CALL TO ORDER
Angie Benson, Vice Chair, called the meeting of the Business Professionals of America (BPA) Board of Trustees (BOT) to order at 8:01 p.m. EDT on November 30, 2021.

ROLL CALL
Present:
Amy Hollingsworth        Devon Winters        John Lucas Guimaraes
Amy Riddle               Dianne Carroll       LouAnn Ross
Angie Benson             Elijah Johnson        Paxton Cavin
Breezy Gutierrez         Evan Wolff           Jason Hendrickson
Debbie Darnell           
Absent (Excused absences will be acknowledged here):
Garrett Bock             Brenda Jacobsen

Guests in Attendance:
Jonathan Smith, Engen Sundberg, Patrick Schultz, Ric Cowles, Ali Socie, Michael Borowitz

APPROVAL OF AGENDA
Angie Benson moved to approve the November 30, 2021 meeting agenda.
Jason Hendrickson seconded.
No discussion. None opposed.
November 30, 2021 meeting agenda approved.

APPROVAL OF CONSENT AGENDA
Jason Hendrickson moved to approve the consent agenda items. Dianne Carroll seconded.
No further discussion. None opposed. Consent agenda approved.
Audit
Debbie Darnell introduced the audit review, noting that it was not a full audit. Michael Borowitz and Ali Socie worked with Ric Cowles. There was a review of financial statements as well as a comparative look of not hosting NLC 2020 and hosting the virtual NLC 2021. Leases and non-cash contributions will be implemented in the future audits.

The audit committee brought forward the audit report to be approved as presented. No further discussion. None opposed. Audit report is approved as presented.*

*Please see additional resources at the end of this document for the audit report.

Treasurer’s Report
Evan Wolff presented the treasurer’s report as of October 31, 2021. It was discussed that the organization is $59,000 over planned income and has $72,000 less than expected in expenses.*

*Please see additional resources at the end of this document for the treasurer’s report.

Policies & Procedures
It is noted that Jonathan Smith has been working on formatting policies and procedures based on changes.

Vote called to approved the Policies and Procedures proposals 1 – 12 “as presented.” All in favor. No discussion. None opposed.

*See additional resources at the end of this document for details on Items 1-12.

Business Meeting
John Lucas Guimaraes reports that Dr. Ross, Dr. Jacobsen, and himself met with parliamentarian, Miriam Simmons.

From that meeting it is Ms. Simmon’s opinion that Code of Regulations supersedes any other document within the organization. The opinion provided applies to the secondary and post-secondary divisions. It was recommended that the secondary and post-secondary bylaws should be amended.

John Lucas Guimaraes stated that when asked for feedback 13 SAAC members were 100% in favor of this opinion. John Lucas also presented a letter of support from the executive officers.

It was noted that virtual meetings may only meet virtually if NLC is virtual.
John Lucas Guimaraes moves that the Board of Trustees, given Miriam Simmons’s assessment, allow the secondary and post-secondary divisions to meet and conduct business virtually at 2022 NLC, if necessary. Where both secondary and post-secondary divisions would be able to update the bylaws to align with the Code of Regulations. Devon Winters seconds the motion.

Amy Hollingsworth brings up concern about perception in reference to the 2022 NLC. Jonathan Smith mentions that this could interfere with hotel negotiations. Evan Wolff suggests amending the motion. Dianne Carroll recommends amending the motion by removing “at the 2022 NLC.”

Evan Wolff moves to omit “at 2022 NLC,” Dianne Carroll seconds. Jon Smith says this should not impact negotiations. No further discussion. Vote: 10 in favor, 1 opposed. Motion to amend the previous motion passes.

John Lucas moves to approve the previous motion as amended. Devon Winters seconds. No further discussion. Vote: 10 in favor, 1 opposed. Motion passes: that the Board of Trustees, given Miriam Simmons’s assessment, allow the secondary and post-secondary divisions to meet and conduct business virtually, if necessary. Where both secondary and post-secondary divisions would be able to update the bylaws to align with the Code of Regulations.

*See additional resources at the end of this document for details on the business meeting opinion and research.

**National Center Update**
Dr. LouAnn Ross says “thank you” to national staff and the executive team stating that John Lucas Guimaraes has had a strong commitment for 2 years and that Elijah Johnson is currently grant writing for the organization.

Dr. Ross also gave a brief update about Giving Tuesday, membership, the November 5th and 6th virtual conference, and that the Ethical Leadership provided from the Daniels Fund course continues.

**Current Membership Report**
Mid-Level: 881
Secondary: 28,108
Post-Secondary: 1,178
Alumni/Professional: 214

**New Business**
Angie Benson asks for volunteers for a business panel of BPA Alumni across the WSAP categories.
The meeting was adjourned at 8:49 PM EDT on November 30, 2021. Jason Hendrickson moves. John Lucas Guimaraes seconds.

Paxton Cavin, Secretary
Business Professionals of America, Inc.
Financial Statements
June 30, 2021 and 2020
(with Independent Accountants’ Review Report)
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INDEPENDENT ACCOUNTANTS’ REVIEW REPORT

Board of Trustees
Business Professionals of America, Inc.
Columbus, Ohio

We have reviewed the accompanying financial statements of Business Professionals of America, Inc. (a not for profit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management’s financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management’s Responsibility for the Financial Statements

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

Accountants’ Responsibility

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants’ Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Clark, Schaefer, Hackett & Co.

Columbus, Ohio
November 15, 2021
### Business Professionals of America, Inc.
#### Statements of Financial Position
#### June 30, 2021 and 2020

See independent accountants’ review report.
See accompanying notes to the financial statements.

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current assets:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 937,102</td>
<td>710,171</td>
</tr>
<tr>
<td>Accounts and rebates receivable, net of allowance for doubtful accounts of $14,506 and $13,391, respectively</td>
<td>74,139</td>
<td>13,249</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>36,792</td>
<td>73,180</td>
</tr>
<tr>
<td>Inventory</td>
<td>47,328</td>
<td>52,143</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td><strong>1,095,361</strong></td>
<td><strong>848,743</strong></td>
</tr>
<tr>
<td><strong>Property, plant and equipment:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office equipment</td>
<td>109,085</td>
<td>64,786</td>
</tr>
<tr>
<td>Furniture and fixtures</td>
<td>9,395</td>
<td>9,395</td>
</tr>
<tr>
<td><strong>Total property, plant and equipment</strong></td>
<td><strong>118,480</strong></td>
<td><strong>74,181</strong></td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>36,846</td>
<td>17,183</td>
</tr>
<tr>
<td><strong>Other assets:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beneficial interest in assets held by others</td>
<td>148,447</td>
<td>107,686</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>1,325,442</strong></td>
<td><strong>1,013,427</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Liabilities and Net Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current liabilities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$ 70,218</td>
<td>24,768</td>
</tr>
<tr>
<td>Accrued compensation and taxes</td>
<td>75,733</td>
<td>90,391</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>1,742</td>
<td>-</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>22,750</td>
<td>15,750</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td><strong>170,443</strong></td>
<td><strong>130,909</strong></td>
</tr>
<tr>
<td><strong>Net assets:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Without donor restrictions</td>
<td>1,071,679</td>
<td>799,198</td>
</tr>
<tr>
<td>With donor restrictions</td>
<td>83,320</td>
<td>83,320</td>
</tr>
<tr>
<td><strong>Total net assets</strong></td>
<td><strong>1,154,999</strong></td>
<td><strong>882,518</strong></td>
</tr>
</tbody>
</table>

