# Education Audit Appeals Panel State of California

In the Matter of the Audit Appeal of the 2014-2016 Audit Observation 2 by:

CALIFORNIA VIRTUAL ACADEMIES AND INSIGHT SCHOOLS OF CALIFORNIA, EAAP Case No. 17-20

OAH No. 2018010321

Appellant.

# Decision

The Education Audit Appeals Panel has adopted the attached Stipulated Agreement

of the parties as its Decision in the above-entitled matter.

Effective date: October 23, 2023.

IT IS SO ORDERED.

23,203

Date

Joel Montero, Chairperson for Education Audit Appeals Panel

### SETTLEMENT AGREEMENT AND RELEASE IN FULL OF CLAIMS

This Settlement Agreement and General Release In Full of All Claims (hereinafter referred to as the "Settlement Agreement" or "Agreement") is entered into by the California Department of Education, the California Department of Finance, the California State Controller's Office, and the Education Audit Appeals Panel (collectively, the "State Parties") and California Virtual Academy at Fresno, California Virtual Academy @ Jamestown, California Virtual Academy at Kings, California Virtual Academy at Los Angeles, California Virtual Academy at Maricopa, California Virtual Academy @ San Diego, California Virtual Academy at San Joaquin, California Virtual Academy at San Mateo, California Virtual Academy at Sonoma, California Virtual Academy at Sutter, Insight at San Diego, Insight @ San Joaquin and iQ Academy, California -Los Angeles (collectively, the "Nonprofit Corporations," and, together with the State Parties, the "Parties") to fully settle and resolve all of the State Parties' claims against certain public charter schools operated by the Nonprofit Corporations arising out of, on the basis of, or as a result of those schools' receipt and/or use of state funding allocated to local educational agencies by Assembly Bill 86 (passed during the 2013-2014 session of the California Legislature) to enable such local educational agencies to successfully transition to the then-new Common Core educational standards; and to fully settle and resolve all of the Nonprofit Corporations' claims against the State Parties set forth in California Virtual Academy @ Fresno et al. v. Education Audit Appeals Panel et al., Sacramento County Superior Court Case No. 34-2019-80003229 and California Virtual Academy @ Fresno et al. v. Education Audit Appeals Panel et al., Sacramento County Superior Court Case No. 34-2022-80003902.

### RECITALS

A. WHEREAS, certain public charter schools operated by the Nonprofit Corporations (California Virtual Academy at Fresno, California Virtual Academy @ Jamestown, California Virtual Academy at Kings, California Virtual Academy @ Los Angeles, California Virtual Academy @ Maricopa, California Virtual Academy @ Maricopa, California Virtual Academy @ San Diego, California Virtual Academy @ San Joaquin, California Virtual Academy @ San Diego, California Virtual Academy @ San Joaquin, California Virtual Academy San Mateo, California Virtual Academy @ Sonoma, Insight @ Los Angeles, Insight @ San Diego and iQ Academy, California – Los Angeles (hereinafter collectively referred to as the "the Charter Schools") received state funding as part of Assembly Bill 86, passed during the 2013-2014 legislative session ("AB 86"), which provided special, one-time state funding to all local educational agencies ("LEAs") to enable the LEAs to successfully transition to the then-new Common Core educational standards (hereinafter, the "Common Core Funds");

B. WHEREAS, the California Department of Education ("CDE") initiated an audit of the Charter Schools (with the exception of iQ Academy, California – Los Angeles), and contracted via interagency agreement with the California State Controller's Office ("SCO") to conduct this audit (the "Audit");

C. WHEREAS, a final audit report presenting the findings of the Audit was issued on October 9, 2017 (the "Final Audit Report");

D. WHEREAS, under a section entitled "Observation 2" of the Final Audit Report, the SCO's auditors made two findings relating to the Charter Schools' receipt and use of Common Core Funds: (1) that the Charter Schools' restatement of their 2013-2014 and 2014-2015 financials may have violated certain provisions of the Memoranda of Understanding ("MOUs") that the individual Charter Schools had entered into with their respective authorizing school districts (hereinafter, the "MOU Violation" finding); and (2) the Charter Schools did not provide support that they had encumbered the Common Core funds by June 30, 2015, a prerequisite to being eligible to spend such funds (hereinafter, the "Encumbrance" finding and, collectively with the "MOU Violation" finding, the "Observation 2 Findings");

