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Frank Edelblut
Commissioner

Christine Brennan
Deputy Commissioner

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STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
25 Hall Street
Concord, N.H. 03301
TEL. (603) 271-3495
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March 22, 2024

His Excellency, Governor Christopher T. Sununu
And the Honorable Council
State House
Concord, NH 03301

REQUESTED ACTION

Authorize the New Hampshire Department of Education (NHED), Division of Learner Support to enter a contract with WestEd (VC#177860) San Francisco, CA in the amount of \$287,995.00 to provide diagnostic review and action planning support for five schools identified for Comprehensive Support and Improvement (CSI) effective upon Governor and Council approval through September 30, 2024. 100% Federal Funds.

Funds are available in the following account in Fiscal Years 2024 and 2025 with the authority to adjust encumbrances between Fiscal Years within the price limitation through the Budget Office, if needed and justified.

06-56-56-562010-25090000 Title I-A Compensatory Ed

Fiscal Year	Class/Account	Class Title	Total Amount
2024	102-500731	Contracts for Program Services	\$193,835.00
2025	102-500731	Contracts for Program Services	\$94,160.00
Total Amount			\$287,995.00

EXPLANATION

This contract will allow WestEd to provide diagnostic review and action planning support for five schools that were identified for Comprehensive Support and Improvement (CSI) during the Fall 2023 Accountability Designations. With the approval of the Local Educational Agency (LEA), The Every Student Succeed Act (ESSA) Section 1003(b)(B) allows the State Education Agency (SEA) to directly provide services for the CSI schools through contracted services with expertise in using evidence-based strategies to improve student achievement, instruction, and schools. Five out of seven CSI schools opted in to participate in these contracted services; Highbridge Hill Elementary School, Parker-Varney School, Winchester School, Compass Classical Academy Charter Elementary School, and Bluff School.

WestEd is a research, development, and service agency, working with education communities to promote excellence and improve learning for children, youth, and adults and has worked with CSI schools in New Hampshire for the past five years completing needs assessments and conducting progress monitoring.

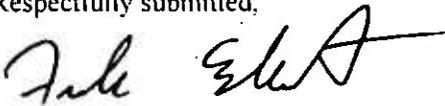
WestEd services will include the implementation of a two-phase review and improvement planning cycle throughout the remainder of the 2023-2024 school year and through fall 2024 for five CSI schools. During these phases, WestEd will develop and provide school-level resources for the CSI schools to help them independently conduct a needs assessment and develop an action plan from the needs assessment. WestEd will provide additional school-level tailored in-person support, coaching, and resources to schools to collaboratively help schools, as well as coordinate district-level opportunities for participation in services of the school. WestEd staff works collaboratively systemwide to provide a broad range of services such as research and evaluation, professional learning, technical assistance with services tailored to the needs of schools. They will also support schools to meet federal accountability reporting and requirements for school improvement.

A Request for Proposals (RFP) was advertised on the NHED website on September 5, 2023 with a deadline for proposals of October 17, 2023. There were nine proposals submitted to the Request for Proposals (RFP) "RFP-NHED-Bureau of Instructional Support-CSI/TSI-2023-04".

A committee of four reviewers performed an independent review of three proposals each: a Title I, Part A Education Consultant from the Bureau of Instructional Support, the Administrator of the Office of State and Federal Accountability, an Education Consultant from the Bureau of Special Education, as well as a Principal of a CSI school, reviewed the proposals. The team reviewed the nine proposals received by the deadline (Attachment A). Reviewers used a prepared rubric to evaluate compliance with the requirements of the RFP and verify the qualifications of the vendors. Reviews were completed by November 13, 2023. The criteria scores were entered into a spread sheet where the final scores were totaled then averaged.

The review committee recommended WestEd with the highest score. While there were lower-priced proposals received for this item, those proposals did not clearly and confidently show that the vendors could successfully complete the competitive priorities as well as WestEd, or they were lacking strength in their potential deliverables, budget creation and/or work examples.

Respectfully submitted,



Frank Edelblut
Commissioner of Education

ATTACHMENT A
 Bid Summary Scoring Sheet
 WestEd

Name of Bidders	Per School
Rooted Partners	\$17,500/Per School
WestEd	\$57,599/Per School
Insight Education Group	\$110,200/Per School
SchoolWorks	\$119,040/Per School
MGT Consulting	\$175,000/Per School
Baiza and Associates Consulting	\$187,500/Per School
Cognia Inc	\$229,400/Per School
Solution Tree	\$338,745/Per School
TNTP Reimagine Teaching	\$816,972/Per School

Name of Reviewers	Title
Christy Dotson	Education Consultant II, Bureau of Instructional Support
Lexie Ferraro	Special Education Consultant, Bureau of Special Education Support
Kyu-Ryung Hwang	Administrator, Bureau of Assessment and Accountability
Erik Kress	Principal, with Franklin Elementary School

	Absolute Priority #1 Knowledge of the federal requirements for Comprehensive Support and Improvement (CSI) and Targeted Support and Improvement (TSI) (30 Points)	Absolute Priority #2: Demonstrated expertise in operating or supporting unique, innovative or non-traditional instructional environments in support of generally disadvantaged student populations. (20 Points)	Absolute Priority #3: Demonstrated expertise in developing and training educators to effectively work in unique, innovative, or non-traditional instructional environments in support of generally disadvantaged student populations. (20 Points)	Absolute Priority #4: Demonstrated expertise in operating or supporting unique, innovative, or non-traditional instructional environments that connects students to and engages students with community resources, including the business community for high school students. (20 Points)	Cost Summary (10 Points)	Total
WestEd	28	18	17	18	9	90
School Works	28	17	20	15	8	88
Insight Education Group	27	17	18	17	9	88
Rooted Partners	25	13	15	15	5	73
Baiza & Associates Consltng	22	15	17	10	8	72
Cognia Inc	23	12	13	13	9	70
Solution Tree	22	13	17	10	7	69
TNTP Reimagine Teaching	22	13	13	13	7	68
MGT Consulting	22	12	12	15	6	67

Review Process

Scoring for review occurred from October 18, 2023, to November 13, 2023. A committee of four reviewers performed an independent review of three proposals each. Reviewers used a prepared rubric to evaluate compliance with the requirements of the RFP and verify the qualifications of the vendors. Reviews were completed by November 13, 2023. The criteria scores were entered into a spread sheet where the final scores were totaled then averaged.

The review committee recommended WestEd with the highest score. While there were lower-priced proposals received for this item, those proposals did not clearly and confidently show that the vendors could successfully complete the competitive priorities as well as WestEd, or they were lacking strength in their potential deliverables, budget creation and/or work examples.

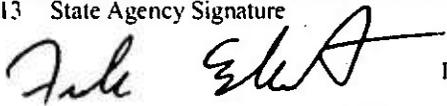
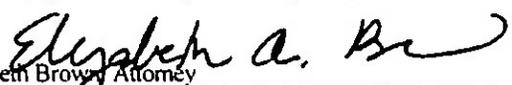
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Education (NHED)		1.2 State Agency Address 25 Hall Street Concord, NH 03301	
1.3 Contractor Name WestEd		1.4 Contractor Address 730 Harrison Street San Francisco, California 94107	
1.5 Contractor Phone Number (415) 565-3000	1.6 Account Unit and Class See Exhibit C	1.7 Completion Date September 30, 2024	1.8 Price Limitation \$287,995.00
1.9 Contracting Officer for State Agency Emily Fabian		1.10 State Agency Telephone Number 603-931-9471	
1.11 Contractor Signature  Date: Mar 7, 2024		1.12 Name and Title of Contractor Signatory Rajwant Virk, Contracts Department Manager	
1.13 State Agency Signature  Date: 03/27/24		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  Elizabeth Brown, Attorney On: 03/27/2024			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed.

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance

hereof, and shall be the only and the complete compensation to the Contractor for the Services.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any Property which has been received from the State, or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

11. **CONTRACTOR'S RELATION TO THE STATE.** In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. **INDEMNIFICATION.** The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A (*"Workers' Compensation"*).

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or any successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

23. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

26. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

EXHIBIT A

Special Provisions

Additional Exhibits D-G

Ownership of Intellectual Property

The NHED shall retain ownership of all source data and other intellectual property of the NHED provided to the Contractor in order to complete the services of this Agreement. As well the NHED will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under this Agreement without the prior written approval from the NHED.

Notwithstanding the foregoing, Contractor shall be free to use general knowledge, skills, experience and any ideas, concepts, know-how, and techniques that are used in the course of providing the services under this Agreement.

Pre-existing Works

Any and all intellectual property or other proprietary data owned by the Contractor prior to the effective date of this Agreement ("Pre-existing Work") will remain the exclusive property of the Contractor even if such Pre-existing Work is embedded or otherwise incorporated into materials or products first produced as a result of this Agreement or used to develop such materials or products. If any Pre-existing Work is modified in the course of this Agreement, the modified work will remain the property of the original owner.

Federal Certification 2 CFR 200.415

Required certifications include: (a) To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows:

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Contract between WestEd and the New Hampshire Department of Education

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Contractor Initials AV
Date Mar 7, 2024

EXHIBIT B

Scope of Services

WestEd will provide diagnostic review and action planning support for five schools that were identified for Comprehensive Support and Improvement (CSI) during the Fall 2023 Accountability Designations. With the approval of the Local Educational Agency (LEA), The Every Student Succeed Act (ESSA) Section 1003(b)(B) allows the State Education Agency (SEA) to directly provide services for the CSI schools through contracted services with expertise in using evidence-based strategies to improve student achievement, instruction, and schools. Five out of seven CSI schools opted in to participate in contracted services. Support will include the implementation of a two-phase review and improvement planning cycle with five CSI schools throughout the remainder of the 2023-2024 school year and through fall 2024.

Phase 1: Diagnostic Review — Needs Assessment, each school will receive:

- Individual school webinar to review the diagnostic review process.
- School Leadership Diagnostic Review preparation meeting, including Four Domains for Rapid School Improvement and Comprehensive Assessment of Leadership for Learning Survey (CALL) survey overview.
- Supported administration of the CALL survey.
- Full-day school visit with school leaders, and teachers to collect qualitative data through school tour, focus group interviews, and classroom observations.
- Collection and analysis of selected school artifacts and data.
- Triangulation and overall analysis of information collected and summarization in a complete diagnostic review report.
- Individual webinar to review the diagnostic review report.

Phase 2: Action Planning — School Improvement Planning, each school will receive:

- Coordination with New Hampshire Department of Education (NHED) to revise and create a comprehensive improvement planning template.
- Structured guidance for school leadership teams that will enhance a deeper understanding of their roles and responsibilities in root cause analysis based on diagnostic review and CALL survey data, along with developing, communicating, implementing, and monitoring of school improvement plans.
- One-day facilitated on-site planning session with leadership team.
 - Action planning with school leadership based on Four Domains for Rapid School Improvement.
 - Goal setting with leadership team based on diagnostic review and CALL survey data.
 - Co-creation of meeting summary, decisions, and outcomes.
- Strategies to enhance the implementation of key priorities.
- Virtual monthly check-ins with school leaders to support action planning.

WestEd will additionally provide monthly check-ins with NHED staff to ensure work is occurring as planned.

Contract between WestEd and the New Hampshire Department of Education

Page 2 of 3

Contractor Initials AV
Date Mar 7, 2024

EXHIBIT C

Method of Payment

Budget:

Description	Per School	Total
Phase 1: Diagnostic Review - Needs Assessment for Five CSI Schools	\$38,767.00	\$193,835.00
Phase 2: Action Planning - School Improvement Planning for Five CSI Schools	\$18,832.00	\$94,160.00
	Total	\$287,995.00

Limitations on Price: Upon mutual agreement between the state contracting officer and the contractor, line items in this budget may be adjusted one to another, but in no case shall the total budget exceed the price limitation of \$287,995.00.

Funding Source: Funds are available in the following account in Fiscal Years 2024 and 2025 with the authority to adjust encumbrances between Fiscal Years within the price limitation through the Budget Office, if needed and justified.

06-56-56-562010-25090000 Title I-A Compensatory Ed

Fiscal Year	Class/Account	Class Title	Total Amount
2024	102-500731	Contracts for Program Services	\$193,835.00
2025	102-500731	Contracts for Program Services	\$94,160.00
		Total Amount	\$287,995.00

Method of Payment: Payment is to be made monthly on the basis of invoices which are supported by a summary of activities/deliverables that have taken place in accordance with the terms of the contract, along with a detailed listing of expenses incurred. If otherwise correct and acceptable, payment will be made for 100% of the expenditures listed. A final invoice is due within 30 days of the end of this contract. Invoices and reports shall be submitted electronically to:

Emily Fabian
 Administrator II
 Emily.A.Fabian@doe.nh.gov

EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference: 2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Breach

A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements

The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC §1001 and §1020.