$ **1,325,442** | $ **1,013,427**
Business Professionals of America, Inc.  
Statement of Activities  
Year Ended June 30, 2021

See independent accountants’ review report.  
See accompanying notes to the financial statements.
<table>
<thead>
<tr>
<th>Without Donor Restrictions</th>
<th>With Donor Restrictions</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue and support:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Memberships:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Secondary</td>
<td>$ 527,475</td>
<td>-</td>
</tr>
<tr>
<td>Post-secondary</td>
<td>24,654</td>
<td>-</td>
</tr>
<tr>
<td>Middle level</td>
<td>15,570</td>
<td>-</td>
</tr>
<tr>
<td>Alumni</td>
<td>516</td>
<td>-</td>
</tr>
<tr>
<td>Advisors/professional</td>
<td>30,149</td>
<td>-</td>
</tr>
<tr>
<td><strong>National Leadership Conference:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Secondary registrations</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Post-secondary registrations</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Middle level registrations</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Advisor registrations</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other program fees</td>
<td>14,617</td>
<td>-</td>
</tr>
<tr>
<td>Contributions/sponsorships</td>
<td>69,774</td>
<td>-</td>
</tr>
<tr>
<td>Publications and related material</td>
<td>17,645</td>
<td>-</td>
</tr>
<tr>
<td>Special event</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment returns, net</td>
<td>911</td>
<td>-</td>
</tr>
<tr>
<td>Change in beneficial interest in assets held by others</td>
<td>(405)</td>
<td>-</td>
</tr>
<tr>
<td>Net realized gain on sale of building</td>
<td>2,000</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>151,601</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program services</td>
<td>949,216</td>
<td>-</td>
</tr>
<tr>
<td>Management and general</td>
<td>323,897</td>
<td>-</td>
</tr>
<tr>
<td>Fundraising</td>
<td>99,733</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Change in net assets</strong></td>
<td>(518,339)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net assets - beginning of year</strong></td>
<td>1,317,537</td>
<td>83,320</td>
</tr>
<tr>
<td><strong>Net assets - end of year</strong></td>
<td>$ 799,198</td>
<td>83,320</td>
</tr>
<tr>
<td>Program</td>
<td>Management</td>
<td>Fundraising</td>
</tr>
<tr>
<td>----------------------------------------------</td>
<td>------------</td>
<td>-------------</td>
</tr>
<tr>
<td>Salaries, wages, taxes and benefits</td>
<td>552,780</td>
<td>161,227</td>
</tr>
<tr>
<td>Awards and gifts</td>
<td>26,237</td>
<td>-</td>
</tr>
<tr>
<td>Authorships expense</td>
<td>25,500</td>
<td>-</td>
</tr>
<tr>
<td>Computer IT and website</td>
<td>24,482</td>
<td>5,550</td>
</tr>
<tr>
<td>Credit card, bank fees and lockbox</td>
<td>3,486</td>
<td>1,017</td>
</tr>
<tr>
<td>Utilities, trash removal and telephone</td>
<td>4,142</td>
<td>1,082</td>
</tr>
<tr>
<td>Depreciation</td>
<td>-</td>
<td>19,663</td>
</tr>
<tr>
<td>Equipment rental</td>
<td>18,952</td>
<td>3,263</td>
</tr>
<tr>
<td>General insurance</td>
<td>6,720</td>
<td>1,960</td>
</tr>
<tr>
<td>General taxes</td>
<td>144</td>
<td>42</td>
</tr>
<tr>
<td>Lodging and facilities</td>
<td>13,705</td>
<td>-</td>
</tr>
<tr>
<td>Meals and employee relations</td>
<td>2,066</td>
<td>-</td>
</tr>
<tr>
<td>Memberships dues and subscriptions</td>
<td>900</td>
<td>263</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>6,562</td>
<td>549</td>
</tr>
<tr>
<td>Office expense, printing and supplies</td>
<td>19,329</td>
<td>4,540</td>
</tr>
<tr>
<td>Postage and shipping</td>
<td>28,593</td>
<td>824</td>
</tr>
<tr>
<td>Product purchases</td>
<td>30,667</td>
<td>-</td>
</tr>
<tr>
<td>Professional services</td>
<td>106,052</td>
<td>4,274</td>
</tr>
<tr>
<td>Seminars and speakers</td>
<td>4,500</td>
<td>-</td>
</tr>
<tr>
<td>Temp, contract and professional labor</td>
<td>6,199</td>
<td>-</td>
</tr>
<tr>
<td>Travel and transportation</td>
<td>4,386</td>
<td>45</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>885,402</td>
<td>204,299</td>
</tr>
</tbody>
</table>

See independent accountants’ review report.
See accompanying notes to the financial statements.
## Statement of Functional Expenses

