

Blochman Union School District  
Benjamin Foxen School \* 4949 Foxen Canyon Road  
Santa Maria, CA 93454 \* (805) 937-1148

---

**BOARD OF TRUSTEES AGENDA**  
**Wednesday, November 12, 2025**  
**Library**  
**5:30 p.m. – Regular Session**

*Any materials required by law to be made available to the public prior to a meeting of the Board of Education of the District can be inspected at the above address during normal business hours. Individuals who require special accommodations including, but not limited to, American Sign Language interpreter, accessible seating or documentation in accessible formats should contact the superintendent or designee within a reasonable time before the meeting date. Board agendas can be found on the district's website at [www.blochmanusd.org](http://www.blochmanusd.org).*

**Governing Board Members**

Shannon Clay, President  
Kelly Salas-Ernst, Clerk  
Thomas Gibbons, Trustee  
Daniella Pearce, Trustee  
Juania Reasner, Trustee

- I. **PUBLIC SESSION: 5:30 p.m. Call to Order and Flag Salute**
- II. **Welcome Guests**
- III. **Reports**
  - A. **Charter School Reports**
    - i. **Family Partnership Charter School**
    - ii. **Trivium Charter School**
    - iii. **Trivium Charter School: Adventure**
    - iv. **Trivium Charter School: Voyage**
  - B. **Teacher Reports**
  - C. **Superintendent/Principal's Report**
- IV. **ITEMS SCHEDULED FOR INFORMATION**
  - A. **Facilities use - none**
- V. **ITEMS SCHEDULED FOR DISCUSSION**
  - A. **Facilities update**
  - B. **Mandatory board training**
  - C. **Local Control and Accountability Plan (LCAP)**
- VI. **CONSENT AGENDA ITEMS**
  - A. **Approval of Minutes**
    - i. **Minutes of October 14, 2025 Regular Meeting**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the minutes as presented:**

**MOVED:** SECOND:  
**VOTE:**  
**Shannon Clay:** Jeania Reasner:  
**Daniella Pearce:** Kelly Salas-Ernst:  
**Thomas Gibbons:**

---

**B. Approval of Monthly Warrants – October, 2025**

<b>i. Commercial Warrants</b>	<b>\$ 107,013.32</b>
<b>ii. Payroll</b>	<b>\$ 245,480.55</b>
<b>iii. Revolving Fund</b>	<b>\$ 0.00</b>
<b>TOTAL</b>	<b>\$ 352,493.87</b>

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the Warrants as presented:**

**MOVED:** SECOND:  
**VOTE:**  
**Shannon Clay:** Jeania Reasner:  
**Daniella Pearce:** Kelly Salas-Ernst:  
**Thomas Gibbons:**

---

**C. Approval of the 2024/2025 Trivium Charter Schools Unaudited Actual Financial Statements:**

<b>i. Trivium Charter School</b>
<b>ii. Trivium Charter School: Adventure</b>
<b>iii. Trivium Charter School: Voyage</b>

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the 2024/2025 Trivium Charter Schools Unaudited Actual Financial Statements as presented:**

**MOVED:** SECOND:  
**VOTE:**  
**Shannon Clay:** Jeania Reasner:  
**Daniella Pearce:** Kelly Salas-Ernst:  
**Thomas Gibbons:**

---

**D. Approval of the 2024/2025 Trivium Charter School’s audit report:**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the 2024/2025 Trivium Charter School’s audit report as presented:**

**MOVED:** SECOND:  
**VOTE:**  
**Shannon Clay:** Jeania Reasner:  
**Daniella Pearce:** Kelly Salas-Ernst:  
**Thomas Gibbons:**

---

**VII. ITEMS SCHEDULED FOR ACTION**

**A. Approval of Benjamin Foxen Elementary School October 2025 Attendance Report**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education take action to approve the Benjamin Foxen Elementary School October 2025 Attendance Report as presented:**

<b>MOVED:</b>	<b>SECOND:</b>
<b>VOTE:</b>	
<b>Shannon Clay:</b>	<b>Jeania Reasner:</b>
<b>Daniella Pearce:</b>	<b>Kelly Salas-Ernst:</b>
<b>Thomas Gibbons:</b>	

---

**B. Approval of the 2024/2025 Blochman Union School District Annual and Five-Year Developer Fee report.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the 2024/2025 Annual and Five-Year Developer Fee report as presented:**

<b>MOVED:</b>	<b>SECOND:</b>
<b>VOTE:</b>	
<b>Shannon Clay:</b>	<b>Jeania Reasner:</b>
<b>Daniella Pearce:</b>	<b>Kelly Salas-Ernst:</b>
<b>Thomas Gibbons:</b>	

---

- C. Approval of donations:**
- i. Panda Express; \$252.73; ASB 8<sup>th</sup> Grade**
  - ii. Urbane Café; \$200.00; ASB 8th Grade**
  - iii. Doug Brown; \$100.00; ASB 8th Grade**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the donations as presented:**

