130 - 6/17/26

Caitlin D. Davis
Commissioner

Richard K. Sala
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
25 Hall Street
Concord, NH 03301

May 7, 2026

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Education, to amend an existing **sole source** contract with WestEd (VC #177860) San Francisco, CA to update training materials, provide Technical Assistance and oversee the administration of the Desired Results Developmental Profile (DRDP) Online data system, by increasing the price limitation by $516,000 from $1,366,500 to $1,882,500 and extending the completion date from June 30, 2026 to June 30, 2028 effective upon Governor and Council approval. The original contract was approved by Governor and Council on November 10, 2021, Item #46, amended on June 28, 2023, Item #225 and amended on December 18, 2024, Item #106. 100% Federal Funds.

Funds are available in FY27 and are anticipated to be available in FY28, in the following accounts upon the availability and continued appropriation of funds in the future operating budget, with the authority to adjust budget line items within the price limitation and encumbrances between fiscal years through the Budget Office, if needed and justified.

06-56-56-562010-25040000 IDEA – Special Ed-Elem/Sec

Fiscal Year	Class/Account	Class Title	Current Budget	Increased (Decreased) Amount	Revised Budget
2022	102-500731	Contracts for Program Serv	$236,500	-	$236,500
2023	102-500731	Contracts for Program Serv	$23,000	-	$23,000
2024	102-500731	Contracts for Program Serv	-	-	-
2025	102-500731	Contracts for Program Serv	$270,000	-	$270,000
		Subtotal	$529,500	-	$529,500

06-56-56-562010-25050000 IDEA – Special Ed-Preschool

Fiscal Year	Class/Account	Class Title	Current Budget	Increased (Decreased) Amount	Revised Budget
2022	102-500731	Contracts for Program Serv	$60,000	-	$60,000
2023	102-500731	Contracts for Program Serv	-	-	-
2024	102-500731	Contracts for Program Serv	$228,000	-	$228,000
2025	102-500731	Contracts for Program Serv	$241,000	-	$241,000
2026	102-500731	Contracts for Program Serv	$238,000	-	$238,000
2027	102-500731	Contracts for Program Serv	-	$258,000	$258,000
2028	102-500731	Contracts for Program Serv	-	$258,000	$258,000
		Subtotal	$767,000	$516,000	$1,283,000

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council

06-56-56-562010-30650000 Preschool Development Grant

Fiscal Year	Class/Account	Class Title	Current Budget	Increased (Decreased) Amount	Revised Budget
2022	102-500731	Contracts for Program Serv	$58,000	-	$58,000
2023	102-500731	Contracts for Program Serv	$12,000	-	$12,000
		Subtotal	$70,000	-	$70,000

Budget Summary								
Fiscal Year	2022	2023	2024	2025	2026	2027	2028	Total
Totals	$354,500	$35,000	$228,000	$511,000	$238,000	$258,000	$258,000	$1,882,500

EXPLANATION

This request is **sole source** because the DRDP System, including the DRDP assessment and DRDP Online data system, was developed by the California Department of Education, Early Learning and Care Division (CDE/ELCD) and is proprietary to that department and its designated contractor, WestEd. WestEd is the sole entity authorized to provide access to the DRDP system which is a data collection tool used to meet federal requirements for the Individuals with Disabilities in Education Act (IDEA), Indicator 7, that is for measuring Preschool Outcomes for students with disabilities in the state. The system allows teachers to observe and document preschool children's learning and development, and measure student progress when entering and exiting preschool programs to ensure high outcomes for preschool aged children. New Hampshire switched to this single entity for preschool outcome measures after LEAs used two different products for preschool outcome measures. The state was unable to clearly evaluate data and meet it's federal obligations for reporting on accurate and reliable preschool outcomes data. The department has trained all department and LEA staff on this one tool and has provided technical assistance and support to all LEAs on the proper use of this tool. To retrain districts on a new tool would be more cost prohibitive for the state and would impede the progress we have made in implementing one consistent tool statewide.

This contract secures full funding for school districts to access the DRDP Online system, fulfilling federal preschool special education reporting requirements and offering substantial financial benefits. Previously, districts incurred costs averaging $15.00 per student for Indicator 7 data collection tools, often resulting in inconsistent, invalid, and unreliable data due to varied assessment methods. By adopting a single streamlined tool at a reduced cost of $5.00 per student for up to 8,850 preschool students, this contract not only ensures compliance but also delivers significant cost savings and expands access to all preschool students that districts are serving, including those not in special education. Additionally, the contract includes hosting, maintenance, and customer service support for school districts, further enhancing the system's usability and ensuring districts have the resources needed for successful implementation.

The continued partnership with WestEd will allow for the continued use of the DRDP Online system and reporting tools. WestEd will be creating additional professional development materials for educators and administrators. The contract continues to host and maintain the NH customized version of DRDP Online & Dashboard to include federal reports. These investments have created a robust support system for districts, offering continued training on using the tool, analyzing data, and monitoring preschool student progress.

Respectfully submitted,

Caitlin D. Davis
Commissioner of Education

STATE OF NEW HAMPSHIRE
DEPARTMENT OF INFORMATION TECHNOLOGY

27 Hazen Drive | Concord, NH | 03301
Fax: (603) 271-1516 | TDD: (800) 753-2964
doit.nh.gov

Denis Goulet, *Commissioner*

April 7, 2026

Caitlin Davis, Commissioner
Department of Education
State of New Hampshire
25 Hall Street
Concord, NH 03301

Dear Commissioner Davis:

This letter represents formal notification that the Department of Information Technology (DoIT) has approved your agency's request to enter into a contract amendment with WestEd, as described below and referenced as DoIT No. 2022-011C.

The purpose of this request is , to provide Technical Assistance and oversee the administration of the Desired Results Developmental Profile (DRDP) Online data system.

The Total Price Limitation shall increase by $516,000 for a New Total Price Limitation of $1,882,500, effective upon Governor and Executive Council approval through June 30, 2028.

A copy of this letter must accompany the Department of Education's submission to the Governor and Executive Council for approval.

Sincerely,

Denis Goulet

DG/jd
DoIT #2022-011C

cc: David Heafey, IT Lead

STATE OF NEW HAMPSHIRE

Department of Education:

DRDP Training & Customization 2022-011

AMENDMENT C

INFORMATION TECHNOLOGY

INTRODUCTION

WHEREAS, pursuant to an Agreement approved by Governor and Council, on November 10, 2021, Item #46, amended on June 28, 2023, Item #225 and amended on December 18, 2024, Item #106 (herein after referred to as the "Agreement"), WestEd (hereinafter referred to as "Contractor" agreed to supply certain services upon the terms and conditions specified in the Agreement and in consideration of payment by the Department of Education (hereinafter referred to as the "Department"), certain sums as specified therein;

WHEREAS, pursuant to the Agreement Section 17: Amendment and the provisions of the Agreement, the Agreement may be modified or amended only by a written instrument executed by the parties thereto and approved by the Governor and Executive Council.

WHEREAS, the Contractor and the Department have agreed to amend the Agreement in certain respects;

WHEREAS, the Department and the Contractor wish to increase the Contract price by $516,000 from $1,366,500 to $1,882,500 upon Governor and Council approval and extending the end date from June 30, 2026, to June 30, 2028.

WHEREAS, the Department and the Contractor seek to clarify the Agreement.

NOW THEREFORE, in consideration of the foregoing, and the covenants and conditions contained in the Agreement and set forth herein, the parties agree as follows:

The Agreement is hereby amended as follows:

1. Amend Section 1.7 of the State of New Hampshire P-37 General Provisions by changing the end date to June 30, 2028.
2. Amend Section 1.8 of the State of New Hampshire P-37 General Provisions by increasing the Price Limitation by $516,000 from $1,366,500 to $1,882,500
3. The Agreement is further amended as described in Table 1A below:

TABLE 1A: AMENDMENT DETAILS	
Exhibit B **Statement of Work** **Business/ Technical Requirements**	**AMENDED TEXT**

Section 8	Add: Task 9: State Level Collaboration Remove: (July 1, 2023 – June 30, 2026) Add: (July 1, 2023 – June 30, 2028) Task 22: Professional Development Materials for 2 instructional modules for educators and administrators. Task 23: Administration to maintain the DRDP system, and the data from NH students for federal reporting requirements. Task 24: DRDP Online Accounts • Accounts for participating districts, up to 8,850 records not to exceed $53,000
Exhibit C **Price and Payment Schedule**	**AMENDED TEXT**

Section 10.1

ADD				
ACTIVITY / DELIVERABLES / MILESTONES				
	ACTIVITY, DELIVERABLE, OR MILESTONE	DELIVERABLE TYPE	PROJECTED DELIVERY DATE	Milestone Payment upon Acceptance
21	**Professional Development Materials**	Software	Quarterly Payments	$100,000
22	**Administration FY27/FY28**	Software	Quarterly Payments	$35,000
23	**DRDP Online Accounts: FY27/FY28** Accounts for participating districts.	Software	Quarterly Payments	$53,000

Add:

TABLE 2A: CONTRACT HISTORY				
CONTRACT AND AMENDMENT NUMBER	**AMENDMENT TYPE**	**G&C APPROVAL DATE**	**END DATE**	**CONTRACT AMOUNT**
Contract 2022-011	Original Contract	11/10/2, Item 46	June 30, 2023	$389,500
Contract 2022-011	1st Amendment	6/28/23, Item 225	June 30, 2025	$389,000
Contract 2022-011	2nd amendment	12/18/24, Item 106	June 30, 2026	$588,000
Contract 2022-011	3rd amendment	TBS, Item #TBD	June 30, 2028	$516,000
			CONTRACT TOTAL	$1,882,500

CONTRACTOR

Except as provided herein, all provisions of the Agreement shall remain in full force and effect. This modification shall take effect upon approval from the Governor and the Executive Council to June 30, 2028.

