

STATE OF GEORGIA

Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

CERTIFICATE OF RESTATED ARTICLES

I, Brian P. Kemp, the Secretary of State and the Corporation Commissioner of the State of Georgia, hereby certify under the seal of my office that

Kelly Mill Elementary School PTO CORPORATION

a Domestic Nonprofit Corporation

has amended and filed duly restated articles on 06/28/2017 in the Office of the Secretary of State and has paid the required fees as provided by Title 14 of the Official Code of Georgia Annotated. Attached hereto is a true and correct copy of said restated articles.

WITNESS my hand and official seal in the City of
Atlanta and the State of Georgia on 06/28/2017



A handwritten signature in black ink, appearing to read 'B. P. Kemp'.

Brian P. Kemp
Secretary of State

KELLY MILL ELEMENATARY SCHOOL PTO RESTATED ARTICLES OF INCORPORATED

ARTICLE I: NAME

The name of this corporation is the Kelly Mill Elementary School PTO Corporation. For the purposes of these articles of incorporated, this corporation may also be referred to as " PTO" or " corporation." The corporation is an organization pursuant to the Georgia Non- Profit Corporation Code. The PTO is located at 1180 Chamblee Gap Road; Cumming, GA 30040.

ARTICLE II: PURPOSES

Section I. The purpose or purposes (Objects) which this PTO will hereafter pursue are:

- a) To promote the welfare of child ren and youth in home, school, places of worship, and throughout the community
- b) To raise the standards of home life;
- c) To pro mote the collaboration and engagement of families and educators in the education of children and youth;
- d) To engage the public in united efforts to secure the physical, menta l, emotional, spiritual, and social well-being of all children and youth; and

Section 2. The purposes of the PTO are promoted through an advocacy and educational program directed toward parents, teachers, and the general public; developed through conferences, committees, projects, and programs; and are governed and qualified by the basic policies se t forth in Article III.

Section 3. The corporation is organized exclusively for the charitable, scientific, literary, or educational purposes within the meaning of Section 50 I (c)(3) of the Internal Revenue Code or corresponding section of any future federal tax code (hereinafter " Internal Revenue Code").

Section 4. The Articles of Incorporation of this Kelly Mill Elementary School PTO Corporation include:

- a) Articles of Incorporation of such corporation (in cases in which the corporation is incorporated).

Section 5. Each member of the Board of Directors of this PTO shall be a member of this PTO.

Section 6. Voting by proxy, absentee ballot, telephone, fax, e-mail and text messaging by members of this PTO shall be permitted.

Section 7. A PTO member shall not serve as a voting member of this PTO board while serving as a paid employee of or under contract to this PTO.

Section 8. The members of the nominating committee for officers of this PTO shall be elected by the general membership, and must be a member of this PTO.

Section 9. This PTO shall keep such permanent books of account and records:

- a) Sufficient to establish the items of gross income, receipts, and disbursements of the corporation;
- b) Such books of account and records shall at all reasonable times be open to inspection by the Finance Department of Forsyth County Schools

Section 10. Dissolution by Board of Directors and members of a PTO:

- a) The proposal to dissolve shall be approved by 2/3 {two-thirds} of the general membership.
- b) In the event of dissolution of the PTO, any funds remaining shall be donated to [our school].

ARTICLE III: BASIC POLICIES

Section I. The following are basic policies of this PTO

- a) The corporation shall be noncommercial, nonsectarian, and nonpartisan;
- b) The corporation shall work with the schools and community to provide quality education for all children and youth and shall seek to participate in the decision -making process establishing school policy, recognizing that the legal responsibility to make decisions has been delegated by the people to boards of education, state education authorities, and local education authorities;
- c) The corporation shall work to promote the health and welfare of children and youth and shall seek to promote collaboration between parents, schools, and the community at large;
- d) No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, directors, trustees, officers, or other private persons except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof;
- e) Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (i) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code or (ii) by a

- corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code;
- l) Upon the dissolution of the corporation, after paying or adequately providing for the debts and obligations of the corporation, the remaining assets shall be distributed to Kelly Mill Elementary School or corporations that have established their tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and whose purposes are in accordance with those of the PTO.
 - f) The corporation or members in their official capacities shall not, directly or indirectly, participate or intervene (in any way, including the publishing or distributing of statements) in any political campaign on behalf of, or in opposition to, any candidate for public office; or devote more than an insubstantial part of its activities to attempting to influence legislation by propaganda or otherwise.

