



LEGACIES UNITED FOUNDATION

GOVERNANCE MANUAL

2026 UPDATED VERSION

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I. ORGANIZATIONAL FOUNDATION

Foundation History & Inspiration

Legacies United Foundation was inspired by a deeply personal journey that began in 2011 rooted in family, mentorship, community engagement, and self-discovery.

The organization emerged from a growing understanding that stronger relationships between generations create healthier individuals, stronger families, and more resilient communities. Early inspiration came through meaningful engagement with elders, coaching youth athletics, strengthening family relationships, and recognizing the value of shared wisdom, cultural knowledge, service, and human connection.

From its earliest vision, the Foundation sought to create a platform where people of all ages could learn from one another, collaborate meaningfully, and address social, economic, educational, and community challenges together.

The Foundation's work is grounded in the belief that intergenerational connection is essential to social cohesion, healing, leadership development, and community sustainability.

This commitment continues to shape the organization's identity, programming, partnerships, and long-term vision for community impact.

MISSION

Legacies United Foundation is a platform for intergenerational research, learning, and activity. Our mission is to bridge the knowledge and economic stability gap that exists between generations.

The Foundation cultivates partnerships and collaboration between community leaders, service providers, educators, businesses, and families committed to preserving and strengthening our collective natural, human, and economic resources for current and future generations.

Vision

Legacies United Foundation envisions stronger generational ties and greater collaboration between individuals and families manifested in the community spaces where we live, work, and enjoy ourselves leisurely.

The Foundation believes this work is critical to the future sustainability, wellness, and prosperity of families and communities. Through advocacy, education, mentorship, and collaborative programming, Legacies United Foundation seeks to strengthen interdependence, reciprocity, and community engagement across generations.



FIGURE 1

CORE VALUES

- Generational Perspectives
- Coalition Building
- Diversity & Inclusion
- Building Healthy & Wealthy Communities
- Service Learning & Continued Education
- Sound Policies & Governance

Keys to Success

- Maintain mission-centered programming and partnerships.
- Prioritize collaboration, mentorship, and relationship-building.
- Remain adaptable and responsive to evolving community needs.
- Promote diversity, inclusion, and intergenerational representation.

Objectives & Strategic Priorities

- Promote advocacy efforts that bridge gaps between generational cohorts within schools, nonprofits, businesses, and public systems.
- Create innovative programming rooted in mentorship, sports, wellness, service learning, environmental stewardship, and behavioral health.
- Maintain strong governance, transparency, accountability, and sustainable organizational growth

Geographic & Community Focus

The Foundation prioritizes programming in opportunity neighborhoods, specifically within the Linden community (43211 and 43224). This focus aims to reduce youth involvement in crime and violence by providing safe, high-quality educational, recreational, and intergenerational programming.

II. GOVERNANCE & BOARD POLICIES

BOARD STRUCTURE & RESPONSIBILITIES

The Board of Directors is responsible for overseeing the mission, strategic direction, and operational integrity of the Foundation. The Board regularly evaluates leadership commitment and organizational effectiveness to ensure operational fluidity and long-term sustainability.

Officer Responsibilities

- **President:** Oversees organizational leadership, authorizes contracts and major expenditures, and ensures strategic implementation.
- **Secretary:** Maintains records, meeting minutes, compliance documentation, and conducts independent reconciliation reviews when appropriate.
- **Treasurer:** Oversees financial systems, payroll administration, budgeting, reporting, and financial stewardship.
- **Fundraising Business Connector:** Supports donor engagement, sponsorship development, and strategic partnerships.
- **Community Leaders:** Provide community insight, advocacy, and strategic support for programming and outreach.

Conflict of Interest Policy

All board members, officers, and leadership personnel must disclose any potential conflicts of interest annually or whenever a conflict arises. Any member with a financial or personal interest in a transaction involving the Foundation must recuse themselves from deliberation and voting.

This policy protects the integrity of Foundation resources and ensures alignment with nonprofit governance standards and grant requirements.

Internal Controls & Segregation of Duties

To prevent fraud, mismanagement, and financial risk, the Foundation maintains the following internal control standards:

- **Authorization:** The President authorizes contracts and major expenditures.
- **Recording:** The Treasurer manages financial records and payroll system entries.
- **Custody:** Access to physical assets and bank accounts is limited to designated officers.
- **Reconciliation:** Monthly bank statement reviews shall be completed by the Secretary or another board member without signing authority.

