Pena, Mr. Tatelbaum, Mr. Guerrero, Ms. Lissette Rodriguez, Mr. Alvarez and Mr. Nazur

2 members excused – Mr. Karlen, and Ms. Monserrat

7 non-voting members present –Ms. Paradowski, Ms. Bacallao, Mr. McGuire, Ms. Cielo, Ms. Wilson, Ms. Esguerra (temp member) and Ms. Derrick

1 non-voting members excused – Mr. Pinzon

Open Meeting:

Ms. Pfister called the meeting to order at 8:30am.

Jan and Feb 2021 Financial Statements Unaudited Draft

Mr. McGuire began by presenting the draft February 2021 financial statements note highlights (subject to change), which will not be voted on until final financials for December are audited.

Through February 2021, HUF had an operating gain of \$263K. The year to date projected gain was \$171K. There was a total favorable variance is \$92K.

Hispanic Unity of Florida, Inc.

DRAFT Notes to Financials **Until Audited (Subject to Change)**

February 28, 2020

UNR Net Assets

Reconciliation of UNR Net Assets:

1	Gain from Program Operations	198,973	
2	Loss from Support Services	<u>64,387</u>	
	Increase in UNR Net Assets	<u>\$ 263,360</u>	Operating Gain
		-	

The year to date projected gain was \$171K with an actual gain of \$263K which is a favorable variance of \$92K.

1) Development is ahead of budget by \$60K

2) Programs exceeded budget by \$40K

3) Admin had an unfavorable variance of (\$7K)

Programs:

Program's total contribution to date toward administrative and shared fixed costs to the agency totaled \$289K.

Development:

The Development area contributed \$223K toward administrative and shared fixed costs to the agency.

Cash

Year to date cash increased by \$976K as a result of the following activities:

\$108,280	Increase in Net Assets
<u>237,570</u>	Adjustments to reconcile decrease in net assets
345,850	Net cash generated by operating activities
(12,803)	Investing Activities
<u>(2,738)</u>	Financing Activities
<u>\$ 330,309</u>	Increase in Cash

Notable Donations/Awards for January and February 2021:

January 2021	Moran	\$500K
January 2021	HG Charitable Foundation	\$20K
January 2021	Ansin Foundation	\$15K
January 2021	Publix	\$5K
January 2021	Individuals	\$8K
February 2021	Padron Foundation	\$13K
February 2021	TIAA Bank	\$10K
February 2021	Baptist Health	\$5K
February 2021	Univision	\$3K
February 2021	Individuals	\$11K

Program billing in was down (\$156K) and salaries were down (\$149K) due to COVID as CSC grants are cost reimbursement grants.

VOIP Phone system Update & Pop-Up Vaccine Site:

Ms. Derrick indicated the implementation of HUF's new Voice over Internet Protocol (VoIP) system is moving along. The organization is working with Nextiva in the programming of the system. HUF will be able to test it within the next month and a half.

Additionally, HUF is working with the Department of Health to open the COVID-19 vaccination site. The organization is in the process of recruiting non-medical support staff and volunteers. Mr. Pinzon has secured funds from the Health Foundation for this project.

Programs Update:

Ms. Bacallao indicated Mr. Pinzon recently offered the position of Vice President of Programs to Mr. Andres R. Connell, who will start at HUF on May 3rd. Mr. Connell has 20+ years of experience in the nonprofit sector, led a nonprofit organization in California as Executive Director, and has extensive experience in finance, marketing and other nonprofit related areas.

The Health Foundation of South Florida approved two grants, one for \$111K for vaccine outreach and education, and another one for \$50K for HUF's COVID-19 vaccination pop-up site implementation.

HUF also submitted a request for funding to CSC to add another school to the Unity 4Teens program. This program is gradually reopening. Three schools are already providing in-person services through teachers, and almost all schools will be open by the summer. The organization is struggling with CSC contracts as projected, but the reopening of schools will be helpful on this matter.

HUF will restart providing in-person services related to income support and employment to clients. VITA extended services through May 17th, due to the IRS extension. Additionally, HUF is currently having discussions with United Way to get some support in maximizing the current VITA contract.

Development Update:

Ms. Wilson indicated HUF already surpassed its annual 2021 development goal of \$465K in unrestricted funds. As a reminder, she mentioned the Board of Directors accepted the recommendation of postponing the 10th Annual Entrepreneur Summit. Instead of launching the event, the organization will focus on researching new foundations and offering sponsorships for HUF's emerging entrepreneur workshops. Ms. Wilson also is working on a 40th anniversary/Program Capital Campaign plan. She will share a draft in the months to come. Ms. Wilson indicated HUF will continue with its fundraising efforts and position the organization for 2022.

Audit Update:

Ms. Cielo indicated that in order to meet the April 30th deadline, they need to expedite the Audit Committee and the Board of Directors approval. Mr. Guerrero indicated that if the financials are ready the Monday before April's Board of Directors meeting, they will be able to present it to the Board. Ms Cielo suggested to send the drafts to the Board members in order to give them enough time to review the documents before the meeting.