ARTICLE IV: MEMBERSHIP AND DUES

Section 1. Membership in this PTO shall be open, without discrimination, to anyone who believes in and supports the Mission and Purposes of this PTO.

Section 2. This PTO will have members and shall conduct an annual enrollment of members but may admit individuals to membership at any time.

Section 3. Each member of this PTO shall pay annual dues as may be determined by the corporation.

Section 4. The amount of each member's annual dues shall be determined by the Board of Directors but shall be no less than \$ 10.00 per year.

ARTICLE V: OFFICERS AND THEIR ELECTION

Section 1. The officers of the Board of Directors of this PTO shall consist of:

- one (1) president or two (2) individual co-presidents;
- Up to (7) vice president(s) *(designate officer's responsibilities and titles, if applicable);
- 1 secretary(ies) *(designate officer's responsibilities and titles, if applicable); and
- 1 treasurer. Co-Treasurers will not be permitted.
- Please note: The Parliamentarian is not elected but is appointed by the President.

Section 2. Each individual officer and individual co-officer.; shall have a vote.

Section 3. Officers shall be elected in the month of May.

Section 4. The vote shall be conducted by ballot. When there is but one candidate for an office, the ballot for that office may be dispensed with and election held by voice vote. A majority vote shall be required for election.

Section 5. The following provisions shall govern the qualifications and eligibility of individuals to be officers of this PTO:

- a) officer shall be a member of this PTO;
- b) Officers may serve terms indefinitely or until they 1) step down or 2) run against another opponent.

Section 6. Officers shall assume their official duties following the close of the school year and serve for any amount of term(s) or until their successor is elected.

Section 7. A vacancy occurring in any office shall be filled for the unexpired term by a person elected by a majority vote of the Board of Directors, notice of such election having been given to the Board of Directors. In case a vacancy occurs in the office of president, the first vice-president shall serve notice of the election.

Section 8. There shall be a nominating committee composed of 4 members (must be an uneven number) and alternates who shall be elected by this PTO at a regular general membership meeting at least one month prior to the election of officers, as outlined in Article VI, Section 3.

- a) All members of the nominating committee shall be a member of this PTO.
- b) The committee shall elect its own chair.
- c) The nominating committee shall nominate an eligible person for each office to be filled and report its nominees at the regular general membership meeting in May at which time additional nominations may be made from the floor. (Note: Must be the same month in #ARTICLE VI: OFFICERS AND THEIR ELECTION, Section 3).
- d) Only those individuals who are current members of this PTO and who have signified their consent to serve if elected shall be nominated for, or elected to, such office.
- e) The president is not eligible for election to the nominating committee.
- l) The principal is eligible to serve if elected.

Section 9. The slate of proposed officers shall be posted in the school office at least ten (10) days prior to the election meeting.

ARTICLE VI: DUTIES OF OFFICERS

Section 1. The President shall:

- a) Preside at all meetings of this PTO;
- b) Serve as an ex officio member of all committees except the nominating committee;
- c) Coordinate the work of the officers and committees of this PTO in order that the purposes may be promoted;
- d) Appoint special committees, except the nominating committee;
- e) Appoint a parliamentarian who shall serve at all Executive Committee, Board of Directors and general membership meetings. The parliamentarian shall not vote on any question except in case of a ballot vote;
- f) Be a signatory on all financial accounts of this PTO;
- g) Sign and execute all contracts, agreements or other obligations in the name of this PTO as authorized by the Board of Directors; and
- h) Perform such other duties as may be provided for by these articles of incorporation, prescribed by the parliamentary authority, or directed by the Board of Directors or Executive Committee.

Section 2. The vice president(s) shall:

- a) Act as aide(s) to the president;
- b) In their designated order perform the duties of the president in the president's absence or inability to serve; and
- c) Perform such other duties as may be provided for by these articles of incorporation, prescribed by the parliamentary authority, or directed by the president, the Board of Directors, or the Executive Committee.