Emergency Succession Plan

In the event the President is unable to fulfill leadership duties, the Secretary shall assume interim leadership responsibilities until the Board convenes a special meeting.

The Treasurer shall maintain secondary access to financial accounts and payroll systems to ensure continuity of payroll, grant administration, and operational functions.

Board Meetings

The Board of Directors shall meet regularly throughout the fiscal year to review organizational performance, finances, programming, strategic priorities, and compliance matters. Special meetings may be called as necessary.

III. ETHICAL, REGULATORY & COMPLIANCE POLICIES

Whistleblower Policy

The Foundation encourages the reporting of suspected fraudulent, unethical, dishonest, or unlawful conduct. Reports should be directed to the Secretary or another designated board representative. The Foundation strictly prohibits retaliation against any individual who reports concerns in good faith.

Public Disclosure Policy

In accordance with federal nonprofit regulations, the Foundation will make available for public inspection:

- The three most recent IRS Form 990 filings
- The Foundation's IRS determination letter and tax-exempt application materials

Gift Acceptance Policy

The Foundation may accept:

- Cash donations
- Publicly traded securities
- In-kind donations and professional services

Restricted gifts designated for specific neighborhoods, programs, or initiatives must align with the Foundation's mission and strategic plan and may require Board approval.

The Foundation reserves the right to decline any gift that presents legal liability, reputational harm, or conflicts of interest.

IV. FINANCIAL & OPERATIONAL STEWARDSHIP PHILOSOPHY

In alignment with advanced nonprofit leadership principles, Legacies United Foundation recognizes that Mission and Money are inseparable. Financial health is not the goal in itself, but the essential fuel for our mission.

The Mission-Money Matrix Approach

The Foundation evaluates all activities through a dual lens: Financial Contribution and Mission Impact. This ensures a balanced portfolio of programs: Stars: High Mission Impact / High Financial Contribution (Sustainable growth drivers). Hearts: High Mission Impact / Low Financial Contribution (Essential social services supported by other revenue). Money Makers: Low Mission Impact / High Financial Contribution (Support activities that fund the "Hearts").

Cash Flow Over Profit

Acknowledging that "Cash is King" in nonprofit operations, the Treasurer shall present a 12-month Rolling Cash Flow Forecast at every board meeting. This focuses management on liquidity and the ability to meet obligations, moving beyond static P&L statements.

Operating Reserves Policy

To ensure long-term stability and resilience against grant timing delays, the Foundation shall strive to maintain an Operating Reserve Fund equal to 3–6 months of average operating expenses. These funds are restricted for emergency use or bridge funding during grant cycles.

Full Cost Recovery

When applying for funding (e.g., City of Columbus or 614 Beautiful grants), the Foundation shall utilize Full Cost Accounting. This ensures that every grant request includes a proportional share of administrative overhead (utilities, insurance, leadership time), preventing the "nonprofit starvation cycle."

PROCUREMENT STANDARDS

All expenditures must align with approved budgets, grant agreements, and organizational priorities.

- Purchases under \$2,500 may be approved by the President or Treasurer.
- Purchases exceeding \$2,500 require at least two competitive bids when feasible.
- The Foundation prioritizes vendors that demonstrate community equity and mission alignment.

Financial Reporting & Accounting Support

The Foundation's financial reporting and tax preparation processes are conducted in collaboration with Morgan Mobile Tax Service, operated by Rufus Morgan, a Columbus, Ohio-based tax preparation professional serving local and nationwide clients.

Morgan Mobile Tax Service provides financial and tax preparation support services that assist the Foundation in maintaining accurate reporting, compliance readiness, and responsible fiscal oversight.

Payroll & Compensation

Payroll Administration

ADP serves as the Foundation's official payroll platform.

- Timecards must be submitted through the payroll portal by Friday at 5:00 PM.
- Final payroll approval must be authorized by the President or Treasurer.

Compensation Review

The Board shall review staff compensation annually while benchmarking against comparable nonprofit organizations in the Columbus region to promote fairness, sustainability, and equity.

Workers' Compensation & Safety

The Foundation maintains active workers' compensation coverage under Policy #80223919.