### Business Professionals of America, Inc.

#### Year Ended June 30, 2020

<table>
<thead>
<tr>
<th>Program</th>
<th>Management</th>
<th>Fundraising</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries, wages, taxes and benefits</td>
<td>$605,141</td>
<td>204,935</td>
<td>68,341</td>
</tr>
<tr>
<td>Exhibit, conference and admissions</td>
<td>-</td>
<td>-</td>
<td>2,954</td>
</tr>
<tr>
<td>Awards and gifts</td>
<td>14,844</td>
<td>3,767</td>
<td>1,256</td>
</tr>
<tr>
<td>Authorships expense</td>
<td>29,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Computer IT and website</td>
<td>28,308</td>
<td>5,382</td>
<td>-</td>
</tr>
<tr>
<td>Credit card, bank fees and lockbox</td>
<td>6,820</td>
<td>2,310</td>
<td>770</td>
</tr>
<tr>
<td>Utilities, trash removal and telephone</td>
<td>7,728</td>
<td>2,617</td>
<td>873</td>
</tr>
<tr>
<td>Depreciation</td>
<td>-</td>
<td>14,171</td>
<td>-</td>
</tr>
<tr>
<td>Equipment rental</td>
<td>9,902</td>
<td>2,988</td>
<td>996</td>
</tr>
<tr>
<td>General insurance</td>
<td>7,107</td>
<td>2,407</td>
<td>803</td>
</tr>
<tr>
<td>General taxes</td>
<td>155</td>
<td>52</td>
<td>18</td>
</tr>
<tr>
<td>Lodging and facilities</td>
<td>41,345</td>
<td>1,435</td>
<td>1,928</td>
</tr>
<tr>
<td>Marketing expense</td>
<td>11,501</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Meals and employee relations</td>
<td>33,056</td>
<td>513</td>
<td>830</td>
</tr>
<tr>
<td>Memberships dues and subscriptions</td>
<td>2,590</td>
<td>877</td>
<td>293</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>4,263</td>
<td>1,225</td>
<td>2,850</td>
</tr>
<tr>
<td>Office expense, printing and supplies</td>
<td>29,978</td>
<td>8,366</td>
<td>6,729</td>
</tr>
<tr>
<td>Postage and shipping</td>
<td>10,259</td>
<td>2,614</td>
<td>2,432</td>
</tr>
<tr>
<td>Product purchases</td>
<td>10,657</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Professional services</td>
<td>62,872</td>
<td>67,065</td>
<td>3,483</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>51</td>
<td>17</td>
<td>6</td>
</tr>
<tr>
<td>Temp, contract and professional labor</td>
<td>1,487</td>
<td>504</td>
<td>168</td>
</tr>
<tr>
<td>Training and education</td>
<td>-</td>
<td>28</td>
<td>-</td>
</tr>
<tr>
<td>Travel and transportation</td>
<td>32,152</td>
<td>2,624</td>
<td>5,003</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$949,216</strong></td>
<td><strong>323,897</strong></td>
<td><strong>99,733</strong></td>
</tr>
</tbody>
</table>

See independent accountants’ review report.

See accompanying notes to the financial statements.
### Business Professionals of America, Inc.
#### Statements of Cash Flows
##### Years Ended June 30, 2021 and 2020

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Change in net assets</strong></td>
<td>$272,481</td>
<td>(518,339)</td>
</tr>
<tr>
<td><strong>Adjustments to reconcile change in net assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>to net cash flows from operating activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>19,663</td>
<td>14,171</td>
</tr>
<tr>
<td>Gain on sale of assets</td>
<td>-</td>
<td>(2,000)</td>
</tr>
<tr>
<td>Change in beneficial interest in assets held by others</td>
<td>(40,761)</td>
<td>405</td>
</tr>
<tr>
<td><strong>Effects of changes in operating assets and liabilities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts and rebates receivable</td>
<td>(60,890)</td>
<td>119,497</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>36,388</td>
<td>(59,393)</td>
</tr>
<tr>
<td>Inventory</td>
<td>4,815</td>
<td>(45,265)</td>
</tr>
<tr>
<td>Accounts payable</td>
<td>45,450</td>
<td>(141,542)</td>
</tr>
<tr>
<td>Accrued compensation and taxes</td>
<td>(14,658)</td>
<td>44,392</td>
</tr>
<tr>
<td>Accrued expenses</td>
<td>1,742</td>
<td>-</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>7,000</td>
<td>14,750</td>
</tr>
<tr>
<td><strong>Net cash flows from operating activities</strong></td>
<td>271,230</td>
<td>(573,324)</td>
</tr>
<tr>
<td><strong>Cash flows from investing activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds from sale of property</td>
<td>-</td>
<td>2,000</td>
</tr>
<tr>
<td>Purchase of property and equipment</td>
<td>(44,299)</td>
<td>(55,081)</td>
</tr>
<tr>
<td><strong>Net cash flows from investing activities</strong></td>
<td>(44,299)</td>
<td>(53,081)</td>
</tr>
<tr>
<td><strong>Change in cash and cash equivalents</strong></td>
<td>226,931</td>
<td>(626,405)</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents - beginning of year</strong></td>
<td>710,171</td>
<td>1,336,576</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents - end of year</strong></td>
<td>$937,102</td>
<td>710,171</td>
</tr>
</tbody>
</table>

See independent accountants’ review report.
See accompanying notes to the financial statements.
1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The following principles and practices of Business Professionals of America, Inc. (the Organization) are set forth to facilitate the understanding of data presented in the financial statements:

Nature of activities
The Organization is a not-for-profit Ohio corporation. The Organization is the national headquarters for all state and local chapters of Business Professionals of America, Inc. The Organization provides overall leadership, administration, and coordination for all chapters as well as providing goods and services to members. However, the accompanying financial statements reflect only the activity of the national headquarters and not the state and local chapters.

Basis of accounting
The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis of presentation
The Organization reports information regarding its financial position and activities according to the following net asset classifications:

- **Net assets without donor restrictions** – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization’s management and Board of Trustees.

- **Net assets with donor restrictions** – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will likely be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Organization does not have net assets that are perpetual in nature at June 30, 2021 or 2020.

Cash equivalents
The Organization considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Beneficial interest in assets held by others
Beneficial interest in assets held by others represents the Organization’s interest in investments held by the Columbus Foundation, which are comprised of various equity funds, alternative assets, income funds and cash. The underlying holdings are all based on unadjusted quoted market prices and the related investment income, realized and unrealized gains and losses net of investment fees included in the accompanying statements of activities as a change in beneficial interest in assets held by others.

Receivables
Receivables consist of amounts due from schools for membership and conference, rent and room rebates. The receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to bad debt expense and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that remain outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to receivables.

See independent accountants’ review report.
**Property and depreciation**
Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Major expenditures for property acquisitions and those expenditures which substantially increase useful lives are capitalized. Depreciation is computed primarily using the straight-line method over the estimated useful lives of the assets.

**Inventory**
Inventory of merchandise purchased for resale is stated at cost.

**Use of estimates**
The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**Income taxes**
The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

**Revenue recognition**
Contributions that are restricted by the donor are reported as increases in net assets without donor restriction if the restrictions expire within the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restriction, depending on the nature of the restrictions. When a restriction expires or the intended objective is met, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Dues are recognized as revenue on a straight-line basis over the school year that generally runs from August to June.

Conference revenue is based on performance obligations at a point in time which is the completion of the conference. Conference revenue received in advance is deferred to the applicable period in which the performance obligation is performed.

**Functional allocation of expenses**
The costs of providing the various programs and activities have been summarized on the functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates of employee time.

**Subsequent events**
The Organization evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through November 15, 2021, the date on which the financial statements were available to be issued.
2. TAX-DEFERRED ANNUITY PLAN:

The Organization has a tax-deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code. All full-time employees that have completed one year of service are eligible to participate in the plan. The Organization makes discretionary contributions to the plan (currently contributions are 6% of the employee’s salary). Contributions to the plan totaled $37,516 and $34,653 for the years ended June 30, 2021 and 2020, respectively. In addition, employees could make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code.

3. BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS:

The Organization has made contributions to The Columbus Foundation (the Foundation). The contributions were made primarily to stimulate contributions from third parties and so that these funds could be managed using the Foundation’s investment management expertise, with the expectation that the Organization could periodically, as determined by the Organization’s Board of Trustees, take distributions to fund the Organization’s operations. If the Organization ceases to exist or if the Board of Trustees of either the Organization or the Foundation determines that support of the Organization is no longer necessary or is inconsistent with the needs of the community, the Foundation retains the right to substitute another beneficiary in the place of the Organization. The possibility that these circumstances will arise is remote. The funds held by the Foundation on behalf of the Organization are aggregated and shown as a beneficial interest in assets held by others in the accompanying statements of financial position.

4. DESCRIPTION OF PROGRAM SERVICES:

The Organization holds an annual five-day meeting of members and advisors to participate in the Workplace Skills Assessment Program, elect national officers, develop leadership skills and develop networks through extracurricular tours and activities. The conference is held in a different city every year and the activities change accordingly. The Organization also holds smaller meetings each July and January for administration and planning purposes. The conference for 2020 was canceled due to COVID-19.

5. NET ASSETS WITH DONOR RESTRICTIONS:

Net assets with donor restrictions consisted of the following at June 30:

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scholarships</td>
<td>$38,042</td>
<td>38,042</td>
</tr>
<tr>
<td>New programs</td>
<td>24,224</td>
<td>24,224</td>
</tr>
<tr>
<td>Educational purposes</td>
<td>21,054</td>
<td>21,054</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$83,320</strong></td>
<td><strong>83,320</strong></td>
</tr>
</tbody>
</table>
6. PAYCHECK PROTECTION PROGRAM LOAN:

The Organization received a Paycheck Protection Program (PPP) loan as part of the CARES Act for $136,500 in April 2020. Under the terms of the loan, all or a portion may be forgiven in accordance with the program requirements. Repayments of unforgiven principal and interest at 1% begins in the seventh month following the date of the note in equal installments over eighteen months. The Organization applied for full forgiveness of the PPP loan and received approval of the forgiveness in the entire amount of the PPP loan in March 2021 from the bank and Small Business Administration (SBA). The related revenue from the forgiveness is included on the statement of activities for the year ended June 30, 2020 because management determined the conditions for forgiveness were substantially met.

The Organization received a second PPP loan as part of the CARES Act for $136,352 in March 2021. Under the terms of the loan, all or a portion may be forgiven in accordance with the program requirements. Repayments of unforgiven principal and interest at 1% begins in the tenth month following the date of the note in equal installments over fifty months. The related revenue from the forgiveness is included on the statement of activities for the year ended June 30, 2021 because management determined the conditions for forgiveness were substantially met. The Organization is awaiting final approval of the forgiveness from the SBA.

7. OPERATING LEASES:

The Organization leases copiers under various operating leases with terms expiring through 2025. Future minimum lease payments under the operating lease as of June 30, 2021 are as follows:

<table>
<thead>
<tr>
<th>Year Ending June 30:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>$ 31,244</td>
</tr>
<tr>
<td>2023</td>
<td>31,544</td>
</tr>
<tr>
<td>2024</td>
<td>25,112</td>
</tr>
<tr>
<td>2025</td>
<td>6,160</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 94,060</strong></td>
</tr>
</tbody>
</table>

Total rent expense was $35,374 and $32,384 for the years ended June 30, 2021 and 2020, respectively.

8. CONCENTRATION OF CREDIT RISK:

The Organization maintains cash deposits with financial institutions located in the United States. Cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per institution. As of June 30, 2021 and 2020, the Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk.
9. FAIR VALUE MEASUREMENTS:

GAAP defines fair value, establishes a framework for measuring fair value, and establishes a fair value hierarchy that prioritizes the inputs to valuation techniques. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach are used to measure fair value.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

- Level 1 inputs are quoted market prices (unadjusted) in active markets for identical assets or liabilities the Organization has the ability to access.
- Level 2 inputs (other than quoted prices included within Level 1) are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability and rely on management's own assumptions about the assumptions that market participants would use in pricing the asset or liability.

The following table presents the Organization’s fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis at June 30:

<table>
<thead>
<tr>
<th>June 30, 2021</th>
<th>Quoted Prices</th>
<th>Significant Other Observable Inputs</th>
<th>Significant Unobservable Inputs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>In Active Markets</td>
<td>For Identical Assets (Level 1)</td>
<td>(Level 2)</td>
<td>(Level 3)</td>
</tr>
<tr>
<td>Beneficial interest in assets held by others</td>
<td>$ -</td>
<td>-</td>
<td>148,447</td>
<td>148,447</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>June 30, 2020</th>
<th>Quoted Prices</th>
<th>Significant Other Observable Inputs</th>
<th>Significant Unobservable Inputs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>In Active Markets</td>
<td>For Identical Assets (Level 1)</td>
<td>(Level 2)</td>
<td>(Level 3)</td>
</tr>
<tr>
<td>Beneficial interest in assets held by others</td>
<td>$ -</td>
<td>-</td>
<td>107,686</td>
<td>107,686</td>
</tr>
</tbody>
</table>

Fair value for the beneficial interest in assets held by others is determined by underlying interests in funds held by The Columbus Foundation, which are primarily invested in marketable securities with quoted market prices.

See independent accountants’ review report.
Changes in fair value of beneficial interest in assets held by others, which are measured on a recurring basis using significant unobservable (Level 3) input:

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at beginning of year</td>
<td>$107,686</td>
<td>108,091</td>
</tr>
<tr>
<td>Change in value of beneficial interest in assets held by others</td>
<td>40,761</td>
<td>(405)</td>
</tr>
<tr>
<td>Balance at end of year</td>
<td>$148,447</td>
<td>107,686</td>
</tr>
</tbody>
</table>

### 10. PURCHASE COMMITMENTS:

The Organization signed agreements for use of facilities during National Leadership Conferences expected to take place through the year 2024. These agreements contain cancellation policies for which the Organization could be required to pay a fee in the event of a cancellation. No liabilities for cancellation fees have been recorded in these financial statements.

### 11. LIQUIDITY:

The Organization is substantially supported by membership dues and contributions, some of which come with donor restrictions. As a donor’s restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those requirements to its donors. Therefore, financial assets may not be available for general expenditures within one year. As part of the Organization’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

The following table presents the financial assets available to meet cash needs for general expenditures within one year at June 30:

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial assets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$937,102</td>
<td>710,171</td>
</tr>
<tr>
<td>Accounts and rebates receivable</td>
<td>74,139</td>
<td>13,249</td>
</tr>
<tr>
<td>Beneficial interest in assets held by others</td>
<td>148,447</td>
<td>107,686</td>
</tr>
<tr>
<td>Financial assets available at year-end</td>
<td>1,159,688</td>
<td>831,106</td>
</tr>
</tbody>
</table>

Less those unavailable for general expenditures within one year due to:

<table>
<thead>
<tr>
<th></th>
<th>2021</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted by donor with time or purpose restriction</td>
<td>83,320</td>
<td>83,320</td>
</tr>
<tr>
<td>Beneficial interest in assets held by others</td>
<td>148,447</td>
<td>107,686</td>
</tr>
</tbody>
</table>

Financial assets available to meet cash needs for general expenditures within one year $927,921 640,100
12. RISKS AND UNCERTAINTIES:

During the 2020 fiscal year, an outbreak of a novel strain of coronavirus (COVID-19) has disrupted supply chains and affected production and sales across a range of industries. The extent of the impact of COVID-19 on the Organization’s operational and financial performance will depend on certain developments, including the duration and spread of the outbreak. Impact on the donors, employees, and vendors cannot be predicted, and the extent to which COVID-19 may impact the Organization’s financial condition or results of the operations is uncertain at this time.
Treasurer’s Report
Board of Trustees Meeting
November 28, 2021

Finance Report
Financial statements are for the month ended October 31, 2021. Details are on page 2.

