

DECATUR LEGACY BOARD MEETING

THURSDAY, SEPTEMBER 28, 2023 - 5:00 P.M.

DECATUR LEGACY PARK - 500 SOUTH COLUMBIA DRIVE - ADMINISTRATION BUILDING HAWKINS

AGENDA

1. CALL TO ORDER

2. REVIEW AND RECOMMENDED CONFIRMATION OF ACTION ITEM APPROVAL FROM AUGUST 10, 2023 MEETING.

3. ACTION ITEMS

- A. PRESENTATION AND ACCEPTANCE OF FY2022 AUDIT AND 990 FORM – Treasurer Peggy Merris and Legacy Decatur Accountant Elizabeth Mahany reviewed the FY2022 Audit. A copy of the audit was provided to all board members. There were no findings noted. The audit will be posted on the Legacy Decatur website upon acceptance.

Staff recommends acceptance of the FY2022 Audit, Form 8879, and Form 990.

- B. PRESENTATION AND DISCUSSION OF ADDITIONAL COMMUNITY GARDEN AT LEGACY PARK – Trellis Horticulture Therapy Alliance and an independent community member have been meeting with Wylde Center staff about the possibility of creating an additional community garden space at Legacy Park. Although an additional community garden is not illustrated in the Master Plan, the benefits of shared community space, environmental preservation, and education fit within the overarching goals of Legacy Park.

Staff recommends that the Board authorize staff to proceed with negotiations with the Community Garden representatives for the potential outdoor space lease and creation of a community garden.

Should the Board approve further negotiations, Staff recommends the Board authorize staff to negotiate a letter of intent to move this concept forward and provide the framework for a lease, subject to approval by the Master Plan Committee and the Executive Committee. Legacy Decatur staff will bring the lease to the full board for approval.

4. Project Updates

- Commercial kitchen
- Creative Village
- Fundraising

5. Adjourn

**Legacy Decatur Board
Minutes
August 10, 2023**

The regular meeting of the Legacy Decatur board was called to order by Chair Tony Powers. Board members attending: Tony Powers, Brian Smith, Patti Garrett, Andrea Arnold, Ed Bowen, and Mark Ethun. Also present: Madeleine Henner, Dymond Generette, Ben Damon, Sushma Barakoti, Marmar Stewart, Pam Noud, Zoe Seiler, Erin Himes, and the representatives of Troop 15225.

Refugee Women's Network Executive Director Sushma Barakoti and Entrepreneurship Development Coordinator Marmar Stewart accompanied Madeleine Henner in the presentation of the Commercial Kitchen letter of intent. The agreed upon lease terms outline \$1,400/month in rent including utilities with a two month rent waiver and an additional 10 month rent waiver for approved capital improvements. Legacy Decatur is responsible for code improvements, including the construction of an ADA ramp and loading dock, an ADA bathroom, a fire door separating the RWN space from the event warming kitchen, and the electrical and plumbing updates. RWN will then be responsible for any requirements of a commercial kitchen. RWN expects this work to be completed within six weeks after the completion of the Legacy Decatur construction. The board approved the Executive Committee to negotiate a lease of the Administration Building's Commercial Kitchen to the Refugee Women's Network.

Madeleine Henner presented Atkins as the proposed contractor for the parking and circulation plan for Legacy Park for the contracted amount of \$61,535.42. The Board identified the parking and circulation plan as a major priority in the 2022 Retreat. The board asked for the plan to consider offsite parking, alternative surfaces, and pedestrian and bike access. Because Atkins has already gone through the extensive process as an on-call City of Decatur consultant, there is no bid requirement. The Board voted to approve staff to present the Atkins contract for approval by the City of Decatur Commission in the amount of \$61,535.42.

Madeleine Henner presented a leasing opportunity with Food Commune and their 501c3 sponsor, Feeding GA Families, for Sambell Cottage. Food Commune operates a food distribution weekly out of Edgewood Church. Practicing Freeganism, they rescue food that would otherwise crowd the landfills and distribute it to the community for low or no cost. Food Commune understands that the proposed lease would be short-term, given that Sambell is included in the North Housing Village. Henner argued that the environmental practice of decreasing food waste supports Legacy Park's environmental mission. The board discussed parking, conflicts with events, trash, and pest control. Pam Noud represented Food Commune and answered questions from the Board.

Staff presented the Dekalb County History Center's Exhibit Opening on the United Methodist Children's Home, upcoming Truckin' Tuesdays, and the community garden. The Board was also updated on a tenant's interest in Whitehead Cottage, Girl Scout Troop 15225's Geocache project, and a grant submission to support the commercial kitchen costs.

There was no additional business, and the meeting was adjourned.

MEMORANDUM

TO: LEGACY DECATUR BOARD
FROM: MADELEINE HENNER
RE: FY2022 AUDIT AND 990 FORM
DATE: September 28, 2023

The purpose of this memorandum is to recommend the Legacy Decatur Board to review and approve the FY2022 Audit and 990 form. Legacy Decatur Board Treasurer Peggy Merriss and Legacy Decatur Accountant Elizabeth Mahany carefully reviewed the FY2022 Audit, Form 8879, and Form 990 drafted by Gregg Bossen. Bossen's team specializes in non-profit organizations. All Board members received a copy of the audit report prior to the meeting.

Legacy Decatur ended the year with \$260,576 in net assets in the general operating budget. Bossen also reviewed the fund accounts, such as the John Lewis Memorial fund, Season of Giving, and the smaller funds we manage on behalf of grassroots community programs. These accounts are represented on in the Statement of Financial Position under Fiscal Agency Payable on page 3 with further detail in the Fiscal Agency Transactions on page 16. Under the guidance of Gregg Bossen, Treasurer Peggy Merriss, and Accountant Elizabeth Mahany, Legacy Decatur staff recommends the Board vote to accept the FY2022 Audit, Form 8879, and Form 990.