Section 3. The secretary shall:

- a) Record the minutes of each general, Executive Committee and board meeting of this PTO;
- b) Read or distribute printed copies of the minutes of the previous meeting for approval;
- c) Maintain an accurate membership list as provided by the membership chair or committee;
- d) Have a current copy of the articles of incorporation;
- e) Have minutes from previous meetings for reference at each meeting;
- f) Determine the presence of a quorum prior to any business being conducted;
- g) Call the meeting to order in the absence of the president and vice-president(s), unless the articles of incorporation specify otherwise, and preside until a temporary chair is elected;
- h) Perform such other duties as may be provided for by these articles of incorporation, prescribed by the parliamentary authority, or directed by the president, the Board of Directors or the Executive Committee.

Section 4. The treasurer shall:

- a) Have custody of the funds of this PTO;
- b) Maintain a full account of the funds of this PTO;
- c) Make disbursements as authorized by the president, or Board of Directors of this PTO in accordance with the budget adopted by this PTO;
- d) Have checks or vouchers signed by two people: the treasurer and one other person. Individuals authorized to sign checks shall not be related to each other by marriage or any other relationship;
- e) Never sign a blank check;
- f) Pay all bills by check - never by cash;
- g) Ensure deposits from fundraisers and other sources of income are made the next business day. Never deposit funds of this PTO in a personal or school account;
- h) Always issue a receipt for cash received;
- i) Maintain a full and accurate account of the receipts and disbursements in the books belonging to this PTO;
- j) Be prepared to answer all questions promptly and to have records available at all meetings;
- k) Provide a written financial statement at each meeting of the general membership, Board of Directors and Executive Committee;
- l) Present an annual report of the financial condition of the corporation;
- m) Have the accounts examined annually at the end of the school year or upon the change of treasurer by an auditor or auditing committee of not fewer than three members;
- n) Not sign checks for this PTO after the books are closed for audit;
- o) Report the findings of the annual audit to this PTO no later than the first general meeting of the new school year;
- p) Determine the gross receipts for the previous fiscal year and file the appropriate federal tax form(s) with the IRS;
- q) Reconcile the bank statements monthly and have the statements reviewed, signed and dated by a PTO member. This PTO member shall not be related to the treasurer by marriage or any other relationship; and
- r) Perform such other duties as may be provided for by these articles of incorporation, prescribed by the parliamentary authority, or directed by the president, the Board of Directors, or the Executive Committee.

ARTICLE VII: THE PTO AUDIT

Section 1. The PTO audit is a financial review that involves following financial transactions through records to be sure that receipts have been properly accounted for and expenditures made as authorized in the minutes and in conformity with PTO articles of incorporation and budget limitations.

Section 2. The purpose of an audit is:

- a) To certify the accuracy of the books and records of the treasurer; and
- b) To assure the membership that PTO resources and funds are being managed in accordance with the PTO budget, financial policies and procedures.

Section 3. An annual audit shall take place at the end of the school year and a copy submitted to the state office by the last business day of September. An additional audit shall also be performed upon vacancy of the treasurer's position before the new officer assumes his or her duties, or upon the request of a member of this PTO.

Section 4. An auditor or auditing committee of no fewer than three (3) members shall be selected by the Board of Directors no later than two weeks prior to the end of the school year. An auditor or auditing committee member shall not be related to any signees on the checking account by marriage or any other relationship.

Section 5. The annual audit report shall be given to this PTO no later than the first general membership meeting of the new school year.

Section 6. The annual audit report must be signed, dated and included in the minutes of the secretary.

Section 7. The outgoing officers cannot sign checks for this PTO after the books are closed for audit.

Section 8. During the audit process, it is recommended that expenditures within an adopted budget be limited to those of an emergency nature.

ARTICLE VIII: REMOVAL FROM OFFICE

Section 1. Any action regarding the process for removal from office shall not be conducted by videoconference or teleconference.

Section 2. Request for removal

- a) Any member of this PTO can request that an elected officer be removed from office.
- b) Within seven (7) days of receiving the written request for removal from office, this PTO Executive Committee shall meet to determine by 2/3 vote whether or not to hold a hearing based solely upon the information presented in the written request.

Section 3. Hearing

- a) to a vote for removal from office, the elected officer is entitled to a hearing before this unit Board of Directors.
- b) A hearing for the removal of an officer shall be held within seven (7) days of the decision to hold a hearing.
- c) The elected officer must be notified by registered mail at least three (3) days prior to the hearing. If the elected official fails to appear, that individual's rights for a hearing are forfeited.

Section 4. Action

- a) After the hearing of this PTO Board of Directors, any recommendation for removal from office must be submitted to the membership for action at the next general meeting.
- b) An officer may be removed by 2/3 vote of the membership present and voting, a quorum having been established.