Next Finance Committee Meeting is Scheduled for Thursday May 20, 2021

Marketing Committee Minutes

Microsoft Teams Meeting

April 14, 2021

Teams Meeting: Ana Arguello, Josie Bacallao, Lesli Cartaya-Franco, Christopher Dongo, Juliana Esguerra, Katherin Gallego, John Guerrero, Maguana Jean, Francisco Rivera and Shani Wilson

Excused: Felipe Pinzón and Lucia Rodriguez

Action Items:

1. Lesli Cartaya-Franco will create separate tabs in the Transition Plan document to manage the progress related to each specific audience.
2. Kathy Gallego will add a tab on the Transition Plan with the survey questions to ask the HUF staff to get the Marketing Committee (MC) input. She will provide a deadline for the any feedback.
3. Kathy Gallego will contact Carolina Cardozo's daughter to determine if she wants to volunteer for the clean-up and segmentation of HUF's contact list project in Constant Contact.
4. Lesli Cartaya-Franco, Ana Arguello and Francisco Rivera will create the guidelines to clean and segment HUF's contact list by the second week of May.

1) Roll call

2) Approval of March 10, 2021 minutes

Motion to approve February 2021 minutes made by Maguana Jean. Second made by Francisco Rivera. Motion passed.

3) Transition Plan Updates

a. Discuss Progress

b. Next Steps

Lesli Cartaya-Franco asked the members of the committee to share any progress, challenges and/or updates related to the transition plan. She has been working with Felipe Pinzon to develop his personal narrative and the way he wants to present himself to the community. She will be analyzing this information with Maguana Jean. Once they define Felipe's "elevator pitch", they will share it with the committee. They are aware the members of the committee need this narrative in order to develop some of the strategies that have been defined in the transition plan.

Additionally, Lesli Cartaya-Franco mentioned there was a sub-committee initiated, consisting of: herself, Ana Arguello, Chris Dongo and Kathy Gallego, which already met to discuss about the correct approach for HUF's social media platforms. During the first meeting, the sub-committee discussed strategies and defined the platforms that should be used. The sub-committee will put together a document similar to the one the Marketing Committee is currently using, to determine the guidelines and activities associated to different social media platforms. The goal is to start transitioning Felipe Pinzon during the summer. The sub-committee will be meeting on a bi-weekly basis.

In relation to the Internal staff audience strategy, Kathy Gallego mentioned she met with Maguana Jean to determine next steps. Their goal is to make sure HUF's staff is aligned during the transition, and that everyone has clear information throughout this process. They determined 4-5 potential survey questions they could ask the staff monthly, to attain these goals. Kathy Gallego asked the members of the committee for their feedback in relation to these questions.

Lesli Cartaya-Franco asked Kathy Gallego to send the list of questions to the members of the committee via email and set a deadline for them to provide any feedback. Josie Bacallao suggested to create an additional page in google docs that contains this information. Lesli Cartaya-Franco volunteered to create separate tabs to manage any ideas and progress related to each specific audience. Lesli asked Kathy Gallego if they have determined the software they will use to send this survey to the agency's staff. Kathy Gallego indicated they will use SurveyMonkey. Josie Bacallao mentioned SurveyMonkey is the platform HUF has been using since the COVID-19 pandemic started, and HUF's staff is already familiar with it.

Josie Bacallao indicated Andres Connell has accepted the position as HUF's VPP. He will be joining the agency on May 5th. The committee should also focus on this transition, specially since Andres has spent most of his career working in California, reason why he needs to be presented to the community.

Lesli Cartaya-Franco agreed and suggested for HUF to prepare a new hire public announcement. Josie indicated that would help, and they could do something similar to what they do when they announce that a new member has joined HUF's Board of Directors. Additionally, Josie Bacallao indicated Felipe Pinzon is calling funders to let them know about the transition. The heavy lifting of this piece of the transition will take place in Q3 and Q4.

In relation to the Community at Large audience, Kathy Gallego indicated they have been focusing on determining the correct way to provide information to them. HUF has about 12,000 contacts in Constant Contact and they need to be very precise on the way they share information with them. Ana Arguello mentioned they want

to share Felipe Pinzon's background, his short-term vision, and his long-term goals.

Lesli Cartaya-Franco indicated HUF needs to categorize the contacts they have, in order to provide the appropriate message to each audience during the transition. Since the heavy lifting of this strategy will be done in Q3, they could start cleaning the contact list and segmenting it to attain this goal. This would also help when the agency transitions into its new CRM. Josie Bacallao suggested that Carolina Cardozo's daughter, who is a HUF volunteer, could help with this project. Kathy Gallego will call her to see if she is interested. Josie Bacallao also requested the support of Lesli Cartaya-Franco, Ana Arguello and Francisco Rivera, to determine the correct strategy on how to approach this project. They agreed to create the guidelines for the project by the second week of May.

In relation to the Donors and Funders audience, Josie Bacallao indicated Felipe Pinzon has been joining funder's meetings. With Andres Connell on board, as HUF's new VPP, they will have even more capacity to implement this strategy. They will focus on this piece of the transition plan mostly during Q3. She also mentioned they will focus on elected officials during the last quarter of the year.