**GREGG S BOSSEN CPA PC
50 LENOX POINT, SUITE C
ATLANTA, GA 30324
404-892-9513**

September 19, 2023

DECATUR LEGACY PROJECT, INC.
500 SOUTH COLUMBIA DRIVE
DECATUR, GA 30030

Dear Client:

Your 2022 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please sign and send an additional copy of your Federal Form 990 to:
Georgia Taxpayer Services Division
PO Box 740395
Atlanta, GA 30374-0395

Please be sure to call us if you have any questions.

Sincerely,

Gregg S. Bossen

**IRS e-file Signature Authorization
for a Tax Exempt Entity**

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20____

2022

Department of the Treasury
Internal Revenue Service

**Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer

DECATUR LEGACY PROJECT, INC.

EIN or SSN

47-2242615

Name and title of officer or person subject to tax

TONY POWERS Chair

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b	<u>354,518.</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b	_____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	_____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	_____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	_____
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	_____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	_____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	_____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	_____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	_____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize GREGG S BOSSEN CPA PC to enter my PIN 05092 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____

Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

67042625533

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Gregg S. Bossen

Date _____

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Return of Organization Exempt From Income Tax

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

2022

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning , 2022, and ending , 20

B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C DECATUR LEGACY PROJECT, INC. 500 SOUTH COLUMBIA DRIVE DECATUR, GA 30030	D Employer identification number 47-2242615	E Telephone number (404) 597-3278
F Name and address of principal officer: Same As C Above		G Gross receipts \$ 354,518.	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.	
J Website: legacydecaturn.org		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 2014	M State of legal domicile: GA

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: <u>See Schedule O</u>		
Activities & Governance	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	2
	6 Total number of volunteers (estimate if necessary)	6	50
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	52,868.	23,010.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	186,149.	331,426.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	42.	82.
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	132,080.	371,139.
		371,139.	354,518.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	65,775.	105,669.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)	14,265.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	187,945.	176,344.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	253,720.	282,013.	
19 Revenue less expenses. Subtract line 18 from line 12	117,419.	72,505.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	491,840.	921,104.
	22 Net assets or fund balances. Subtract line 21 from line 20	304,340.	660,528.
	187,500.	260,576.	

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	TONY POWERS		Chair		
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Gregg S. Bossen	Gregg S. Bossen			P01444127
	Firm's name	Firm's EIN			
	GREGG S BOSSEN CPA PC	58-2361357			
Firm's address	Phone no.				
50 LENOX POINT, SUITE C	404-892-9513				
ATLANTA, GA 30324					

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 210,839. including grants of \$) (Revenue \$)

Decatur Legacy Project, Inc. (dba Legacy Decatur) organizes its priorities around the city's strategic goals, particularly as they relate to inclusive and attainable housing, community building, and environmental stewardship. These interests converge at the city's 77-acre Legacy Park, a former United Methodist Children's Home, where ongoing management and implementation of the property's Master Plan constitutes Decatur Legacy Project, Inc.'s (dba Legacy Decatur) principal interest.

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

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

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 210,839.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

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

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year.		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent.		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	b Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.	X	
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. See Schedule O.	X	
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official.	X	
15b	b Other officers or key employees of the organization.	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed GA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O) See Sch. O
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.
 MADELEINE HENNER 500 SOUTH COLUMBIA DRIVE DECATUR GA 30030 (404) 597-3278

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

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

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

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

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

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) EVELYN W MENNE EXECUTIVE DIRECTOR	20 0				X		38,460.	0.	0.	
(2) TONY POWERS Chairman	2 0	X		X			0.	0.	0.	
(3) MEREDITH STRUBY Vice Chair	2 0	X		X			0.	0.	0.	
(4) PEGGY MERRISS Treasurer	2 0	X		X			0.	0.	0.	
(5) ANDREA ARNOLD Secretary	2 0	X		X			0.	0.	0.	
(6) MARK ARNOLD Director	1 0	X					0.	0.	0.	
(7) ED BOWEN Director	1 0	X					0.	0.	0.	
(8) MARK ETHUN Director	1 0	X					0.	0.	0.	
(9) ALLEN MAST Director	1 0	X					0.	0.	0.	
(10) PAUL MITCHELL Director	1 0	X					0.	0.	0.	
(11) BRIAN SMITH Director	1 0	X					0.	0.	0.	
(12) PATTI GARRETT Director	1 0	X					0.	0.	0.	
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) -----									
(16) -----									
(17) -----									
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									
1b Subtotal						38,460.	0.	0.	
c Total from continuation sheets to Part VII, Section A						0.	0.	0.	
d Total (add lines 1b and 1c)						38,460.	0.	0.	
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization	0								