<b>MOVED:</b>	<b>SECOND:</b>
<b>VOTE:</b>	
<b>Shannon Clay:</b>	<b>Jeania Reasner:</b>
<b>Daniella Pearce:</b>	<b>Kelly Salas-Ernst:</b>
<b>Thomas Gibbons:</b>	

---

**D. Approval of inter-district transfers.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the inter-district transfers as presented:**

<b>MOVED:</b>	<b>SECOND:</b>
<b>VOTE:</b>	
<b>Shannon Clay:</b>	<b>Jeania Reasner:</b>
<b>Daniella Pearce:</b>	<b>Kelly Salas-Ernst:</b>
<b>Thomas Gibbons:</b>	

---

**VIII. PUBLIC COMMENTS**

**PUBLIC COMMENTS ARE WELCOME**

The Blochman Union School District will receive public comments about items not appearing on today’s agenda, as well as other matters within the subject matter jurisdiction of the Board. All such comments will be received during the Public Comments section of the agenda. Individuals who address the Board are limited to three (3) minutes to speak on any item and a total of 10 minutes on all items for their presentation. The Board may limit the total time for all public comment to 30 minutes. Persons needing additional time are requested to submit the information in writing.

For comments concerning matters not on the agenda, open meeting laws and fairness to other residents who may have an interest in your topic prohibit the Board from taking action or engaging in extended discussion of your concerns. The Board may direct staff to meet at a later date with speakers who have specific concerns or needs. The Board may also direct that an issue be placed on a future agenda for discussion and consideration. This permits the Board and staff members to prepare and receive necessary information and for the public to be aware that a topic is being formally considered. We appreciate your cooperation.

**IX. MISCELLANEOUS AGENDA ITEMS**

**A. Items Proposed for Future Action or Discussion**

**B. Blochman Union School District Board Member Items**

**C. Items not on the Agenda**

**D. Next regularly scheduled board meeting: December 9, 2025, open session at 5:30 p.m., Library. This will be the annual organizational meeting.**

**X. CLOSED SESSION – The board will consider and may act upon the following items during closed session:**

**A. Certificated and Classified Personnel Actions**

**i. The Board will be asked to review and approve hiring, transfers, promotions, evaluations, terminations, and resignations.**

**XI. RECONVENE IN OPEN SESSION**

**A. Report of action taken during closed session.**

**XII. Adjourn**

**TIME: \_\_\_\_\_**

**MOVED:**

**SECOND:**

**VOTE:**

**Shannon Clay:**

**Jeania Reasner:**

**Daniella Pearce:**

**Kelly Salas-Ernst:**

**Thomas Gibbons:**

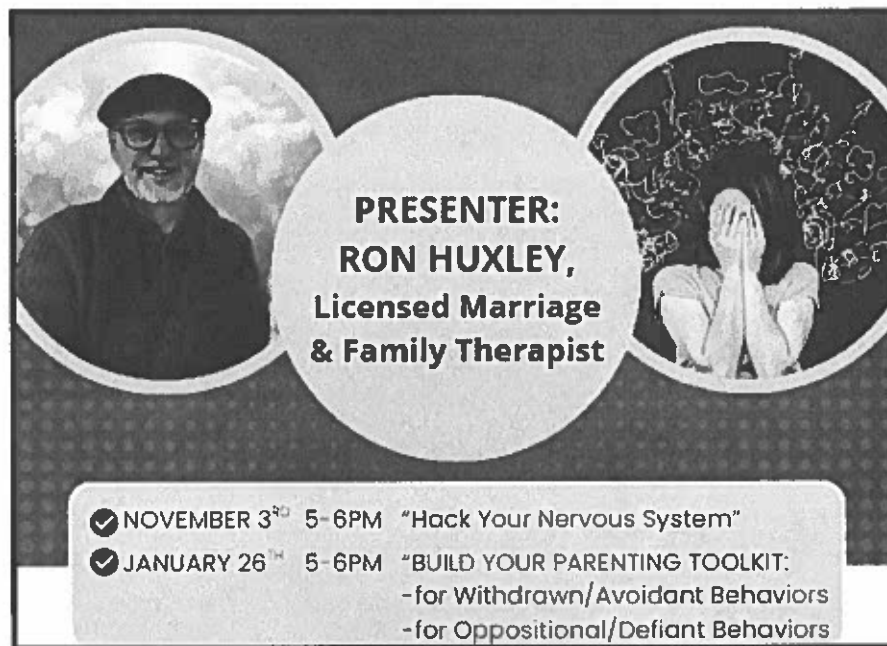
---

III - A - i

# November 2025 FPCS Report

ENROLLMENT: 350

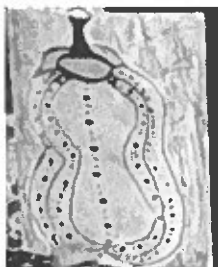
- FPCS Governing Board has a new member with an application for a fifth, forming a full board since 2022.
- The SEL Committee has piloted and adopted the Second Step curriculum to teach and support students emotional awareness and regulation.
- Ron Huxley, LMFT is returning this year for two staff and family education evenings. The flyer was shared with Mr. Brown to forward to BUSD staff.