FY21 – Budgeted Operating Income $2,076,219 FY21 YTD Budgeted Operating Income $263,166 FY21 YTD Actual Operating Income $322,993 FY21 YTD Operating Income Analysis $59,827

FY21 – Budgeted Operating Expenses $2,107,398 FY21 YTD Budgeted Operating Expenses $336,161 FY21 YTD Actual Operating Expenses $258,187 FY21 YTD Operating Expenses Analysis $77,974

FY21 YTD Budgeted Operating Net Surplus / (Deficit) $(72,995) FY21 YTD Actual Operating Net Surplus/(Deficit) $64,806 FY21 YTD Budgeted Vs. Actual Operating Net Surplus/(Deficit) $137,801


Evan Wolff
Treasurer, National Board of Trustees
Business Professionals of America
### BUSINESS PROFESSIONALS OF AMERICA

#### Income and Expense Statement

For the Month Ended October 31, 2021

<table>
<thead>
<tr>
<th></th>
<th>YTD Actual</th>
<th>YTD Budget</th>
<th>FY21 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Membership Related Income</td>
<td>284,758</td>
<td>206,966</td>
<td>246,252</td>
</tr>
<tr>
<td>Total Product Sales</td>
<td>4,019</td>
<td>6,500</td>
<td>5,733</td>
</tr>
<tr>
<td>Total Contributions/Sponsors</td>
<td>17,861</td>
<td>17,500</td>
<td>9,648</td>
</tr>
<tr>
<td>Total Advertising Income</td>
<td>16,500</td>
<td>32,000</td>
<td>32,000</td>
</tr>
<tr>
<td>Total Other Income</td>
<td>39</td>
<td>200</td>
<td>58</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>(184)</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>322,993</td>
<td>263,166</td>
<td>293,691</td>
</tr>
<tr>
<td><strong>Expense:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total General &amp; Admin</td>
<td>230,079</td>
<td>294,541</td>
<td>318,062</td>
</tr>
<tr>
<td>Total NLC</td>
<td>2,429</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Education</td>
<td>0</td>
<td>2,300</td>
<td>0</td>
</tr>
<tr>
<td>Total Development</td>
<td>85</td>
<td>0</td>
<td>213</td>
</tr>
<tr>
<td>Total Communication</td>
<td>22,009</td>
<td>34,000</td>
<td>6,367</td>
</tr>
<tr>
<td>Total Operations/Mkt. Place</td>
<td>3,134</td>
<td>2,300</td>
<td>3,189</td>
</tr>
<tr>
<td>Total Summer Mtg.</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total National Officer Training</td>
<td>451</td>
<td>3,020</td>
<td>0</td>
</tr>
<tr>
<td>Total Jan Mtg</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Alumni Mtg</td>
<td>0</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>258,187</td>
<td>336,161</td>
<td>327,861</td>
</tr>
<tr>
<td><strong>Net Operating Surplus / Deficit</strong></td>
<td>64,806</td>
<td>(72,995)</td>
<td>(34,170)</td>
</tr>
<tr>
<td>Unrealized Gain / Loss on Investments</td>
<td>58</td>
<td>0</td>
<td>(4,928)</td>
</tr>
<tr>
<td>Depreciation</td>
<td>6,540</td>
<td>4,000</td>
<td>3,960</td>
</tr>
<tr>
<td>Gain/Loss on Sale of Assets</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Educ Projects [from Educ Endowment]</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Scholarships [from Shell Endowment]</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>BOT Contributions</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Net Surplus / Deficit</strong></td>
<td>58,209</td>
<td>(76,995)</td>
<td>(33,202)</td>
</tr>
</tbody>
</table>

*** Some totals may be off by +/- several $$$ due to rounding. ***
Policy & Procedures Committee

November 15, 2021

Meeting Report

Policy & Procedures Committee Members
Amy Riddle, Chair, State Advisor Representative
Debbie Darnell, Immediate Past Chair
Amy Hollingsworth, Middle Level Advisor Representative
John Lucas Guimaraes, National Post-secondary President
Devon Winters, Secondary Local Advisor Representative
Jon Smith, Director of Strategic Programs & Experiences
Item 1: Ad Hoc Grievance Committee document: Jason Hendrickson

P&P Committee Action: formatting suggestions were provided to Mr. Hendrickson.

Next step: Presentation to the Board of Trustees by the Ad Hoc Grievance Committee.

Email communication from committee chair, Jason Hendrickson:
The Ad Hoc Grievance committee has met and created the following document to assist with the new procedure on Grievances outside NLC. We as a committee have accomplished our goal of creating the form and process. We now ask P and P to review and let us know their thoughts.

National BPA Grievance Form

This form should be completed with relevant accompanying documentation to the current National Board of Trustees Chair.

A. This form is to be used for any grievance outside of National Officers and National Leadership Conference specific occurrences.

Name: ________________________ Date: ________________________

School: ________________________

Nature of Grievance (Indicate area being addressed) (circle one):

Policy and Procedure

Leadership

Organizational Code of Ethics

Code of Conduct

By-Laws

Discrimination

Other: ________________________

Grievance:

____________________________________

____________________________________

____________________________________

____________________________________

Action by Grievance Committee:

____________________________________

____________________________________

____________________________________

____________________________________

Corporate Member ____________ Corporate Member ____________ Corporate Member ____________

____________________________________

____________________________________

____________________________________
Note: The Board Chair should establish a Grievance Committee made up of five Corporate Body Members annually.

Grievance filed on the Grievance form sent within 72 hours after the alleged violation to the chair of the BOT or the vice-chair.

Grievance committee shall notify of receipt of complaint and of the appropriate deadlines for response and the committee’s decision.

Committee has 15 days to complete an investigation and to decide whether to take action.

The committee will notify the BOT if they decide to uphold the complaint. BOT meets within 5 days to vote on the committee’s recommendation.