ARTICLE IX: BOARD OF DIRECTORS

Section 1. The affairs of this PTO shall be managed by the Board of Directors in the intervals between the PTO general membership meetings.

Section 2. Each board member shall be a member of this PTO. Section

3. The members of the Board of Directors shall be:

- a) Elected officers;
- b) Chairpersons of standing committees;
- c) The principal of the school or a representative appointed by the principal; and
- d) Appointed parliamentarian.

Section 4. Duties of the Board of Directors shall be to:

- a) Transact such business as may be referred to it by the membership of the corporation;

- b) Create or dissolve special committees;
- c) Present a report at the regular general membership meetings of this PTO;
- d) Select an auditor or an auditing committee to audit the treasurer's accounts;
- e) Prepare and submit an annual budget to this PTO's general membership for adoption;
- f) Approve payment of routine bills within the limits of the approved budget;
- g) Fill all vacancies in office; and
- h) Conduct hearings for removal from office.

Section 5. If any standing committee chairperson shall at any time cease to meet the qualifications or fulfill the duties of the position, that person may be removed from the board by a 2/3 vote of the Board of Directors.

Section 6. Regular meetings of the board shall be held with the date and time to be fixed by the board at its first meeting of the year. Three (3) days' notice shall be given of a cancellation or change of date or time unless emergency conditions prevent such notice being given. Meetings by videoconference or teleconference are permitted with the following provisions:

- a) The meeting must be conducted by a technology that allows all participants simultaneous communication;
- b) A quorum must be achieved and maintained in order to conduct business;
- c) Speakers must identify themselves;
- d) Minutes of the meeting must be taken and ratified at the next regular board meeting;
- e) An election to fill a vacancy in office shall not be conducted by videoconference or teleconference; and
- f) Any action regarding the process for removal from office shall not be conducted by videoconference or teleconference.

Section 7. Special meetings of the board may be called by the president or when requested by a majority of the board members upon three (3) days' written notice to each member of the board.

Section 8. At all meetings of the board, a majority of the members of the board shall constitute a quorum for the transaction of business.

Section 9. Upon the expiration of the term of office or when individuals cease to hold the position that entitles them to be a member of the board, they shall automatically cease to be a member of the board and shall be relieved of all duties and responsibilities incident to such membership. All records, funds, books and other materials pertaining to the position shall be relinquished to the president within fourteen (14) days.

ARTICLE X: EXECUTIVE COMMITTEE

Section 1. There shall be an Executive Committee of this PTO, the members of which shall be:

- a) All elected officers of the Board of Directors;
- b) The principal or representative appointed by the principal; and
- c) Appointed parliamentarian.

Section 2. Regular meetings of the Executive Committee shall be held with the date and time to be fixed at its first meeting of the year. Three (3) days' notice shall be given of a cancellation or change of date or time unless emergency conditions prevent such notice being given. Meetings by videoconference or teleconference are permitted with the following provisions:

- a) The meeting must be conducted by a technology that allows all participants simultaneous communication;
- b) A quorum must be achieved and maintained in order to conduct business;
- c) Speakers must identify themselves;
- d) Minutes of the meeting must be taken and ratified at the next regular committee meeting; and
- e) Any action regarding the process for removal from office shall not be conducted by videoconference or teleconference.

Section 3. Special meetings of the Executive Committee may be called by the president or upon written request of a majority of the Executive Committee members with in three (3) days' notice to each member of the Executive Committee.

Section 4. A majority of the Executive Committee shall constitute a quorum for the transaction of business.

Section 5. Duties of the Executive Committee shall be to:

- a) Transact business referred to it by the board;
- b) Determine standing committees necessary to promote the purposes of this PTO;
- c) Appoint standing committee chairpersons and members;
- d) Receive plans of work from committee chair persons and approve them before their use is authorized;
- e) Act in emergencies between meetings of the board;
- f) Make a report at each board meeting; and

Section 6. The Executive Committee shall take no action in conflict with any action taken by the general membership or the board.

ARTICLE XI: STANDING AND SPECIAL COMMITTEES

Section 1. Only members of this PTO shall be eligible to serve in any elective or appointive positions.

Section 2. The Board of Directors may create or dissolve such special committees as it may deem necessary to promote the purposes of PTO and carry on the work of this PTO.