Environmental Protection

(This clause is applicable if this Contract exceeds \$150,000. It applies to Federal-aid contracts only.)
The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h)), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials

In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired in the preceding fiscal year exceeded \$10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Revised June 2022

Contractor Initials AV
Date Mar 7, 2024

Exhibit E

Federal Debarment and Suspension

- a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:
1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;
 2. Does not have a proposed debarment pending;
 3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and
 4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.
- c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the NHED. The certification or explanation shall be considered in connection with the NHED's determination whether to enter into Contract.
- d. The Contractor shall provide immediate written notice to the NHED if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

Revised June 2022

Contractor Initials RV
Date Mar 7, 2024

Exhibit F

Anti-Lobbying

The Contractor agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, execute the following Certification:

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions

<https://www.gsa.gov/forms-library/disclosure-lobbying-activities>

- c. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making and entering into this transaction imposed by Section 1352, Title 31 and U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The NHED shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Revised June 2022

Contractor Initials AV
Date Mar 7, 2024

Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality

Rights to Inventions Made Under a Contract or Agreement

Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401. "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the NHED.

Any discovery or invention that arises during the course of the contract shall be reported to the NHED. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality

All Written and oral information and materials disclosed or provided by the NHED under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the NHED and its partners, must remain the exclusive property of the NHED.

Confidential information means all data and information related to the business and operation of the NHED, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the NHED, financial information, partner information (including the identity of NHED partners), Contractor and supplier information, (including the identity of NHED Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the NHED to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the NHED or subcontracted with the Contractor.

Ownership of Intellectual Property

The NHED shall retain ownership of all source data and other intellectual property of the NHED provided to the Contractor in order to complete the services of this agreement. As well the NHED will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the NHED.

Revised June 2022

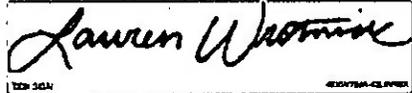
Contractor Initials AV
Date Mar 7, 2024

Certificate of Authority

I, Lauren Wrotniak, hereby certify that I am a duly appointed representative of WestEd. I hereby certify that Rajwant Virk is authorized to execute contracts on behalf of WestEd and may bind the organization thereby.

I hereby certify that said authority has not been amended or repealed and remains in full force and effect as of the date of the contract to which this certificate is attached. This authority **remains valid for thirty (30) days**. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: Mar 27, 2024

Attest: 
Lauren Wrotniak, Director of Contracts & Grants

WestEd

JOINT POWERS AGREEMENT

December 1, 1995

JOINT POWERS AGREEMENT

Establishing Joint Powers Agency

WestEd

THIS AGREEMENT is entered into pursuant to the provisions of Title 1, Division 7, Chapter 5, Article I of the California Government Code (the Joint Powers Act) and provides for the joint exercise of powers between Far West Laboratory for Educational Research and Development ("FWL") and Southwest Regional Laboratory for Educational Research and Development ("SWRL"):

WITNESSETH:

WHEREAS, the parties hereto, FWL and SWRL, find and determine that it is to the mutual benefit of the parties and in the best public interest that said parties, both defined as public entities under the Joint Powers Act, join together to establish a Joint Powers Act Agency to accomplish the purposes hereinafter set forth; and

WHEREAS, the parties hereto, FWL and SWRL, find and determine that more effective services can be provided while improving efficiencies in operations and eliminating duplication of effort by joining together to conduct operations under the auspices of a new Agency; and

WHEREAS, the parties hereto, FWL and SWRL, find and determine that each party holds title to certain real property that is subject to grant conditions running to the respective party and it is desirable for each party to retain title to such property but to cooperate in the management of such real property; and

WHEREAS, the parties hereto, FWL and SWRL, find and determine that there remains a need to develop fundamental, significant improvements in education and to conduct educational research in order to solve the problems and to serve the needs of the public and private schools, colleges and universities of Arizona, California, Nevada and Utah; and

WHEREAS, the parties hereto, FWL and SWRL, have found that significant, fundamental improvements in education in Arizona, California, Nevada and Utah require thorough and complete planning and concentrated effort by the total community, including parents, local school board members, and the scientific, cultural, industrial sectors, as well as by the professional educators in schools, colleges, and universities; and

WHEREAS, the coordinating and cooperative efforts required of the public and private educational and research agencies are of such a magnitude that it is necessary for the parties to join together to establish an agency to be known as WestEd in order to accomplish the purposes set forth herein;

NOW, THEREFORE, the parties mutually agree as follows:

ARTICLE I. TERMS OF AGREEMENT.

This Agreement shall be effective December 1, 1995 upon the execution hereof by FWL and SWRL, as attested by the signatures of execution on the final page hereof, and shall continue in effect until terminated as provided herein.

ARTICLE 2. NAME OF AGENCY.

FWL and SWRL hereby agree that a public agency, wholly separate and apart from FWL and SWRL, be and is hereby created under the aforesaid provisions of law, and shall hereafter be designated as "WestEd" and hereinafter referred to as "Agency,"

ARTICLE 3. CONTROL OF AGENCY.

The Agency shall be under the control of a Board of Directors, hereinafter referred to as the "Board,," who shall be the designated board members of FWL and SWRL and such additional members as may be appointed by the Board.

ARTICLE 4. NOTICES.

The Board, by resolution, shall designate a specific location at which it will receive notices, correspondence and other communications, and shall designate an officer for the purpose of receiving service on behalf of the Agency,

ARTICLE 5. MEETINGS.

The Board may hold special meetings as it may determine and shall hold regular meetings at least once every three months. The date, hour and place for each such regular meeting shall be fixed annually by resolution of said Board, which resolution shall be publicly posted for two weeks on the bulletin board regularly used for official notices by the Agency. The secretary to the Board shall cause to be kept minutes of its meetings, both regular and special,

ARTICLE 6. VOTING.

The presence of a majority of the directors then appointed shall be required in order to constitute a quorum necessary for the transaction of the business of the Board. No action of the Board shall be valid unless a majority of such quorum of directors then appointed concur therein by their votes.

ARTICLE 7. AFFIRMATIVE ACTION.

Selections of persons for appointment to the Board, and employment of persons in positions within the Agency will be conducted in a manner which ensures that there is no discrimination against any Board member or employee, or candidates for these positions, because of age, sex, race, color, religion, national origin, or handicap. Positive action will be taken to further and enhance the representation of women, members of minority groups, and handicapped persons on the Board and staff of the Agency.

ARTICLE 8. OFFICERS AND EMPLOYEES.

The Board shall annually elect a chairperson from its members,

The Board shall appoint, and fix and cause to be paid, the compensation of the Chief Executive Officer, who shall act as Chief Administrative Officer of the Agency, and who shall perform such other and further duties as may be determined by the Board.

The members of the Board, other than the Chief Executive Officer serving ex officio, shall serve without compensation but may be reimbursed for necessary expenses incurred in connection with attendance at meetings of the Board or for necessary expenses incurred in performing services on behalf of and at the prior and express request of the Board,

The appointees and employees of said Agency shall not be deemed by operation of this Agreement to be the employees of either FWL or SWRL. No member of the Board nor any officer, appointee, or employee of the Agency shall be entitled to any compensation or fringe benefits, including but not limited to sick leave, retirement, pension, or vacation, from FWL or SWRL by virtue of his or her office or employment by the Agency. Provided that nothing shall prohibit the Agency from contracting for the services of employees of FWL or SWRL, or of other institutions or organizations, and reimbursing them for the costs, including salaries and fringe benefits, involved in providing such services. Further provided that nothing herein shall prohibit the Agency and FWL or the Agency and SWRL from agreeing that employees of FWL or SWRL, respectively, may also be employees of the Agency,

ARTICLE 9. SCOPE OF POWERS.

(a) The Agency shall be an administrative, initiating, advisory, coordinating, and evaluating entity. The Agency shall have the power and authority to exercise any power common to the parties hereto, FWL and SWRL, and to exercise any power set forth in the California Government Code, Section 6508, provided that the same are for furtherance of the objectives of this Agreement as contained herein and in the recitals set forth above, and may to

the extent permissible thereunder, enter into contracts in its own name with persons and with public or private agencies, boards, and other entities all subject to the terms and conditions of this Agreement.

(b) Neither the Agency nor the Board shall have any power or authority to bind FWL, SWRL or the signatory parties to the Joint Powers Agreement creating FWL or SWRL to the debts, liabilities and obligations of the Agency and no debt, liability or obligation of the Agency shall be the debt, liability or obligation of FWL, SWRL or the signatory parties to the Joint Powers Agreement creating FWL or SWRL,

(c) Pursuant to Section 6509 of the California Government Code, the exercise of the powers of the Agency shall be in accordance with the manner of exercising such powers by FWL and SWRL, which is in accordance with the procedures followed by the Regents of the University of California.

(d) The Board shall adopt appropriate rules not inconsistent herewith for the orderly transaction of its business,

(e) The Agency shall have no power or authority to incur any obligations for itself or on behalf of FWL or SWRL in excess of the amount appropriated to its use by a funding source. Provided, however, the Agency is authorized to obtain funds for a short period of time to meet operational expenses from advances of funds from FWL or SWRL or from private lending sources.

(f) The Agency shall, without limitation, have the specific power to establish or contract with research centers and laboratories, to carry out or suggest experimental educational projects, to develop pilot educational programs, to conduct or authorize educational research and development including the development of all varieties of educational materials, teaching aids, and other educational components, to collect and disseminate educational information, to coordinate educational research programs, to develop educational prototypes, to evaluate educational programs and activities, and to engage in other similar, related activities.

ARTICLE 10: ADVISORY COUNCIL.

The Agency may from time to time establish and abolish one or more advisory councils to perform such functions as the Agency may determine.

ARTICLE II. INSURANCE.

The Agency shall insure itself, FWL, SWRL and the members of the Board from loss, liability, and claims arising out of or in any way connected with the performance of this Agreement.

ARTICLE 12. FUNDS AND EXPENDITURES.

(a) The Agency shall have the power and authority to receive, accept, and expend or disburse, funds by contract or otherwise, for purposes consistent with the provisions hereof, which funds may be provided by the United States Government, any State, or any subdivision of a State, and from any other person, agency or organization, whether public or private, for the purposes specified herein, and shall have the duty to maintain at all times a complete and accurate system of accounting for said funds.

(b) The Agency shall have the power and authority to receive, accept, and utilize the services of personnel offered by FWL or SWRL, or their representatives or agents; to receive, accept, and utilize property, real or personal, from FWL or SWRL, or their agents or representatives; and to receive, accept, and expend or disburse funds, by contract or otherwise, for purposes consistent with the provisions hereof, which funds may be provided by FWL or SWRL, or their agents or representatives, The Agency is authorized to enter into interagency agreements with state agencies pursuant to Section 6514.5 of the California Government Code.

(c) Each and every expenditure of funds shall be authorized or approved by the Board pursuant to a budget process as described in subsection (f) hereof, or by other appropriate procedures approved by the Board, and shall be audited by a firm of certified public accountants to be selected by the Board and paid by the Agency,

(d) The Agency shall have no power or authority to assess FWL or SWRL, the signatory parties to the Joint Powers Agreement creating FWL or SWRL or the members of the Board for dues or contributions of any kind whatsoever.

(e) The Board shall establish procedures for the investment or deposit of its funds.

(f) The Board shall adopt appropriate budgetary procedures, The Agency shall file annually with the designated representatives of FWL and SWRL a statement of the actual income and expenditures made during the prior fiscal year.

(g) The "fiscal year" of the Agency shall be December 1 to and including the following November 30, or such other annual period as may be prescribed from time to time by resolution of the Board,

ARTICLE 13. WITHDRAWAL OF PARTIES AND TERMINATION.

The powers and authority of the Agency shall continue until termination of this Agreement. The Agreement may be terminated at any time upon mutual written agreement of FWL and SWRL. Upon two (2) year's prior written notice, FWL or SWRL may withdraw from its status as a party to this Agreement, provided that at such time it has either discharged, or has arranged to the satisfaction of the remaining party for the discharge of, any pending obligations it expressly may have assumed hereunder, and that written notice of intention to so withdraw has been served. Upon the effective date of withdrawal, the Joint Powers Agreement will terminate. Upon the termination date all contracts held by the Agency shall be assigned, to the extent permitted under the contract, to the party with primary duties under the contract or according to terms mutually agreed upon by FWL and SWRL.

ARTICLE 14. DISPOSITION OF PROPERTY AND FUNDS.

In the event of the final termination of this Agreement, any property interest remaining in the Agency following discharge of all obligations due by the Agency shall be disposed of by sale or other disposition according to law, and the proceeds, in cash or by their fair market value in kind at the time of final termination, distributed to FWL or SWRL in proportion to its respective contributions to the Agency.

ARTICLE 15. DISPUTE RESOLUTION.

Any dispute arising from disposition of assets of the Agency, assignment of contracts or any other matter related to this Agreement shall be resolved by alternative dispute resolution procedures, culminating in binding arbitration with a single neutral arbitrator in San Francisco, California. Neither party shall have the right to bring an action in court against the other party for any dispute arising from or related to this Agreement.