IN WITNESS WHEREOF, the parties have hereunto set their hands as of the day and year first above written.

box SIGN 4KKW7564-42X5X6ZV _____ Date: Apr 21, 2026

West Ed

STATE OF NEW HAMPSHIRE

_____ Date: 5/20/26

Caitlin D. Davis, Commissioner of Education
State of New Hampshire
Department of Education

The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

Approved by the Attorney General

_____ Date: 5/20/26

Elizabeth A. Brown, State of New Hampshire, Department of Justice

I hereby certify that the foregoing amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

Office of the Secretary of State

_____ Date: _____

State of New Hampshire, Department of Administration

Certificate of Authority

I, Sandra Waters Levy, hereby certify that I am a duly appointed representative of

WestEd. I hereby certify that Lauren Wrotniak Senior Director, Contracts and Grants, 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: Apr 22, 2026

Attest: box SIGN 18L9QX26-1XKQZ7KP

Sandra Waters Levy
Vice President, Contracts, Grants and Procurement

WestEd. THRIVING LEARNERS, EMPOWERED COMMUNITIES

WestEd.org | 730 Harrison Street, San Francisco, California 94107 | 877.493.7833

RE: WestEd – Government Agency Exemption – Certificate of Good Standing

To Whom It May Concern:

We are providing additional information regarding the request for a Certificate of Good Standing. WestEd is a Joint Powers Agency (JPA) governed by public entities in Arizona, California, Nevada, and Utah, with Board members representing agencies from these states and nationally. WestEd is a nonpartisan, not-for-profit organization that is tax exempt under Section 115(1) of the Internal Revenue Code. Because of this status, WestEd is not required to register as a business entity with the California Secretary of State. Correspondinly, as a JPA, WestEd is exempt from having a Certificate of Good Standing, since a certificate is only available to business entities that are required to register with the Secretary of State. In lieu of the certificate we have attached the following as documentation of our entity status: WestEd California public agency filing document (Exhibit A), JPA Agreement (Exhibit B), and IRS determination letter (Exhibit C).

Please let us know if you have any questions or if we can provide any additional information.

Exhibit A

#1

State of California
Secretary of State

FILE NO. 2122

FILED
in the office of the Secretary of State
of the State of California

OCT 19 2009

(Office Use Only)

NOTICE OF A JOINT POWERS AGREEMENT
(Government Code section 6503.5 or 6503.7)

Instructions:

1. Complete and mail to: Secretary of State, P.O. Box 942877, Sacramento, CA 94277-0001 (916) 653-3984
2. Include filing fee of $1.00.
4. Do not include attachments, unless otherwise specified.

The name of the agency or entity created under the agreement and responsible for the administration of the agreement is: WestEd

Mailing Address: 730 Harrison Street, San Francisco, CA 94107

Provide a short title of the agreement if applicable: WestEd Joint Powers Agreement

The public agencies party to the agreement are (if more space is needed, continue on a separate sheet and attach it to this form):

(1) Far West Laboratory for Educational Research and Development

(2) Southwest Regional Laboratory for Educational Research and Development

(3)

The effective date of the agreement is: December 1, 1995

Provide a condensed statement of the agreement's purpose or the powers to be exercised: WestEd shall be an administrative, initiating, advisory, coordinating, and evaluating entity. WestEd 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, subject to certain limitations as set forth in the WestEd Joint Powers Agreement.

RETURN ACKNOWLEDGMENT TO: (Type or Print)

NAME: Teresa Johnson
WestEd

ADDRESS: 730 Harrison Street

CITY/STATE/ZIP: San Francisco, CA 94107

10/5/09
Date

Signature

Teresa Johnson, Director of Contracts
Typed Name and Title

SEC/STATE NP/SP 404A (REV. 07/08)

Exhibit B

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 l. 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. <u>ADVISORY COUNCIL</u>.

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 ll. <u>INSURANCE.</u>

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

Exhibit C

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

PLR-253942-96

Dear Mr. Barnes:

This is in reply to a letter dated November 25, 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 converting educational research into practical applications, providing knowledge and assistance to Schools.

2. Distributing educational knowledge to Schools through publications, conferences, seminars, and electronic networks.

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

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. Coppersmith
William E. Coppersmith
Chief, Branch 2

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

Date: MAY 1 1997

X =

Y =

Z =

Pact =

Law 1 =

Law 2 =

Law 3 =

Law 4 =

Letter 1 =

Letter 2 =

District 1 =

District 2 =

State 1 =

State 2 =

State 3 =

State 4 =

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

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 4/22/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Arthur J. Gallagher Risk Management Services, LLC
50 California Street
12th Floor
San Francisco CA 94111

License#: 0D69293

CONTACT NAME: Kaylee Langron
PHONE (A/C, No, Ext): 415-546-9300 **FAX (A/C, No):** 415-536-8499
E-MAIL ADDRESS: Kaylee_Langron@ajg.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : ACE American Insurance Company	22667
INSURER B : Travelers Property Casualty Company of America	25674
INSURER C : The Travelers Indemnity Company of CT	25682
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
WESTED0-01
WestEd
730 Harrison Street, Suite 500
San Francisco CA 94107

COVERAGES **CERTIFICATE NUMBER:** 252407063 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
B	X COMMERCIAL GENERAL LIABILITY	Y		P6300K811371TIL25	11/30/2025	11/30/2026	EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 300,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	POLICY PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	OTHER:						Sexual Abuse	$ 3M EA/$3M AGG
C	AUTOMOBILE LIABILITY			BA0L8073162543G	11/30/2025	11/30/2026	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
B	X UMBRELLA LIAB X OCCUR			CUP3K9191522543	11/30/2025	11/30/2026	EACH OCCURRENCE	$ 2,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$ 2,000,000
	DED RETENTION $							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	N / A		UB0K7823582543E	11/30/2025	11/30/2026	X PER STATUTE / OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N (Mandatory in NH)						E.L. EACH ACCIDENT	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
A	Cyber/Professional Liability			D95664416	11/30/2025	11/30/2026	Each Claim/Agg Prof Retention Cyber Retention	$5M/$5M $50,000 ea claim $100,000 ea inc

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
New Hampshire Department of Education is included as additional insured with respect to General Liability per attached endorsement where required by written contract.

CERTIFICATE HOLDER

NH Department of Education
25 Hall Street
Concord NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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NONPROFIT COVER SHEET

A. Entity Name: WestEd

B. Entity's Contact Information for Records Requests (e.g., resumes of key personnel; audited financial statements):

contracts@wested.org , 415-615-3136

C. List Board of Directors and Affiliations

Name (Identify any additional role(s) in Parentheses) E.g., John Doe (President)	Affiliations
See attached list	

D. List Key Personnel (Resumes must be available upon request to the person(s) listed in section B or may be attached**):**

Name	Role	Annual Salary	Amount Paid From This Contract
Melinda Brookshire	Sr. Program Associate	$207,672.45	$11,372.08
Tamarra Osborne	Co-Project Director	$151,500.00	$21,057.02

DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY

E. Check one of the following:

[X] The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**

[ ] The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).