Section 3. The term of office of a committee chairperson shall be 1 year(s) or until the selection of a successor.

Section 4. The chair of each committee shall present a plan of work to the Executive Committee for approval. No committee work shall be undertaken without the approval of the Executive Committee.

ARTICLE XII: GENERAL MEMBERSHIP MEETINGS

Section 1. At least three (3) regular meetings of this PTO shall be held during the school year. Dates and times of meetings shall be determined by the Executive Committee and announced at the first regular meeting of the year. Three (3) days' notice shall be given of a cancellation or change of date or time unless emergency conditions prevent such notice being given. Meetings conducted by videoconference or teleconference shall be prohibited.

Section 2. Special meetings of this PTO may be called by the president or by a majority of the Board of Directors, (3) days' notice having been given.

Section 3. The election meeting shall be held in May. (Must be the same month as in # ARTICLE XI: OFFICERS AND THEIR ELECTION, Section 3 and Section 8c.)

Section 4. The last regular meeting of this PTO shall be known as the annual meeting for annual committee reports and the installation of officers.

Section 5. The privilege of making motions, debating and voting shall be limited to members of this PTO who have paid dues for the current membership year.

Section 6. All members shall constitute a quorum for the transaction of business in any meeting of this PTO.

ARTICLE XIII: FISCAL YEAR AND IRS FORM(S)

Section 1. The fiscal year of this PTO shall begin on July 1 and end on the following Jun 30.

Section 2. The fiscal year is:

- a) A twelve-month period used for filing the appropriate 990; and
- b) Registered with the IRS when the first 990 is filed.

Section 3. This PTO is required to file a 990N, or 990EZ regardless of gross receipts. The appropriate 990 is due the 15th day of the 5th month after the close of the fiscal year. (Failure to file a 990 for three (3) consecutive years will result in the loss of tax exempt status.)

ARTICLE XIV: PARLIAMENTARY AUTHORITY

The rules contained in the current edition of *Robert's Rules of Order Newly Revised* shall govern this PTO and in all cases in which they are applicable and in which they are not in conflict with these articles of incorporation.

ARTICLE XV: DISSOLUTION

The corporation may be dissolved with previous notice of the intent to dissolve being given to the entire general membership. A vote of six (6) of the seven (7) officers of the Executive Committee is sufficient to dissolve this corporation. Following dissolution, any funds remaining shall be donated to Kelly Mill Elementary School. The funds shall be exclusively used for charitable, educational, or scientific purposes and shall follow the articles of incorporation regarding the proper distribution of assets for a 501(c)(3) corporation.

ARTICLE XVI: AMENDMENTS

Section I. These articles of incorporation may be amended at any regular general membership meeting of this PTO with the following provisions:

Notification of the proposed amendment(s) has been provided to the membership fourteen (14) days prior to voting, A two-thirds vote is required, a quorum being present.

ARTICLE XVII: CONFLICT OF INTEREST

Section I. Purpose. The purpose of the conflict of interest policy is to protect this tax-exempt corporation's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the corporation or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable corporations.

Section 2. Definitions.

- a) **Interested Person.** Any Director, Principal, Officer, or member of a committee with governing board-delegated powers who has a direct or indirect financial interest, as defined below, is an interested person.
- b) **Financial Interest.** A person has a financial interest if the person has, directly or indirectly, through business, investment, or family: An ownership or investment interest in any entity with which the corporation has a transaction or arrangement; ii. A compensation arrangement with the corporation or with any entity or individual with which the corporation has a transaction or arrangement; or iii. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the corporation is negotiating a transaction or arrangement. "Compensation" includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Section 3b, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Section 3. Procedures.

- a) **Duty to Disclose.** In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board-delegated powers who are considering the proposed transaction or arrangement.
- b) **Determining Whether a Conflict of Interest Exists.** After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide whether a conflict of interest exists.
- c) **Procedures for Addressing the Conflict of Interest.**
 - i. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
 - ii. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
 - iii. After exercising due diligence, the governing board or committee shall determine whether the corporation can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
 - iv. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the corporation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.
- d) **Violations of the Conflict of Interest Policy.**
 - i. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
 - ii. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines that the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Section 4. Records of Proceedings. The minutes of the governing board and all committees with board delegated powers shall contain:

- a) The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest; the nature of the financial interest; any action taken to determine whether a conflict of interest was present; and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