ARTICLE 16. AMENDMENTS.

This Agreement may be amended at any time by mutual agreement of FWL and SWRL according to the procedures of said parties, provided said amendment is to further carry out the purposes hereinabove expressed. Any such amendment shall be effective upon the date of final execution thereof by FWL and SWRL.

ARTICLE 17. SEVERABILITY.

Should any portion, term, condition, or provision of this Agreement be decided by a court of competent jurisdiction to be illegal or in conflict with any law of the State of California, or be otherwise rendered unenforceable or ineffectual, the validity of the remaining portions, terms, conditions, and provisions shall not be affected thereby.

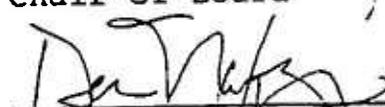
IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed by their authorized officers thereunto duly authorized as set forth herein below.

FAR WEST LABORATORY
FOR EDUCATIONAL RESEARCH
AND DEVELOPMENT

BY:


Fay B. Haisley
Chair of Board

BY:

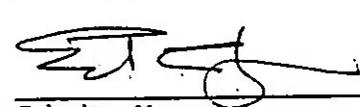

Dean Nafziger
Executive Director

SOUTHWEST REGIONAL LABORATORY
FOR EDUCATIONAL RESEARCH
AND DEVELOPMENT

BY:


Robert S. McCord
Chair of Board

BY:


Edwin Myers
Executive Director

LAW OFFICES

WEINSTEIN, BOLDT, RACINE, HALFHIDE & CAMEL
PROFESSIONAL CORPORATION

1801 CENTURY PARK EAST, SUITE 2200
LOS ANGELES, CALIFORNIA 90067-2330

DAVID A. WEINSTEIN

TELEPHONE
(310) 203-8466
FAX (310) 852-7236

DIRECT DIAL 310.712.2114

May 6, 1997

BY TELECOPIER AND U.S. MAIL

John Cannon, C.P.A.
10850 Wilshire Boulevard
Suite 1200
Los Angeles, CA 90024

Re: WestEd

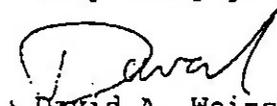
Dear John:

I have enclosed a copy of a favorable private letter ruling which was faxed to me this morning in connection with WestEd's I.R.C. §115 exemption request. I was pleased that we were able to obtain a favorable result after all the agonizing!

Please call me with any questions you, Gary or Robert may have with respect to the ruling.

Best regards.

Very truly yours,



David A. Weinstein
of WEINSTEIN, BOLDT, RACINE,
HALFHIDE & CAMEL, P.C.

DAW:bd

Enclosure

cc: Mr. Gary Barnes (w/enclosure)
Mr. Robert Christensen (w/enclosure)

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Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Index Number: 0115.00-00

Mr. Gary Barnes, Chief Financial Officer
WestEd
4665 Lampson Avenue
Los Alamitos, CA 90720-5199

Person to Contact:
Adrian Michur
Telephone Number:
(202) 622-3089
Refer Reply to:
CC:DOM:FI&P:2 PLR-253942-96
Date: MAY 1 1997

- X = WestEd
EIN: 94-3233542
- Y = Far West Laboratory for Educational Research and Development
EIN: 94-1625540
- Z = Southwest Regional Laboratory for Educational Research and Development
EIN: 94-2428178
- Pact = Joint Powers Agreement
- Law 1 = Section 6500, Title 1, Division 7, Chapter 5, Article 1, California Government Code
- Law 2 = Section 6502, Title 1, Division 7, Chapter 5, Article 1, California Government Code
- Law 3 = Section 6507, Title 1, Division 7, Chapter 5, Article 1, California Government Code
- Law 4 = Section 6508, Title 1, Division 7, Chapter 5, Article 1, California Government Code
- Letter 1 = Determination letter dated August 16, 1966
- Letter 2 = Letter dated October 18, 1966
- District 1 = San Francisco District
- District 2 = Los Angeles District
- State 1 = California
- State 2 = Arizona
- State 3 = Nevada
- State 4 = Utah

2

PLR-253942-96

Dear Mr. Barnes:

This is in reply to a letter dated November 15, 1996, and subsequent correspondence, requesting a ruling that the income of X is excludable under section 115 of the Internal Revenue Code. The information submitted for consideration is summarized below.

X, Y and Z are public agencies under Law 1 of State 1. The members of X are Y and Z. The members of Y and Z are agencies of State 1, State 2, State 3 and State 4.

Under Law 2 of State 1, public agencies may agree to jointly exercise any power common to the agencies, even though one or more of the contracting agencies may be located outside State 1. Such agreements are known as "Pacts" and establish an entity that is itself a public agency for purposes of Law 1.

Under Law 3 of State 1, a Pact is a public entity separate from the parties forming it.

Under Law 4 of State 1, a Pact that has the power to hire employees, make contracts, or to hold, receive, or dispose of property can sue or be sued in its own name. X, Y, and Z each have these powers.

In Letter 1, the District Director of District 1 informed Y that it was not subject to federal income tax. The letter states that it is a determination letter, and cites section 115(1) of the Code.

In Letter 2, the District Director of District 2 informed Z that it was not subject to federal income tax, stating that Z was an instrumentality of a state.

Y and Z formed X to combine or merge the educational research and related educational activities previously conducted separately by Y and Z. X's goal, as stated in the documents relating to its formation as a Pact, is to develop fundamental improvements in education and to conduct educational research to benefit the public and private schools, colleges, and universities of States 1, 2, 3, and 4 ("Schools"). X's activities include:

1. Participating in school reform by converging educational research into practical applications, providing knowledge and assistance to Schools.
2. Distributing educational knowledge to Schools through publications, conferences, seminars, and electronic networks.

PLR-253942-96

3. Helping to plan and execute long-term educational reform programs.
4. Implementing new curricula within school districts.
5. Conducting applied educational research on practical questions, such as how students learn and what is needed to implement schoolwide changes.
6. Providing strategic policy analysis, evaluating efforts to change, and developing educational products such as training modules, instructional videos, planning guides and casebooks.

The goals and activities of X are virtually identical to those of Y and Z.

X is funded by federal, state, and local government, as well as private foundations, which provide grants and research contracts. X conducts its activities throughout the United States, but concentrates them in States 1, 2, 3, and 4. X's activities are conducted exclusively by its own employees, who are hired and paid directly by X. X is controlled by a board of directors composed of all of the directors of Y and Z. The directors of Y and Z are appointed by the governing bodies or executive officer, as the case may be, of the public agencies that are the membership of Y and Z.

Section 115(1) of the Code provides that gross income does not include income derived from any public utility or the exercise of any essential governmental function and accruing to a state or any political subdivision of a state.

Rev. Rul. 71-589, 1971-2 C.B. 94, provides that the income from property held in trust by a city that was to be used by the city for certain charitable purposes is not subject to federal income tax. Although Rev. Rul. 71-589 does not explicitly so state, the holding in the revenue ruling means that a determination was made that the income in question was derived from the exercise of an essential governmental function and accrued to a political subdivision within the meaning of section 115(1) of the Code. Rev. Rul. 71-589 specifically mentions several types of functions that the trust might perform, such as support of a hospital, schools, maintenance of a park, or other purposes ordinarily recognized as municipal functions.

Rev. Rul. 90-74, 1990-2 C.B. 34, concerns an organization that is formed, operated and funded by political subdivisions to pool their casualty risks, or other risks arising from their obligations concerning public liability, workers' compensation, or employees' health. Rev. Rul. 90-74 states that the income of

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PLR-253942-96

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the organization is excluded from gross income under section 115(1) of the Code if private interests do not participate in the organization or benefit more than incidentally from the organization. In Rev. Rul. 90-74 the benefit to the employees of the political subdivisions was excepted as incidental.

Under Rev. Rul. 77-261, 1977-2 C.B. 45, the income from a fund, established under a written declaration of trust by a state for the temporary investment of cash balances of the state and its political subdivisions, which purchase units of participation and have an unrestricted right of withdrawal, is excludible from gross income. The fund, however, is classified as a corporation and must file a federal income tax return.

Providing the Schools of States 1, 2, 3, and 4 with X's services is an essential governmental function because it is of direct benefit to the agencies comprising the memberships of Y and Z. These agencies are engaged in providing educational services, independently of the activities of X, Y, and Z. The fact that the work-product of X may be shared with private schools within States 1, 2, 3, and 4 or the rest of the United States, or to nonprivate schools within the rest of the United States, is merely an incidental private benefit. There are no facts indicating that the work-product of X is not the proprietary material of X, Y, or Z.

Accordingly, the income of X is excludable from gross income under section 115 of the Code.

This ruling is directed only to the taxpayer that requested it. Section 6110(j)(3) of the Code provides that it may not be used or cited as precedent.

Except as specifically provided otherwise, no opinion is expressed on the federal income tax consequences of the transaction described above.

PLR-253942-96

In accordance with the terms of a power of attorney on file in this office, a copy of this letter is being sent to your authorized representative.

Sincerely yours,

Acting Assistant Chief Counsel
(Financial Institutions & Products)

By: William E. Copper Smith
William E. Copper Smith
Chief, Branch 2

MAY-08-1997 08:40

IRS/CORP/T:C

202 222 5302 P.07/13

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Index Number: 0115.00-00

Person to Contact:

Telephone Number:

Refer Reply to:

CC:DOM:FI&P:2 PLR-253942-96

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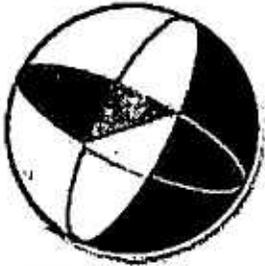
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This document may not be used or cited as precedent.
Section 6110 (i) (3) of the Internal Revenue Code.



WestEd.org

Our Mission

WestEd, a nonpartisan research, development, and service agency, works with education and other communities to promote excellence, achieve equity, and improve learning for children, youth, and adults.

**WESTED
(A JOINT POWERS AGENCY)**

**AUDITED FINANCIAL STATEMENTS
WITH SUPPLEMENTARY
COMPLIANCE INFORMATION**
November 30, 2022

WESTED
(A JOINT POWERS AGENCY)

AUDITED FINANCIAL STATEMENTS
WITH SUPPLEMENTARY COMPLIANCE INFORMATION
November 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
WestEd
San Francisco, California

Report on the Audit of the Financial Statements***Opinion***

We have audited the financial statements of WestEd, as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the WestEd's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of WestEd, as of November 30, 2022, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of WestEd, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the WestEd's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the WestEd's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the WestEd's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on page 3 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

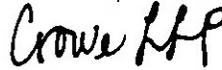
(Continued)

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise WestEd's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2023 on our consideration of WestEd's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of WestEd's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering WestEd's internal control over financial reporting and compliance.



Crowe LLP

Costa Mesa, California
March 24, 2023

WESTED
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDED NOVEMBER 30, 2022
(UNAUDITED)

The following discussion and analysis provides an overview of the financial position and activities of WestEd for the year ended November 30, 2022. It also includes historical data and highlights various financial measures that can be used to assess WestEd's financial condition. This discussion has been prepared by management and should be read in conjunction with the financial statements contained in the following section.

BACKGROUND

WestEd was established as a California Joint Powers Agency (JPA) by Far West Laboratory for Educational Research and Development (FWL) and Southwest Regional Laboratory for Educational Research and Development (SWRL) in 1995. JPAs are public entities formed pursuant to the California Government Code (and consistent with similar statutes in Arizona, Nevada, and Utah), by two or more other public entities.

Both FWL and SWRL were among the original regional educational laboratories established by Congress in 1966. WestEd, like its founding agencies, continues to serve the states of Arizona, California, Nevada, and Utah as the U.S. Department of Education's designated Regional Educational Laboratory - West. The agency's work, administered within three divisions, now extends throughout the United States and abroad. WestEd currently employs 972 regular staff in thirteen offices nationwide.

Sources of Operating Revenue

The agency's contract and grant funding is currently derived from the funding sources listed below.

SOURCES OF OPERATING REVENUE

(\$ in thousands)

	FY 2022	Percent	FY 2021	Percent
Federal Agencies	\$64,898	31%	\$51,047	30%
State Agencies	62,485	29%	40,883	24%
Local Educational Agencies	31,000	15%	30,818	18%
Foundations	12,126	6%	15,402	9%
Other	41,169	19%	33,113	19%
Total	\$211,678	100%	\$171,263	100%

WestEd's funding is obtained primarily through competitive contracts and grants, sole source contracts and grants, and the provision of products and services to clients. WestEd receives contract and grant funding from a variety of organizations and entities, including governmental agencies (federal, state, and local), private foundations, for-profit companies, and other educational organizations (primarily through subcontracts). WestEd does not have an endowment or guaranteed source of financial support. Since its grants and contracts are both short term and multiyear, a certain percentage of the agency's revenue must be replaced each year.

