

Return of Organization Exempt From Income Tax

2949314906917 1

OMB No. 1545-0047

2019

Open to Public Inspection

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

▶ 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.

A For the 2019 calendar year, or tax year beginning , 2019, and ending , 20

B Check if applicable:
☐ Address change
☐ Name change
☒ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization Virginia Professional Educators
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P.O. Box 885
 City or town, state or province, country, and ZIP or foreign postal code
Fredericksburg, VA 22404

D Employer identification number
54-2060754

E Telephone number
(540) 785-2490

G Gross receipts \$ 991,205.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
 If "No," attach a list (see instructions)

I Tax-exempt status ☐ 501(c)(3) ☒ 501(c)(6) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ www.VirginiaEducators.org

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 2001

M State of legal domicile VA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Improving Public Education by Supporting Virginia's Educators;
1) Providing Scholarships, Mini-Grants, Training, and Professional Development;
2) Providing Support, Counseling, and Professional Assistance for Virginia's Educators;

2 Check this box ☐ 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 | 5 |
| 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 5 |
| 5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) | 5 | 15 |
| 6 Total number of volunteers (estimate if necessary) | 6 | 55 |
| 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| b Net unrelated business taxable income from Form 990-T, line 39 | 7b | 0. |

| | Prior Year | Current Year |
|---|------------|--------------|
| 8 Contributions and grants (Part VIII, line 1h) | | |
| 9 Program service revenue (Part VIII, line 2g) | 933,250. | 991,205. |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | |
| 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 933,250. | 991,205. |
| 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 27,581. | 36,416. |
| 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) | 456,146. | 486,680. |
| 16a Professional fundraising fees (Part IX, column (A), line 11e) | | |
| b Total fundraising expenses (Part IX, column (D), line 25) | | |
| 17 Other expenses (Part IX, column (A), lines 11a-f, 14f-24e) | 345,749. | 394,093. |
| 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 829,476. | 917,189. |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 103,774. | 74,016. |

| | Beginning of Current Year | End of Year |
|--|---------------------------|-------------|
| 20 Total assets (Part X, line 16) | 398,309. | 479,651. |
| 21 Total liabilities (Part X, line 26) | | |
| 22 Net assets or fund balances. Subtract line 21 from line 20 | 398,309. | 479,651. |

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 Tracey Bailey Date 11/16/2020
 Type or print name and title Tracey Bailey, State Director

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN
 Firm's name ▶ VIRGINIA PROFESSIONAL EDUCATORS Firm's EIN ▶
 Firm's address ▶ P.O. Box 885, FREDERICKSBURG, VA 22404 Phone no.

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

SCANNED MAR 16 2022

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

Improving Public Education by Supporting Virginia's Educators:
 1) Providing Scholarships, Mini-Grants, Training, and Professional Development;
 2) Providing Support, Counseling, and Professional Assistance for Virginia's Educators;

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 \$ 221,873. including grants of \$ 36,416.) (Revenue \$)

1) VPE Provides Scholarships, Mini-Grants, Training, and Professional Development Opportunities for All Virginia Educators:
 In 2019, VPE provided \$36,416 in Teacher Scholarships, Classroom Mini-Grants, and other Teacher Assistance Grants. Major Professional Development initiatives sponsored by VPE include the Teachers of Promise Conference, two new teacher TLC Symposiums, and the Virginia Teacher of Year Newtork (VATOY). In 2019, VPE provided these Grants, Scholarships, Training Opportunities, and Professional Development to 593 Virginia educators.

4b (Code:) (Expenses \$ 331,728. including grants of \$) (Revenue \$)

2) VPE Provides Support, Counseling, and Professional Assistance for Virginia's Educators. (Teachers, Counselors, & Other School Staff):
 In 2019, VPE provided Direct Support and Professional Assistance to 504 Virginia educators who were dealing with legal, administrative, academic, medical, and/or health & safety issues in the classroom. Such assistance often involves many hours of staff support for each case, and usually requires that a director and a case manager and often a mentor or attorney be assigned to each educator in need. In 2019, VPE provided general support to over 6,013 of our member-educators in Virginia.