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

0

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns					
	1b Membership dues					
	1c Fundraising events					
	1d Related organizations					
	1e Government grants (contributions)					
	1f All other contributions, gifts, grants, and similar amounts not included above	23,010.				
	1g Noncash contributions included in lines 1a-1f					
	h Total. Add lines 1a-1f	23,010.				
Program Service Revenue	Business Code					
	2a RENTAL FEES		261,519.	261,519.		
	b PARK MANAGEMENT CONTRACT		66,390.	66,390.		
	c FOOD TRUCK SALES		3,517.	3,517.		
	d MERCHANDISE SALES					
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f		331,426.				
Miscellaneous Revenue	3 Investment income (including dividends, interest, and other similar amounts)		82.		82.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a				
		(i) Real	(ii) Personal			
		6b Less: rental expenses				
	6c Rental income or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	7a				
		(i) Securities	(ii) Other			
		7b Less: cost or other basis and sales expenses				
	7c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
8b Less: direct expenses						
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses					
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold.					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	Business Code					
	11a					
	b					
	c					
	d All other revenue					
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		354,518.	331,426.	0.	82.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	38,460.	15,384.	19,230.	3,846.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	52,130.	35,658.	8,791.	7,681.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	8,149.	4,564.	2,526.	1,059.
10 Payroll taxes	6,930.	3,881.	2,148.	901.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	65,654.	49,669.	15,985.	
12 Advertising and promotion	7,526.	7,526.		
13 Office expenses				
14 Information technology	5,987.	3,353.	1,856.	778.
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	12,103.	9,975.	2,128.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>COMMUNICATIONS AND MARKETING</u>	33,639.	33,639.		
b <u>SUPPLIES</u>	24,794.	23,869.	925.	
c <u>REPAIRS AND MAINTENANCE</u>	17,544.	17,544.		
d <u>Printing and Publications</u>	4,864.	4,864.		
e All other expenses	4,233.	913.	3,320.	
25 Total functional expenses. Add lines 1 through 24e.	282,013.	210,839.	56,909.	14,265.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash – non-interest-bearing	486,876.	1	901,396.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	500.	3	1,208.
	4 Accounts receivable, net	4,464.	4	18,500.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments – publicly traded securities		11	
	12 Investments – other securities. See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		491,840.	16	921,104.
Liabilities	17 Accounts payable and accrued expenses	6,069.	17	7,324.
	18 Grants payable		18	
	19 Deferred revenue		19	6,144.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	298,271.	25	647,060.
	26 Total liabilities. Add lines 17 through 25	304,340.	26	660,528.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions	187,500.	27	240,576.
	28 Net assets with donor restrictions		28	20,000.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	187,500.	32	260,576.	
33 Total liabilities and net assets/fund balances	491,840.	33	921,104.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	354,518.
2	Total expenses (must equal Part IX, column (A), line 25)	2	282,013.
3	Revenue less expenses. Subtract line 2 from line 1	3	72,505.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	187,500.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	571.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	260,576.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization DECATUR LEGACY PROJECT, INC.	Employer identification number 47-2242615
---	---

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

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

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total; 5 The portion of total contributions by each person that exceeds 2%; 6 Public support.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support; 12 Gross receipts from related activities; 13 First 5 years.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2022; 15 Public support percentage from 2021; 16a 33-1/3% support test-2022; b 33-1/3% support test-2021; 17a 10%-facts-and-circumstances test-2022; b 10%-facts-and-circumstances test-2021; 18 Private foundation.

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	62,987.	52,400.	219,129.	52,868.	23,010.	410,394.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.			4,269.	318,229.	332,387.	654,885.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	62,987.	52,400.	223,398.	371,097.	355,397.	1,065,279.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	28,273.	0.	216,848.	192,555.	437,676.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	28,273.	0.	216,848.	192,555.	437,676.
8 Public support. (Subtract line 7c from line 6.)						627,603.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6.	62,987.	52,400.	223,398.	371,097.	355,397.	1,065,279.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	64.	105.	78.	42.	82.	371.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	64.	105.	78.	42.	82.	371.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
13 Total support. (Add lines 9, 10c, 11, and 12.)	63,051.	52,505.	223,476.	371,139.	355,479.	1,065,650.

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)).	15	58.89 %
16 Public support percentage from 2021 Schedule A, Part III, line 15.	16	0.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)).	17	0.03 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17.	18	0.00 %

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

BAA

Schedule A (Form 990) 2022

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

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

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

BAA

Schedule A (Form 990) 2022

Part VI

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

DRAFT

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

DECATUR LEGACY PROJECT, INC.

Employer identification number

47-2242615

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)(3) (enter number) organization

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

[] 527 political organization

Form 990-PF

[] 501(c)(3) exempt private foundation

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

[] 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization

Employer identification number

DECATUR LEGACY PROJECT, INC.

47-2242615

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	HENNER FAMILY FOUNDATION 165 TOWNSHIP LINE ROAD JENKINTOWN, PA 19046	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	-----	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

DECATUR LEGACY PROJECT, INC.

47-2242615

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization: **DECATUR LEGACY PROJECT, INC.** Employer identification number: **47-2242615**

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.)..... \$ *N/A*
 Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Employer identification number

DECATUR LEGACY PROJECT, INC.

47-2242615

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-9 regarding conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1a-2 regarding art and historical treasures.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |
- 2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 0.

Part VII Investments – Other Securities. N/A
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

Part VIII Investments – Program Related. N/A
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets. N/A
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.)	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) FISCAL AGENCY PAYABLE	647,060.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	647,060.

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	357,768.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains (losses) on investments	2a	
	b Donated services and use of facilities	2b	3,250.
	c Recoveries of prior year grants	2c	
	d Other (Describe in Part XIII.)	2d	
	e Add lines 2a through 2d	2e	3,250.
3	Subtract line 2e from line 1	3	354,518.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIII.)	4b	
	c Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	354,518.

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

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

1	Total expenses and losses per audited financial statements	1	285,263.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2a	3,250.
	b Prior year adjustments	2b	
	c Other losses	2c	
	d Other (Describe in Part XIII.)	2d	
	e Add lines 2a through 2d	2e	3,250.
3	Subtract line 2e from line 1	3	282,013.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIII.)	4b	
	c Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	282,013.

Part XIII Supplemental Information.

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

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

DECATUR LEGACY PROJECT, INC.

Employer identification number

47-2242615

Form 990, Part I, Line 1 - Organization Mission or Significant Activities

Decatur Legacy Project, Inc.'s (dba Legacy Decatur) mission is to cultivate a broadly-defined, tangible legacy for future generations by reinforcing community values through partnerships and programs that support the City of Decatur, Georgia. Specifically, the community values are comprised of creativity, transparency, inclusivity, affordability, diversity, equity, connection, collaboration, sustainability, and stewardship.

Form 990, Part III, Line 1 - Organization Mission

Decatur Legacy Project, Inc.'s (dba Legacy Decatur) mission is to cultivate a broadly-defined, tangible legacy for future generations by reinforcing community values through partnerships and programs that support the City of Decatur, Georgia. Specifically, the community values are comprised of creativity, transparency, inclusivity, affordability, diversity, equity, connection, collaboration, sustainability, and stewardship.