E. WHEREAS, in the Final Audit Report the SCO's auditors included the Common Core Funds allocated to iQ Academy, California – Los Angeles in the final amount calculated as required to be returned to the CDE as a result of the Observation 2 Findings;

F. WHEREAS, in December 2017, the Charter Schools appealed the Observation 2 Findings to the Education Audit Appeals Panel ("EAAP") pursuant to Education Code sections 41344 *et seq*, and EAAP subsequently assigned the appeal for hearing by the Los Angeles Office of Administrative Hearings (the "OAH"), and Administrative Law Judge Eric Sawyer ("ALJ Sawyer") was assigned by the OAH to hear the appeal;

G. WHEREAS, ALJ Sawyer issued his Proposed Decision in the appeal on June 21, 2019, and EAAP partially adopted the Proposed Decision on August 26, 2019 (the "2019 EAAP Order");

H. WHEREAS, the Nonprofit Corporations challenged the 2019 EAAP Order via a petition for writ of administrative mandamus under Code Civ. Proc. section 1094.5 (the "First Lawsuit"), and on October 13, 2020, the Honorable James P. Arguelles of the Superior Court of California, Sacramento County rendered a Judgment granting the Nonprofit Corporations' petition for writ of mandate ("Judgment"), setting aside the 2019 EAAP Order as an abuse of EAAP's discretion, and remanding the matter to EAAP to exercise its discretion under Government Code section 11517(c)(2) in a manner consistent with the Court's ruling;

I. WHEREAS, on May 23, 2022, EAAP issued a decision pursuant to Government Code section 11517, subdivision (c)(2)(E) (the "2022 EAAP Order");

J. WHEREAS, on June 22, 2022 the Nonprofit Corporations filed a second petition for administrative mandamus under Code Civ. Proc. section 1094.5 challenging the 2022 EAAP Order (the "Second Lawsuit");

K. WHEREAS, both the First and Second Lawsuits remain pending as of the date of this Settlement Agreement; and

L. WHEREAS, the Parties to this Settlement Agreement intend to fully, finally, and forever resolve, compromise, and settle any claims of the State Parties against the Nonprofit Corporations and/or the Charter Schools, arising out of, on the basis of, or as a result of the receipt and/or use of the Common Core Funds by the Nonprofit Corporations and/or the Charter Schools,

and to resolve, compromise, and settle the claims of the Nonprofit Corporations and/or the Charter Schools against the State Parties set forth in the First Lawsuit and Second Lawsuit.

NOW, THEREFORE, in consideration of the covenants and agreements contained herein, including the recitals above, and other good and valuable consideration, the Parties agree as follows:

#### <u>AGREEMENT</u>

### 1. Consideration.

- a) Waiver of rights and release. In consideration of the promises, covenants, and agreements of the Nonprofit Corporations set forth herein, the State Parties agree that they permanently waive, surrender, and forego the right to make any claim or demand, impose or threaten to impose any liability, obligation, or legal responsibility, allege any wrongdoing or controversy, assess and/or impose any penalty, fee, or fine, initiate any cause of action, action or proceeding in a court of law, other tribunal or government agency (including by way of cross complaint or functional equivalent of a cross complaint), raise any affirmative defense (or the functional equivalent of an affirmative defense), conduct any audit, evaluation, or assessment, make any finding (or the functional equivalent of a finding), or in any other way take, initiate the process of taking, or threaten to initiate the process of taking any adverse action (whether monetary or otherwise) as to or against any individual or entity (including, but not limited to the Nonprofit Corporations and the Charter Schools) arising out of, on the basis of, as a result of or related to the Observation 2 Findings, to the question of whether the restatement of the Charter Schools' 2013-2014 and 2014-2015 financials represented a violation of the provisions of the MOUs that the individual Charter Schools had entered into with their respective authorizing school districts, to the question of whether the Charter Schools and/or Nonprofit Corporations' receipt and/or use of the Common Core Funds satisfied the conditions and requirements of AB 86, to the 2019 EAAP Order, and/or to the 2022 EAAP Order (the rights so waived shall hereinafter be collectively referred to as the "Waived Claims").
- b) <u>Settlement Sum.</u> In consideration of the State Parties' waiver and release as set forth above, the Nonprofit Corporations agree to pay the State Parties the total settlement sum of ten thousand dollars (\$10,000.00, the "Total Settlement Sum") paid as detailed below, in full and final settlement of the Waived Claims. The Total Settlement Sum represents a full and total liquidation and satisfaction of all Waived Claims, whether such Waived Claims are, were, or would have been for monetary relief or otherwise.
- c) <u>Dismissal of First and Second Lawsuits with Prejudice.</u> In further consideration of the promises, covenants, and agreements of the State Parties' waiver as described above, the Nonprofit Corporations authorize and direct their attorneys, Young, Minney & Corr, LLP to file a request for dismissal (with prejudice) of