Board must notify complainant and respondent of BOT’s decision within 24 hours of decision. Either party has the right to appeal within 72 hours to the Corporate body.
Item 2: Proposed Amendment: Article VI., Section A. Standing Committees

P&P Committee Action: approved unanimously

Next step: Presentation to the Board of Trustees for approval.

Request Information
Name: Jonathan Smith
Representing: BPA National Center
Date Proposed: November 15, 2021
P&P Manual info: Board of Trustees/Corporate Policies and Procedures, Article VI., Section A. Standing Committees (page 3)
Rationale: Revised Code of Regulations language has created a Standing Committee within the Corporate Body, which expressly identifies the committee make-up and procedures for identifying candidates for vacant National BPA Board of Trustees positions (ref. Article VII., Section 1., Subsection 3. Nominating Committee and Nominations on page 7), effectively reassigning the Nominating Committee and its responsibilities from the oversight of the National BPA Board of Trustees to that of the Corporate members. This committee formation at the Corporate Body level makes such Standing Committee within the National BPA Board of Trustees redundant and unnecessary. Striking the “Nominating Committee” from P&P will align with the new language in the Code of Regulations.

Policies & Procedures Committee Review Information
Date Reviewed: November 15, 2021
Review was: Approved Unanimously

Current Policy Language (If applicable) (Please include Article and page number)
VI. Board Committees
A. Standing Committees
The Chairman of the Board, in consultation with the Executive Director, shall determine and appoint the Standing Committees which may include but are not limited to:
• Advocacy Committee
• Audit Committee
• Finance Committee
• Policies and Procedures Committee
• Programs Committee
• Personnel Committee
• Strategic and Long-Range Planning Committee
• Nominating Committee

Proposed Policy Language Addition/Change
VI. Board Committees
A. Standing Committees
The Chairman of the Board, in consultation with the Executive Director, shall determine and appoint the Standing Committees which may include but are not limited to:
• Advocacy Committee
• Audit Committee
• Finance Committee
• Policies and Procedures Committee
• Programs Committee
• Personnel Committee
• Strategic and Long-Range Planning Committee
Item 3: Proposed Amendment: Article VI., Section C., Subsection 7. Nominating Committee

P&P Committee Action: approved unanimously
Next step: Presentation to the Board of Trustees for approval.

Request Information
Name: Jonathan Smith
Representing: BPA National Center
Date Proposed: November 15, 2021
P&P Manual info: Board of Trustees/Corporate Policies and Procedures, Article VI., Section C., Subsection 7. Nominating Committee (page 5)
Rationale: Revised Code of Regulations language has created a Standing Committee within the Corporate Body, which expressly identifies the committee make-up and procedures for identifying candidates for vacant National BPA Board of Trustees positions (ref. Article VII., Section 1., Subsection 3. Nominating Committee and Nominations on page 7), effectively reassigning the Nominating Committee and its responsibilities from the oversight of the National BPA Board of Trustees to that of the Corporate members. This committee formation at the Corporate Body level makes such Standing Committee within the National BPA Board of Trustees redundant and unnecessary. Striking the “Nominating Committee” from P&P will align with the new language in the Code of Regulations.

Policies & Procedures Committee Review Information
Date Reviewed: November 15, 2021
Review was: Approved Unanimously
Notes/Remarks:

Current Policy Language (If applicable) (Please include Article and page number)

7. Nominating Committee
The Board of Trustees shall elect a nominating committee. The nominating committee shall consist of two (2) Board members, two (2) Corporate members, and one (1) National Business Advisory Council member.

Proposed Policy Language Addition/Change

*Remove Article VI., Section C., Subsection 7. Nominating Committee in its entirety.
Item 4: Proposed Amendment: Financial Structure and Related Activities, Article IV., Section I. Copyrighted Materials
P&P Committee Action: approved by majority
Next step: Presentation to the Board of Trustees for approval.

Request Information
Name: Jonathan Smith
Representing: BPA National Center
Date Proposed: November 15, 2021
Rationale: The position of “Director of Marketing & Stakeholder Engagement” is vacant indefinitely, and thus responsibility should be reassigned. By replacing the direct reports to “National Center”, there is flexibility in the future as to who the Executive Director delegates this responsibility to.

Policies & Procedures Committee Review Information
Date Reviewed: November 15, 2021
Review was: Approved by Majority

Current Policy Language (If applicable) (Please include Article and page number)
State Associations interested in distributing copyrighted publications not currently available in the desired quantity from the publication stock, should discuss with the Director of Marketing & Stakeholder Engagement and Executive Director the possibility of a printing based on the commitment to purchase all or a major quantity of the publication.

Proposed Policy Language Addition/Change
State Associations interested in distributing copyrighted publications not currently available in the desired quantity from the publication stock should discuss with the National Center the possibility of a printing based on the commitment to purchase all or a major quantity of the publication.
Item 5: Proposed Amendment: Secondary Division, Article VIII. Workplace Skills Assessment Program

P&P Committee Action: approved unanimously

Next step: Presentation to the Board of Trustees for approval.

Request Information
Name: Jonathan Smith
Representing: BPA National Center
Date Proposed: November 15, 2021
P&P Manual info: Policies and Procedures Secondary Division, Article VIII. Workplace Skills Assessment Program – Events available to Associate Members shall be limited to the following: (page 21)

Rationale: The National BPA Board of Trustees previously voted to align the Secondary-Associate section membership opportunities and privileges to that of the Secondary-Regular section membership. Given that vote, this language is no longer accurate or necessary.

Policies & Procedures Committee Review Information
Date Reviewed: November 15, 2021
Review was: Approved Unanimously

Current Policy Language (If applicable) (Please include Article and page number)

VIII. Workplace Skills Assessment Program - Events available to Associate Members shall be limited to the following:
- Fundamental Accounting
- Fundamental Word Processing Skills
- Intermediate Word Processing Skills
- Medical Office Procedures
- Administrative Support Team
- Administrative Support Research Project
- Computer Network Technology
- Computer Security
- Fundamental Desktop Publishing
- Graphic Design Promotion
- Digital Publishing
- Digital Media Production
- Video Production Team
- Web Site Design Team
- Entrepreneurship
- Interview Skills
- Advanced Interview Skills
- Extemporaneous Speech
- Prepared Speech
- Presentation Management Team
- Any Open/General Event
- Any Virtual Event

Proposed Policy Language Addition/Change

*Remove Article VIII. in its entirety.
Item 6: Proposed Amendment: Middle Level Division, Article VI. WSAP Events available to the Middle Level Division

P&P Committee Action: approved unanimously

Next step: Presentation to the Board of Trustees for approval.

Request Information

Name: Jonathan Smith
Representing: BPA National Center
Date Proposed: November 15, 2021
P&P Manual info: Policies and Procedures Middle Level Division, Article VI. WSAP Events available to the Middle Level Division shall be: (page 22)
Rationale: The current list of competitive events available to the Middle Level membership is not aligned with the actual opportunities offered in the Workplace Skills Assessment Program. This change will realign P&P with the program offerings.