(Continued)

WESTED
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDED NOVEMBER 30, 2022
(UNAUDITED)

BACKGROUND (continued)

Grants vs. Fee Contracts

The mix between contracts and grants received at WestEd is an important factor in the agency's ability to raise working capital to support operations. Grants permit the recovery of actual costs incurred only up to the amount of the award. The best financial outcome from income received by grants is break-even (unlike contracts, which may be fee bearing or fixed price and include a target fee). Contracts that are fee bearing have fees budgeted in a range of three to five percent in most cases.

Nonoperating Revenue

WestEd also generates nonoperating revenue from leasing excess building space, sale of publications, investments, and royalties. Revenue generated from the remaining nonoperating income sources does not have any restriction.

Principal Cost Areas

Agency expenditures include direct costs and indirect costs.

Direct costs, representing 86.6% of revenue for the year ended November 30, 2022, are those directly associated with project work. Direct costs include standard direct costs, and service center costs. Standard direct costs include salaries, benefits, travel, consultants, subcontracts, and facilities. Service center costs, related to activities directly supporting project work, include information technology, human resources, general administration, and program services. These costs are considered "direct" for cost accounting purposes and are part of the base used for allocating indirect costs.

Indirect costs include those related to supporting the Board of Directors, the CEO's office, communications, resource development, contracts, legal, accounting, and finance activities. WestEd's approved provisional indirect rate for fiscal year 2022 was 14.20%. This rate is negotiated every year with the US. Department of Education and accepted by all other Federal Agencies. Actual indirect rate at year-end was 14.31%. The indirect rate is applied to modified direct costs. Modified direct costs are total direct costs less items of equipment, alterations and renovations, stipends, and the portion of each competitive bid sub-award in excess of \$25,000 per year.

The information presented in the following section should be read in the context of WestEd's cost structure, as described above.

(Continued)

WESTED
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDED NOVEMBER 30, 2022
(UNAUDITED)

FINANCIAL HIGHLIGHTS

- Total Operating Revenues through the fiscal year ended November 30, 2022, were \$211.7 million compared to \$171.3 million in FY 2021, an increase of \$40.4 million (23.6%). Expenses were managed and WestEd ended the year profitably with a positive operating income margin of 2.5%.
- Change in net position for the fiscal year ended November 30, 2022 was \$1.6 million compared with \$5.8 million in FY 2021, a decrease of \$4.2 million (72.4%).
- WestEd's financial position at November 30, 2022, included total assets of \$158.0 million, liabilities of \$53.3 million and deferred inflow of resources of \$0.7 million. Net position, which represents the residual interest in WestEd's assets after liabilities are deducted, totaled \$104.0 million. The capital assets component of the net position total was \$11.0 million, restricted net position was \$1.4 million and the unrestricted net position component was \$91.6 million as of November 30, 2022. WestEd's net position on November 30, 2021, was \$102.5 million.
- WestEd implemented GASB Statement No. 87, *Leases* (GASB 87), effective December 1, 2021. This statement requires leases to be recognized and measured using facts and circumstances that existed at the beginning of the period of implementation. The implementation had no impact to beginning net position, therefore fiscal year 2021 balances have not been restated. Assets and Liabilities for the current fiscal year have increased by \$8.2 million and \$8.6 million respectively. Prior fiscal year balances presented in the MD&A were not adjusted to reflect the impacts of GASB 87.

STATEMENTS OF NET POSITION

The statements of net position present the financial position of the organization at the end of an accounting period and include all assets, liabilities, and deferred inflow of resources of WestEd. The difference between total assets, total liabilities and deferred inflow of resources is net position. This is one indicator of the current financial condition of WestEd. While the change in net position is an indicator of whether the overall financial condition has improved or worsened during the reporting period, it is not the only indicator. This should be looked at within the context of other financial measures.

Assets and liabilities are generally measured using current values. This does not include capitalized items that are measured by their historical cost, less accumulated depreciation.

(Continued)

WESTED
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDED NOVEMBER 30, 2022
(UNAUDITED)

STATEMENTS OF NET POSITION (continued)

A comparison of WestEd's assets, liabilities, deferred inflow of resources and net position at November 30, 2022, and 2021, is as follows:

STATEMENTS OF NET POSITION

(\$ in thousands)

	FY 2022	FY 2021
Current assets	\$ 86,069	\$66,250
Long-term investments	60,362	69,383
Capital assets, net	11,052	3,826
Long-term lease receivable	479	-
Total assets	157,962	139,459
Current liabilities	46,093	36,020
Long-term accrued vacation	877	987
Long-term lease liabilities	6,237	-
Total liabilities	53,207	37,007
Deferred inflow of resources related to leases	738	-
Total deferred inflow of resources	738	-
Net position	\$ 104,017	\$102,452

Current Assets

Current assets consist primarily of cash, trade accounts receivable, lease receivable, short-term investments, publications inventory, prepaid expenses and other assets. These accounts totaled \$86.0 million at November 30, 2022 and \$66.3 million at November 30, 2021. Receivables increased year over year, driven largely by California State Agencies. Additionally, \$8 million of Short-Term Investments and \$3 million of Long-Term Investments were converted to cash during FY 2022 to fund increased working capital needs.

Long-Term Investments

Long-term investments are securities that have a maturity date of more than one year that totaled \$60.4 million at November 30, 2022 and \$69.4 million at November 30, 2021. The decrease in fiscal year 2022 was due to a net decrease in the purchases of longer-term securities and a portion was converted to cash to fund working capital as noted above.

Capital Assets- Property and Equipment

Property and equipment consist of building and leasehold improvements, equipment, and furniture. Property and equipment totaled \$3.6 million at November 30, 2022 and \$3.8 million at November 30, 2021. The decrease in fiscal year 2022 was primarily due to routine depreciation.

(Continued)

WESTED
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDED NOVEMBER 30, 2022
(UNAUDITED)

STATEMENTS OF NET POSITION (continued)

Capital Assets – Lease Right-to-Use

Effective December 1, 2021, WestEd has implemented Governmental Accounting Standards Board Statement 87 (GASB 87) that changes how WestEd records many of its operating leases. The foundational principle behind the change is that these leases are not just regular monthly expenses but rather are a type of long-term financing and, therefore, both an asset and a liability need to be recorded. In the case where WestEd is leasing office space from others, WestEd will now record a non-current asset representing the right to use that office space for the period of the lease. This is now a line item under Capital Assets called "Lease Right-to-Use" with a balance as of November 30, 2022, of \$7.4 million.

Long-Term Lease Receivable

Lease receivable represents the present value of lease payments expected to be received during the lease term over one year. Total long term lease receivable amounted to \$0.5 million.

Current Liabilities

Current liabilities consist of accounts payable and accrued liabilities, accrued compensation and benefits, accrued vacation, contract advances and lease liabilities. These accounts totaled \$46.1 million at November 30, 2022, and \$36.0 million at November 30, 2021. The increase of \$10.1 million (28.0%) in FY 2022 was due to increases in accounts payable, contract advances, lease liabilities, accrued compensation and benefits.

Long-Term Accrued Vacation

Long-term accrued vacation consists of total accrued vacation less current portion. Long term accrued vacation totaled \$0.9 million at November 30, 2022, and \$0.9 million at November 30, 2021.

Long-Term Lease Liabilities

Long-term lease liabilities represent the present value of future lease payments over one year. This is now a line item on WestEd's Statements of Consolidated Net Position called "Lease-Liability" with a balance as of November 30, 2022, of \$6.2 million. Over the period of the lease, WestEd will book amortization of the Lease-Right to Use asset and will also reduce the Lease-Liability by actual lease payments when made and recognize derived interest expense. WestEd is both a lessee and a lessor.

Deferred Inflow of Resources

Deferred inflow of resources represents an acquisition of net position that is applicable to a future reporting period. Total deferred inflow of resources amounted to \$0.7 million.

Net Position

The net position balance represents the residual interest in WestEd's assets after liabilities and deferred inflow of resources are deducted. WestEd's net position at November 30, 2022 and 2021 is summarized below.

(Continued)

WESTED
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDED NOVEMBER 30, 2022
(UNAUDITED)

STATEMENTS OF NET POSITION (continued)

NET POSITION
(\$ in thousands)

	FY 2022	FY 2021
Net Investment In capital assets	\$11,053	\$3,826
Restricted	1,387	1,132
Unrestricted	91,577	97,494
Total net position	\$104,017	\$102,452

Net investment in capital assets consists of capital assets net of accumulated depreciation and amortization.

Restricted net position represents royalties from the California Department of Education that are restricted in their use.

Unrestricted net position represents funds that have no restrictions concerning their use. They can be used to fund any WestEd activity. The decrease of \$5.9 million in unrestricted was due to the recording of lease right-to-use capital assets in the amount of \$7.4 million, and positive operating income and non-operating revenues (expenses) of \$1.5 million .

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

The statements of revenues, expenses, and changes in net position present WestEd's results of operations during the current year ended November 30, 2022, and 2021.

CHANGES IN NET POSITION
(\$ in thousands)

	FY 2022	FY 2021
Operating revenues		
Federal Agencies	\$64,898	\$51,047
State Agencies	62,485	40,883
Local Educational Agencies	31,000	30,818
Foundations	12,126	15,402
Other	41,169	33,113
Total operating revenues	211,678	171,263
Operating expenses	206,300	164,807
Total operating income	5,378	6,456
Non-operating revenues (net of Non-operating expenses)	(3,813)	(617)
Changes in net position	\$1,565	\$5,839

(Continued)

WESTED
MANAGEMENT'S DISCUSSION AND ANALYSIS
FISCAL YEAR ENDED NOVEMBER 30, 2022
(UNAUDITED)

WestEd's operating revenues increased by 23.6% in fiscal year 2022 compared to fiscal year 2021. The increase was due to the year-over-year increase in Federal, State, and Other funding source categories.

Operating income in the fiscal year ended November 30, 2022, was \$5.4 million, a decrease of \$1.1 million compared to 2021.

Non-operating revenues (net of non-operating expenses) decreased by \$3.2 million in fiscal year 2022 primarily due to an increase in net unrealized investment losses.

Request for Information

We hope that the preceding information has provided you with a general overview of WestEd's overall financial status. For questions or comments concerning information contained in this report, please contact the Office of the Controller, 3020 Old Ranch Parkway, Suite 220, Seal Beach, CA 90740.

FINANCIAL STATEMENTS

WESTED
STATEMENT OF NET POSITION
November 30, 2022

	<u>2022</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 22,636,270
Short-term investments	5,840,929
Receivables	54,033,394
Inventory	218,572
Prepaid expenses and other assets	3,073,827
Lease receivable	<u>265,841</u>
Total current assets	86,068,833
Long-term investments	60,362,326
Capital assets, net	11,052,641
Long-term lease receivable	<u>478,446</u>
Total assets	<u>\$ 157,962,246</u>
LIABILITIES	
Current liabilities	
Accounts payable and accrued liabilities	\$ 9,281,985
Accrued compensation and benefits	14,013,780
Accrued vacation	5,867,182
Advances	15,049,704
Lease liabilities	<u>1,880,208</u>
Total current liabilities	46,092,859
Long-term accrued vacation	877,390
Long-term lease liabilities	<u>6,236,522</u>
Total liabilities	<u>53,206,771</u>
DEFERRED INFLOW OF RESOURCES	
Deferred inflow of resources related to leases	<u>738,070</u>
Total deferred inflow of resources	<u>738,070</u>
NET POSITION	
Net position	
Net investment in capital assets	11,052,641
Restricted	1,387,567
Unrestricted	<u>91,577,197</u>
Total net position	<u>104,017,405</u>
Total liabilities, deferred inflow of resources, and net position	<u>\$ 157,962,246</u>

The accompanying notes are an integral part of the financial statements.

WESTED
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the year ended November 30, 2022

	<u>2022</u>
Operating revenues:	
Federal Agencies	\$ 64,897,986
State Agencies,	62,484,947
Local Education Agencies	31,000,415
Foundations	12,126,489
Other	<u>41,168,587</u>
Total operating revenues	<u>211,678,424</u>
Operating expenses:	
Direct expenses	
Employee compensation and benefits	110,883,026
Subawards, subcontracts, outside services, travel, and other direct costs	<u>72,356,335</u>
Total direct expenses	183,239,361
Indirect expenses	<u>23,061,450</u>
Total operating expenses	<u>206,300,811</u>
Operating income	5,377,613
Non-operating revenues (expenses):	
Rental and parking, net	403,373
Publication sales, net	84,795
Investment income (loss), net	(3,704,160)
Other revenues	31,094
Other expenses	<u>(628,196)</u>
Total non-operating revenues (expenses)	<u>(3,813,094)</u>
Changes in net position	1,564,519
Net position, beginning of year	<u>102,452,886</u>
Net position, end of year	<u>\$ 104,017,405</u>

The accompanying notes are an integral part of the financial statements.