Form 990, Part VI, Line 11b - Form 990 Review Process

FINANCE COMMITTEE REVIEWS THE 990 WITH STAFF. THE FULL BOARD RECEIVES A COPY AND THE FINANCE COMMITTEE MAKES A RECOMMENDATION TO FULL BOARD TO AUTHORIZE SUBMISSION AT A REGULAR MEETING OF THE FULL BOARD.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

MEMBERS SIGN A CONFLICT OF INTEREST STATEMENT ANNUALLY ACKNOWLEDGING THAT THEY HAVE READ THE POLICY AND LISTING ANY CONFLICTS THEY NEED TO DECLARE.

Form 990, Part VI, Line 18 - Explanation of Other Means Forms Available For Public Inspection

DOCUMENTS ARE MADE AVAILABLE UPON REQUEST FROM THE PUBLIC.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

No other documents available to the public.

Name of the organization

DECATUR LEGACY PROJECT, INC.

Employer identification number

47-2242615

**Form 990, Part IX, Line 11g
Other Fees For Services**

	(A) <u>Total</u>	(B) <u>Program Services</u>	(C) <u>Management & General</u>	(D) <u>Fund- raising</u>
CONTRACTED SERVICES	34,656.	34,656.		
PROFESSIONAL SERVICES	30,998.	15,013.	15,985.	
Total	<u>\$ 65,654.</u>	<u>\$ 49,669.</u>	<u>\$ 15,985.</u>	<u>\$ 0.</u>

Form 990, Part XII, Line 2 - Change of Oversight or Selection Process

The Finance Committee has oversight of financials including the audit.

DRAFT

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)

**AUDITED BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022**

(WITH AUDITOR'S REPORT THEREON)

4th draft

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
DECATUR, GEORGIA
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DECEMBER 31, 2022

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4th draft

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Decatur Legacy Project, Inc. (dba Legacy Decatur)
Decatur, Georgia

Opinion

We have audited the accompanying financial statements of Decatur Legacy Project, Inc. (dba Legacy Decatur) (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Decatur Legacy Project, Inc. (dba Legacy Decatur) as of December 31, 2022, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Report Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Decatur Legacy Project, Inc. (dba Legacy Decatur) and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Decatur Legacy Project, Inc.'s (dba Legacy Decatur) ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Report Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Decatur Legacy Project, Inc.'s (dba Legacy Decatur) internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Decatur Legacy Project, Inc.'s (dba Legacy Decatur) ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

A handwritten signature in black ink that reads "Gregg Bossen". The signature is written in a cursive style and is positioned above the typed name and title.

Gregg S. Bossen, CPA, PC
Atlanta, Georgia
July 28, 2023

4th draft

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
 DECATUR, GEORGIA
 STATEMENT OF FINANCIAL POSITION
 DECEMBER 31, 2022

<u>ASSETS</u>	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
<u>CURRENT ASSETS:</u>			
Cash and Cash Equivalents	\$881,396	\$20,000	901,396
Accounts Receivable	18,500		18,500
Pledges Receivable	1,208		1,208
Total Current Assets	<u>901,104</u>	<u>20,000</u>	<u>921,104</u>
TOTAL ASSETS	<u>901,104</u>	<u>20,000</u>	<u>921,104</u>
 <u>LIABILITIES AND NET ASSETS</u>			
<u>CURRENT LIABILITIES:</u>			
Accrued Expenses	7,324		7,324
Fiscal Agency Payable	647,060		647,060
Unearned Rental Revenue	6,144		6,144
Total Current Liabilities	<u>660,528</u>	<u>-0-</u>	<u>660,528</u>
 <u>NET ASSETS:</u>			
Without Donor Restrictions – Undesignated	228,939		228,939
Without Donor Restrictions – Board Designated	11,637		11,637
With Donor Restrictions		20,000	20,000
Total Net Assets	<u>240,576</u>	<u>20,000</u>	<u>260,576</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$901,104</u>	<u>\$20,000</u>	<u>\$921,104</u>

See Auditor's Report and Notes to Financial Statements

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
 DECATUR, GEORGIA
 STATEMENT OF ACTIVITIES
 YEAR ENDED DECEMBER 31, 2022

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
PUBLIC SUPPORT & REVENUE:			
<u>Public Support:</u>			
Contributions – Individuals & Businesses	\$3,010	\$20,000	\$23,010
In-Kind Contribution	3,250		3,250
Total Public Support	<u>6,260</u>	<u>20,000</u>	<u>26,260</u>
<u>Other Revenue:</u>			
Rental Revenues	261,519		261,519
City of Decatur Park Management Contract	66,390		66,390
Food Truck Sales	3,517		3,517
Interest Income	82		82
Total Other Revenue	<u>331,508</u>		<u>331,508</u>
Total Public Support and Revenue	<u>337,768</u>	<u>20,000</u>	<u>357,768</u>
EXPENSES:			
Program Services	212,659		212,659
Management & General	57,916		57,916
Fundraising	14,688		14,688
Total Expenses	<u>285,263</u>		<u>285,263</u>
CHANGES IN NET ASSETS	<u>\$52,505</u>	<u>\$20,000</u>	<u>\$72,505</u>

See Auditor's Report and Notes to Financial Statements

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
 DECATUR, GEORGIA
 STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT & GENERAL</u>	<u>FUNDRAISING</u>	<u>TOTAL</u>
Salaries & Wages	\$51,042	\$28,021	\$11,527	\$90,590
Contracted Services	34,656			34,656
Communications & Marketing	33,639			33,639
Professional Fees	15,013	15,985		30,998
Supplies	23,893	925		24,818
Repairs & Maintenance	17,544			17,544
Insurance	9,975	2,128		12,103
Fringe Benefits	4,564	2,526	1,059	8,149
Advertising & Promotion	7,526			7,526
Payroll Tax Expense	3,881	2,148	901	6,930
Telephone & Internet	3,353	1,856	778	5,987
Printing & Copying	4,864			4,864
Rent	1,820	1,008	423	3,251
Bank & Credit Card Fees		2,147		2,147
Dues & Subscriptions	439	190		629
Postage		562		562
Licenses & Permits	450	25		475
Professional Development		395		395
TOTAL EXPENSES	\$212,659	\$57,916	\$14,688	\$285,263

