

LEGACY DECATUR BOARD MEETING
5:00 P.M. THURSDAY, AUGUST 27, 2026
AUDITORIUM AT LEGACY PARK

1. CALL TO ORDER
2. REVIEW AND APPROVAL OF MEETING MINUTES FROM MAY 28, 2026.
3. ACTION ITEMS

a. Executive session for the purpose of discussing personnel items.

b. Approve Executive Director's compensation increase from an annual salary of \$79,920 to the FY2026 budgeted salary of \$84,000.

The Executive Committee recommends a retroactive payment for the Executive Director to true up the paid amount to the approved FY2026 budgeted amount year-to-date. The Executive Committee will be leading a performance review this fiscal quarter to determine Executive Director salary for FY2027.

c. Authorize Madeleine Henner to sign the payment for The Bossen Group in the amount of \$8,500.

As contracted by the completion of the FY2025 Audit and Form 990, Legacy Decatur owes The Bossen Group \$8,500. Legacy Decatur budgeted \$10,000 for professional auditing services in 2026. **Staff recommend authorizing Executive Director Madeleine Henner to pay \$8,500 to The Bossen Group.**

d. Presentation of FY2025 Audit and Form 990.

Legacy Decatur Finance Committee reviewed the FY2025 Audit, Form 990, and e-file authorization Form 8879 on July 15, 2026. Legacy received a clean, unqualified audit opinion, free of material misstatement. A copy of the audit was provided to all board members. The audit will be posted on the Legacy Decatur website upon acceptance.

Approve the FY2025 Audit.

Approve the FY2025 Form 990.

Authorize Chair to sign the e-file authorization Form 8879.

e. Approve the integration of Net Assets "Without Donor Restrictions – Undesignated" and Net Assets "Without Donor Restrictions – Board Designation" in the Statement of Financial Position

The Statement of Financial Position in the FY2025 audit notes a \$42,034 balance in "Without Donor Restrictions – Board Designated." This balance represents the balance of funds donated and spent out of the "Legacy Decatur Fund." The other \$309,757 Legacy Decatur unrestricted funds are included in a separate line item. Because all funds spent are authorized through the Board-approved budget, the "Board Designated" and "Undesignated" funds are used identically. **Staff recommend that the Board un-designate the \$42,034 separated for "Board**

Designation” to have all funds “Without Donor Restrictions” in one line item on the Statement of Financial Position.

f. Approve the return of surplus funds from FY2025 to the City of Decatur in the amount of \$3,729.

The Memorandum of Understanding requires Legacy Decatur to return the surplus of revenues generated by Legacy Park over expenditures for operations of Legacy Park to the City of Decatur. Donations, grant activity, fiscal sponsored project activity, sponsorships, fiscal agent fund activities, sales, and program income are excluded from this equation. The total revenue generated from Legacy Park fell within the rental income, for a total of \$310,779. The actual expenditures for operations at Decatur Legacy Park total \$307,050. According to the Memorandum of Understanding, Legacy Decatur owes the City of Decatur the \$3,729 surplus. This surplus will be held in a fund restricted for Legacy Park. **Staff recommend Board approval for a payment to the City of Decatur in the amount of \$3,729.**

g. Approve lease renewal for Refugee Women’s Network offices in Williams Cottage and Commercial Kitchen.

The Williams Cottage and Commercial Kitchen leases to the Refugee Women’s Network ends on September 30, 2026. Refugee Women’s Network is a strong partner of Legacy Decatur. **Staff recommend approving a 39 month lease renewal for Williams Cottage and the Commercial Kitchen with the Refugee Women’s Network to extend until December 31, 2029.**

h. Approve a \$3,150 contract for Successful Nonprofits to facilitate the annual Board Retreat.

Successful Nonprofits has led the Legacy Decatur Board Retreat since 2020. Successful Nonprofits directs conversations around growth and priorities for the organization. There is \$3,500 budgeted for FY2026 for retreat facilitation. **Staff recommend that the Board approve a \$3,150 contract for Successful Nonprofits to facilitate the Board Retreat on November 13, 2026**

4. PROJECT UPDATES

5. ADJOURN

Legacy Decatur Board
Business Meeting – Thursday, May 28, 2026

The meeting was posted and open to the public. Board members attending: Board Chair Patti Garrett, Vice Chair Laurie Schwartz, Peggy Merriss, Andrea Arnold, Ed Bowen, Bobbi Kay, Grant Schrantz, Robin Chanin, Tony Able, Mayor Tony Powers, and Mayor Pro Tem Lesa Fronk. Allen Mast joined virtually via Zoom. Staff attending: Madeleine Henner and Dymond Fogg.