_____

_____

_____

CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION

F. Check one of the following:

[ ] is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (** see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**

[ ] is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**

[X] is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

** Note: Attached screen shot from the DOJ Registered Charities List found at:

https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf

FINANCIAL DISCLOSURES

G. Check one the following:

[X] The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**

[ ] The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**

[ ] ***If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization's most recently completed fiscal year:

1. INCOME STATEMENT

Revenue		Expenses	
Grants	$	*Compensation of officers, directors, and key personnel*	$
Donations	$		
Program Services Revenue	$	*Other salaries & wages*	$
Interest & Dividends	$	*Payroll taxes & employee benefits*	$
All other Revenue	$	*Occupancy, rent, utilities, and insurance*	$
Total Revenue	$	*Printing, publications, postage, office supplies, and IT*	$
		All other expenses	$
		Total Expenses	$

2. BALANCE SHEET

Assets	
Cash & Equivalents	$
Investments	$
Real Estate (less any depreciation)	$
Other Property & Equipment (less any depreciation)	$
Pledges, grants, accounts receivable	$
All other assets	$
Total Assets	$

Liabilities	
Accounts Payable	$
Loans Payable	$
All other liabilities	$
Total Liabilities	$

WestEd Board of Directors as of 4.30.26

Lupita Cortez Alcalá
Executive Director, Policy Analysis for California Education, Stanford University
Stanford, CA

John Arthur
Grade Six Teacher, Meadowlark Elementary School
Salt Lake City, UT

Kelli Bernard
Managing Partner, Lighthouse Public Affairs
Los Angeles, CA

Michele Bowers
CEO and Founder, Vital Educational Leadership Consulting
Lancaster, CA

Mary Jane Burke
Marin County Superintendent of Schools (retired)
Marin, CA

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

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

Tadeo A. De La Hoya
President, Arizona School Boards Association
Phoenix, AZ

Ann Marie Dickson
Deputy Superintendent for Student Achievement, Nevada Department of Education
Carson City, NV

Sydnee Dickson
Former State Superintendent of Public Instruction, Utah State Board of Education
Salt Lake City, UT

Katherine Dockweiler

President, Nevada State Board of Education

Carson City, NV

Rena Dorph

Director, The Lawrence Hall of Science, University of California, Berkeley

Berkeley, CA

Donald Easton-Brooks

Dean, College of Education and Human Development, University of Nevada, Reno

Reno, NV

Chris Ferguson

Executive Vice Chancellor of Finance and Strategic Initiatives, California Community College Chancellor's Office

Sacramento, CA

María E. Fránquiz

Professor of Curriculum and Instruction, College of Education, The University of Texas at Austin

Austin, TX

Ruth Glass

Head of School (Retired), Lake Tahoe School

Tucson, AZ

Joseph Guzman

Associate Superintendent, Accountability, Research & Evaluation, Arizona Department of Education

Phoenix, AZ

Terry Hansen

Government Programs Consultant, Strategic Partnerships, LLC

Alexandria, VA

Betsy Hargrove

Superintendent, Avondale Elementary School District (AESD)

Avondale, AZ

Molly Hart

State Superintendent of Public Instruction, Utah State Board of Education

Salt Lake City, UT

Guilbert C. Hentschke

Dean Emeritus, Rossier School of Education, University of Southern California

Los Angeles, CA

Jonathan Hilpert

Interim Associate Dean of Research and Sponsored Projects, University of Las Vegas

Las Vegas, NV

Tonia Holmes-Sutton

Executive Director, Teach Plus Nevada

Las Vegas, NV

Tom Horne

State Superintendent of Public Instruction, Arizona Department of Education

Phoenix, AZ

Gail Hudson

Grade 5 Teacher, Title I Coordinator, John R. Hummel Elementary

Las Vegas, NV

Beverly J. Hurley

Director of Academic Alliances (Retired), Grand Canyon University

Phoenix, AZ

Adela Jones

Superintendent, Sanger Unified School District (Retired)

Sanger, CA

Frankie Santos Laanan

Dean, College of Education, The University of Utah

Salt Lake City, UT

Anand Marri

Interim Provost and Executive Vice President for Academic Affairs, Ball State University

Muncie, IN

Ann O'Brien (Board Chair)

Councilwoman, Phoenix City Council

Phoenix, AZ

Felicia Ortiz

Former President, Nevada State Board of Education

Las Vegas, NV

Shireen Pavri

Assistant Vice Chancellor, The California State University, Office of the Chancellor

Long Beach, CA

Megan Peterson

Deputy Superintendent for Student Investment Division, Nevada Department of Education

Carson City, NV

Sylvia Read

Associate Dean, College of Education and Human Services, Utah State University

Logan, UT

Andrea Rorrer

Director, Utah Education Policy Center, and Professor

Salt Lake City, UT

Susan Salcido

Santa Barbara County Superintendent of Schools

Santa Barbara, CA

Chad Sampson

Executive Director, Arizona Board of Regents

Phoenix, AZ

David Schapira

Chief Deputy Superintendent of Public Instruction and Chief of Staff

Sacramento, CA

Joi Spencer

Dean, School of Education, University of California, Riverside

Riverside, CA

Ed Sullivan

Assistant Vice Chancellor, Institutional Research and Analyses, California State University Office of the Chancellor

Long Beach, CA

Terra Toscano

Head of School, The Walden School of California

Pasadena, CA

David Verdugo

Superintendent, Santa Cruz Valley Unified School District No. 35

Rio Rico, AZ

Kimberly A. White-Smith

Dean, School of Leadership and Education Sciences, University of San Diego

San Diego, CA

Adeli Ynostroza Ochoa

Assistant Professor for Liberal Studies, School of Social Sciences and Education, California State University

Bakersfield, CA

Michelle D. Young

Dean and Professor, Berkeley School of Education, UC Berkeley

Berkeley, CA

Adam Young

Superintendent, White Pine County School District

Ely, NV

Estela Zarate

Dean, Professor of Educational Leadership, School of Education, Loyola Marymount University

Los Angeles, CA

Brian Zeiszler

Department Chair, Teacher Education Program, Great Basin College

Elko, NV

Mission Statement for WestEd

"WestEd, a nonpartisan research, development, and service agency, works to promote excellence, improve learning, and increase opportunity for children, youth, and adults."

WESTED
(A JOINT POWERS AGENCY)

AUDITED FINANCIAL STATEMENTS
WITH SUPPLEMENTARY
COMPLIANCE INFORMATION

November 30, 2025

WESTED
(A JOINT POWERS AGENCY)

AUDITED FINANCIAL STATEMENTS
WITH SUPPLEMENTARY COMPLIANCE INFORMATION
November 30, 2025

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Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
WestEd
San Francisco, California

Report on the Financial Statements

Opinion

We have audited the financial statements of WestEd as of and for the year ended November 30, 2025, and the related notes to the financial statements, which collectively comprise 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, 2025, 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*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 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 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 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 pages 4 - 10 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* is presented for purposes of additional analysis and is 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 information is 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 April 3, 2026 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 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

Crowe LLP

Costa Mesa, California
April 3, 2026

The following discussion and analysis provide an overview of the financial position and activities of WestEd for the year ended November 30, 2025. 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. The agency's work, administered within three divisions, now extends throughout the United States and abroad. WestEd employs 865 regular staff and 283 temporary staff in ten offices nationwide as of November 30, 2025.

Sources of operating revenue

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

SOURCES OF OPERATING REVENUE
($ in thousands)

	FY 2025	Percent	FY 2024	Percent
Federal agencies	$ 47,021	20%	$ 72,147	28%
State agencies	79,090	34%	83,810	32%
Local educational agencies	48,816	21%	47,329	18%
Foundations	14,542	6%	11,498	4%
Institutions of Higher Education	17,536	8%	11,772	5%
Other	24,213	11%	34,585	13%
Total	$ 231,218	100%	$ 261,141	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. 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. In accordance with agency policy, a new revenue category, "Institutions of Higher Education," was established during the current fiscal year. Amounts previously reported within "Other" have been reclassified and are now presented separately to enhance transparency and comparability.

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 margin).

(Continued)

BACKGROUND (Continued)

Non-operating revenue

WestEd also generates non-operating revenue from leasing excess building space, sale of publications, interest and earnings on investments, and royalties. Revenue generated from the non-operating income sources does not have any restriction.

Principal cost areas

Agency expenditures include direct costs and indirect costs.

Direct costs, representing 87.4% of revenue for the year ended November 30, 2025, are those directly associated with project work. Direct costs include standard direct costs, and service center costs. Standard direct costs include salaries, benefits, subawards, subcontracts, outside services, travel, consultants, and allocable supplies, copying, network systems, and facilities expenses. Service center costs, related to activities directly supporting project work, include administrative services, program services, and information technology. These costs are considered "direct" for cost accounting purposes and are part of the base used for allocating indirect costs.

Indirect costs include travel costs related to the board of directors, expenses of the CEO's office, bidding, proposal, planning, internal communications, contracts, procurement, accounting, finance, and human resources activities. WestEd's approved provisional indirect rate for fiscal year 2025 was 13.1%. 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 15.23%. The indirect rate is applied to modified direct costs. Modified direct costs are total direct costs less items of equipment, capital expenditures, participant support costs, pass-through funds, and the portion of each subaward (subcontract or subgrant) above $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)

FINANCIAL HIGHLIGHTS

- Total operating revenues through the fiscal year ended November 30, 2025, were $231.2 million compared to $261.1 million in FY 2024, a decrease of $29.9 million (11.5%). Due to reduced federal grant and contract activity stemming from terminations and stop-work orders issued under executive orders in early 2025 as well as cuts to existing awards and fewer federal funding opportunities, WestEd ended the year with an operating loss of $2.2 million.

- WestEd's financial position at November 30, 2025 included total assets of $178.7 million, liabilities of $55.4 million and deferred inflow of resources of $0.8 million. Net position, which represents the residual interest in WestEd's assets after liabilities and deferred inflow of resources are deducted, totaled $122.5 million. The capital assets component of the net position total was $2.5 million, restricted net position was $0.6 million and the unrestricted net position component was $119.4 million as of November 30, 2025. WestEd's net position on November 30, 2024, was $119.9 million. Change in net position for the fiscal year ended November 30, 2025 was $2.6 million compared with $10.1 million in FY 2024.