See Auditor's Report and Notes to Financial Statements

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
 DECATUR, GEORGIA
 STATEMENT OF CHANGES IN NET ASSETS
 YEAR ENDED DECEMBER 31, 2022

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
BALANCE, DECEMBER 31, 2021, BEFORE PRIOR PERIOD ADJUSTMENTS	\$187,500	\$-0-	\$187,500
PRIOR PERIOD ADJUSTMENTS	571	-0-	571
BALANCE, DECEMBER 31, 2021, AFTER PRIOR PERIOD ADJUSTMENTS	188,071	-0-	188,071
CHANGES IN ASSETS	52,505	20,000	72,505
BALANCE, DECEMBER 31, 2022	\$240,576	\$20,000	\$260,576

4th draft

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
 DECATUR, GEORGIA
 STATEMENT OF CASH FLOWS
 YEAR ENDED DECEMBER 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES:	
Changes in Net Assets	\$72,505
Adjustments to reconcile Excess to net cash provided by operating activities:	
(Increase) in Receivables	(13,381)
Decrease) in Credit Card Payable	(1,515)
Increase in Accrued Expenses	1,255
Increase in Fiscal Agency Payable	350,304
Increase in Unearned Rental Revenue	5,352
Net cash provided by operating activities	414,520
NET CHANGE IN CASH	414,520
CASH AT BEGINNING OF YEAR	486,876
CASH AT END OF YEAR	\$901,396

4th draft

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
DECATUR, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1: ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(A) Nature of organization:

Established in 2015, Decatur Legacy Project, Inc.'s (dba Legacy Decatur) mission is to cultivate a broadly-defined, tangible legacy for future generations by reinforcing community values through partnerships and programs that support the City of Decatur, Georgia. Specifically, the community values are comprised of creativity, transparency, inclusivity, affordability, diversity, equity, connection, collaboration, sustainability, and stewardship.

To those ends, Decatur Legacy Project, Inc. (dba Legacy Decatur) organizes its priorities around the city's strategic goals, particularly as they relate to inclusive and attainable housing, community building, and environmental stewardship. These interests converge at the city's 77-acre Legacy Park, a former United Methodist Children's Home, where ongoing management and implementation of the property's Master Plan constitutes Decatur Legacy Project, Inc.'s (dba Legacy Decatur) principal interest. (See Note 2)

(B) Basis of Presentation:

These financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. These statements reflect the application of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under these standards, all contributions are immediately recognized as revenue as soon as pledged (or if not pledged when received) regardless of any restrictions on use placed by the contributor. The basic financial statements are then shown divided into two net asset groups. These are:

Without Donor Restrictions:

All assets that either have no imposed restrictions on use or whose restrictions have been met by December 31, 2022.

With Donor Restrictions:

All contributions by foundations, organizations, corporations, and individuals with restrictions on use that have not been met by December 31, 2022.

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
DECATUR, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
-continued-

NOTE 1: ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(C) Support and Revenues:

Decatur Legacy Project, Inc. (dba Legacy Decatur) recognizes the contributions and exchange transactions based on the FASB ASU 2018-08, Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The ASU clarifies and improves guidance for contributions received and contributions made and provide guidance to organizations on how to account for certain exchange transactions. Also, ASU 2018-08 clarifies whether to account for transactions as contributions or as exchange transactions. In addition, it clarifies whether a contribution is conditional.

Additionally, effective January 1, 2020, the Organization adopted Accounting Standards Codification (ASC) 606, *Revenue from Contracts with Customers* and recognized exchange transactions following the five-step framework listed below which was used to determine the amount and timing of revenue recognition:

- Identify the contract(s) with the customer.
- Identify the performance obligations in the contract.
- Determine the transaction price.
- Allocate the transaction price to the performance obligations.
- Recognize revenue when (or as) the entity satisfies a performance obligation.

The Support and Revenue for the organization are as follows:

Contributions -Individuals & Businesses:

Revenue from this source is recognized in the accounting period during which the contribution is pledged (or if not pledged, when received). Additionally, contributions with conditions are not recognized until the conditions have been met.

In-Kind Contributions:

Support from this source is recognized in the accounting period when the contribution is made.
(See Note 9)

Rental Revenues (Exchange Transactions):

Monthly rental revenue is received for leases for the administration and individual buildings at the Legacy Park Property. Additionally, Decatur Legacy Project, Inc. (dba Legacy Decatur) receives event rentals such as weddings and film rentals from production companies filming at the Legacy Park Property. Revenues from these sources are recognized in the accounting period when the rental occurs.

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
DECATUR, GEORGIA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022
-continued-

NOTE 1: ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(C) Support and Revenues:

City of Decatur Park Management Contract (Exchange Transactions):

Decatur Legacy Project, Inc. (dba Legacy Decatur) entered into a contract with the City of Decatur from October 1, 2020 to June 30, 2023 whereby the Decatur Legacy Project, Inc. (dba Legacy Decatur) shall manage and oversee all leasing and rentals of the Legacy Park Property located in Decatur, Georgia. Revenue from this source is recognized in the accounting period when the managerial services are performed. (See Note 2)

Food Truck Sales (Exchange Transactions):

Revenue received from food truck sales at the Truckin' Tuesdays community gatherings. Revenue is recognized in the accounting period when the sales are earned.

Merchandise Sales (Exchange Transactions):

Revenue received from merchandise sales of t-shirts and hats. Revenue is recognized in the accounting period when the merchandise is sold and received.

Interest Income:

Revenue from this source is recognized in the accounting period during which revenues are earned in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC).