both the First Lawsuit and the Second Lawsuit within ten (10) court days of the date on which the counsel for the State Parties have electronically transmitted a fully signed and executed copy of this Settlement Agreement to Kevin Troy of Young, Minney & Corr, LLP at the email address ktroy@ymclegal.com.

- d) <u>Waiver of Sanctions.</u> In further consideration of the promises, covenants, and agreements of the State Parties set forth herein, the Nonprofit Corporations and the Charter Schools agree that they shall not pursue sanctions of any kind against the State Parties arising out of, on the basis of, or as a result of, the orders issued by the Education Audit Appeals Panel on August 26, 2019, and May 23, 2022; the First Lawsuit; and the Second Lawsuit.
- e) <u>Complete and Final Payment.</u> The State Parties acknowledge that in exchange for waiving the Waived Claims, the State Parties are now, and forever shall be, only entitled to that consideration which is expressly set forth above, in sections 1(b), 1(c) and 1(d) of this Settlement Agreement. The State Parties further acknowledge that the terms of this Settlement Agreement constitute an accord and satisfaction and a full and complete settlement of the Waived Claims.
- f) <u>Delivery of Settlement Sum.</u> No later than fifteen (15) business days following electronic receipt by the Nonprofit Corporations' legal counsel (Mr. Troy of Young, Minney & Corr LLP) of this fully executed Settlement Agreement at Mr. Troy's above-referenced email address, the Nonprofit Corporations shall remit to California State Controller's Office, Attn: Justin Dersch, Legal Office, 300 Capitol Mall, Suite 1850, Sacramento, CA 95814, the Total Settlement Sum referenced in Paragraph 1(b) via check. The State Parties hereby authorize and direct Justin Dersch, Staff Counsel to receive the check referenced above on their behalf, and further agree that the delivery of said check to Justin Dersch, Staff Counsel shall constitute full payment of the Total Settlement Sum.
- g) <u>Attorneys' Fees and Costs.</u> State Parties and the Nonprofit Corporations each shall bear their own costs and attorneys' fees arising out of or in any way connected with the First Lawsuit, the Second Lawsuit, and the negotiation and preparation of this Settlement Agreement.

2. <u>Non-Admission of Liability or Wrongdoing</u>. It is understood and agreed by the Parties that this Settlement Agreement represents a compromise settlement of disputed claims, including potential disputed claims, and the furnishing of the consideration by the Nonprofit Corporations as part of this Settlement Agreement shall not be deemed or construed in any way as an admission of liability, responsibility, or wrongdoing by the Nonprofit Corporations or the Charter Schools, the employees of the Nonprofit Corporations or the Charter Schools, or any entity or individual either affiliated with or providing services of any nature to the Nonprofit Corporations or the Charter Schools. It is further agreed and understood that this Settlement Agreement is being entered into solely for purposes of effecting a permanent resolution of any and all issues related to the Nonprofit Corporations and/or the Charter Schools' receipt and/or use of the Common Core Funds, to the Audit, to any and all legal and factual matters on which the Observation 2 Findings

were based, to the 2019 EAAP Order, and/or to the 2022 EAAP Order, of avoiding further expense and inconvenience from pursuing the litigations described in this Agreement. The Nonprofit Corporations and the Charter Schools expressly deny any wrongful act and/or failure to act in relation to their receipt and/or use of the Common Core Funds, to the Audit, to any and all legal and factual matters on which the Observation 2 Findings were based, to the 2019 EAAP Order, and/or to the 2022 EAAP Order. It is understood and agreed that the acceptance of said Total Settlement Sum is in full satisfaction of disputed claims.

3. <u>Waiver of Breach</u>. The Parties may waive or excuse, in writing, the failure of any other party to perform any provision of this Settlement Agreement; provided, however, that any such waiver shall not preclude the enforcement of this Settlement Agreement upon any subsequent breach, whether or not similar in character.