- In accordance with agency policy, a new revenue category, "Institutions of Higher Education," was established during the current fiscal year. Amounts previously reported within "Other" have been reclassified and are now presented separately to enhance transparency and comparability.

(Continued)

STATEMENT OF NET POSITION

The statement of net position presents 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 and amortization. Investments are measured at fair market value.

A comparison of WestEd's assets, liabilities, deferred inflow of resources and net position as of November 30, 2025 and 2024 is as follows:

STATEMENT OF NET POSITION
($ in thousands)

	FY 2025	FY 2024
Current assets	$ 72,598	$ 89,357
Long-term investments	85,985	74,686
Capital assets, net	19,611	23,241
Long-term lease receivable	504	-
Total assets	178,698	187,284
Current liabilities	42,779	51,831
Long-term accrued vacation	-	-
Long-term lease liabilities	11,447	13,602
Long-term SBITA liabilities	1,197	1,758
Total liabilities	55,423	67,191
Deferred inflow of resources related to leases	773	185
Total deferred inflow of resources	773	185
Net Position	$ 122,502	$ 119,908

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 $72.6 million at November 30, 2025 and $89.4 million at November 30, 2024. The decrease was driven by the decrease in accounts receivable and short-term investments.

(Continued)

STATEMENT OF NET POSITION (Continued)

Long-term investments

Long-term investments are securities that have a maturity date of more than one year that totaled $86.0 million at November 30, 2025 and $74.7 million at November 30, 2024. Investments increased year over year as adequate working capital levels allowed excess cash to be returned to WestEd's investment reserves.

Capital assets – Fixed assets

Fixed assets consist of building and leasehold improvements, equipment, and furniture. Fixed assets totaled $3.0 million at November 30, 2025 and $3.8 million at November 30, 2024.

Capital assets – Right-to-use lease

Right-to-use lease assets represents the right to use the office space and equipment for the period of the lease. The balance of net right-to-use lease assets is $11.8 million as of November 30, 2025, and $14.0 million as of November 30, 2024, a decrease of $2.2 million (15.7%) compared to the same period last year, due to routine amortization of right-to-use lease.

Capital assets – Right-to-use SBITA

Right-to-use SBITA represents the right to use a subscribed software for the period of the agreement. The balance of net right-to-use SBITA assets is $4.8 million as of November 30, 2025, and $5.5 million as of November 30, 2024.

Long-term lease receivable

Lease receivable represents the present value of lease payments expected to be received during the lease term over one year. Toal long-term lease receivable amounted to $0.5 million at November 30, 2025.

Current liabilities

Current liabilities consist of accounts payable and accrued liabilities, accrued compensation and benefits, accrued vacation, contract advances, lease liabilities, and SBITA liabilities. These accounts totaled $42.8 million at November 30, 2025 and $51.8 million at November 30, 2024. The decrease of $9.0 million (17.4%) in FY 2025 was due to the decrease in accrued compensation/benefits and contract advances.

Long-term lease liabilities

Long-term lease liabilities represent the present value of lease payments that are due more than a year in the future. The balance of long-term lease liabilities is $11.4 million as of November 30, 2025, and $13.6 million as of November 30, 2024. This represents a decrease of $2.2 million (16.2%) compared to the same period last year which is due to routine amortization of long-term lease liabilities.

Long-term SBITA liabilities represent the present value of subscription payments that are due more than a year in the future. Long-term SBITA liabilities is $1.2 million as of November 30, 2025, and $1.8 million as of November 30, 2024.

(Continued)

STATEMENT OF NET POSITION (Continued)

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 $0.8 million as of November 30, 2025, and $0.2 million as of November 30, 2024. The increase is due to a three year extension of an existing lease.

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, 2025 and 2024 is summarized below.

NET POSITION
($ in thousands)

	FY 2025	FY 2024
Net investment in capital assets	$ 2,483	$ 3,421
Restricted	563	381
Unrestricted	119,456	116,106
Total net position	$ 122,502	$ 119,908

Net investment in capital assets consists of capital assets net of accumulated depreciation, amortization, lease liabilities and SBITA liabilities.

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

Unrestricted represents funds that have no restrictions concerning their use. They can be used to fund any WestEd activity. The increase of $3.4 million in unrestricted was due to the net effect of positive non-operating revenues and operation loss.

(Continued)

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

The statement of revenues, expenses, and changes in net position present results of operations. WestEd's changes in net position at November 30, 2025 and 2024 is summarized below.

CHANGES IN NET POSITION
($ in thousands)

	FY 2025	FY 2024
Operating revenues		
Federal agencies	$ 47,021	$ 72,147
State agencies	79,090	83,810
Local educational agencies	48,816	47,329
Foundations	14,542	11,498
Institutions of Higher Education	17,536	11,772
Other	24,213	34,585
Total operating revenues	231,218	261,141
Operating expenses	233,427	255,461
Total operating income (loss)	(2,209)	5,680
Non-operating revenues (net of non-operating expenses)	4,803	4,411
Changes in net position	$ 2,594	$ 10,091

WestEd's operating revenues decreased by 11.5% in fiscal year 2025 compared to fiscal year 2024 due to reduced federal grant and contract activity stemming from terminations and stop-work orders issued under executive orders in early 2025 as well as cuts to existing awards and fewer federal funding opportunities.

Operating loss in the fiscal year ended November 30, 2025 was $2.2 million, a decrease of $7.9 million compared to fiscal year 2024.

Non-operating revenues (net of non-operating expenses) increased by $0.4 million in fiscal year 2025 primarily due to the increase in investment income.

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 Vice President - Controller, 3020 Old Ranch Parkway, Suite 220, Seal Beach, CA 90740.

FINANCIAL STATEMENTS

WESTED
STATEMENT OF NET POSITION
November 30, 2025

ASSETS	
Current assets	
Cash and cash equivalents	$ 16,992,971
Short-term investments	9,360,626
Receivables	43,578,734
Inventory	385,934
Prepaid expenses and other assets	2,003,019
Lease receivable	276,640
Total current assets	72,597,924
Long-term investments	85,984,698
Capital assets, net	19,611,684
Long-term lease receivables	503,836
Total assets	$ 178,698,142
LIABILITIES	
Current liabilities	
Accounts payable and accrued liabilities	$ 9,801,075
Accrued compensation and benefits	2,161,914
Accrued vacation	7,248,368
Advances	19,082,944
Lease liabilities	2,638,339
SBITA liabilities	1,846,323
Total current liabilities	42,778,963
Long-term lease liabilities	11,446,791
Long-term SBITA liabilities	1,197,098
Total liabilities	$ 55,422,852
DEFERRED INFLOW OF RESOURCES	
Deferred inflow of resources related to leases	772,877
Total deferred inflow of resources	772,877
NET POSITION	
Net position	
Net investment in capital assets	2,483,133
Restricted	563,076
Unrestricted	119,456,204
Total net position	122,502,413
Total liabilities, deferred inflow of resources, and net position	$ 178,698,142

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, 2025

Operating revenues:	
Federal agencies	$ 47,021,224
State agencies	79,090,299
Local education agencies	48,816,553
Foundations	14,541,905
Institutions of higher education	17,535,597
Other	24,212,734
Total operating revenues	231,218,312
Operating expenses:	
Direct expenses	
Employee compensation and benefits	122,815,024
Subawards, subcontracts, outside services, travel, and other direct costs	79,214,739
Total direct expenses	202,029,763
Indirect expenses	31,397,355
Total operating expenses	233,427,118
Operating loss	(2,208,806)
Non-operating revenues (expenses):	
Rental, net	173,252
Publication sales, net	29,723
Investment income, net	5,368,954
Other expenses, net	(769,119)
Total non-operating revenues (expenses)	4,802,810
Changes in net position	2,594,004
Net position, beginning of year	119,908,409
Net position, end of year	$ 122,502,413

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

WESTED
STATEMENT OF CASH FLOWS
For the year ended November 30, 2025

Cash flows from operating activities	
Federal agencies	$ 51,042,450
State agencies	83,128,659
Local education agencies	50,230,012
Foundations	14,517,311
Institutions of higher education	18,147,099
Other agencies	27,242,181
Cash payments related to employees for direct expense services	(131,737,527)
Cash payments for subawards, subcontracts, outside services, travel, and other direct costs	(71,586,875)
Cash payments for indirect costs	(30,665,193)
Net cash provided by operating activities	10,318,117
Cash flows from capital and related financing activities	
Purchases of property and equipment	(135,378)
Principal and interest received on leases	302,135
Other payments	(561,861)
Principal and interest paid on leases and SBITA liabilities	(5,084,790)
Net cash used in capital and related financing activities	(5,479,894)
Cash flows from investing activities	
Purchase of investments	(32,054,104)
Proceeds from sales and maturities of investments	30,209,627
Interest received	3,286,779
Net cash provided by investing activities	1,442,302
Net increase in cash and cash equivalents	6,280,525
Cash and cash equivalents at beginning of year	10,712,446
Cash and cash equivalents at end of year	$ 16,992,971

(Continued)

WESTED
STATEMENT OF CASH FLOWS
For the year ended November 30, 2025

Reconciliation of operating income to net cash provided by operating activities	
Operating loss	$ (2,208,806)
Depreciation and amortization expense	6,723,622
Loss on disposal of asset	6,174
Changes in assets and liabilities:	
Decrease in receivables	14,714,015
Increase in inventory	(54,428)
Increase in right-to-use assets	(571,500)
Decrease in prepaid expenses and other assets	786,590
Increase in accounts payable and accrued liabilities	1,469,568
Decrease in accrued compensation and benefits	(8,404,954)
Decrease in accrued vacation	(517,549)
Decrease in advances	(1,624,615)
Net cash provided by operating activities	$ 10,318,117

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

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 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.