Policies & Procedures Committee Review Information

Date Reviewed: November 15, 2021
Review was: Approved Unanimously

Current Policy Language (if applicable) (Please include Article and page number)

VI. WSAP Events available to the Middle Level Division shall be:
- Administrative Support Team
- Business Communication Skills Concepts – Open
- Business Fundamentals Concepts – Open
- Business Math Concepts – Open
- Computer Literacy Concepts – Open
- Cybersecurity/Digital Forensics
- Digital Citizenship – Pilot
- Digital Game Design Team
- Entrepreneurship Exploration
- Extemporaneous Speech
- Financial Literacy
- Financial Portfolio Management Team
- Graphic Design Promotion
- Introduction to Video Production Team
- Keyboarding Production
- Mobile Applications
- Prepared Speech
- Presentation Management Team
- Promotional Photography
- Software Engineering Team
- Spreadsheet Applications
- Start-up Enterprise Team
- Virtual Multimedia and Promotion – Individual
- Virtual Multimedia and Promotion – Team
- Web Application Team
- Web Site Design Team

Proposed Policy Language Addition/Change

VI. WSAP Events available to the Middle Level Division shall be:
- Administrative Support Team
- Business Communication Skills Concepts – Open
- Business Fundamentals Concepts – Open
- Business Math Concepts – Open
- Computer Literacy Concepts – Open
- Digital Citizenship
- Digital Game Design Team
- Entrepreneurship Exploration
- Extemporaneous Speech
- Financial Literacy
- Graphic Design Promotion
- Human Resource Exploration - Pilot
- Introduction to Video Production Team
- Introduction to Word Processing
- Prepared Speech
- Presentation Management Team
- Spreadsheet Applications
- Web Site Design Team
- Any Virtual Event
Item 7: Proposed Amendment: National Leadership Conference (NLC), Article IV., Section F.

P&P Committee Action: approved unanimously
Next step: Presentation to the Board of Trustees for approval.

Request Information
Name: Jonathan Smith
Representing: BPA National Center
Date Proposed: November 15, 2021

Rationale:
Utilizing the word “in” is ambiguous and open for interpretation. Replacing it with the phrase “received by” clarifies expectations when addressing the conference fee payment deadline.

Policies & Procedures Committee Review Information
Date Reviewed: November 15, 2021
Review was: Approved Unanimously
Notes/Remarks:

Current Policy Language (If applicable) (Please include Article and page number)

Registration fees for the NLC shall be in the National Center twenty-one (21) days prior to the NLC.

Proposed Policy Language Addition/Change

Registration fees for the NLC shall be received by the National Center twenty-one (21) days prior to the NLC.
Item 8: Proposed Amendment: National Leadership (NLC), Article V., Section C., Subsection 1

P&P Committee Action: approved unanimously
Next step: Presentation to the Board of Trustees for approval.

Request Information
Name: Jonathan Smith
Representing: BPA National Center
Date Proposed: November 15, 2021
Rationale: The “Associate” membership designation has not been its own student division for many years. Rather, it is now classified as a “section” within the Secondary Division.

Policies & Procedures Committee Review Information
Date Reviewed: November 15, 2021
Review was: Approved Unanimously

Current Policy Language (If applicable) (Please include Article and page number)

1. Secondary/Associate Division
   a. Be a State winner in one of the National Workplace Skills Assessment Program Event activities or a representative for the State’s Assessment Events Program.
   b. Be a State, Regional, or Local Officer.
   c. Be a voting delegate representing his/her State Association for the Secondary Division or Associate Division.

Proposed Policy Language Addition/Change

1. Secondary Division
   a. Be a State winner in one of the National Workplace Skills Assessment Program Event activities or a representative for the State’s Assessment Events Program.
   b. Be a State, Regional, or Local Officer.
   c. Be a voting delegate representing his/her State Association for the Secondary Division.
Item 9: Proposed Amendment: National Leadership Conference (NLC), Article X., Section C., Subsection 6. Hall of Fame

P&P Committee Action: approved unanimously

Next step: Presentation to the Board of Trustees for approval.

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<th>Request Information</th>
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<tr>
<td>Name:</td>
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<td>Representing:</td>
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<td>Date Proposed:</td>
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<td>Rationale:</td>
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<th>Policies &amp; Procedures Committee Review Information</th>
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<td>Date Reviewed:</td>
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<td>Review was:</td>
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Current Policy Language (If applicable) (Please include Article and page number)

Hall of Fame: An award presented yearly to a maximum of two (2) individuals who have made significant contributions to the history of Business Professionals of America and has been involved at the local, state, and national levels for 10 or more years. The award also includes a Business Professionals of America lifetime Alumni or Professional membership.

Proposed Policy Language Addition/Change

Hall of Fame: An award presented yearly to a maximum of two (2) individuals who have made significant contributions to the history of Business Professionals of America and has been involved at the local, state, and national levels for 10 or more years. The award also includes a Business Professionals of America lifetime membership in the division of the recipient’s choosing (to be indicated annually).
Item 10: Proposed Amendment: National Leadership Conference (NLC), Article XV., Section E.

P&P Committee Action: approved unanimously

Next step: Presentation to the Board of Trustees for approval.

Request Information
Name: Jonathan Smith
Representing: BPA National Center
Date Proposed: November 15, 2021
Rationale: The position of “Director of Marketing & Stakeholder Engagement” is vacant indefinitely, and thus responsibility should be reassigned. Given that the entirety of the National Leadership Conference operations falls under the job responsibilities of the Director of Strategic Programs & Experiences (formerly Director of Member Services & Events), this language update will align with past and current practice.

Policies & Procedures Committee Review Information
Date Reviewed: November 15, 2021
Review was: Approved Unanimously
Notes/Remarks:

Current Policy Language (If applicable)
(Please include Article and page number)

The sale of merchandise at the NLC shall be restricted to approved exhibitors in designated areas as determined by the Executive Director and the Director of Marketing and Stakeholder Engagement.

Proposed Policy Language Addition/Change

The sale of merchandise at the NLC shall be restricted to approved exhibitors in designated areas as determined by the Executive Director and the Director of Strategic Programs and Experiences.
Item 11: Proposed Amendment: Appendix, IV. Acknowledgement of Code of Conduct

P&P Committee Action: approved unanimously

Next step: Presentation to the Board of Trustees for approval.

Request Information
Name: Jonathan Smith
Representing: BPA National Center
Date Proposed: November 15, 2021
Rationale: The National Center address has changed as of November 2019. This P&P language change will align with the current office location.