4. <u>Representation of Comprehension of Document</u>. The Parties acknowledge and represent that they were represented and counseled by legal counsel of their choosing in this matter, including in the negotiations for, and the preparation and execution of, this Settlement Agreement. In entering into this Settlement Agreement, the Parties represent that they have relied upon the advice of their attorney(s), who is/are the attorney(s) of their own choice, and that they fully understand and voluntarily accept the terms of this Settlement Agreement.

5. <u>Knowing Voluntary Agreement</u>. The Parties acknowledge that they have entered into this Settlement Agreement freely and voluntarily, without coercion of any kind, and based upon their own judgment and not in reliance upon any representation or promise made by any other person or party other than those contained herein. The Parties acknowledge and represent that they have read this Settlement Agreement and are fully aware of its contents and of its legal effect, and all agreements and waivers herein are knowing and voluntary.

6. <u>Entire Agreement</u>. This Agreement constitutes the entire agreement and understanding of the Parties. This Settlement Agreement constitutes the entire agreement, written, oral and implied, with respect to the subject matters addressed herein, and it supersedes and replaces all prior negotiations, proposed agreements and agreements, written, oral and implied, with respect to those subjects. All prior understandings or agreements with respect to the subject matters addressed herein which are not embodied in this Settlement Agreement are of no force or effect. It is expressly understood and agreed that this Settlement Agreement may not be amended or modified in any respect, except by a writing duly executed by all the Parties hereto or their authorized representatives.

7. <u>Successors.</u> This Settlement Agreement shall be binding upon and inure to the benefit of the Parties hereto, as well as upon their successors, past and present officers, directors, board, administration, faculty, staff, partners, employees, and agents, representatives, insurers, attorneys, and all other affiliates.

8. <u>Cooperation</u>. The Parties warrant and represent that they shall execute and deliver any and all instruments, agreements, documents, or other writings, and shall perform all other acts deemed to be necessary to effect the terms and purposes of this Settlement Agreement.

10. <u>Governing Law & Amendments</u>. This Agreement shall be governed by and construed in accordance with the laws of the State of California. Any amendments to this Agreement must be in writing signed by duly authorized representatives of the Parties and stating the intent to amend this Agreement.

11. <u>Execution of Counterparts</u>. This Settlement Agreement may be executed in one or more counterparts, or duplicates of originals, including by .pdf, electronic signature, or facsimile signature, all of which, taken together, shall constitute one and the same instrument.

12. <u>Binding Effect</u>. Notwithstanding any other provision of this Agreement, the Parties intend that this Settlement Agreement is binding and shall be admissible in an action or proceeding to prove the existence of and to enforce the settlement terms herein, pursuant to the provisions of California Code of Civil Procedure section 664.6, if applicable, or otherwise. This Settlement Agreement is intended to be a binding and enforceable waiver and general release as to the Waived Claims for all purposes under California law.

13. <u>Warranties.</u> The State Parties and the Nonprofit Corporations each represent and warrant that the person signing below on their behalf has the power and authority to enter into this Settlement Agreement and that they have not transferred, assigned, or hypothecated to any third party any of the rights released in this Settlement Agreement.

IN WITNESS WHEREOF, the undersigned hereto have duly executed this AGREEMENT on the following days and year.

Date:	
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY @ JAMESTOWN
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT KINGS
	NAME:
	-Page 6 of 8-
SETTLEMEN (State Parties' Counsel's In	T AGREEMENT AND RELEASE IN FULL OF CLAIMS (Nonprofit Corporations' Counsel's Initials)

Date:	CALIFORNIA VIRTUAL ACADEMY AT LOS ANGELES
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT MARICOPA
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY @ SAN DIEGO
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SAN JOAQUIN
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SAN MATEO
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SONOMA
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SUTTER
	NAME:
Date:	INSIGHT AT SAN DIEGO
	NAME:
Date:	INSIGHT @ SAN JOAQUIN
	NAME:
Settlement Age	-Page 7 of 8- REEMENT AND RELEASE IN FULL OF CLAIMS
(State Parties' Counsel's Initials)	(Nonprofit Corporations' Counsel's Initials)

IQ ACADEMY, CALIFORNIA – LOS ANGELES

Date:

NAME:

I have explained the above Settlement Agreement to my client, and they have executed the same with my approval.