(D) Income Taxes:

Decatur Legacy Project, Inc. (dba Legacy Decatur) is exempt from income taxes under Section 501 (c) of the United States Internal Revenue Code. During the year, Decatur Legacy Project, Inc. (dba Legacy Decatur) had no unrelated business income as defined by Section 512 of the Code and, therefore no provision for income tax is necessary.

Decatur Legacy Project, Inc. (dba Legacy Decatur) adopted the income standard related to the recognition and measurement of uncertain tax positions. The adoption of this standard had no financial statement effect on Decatur Legacy Project, Inc. (dba Legacy Decatur). Decatur Legacy Project, Inc. (dba Legacy Decatur) is no longer subject to federal tax examinations if the statute of limitations has expired.

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
 DECATUR, GEORGIA
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2022
 -continued-

NOTE 1: ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(E) Receivables:

The accounts receivables are film rental revenue for Legacy Park. The pledges receivables consist of pledged promises to give made by individuals and businesses. Decatur Legacy Project, Inc. (dba Legacy Decatur) carries its receivables at an amount equal to uncollected but earned revenue less an allowance for doubtful accounts. Decatur Legacy Project, Inc. (dba Legacy Decatur) uses the allowance method to determine uncollectible receivables. Also, Decatur Legacy Project, Inc. (dba Legacy Decatur) uses the direct write-off method for receivables that have been determined to be uncollectible. On a periodic basis, Decatur Legacy Project, Inc. (dba Legacy Decatur) evaluates its receivables and establishes an allowance for doubtful accounts based on its past experience and current credit conditions. Based on management's evaluation of the collectability of the receivables, no allowance for doubtful accounts was recorded for the year ended December 31, 2022.

The receivables for Decatur Legacy Project, Inc. (dba Legacy Decatur) are expected to be collected as follows as of December 31, 2022:

	<u>Accounts Receivable</u>	<u>Pledges Receivable</u>	<u>Total</u>
Due within one year	\$18,500	\$1,208	\$19,708
Total Receivables	\$18,500	\$1,208	\$19,708

(F) Functional Allocation of Expenses:

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those that are not directly identifiable with any other specific function but provide for the overall support and direction of Decatur Legacy Project, Inc. (dba Legacy Decatur).

(G) Use of Estimates:

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

(H) Concentration of Credit Risk:

Decatur Legacy Project, Inc. (dba Legacy Decatur) maintains bank accounts with financial institutions whose balances are insured by the Federal Deposit Insurance Corporation (FDIC) within limits. Periodically, bank account balances may exceed FDIC coverage. No credit risk is expected from uninsured deposits

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
DECATUR, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
-continued-

NOTE 1: ORGANIZATION, OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(I) Concentration of Major Sources of Revenue:

Decatur Legacy Project, Inc. (dba Legacy Decatur) received a total of \$69,640 for the park management contract, and in-kind contributions from the City of Decatur which is greater than 10% of its total public support and revenue of \$358,729.

(J) Evaluation of Subsequent Events:

Decatur Legacy Project, Inc.'s (dba Legacy Decatur) ongoing profitability may experience instability, and estimates included in the financial statements may change due to current political and economic conditions as a result of the public health concerns related to the novel coronavirus, or COVID-19. The duration and intensity of these impacts and the resulting disruption to which these events affect the organization's business will depend on future developments, which are highly uncertain and cannot be predicted at this time.

Decatur Legacy Project, Inc. (dba Legacy Decatur) entered into a contractual agreement with the City of Decatur on May 24, 2023 from July 1, 2023 to June 30, 2026 with total future administrative cost payments of \$99,585 for providing operational management services. (See Note 2)

Management considered all events through July 28, 2023, the date the financial statements were available for release, in preparing the financial statements and the related disclosures. Other than the preceding paragraph, management is not aware of any other significant events that occurred subsequent to December 31, 2022, but prior to the issuance of this report, that would have a material impact on the financial statements.

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
DECATUR, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
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NOTE 2: ARRANGEMENT WITH THE CITY OF DECATUR:

On September 23, 2020, Decatur Legacy Project, Inc. (dba Legacy Decatur) entered into a contractual agreement with the City of Decatur whereby the Decatur Legacy Project, Inc. (dba Legacy Decatur) assumed management of the 77-acre Legacy Park property owned by the City of Decatur to fulfill the Master Plan adopted by the City of Decatur in 2018.

The Master Plan adopted by the City of Decatur for the Legacy Park property calls for entering into partnerships with private and non-profit entities to provide affordable housing; organize and manage a creative village with living and studio space for artists; provide a shared office facility for local non-profit organizations; support an incubator program to launch local, small business entrepreneurs; provide environmental education and athletic facilities; provide passive park space; protect cultural and environmental resources; support events and activities that build community. The key recommendation of the Master Plan is for the City of Decatur to engage a separate, dedicated entity to provide program and operational management at Legacy Park and to shepherd the implementation of the Master Plan.

Under this contractual agreement, there is an understanding that the rental revenues and other revenues received are the property of the Decatur Legacy Project, Inc. (dba Legacy Decatur) and are to be used to cover the operating expenses of the Legacy Park property. Surpluses will be used for future operations and/or physical improvements of the property in accordance with the Master Plan. The ultimate goal is for Decatur Legacy Project, Inc. (dba Legacy Decatur) to become self-sufficient without the City of Decatur's financial support.

On May 24, 2023, Decatur Legacy Project, Inc. (dba Legacy Decatur) renewed the contractual agreement with the City of Decatur from July 1, 2023 to June 30, 2026. For the time period from July 1, 2023 to June 30, 2024, Decatur Legacy Project, Inc. (dba Legacy Decatur) shall be paid an administrative cost payment of \$66,390 in four equal quarterly installment payments beginning July 1, 2023. For the time period from July 1, 2024 to June 30, 2025, Decatur Legacy Project, Inc. (dba Legacy Decatur) shall receive an administrative cost payment of \$33,195 in four equal quarterly installments beginning July 1, 2024. For year three from July 1, 2025 to June 30, 2026, Decatur Legacy Project, Inc. (dba Legacy Decatur) shall not receive an administrative cost payment. Possible additional payments could occur that shall not exceed a total of \$66,390 in a given year if the operational expenditures exceed projected revenues as a result of the reduced ability to rent space beyond the control of Decatur Legacy Project, Inc. (dba Legacy Decatur).