4c (Code:) (Expenses \$ 333,305. including grants of \$) (Revenue \$)

3) Informing Teachers of Their Existing Legal & Professional Rights under current law; Explaining School Board Policies and State Board Regulations; Providing Affordable Legal & Liability Protection for Virginia's Educators as a Member Benefit:
 In 2019, VPE provided legal support and professional educators liability coverage for approximately 6,013 Virginia educators.
 VPE also exists to help inform and make all Virginia educators aware of their general legal and professional rights under current law. This awareness and public information campaign includes helping teachers understand their "freedom of association" rights and their right to join a non-union, professional teacher association. Furthermore, in 2019 VPE provided this information to over 56,000 Virginia educators.

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

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

4e Total program service expenses ► 886,906.

C I J O

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)? If "Yes," complete Schedule A | | x |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (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? If "Yes," complete Schedule C, Part 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? If "Yes," complete Schedule C, Part II | | |
| 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? If "Yes," complete Schedule C, Part III | 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? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II | | x |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | | 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? If "Yes," complete Schedule D, Part IV | | x |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V | | 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? If "Yes," complete Schedule D, Part VI | | 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? If "Yes," complete Schedule D, Part VII | | 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? If "Yes," complete Schedule D, Part VIII | | 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? If "Yes," complete Schedule D, Part IX | | x |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | | 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)? If "Yes," complete Schedule D, Part X | | x |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII | | x |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | | x |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | 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? If "Yes," complete Schedule F, Parts I and IV | | 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? If "Yes," complete Schedule F, Parts II and IV | | 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? If "Yes," complete Schedule F, Parts III and IV | | 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? If "Yes," complete Schedule G, Part 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? If "Yes," complete Schedule G, Part II | | x |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III | | x |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | | 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? If "Yes," complete Schedule I, Parts I and II | 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> | 22 <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 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> | 23 <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 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 "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | 24a | <input checked="" type="checkbox"/> |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | <input type="checkbox"/> |
| 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? | 24c | <input type="checkbox"/> |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | <input type="checkbox"/> |
| 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> | 25a | <input type="checkbox"/> |
| 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> | 25b | <input type="checkbox"/> |
| 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> | 26 | <input checked="" type="checkbox"/> |
| 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> | 27 | <input checked="" type="checkbox"/> |
| 28 Was the organization a party to a business transaction with one of the following parties (see 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> | 28a | <input checked="" type="checkbox"/> |
| b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> | 28b | <input checked="" type="checkbox"/> |
| c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> | 28c | <input checked="" type="checkbox"/> |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | 29 | <input checked="" type="checkbox"/> |
| 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> | 30 | <input checked="" type="checkbox"/> |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | 31 | <input checked="" type="checkbox"/> |
| 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> | 32 | <input checked="" type="checkbox"/> |
| 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> | 33 | <input checked="" type="checkbox"/> |
| 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> | 34 | <input checked="" type="checkbox"/> |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | <input checked="" type="checkbox"/> |
| 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> | 35b | <input checked="" type="checkbox"/> |
| 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> | 36 | <input type="checkbox"/> |
| 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> | 37 | <input checked="" type="checkbox"/> |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O. | 38 <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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 | 1a 0 | <input type="checkbox"/> |
| b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 1b 0 | <input type="checkbox"/> |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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 15 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | 2b x | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | 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 | 3b | |
| 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)? | 4a | 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? | 5a | x |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | x |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | |
| 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? | 6a | x |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | |
| 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? | 7a | x |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | 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? | 7e | x |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | x |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | |
| 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? | 8 | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | |
| 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? Note: See the instructions for additional information the organization must report on Schedule O. | 13a | |
| 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 instructions and file Form 4720, Schedule N. | 15 | |
| 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 | |