WESTED
STATEMENT OF CASH FLOWS
For the year ended November 30, 2022

	<u>2022</u>
Cash flows from operating activities	
Federal agencies	\$ 62,111,393
State agencies	49,363,120
Local education agencies	32,423,261
Foundations	12,282,638
Other	44,234,169
Other (payments) receipts	(202,376)
Cash payments to employees for direct expense services	(108,477,821)
Cash payments for subawards, subcontracts, outside services, travel, and other direct costs	(65,844,038)
Cash payments for indirect costs	<u>(23,539,087)</u>
Net cash provided by operating activities	2,351,259
Cash flows from capital and related financing activities	
Purchases of fixed assets	(642,691)
Principal and interest received on leases	99,761
Principal and interest paid on leases	<u>(1,882,297)</u>
Net cash used in financing activities	(2,425,227)
Cash flows from investing activities	
Purchase of investments	(17,186,370)
Proceeds from sales and maturities of investments	26,694,320
Interest received	<u>1,203,569</u>
Net cash provided by investing activities	<u>10,711,519</u>
Net increase in cash and cash equivalents	10,637,551
Cash and cash equivalents at beginning of year	<u>11,998,719</u>
Cash and cash equivalents at end of year	<u>\$ 22,636,270</u>
Reconciliation of operating income to net cash provided by (used in) operating activities	
Operating Income	\$ 5,377,613
Depreciation and amortization	2,677,109
Loss on disposal of fixed assets	3,191
Other revenue	(169,866)
Increase in receivables	(13,832,258)
Decrease in inventory	23,624
Increase in lease liabilities	690,068
Increase in prepaid expenses and other assets	(501,261)
Increase in accounts payable and accrued liabilities	3,109,419
Increase in accrued compensation and benefits	1,906,489
Increase in accrued vacation	498,717
Increase in advances	<u>2,568,414</u>
Net cash provided by operating activities	<u>\$ 2,351,259</u>

The accompanying notes are an integral part of the financial statements.

WESTED
NOTES TO FINANCIAL STATEMENTS
November 30, 2022

NOTE 1 – ORGANIZATION

WestEd is a Joint Powers Agency and was established on December 1, 1995, pursuant to the provisions of Title 1, Division 7, Chapter 5, Article I of the California Government Code. WestEd was established as a public agency for the joint exercise of powers between Far West Regional Laboratory for Educational Research and Development ("FWL") and Southwest Regional Laboratory for Educational Research and Development ("SWRL"). WestEd operations are involved in education research, development and service dedicated to improving education and other opportunities for children, youth and adults. In addition to its work across the nation, WestEd serves as the regional education laboratory for Arizona, California, Nevada and Utah.

WestEd is governed by a Board of Directors (the "Board"), the members of which includes designated board members of FWL and SWRL, and additional members as appointed by the Board.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of WestEd conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The significant accounting policies are herein described to enhance the usefulness of the accompanying financial statements to the reader.

Fund Accounting: The accounts of WestEd are organized on the basis of an enterprise fund, the operations of which are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, net position, revenues and expenses.

Basis of Accounting: The accompanying financial statements have been prepared on the accrual basis in accordance with generally accepted accounting principles. Under the accrual basis, revenue is recorded when earned and expenses are recorded when incurred, without regard to the timing of cash receipt or payment.

Use of Estimates: The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Actual results could differ from the estimates.

Funding Sources: WestEd's operations are principally funded through contracts and grants awarded by the federal government, state agencies, local governments, and other private entities.

Revenue Recognition for Grants and Contracts: Revenue is deemed to be earned and reported when all eligibility requirements imposed by the provider have been met. In addition, for income derived from royalty and tuition type contracts, WestEd will recognize revenues when earned as defined per contract agreement. Losses on contracts are recognized when identified.

Cost Allocation: Expenses identified with specific projects are charged directly to the appropriate grant or contract. Occupancy costs are allocated on the basis of labor hours. Fringe benefits are allocated at a target rate of 63.0% (43.5% for fringe and 19.5% for leave) of employees' direct labor costs for 2022. Indirect expenses are allocated to all grants, contracts and other non-operating expenses based on direct costs. The actual indirect rate was 14.31% for 2022. Indirect costs on sub-award costs are only charged to the first \$25,000 of costs of each sub-award per year.

In accordance with policies adopted by the U.S. Department of Education, WestEd uses cost principles set forth in OMB Uniform Grant Guidance.

(Continued)

WESTED
NOTES TO FINANCIAL STATEMENTS
November 30, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents: WestEd considers all short-term investments purchased with a maturity of three months or less to be cash equivalents. Investments that have characteristics of demand deposits allowing WestEd to deposit or withdraw funds at any time without prior notice or penalty are included in cash equivalents.

Receivables: Receivables include amounts owed to WestEd from private individuals or organizations for services rendered. Included in receivables are unbilled amounts for which the services have been rendered but not yet billed.

Allowance for Uncollectible Receivables: A portion of receivables are estimated not to be collectible. The balance in this account is reported as a deduction from receivables to indicate a net receivables amount.

Lessee: WestEd is a lessee for noncancellable leases of office space and equipment. WestEd recognizes a lease liability and a right-to-use lease asset (lease asset) in the government-wide financial statements. WestEd recognizes lease liabilities with an initial, individual value of \$5,000 or more. At the commencement of a lease, WestEd initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how WestEd determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- WestEd uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, WestEd generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that WestEd is reasonably certain to exercise.

WestEd monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets, lease liabilities and deferred inflow of resources on the statement of net position.

Lessor: WestEd is a lessor for a noncancellable lease of an office space. WestEd recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, WestEd initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

(Continued)

WESTED
NOTES TO FINANCIAL STATEMENTS
November 30, 2022

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Key estimates and judgments include how WestEd determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- WestEd uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

WestEd monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Investments: WestEd records investments at fair value on the Statement of Net Position. The fair value of investments, primarily debt securities, is based on quoted market values. Unrealized gains and losses on investments are included in nonoperating revenues as net investment income or loss. Short-term investments are securities that have a maturity date of one year or less, net of cash equivalents. Long-term investments are securities that have a maturity date of more than one year.

Inventory: Inventory consists of publications and supplies and are stated at the lower of cost or market value using the first in, first out cost allocation method.

Capital Assets- Property and Equipment: Acquisitions of property and equipment costing \$5,000 or more are capitalized. Property and equipment are carried at historical cost. Maintenance, repairs and renewals, which neither materially add to the value of the property nor appreciably prolong its life, are charged to expense as incurred. Gains or losses on dispositions of property and equipment are included in other non-operating revenues.

Depreciation and amortization of property and equipment are provided on the straight-line method over the following useful lives:

Building Improvements	3 - 30 years
Leasehold Improvements	3 - 10 years
Office Furniture and Equipment	5 - 10 years
Computer Equipment and Software	3 - 5 years
Right-to-use leased office space	3 - 15 years
Right-to-use leased equipment	5 - 10 years

Leasehold improvements and leases are amortized over the lesser of the useful life of the asset or term of the lease.

Accrued Vacation: It is WestEd's policy to permit employees to accumulate earned but unused vacation leave benefits. Such benefit is accrued as earned by employees. The estimated accrued vacation due within one year is included as current liability and the balance is included as a long-term liability.

Advances: Advances consist of amounts received on contracts, grants and agreements in excess of costs incurred. The amounts received in excess of costs will be recognized as revenue in the future as services are rendered and costs are incurred.

(Continued)

WESTED
NOTES TO FINANCIAL STATEMENTS
November 30, 2022

NOTE 3 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents at November 30, 2022, consist of:

	<u>2022</u>
Checking accounts	\$ 22,319,722
Money market funds	<u>316,548</u>
Total	<u>\$ 22,636,270</u>

The *California Government Code* requires California banks and savings and loan associations to secure WestEd's deposits by pledging government securities as collateral. The market value of pledged securities must equal 110% of an agency's deposits. California law also allows financial institutions to secure an agency's deposits by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits and collateral is considered to be held in the name of WestEd. As of November 30, 2022, WestEd had no bank balances exposed to custodial credit risk.

NOTE 4 – INVESTMENTS

WestEd's investment policies comply with California Government Code, which permits investments in U.S. Treasury obligations; U.S. agency obligations; Money market instruments including Bankers Acceptances, Certificates of Deposit and Commercial Paper; certain Medium Term Notes; Mortgage Pass-Through and Asset-Backed Securities; Supranational Securities; and certain Money Market Funds.

Investments include both short-term and long-term investments. WestEd held the following investments at November 30, 2022.

<u>Description</u>	<u>Moody's Rating</u>	<u>Fair Value</u>	<u>Weighted Average Yield</u>	<u>Weighted Average Maturity</u>	<u>Percentage of Portfolio</u>
<u>November 30, 2022</u>					
U.S. Treasury notes	Aaa	\$18,204,392	1.74%	3.04 years	27.50%
Federal Agencies	Aaa	15,795,510	1.56%	2.20 years	23.86%
Supranational	Aaa	5,282,132	0.67%	2.69 years	7.98%
U.S. corporate	A1	18,156,621	2.07%	2.65 years	27.42%
Asset-backed securities	Aaa	7,863,480	2.10%	3.38 years	11.88%
CMO	NR	<u>901,120</u>	4.41%	6.82 years	<u>1.36%</u>
Total investments		<u>\$ 66,203,255</u>			<u>100.00%</u>

Interest Rate Risk: Interest rate risk refers to the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that WestEd manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing as necessary to provide cash flow and liquidity needed for operations.

(Continued)

WESTED
 NOTES TO FINANCIAL STATEMENTS
 November 30, 2022

NOTE 4 – INVESTMENTS (Continued)

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, WestEd will not be able to recover the value of its investments that are in the possession of an outside party. At year-end, WestEd's total investment balance is not exposed to custodial credit risk and there was no securities lending.

Credit Risk: WestEd's investment policy is controlled by Section 53601 of the California Government Code. Per Section 53601.7, investments in long-term debt shall be rated at least "A" without regard to modifiers by Standard & Poor's Corporation, Moody's Investors Service, or Fitch Ratings. As of November 30, 2022, WestEd is in compliance with its investment policies regarding credit risk.

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The table below indicates the investments held with any one issuer representing more than 5% of total investments.

At November 30, 2022, the credit ratings of investments by investment type were as follows:

	<u>Moody's Rating</u>	<u>% of Portfolio</u>
Investments		
Fed Home Loan Bank	Aaa	9%
Fed National Mortgage Association	Aaa	7%
U. S. Treasury notes	Aaa	<u>27%</u>
		43%
Other issuers (in aggregate)	Aaa – NR	<u>57%</u>
		<u>100%</u>

Investment and management fees aggregating \$64,811 were paid for the year ended November 30, 2022. WestEd had a net unrealized loss totaling \$4,742,755 in 2022. For the years ended November 30, 2022, WestEd recognized a net realized loss of \$164,974. Net realized gains and losses were recorded net of related investment and management fees. Realized gains and losses on investments that had been held in more than one fiscal year and sold in the current year may have been recognized as an increase or decrease in the fair value of investments reported in the prior year.

Fair Value of Investments: WestEd measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value on a recurring basis as of November 30, 2022:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Significant other observable inputs such as quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable or can be corroborated by observable market data.

Level 3 – Unobservable inputs should be developed using the best information available under the circumstances, which might include WestEd's own data. WestEd should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to WestEd are not available to other market participants.

WestEd's investments as of November 30, 2022, were all calculated using Level 2 inputs.

(Continued)

WESTED
NOTES TO FINANCIAL STATEMENTS
November 30, 2022

NOTE 5 – RECEIVABLES

Receivables at November 30, 2022, consist of the following:

	<u>2022</u>
Due from Federal Agencies	\$ 9,249,984
Due from State Agencies	32,471,348
Due from Local Education Agencies	4,727,656
Due from Foundations	524,621
Due from Other	<u>7,329,788</u>
	54,303,397
Less allowance for doubtful accounts	<u>(270,003)</u>
Total	<u>\$ 54,033,394</u>

NOTE 6 – LEASE RECEIVABLE AND DEFERRED INFLOW OF RESOURCES

During the current fiscal year, WestEd renewed leasing one of its floors of its building to a third party. The lease is for thirty-six months and WestEd will receive variable monthly payments of \$22,045 - \$24,810 per month. WestEd recognized \$86,041 in lease revenue and \$7,502 in interest revenue during the current fiscal year related to this lease. As of November 30, 2022, WestEd's receivable for lease payments was \$744,287. Also, WestEd has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of November 30, 2022, the balance of the deferred inflow of resources was \$738,070.