4) HUF's Marketing Strategic Plan Review

Lesli Cartaya-Franco indicated the Marketing Committee should start focusing on their strategic plan, which ends in 2021. She indicated that starting in June, they need to work in putting together their 2022-2025 strategic plan. She asked the members of the committee to start analyzing the current document, to start identifying what they want to focus on in the future.

5) Other

Lesli Cartaya-Franco mentioned she would like to discuss the best time to start having in person meetings. She indicated they can implement a hybrid model, to keep the virtual option in place. She indicated they could start meeting in her office since June. They would follow all COVID-19 related protocols, and any member that can't attend would be able to connect virtually. Francisco Rivera volunteered to help in the creation of a protocol for hybrid meetings.

John Guerrero indicated there will be a transition meeting coming up and he would like for Lesli Cartaya-Franco to provide some updates from the marketing point of view.

**Next Meeting:
Wednesday, May 12, 2021**

Policy Principles to Advance the Wellbeing of Children of Immigrants

One in four children in the United States is a child of immigrants, and the vast majority are U.S. citizens. Throughout our history, children of immigrants have helped to make our nation stronger, and as the fastest growing child population, they continue to be critical to our future prosperity.

Like all children, children in immigrant families need good nutrition; high quality health care; a healthy living environment; and stable, nurturing caregivers—but harsh immigration policies and immigrant eligibility restrictions undermine these very foundations. As a result, children in immigrant families face higher rates of uninsurance, poverty, and food insecurity as well as greater barriers to public benefits and income support, including those for which they are eligible. Additionally, our immigration laws often fail to consider the best interests of children, and the real or perceived threat of separation from a parent due to immigration enforcement creates instability and constant stress for children in mixed-status families, with serious consequences for their long-term development.

In order to achieve equity and ensure that all children in the United States can thrive, we must address the needs of children of immigrants across our policies. Those needs are comprehensive and must reflect the totality of the child’s wellbeing. Our policies should also reflect the diversity among children in immigrant families and consider how race, ethnicity, sexual orientation, gender identity, and ability affect child development.

As organizations committed to advancing the wellbeing of children, we urge Congress and the Administration to incorporate the following principles in policy decisions:

A clear path to citizenship

Over 5 million children have at least one undocumented parent, and nearly half a million U.S. citizen children have a parent who is either a Deferred Action for Childhood Arrivals (DACA) or Temporary Protected Status (TPS) recipient. About one million children in the United States are undocumented themselves. Thus, it is imperative that Congress pass an inclusive, affordable, and expeditious path to citizenship into law. The path to citizenship should provide access to those who would be otherwise eligible for critical health coverage and public benefits and include individuals who are unable to meet education and employment requirements, such as young children or parents who are caring for children.

Advance the health, educational success, and economic security of children and their families

All children, including immigrant children, must have access to the full range of public benefits and economic supports that promote healthy development and reduce child poverty, such as health care (including mental health), nutrition assistance, affordable child care, and tax credits like the Earned Income Tax Credit and Child Tax Credit. Immigrant children must also have equitable access to education programs—from early childhood through postsecondary—including access to financial aid for higher education. Essential health care, public benefits, and economic supports should cover all members of immigrant families, including parents, as research has documented that child health is closely linked to

that of their parents. All programs that serve children and families must address systemic barriers to ensure equitable access for immigrant families, such as promoting language access and cultural competency, partnering with trusted local community-based organizations, strengthening transportation access, and removing burdensome paperwork requirements. Policymakers must also work together with stakeholders to address impacts of structural racism and discriminatory policies by investing in and promoting culturally sensitive approaches to support mental health and healing for children and families in immigrant communities.

Promote family unity and child wellbeing in immigration policy

Immigration enforcement officials should not needlessly separate children from their parents, legal guardians and other relatives at the border or in the interior. All policies and decisions regarding admissibility, enforcement, detention, and deportation of children and their parents must duly consider the best interests of children, including prioritizing release and community-based alternatives to detention. The immigration system must also be strengthened to ensure that families are able to reunify faster, including addressing lengthy backlogs, repealing punitive bars to entry, and providing deported parents with an opportunity to return to reunify with their families. All enforcement policies at the border and interior should include specific protections for children, including training and accountability protocols for all immigration enforcement officials that come into contact with children and use of child welfare experts for screening and other enforcement activities involving children. For children who are in the custody of the federal government, policies must build on protections provided by the Flores Settlement Agreement and the Trafficking Victims Protection Reauthorization Act (TVPRA) to ensure that children are placed in family and small, community-based settings, are safely and promptly released to a sponsor in the United States, and have legal representation, independent child advocate services, and post-release services, including physical and mental health services, to support their immigration case and integration in the United States.

Hispanic Unity of Florida

Executive Committee - April 30, 2021

CTAN Policy Principles (Josie Bacallao is on national advisory committee for this organization and Otto Valenzuela is on the Florida committee)

BOARD MEMBER	
John Guerrero	Y
Lucia Rodriguez	Y
Christina Paradowski	Y
Emma Pfister	
Carolina Cardozo	Y
Dan Schevis	Y
Total	5