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 ☒

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 | 1a 5 | | |
| 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. | | | |
| b Enter the number of voting members included on line 1a, above, who are independent | 1b 5 | | |
| 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? | 2 | | 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? | 3 | | X |
| 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | X |
| 5 Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | X |
| 6 Did the organization have members or stockholders? | 6 | 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? | 7a | X | |
| b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | 7b | | X |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | |
| a The governing body? | 8a | X | |
| b Each committee with authority to act on behalf of the governing body? | 8b | 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 | 9 | | 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? | 10a X | |
| 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? | 10b X | |
| 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | X |
| b Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 | 12a X | |
| b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b X | |
| c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done | 12c X | |
| 13 Did the organization have a written whistleblower policy? | 13 X | |
| 14 Did the organization have a written document retention and destruction policy? | 14 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? | | |
| a The organization's CEO, Executive Director, or top management official | 15a X | |
| b Other officers or key employees of the organization | 15b X | |
| If "Yes" to line 15a or 15b, describe the process in 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? | 16a | X |
| 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? | 16b | |

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ►

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)

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.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
 Mr. Tracey Bailey, 7708 Ashley Farms Drive, Fredericksburg, VA 22407 (888)873-9661

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 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 and/or Box 7 of Form 1099-MISC) 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 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) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (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) Mr. Tracey Bailey State Director | 55.00 | | | X | | X | | 115,384. | 0. | 0. |
| (2) Philip Bigler Board Member | 0.00 | X | | | | | | 0. | 0. | 0. |
| (3) Patricia Currier Board Member | 0.00 | X | | | | | | 0. | 0. | 0. |
| (4) Jeanny Gilpin Board Member | 0.00 | X | | | | | | 0. | 0. | 0. |
| (5) Carol Moonan Board Member | 0.00 | X | | | | | | 0. | 0. | 0. |
| (6) Jill Seal Board Member | 0.00 | X | | | | | | 0. | 0. | 0. |
| (7) | | | | | | | | | | |
| (8) | | | | | | | | | | |
| (9) | | | | | | | | | | |
| (10) | | | | | | | | | | |
| (11) | | | | | | | | | | |
| (12) | | | | | | | | | | |
| (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) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (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 | | | |
| (15) | | | | | | | | | | |
| (16) | | | | | | | | | | |
| (17) | | | | | | | | | | |
| (18) | | | | | | | | | | |
| (19) | | | | | | | | | | |
| (20) | | | | | | | | | | |
| (21) | | | | | | | | | | |
| (22) | | | | | | | | | | |
| (23) | | | | | | | | | | |
| (24) | | | | | | | | | | |
| (25) | | | | | | | | | | |
| 1b Subtotal | | | | | | | | 115,384. | 0. | 0. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | | | |
| d Total (add lines 1b and 1c) | | | | | | | | 115,384. | 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 **1**

| | Yes | No |
|---|-----|----|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual | | 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? If "Yes," complete Schedule J for such individual | 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? If "Yes," complete Schedule J for such person | | 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 **1**

Part VIII Statement of RevenueCheck 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 | 1a | | | | |
| | b | Membership dues | 1b | | | | |
| | c | Fundraising events | 1c | | | | |
| | d | Related organizations | 1d | | | | |
| | e | Government grants (contributions) | 1e | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | | | | |
| | g | Noncash contributions included in lines 1a-1f | 1g \$ | | | | |
| | h | Total. Add lines 1a-1f ▶ | | | | | |
| Program Service Revenue | 2a | Membership Dues | Business Code 611710 | 991,205. | 991,205. | 0. | 0. |
| | b | _____ | | | | | |
| | c | _____ | | | | | |
| | d | _____ | | | | | |
| | e | _____ | | | | | |
| | f | All other program service revenue | | | | | |
| | g | Total. Add lines 2a-2f ▶ | | | 991,205. | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) ▶ | | | | | |
| | 4 | Income from investment of tax-exempt bond proceeds ▶ | | | | | |
| | 5 | Royalties ▶ | | | | | |
| | 6a | Gross rents | (i) Real | (ii) Personal | | | |
| | b | Less: rental expenses | | | | | |
| | c | Rental income or (loss) | | | | | |
| | d | Net rental income or (loss) ▶ | | | | | |
| | 7a | Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | |
| | b | Less: cost or other basis and sales expenses | | | | | |
| | c | 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 | | | | | |
| | b | Less: direct expenses | | | | | |
| | c | Net income or (loss) from fundraising events ▶ | | | | | |
| | 9a | Gross income from gaming activities. See Part IV, line 19 | | | | | |
| | b | Less: direct expenses | | | | | |
| | c | Net income or (loss) from gaming activities ▶ | | | | | |
| 10a | Gross sales of inventory, less returns and allowances | | | | | | |
| b | Less: cost of goods sold | | | | | | |
| c | Net income or (loss) from sales of inventory ▶ | | | | | | |
| Miscellaneous Revenue | 11a | _____ | Business Code | | | | |
| | b | _____ | | | | | |
| | c | _____ | | | | | |
| | d | All other revenue | | | | | |
| | e | Total. Add lines 11a-11d ▶ | | | | | |
| 12 | Total revenue. See instructions ▶ | | | 991,205. | 991,205. | 0. | 0. |