NOTE 7 – CAPITAL ASSETS

Changes in property and equipment for the year ended November 30, 2022, are shown below:

	Balance December 1, <u>2021</u>	<u>Additions</u>	<u>Deductions</u>	Balance November 30, <u>2022</u>
Building improvements and leasehold improvements	\$ 16,645,865	\$ 235,125	\$ 104,729	\$ 16,776,261
Furniture	2,838,119	225,247	328,000	2,735,366
Equipment	<u>2,227,563</u>	<u>180,869</u>	<u>198,146</u>	<u>2,210,286</u>
Total property and equipment	<u>21,711,547</u>	<u>641,241</u>	<u>630,875</u>	<u>21,721,913</u>
Less accumulated depreciation:				
Building improvements and leasehold improvements	13,268,395	614,821	104,729	13,778,487
Furniture	2,601,484	121,310	326,359	2,396,435
Equipment	<u>2,015,332</u>	<u>97,509</u>	<u>198,046</u>	<u>1,914,795</u>
Accumulated depreciation	<u>17,885,211</u>	<u>833,640</u>	<u>629,134</u>	<u>18,089,717</u>
Property and equipment, net	<u>\$ 3,826,336</u>	<u>\$ (192,399)</u>	<u>\$ 1,741</u>	<u>\$ 3,632,196</u>

(Continued)

WESTED
NOTES TO FINANCIAL STATEMENTS
November 30, 2022

NOTE 7 – CAPITAL ASSETS (Continued)

Changes in lease right-to-use for the year ended November 30, 2022, are shown below:

	Balance December 1, <u>2021</u>	<u>Additions</u>	<u>Deductions</u>	Balance November 30, <u>2022</u>
Right-to-use-leased office space	\$ 9,149,738	\$ -	\$ 2,055	\$ 9,147,683
Right-to-use leased equipment	<u>116,255</u>	<u>-</u>	<u>24</u>	<u>116,231</u>
Total Right-to-use leases	<u>9,265,993</u>	<u>-</u>	<u>2,079</u>	<u>9,263,914</u>
Less accumulated amortization:				
Right-to-use leased office space	-	1,812,474	-	1,812,474
Right-to-use leased equipment	<u>-</u>	<u>30,995</u>	<u>-</u>	<u>30,995</u>
Accumulated amortization	<u>-</u>	<u>1,843,469</u>	<u>-</u>	<u>1,843,469</u>
Right-to-use leases, net	<u>\$ 9,265,993</u>	<u>\$ (1,843,469)</u>	<u>\$ 2,079</u>	<u>\$ 7,420,445</u>
Property, equipment and Right-to-use, net	<u>\$ 13,092,329</u>	<u>\$ (2,035,868)</u>	<u>\$ 3,820</u>	<u>\$ 11,052,641</u>

The depreciation expense for the year ended November 30, 2022 was \$833,640 and amortization expense was \$1,843,469. The Los Alamitos building and San Francisco land and building in which WestEd maintains operations, are recorded in the accounting records of SWRL and FWL, respectively.

NOTE 8 – ADVANCES

Advances at November 30, 2022, consist of the following:

	<u>2022</u>
Contract advances	\$ 15,018,798
Tenant advances	<u>30,906</u>
Total	<u>\$ 15,049,704</u>

These advances will be realized in the future as services are rendered and costs are incurred.

NOTE 9 – ACCRUED VACATION

Accrued vacation for the year ended November 30, 2022, are as follows:

	<u>2022</u>
Beginning balance, December 1	\$ 6,245,855
Additions	7,653,219
Reductions	<u>(7,154,502)</u>
Ending balance, November 30, 2022	6,744,572
Current portion-due within one year	<u>5,867,182</u>
Long-term portion	<u>\$ 877,390</u>

(Continued)

WESTED
NOTES TO FINANCIAL STATEMENTS
November 30, 2022

NOTE 10 – LEASE LIABILITY

WestEd entered into six office leases and one equipment lease. The leases have interest rate of 0.25%, and a remaining estimated life of between 2 – 6 years. WestEd made \$1,859,477 in principal payments and \$22,820 of interest payments related to these leases for the fiscal year ended November 30, 2022.

Principal and interest payments thereafter:

Year ending November 30	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 1,880,208	\$ 18,173	\$ 1,898,381
2024	1,796,710	13,396	1,810,106
2025	1,366,978	9,524	1,376,502
2026	1,374,442	6,119	1,380,561
2027	1,039,016	2,909	1,041,925
2028	<u>659,376</u>	<u>692</u>	<u>660,068</u>
Total lease liability	<u>\$ 8,116,730</u>	<u>\$ 50,813</u>	<u>\$ 8,167,543</u>

NOTE 11 – RETIREMENT AND FLEXIBLE BENEFIT PLANS

WestEd provides a defined contribution annuity purchase retirement plan for all regular and fixed-term, full-time and eligible part-time employees. Contributions are equal to 15% of the participants' salary subject to Internal Revenue Service (IRS) limits, are funded as incurred, and were \$14,818,580 for the year ended November 30, 2022.

In addition, eligible employees may make additional contributions to a Supplemental Retirement/Tax Deferred Annuity (SRA). The amount the employee may contribute pre-tax is based on an Internal Revenue Service (IRS) formula.

Employees also have the option of participating in a contributory Flexible Benefit Plan. Employees make voluntary contributions of pre-tax wages. Based on the contributions, the plan reimburses employees for qualified expenses which amounted to \$948,035 for the year ended November 30, 2022.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

Federal Contracts: Federal contracts and grants are subject to government review within three to five years of the contract's expiration. In the opinion of management, any disallowed expenditures resulting from government review would not have a material adverse effect on the overall financial statements at November 30, 2022.

NOTE 13 – RELATED PARTIES

WestEd is provided office space to conduct its operations in Los Alamitos, California and San Francisco, California. These office spaces are owned by FWL and SWRL and are provided to WestEd free of charge.

SUPPLEMENTARY INFORMATION

WESTED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended November 30, 2022

<u>Federal Granting Agency/Program Name</u>	<u>Pass-Thru ID Number</u>	<u>Assistance Listing Number</u>	<u>Provided to Sub-Recipients</u>	<u>Program Expenditures</u>
<u>RESEARCH AND DEVELOPMENT CLUSTER:</u>				
U.S. Department of Education – Direct:				
Comprehensive Regional Assistance Centers	N/A	84.283B	\$ -	\$ 6,504,168
Comprehensive Regional Assistance Centers	N/A	84.283B	443,295	2,549,122
Comprehensive Regional Assistance Centers	N/A	84.283B	<u>20,152</u>	<u>1,597,220</u>
Comprehensive Centers		84.283B	463,807	10,650,510
Sub-baccalaureate Career and Technical Education:				
A Study of Institutional Practices, Labor Market Demand, and Student Outcomes in Florida	N/A	84.305	-	287,828
Improving Children's Understanding of Mathematical Equivalence: An Efficacy Study	N/A	84.305A	-	1,234
Word Learning Strategies: A Program for Upper-Elementary Readers	N/A	84.305A	-	125
Investigating the Use of Virtual Labs to Promote Chemical Reasoning and Practice Skills	N/A	84.305A	-	112,757
Exploring the Spatial Alignment Hypothesis in STEM Learning Environments	N/A	84.305A	-	205,313
Efficacy of ASSISTment Online Homework Support for Middle School Mathematics Learning: A Replication Study	N/A	84.305A	-	284,464
Efficacy Study of Adventures Aboard the S.S.GRIN: Social, Emotional, and Academic Skills	N/A	84.305A	36,187	652,296
Efficacy Study of an Integrated Science and Literacy Curriculum for Young Learners	N/A	84.305A	-	699,863
An Efficacy Study of the Math Spring Personalized Learning System That Responds to Student Affect	N/A	84.305A	156,552	585,723
Does School-Level Fiscal Flexibility Reduce Inequality in Student Achievement? New Evidence from Title I	N/A	84.305A	-	285,636
Improving Outcomes and Accelerating Completion with Corequisite Remediation in Mathematics: An Efficacy Study	N/A	84.305A	-	669,389
Exploring Trends and Heterogeneity in the Timing and Effects of English Learner Reclassification: A Systematic Review and Meta-Analysis	N/A	84.305A	64,526	174,955
Evaluating the Efficacy of Math by Example	N/A	84.305A	238,189	693,922
Formative Assessment Bundling Literacy and Elementary Science in the NGSS	N/A	84.305A	274,813	585,209
Leveraging Technology to Improve Children's Understanding of Mathematical Equivalence	N/A	84.305A	111,828	408,265
Elevating Engineering with English Learners	N/A	84.305A	-	161,248
Improving Children's Math Skills through a Personalized Early Learning Technology Solution: An Efficacy Study	N/A	84.305A	-	74,295

(Continued)

WESTED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended November 30, 2022

<u>Federal Granting Agency/Program Name</u>	<u>Pass-Thru ID Number</u>	<u>Assistance Listing Number</u>	<u>Provided to Sub-Recipients</u>	<u>Program Expenditures</u>
U.S. Department of Education – Direct (Continued):				
National Research and Development Center to Improve Education for Secondary English Learners	N/A	84.305C	\$ 527,802	\$ 1,738,222
Continuous Improvement of a What Works Clearinghouse Rated Early Mathematics Intervention	N/A	84.305H	-	345
Adult Numeracy in the Digital Era: Adaptive Technology for Quantitative and Digital Literacy	N/A	84.305N	12,523	492,853
A Systematic Replication Study of Interleaved Mathematics Practice	N/A	84.305R	-	149,452
National Replication Study of the Effects of Self-Affirmation on Black and Latinx Students' Academic, Disciplinary and Socio-emotional Outcomes in Different School Settings	N/A	84.305R	-	186,483
Education Research, Development and Dissemination		84.305	1,422,420	8,449,877
Collective Impact for Part C Child Find	N/A	84.326M	-	344,398
Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	N/A	84.326R	-	7,198,468
Special Education, Technical Assistance and Dissemination		84.326	-	7,543,406
The Early Math Initiative: Scaling an Innovative Intervention to Prepare Children from Elementary School Mathematics	N/A	84.411A	-	3,281,388
Accelerating Literacy through Self-Regulation, Collaboration and Persistence: Reading Apprenticeship in North Carolina	N/A	84.411B	-	676,242
Citizen Math: Using Math Class to Create Informed, Thoughtful, and Productive Citizens	N/A	84.411B	-	1,044,175
i3 Investing in Innovation Fund		84.411	-	5,001,805
EAC Region IV--Western Educational Equity Assistance Center	N/A	84.004D	-	80,135
Systematic Replication of Pre-K Mathematics Tutorial: The Effect of Variation in the Intervention Delivery Model on Mathematics Achievement of At-Risk Preschool Children	N/A	84.324R	21,184	792,820
Special Education: Technical Assistance on State Data Collection – IDEA Fiscal Data Center	N/A	84.373F	-	10

(Continued)

WESTED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended November 30, 2022

<u>Federal Granting Agency/Program Name</u>	<u>Pass-Thru ID Number</u>	<u>Assistance Listing Number</u>	<u>Provided to Sub-Recipients</u>	<u>Program Expenditures</u>
U.S. Department of Education – Direct (Continued):				
Center for IDEA Fiscal Reporting	N/A	84.373F	\$ -	\$ 3,942,119
Supporting Effective Teaching with Disciplinary Inquiry	N/A	84.423A	11,400	4,229,434
The Bridge Project: Statewide Supports for Future Illinois Principals of Color	N/A	84.423A	-	10,846
The Center to Improve Social and Emotional Learning and School Safety	N/A	84.424B	239,529	1,245,801
U.S. Department of Education – Passed-Through Others:				
<u>Passed through Maryland State Department of Education:</u>				
WestEd Service Plan for MSDE: Title I Four Domains Framework	C-00018211	84.010	-	5,972
<u>Passed through Westat, Inc.:</u>				
Region 14 Comprehensive Center	6730-S-002	84.283B	-	741,650
<u>Passed through North Carolina State University:</u>				
Improving Conceptual Knowledge in Upper Elementary Science with Scaffolded Sketch-Based Modeling	R305A210358	84.305A	-	90,273
<u>Passed through American Institutes for Research:</u>				
Evaluating the Effectiveness of ASSISTments for Improving Math Achievement	0440300002	84.305A	-	53,663
Building and Sustaining the Capacity of Local Math Coaches to Support College-and-Career-Ready Mathematics Instructions	0482000002	84.305A	-	18,643
Evaluation of PACT: Replication in a Train-the-Trainers Context ("Project")	0501100003	84.305R	-	26,764
<u>Passed through Arizona Department of Education:</u>				
State Personnel Development Grant	agreement 16-03-EDSG	84.323A	-	20
<u>Passed through Regents of the University of Minnesota:</u>				
National Technical Assistance Center	63235	84.326G	-	189,869
Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities and Technical Assistance on State Data Collection–National Assessment Center	A009735903	84.326G	-	209,102

(Continued)

WESTED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended November 30, 2022