Date:	
	KEVIN M. TROY Attorneys for Nonprofit Corporations and Charter Schools
Date:	CALIFORNIA DEPARTMENT OF FINANCE
	NAME: KARI KROGSENG, CHIEF COUNSEL
Date:	CALIFORNIA STATE CONTROLLER'S OFFICE
	NAME: JUSTIN DERSCH, STAFF COUNSEL
We approve this settlement. Date:	EDUCATION AUDIT APPEALS PANEL
	NAME:
Date: <u>AUGUST 10, 2023</u>	CALIFORNIA DEPARTMENT OF EDUCATION NAME: MARY NICELY, CHIEF DEPUTY

SUPERINTENDENT

IQ ACADEMY, CALIFORNIA – LOS ANGELES

Date:

NAME:

I have explained the above Settlement Agreement to my client, and they have executed the same with my approval.

Date:	
	KEVIN M. TROY Attorneys for Nonprofit Corporations and Charter Schools
Date: 7/25/23	CALIFORNIA DEPARTMENT OF FINANCE
Date:	CALIFORNIA STATE CONTROLLER'S OFFICE
	NAME: JUSTIN DERSCH, STAFF COUNSEL
We approve this settlement.	EDUCATION AUDIT APPEALS PANEL
	NAME:
Date:	CALIFORNIA DEPARTMENT OF EDUCATION
	NAME: MARY NICELY, CHIEF DEPUTY

SUPERINTENDENT

IQ ACADEMY, CALIFORNIA – LOS ANGELES

Date:

NAME:			
I WANTED.			

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KEVIN M. TROY Attorneys for Nonprofit Corporations and Charter Schools
CALIFORNIA DEPARTMENT OF FINANCE
NAME: KARI KROGSENG, CHIEF COUNSEL California State Controller's Office Name: Justin Dersch, Staff Counsel
EDUCATION AUDIT APPEALS PANEL
CALIFORNIA DEPARTMENT OF EDUCATION           NAME: MARY NICELY, CHIEF DEPUTY

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IN WITNESS WHEREOF, the undersigned hereto have duly executed this AGREEMENT on the following days and year.

Date: 7/28/2023	CALIFORNIA VIRTUAL ACADEMY AT FRESNO
Date:	CALIFORNIA VIRTUAL ACADEMY @ JAMESTOWN
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT KINGS
	NAME:

-Page 6 of 8-SETTLEMENT AGREEMENT AND RELEASE IN FULL OF CLAIMS (State Parties' Counsel's Initials) (Nonprofit Corporations' Counsel's Initials)

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-Page 6 of 8-SETTLEMENT AGREEMENT AND RELEASE IN FULL OF CLAIMS (State Parties' Counsel's Initials) (Nonprofit Corporations' Counsel's Initials)

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IN WITNESS WHEREOF, the undersigned hereto have duly executed this AGREEMENT on the following days and year.

Date: \_\_\_\_\_

CALIFORNIA VIRTUAL ACADEMY AT FRESNO

NAME:

Date:

CALIFORNIA VIRTUAL ACADEMY @ JAMESTOWN

Date: 9/20

CALIFORNIA VIRTUAL ACADEMY AT KINGS

-Page 6 of 8-SETTLEMENT AGREEMENT AND RELEASE IN FULL OF CLAIMS (State Parties' Counsel's Initials) (Nonprofit Corporations' Counsel's Initials)

NAME:

Date: 8/8/2023	CALIFORNIA VIRTUAL ACADEMY AT LOS ANGELES
	1/a/the
	NAME: JOHN BODEASCHATZ
Date:	CALIFORNIA VIRTUAL ACADEMY AT MARICOPA
	NAME:
Date:	California Virtual Academy @ San Diego
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SAN JOAQUIN
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SAN MATEO
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SONOMA
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SUTTER
	NAME:
Date:	INSIGHT AT SAN DIEGO
	NAME:
Date:	INSIGHT @ SAN JOAQUIN
	NAME:

Date:	CALIFORNIA VIRTUAL ACADEMY AT LOS ANGELES
Date: 07/31/23	NAME: California Virtual Academy At Maricopa
Date:	NAME: DOUGLOS VELLY FELLOUS CALIFORNIA VIRTUAL ACADEMY @ SAN DIEGO
Date:	NAME: California Virtual Academy At San Joaquin
Date:	NAME: California Virtual Academy At San Mateo
Date:	NAME:
Date:	NAME:
Date:	NAME:INSIGHT AT SAN DIEGO
Date:	NAME: Insight @ San Joaquin
	NAME:

Date:	CALIFORNIA VIRTUAL ACADEMY AT LOS ANGELES
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT MARICOPA
	NAME:
Date: $7/27/23$	CALIFORNIA VIRTUAL ACADEMY @ SAN DIEGO
	Just Crar C NAME: JACK CREEDON
Date:	CALIFORNIA VIRTUAL ACADEMY AT SAN JOAQUIN
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SAN MATEO
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SONOMA
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SUTTER
	NAME:
Date: 7/27/23	INSIGHT AT SAN DIEGO
	NAME: SACK CREEDON
Date:	Insight @ San Joaquin
	NAME:

Date:	CALIFORNIA VIRTUAL ACADEMY AT LOS ANGELES
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT MARICOPA
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY @ SAN DIEGO
	NAME:
Date: 8/11/23	CALIFORNIA VIRTUAL ACADEMY AT SAN JOAQUIN
	NAME: Katherine Melson
Date:	CALIFORNIA VIRTUAL ACADEMY AT SAN MATEO
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SONOMA
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SUTTER
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Date:	INSIGHT AT SAN DIEGO
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Date:	INSIGHT @ SAN JOAQUIN
	Name:

i.

Date:	CALIFORNIA VIRTUAL ACADEMY AT LOS ANGELES
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Date:	CALIFORNIA VIRTUAL ACADEMY AT MARICOPA
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Date:	CALIFORNIA VIRTUAL ACADEMY @ SAN DIEGO
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Date:	CALIFORNIA VIRTUAL ACADEMY AT SUTTER
	NAME:
Date:	INSIGHT AT SAN DIEGO
	NAME:
Date: 7-27-2023	INSIGHT @ SAN JOAQUIN NAME: FRED B. HICANGA

Date:	CALIFORNIA VIRTUAL ACADEMY AT LOS ANGELES
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT MARICOPA
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY @ SAN DIEGO
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SAN JOAQUIN
	NAME:
Date: 8/2/2023	CALIFORNIA VIRTUAL ACADEMY AT SAN MATEO
	NAME: Stephen Warren
Date:	CALIFORNIA VIRTUAL ACADEMY AT SONOMA
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SUTTER
	NAME:
Date:	INSIGHT AT SAN DIEGO
	NAME:
Date:	INSIGHT @ SAN JOAQUIN
	NAME:

Date:	CALIFORNIA VIRTUAL ACADEMY AT LOS ANGELES
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT MARICOPA
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Date:	CALIFORNIA VIRTUAL ACADEMY @ SAN DIEGO
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SAN JOAQUIN
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SAN MATEO
	NAME:
Date: July 28, 2023	CALIFORNIA VIRTUAL ACADEMY AT SONOMA Slinda Caddle NAME: Glenda CAddle
Date:	California Virtual Academy At Sutter
	NAME:
Date:	INSIGHT AT SAN DIEGO
	NAME:
Date:	Insight @ San Joaquin
	NAME:

Date:	CALIFORNIA VIRTUAL ACADEMY AT LOS ANGELES
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT MARICOPA
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY @ SAN DIEGO
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SAN JOAQUIN
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SAN MATEO
	NAME:
Date:	CALIFORNIA VIRTUAL ACADEMY AT SONOMA
	NAME:
Date: 07/27/2023	CALIFORNIA VIRTUAL ACADEMY AT SUTTER
Data	NAME: Angela Covil
Date:	INSIGHT AT SAN DIEGO
	NAME:
Date:	INSIGHT @ SAN JOAQUIN
	NAME:

Date: 7/31/23

IQ ACADEMY, CALIFORNIA - LOS ANGELES Julie A. Mendorge, Ed.D. NAME: Julie A. Mendoza, Ed.D.

I have explained the above Settlement Agreement to my client, and they have executed the same with my approval.

Date:	
	KEVIN M. TROY Attorneys for Nonprofit Corporations and Charter Schools
Date:	CALIFORNIA DEPARTMENT OF FINANCE
	NAME: KARI KROGSENG, CHIEF COUNSEL
Date:	CALIFORNIA STATE CONTROLLER'S OFFICE
	NAME: JUSTIN DERSCH, STAFF COUNSEL
We approve this settlement. Date:	EDUCATION AUDIT APPEALS PANEL
	NAME:
Date:	CALIFORNIA DEPARTMENT OF EDUCATION
	NAME: MARY NICELY, CHIEF DEPUTY SUPERINTENDENT