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 ☐**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 | 10,000. | 10,000. | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | 26,416. | 26,416. | | |
| 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 | 140,384. | 133,365. | 7,019. | |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 211,612. | 201,031. | 10,581. | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 77,818. | 73,927. | 3,891. | |
| 9 Other employee benefits | 31,948. | 30,351. | 1,597. | |
| 10 Payroll taxes | 24,918. | 23,672. | 1,246. | |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | 26,024. | | | |
| 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.) | 9,960. | 6,186. | 3,774. | |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 73,253. | | | |
| 14 Information technology | 8,525. | 8,099. | 426. | |
| 15 Royalties | | | | |
| 16 Occupancy | 29,736. | 28,249. | 1,487. | |
| 17 Travel | 43,498. | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 47,175. | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 0. | | | |
| 23 Insurance | 1,031. | 979. | 52. | |
| 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 Educators Liability Insurance | 150,891. | | | |
| b Membership Rebates | 4,000. | | | |
| c | | | | |
| d | | | | |
| e All other expenses | | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 917,189. | 542,275. | 30,073. | |
| 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 SheetCheck 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 | 398,309. | 1 | 479,651. |
| | 2 Savings and temporary cash investments | | 2 | |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | | 4 | |
| | 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) | 398,309. | 16 | 479,651. | |
| Liabilities | 17 Accounts payable and accrued expenses | | 17 | |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | | 19 | |
| | 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 | | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | | 26 | |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | |
| | 27 Net assets without donor restrictions | 398,309. | 27 | 479,651. |
| | 28 Net assets with donor restrictions | | 28 | |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | |
| | 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 | 398,309. | 32 | 479,651. |
| 33 Total liabilities and net assets/fund balances | 398,309. | 33 | 479,651. | |

Part XI Reconciliation of Net AssetsCheck 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 | 991,205. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 917,189. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 74,016. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 398,309. |
| 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 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | 7,326. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 479,651. |

Part XII Financial Statements and ReportingCheck 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 checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in 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 | 2a | <input checked="" type="checkbox"/> |
| 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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | 2b | <input checked="" type="checkbox"/> |
| 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. | 2c | |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | <input checked="" type="checkbox"/> |
| 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 | 3b | |

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019

**Open to Public
Inspection**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

Virginia Professional Educators

Employer identification number

54-2060754

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$
- 3 Volunteer hours for political campaign activities (see instructions)

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds. If none, enter -0-. | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-. |
|----------|-------------|---------|---|--|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2019