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, foundations, and other private entities.

Revenue Recognition for Grants and Contracts: Revenue is recognized as work is performed based on actual allowable expenses incurred, up to the funded amount, and for time and materials contracts, based on hours or services delivered. Additionally, for income from royalty and tuition-based contracts, the agency recognizes revenue upon fulfillment of deliverables. Contract losses are recognized when identified.

Cost Allocation: Expenses identified with specific projects are charged directly to the appropriate grant or contract. Facility costs are allocated on the basis of labor hours. Fringe benefits are allocated at a target rate of 63.0% (44.6% for fringe and 18.4% for leave) of employees' direct labor costs for 2025. Indirect expenses are allocated to all grants, contracts and other non-operating expenses based on modified direct costs. The actual indirect rate was 15.23% for 2025. Indirect costs on subaward costs are only charged to the first $25,000 of costs of each subaward 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)

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 the federal, state, local agencies, 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 non-cancelable leases of office space and equipment. WestEd recognizes a lease liability and a right-to-use asset at the beginning of a lease. The lease assets are valued based on the net present value of the future lease payments at inception. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease or the useful life of the underlying asset.

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 non-cancelable 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 non-cancelable lease of an office space. WestEd recognizes a lease receivable and a deferred inflow of resources in the 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.

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 non-cancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 non-operating 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 is stated at the lower of cost or market value using the first in, first out cost allocation method.

Capital Assets- Fixed assets: Acquisitions of fixed assets costing $5,000 or more are capitalized. Fixed assets 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 fixed assets are included in other non-operating revenues.

Depreciation and amortization of property, equipment, and right-to-use assets 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
Right-to-use SBITA	2 - 5 years

Leasehold improvements and right-to-use assets 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.

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)

NOTE 3 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents at November 30, 2025 consist of:

Checking accounts	$ 46,763
Money market funds	16,946,208
Total	$ 16,992,971

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, 2025, 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. WestEd considers all balances in demand deposit accounts to be cash.

Investments include both short-term and long-term investments. WestEd held the following investments at November 30, 2025.

Description	Fair Value	Weighted Average Yield	Weighted Average Maturity	Percentage of Portfolio
U.S. Treasury notes	$ 42,555,463	3.7%	3.0 years	44.6%
Federal agencies	5,226,393	4.0%	4.1 years	5.5%
Supranational	7,889,059	3.6%	2.7 years	8.3%
U.S. corporate	25,562,263	4.5%	3.1 years	26.8%
Asset-backed securities	10,331,221	4.7%	3.2 years	10.8%
Agency CMBS	3,780,925	4.4%	3.4 years	4.0%
Total investments	$ 95,345,324			100%

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)

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. As of November 30, 2025, 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, 2025, the credit ratings of investments by investment type were as follows:

	Moody's Rating	% of Portfolio	
Investments			
U.S. Treasury notes	Aa1	44.7	%
Other issuers (in aggregate)	Aaa – NR	55.3	%
		100.0	%

Investment and management fees aggregating $72,009 were paid for the year ended November 30, 2025. WestEd had a net unrealized gain totaling $1,822,556 in 2025. For the year ended November 30, 2025, WestEd recognized a net realized loss of $239,297. 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, 2025:

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, 2025 were all calculated using Level 1 inputs.

(Continued)

NOTE 5 – RECEIVABLES

Receivables at November 30, 2025 consist of the following:

Due from Federal agencies	$ 4,795,478
Due from State agencies	28,286,927
Due from Local education agencies	3,787,712
Due from Foundations	654,934
Due from Institutions of higher education	2,365,790
Due from Other	4,144,834
	44,035,675
Less allowance for doubtful accounts	(456,941)
Total	$ 43,578,734

NOTE 6 – LEASE RECEIVABLE AND DEFERRED INFLOW OF RESOURCES

During the current fiscal year, WestEd continues to lease one of its floors of its building to a third party. WestEd will receive monthly payments of $24,810 per month. WestEd recognized $289,823 in lease revenue and $12,312 in interest revenue during the current fiscal year related to this lease. As of November 30, 2025, WestEd's receivable for lease payments was $780,476. 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, 2025, the balance of the deferred inflow of resources was $772,877.

NOTE 7 – CAPITAL ASSETS

Changes in fixed assets for the year ended November 30, 2025 are shown below:

	Balance December 1, 2024	Additions	Deductions	Balance November 30, 2025
Building improvements and leasehold improvements	$ 10,279,433	$ 135,378	$ -	$ 10,414,811
Furniture	2,830,041	-	6,174	2,823,867
Equipment	2,101,263	-	-	2,101,263
Total fixed assets	15,210,737	135,378	6,174	15,339,941
Less accumulated depreciation:				
Building improvements and leasehold improvements	7,803,272	558,089	-	8,361,361
Furniture	2,348,567	128,176	-	2,476,743
Equipment	1,301,449	223,444	-	1,524,893
Accumulated depreciation	11,453,288	909,709	-	12,362,997
Fixed assets, net	$ 3,757,449	$ (774,331)	$ 6,174	$ 2,976,944

(Continued)

NOTE 7 – CAPITAL ASSETS (Continued)

WestEd has entered into various Subscription-Based Information Technology Arrangements (SBITAs). These subscriptions are for software as a service, platform as a service or infrastructure as a service and vary in terms and conditions. SBITA are presented in the financial statements and accompanying footnotes in accordance with GASB 96. GASB 96 requires that SBITA be categorized as either short-term (12 months or less in length, including options) or long-term. Right-to-use SBITA assets have a net balance of $4.8 million as of November 30, 2025. Over the period of the agreement, WestEd will book amortization of the right-to-use SBITA asset.

Changes in right-to-use assets for the year ended November 30, 2025 are shown below:

	Balance December 1, 2024	Additions	Deductions	Balance November 30, 2025
Right-to-use leased office space	$ 20,157,571	$ 552,555	$ 127,794	$ 20,582,332
Right-to-use leased equipment	491,831	-	-	491,831
Right-to-use SBITA	8,300,625	2,505,586	1,284,184	9,522,027
Total Right-to-use assets	28,950,027	3,058,141	1,411,978	30,596,190
Less accumulated amortization:				
Right-to-use leased office space	6,312,692	2,536,143	34,991	8,813,844
Right-to-use leased equipment	314,586	141,796	-	456,382
Right-to-use SBITA	2,839,434	3,135,974	1,284,184	4,691,224
Accumulated amortization	9,466,712	5,813,913	1,319,175	13,961,450
Right-to-use assets, net	$ 19,483,315	$ (2,755,772)	$ 92,803	$ 16,634,740
Property, equipment and right-to-use, net	$ 23,240,764	$ (3,530,103)	$ 98,977	$ 19,611,684

The depreciation expense for the year ended November 30, 2025 was $909,709 and amortization expense was $5,813,913. The San Francisco land and building in which WestEd maintains operations, are recorded in the accounting records of FWL, respectively.

NOTE 8 – ADVANCES

Advances at November 30, 2025, consist of the following:

Contract advances	$ 19,071,056
Tenant advances	11,888
Total	$ 19,082,944

Revenue related to these advances will be realized in the future as services are rendered and costs are incurred.

(Continued)

NOTE 9 – ACCRUED VACATION

Accrued vacation for the year ended November 30, 2025, is as follows:

Beginning balance, December 1, 2024	$ 7,765,917
Additions	8,999,909
Reductions	(9,517,458)
Ending balance, November 30, 2025	$ 7,248,368

NOTE 10 – LEASE LIABILITY

WestEd has eight office leases and two equipment leases. The leases have an interest rate of 0.25 – 4.47%, and a remaining estimated life of between 1 – 10 years. WestEd made $2,407,736 in principal payments and $423,790 of interest payments related to these leases for the fiscal year ended November 30, 2025.