<u>Federal Granting Agency/Program Name</u>	<u>Pass-Thru ID Number</u>	<u>Assistance Listing Number</u>	<u>Provided to Sub-Recipients</u>	<u>Program Expenditures</u>
U.S. Department of Education – Passed-Through Others (Continued):				
<u>Passed through ASSISTments Foundation Inc.:</u>				
Recovering from COVID-Learning-Loss with a Platform to Support Human Tutoring	22-001	84.411B	\$ -	\$ 99,197
<u>Passed through Worcester Polytechnic Institute:</u>				
Scaling Teachers' Professional Development for ASSISTments	10756-GR	84.411B	-	279,626
<u>Passed through Sonoma State University:</u>				
Education Innovation and Research Program Early Phase	118065	84.411C	-	114,166
Total U.S. Department of Education			<u>1,715,045</u>	<u>43,775,708</u>
U.S. Department of Health and Human Services - Direct				
Predictive validity of ECERS-3 rating thresholds used in Quality Rating and Improvement Systems	N/A	93.575	-	2,942
U.S. Department of Health and Human Services – Passed-Through Others:				
<u>Passed through Urban Strategies LLC:</u>				
Teen Pregnancy Prevention Tier 2, Phase II Rigorous Evaluation of Promising Intervention	TP2AH000078	93.297	-	225,320
<u>Passed through Prisms of Reality, Inc.:</u>				
NIH Phase I SBIR Grant	1R43GM142301-01	93.859	-	84,000
<u>Passed through Killer Snails, LLC:</u>				
Venom Squad: Building Skills and Interest in Stem with Collaborative Augmented Reality	C-00019414	93.859	-	6,771
<u>Passed through Lighthouse, Inc.:</u>				
Interactive Digital Media STEM Resources for Pre-College and Informal Science Education Audiences (SBIR) (R43/44 Clinical Trial Not Allowed)	C-00016772	93.859	-	168,518

(Continued)

WESTED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended November 30, 2022

<u>Federal Granting Agency/Program Name</u>	<u>Pass-Thru ID Number</u>	<u>Assistance Listing Number</u>	<u>Provided to Sub-Recipients</u>	<u>Program Expenditures</u>
U.S. Department of Health and Human Services – Passed-Through Others (Continued):				
<u>Passed through d'Vinci Interactive Inc.:</u>				
"Blueprint of Life" Genomic Literacy Tool: An interactive to enhance genetic and genomic understanding with middle/high school students and their teachers through personal genetics and human disease	2R44GM133222-02	93.859	\$ -	\$ 73,639
Total U.S. Department of Health and Human Services			-	561,190
National Science Foundation – Direct:				
Modest Supports for Sustaining Professional Development Outcomes over the Long-Term	N/A	47.076	-	536
Professional Resources & Inquiry in Mathematics Education for K-8 Teacher Education	N/A	47.076	25,210	49,754
Video in the Middle: Flexible Digital Experiences for Mathematics Teacher Education	N/A	47.076	-	541,736
Scaling Up through Networked Improvement (SUNI): Testing a practical theory about improving math outcomes for developmental students at scale	N/A	47.076	63,404	595,628
An Efficacy Study of a Comprehensive, Middle School Science Curriculum that Integrates Disciplinary Core Ideas, Science and Engineering Practices, and Crosscutting Concepts	N/A	47.076	34,092	442,026
Teacher Professional Learning to Support Student Motivational Competencies During Science Instruction	N/A	47.076	-	89,251
Collaborative Research: Building a Computational Thinking Foundation in Upper Elementary Science with Narrative-Centered Maker Environments	N/A	47.076	-	107,360
NSF INCLUDES: Supporting Emerging Aquatic Scientists (SEAS) Islands Alliance	N/A	47.076	-	138,789
Supporting Instructional Decision Making: The Potential of Automatically Scored Three-dimensional Assessment System	N/A	47.076	-	152,686
Boosting Data Science Teaching and Learning in STEM	N/A	47.076	96,086	818,419
Examining the Role of Racial Identity and Personal Experiences in Equity-focused Computer Science Learning	N/A	47.076	-	123,412
Computer Science Connections: Using Data Science to Broaden Participation in Middle School	N/A	47.076	50,820	140,417
Examining Transfer Between Programming Languages in Computer Science	N/A	47.076	-	41,709

(Continued)

WESTED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended November 30, 2022

<u>Federal Granting Agency/Program Name</u>	<u>Pass-Thru ID Number</u>	<u>Assistance Listing Number</u>	<u>Provided to Sub-Recipients</u>	<u>Program Expenditures</u>
National Science Foundation – Direct (Continued):				
Empowering Changemakers: Urban Biodiversity Initiative for Teachers and Youth	N/A	47.076	\$ -	\$ 64,400
Collaborative Research: Analogy Training to Promote Science Learning	N/A	47.076	-	<u>601</u>
Education and Human Resources - Direct	N/A	47.076	<u>269.612</u>	<u>3,306.724</u>
GP-IN: GLOBE Youth Geoscientists Program	N/A	47.050	86,909	148,871
Understanding Teacher Enactment of New Science Standards and Needs for Implementation Support	N/A	47.RD	-	374
National Science Foundation - Passed-Through Others:				
<u>Passed through NOT SUSPICIOUS, LLC:</u>				
SBIR Phase II: A Virtual-Reality Next-Generation Introductory STEM Platform	C-00018483	47.041	-	57,569
<u>Passed through Prisms of Reality, Inc.:</u>				
SBIR Phase II: Adaptive Experiential Learning Platform to Close Learning Gaps in Secondary Algebra	C-00018739	47.041 89,666	-	
<u>Passed through Computer Science Teachers Association:</u>				
Matching Experienced and Novice Teachers for Ongoing Rigorous Support in Computer Science (MENTORS in CS)	C-00018739	47.070	-	40,952
<u>Passed through American Physical Society:</u>				
A National Network for Access and Inclusion in Physics Graduate Education	INCA-002-2018	47.076	-	152,849
<u>Passed through Educational Development Center, inc.:</u>				
Community for Advancing Discovery Research in Education(CADRE): Expanding the Reach and Impact of Innovations in STEM Education	2100823	47.076	-	47,214

(Continued)

WESTED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended November 30, 2022

<u>Federal Granting Agency/Program Name</u>	<u>Pass-Thru ID Number</u>	<u>Assistance Listing Number</u>	<u>Provided to Sub-Recipients</u>	<u>Program Expenditures</u>
National Science Foundation - Passed-Through Others (Continued):				
<u>Passed through Florida International University:</u>				
Building Capacity: Catalyzing Change in Calculus (C3)	800009860-01UG	47.076	\$ -	\$ 23,620
Collaborative Research: Developing Engineering Instructional Faculty as Leaders of Educational Change at Hispanic-Serving Institutions	800012048/000121	47.076	-	23,528
<u>Passed through Johns Hopkins University:</u>				
A Quantitative Synthesis of Research on Elementary Science Programs	2004787136	47.076	-	29,436
<u>Passed through North Carolina State University:</u>				
Multimodal Visitor Analytics: Investigating Naturalistic Engagement with Interactive Tabletop Science Exhibits	2017-1405-01	47.076	-	77,589
Collaborative Research: Primary AI: Integrating Artificial Intelligence into Upper Elementary Science with Immersive Problem-Based Learning	2019-2717-01	47.076	-	15,374
Engaging Rural Students in Artificial Intelligence to Develop Pathways for Innovative Computing Careers	2022-0605-01	47.076	-	3,416
<u>Passed through Public Policy Institute of California:</u>				
RAPID: A Researcher-Practitioner-Partnership to Assess the Impact of COVID-19 Recession on NGSS Implementation	2128789	47.076	-	39,005
<u>Passed through San Francisco State University:</u>				
RIP-TIDES: Research Intensive Pedagogical Training of Interdisciplinary Estuarine Scientists	S16-0019	47.076	-	31,127
<u>Passed through Southern Methodist University:</u>				
Seeing the World through a Mathematical Lens: A Place-Based Mobile App for Creating Math Walks	2115393	47.076	-	22,137
<u>Passed through Texas Tech University:</u>				
Collaborative Research: Fostering Virtual Learning of Data Science Foundations with Mathematical Logic for Rural High School Students	21P725-03	47.076	-	330

(Continued)

WESTED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended November 30, 2022

<u>Federal Granting Agency/Program Name</u>	<u>Pass-Thru ID Number</u>	<u>Assistance Listing Number</u>	<u>Provided to Sub-Recipients</u>	<u>Program Expenditures</u>
National Science Foundation - Passed-Through Others (Continued):				
<u>Passed through The Board of Regents of the University of Illinois:</u>				
Development of the Electronic Test of Early Numeracy (e-TEN)	084079-16190	47.076	\$ -	\$ 329,443
<u>Passed through University of California Riverside:</u>				
Louis Stokes STEM Pathways and Research Alliance: California Louis Stokes Alliance for Minority Participation	1826900	47.076	-	28,379
<u>Passed through University of Maryland:</u>				
Collaborative Research: Parents, Teachers, and Multilingual Children Collaborating on Mathematics Together	DRL2010417	47.076	-	20,126
Collaborative Research: Harmonizing Scratch Encore: Empowering Educators to Create Customized Culturally-Responsive Computing Materials	115761-Z3945201	47.076	-	4,780
<u>Passed through West Virginia University Research Corporation:</u>				
Mountaineer Mathematics Master Teachers (M3T): Supporting Teacher Leadership and Networked Improvement of Mathematics Education in West Virginia	20-122-WE	47.076	-	21,265
<u>Passed through University of San Diego:</u>				
Collaborative Research: Fostering Elementary School Students' Visuospatial Skills and mathematical Competencies through an Origami-based Program	A20-0022-S01	47.076	-	22,124
Total National Science Foundation			356,521	1,079,938
National Aeronautics and Space Administration – Direct				
Broadening Data Fluency Through the Integration of NASA Assets and Place-Based Learning to Advance Connections, Education, and Stewardship (NASA PLACES)	80NSSC22M0005	43.001	-	635,924

(Continued)

WESTED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended November 30, 2022

<u>Federal Granting Agency/Program Name</u>	<u>Pass-Thru ID Number</u>	<u>Assistance Listing Number</u>	<u>Provided to Sub-Recipients</u>	<u>Program Expenditures</u>
National Aeronautics and Space Administration – Passed-Through Others:				
<u>Passed through University of Toledo:</u>				
Mission Earth. Fusing GLOBE with NASA Assets to Build Systemic Innovation in STEM Education	N-125107-0	43.001	\$ -	\$ 512,742
<u>Passed through Sonoma State University:</u>				
NASA's Neurodiversity Network (N3): Creating Inclusive Informal Learning Opportunities across the Spectrum	80NSSC21M0004	43.001	-	100,233
<u>Passed through Northern Arizona University:</u>				
PLANETS (Planetary Learning that Advances the Nexus of Engineering, Technology, and Science)	1002936-02	43.001	-	143,139
<u>Passed through SETI Institute:</u>				
The NASA Community College Network	C-00018113	43.001	-	99,863
Total National Aeronautics and Space Administration			-	1,491,901
U.S. Department of Justice – Passed-Through Others:				
<u>Passed through National Institute of Justice:</u>				
A National Evaluation of Internet Crimes Against Children Task Force Training	2018-MC-FX-K007	16.543	11,557	185,132
A Randomized Impact Evaluation of Capturing Kids Hearts Comprehensive School Safety in Atlanta Public Schools	2015-CK-BX-0014	16.560	-	40
A Developmental Study of the Keeping Kids in School Initiative Research and Evaluation on School Safety: An Evaluation of State School Safety Centers	2015-CK-BX-K001	16.560	136,587	157,673
An Evaluation of a Statewide Approach to the Prevention and Intervention of Violence using School Threat Assessment Teams	2017-CK-BX-0018	16.560	-	16,160
	2020-CK-BX-0002	16.560	-	326,171
	2020-MU-MU-0011	16.560	74,690	318,126
<u>Passed through Texas State University:</u>				
A Randomized Controlled Trial of a Comprehensive, Research-Based Framework for Implementing School-Based Law Enforcement	20010-82739-1	16.560	-	9,344

(Continued)

WESTED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the year ended November 30, 2022

<u>Federal Granting Agency/Program Name</u>	<u>Pass-Thru ID Number</u>	<u>Assistance Listing Number</u>	<u>Provided to Sub-Recipients</u>	<u>Program Expenditures</u>
U.S. Department of Justice – Passed-Through Others (Continued):				
<u>Passed through American Institutes for Research</u>				
Second Chance Act Reentry Initiative - Corrections and Community Engagement Technical Assistance Center (CCETAC)	0504300008	16.812	\$ -	\$ 186,640
<u>Passed through Maine Department of Education:</u>				
Bureau of Justice Assistance (BJA) funded STOP grant project	20220324*2197	16.RD	-	43,895
Total U.S. Department of Justice			<u>222,384</u>	<u>1,243,181</u>
Bureau of Indian Education – Direct:				
Secondary Transition Program Planning: Individuals with Disabilities Education Act (IDEA) of 2004	N/A	15.130	-	408,035
WestED	N/A	15.130	-	418,693
Indian Education Assistance to Schools	N/A	15.130	-	1,128,923
Total Bureau of Indian Education			<u>-</u>	<u>1,955,651</u>
Total Expenditures of Federal Awards (Research and Development Cluster)			<u>\$ 2,737,695</u>	<u>\$ 53,563,538</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

WESTED
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
November 30, 2022

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of WestEd under programs of the federal government for the year ended November 30, 2022. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of WestEd, it is not intended to and does not present the financial position, change in net position or cash flows of WestEd:

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Under the accrual basis, revenue is recorded when earned and expenses are recorded when incurred, without regard to the time of cash receipt or payment. Revenues for Federal programs are received as reimbursement for specific projects and are recognized based on eligible expenses incurred. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. WestEd has not elected to use the 10% de minimis indirect cost rate.