BAA

REV 10/27/20 PRO

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | | (a) Filing organization's totals | (b) Affiliated group totals | | | | | | | | | | | | |
|--|---|--|------------------------------------|--------------------|-------------------------------|---|--|---|--|--|---|-------------------|--------------|--|--|
| 1a | Total lobbying expenditures to influence public opinion (grassroots lobbying) | | | | | | | | | | | | | | |
| b | Total lobbying expenditures to influence a legislative body (direct lobbying) | | | | | | | | | | | | | | |
| c | Total lobbying expenditures (add lines 1a and 1b) | | | | | | | | | | | | | | |
| d | Other exempt purpose expenditures | | | | | | | | | | | | | | |
| e | Total exempt purpose expenditures (add lines 1c and 1d) | | | | | | | | | | | | | | |
| f | Lobbying nontaxable amount. Enter the amount from the following table in both columns. | | | | | | | | | | | | | | |
| <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table> | | If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | Not over \$500,000 | 20% of the amount on line 1e. | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | Over \$17,000,000 | \$1,000,000. | | |
| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | | | | | | | | | | | | | | |
| Not over \$500,000 | 20% of the amount on line 1e. | | | | | | | | | | | | | | |
| Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000. | | | | | | | | | | | | | | |
| Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000. | | | | | | | | | | | | | | |
| Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000. | | | | | | | | | | | | | | |
| Over \$17,000,000 | \$1,000,000. | | | | | | | | | | | | | | |
| g | Grassroots nontaxable amount (enter 25% of line 1f) | | | | | | | | | | | | | | |
| h | Subtract line 1g from line 1a. If zero or less, enter -0- | | | | | | | | | | | | | | |
| i | Subtract line 1f from line 1c. If zero or less, enter -0- | | | | | | | | | | | | | | |
| j | If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | |

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|--|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) Total |
| 2a Lobbying nontaxable amount | | | | | |
| b Lobbying ceiling amount (150% of line 2a, column (e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots nontaxable amount | | | | | |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | |
| f Grassroots lobbying expenditures | | | | | |

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

| | (a) | | (b) |
|---|-----|----|--------|
| | Yes | No | Amount |
| 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: | | | |
| a Volunteers? | | | |
| b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? | | | |
| c Media advertisements? | | | |
| d Mailings to members, legislators, or the public? | | | |
| e Publications, or published or broadcast statements? | | | |
| f Grants to other organizations for lobbying purposes? | | | |
| g Direct contact with legislators, their staffs, government officials, or a legislative body? | | | |
| h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? | | | |
| i Other activities? | | | |
| j Total. Add lines 1c through 1i | | | |
| 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | | |
| b If "Yes," enter the amount of any tax incurred under section 4912 | | | |
| c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 | | | |
| d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? | | | |

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

| | Yes | No |
|--|----------|----|
| 1 Were substantially all (90% or more) dues received nondeductible by members? | 1 | X |
| 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? | 2 | X |
| 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? | 3 | X |

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

| | | |
|---|-----------|--|
| 1 Dues, assessments and similar amounts from members | 1 | |
| 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). | | |
| a Current year | 2a | |
| b Carryover from last year | 2b | |
| c Total | 2c | |
| 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 | |
| 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | 4 | |
| 5 Taxable amount of lobbying and political expenditures (see instructions) | 5 | |

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

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

OMB No 1545-0047

2019

Open to Public
Inspection

Name of the organization

Virginia Professional Educators

Employer identification number

54-2060754

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
|--|------------|---------------------------------|--------------------------|-----------------------------------|---|---------------------------------------|------------------------------------|
| (1) Teachers of Promise Foundation P.O. Box 4391 Roanoke VA 24015 | 27-3166094 | | 10,000. | | | | Professional Development |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |
| (10) | | | | | | | |
| (11) | | | | | | | |
| (12) | | | | | | | |

| | | |
|---|---|---|
| 2 | Enter total number of section 501(c)(3) and government organizations listed in the line 1 table | 1 |
| 3 | Enter total number of other organizations listed in the line 1 table | 0 |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

REV 10/27/20 PRO

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Schedule I (Form 990) (2019)

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

OMB No 1545-0047

2019

Open to Public Inspection

Name of the organization

Virginia Professional Educators

Employer identification number

54-2060754

Part I Questions Regarding Compensation

| | Yes | No |
|---|-------------|----|
| 1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input checked="" type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) | | |
| b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain. | 1b x | |
| 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? | 2 x | |
| 3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input type="checkbox"/> Approval by the board or compensation committee | | |
| 4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: | | |
| a Receive a severance payment or change-of-control payment? | 4a | x |
| b Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4b | x |
| c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III. | 4c | x |
| Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9. | | |
| 5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: | | |
| a The organization? | 5a | |
| b Any related organization? If "Yes" on line 5a or 5b, describe in Part III. | 5b | |
| 6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: | | |
| a The organization? | 6a | |
| b Any related organization? If "Yes" on line 6a or 6b, describe in Part III. | 6b | |
| 7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III. | 7 | |
| 8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III. | 8 | |
| 9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? | 9 | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2019