Principal and interest payments in subsequent years are as follows:

Year ending November 30,	Principal	Interest	Total
2026	$ 2,638,339	$ 385,356	$ 3,023,695
2027	2,437,836	330,890	2,768,726
2028	2,016,009	275,065	2,291,074
2029	1,352,137	224,039	1,576,176
2030	1,280,823	173,276	1,454,099
2031 - 2036	4,359,986	322,212	4,682,198
Total Lease Liability	$ 14,085,130	$ 1,710,838	$ 15,795,968

NOTE 11 – SBITA LIABILITY

WestEd has entered into various Subscription-Based Information Technology Arrangements (SBITAs). These subscriptions are for software as a service, platform as a service or infrastructure as a service and vary in terms and conditions. SBITA are presented in the financial statements and accompanying footnotes in accordance with GASB 96. GASB 96 requires that SBITA be categorized as either short-term (12 months or less in length, including options) or long-term. In determining the future minimum subscription payments, WestEd will include the right to extend option terms in the non-cancelable lease term if it is reasonably certain that the option will be exercised. Variable payments based on a per seat subscription or based on transaction volumes are not included in the measurement of the subscription liability. The SBITAs have an interest rate of 0.45 – 5.05%, and a remaining estimated life of between 2 – 3 years. WestEd made $2,087,638 in principal payments and $165,626 of interest payments related to these SBITAs for the fiscal year ended November 30, 2025.

(Continued)

NOTE 11 – SBITA LIABILITY (Continued)

Principal and interest payments thereafter:

Year ending November 30,	Principal	Interest	Total
2026	$ 1,846,323	$ 99,237	$ 1,945,560
2027	885,799	34,059	919,858
2028	148,697	10,716	159,413
2029	162,602	4,781	167,383
Total SBITA Liability	$ 3,043,421	$ 148,793	$ 3,192,214

NOTE 12 – NON-OPERATING REVENUES (EXPENSES)

The following is a summary of the non-operating revenues(expenses) for the year ended November 30, 2025:

Rental revenue	$ 302,135
Rental expenses	(112,615)
Indirect expenses	(16,268)
Rental, net	173,252
Publication sales revenue	90,973
Publication expenses	(53,519)
Indirect expenses	(7,731)
Publication sales, net	29,723
Interest income	3,785,695
Realized loss, net	(239,297)
Unrealized gain	1,822,556
Investment income, net	5,368,954
Other revenues	66,836
Other expenses	(752,061)
Indirect expenses	(83,894)
Other expenses, net	(769,119)
Total non-operating revenues (expenses), net	$ 4,802,810

NOTE 13 – 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 $18,160,092 for the year ended November 30, 2025.

(Continued)

NOTE 13 – RETIREMENT AND BENEFIT PLANS (Continued)

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 Spending Account (FSA) program. Employees make voluntary contributions of pre-tax wages. Based on the contributions, the plan reimburses employees for qualified expenses which amounted to $1,207,281 for the year ended November 30, 2025.

NOTE 14 – 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, 2025.

NOTE 15 – RELATED PARTIES

WestEd is provided office space to conduct its operations in San Francisco, California. This office space is owned by FWL and is provided to WestEd free of charge.

NOTE 16 – SUBSEQUENT EVENTS

Transfer and Acceptance of Real Property

On January 23, 2026, subsequent to the fiscal year ended November 30, 2025, WestEd executed and recorded a Grant Deed accepting the transfer of the real property from Far West Laboratory for Educational Research and Development. The transfer was completed pursuant to Resolution No. 2025-1 adopted by WestEd's Board of Directors on July 18, 2025, and in accordance with Section 27281 of the California Government Code. A Certificate of Acceptance was executed by the Board Chair of WestEd consenting to recordation of the deed.

The property had a net book value of $5,191,852 as of November 30, 2025, as reported by the transferor. No monetary consideration was exchanged.

Because the transfer and acceptance of title occurred after year-end and were not indicative of conditions existing as of November 30, 2025, the accompanying financial statements do not reflect the acquisition of the asset.

Leave Policy Change

Subsequent to year end, WestEd implemented a change to the employee leave policy. The change became effective after the balance sheet date and did not affect the financial statements for the year ended November 30, 2025.

SUPPLEMENTARY INFORMATION

WESTED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended November 30, 2025

Federal Granting Agency/ Program Name	Pass-Thru ID Number	Assistance Listing Number	Provided to Sub-Recipients	Program Expenditures
RESEARCH AND DEVELOPMENT CLUSTER:				
U.S. Department of Education – Direct:				
Sub-baccalaureate Career and Technical Education: A Study of Institutional Practices, Labor Market Demand, and Student Outcomes in Florida	N/A	84.305	$ 90,233	$ 283,062
Region 14 Bureau of Indian Education (BIE) Comprehensive Center	N/A	84.283B	-	977,209
Improving Children's Math Skills through a Personalized Early Learning Technology Solution: An Efficacy Study	N/A	84.305A	201,378	864,593
Evaluating the Efficacy of Math by Example	N/A	84.305A	216,121	689,173
Improving Outcomes and Accelerating Completion with Corequisite Remediation in Mathematics: An Efficacy Study	N/A	84.305A	-	514,308
Elevating Engineering and Science Learning with English Learners	N/A	84.305A	45,375	412,343
Formative Assessment Bundling Literacy and Elementary Science in the NGSS	N/A	84.305A	170,915	359,450
Leveraging Technology to Improve Children's Understanding of Mathematical Equivalence	N/A	84.305A	110,741	337,234
An Efficacy Study of the MathSpring Personalized Learning System That Responds to Student Affect	N/A	84.305A	-	153,916
Does Fiscal Flexibility Reduce Equity?	N/A	84.305A	-	24,722
National Research and Development Center to Improve Education for Secondary English Learners	N/A	84.305C	631,387	2,221,106
Adult Numeracy in the Digital Era: Adaptive Technology for Quantitative and Digital Literacy	N/A	84.305N	-	891,939
A Systematic Replication Study of Interleaved Mathematics Practice	N/A	84.305R	188,350	881,985
National Replication Study of the Effects of Self	N/A	84.305R	-	732,955
Resources, Educational Environments, Services, and Outcomes for Understanding Requirements for English Learners (RESOURCE's) in Ohio	N/A	84.305S	-	297,380
Does Expansion of Bilingual Programming Support Equitable Access for Multilingual Learners? An Examination of LOOK Act Implementation in Massachusetts	N/A	84.305S	140,520	294,254
Systematic Replication of Pre K Mathematics Tutorial	N/A	84.324R	-	214,906
Education Research, Development and Dissemination				
Collective Impact Model for Part C Child Find	N/A	84.326M	-	403,957
National Center for Systemic Improvement at WestEd	N/A	84.326R	1,143,187	4,771,461
National Center for Systemic Improvement 2.0	N/A	84.326R	-	652,822
Special Education, Technical Assistance and Dissemination				
The Early Math Initiative: Tiered Support to Prepare Native American and Other High	N/A	84.411B	-	2,407,694
Citizen Math: Using Math Class to Create Informed, Thoughtful, and Productive Citizens	N/A	84.411B	-	1,736,792
Accelerating Literacy through Self Regulation, Collaboration and Persistence: Reading Apprenticeship in North Carolina	N/A	84.411B	-	1,638,333
Addressing Equity in Dual Enrollment Mathematics: An efficacy study of an innovative approach to teaching quantitative reasoning	N/A	84.411C	-	1,035,083
Project Pathways: Creating the Pathways to Improve Student Mental Health and Well	N/A	84.411C	-	647,464

(Continued)

WESTED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended November 30, 2025

Federal Granting Agency/ Program Name	Pass-Thru ID Number	Assistance Listing Number	Provided to Sub-Recipients	Program Expenditures
U.S. Department of Education – Direct (Continued):				
i3 Investing in Innovation Fund				
Region IV Equity Assistance Center (Western Educational Equity Assistance Center	N/A	84.004D	-	700,345
Center for IDEA Fiscal Reporting	N/A	84.373F	-	3,691,804
The Bridge Project: Statewide Supports for Future Illinois Principals of Color	N/A	84.423A	237,411	876,074
Reading Apprenticeship for Academic Literacy Learning (RA4ALL)	N/A	84.RD	-	1,829,566
Furthering Rural Adoption of Computers and Technology through Artistic Lessons (FRACTAL)	N/A	84.RD	-	778,256
Center for IDEA Fiscal Reporting at WestEd	N/A	84.RD	-	269,465
U.S. Department of Education – Passed-Through Others:				
Passed through North Carolina State University				
Improving Conceptual Knowledge in Upper Elementary Science with Scaffolded Sketch-Based Modeling	2021-0461-01	84.305A	-	208,892
Passed through: University of Washington				
Amplify Learn: A National Research and Development Initiative of Leveraging Generative Artificial Intelligence to Enhance K-12 Mathematics Instruction	UWSC16264	84.305C	-	169,927
Passed through American Institutes of Research:				
Evaluation of PACT: Replication in a Train-the Trainers Context ("Project")	501100003	84.305R	-	11,136
Passed through: Worcester Polytechnic Institute				
Talking Math: Improving Math Performance and Engagement Through AI-Enabled Conversational Tutoring	C-00020747	84.305T	-	368,467
Passed through: Research Foundation of CUNY on behalf of Hunter College				
A Comparative Exploration of IDEA Racial Equity Policy to Inform Research, Policy, and Practice.	084079-16190	84.324A	-	42,363
Passed through: Regents of the University of Minnesota				
National Assessment Center	A009735903	84.326	-	197,540
Passed through: Kata Basis, Inc.				
Project SCHOLAR (Supporting Children with Hyper realistic Oracles for Learning through Augmented Reality)	H327S240009	84.327S	-	121,762
Passed through: The Board of Trustees of the University of Illinois				
Learning to Lead in Math Project	20407	84.411	-	65,488
Passed through: ASSISTments Foundation Inc.				
Scaling Teachers' Professional Development for ASSISTments	1756-GR	84.411B	-	654,803
Passed Through: Georgia State University Research Foundation Inc.				
NURTURES (Networking Urban Resources with Teachers and University to enRich Early Childhood Science)	SP00016917-01	84.411B	-	419,938