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
DECATUR, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following represents Decatur Legacy Project, Inc.'s (dba Legacy Decatur) financial assets at December 31, 2022:

Financial assets at year-end, net of current liabilities:	
Cash and Cash Equivalents	\$901,396
Accounts Receivable	18,500
Pledges Receivable	1,208
Less: Current Liabilities	<u>(660,372)</u>
Total financial assets, net of current liabilities	260,732
Financial assets available to meet cash needs for general expenditures over the next twelve months	
	<u>\$260,732</u>

Decatur Legacy Project, Inc.'s (dba Legacy Decatur) goal is to maintain financial assets to meet 90 days of operating expenses (approximately \$75,000).

NOTE 4: RELATED PARTIES:

The Board of Directors of Decatur Legacy Project, Inc. (dba Legacy Decatur) is comprised of the City of Decatur's Mayor, Mayor Pro Tem, and City Manager. The City of Decatur has a contractual arrangement with Decatur Legacy Project, Inc. (dba Legacy Decatur). (See Note 2)

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
DECATUR, GEORGIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
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NOTE 5: FISCAL AGENCY TRANSACTIONS:

For the year ended December 31, 2022, Decatur Legacy Project, Inc. (dba Legacy Decatur) acted as a fiscal agent for the following:

- A. Dog Park Improvements – Community members raise money for improvements at city dog parks.
- B. Friends of the Decatur Cemetery – This is a citizen-led group that provides volunteer assistance to protect and preserve the historic portion of Decatur’s municipal cemetery.
- C. John Lewis Tribute Fund – Decatur Legacy Project, Inc. (dba Legacy Decatur) partnered with the City of Decatur, DeKalb County, and a community task force appointed to create a lasting tribute to the life of Congressman John Lewis on the Decatur Square. Decatur Legacy Project, Inc. (dba Legacy Decatur) provided the 501C (3) status and online donation platform to raise funds in support of this effort.
- D. LPARC – This is a community-based group raising money to support the construction of a track at Legacy Park in Decatur, Georgia.
- E. Master Garden Fund – This is a group of volunteers, many of whom grew up at the Children’s Home, who maintain the gardens around the historic Moore Chapel at Legacy Park in Decatur, Georgia.
- F. Season of Giving – This 30-year-old volunteer effort coordinates the purchase and distribution of gifts to children/families and senior citizens in the City of Decatur.
- G. UMCH Alumni Account – This is a group of alumni who grew up at the Methodist Children’s Home and they make individual contributions to support projects and events at Legacy Park.
- H. Waddell Park Maintenance – Members of the Waddell Family established this fund to assist with the maintenance of the signage and memorial bench at the small park the family helped purchase and donate to the City of Decatur over 30 years ago.
- I. The Decatur Beer Festival - The Decatur Beer Festival, rebranded the S.U.D.S festival in 2022, is a reincarnation of a festival started over 20 years ago by local restaurant owners. The festival promotes craft beers and microbreweries and raises funds to support small non-profits and local community activities. The festival was put on hold during the pandemic years and with its return came a rebranding and a relocation to Decatur Legacy Park to provide for more space. The Festival will now donate a portion of revenue to Legacy Decatur and continue to fund small non-profit activities in the City of Decatur.
- J. The Decatur Bicentennial Fund - The City of Decatur celebrates the 200th anniversary of its city charter in December 2023. To support the creation of lasting tributes to this important milestone, Legacy Decatur is partnering with the City of Decatur to raise funds from the community to support the "200 Stories Project", the "Bicentennial Tree Planting Project" and to raise operating funds for the Decatur Land Trust in support of affordable housing in the future.

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
 DECATUR, GEORGIA
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2022
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NOTE 5: FISCAL AGENCY TRANSACTIONS-(continued):

In accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), these activities are considered agency transactions and are therefore recorded using a Fiscal Agency Payable account. The account is increased when assets are received from individuals and businesses and decreased when assets are disbursed. For the year ended December 31, 2022, the balance in the Fiscal Agency Payable account is \$646,904 and is detailed below:

<u>Fiscal Agency Name</u>	Fiscal Agency Payable, Beginning <u>Balance</u>	Contributions <u>Received</u>	<u>Disbursements</u>	Fiscal Agency Payable, Ending <u>Balance</u>
Dog Park Improvements	\$9	\$-0-	\$-0-	\$9
Friends of the Decatur Cemetery	16,163	15,924	(10,160)	21,927
John Lewis Tribute Fund	208,868	362,746	(13,307)	558,307
LPARC	3,342	250	-0-	3,592
Master Garden Fund	1,457	4,800	(2,618)	3,639
Season of Giving	59,442	13,336	(45,001)	27,777
UMCH Alumni Account	4,975	180	(507)	4,648
Waddell Park Maintenance	2,500	-0-	(998)	1,502
The Decatur Beer Festival	-0-	61,623	(39,918)	21,705
The Decatur Bicentennial Fund	-0-	4,001	(47)	3,954
Total	\$296,756	\$462,860	(\$112,556)	\$647,060

NOTE 6: UNEARNED RENTAL REVENUE:

Decatur Legacy Project, Inc. (dba Legacy Decatur), received rental payments for 2023 totaling \$6,144. In accordance with Generally Accepted Accounting Principles, the unearned rental revenue is shown as a current liability on the Statement of Financial Position.