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|--------------------|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| Tracey Bailey | (i) | 115,834. | 0. | 0. | 25,000. | 25,936. | 166,770. | 24,459. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| 2 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 3 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 4 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 5 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 6 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 7 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 8 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 9 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 10 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 11 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 12 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 13 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 14 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 15 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 16 | (i) | | | | | | | |
| | (ii) | | | | | | | |

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Schedule J (Form 990) 2019

BAA

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Pt I Line 3: Process Used to Determine Compensation for CEO, Executive Directors, Senior Managers , and other Officers or Key Employees. The salary scale for all full-time officers, senior managers, and key employees (including the Executive Director's) should be comparable (and in many cases identical) to the salary scale of the local school division/region in which that employee primarily serves and works. Each employee's position on the salary scale and the amount of their subsequent step increases are determined similarly to the teachers and administrators in the local school division(s) which they serve. This is usually dictated by the employee's number of years of service/ experience in education and the highest academic degree obtained by that individual. (For example, a VPE employee with 30 years of experience in education and a master's degree would qualify for a "Masters STEP 30" on the salary scale in most school divisions.) One common adjustment or modification to this formula is both allowable and recommended, since most classroom teachers work on a 10-month schedule (with two months off for the summer), yet most full-time VPE employees work on a full 12-month schedule. Therefore, a full-time VPE employee may have their "teacher salary scale" of the local school division pro-rated as follows:

A VPE employee working on an 11-month or a 12-month contract may have their "10-month teacher base salary" pro-rated up to their actual number of working days, based on the average daily rate of a 10-month teacher in the local school system to which they are primarily assigned. These salary scales are confirmed annually with the finance directors or the payroll offices in each local school system that is used as a baseline for comparison. Furthermore, in order to obtain comparisons with salaries and responsibilities for similar positions outside of education, VPE leadership salaries are compared annually to the salaries of directors and CEO's

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

leading similar-sized associations in Virginia. This data is usually obtained from the American Society of

Association Executives (ASAE) and from the Guidestar annual Non-Profit Compensation Report. Finally, VPE salaries

for Directors and Managers will also be compared with the salaries for similar leadership positions within

public education. These comparable positions include High School principals and Central Office directors.

Upon request of the Board, this salary data may be submitted to an outside party for independent review.

**"SCHEDULE O
(Form 990 or 990-EZ)"**

Department of the Treasury
Internal Revenue Service

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 990-EZ.

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

OMB No 1545-0047

2019

Name of the organization

Virginia Professional Educators

Employer identification number

54-2060754

Part VI line 6 – Does the organization have members or stockholders? Yes.

VPE members include any K-12 educator – classroom teacher, administrator, or support staff. In addition, VPE accepts members from both community colleges and universities, as well. Other membership classes include student teachers, retired educators, and associate members.

Part VI line 7a – Does the Organization have members, stockholders, or other persons who may elect one or more members of the governing body? Yes.

Election of Local Chapter Presidents: Local chapter presidents are elected and confirmed by the VPE members in those school divisions where VPE has local chapters. These individuals are eligible for election after meeting basic eligibility and experience criteria to serve as a local officer.

Election of VPE Board members: The members of the VPE governing body – our Board of Directors – are then selected from this pool of local VPE chapter presidents, who have first been elected as local officers by their peer educators, as described above. Candidates for the governing body may be suggested by general members or by the Board of Directors, and are then reviewed and vetted by the nominating committee. The VPE Board of Directors must then vote for any additions or replacements to the governing body. The VPE Board may choose to elect one or two “at-large” directors who are not current or former presidents of a local chapter, but the majority of VPE Board members must always be selected from local leadership. (Currently, 4 out of the 5 VPE Board members with full voting rights have been selected as described above, from the pool of local presidents.) All members of the VPE Board of Directors must first be members of the association, of course.

Part VI line 7b – Are the decisions of the governing body subject to approval by members, stockholders, or other persons? No.