The meeting was called to order by Board Chair Patti Garrett. The Chair asked for a motion to approve the minutes of the March 26, 2026 board meeting. Mayor Tony Powers made a motion with a second from Andrea Arnold. Mayor Pro Tem Lesa Fronk abstained from the vote due to her absence. All other board members present voted aye, and the minutes of the March 26, 2026 board meeting were approved as presented.

Staff recommended that the Board approve allocating \$6,000 to address litter and dog waste around Legacy Park, \$5,000 for a memorial space for the unmarked graves at Legacy Park, and \$9,000 for a building inventory. The Board requested clarification regarding the selection process for a building inventory firm and the proposed use plans for the remaining vacant buildings. Staff confirmed that any formal bid from a building inventory firm will be presented to the Board for approval prior to execution. Additionally, staff clarified that Glenn Cottage is currently the only vacant building designated for a specific use, having been designated for the North Housing Project as noted in the Master Plan. Peggy Merriss made a motion to approve allocating \$6,000 to address litter and dog waste around Legacy Park, \$5,000 for a memorial space for the unmarked graves at Legacy Park, and \$9,000 for a building inventory with a second from Ed Bowen, and all present members voted aye.

Staff discussed additional business including project updates on spring programming, the Creative Village, and the DeKalb County MOU for the John Lewis Tribute Fund.

The meeting was adjourned by the Chair.

MEMORANDUM

TO: LEGACY DECATUR BOARD
FROM: MADELEINE HENNER
RE: FY2025 AUDIT AND FORM 990
DATE: AUGUST 27, 2026

Legacy Decatur Finance Committee reviewed the FY2025 Audit, Form 990, and e-file authorization Form 8879 on July 15, 2026. Legacy received a clean, unqualified audit opinion, free of material misstatement.

Review of the Statement of Financial Position

The Legacy Decatur General Fund ended FY2025 with \$351,791 in total net assets without donor restrictions. There are three inputs to the donor restricted assets: \$66,131 held by the fiscal sponsees, \$20,000 restricted to spend on the Creative Village, and \$1,000 for the Storywalk Grant. Including the Legacy Decatur restricted funds and excluding the fiscal sponsee funds, Legacy Decatur General Fund ended FY2025 with \$372,791 in total net assets.

In FY2024 and maintained in FY2025, LPARC, Season of Giving, Friends of Decatur Cemetery, and UMCH Alumni shifted from fiscal agency payables to fiscal sponsorships. Decatur Community Habitat was added as a fiscal sponsored project in 2025. The cash held by these fiscal sponsored projects are included in the Statement of Financial Position, see Note 9. Please note that “Grants to Fiscal Sponsees” refers to the fiscal sponsees’ expenditures from the funds that have been donated for their project.

In FY2024 and maintained in FY2025, the following organizations were included in the Fiscal Agency Payable: Beacon Hill Concerts, Oakhurst Dog Park, John Lewis Tribute Fund, Moore Chapel Master Gardeners, Waddell Park, SUDS Decatur Beer Festival, Bicentennial Fund, and the International Festival. These funds are detailed in Note 5, totaling \$174,547. That \$174,547 is included in Legacy’s cash and cash equivalents but is offset by the Fiscal Agency Payable Liabilities line item on the Statement of Financial Position.

Review of the Statement of Activities

Looking at the breakdown of expenses by use, programming accounted for 78% of expenses; 18% of expenses were dedicated to management; and 4% of expenses supported fundraising efforts. The investment of \$14,286 in fundraising activities returned \$38,429 in unrestricted public support from individuals, businesses, and organizations, for an approximately 169% return on investment. Legacy Decatur saw a \$84,479 growth in net assets. When the \$29,259 of fiscal sponsee donations as well as the \$15,170 in fiscal sponsee expenditures are excluded, the Legacy Decatur General Fund had a \$69,390 growth in net assets.

Review of the Statement of Functional Expenses

Grants to Fiscal Sponsees are not funds from the Legacy General Fund dedicated to the Fiscal Sponsored Funds. Rather, those “grants” are the funds that the fiscal sponsored funds spent out of their own distinct funds. See Note 9.