DECATUR LEGACY PROJECT, INC. (DBA LEGACY DECATUR)
 DECATUR, GEORGIA
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2022
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NOTE 7: DONOR RESTRICTIONS ON NET ASSETS:

The donor restrictions on net assets are available for the following purposes:

Designated for Creative Village Project	\$20,000
Total Donor Restrictions on Net Assets	\$20,000

NOTE 8: GOVERNING BOARD DESIGNATION:

The governing board has designated, from net assets without donor restrictions of \$240,576, net assets for the following purposes as of December 31, 2022.

For projects and programs that meet the mission of Decatur Legacy Project, Inc. (dba Legacy Decatur) and benefit the City of Decatur community	\$11,637
Total Net Assets Without Donor Restrictions-Board Designated	\$11,637

NOTE 9: IN-KIND CONTRIBUTION:

Decatur Legacy Project, Inc. (dba Legacy Decatur), received in-kind contributions of \$3,250 for office space from the City of Decatur. The In-Kind Contribution and the corresponding expenses are booked at fair market value in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) and consist of the following:

Rent	\$3,250
Total In-Kind Contributions	\$3,250

NOTE 10: PRIOR PERIOD ADJUSTMENTS:

For the year ended December 31, 2021, the organization understated accounts receivable by \$1,363 and understated unearned rental revenue by \$792 which resulted in understated net assets without donor restrictions.

In accordance with Generally Accepted Accounting Principles, the net amount of the two prior period adjustments \$571 (\$1,363 subtract \$792 = \$571) is shown on the Statement of Changes in Net Assets as Prior Period Adjustments.

Decatur Legacy Project, Inc. (DBA Legacy Decatur)			
Statement of Financial Position - Comparison			
December 31, 2022 and December 31, 2021			
	12/31/22	12/31/21	
Cash	\$ 901,396	\$ 486,876	
Accounts Receivable	18,500	4,464	
Pledges Receivable	1,208	500	
Accrued Expenses	7,324	7,584	
Fiscal Agency Payable	647,060	296,756	
Unearned Rent Reveue	6,144	- 0	
Net Assets Without Donor Restrictions	228,939	180,605	
Net Assets Without Donor Restrictions-Board Designated	11,637	6,895	
Net Assets With Donor Restrictions	20,000	- 0	

Increase
(Decrease)
\$ 414,520
14,036
708
(260)
350,304
6,144
48,334
4,742
20,000

Decatur Legacy Project, Inc. (DBA Legacy Decatur)			
Statement of Activities - Comparison			
January -December 2022 and January-December 2021			
	12/31/22	12/31/21	Increase (Decrease)
Revenue			
City of Decatur Grant	\$ - 0	\$ 50,973	\$ (50,973)
Contributions	23,010	1,895	21,115
In-Kind Contribution	3,250	3,250	- 0
City of Decatur Park Management Contract	66,390	181,040	(114,650)
Rental Revenues	261,519	132,080	129,439
Food Truck Sales	3,517	5,109	(1,592)
Interest Income	82	42	40
Total Revenue	357,768.00	374,389.00	(16,621.00)
Expenses			
Salaries	90,590	61,100	29,490
Professional fees	30,998	44,981	(13,983)
Communications & Marketing	33,639	36,627	(2,988)
Repairs & Maintenance	17,544	34,137	(16,593)
Supplies	24,818	30,901	(6,083)
Contracted Services	34,656	18,481	16,175
Insurance	12,103	6,790	5,313
Fringe Benefits	8,149	- 0	8,149
Payroll Tax Expense	6,930	4,675	2,255
Advertising & Promotion	7,526	3,963	3,563
Rent	3,251	3,250	1
Dues & Subscriptions	629	2,691	(2,062)
Telephone & Internet	5,987	2,552	3,435
Bank & Credit Card Fees	2,147	2,117	30
Printing & Copying	4,864	1,749	3,115
Equipment Rental	- 0	1,533	(1,533)
Travel	- 0	674	(674)
Postage	562	391	171
Professional Development	395	170	225
Miscellaneous	- 0	113	(113)
Licenses & Permits	475	75	400
Total Expenses	285,263	256,970	28,293
Increase in Net Assets	\$ 72,505	\$ 117,419	\$ (44,914)

MEMORANDUM

TO: LEGACY DECATUR BOARD
FROM: MADELEINE HENNER
RE: CREATION OF ADDITIONAL COMMUNITY GARDEN AT LEGACY PARK
DATE: September 28, 2023

The purpose of this memorandum is to recommend the Legacy Decatur Board authorize Staff to proceed with negotiations for an additional community garden space at Legacy Park. Trellis Horticulture Therapy Alliance operates a successful horticulture therapy program at the Ability Garden at Callanwolde. The organization has specialized programming for adults diagnosed with spinal cord, brain injury, stroke and other neurological diagnoses as well as veterans with PTSD. In a potential partnership with Trellis, Carson Williford, a community member, hopes to create a community garden for community members without yard space to grow. The Wylde Center has been instrumental in guiding the partnership and providing recommendations.

Although an additional community garden is not illustrated in the Master Plan, the benefits of shared community space, environmental preservation, and education fit within the overarching goals of Legacy Park. As discussed in the August 10, 2023 Board Meeting and the September 25, 2023 Master Plan Meeting, the creation of a community garden on the north side of the Nickerson Cottage does not conflict with any current uses. The greenspace on the front lawn and in the picnic area in front of the Nickerson Cottage will continue to provide space for those wishing to enjoy passive recreation.

This partnership understands that there will be a fee related to the leased land at Legacy Park and plans to use only pervious material in the accessible pathways. Water usage, storage, and bathroom access will be discussed in more detail following the Board's approval to negotiate.

Staff recommends that the Board authorize staff to proceed with negotiations with the Community Garden representatives for the potential outdoor space lease and creation of a community garden. Should the Board approve further negotiations, Staff recommends the Board authorize staff to negotiate a letter of intent to move this concept forward and provide the framework for a lease, subject to approval by the Master Plan Committee and the Executive Committee. Legacy Decatur staff will bring the lease to the full board for approval.