Most **local** decisions (those which primarily affect a local chapter) **are** subject to member approval and **local** membership votes. Examples include selection/confirmation of local presidents and approval of local initiatives and budget recommendations to the local School Board. Most **state-level** management and/or policy decisions made by the Executive Director and/or the Board are **not** subject to individual membership votes, nor do they require member approval. However, the Board can choose (and has done so in the past) to place specific, key educational policy or education budget issues out for a general membership survey and/or vote.

Part VI line 11b – Process Used by Organization to Review the 990

The 990 should be reviewed by each staff member who holds responsibility for a program area or service, such as Finance/Accounting, Membership, and/or Grant Programs. A draft copy of the organization’s 990 should then be reviewed by the State Director and/or Board Members. Any comments, questions, or corrections can then be addressed and incorporated.

Part VI line 12a,b,c – Monitoring Compliance with the Conflict of Interest Policy:

The organization’s officers and board members are subject to a conflict of interest policy. If any officer or board member has a material interest or financial conflict, they are removed from the discussion and the voting that takes place with regard to that conflicted issue or interest. If questions arise as to whether or not a conflict exists on a particular issue, that decision will be made by a vote of the other Board members.

Name of the organization

Virginia Professional Educators

Employer identification number

54-2060754

Part VI line 15a – Process Used to Determine Compensation – CEO, Executive Director, Senior Manager and Part VI line 15b – Process Used to Determine Compensation for other Officers or Key Employees

Virginia Professional Educators serves and represents educators across the Commonwealth of Virginia. We were created as a non-profit organization by educators, for educators. Because of that commitment, we made the decision that our employee's salaries should be comparable to the established salary scales of the Teachers and Administrators whom we serve. VPE endeavors to maintain this commitment and follow this guideline even for the Executive Director's salary and other Senior Managers/Directors.

Therefore, the salary scale for all full-time officers, senior managers, and key employees (including the Executive Director's) should be comparable (and in many cases identical) to the salary scale of the local school division/region in which that employee primarily serves and works. Each employee's position on the salary scale and the amount of their subsequent step increases are determined similarly to the teachers and administrators in the local school division(s) which they serve. This is usually dictated by the employee's number of years of service/experience in education and the highest academic degree obtained by that individual. (For example, a VPE employee with 30 years of experience in education and a master's degree would qualify for a "Masters STEP 30" on the salary scale in most school divisions.)

One common adjustment or modification to this formula is both allowable and recommended, since most classroom teachers work on a 10-month schedule (with two months off for the summer), yet most VPE employees work on a full 12-month schedule. Therefore, a full-time VPE employee may have their "teacher salary scale" of the local school division pro-rated as follows: A VPE employee working on an 11-month or a 12-month contract may have their "10-month teacher base salary" pro-rated up to their actual number of working days, based on the average daily rate of a 10-month teacher in the local school system to which they are primarily assigned. These salary scales are confirmed annually with the finance directors or the payroll offices in each local school system that is used as a baseline for comparison.

Furthermore, in order to obtain comparisons with salaries and responsibilities for similar positions outside of education, VPE leadership salaries are compared annually to the salaries of directors and CEO's leading similar-sized associations in Virginia. This data is usually obtained from the American Society of Association Executives (ASAE) and from the Guidestar annual Non-Profit Compensation Report.

Finally, VPE salaries for Directors and Managers will also be compared with the salaries for similar leadership positions *within* public education. These comparable positions include High School principals and Central Office directors. Upon request of the Board, this salary data may be submitted to an outside party for independent review.

Part VI line 19 – How does the Organization make its governing documents, conflict of interest policy, and financial statements available to the public?

Some of the Organization's governing documents are publicly available on the Virginia State Corporation Commission's website – including the Annual Report and the current list of Board members. Some financial statements, such as the IRS form 990, are available to the public through Guidestar's website: Guidestar.org

All of the Organization's governing documents – including the Articles of Incorporation, By-Laws, Conflict of Interest Policy, and publicly-filed financial statements like the IRS Form 990 – are also available upon request.

Part XI line 9 – Other changes in net assets or fund balances

Line 9 includes an end-of-year reconciliation for encumbered expenses in the amount of \$7,326 which had not yet been cleared by the bank at the end of the 2019 fiscal year.