(Continued)

WESTED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended November 30, 2025

Federal Granting Agency/ Program Name	Pass-Thru ID Number	Assistance Listing Number	Provided to Sub-Recipients	Program Expenditures
U.S. Department of Education – Passed-through Others (Continued):				
Passed through Michigan State University				
Scaling a Project-Based Curriculum that uses Multiple Literacies to Transform Science Learning in Elementary Schools in the Deep South	Subaward RC117616-Wested	84.411B	-	383,612
Passed through: ASSISTments Foundation Inc.				
Recovering from COVID-Learning-Loss with a Platform to Support Human Tutoring	C-00018889	84.411B	-	316,783
Passed through: ASSISTments Foundation, Inc.				
Scaling ASSISTments for Algebra Readiness with Curriculum-based Professional Learning and Coaching	23-002	84.411B	-	225,954
Passed through: The University of Texas at Austin				
U.S Department of Education- Scientific Scouts (Sci-K)	C-00020923	84.RD	-	62,773
Passed through: the Tactile Group				
U.S Department of Education- HEP IS-IT	SA-22-010	84.RD	-	53,613
Passed through: 3-C Institute for Social Development, Inc.				
Development of an Innovative Digital Intervention to Enhance the Social-Emotional Skills and School-Based Adjustment of Early Elementary Students	202039-2	84.RD	-	37,145
Passed through: Clemson University				
CU-PREPARES	C-00020531	84.RD	-	13,210
Total U.S. Department of Education			**3,175,618**	**34,943,057**
U.S. Department of Health and Human Services – Direct:				
Secondary Analyses of Child Care and Early Education Data	N/A	93.575	-	14,380
U.S. Department of Health and Human Services – Passed-Through Others:				
Passed through: One World Recovery Network				
National Peer Run Training and Technical Assistance Center for Addiction Recovery Support	5H79TI088079-02-FY25-WesEd-fx	93.243	-	4,026
Passed through: State of Vermont Agency of Human Services, Department for Children and Families				
Program for Infant and Toddler Care (PITC)	0344-34221-25	93.596	-	111,150
Passed through: The Board of Regents of the University of Oklahoma				
Exploring Variations Among Head Start Dual Language Learners: What Factors Predict Different Longitudinal Development Patterns	2023-81	93.600	-	3,987
Passed through: Fluidity Software, Inc.				
MTG: Math Team Games	C-00020595	93.859	-	78,487

(Continued)

WESTED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended November 30, 2025

Federal Granting Agency/ Program Name	Pass-Thru ID Number	Assistance Listing Number	Provided to Sub-Recipients	Program Expenditures
U.S. Department of Health and Human Services – Passed-through Others (Continued):				
Passed through Baylor College of Medicine:				
Authentic Literacy and Language (ALL) for Science	P700000980	93.859	-	16,031
Total U.S. Department of Health and Human Services			**-**	**228,061**
National Science Foundation – Direct:				
Empowering Changemakers: Urban Biodiversity Initiative for Teachers and Youth	N/A	47.076	16,206	660,580
Coherent Asynchronous Online Mathematics Teacher Professional Development for Equitable Instruction	N/A	47.076	33,451	636,943
Supporting Teachers' Appropriation of Ambitious Teaching Practice within the Context of Implementing complex Multidimensional Science Assessments	N/A	47.076	118,416	425,125
Boosting Data Science Teaching and Learning in STEM (NSF DRK-12) - resubmit	N/A	47.076	54,111	371,944
Examining Transfer Between Programming Languages in Computer Science (NSF ECR)	N/A	47.076	-	356,680
Investigating Novel Tasks for Engaging in Rigorous Academic and Conceptual Talk	N/A	47.076	-	131,859
Collaborative Research: Supporting Instructional Decision Making: The Potential	N/A	47.076	-	95,435
Talking CS: Using Language to Broaden Participation and Improve Conceptual Understanding	N/A	47.076	-	59,840
Milwaukee Mathematics Dual Enrollment Equity Pathways (M2DEEP): MPS-MATC-WestEd	N/A	47.076	-	49,993
Collaborative Research: Building a Computational Thinking Foundation in Upper Elementary Science with Narrative-Centered Maker Environments	N/A	47.076	-	36,053
CS Teachers Talk: Examining the Role of Racial Identity and Personal Experiences in Equity-focused Computer Science Learning	N/A	47.076	-	28,425
Analogy Training to Promote Science Learning (NSF ECR non-lead collaborative pro	N/A	47.076	-	22,967
DataAdventures in Data Science (NSF DRK12) (Prime)	N/A	47.076	-	6,617
National Science Foundation – Passed-Through Others				
Passed through: Education Development Center, Inc.				
Community for Advancing Discovery Research in Education (CADRE): Expanding the Reach and Impact of Innovations in STEM Education	2100823	47.070	-	54,921
Passed through: San Francisco State University				
CS4NorthCal: Scaling an Evidence-based Model for Teacher Preparation and Support	C-00019618	47.070	-	2,869
Passed through: The University of the Virgin Islands				
NSF INCLUDES: Supporting Emerging Aquatic Scientists (SEAS) Islands Alliance	C-00021301	47.076	-	196,301
Passed through: University of North Dakota				
Investigating how combining intensive professional development and modest support affects rural, elementary teachers science and engineering practice	27290-S3	47.076	-	190,755

(Continued)

Federal Granting Agency/ Program Name	Pass-Thru ID Number	Assistance Listing Number	Provided to Sub-Recipients	Program Expenditures
National Science Foundation – Passed-through Others (Continued):				
Passed through: Arizona Board of Regents on Behalf of Arizona State University				
Investigating changes to teachers' classroom practices after participation in different professional development models	ASUB00001811	47.076	-	172,362
Passed through: American Physical Society				
NSF Includes Alliance Inclusive Graduate Education Network	INCA-002-2019	47.076	-	165,693
Passed through: SRI International				
NSF's Eddie Bernice Johnson INCLUDES Coordination Hub: Harnessing the Power of Liberatory Design for Equity-Driven Systems Change	PO86990	47.076	-	129,628
Passed through: University of Maryland				
Collaborative Research: Harmonizing Scratch Encore: Empowering Educators to Create Customized Culturally-Responsive Computing Materials	115761-Z3945201	47.076	-	75,905
Passed through: Computer Science Teachers Association LLC				
Scaling MENTORS in CS (Matching Experienced and Novice Teachers for Ongoing Rigorous Support in Computer Science)	C-00020434	47.076	-	71,170
Passed through: North Carolina State University				
Collaborative Research: Empowering Teachers to Integrate Computational Thinking into Middle School Classrooms	PAM-P24-002203-SA01	47.076	-	65,603
Passed through: Regents of the University of Michigan				
Collaborative Research: PreTeXt-Runestone: Open Textbooks Engaging Undergraduates in STEM	SUBK00020116	47.076	-	52,095
Passed through: Southern Methodist University				
Seeing the world through a Mathematical Lens: A Place-Based Mobile App for Creating Math walks	G002021-7505	47.076	-	47,754
Passed through: Texas Tech University Collaborative Research:				
Fostering Virtual Learning of Data Science Foundations with Mathematical Logic for Rural High School Students	21P725-03	47.076	-	46,096
Passed through: The Regents of the University of California				
Louis Stokes STEM Pathways and Research Alliance: California Louis Stokes Alliance.	S001063	47.076	-	30,000
Passed through: The Board of Regents of the University System of Georgia by and on behalf of Georgia Institute of Technology				
NRT-FW-HTF: NSF Traineeship in the Sustainable Development of Smart Medical Devices	AWD-006341-G1	47.076	-	28,960
Passed through: The Florida International University Board of Trustees				
Collaborative Research: Harmonizing Scratch Encore: Empowering Educators to Create Customized Culturally-Responsive Computing Materials	Subaward 800012048/000121	47.076	-	25,943

(Continued)

WESTED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended November 30, 2025