MEMORANDUM

TO: LEGACY DECATUR BOARD
FROM: MADELEINE HENNER
RE: UNDESIGNATING "BOARD DESIGNATED FUNDS"
DATE: AUGUST 27, 2026

The Statement of Financial Position in the FY2025 audit notes a \$42,034 balance in "Without Donor Restrictions – Board Designated." This balance represents the balance of funds donated and spent out of the "Legacy Decatur Fund." There is a separate balance of \$309,757 for "Without Donor Restricted – Undesignated." These funds are also exclusive to the Legacy Decatur Fund and represent the net assets accrued by Legacy Decatur. Because all funds spent by Legacy Decatur are done so in accordance with the annual budget approved by the board, these funds are used identically. **Staff recommend that the Board un-designate the \$42,034 separated for "Board Designation" to have all funds "Without Donor Restrictions" in one line item on the Statement of Financial Position.**

MEMORANDUM

TO: LEGACY DECATUR BOARD
FROM: MADELEINE HENNER
RE: AMOUNT PAID TO THE CITY OF DECATUR, DESIGNATED FOR
SPENDING AT LEGACY PARK
DATE: AUGUST 27, 2026

As agreed upon in the 2023 Operational Management Agreement between Legacy Decatur and the City of Decatur,

“In the event actual revenues from rentals, leases and other revenue generated at Decatur Legacy Park exceed the actual expenditures for operations at Decatur Legacy Park for a fiscal year, the surplus will be disbursed to the City, to be placed in a restricted Legacy Park fund, for use at the Property and/or in furtherance of the Master Plan.”

According to the FY2025 Financials and verified by the audit, Legacy Decatur received \$428,254 in revenue with \$343,775 in total expenditures, for a total of \$79,925 in net operating revenue and a \$84,479 increase in net assets with the interest income. However, donations to Legacy Decatur and the fiscal sponsored projects, sponsorships, administrative fees from the fiscal agent funds, sales, program income, and grants are not revenues “generated at Decatur Legacy Park.” Expenditures associated with the fiscal sponsored projects or grants are also excluded from the equation.

Total revenue generated from Legacy Park includes nonprofit lease payments, event revenue, and film revenue. These revenues total \$310,779. The actual expenditures for operations at Decatur Legacy Park total \$307,050. The total surplus from revenue generated from Decatur Legacy Park exceeding expenditures for operations at Decatur Legacy Park amounts to \$3,729. **Staff recommend Board approval for a payment to the City of Decatur in the amount of \$3,729.**

MEMORANDUM

TO: LEGACY DECATUR BOARD OF DIRECTORS
FROM: MADELEINE HENNER, EXECUTIVE DIRECTOR
RE: LEASE RENEWAL FOR REFUGEE WOMEN'S NETWORK IN WILLIAMS COTTAGE AND COMMERCIAL KITCHEN
DATE: AUGUST 27, 2026

Refugee Women's Network signed a three year lease in October 2021 and a two year option renewal in 2024 for Williams Cottage. Refugee Women's Network signed a three year lease for the Commercial Kitchen in 2023. The proposed lease will maintain the current lease terms with the implementation of the annual 3% rent increase. Refugee Women's Network furthers the Legacy Park Master Plan's goal by ensuring that Legacy Park is welcoming and engaging for all peoples. Our partnership was further strengthened by the 2023 lease for the Commercial Kitchen in the Administration Building that will be open to low-income and refugee women. The Refugee Women's Network offices across the parking area from the kitchen allows for seamless oversight over the programs and operations of the kitchen. Additionally, Refugee Women's Network participates in Legacy Decatur events, makes our event venue more appealing by offering catering services, and attracts other events to the space. **Staff recommend approving a 39 month lease renewal for Williams Cottage and the Commercial Kitchen with the Refugee Women's Network to extend until December 31, 2029.**

MEMORANDUM

TO: LEGACY DECATUR BOARD
FROM: MADELEINE HENNER
RE: SUCCESSFUL NONPROFITS BOARD RETREAT CONTRACT
DATE: AUGUST 27, 2026

The Successful Nonprofits company will work with Legacy Decatur's Board Chair and staff to plan and facilitate the November 13, 2026 Board Retreat. Gathering from 9am to 2pm allows board members to dive into strategic priorities for projects and operations. Successful Nonprofits will guide Legacy Decatur through interactive sessions to determine goals for the following year. The company also brings expertise from past executive director positions as well as lessons from data and other nonprofit clients. **Staff recommend the Board approve a contract of \$3,150 for Successful Nonprofits for the planning and facilitation of the 2026 Board Retreat.**