Policies & Procedures Committee Review Information
Date Reviewed: November 15, 2021
Review was: Approved Unanimously

Current Policy Language (If applicable) (Please include Article and page number)

Proposed Policy Language Addition/Change

PLEASE RETURN TO:
Executive Director
Business Professionals of America
5454 Cleveland Avenue
Columbus, OH 43231

PLEASE RETURN TO:
Executive Director
Business Professionals of America
700 Morse Road
Suite 201
Columbus, OH 43214
Item 12: Proposed Amendment: Replace “National Officer Team” with “Executive Council” and “National Officer” with “Executive Officer”

P&P Committee Action: approved unanimously

Next step: Presentation to the Board of Trustees for approval.

Request Information
Name: Jonathan Smith
Representing: BPA National Center
Date Proposed: November 15, 2021
Rationale: The student officers at the National level have requested that the organization replace their nomenclature of “National Officer Team” with “Executive Council” and “National Officer” with “Executive Officer”. This broad P&P language change will align with both Division By-laws whereby the official composition of student division officers is defined as the “Executive Council” (ref. Article XI – Executive Council on page 7 in the Secondary Division By-Laws and on page 6 in the Post-secondary Division By-Laws).

*The only exception to this broad language change is that the National Staff title “National Officer Coordinator” will not be changed until the position title is reviewed and changed by the Personnel Committee.

Policies & Procedures Committee Review Information
Date Reviewed: November 15, 2021
Review was: Approved Unanimously

Current Policy Language (If applicable) (Please include Article and page number)

“National Officer Team”

“National Officer”

Proposed Policy Language Addition/Change

“Executive Council”

“Executive Officer”
Next Meeting
Will be on an as-needed basis.
ANNUAL BUSINESS MEETINGS
2022 National Leadership Conference and Beyond
Parliamentary Opinion
For: Professor Brenda Jacobsen

Statement of Inquiry
I was contacted by Professor Brenda Jacobsen, Chair of the BPA Board of Trustees regarding electronic meetings of the Post-Secondary Division. On November 3, 2021, Dr. Jacobsen, Post-secondary National President John Lucas Guimaraes, Dr. LouAnn Ross (E.D. of BPA) and I met via Zoom to discuss the governing documents and what, if any, clarification might be needed.

Opinion
BPA’s Code of Regulations supersedes the rules a subordinate body adopts; therefore, the provisions of the Code permit the Post-Secondary Division to meet electronically. However, because it can be confusing when an entity’s bylaws are not absolutely clear, it would be best to amend the bylaws of the Post-secondary Division to state that meetings can be held electronically. Because the Secondary Division has similarly structured bylaws, this opinion also applies to the Secondary Division.

Resources referenced
BPA Post-Secondary Division Bylaws, dated May 2016
BPA Secondary Division Bylaws, dated May 2016
BPA Code of Regulations, dated July 17, 2021

Discussion
BPA’s Code of Regulations supersedes the rules of a subordinate body such as the Post-secondary Division because the Division is granted a charter by BPA (see Article III of the Post-Secondary Division bylaws and Article III of the BPA Code of Regulations). The Code authorizes the Post-secondary Division to meet electronically:

ARTICLE IX: ELECTRONIC MEETINGS AND COMMUNICATION
Section 1. Electronic Meetings. The Corporate body, the Board of Trustees, Secondary Division, Post-secondary Division, Alumni Division, standing committees, and special committees are authorized to meet by telephone conference or through other electronic communications media so long as all the members may simultaneously hear each other and participate during the meeting.

The pertinent portion in RONR (12th ed.) is:

2:8n4: The word charter may also refer to a certificate issued by a national or sate organizations, granting the right to form a particular
Accordingly, the Post-secondary Division is authorized to meet.

However, it is preferable to amend the Division’s bylaws to state that all meetings are authorized to meet electronically. This eliminates any confusion in the future. The Division’s bylaws contemplate an annual meeting (Article X), meetings of the Executive Council (Article XI), and meetings of standing and special committees (Article XII). The only meeting that may not be covered is a special meeting of the Post-secondary Division.

Option a:

<table>
<thead>
<tr>
<th>Post-Secondary Division Bylaws, Article XII: Electronic Meetings</th>
<th>If Adopted, will read</th>
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<tbody>
<tr>
<td><strong>Current Wording:</strong> The Executive Council, standing and special committees are authorized to meet by telephone conference or through other electronic communications media so long as all the members may simultaneously hear each other and participate during the meeting.</td>
<td>The Annual Meeting, the Executive Council, and standing and special committees are authorized to meet by telephone conference or through other electronic communications media so long as all the members may simultaneously hear each other and participate during the meeting.</td>
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Option b:

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<tr>
<td><strong>Current Wording:</strong> The Executive Council, standing and special committees are authorized to meet by telephone conference or through other electronic communications media so long as all the members may simultaneously hear each other and participate during the meeting.</td>
<td>The Post-secondary Division, the Executive Council, and standing and special committees are authorized to meet by telephone conference or through other electronic communications media so long as all the members may simultaneously hear each other and participate during the meeting.</td>
</tr>
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</table>

It is important to remember that a requirement for a meeting of a deliberative body is that members are able to simultaneously hear each other and participate during the meeting. (RONR (12th ed.) 1:1)

The Appendix of RONR (12th ed.) has some suggestions as to meetings held electronically (see page 638). I am not necessarily urging adoption of RONR's
language, but I am urging you to keep in mind what is needed when you meet via electronic means:

- a way to identify those seeking recognition to speak;
- a way to show the text of pending motions;
- a way to carry out a ballot vote, i.e., a means to allow anonymous voting, such as an anonymous zoom poll;
- a way to show the result of the votes.

Disclaimer
This opinion concerns matters of parliamentary procedure and is not a legal opinion. The opinion is only as accurate as the information it is based on, namely the BPA Code of Regulations dated July 17, 2021 and the Post-Secondary Division Bylaws dated May 2016.

Comments
If any further information develops or if anything in this Opinion is not clear, kindly contact me at your earliest convenience.

[Signature]

Date: November 17, 2021
Do you support Miriam Simmons' assessment that the Secondary and Post-secondary Business Meetings may meet virtually?

13 responses

100%
Executive Council
Business Professionals of America
700 Morse Road, Suite 201
Columbus, OH 43214

18 November 2021

Board of Trustees:

The Executive Council would like to share that we agree with Miriam Simmons’ assessment regarding the annual divisional Business Meetings and are in favor of allowing these meetings to occur virtually.

We believe that the annual divisional Business Meetings are incredibly important as they amplify student voices and give a platform for members to be heard.

Our members take on an important role in our governance at these meetings and we kindly ask that you consider allowing our members to continue to have this role in our organization by allowing the Secondary and Post-secondary Divisions to meet and conduct business virtually.

Sincerely,

Elijah Johnson
Secondary President

Kegan Ward
Secondary Vice President

Grace Tang
Secondary Secretary

Shree Kodavatiganti
Secondary Treasurer

Nathan Slater
Secondary Historian

Daniyal Ghayasuddin
Secondary Parliamentarian

John Lucas Guimaraes
Post-secondary President

Engen Sundberg
Post-secondary Vice President