Federal Granting Agency/ Program Name	Pass-Thru ID Number	Assistance Listing Number	Provided to Sub-Recipients	Program Expenditures
National Science Foundation – Passed-Through Others (Continued):				
Passed through: San Francisco State University				
Design Effective and Equitable Professional Learning for Middle School Computer Science Teachers	S24-0010	47.076	-	20,139
Passed through: North Carolina State University				
Collaborative Research: ExplainIt: Improving Student Learning with Explanation-based Classroom Response Systems	2021-1561-01	47.076	-	16,905
Passed through: North Carolina State University				
Engaging Rural Students in Artificial Intelligence to Develop Pathways for Innovative Computing Careers	2022-0605-01	47.076	-	14,262
Passed through: The Florida International University Board of Trustees				
Mobilizing Physics Teachers to Promote Inclusive and Communal Classroom Cultures through Everyday Actions	Subaward 000790	47.076	-	11,219
Passed through: West Virginia University Research Corporation				
Mountaineer Mathematics Master Teachers (M3T): Supporting Teacher Leadership and Networked Improvement of Mathematics in Education in West Virginia	Subaward 20-122-WE	47.076	-	10,031
Passed through: SRI International				
Topical Conferences for the NSF Eddie Bernice Johnson INCLUDES National Network	PO98730	47.076	-	6,793
Passed through: San Francisco State University				
Supporting the Faculty who Provide Teaching-Focused Professional Development to the Next Generation of College Mathematics Instructors	S24-0005	47.076	-	5,440
Passed through: Concord Consortium				
Intelligent Simulation-Based Learning About Natural Disasters	406.25.03	47.076	-	1,879
Passed through: University of Maryland				
Collaborative Research: Parents, Teachers, and Multilingual Children Collaborating on Mathematics Together	95866-Z3576201	47.076	-	1,868
Passed through: University of California San Diego				
Collaborative Research: Using Flow-Based Music Programing to Engage Children in Computer Science	706223	47.076	-	875
Passed through: North Carolina State University				
Collaborative Research: Strategic Engineering Initiative(SEI): PrimaryAI: Scaling Up AI Education for Rural Upper Elementary Students with Immersive Problem-Based Learning	PAM-925-000392-SA01	47.076	-	667
Passed through: The Regents of the University of California				
NRT-HDR: Computational Research for Equity in the Legal System (CRELS)	11440	47.RD	-	29,408
Passed through: North Carolina State University				
Collaborative Research: Transforming Introductory Computer Science Instruction with an Artificial Intelligence-Driven Classroom Assistant	2023-0144-01	47.RD	-	28,694
Total National Science Foundation			**222,184**	**4,386,696**

(Continued)

WESTED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended November 30, 2025

Federal Granting Agency/ Program Name	Pass-Thru ID Number	Assistance Listing Number	Provided to Sub-Recipients	Program Expenditures
National Aeronautics and Space Administration – Direct:				
National Aeronautics and Space Administration (NASA)- Broadening Data Through the Integration of NASA Assets and Place-Based Learning to Advance Connections, Education, and Stewardship (NASA PLACES)	N/A	43.001	-	1,073,765
National Aeronautics and Space Administration – Passed-Through Others:				
Passed through: University of Toledo				
Mission Earth Fusing GLOBE with NASA Assets to build Systemic Innovation in STEM education	N-125107-01 (F-2016-23)	43.001	-	676,167
Passed through: Sonoma State University				
NASAs Neurodiversity Network (N3): Creating Inclusive Informal Learning Opportunities across the Spectrum	80NSSC21M0004	43.001	-	99,914
Passed through: Northern Arizona University				
PLANETS (Planetary Learning that Advances the Nexus of Engineering, Technology, and Science)	1002936-02	43.001	-	127,251
Passed though: SETI Institute				
The NASA Community College Network	C-00018113	43.001	-	89,189
Total National Aeronautics and Space Administration			**-**	**2,066,286**
U.S. Department of Justice: National Institute of Justice: – Direct				
Understanding the Quality and Perceived Impacts of SRO Training	N/A	16.560	31,540	266,409
The impact of school police reform on student safety and school experiences	N/A	16.560	-	31,064
U.S Department of Justice- BJA FY23 Reimagining Justice	N/A	16.738	-	160,245
Reimagining Justice: Testing a New Model of Community Safety- VOICES for City of Rivera Beach, FL	N/A	16.738	-	45,598
A Study of a Statewide Safe Firearms Storage Message Campaign in Texas Schools	N/A	16.RD	-	70,351
U.S. Department of Justice: National Institute of Justice – Passed-Through Others:				
Passed through: American Institutes for Research				
NIJ Community-Based Violence Intervention and Prevention Initiative (CVIPI) Research, Evaluation, and Associated Training & Technical Assistance Support	C-00020730	16.045	-	39,056
Passed through: PbS Learning Institute, Inc.				
Second Chance Act Youth Reentry Program	C-00019832	16.812	-	2,567
Passed through: RTI International				
SOW_WestEd_Cat 1d_01-29-24	15PBJA-23-GK-02250-COAP	16.838	-	8,176
Passed Through: George Mason University				
National Institute of Justice: The Impacts of School Security Equipment on Students and Schools	15PNIJ-24-01048-STOP	16.839	-	82,144
Passed though: Educational Service Center of Northeast Ohio				
BJA FY 23 Preventing School Violence: BJA's STOP School Violence Program	15PBJA-23-GG-04348-STOP	16.839	-	67,382
Passed through: Chester County Intermediate Unit (IU)				
Preventing School Violence: BJA's STOP School Violence Program	15PBJA-22-GG-04694-STOP	16.839	-	63,159

(Continued)

WESTED
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended November 30, 2025

Federal Granting Agency/ Program Name	Pass-Thru ID Number	Assistance Listing Number	Provided to Sub-Recipients	Program Expenditures
U.S. Department of Justice: National Institute of Justice – Passed-through Others (Continued):				
Passed through: Lenawee County Office of Emergency Management				
BJA FY 23 Preventing School Violence: BJA's STOP School Violence Program	15PBJA-23-GG-04370-STOP	16.839	-	54,790
Passed through: Council of Juvenile Justice Administrators				
Office of Juvenile Justice and Delinquency Prevention (OJJDP)-OJJDP Opioid Affected Youth Initiative	15PJDP-24-GG-1672-JJOP	16.842	-	91,318
Passed through: Los Rios Community College District.				
Crosswalking BUSTEC Pathways to Public Sector Careers	C-00018606	17.261	-	60,739
Passed through: Pennsylvania Commission on Crime and Delinquency				
Supporting Youth Success in PA Statewide Planning	2023-LC-01-44099	16.RD	-	337,647
Passed through: Maine Department of Education				
Bureau of Justice Assistance (BJA) funded STOP grant project	20220324*2197	16.RD	-	96,830
Passed through: Central Susquehanna Intermediate Unit				
Center for safe Schools Services	23-CPO-CFS-0134	16.RD	-	46,599
Total U.S. Department of Justice			**31,540**	**1,524,074**
Bureau of Indian Education: – Direct:				
BIE School Improvement, Grad 2022-23	N/A	15.130	-	646,811
BIE Consolidated Fiscal Accountability System	N/A	15.130	-	130,863
Title IV, Part B (21st Century) Program Implementation	N/A	15.130	-	72,401
BIE General Supervision 2022	N/A	15.151	-	324,918
BIE (NM)-Four Domains School and District Improvement Services, Principal Lead	N/A	15.151	-	102,885
Bureau of Indian Education: – Direct			**-**	**1,277,878**
National Endowment for the Arts: – Direct:				
National Endowment for the Arts- How Districts and Schools are Fulfilling the Promise of California's Prop 28	N/A	45.024	-	30,550
National Endowment for the Arts: – Direct			**-**	**30,550**
U.S. Department of Commerce – Passed-Through Others:				
Passed Through: NEVADA WORKS				
American Rescue Plan Act Good Jobs Challenge	C-00019484	11.307	-	188,901
Total U.S. Department of Commerce			**-**	**188,901**
Total Expenditures of Federal Awards (Research and Development Cluster)			**$ 3,429,342**	**$ 44,645,503**

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, 2025. 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: Program income earned by the Federal Programs was not material to the Schedule during the current fiscal year.

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:

Name of Federal Program or Cluster	Assistance Listing Numbers	Expenditures
Research and Development Cluster	Various*	$ 44,645,503

* 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:	$ 1,339,365	
Auditee qualified as low-risk auditee?	___X___ Yes	_____ No

(Continued)

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

(Continued)

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

Crowe LLP
Independent Member Crowe Global

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 WestEd as of and for the year ended November 30, 2025, and the related notes to the financial statements, which collectively comprise WestEd's basic financial statements, and have issued our report thereon dated April 3, 2026.

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

Crowe LLP

Costa Mesa, California
April 3, 2026

Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR 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, 2025. 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, 2025.

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

Crowe LLP

Costa Mesa, California
April 3, 2026

Melinda Brookshire

[redacted]

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

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

Tamarra Osborne

[redacted]

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, CCDAA)

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 Result*s 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

- Learning Forward
- California Association for the Education of Young Children