A Certificate of Coverage shall remain posted at:

7020 Huntley Rd.

All workplace injuries or safety incidents must be reported immediately to organizational leadership.

V. PROGRAM QUALITY, RISK MANAGEMENT & YOUTH SAFETY

YOUTH SAFETY & BACKGROUND CHECKS

All staff members, volunteers, contractors, and mentors participating in youth-facing programming must complete criminal background checks prior to service.

Programs must maintain a safe, supportive, trauma-informed, and inclusive environment for all participants.

Program Areas

Current and developing program initiatives may include:

- Curiosity-Based Athletics (CBA)
- Recess All-Stars
- Urban Gardening Camp
- Green Grid Initiative
- Intergenerational Research & Mentorship
- Community Wellness & Behavioral Health Programming
- Youth Leadership Development
- Family & Community Engagement Initiatives
- Service Learning & Civic Engagement

Future Growth Areas

The Foundation may continue exploring additional services and initiatives that align with its intergenerational mission, including:

- Financial literacy and workforce readiness
- Youth employment and entrepreneurship
- Technology and digital literacy programming
- Caregiver and family support services
- Community health and wellness initiatives
- Educational advocacy and mentoring
- Environmental sustainability programming
- Networking forums, conferences, and intergenerational events
- Recess All-Stars
- Urban Gardening Camp
- Green Grid Initiative
- Intergenerational Research & Mentorship
- Community Wellness & Behavioral Health Programming

VI. IMPACT MEASUREMENT & COMMUNITY OUTCOMES

The Foundation utilizes a logic model framework to measure how organizational resources create measurable community impact.

INPUTS	ACTIVITIES	OUTPUTS	OUTCOMES
Grant funding, volunteers, board expertise, community partnerships	Youth programming, mentorship, urban gardening, service learning, intergenerational engagement	Number of participants served, hours completed, infrastructure improvements, educational activities	Stronger generational ties, increased economic stability, improved community engagement, reduced violence and crime

VII. DOCUMENT RETENTION & RECORDS MANAGEMENT

Record Type	Retention Period
Bylaws & Board Minutes	Permanent
Tax Returns & Grant Contracts	7 Years
Employment Records	7 Years After Termination
Financial Records	7 Years
General Correspondence & Drafts	3 Years

Documents containing confidential, financial, personnel, or participant information shall be securely stored and destroyed appropriately when retention periods expire.

VIII. DIGITAL ACCESSIBILITY & TECHNOLOGY STANDARDS

Legacies United Foundation is committed to accessibility and inclusion across all digital platforms and materials. The Foundation conforms to WCAG 2.1 Level AA accessibility standards whenever feasible. Digital registration systems, forms, and communication materials should remain accessible to individuals with disabilities. Accessibility improvements and remediation efforts are ongoing organizational priorities.

IX. ORGANIZATIONAL COMMITMENT

Legacies United Foundation is committed to ethical leadership, sound governance, community-centered programming, intergenerational collaboration, and long-term sustainability. Through strategic partnerships, trauma-informed practices, and service-driven leadership, the Foundation seeks to strengthen families, neighborhoods, and future generations.

Legacies United Foundation Accessibility Compliance Packet WCAG 2.1 Level AA Conformance Prepared for City Grant Compliance; Accessibility Statement Legacies United Foundation is committed to ensuring digital accessibility for all users, including individuals with disabilities. We strive to conform to WCAG 2.1 Level AA standards and continuously improve accessibility across all digital platforms. If you experience any difficulty accessing content, completing registration, or interacting with our systems, we will provide timely assistance and alternative access.

Accessibility Conformance Report (VPAT® Summary) Product Scope Website, SurveyMonkey Forms, Program Materials Report Date April 2026 Standards WCAG 2.1 Level AA Conformance Summary Digital Area Conformance Level Notes Registration Forms Supports SurveyMonkey configured for accessibility Website Partially Supports Ongoing improvements (alt text, contrast) PDFs/Flyers Partially Supports Transitioning to accessible formats Commitment to Accessibility & Remediation Legacies United Foundation is committed to ongoing accessibility monitoring and improvement. Any accessibility issues identified through testing, audits, or user feedback will be addressed within reasonable timelines at no cost to the City. We utilize third-party platforms with established accessibility standards and will continue to enhance accessibility across all services.

Legacies United Foundation

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