Program income: There was no program income earned by the Federal Programs included in the SEFA during the current fiscal year.

WESTED
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 November 30, 2022

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes X No

Significant deficiencies identified not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? Yes X No

Significant deficiencies identified not considered to be material weaknesses? Yes X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes X No

Identification of major programs:

<u>Name of Federal Program or Cluster Expenditures</u>	<u>Assistance Listing Numbers</u>	
Research and Development Cluster	Various*	\$ 53,563,538

* All programs reported in the Schedule of Expenditure of Federal Awards are included within the Research and Development Cluster.

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,606,906

Auditee qualified as low-risk auditee? X Yes No

(Continued)

WESTED
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
November 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

(Continued)

WESTED
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
November 30, 2022

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
WestEd
San Francisco, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the of WestEd as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise WestEd's basic financial statements, and have issued our report thereon dated March 24, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered WestEd's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of WestEd's internal control. Accordingly, we do not express an opinion on the effectiveness of WestEd's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether WestEd's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

(Continued)

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Crowe LLP

Costa Mesa, California
March 24, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE

To the Board of Directors
WestEd
San Francisco, California

Report on Compliance for Major Federal Program

Opinion on Major Federal Program

We have audited WestEd's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on WestEd's major federal program for the year ended November 30, 2022. WestEd's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, WestEd complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended November 30, 2022.

Basis for Opinion on Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of WestEd and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of WestEd's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to WestEd's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on WestEd's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about WestEd's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding WestEd's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of WestEd's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of WestEd's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Crowe LLP

Costa Mesa, California
March 24, 2023

Board of Directors

WestEd's Board of Directors comprises leaders from public and private education, business, and human services communities. Our Board takes an active role in agency leadership and strategic planning.



Tacy C. Ashby

Senior Vice President,
Strategic Educational
Alliances,
Grand Canyon University

Phoenix, AZ



Monica Barajas

Superintendent,
Quartzsite Elementary
School District

Ehrenberg, AZ



Mary C. Barlow

Kern County Superintendent
of Schools

Bakersfield, CA



Kelli Bernard

Managing Partner,
Lighthouse Public Affairs

Los Angeles, CA



James R. Bryce

Board President, Arizona
School Boards Association

Safford, AZ



Mary Jane Burke

Marin County
Superintendent of Schools

Marin, CA



Leonard D. Burton
President, Center for The
Study of Social Policy
Washington, District of
Columbia



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(Board Chair)**
Director, University of
Nevada – Community
Behavioral Health
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University of California, Irvine
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Daniel Corr
President, Arizona Western
College
Yuma, AZ



Lexi Cunningham
Utah School Superintendents
Association, Executive
Director, Utah School Board
Association, Associate
Executive Director
Sandy, UT



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State Superintendent of
Public Instruction, Utah State
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Fred DuVal

Regent, Arizona Board of Regents
Phoenix, AZ



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Assistant Vice Chancellor (Retired), The California State University, Office of the Chancellor
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Executive Director,
Teach Plus Nevada
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Tom Horne

State Superintendent of
Public Instruction, Arizona
Department of Education
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Coordinator, John R.
Hummel Elementary
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Canyon University
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Superintendent, Holbrook
Unified School District #3
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Founding Dean and Professor Emeritus, School of Education University of California, Davis

Davis, CA



Anand Marri

Dean, Teachers College, Ball State University

Muncie, IN



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Deputy Superintendent of Student Achievement, Nevada Department of Education

Carson City, NV



Jacob Moore

Associate Vice President, Tribal Relations, Arizona State University, Office of Government & Community Engagement

Tempe, AZ



Mary Nicely

Chief Deputy Superintendent of Public Instruction, California Department of Education

Sacramento, CA



Pedro Noguera

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Ann O'Brien

Councilwoman, City of Phoenix

Phoenix, AZ



Felicia Ortiz

President, Nevada State Board of Education

Las Vegas, NV



Stefanie Phillips
CEO, Chamberlin Education
Foundation
Richmond, CA



Dennis Potthoff
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School of Education, Nevada
State College
Henderson, NV



Annette Reichman
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William Speer
Director, Mathematics
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of Nevada Las Vegas
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Bernice Stafford
Member of Board of
Directors and Consultant,
Inflexion
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Institutional Research and
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Chancellor
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Retired Judge, Utah Court of
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Superintendent, Santa Cruz
Valley Unified School District
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University of San Diego
San Diego, CA



Michelle Young

Dean, School of Education,
Loyola Marymount University
Los Angeles, CA



Brian Zeiszler

Department Chair,
Teacher Education Program,
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Elko, NV

ALSO OF INTEREST:

PROFESSIONAL DEVELOPMENT

TECHNICAL ASSISTANCE

RESEARCH & EVALUATION STUDIES ON TEACHING, LEARNING

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Melinda Brookshire

SUMMARY OF RELATED EXPERIENCE

Melinda Brookshire is a Project Director for multiple projects at WestEd's Center for Child and Family Studies. Projects include the Desired Results Training and Technical Assistance Project, California Preschool Online, and the California Preschool Instructional Network Project for the California Department of Education, Missouri, New Hampshire, and Minnesota.

Brookshire has worked in the field of early childhood education her entire career. During the last decade, Ms. Brookshire currently leads projects that develop and provide training in assessment, standards, and curriculum for teachers and administrators serving children and families 0-11. This work addresses all children's needs, including multilingual learners and children with disabilities. Her projects are responsible for developing online courses, online and face-to-face training materials, interactive websites, and assessment applications. Ms. Brookshire also developed dual language modules.

Before joining WestEd, Brookshire worked at the U.S. Department of Defense Education Activity (DoDEA), culminating her years as the early childhood coordinator for all DoD schools worldwide preschool through third-grade programs. During that time, NAEYC accredited all the preschool programs. DoDEA implemented standards for P-3, an observational authentic assessment system for P-3, all-day kindergarten, and reduced class size for grades 1-3. DoDEA provided professional development to all sites and appropriate materials to ensure that all classrooms and playgrounds P-3 were appropriate and instructional strategies were implemented to fully realize the benefits of the initiatives. Brookshire worked closely with school principals, district early childhood coordinators, and regional personnel to implement the early childhood program. Brookshire designed and delivered training to more than 3,000 early childhood educators. She led the effort to create curriculum guides for preschool through third grade, including guidance for all children and a preschool to third-grade teaching credential.

EDUCATION

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| 1989-1999 | 60 units postgraduate in Early Childhood Literacy, Math, Assessment, Professional Development, and Educational Leadership |
| 1988 | Master of Science in Education, Early Childhood Special Education Emphasis, Boston University |
| 1975 | Bachelor of Science in Education, Early Childhood Emphasis, Arizona State University |

PROFESSIONAL EXPERIENCE

2003–Present *Director of Projects*, Center for Child & Family Studies
WestEd, Sausalito, CA

Desired Results Training for Children and Families, Training and Technical Assistance Project, California Early Childhood Online; the California Preschool Instructional Network (CPIN), Illinois Kindergarten Individual Development Survey, Tennessee Kindergarten Entrance Inventory, CalProNet, DRDP Training, and Technical Assistance Missouri and Minnesota.

Directs and provides oversight of all aspects of the projects. Responsible for review and production of all materials, recommendations for translation, and development of supplementary materials and resources for the field; extensive online modules development and site; development of training plans and execution of all training for statewide implementation; implementation of the Desired Results System in coordination with state boards of education; and supervision of the Camarillo office operations.

2001–2002 *Educational Consultant*
Los Angeles Unified School District, Los Angeles, CA

1997–2000 *Instructional System Specialist*
Department of Defense Education Activity (DoDEA), Arlington, VA

Responsibilities included supervising and managing the preschool through third-grade programs in DoDEA. DoDEA consists of the Department of Defense Dependents Schools (DoDDS), which is the public school system for the children of American military members stationed in 12 countries, Guam and Puerto Rico, and the Department of Defense Domestic Elementary and Secondary Schools (DDESS), which administered schools located on military bases in seven states.

1994–1997 *Early Childhood (PK-3) and Social Studies (PK-12) District Coordinator*
United Kingdom District, Department of Defense Education Activity (DoDEA), Arlington, VA

1993–1994 *Scholar-in-Residence, Early Childhood Education*
United Kingdom District, Department of Defense Education Activity (DoDEA), Arlington, VA

SUMMARY OF RELATED EXPERIENCE

Tamarra Osborne is a master trainer for the Desired Results Training and Technical Assistance Project, established by California Department of Education. The aim of this project is to improve program quality in early care and education programs across the state of California. This role includes the development of a variety of professional learning modalities and providing training and technical assistance in Tennessee, Illinois, Missouri, and Minnesota.

EDUCATION

- 2011 M.S., Teacher Education, emphasis in ECE, California State University East Bay
1999 B.A., Early Childhood Education, California State University Sacramento

PROFESSIONAL EXPERIENCE

- 2012– Present *Early Childhood Content Expert*, WestEd, Center for Child and Family Studies Project
Oakland, CA

- Develop professional learning materials (including online modules) for early childhood teachers and administrators to support statewide implementation of the Desired Results system

- Conducting online training modules for statewide implementation of the Desired Results project in five states (California, Illinois, Minnesota, Missouri, Tennessee)

- Provide face to face teacher trainings and technical assistance in regards to developmental assessment for early education in five states (California, Illinois, Minnesota, Missouri, Tennessee).

- Provide presentations at both the local and national level for early childhood education on several topics, 4-5 times per year (NAEYC, NHSA, First 5 CA, CCDA)

- Provide coaching and certification for the Certified Trainers Institute in California and Illinois

- Provide direct coaching to early childhood cohorts regarding observational assessment

- Support more than 100 *California Department of Education Desired Results* certified trainers on a quarterly basis to maintain statewide consistency of training information

2002–
2012 *Center Director, Kidango, Fremont CA*

Ensure that center meets Title 22 and Title 5 regulations. Conduct extensive trainings for staff on developmentally appropriate curriculum, DRDP-R assessments, developmental milestones for children. Hold monthly staff meetings and quarterly parent meetings on developmental topics. Experience in all aspects of staff management. Communicate with agency and city wide partners.

2001 *Kindergarten Teacher, Kindercare Alameda CA*

Responsible for daily large and small group activities, and helping maintain an orderly classroom environment. Supervised children's daily activities. Implemented lesson plans on a daily basis. Interacted with families from diverse cultures and backgrounds

1997–
2000 *Assistant Teacher, Christopher Robin Childcare Center Sacramento CA*

Assisted teachers with day-to-day operations of small child care center. Helped to create developmentally appropriate activities for young children.

SELECTED PRESENTATIONS

- National Association for the Education of Young Children (2012, 2013, 2014, 2015, 2016)
 - Creative Coaching
 - Developmental Assessment in 3 states
 - DRDP 2015 (dual language model)
 - Family Partnerships
- California Association for the Education of Young Children (2013, 2014, 2015, 2016)
 - DRDP 2015
 - DRDPTECH
 - California Early Childhood Online
 - Professional Development at your Fingertips

- Assessing Dual Language Learners
- California Child Development Administrators Association (2013, 2014, 2015, 2016)
 - DRDP 2015
 - DRDPTECH
 - California Early Childhood Online
 - Professional Development at your Fingertips
- California Head Start Association (2013, 2014, 2015, 2016)
 - DRDP 2015
 - Creative Coaching
 - Importance of Physical Development in the Early Childhood Classroom
- National Head Start Association (2013, 2014, 2015, 2016)
 - Assessing Dual Language Learners
 - Using Data to Inform Classroom Practice
 - Family Engagement
 - California Online Learning Resources
- First 5 California (2016)
 - Linking Collaborative Assessment to Collaborative Instruction Using DRDP (2015) Reports: How All Children Benefit
- Inclusion Conference (2015, 2016)
 - Linking Collaborative Assessment to Collaborative Instruction Using DRDP (2015) Reports: How All Children Benefit

SELECTED PROFESSIONAL ACTIVITIES

- Professional Growth Advisor (Child Development Training Consortium)

PROFESSIONAL AFFILIATIONS

- National Association for the Education of Young Children