**PRESENTER:**  
**RON HUXLEY,**  
**Licensed Marriage**  
**& Family Therapist**

✓ NOVEMBER 3<sup>RD</sup> 5-6PM "Hack Your Nervous System"  
✓ JANUARY 26<sup>TH</sup> 5-6PM "BUILD YOUR PARENTING TOOLKIT:  
-for Withdrawn/Avoidant Behaviors  
-for Oppositional/Defiant Behaviors

- MBM hosted their Biography Days with one grade from 2nd - 5th presented their project and dressed as their inspiration to parents and the center school mates.
- The Orcutt and Solvang Middle programs are fundraising for a STEM trip to Universal Studios in Spring.
- Baywood and the K-6 Home Study are taking a trip early November to Monterey Bay Aquarium.
- K6 Home Study Art in Action projects:



V - C

## 2026/2027 LCAP DEVELOPMENT SUMMARY

**GOAL 1: (Math)** We want to improve student outcomes for all students, including English Learners, on state test scores for math by the end of school year 2027 as evidenced by achieving at least a Green status on the California School Dashboard (Dashboard), meaning students will improve their California Assessment of Student Performance and Progress (CAASPP) test scores to achieve the state standard for achievement in math.

ACTION 1 – Teacher for combination class reduction

ACTION 2 – Intervention teacher and instructional assistants

Note: these positions are split between goals 1 and 3.

**GOAL 2: (Science)** We want to improve student outcomes for all students, including English Learners, on state test scores for science by the end of school year 2027 as evidenced by at least 50% of our students meeting the state standard on the California Science Test (CAST).

ACTION 1 – Teacher training and professional development

**GOAL 3: (English Language Arts)** We want to improve student outcomes for all students, including English Learners, on state test scores for English Language Arts (ELA) by the end of school year 2026/2027 as evidenced by achieving at least a Green status on the California School Dashboard (Dashboard), meaning students will improve their California Assessment of Student Performance and Progress (CAASPP) test scores to achieve the state standard for achievement in ELA.

ACTION 1 – Teacher for combination class reduction

ACTION 2 – Intervention teacher and instructional assistants

Note: these positions are split between goals 1 and 3.

**GOAL 4: (School Climate)** We want to improve school engagement including parent involvement, pupil engagement, and school climate. Evidence of maintenance of progress will be provided by Dashboard local indicator data, CalSAAS data, the Williams Report, the Dashboard chronic absenteeism rate and suspension rate, and DataQuest's expulsion rate.

ACTION 1 – School Psychologist to provide social-emotional support and services to students

VI - A

**BOARD OF TRUSTEES MINUTES**  
**Tuesday, October 14, 2025**  
**Library**  
**5:30 p.m. – Regular Meeting Minutes**

A regular meeting of the Board of Education of the Blochman Union School District was held at the Benjamin Foxen Elementary School Library on October 14, 2025.

Members present: Shannon Clay, Daniella Pearce, and Kelly Salas-Ernst. Absent: Thomas Gibbons and Jeania Reasner.

- I. **PUBLIC SESSION:** Mrs. Clay called the meeting to order at 5:32 p.m. and led the flag salute.
  
- II. **Reports**
  - A. **Charter School Reports**
    - i. **Family Partnership Charter School – see attached**
    - ii. **Trivium Charter Schools – Trisha Vais reported that they have just returned from fall break. The laser tag and dance party event had a huge turnout. Enrollment is still approximately 1,000 students. The remote program is growing rapidly.**
  - B. **Teacher Reports – none.**
  - C. **Superintendent/Principal’s Report – Doug Brown reported that current enrollment is 204 students. Tomorrow is the last volleyball game. The boys are currently 5 and 4. The girls are trying hard. Our Special Education Director has a new baby at home. We just had our first School Site Council meeting. We have a great group of parent volunteers. They are fundraising by selling sponsorship banners. We currently have five banners. Parent teacher conferences had a good turnout at almost 100%. Red Ribbon week is 10/27 – 10/31. The Halloween Carnival is on 10/31.**
  
- III. **ITEMS SCHEDULED FOR INFORMATION**
  - A. **SBCEO Approval of the 2025/2026 Adopted Budget**
  - B. **SBCEO Approval of the 2025/2026 LCAP**
  - C. **Facilities Use - none.**
  
- IV. **ITEMS SCHEDULED FOR DISCUSSION**
  - A. **Facilities**
    - i. **General Maintenance – We had a tree branch fall during the storm. We have some small maintenance projects going on.**
  
- V. **CONSENT AGENDA ITEMS**
  - A. **Approval of Minutes**
    - i. **Minutes of September 9, 2025 Regular Meeting**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the minutes as presented:**

**MOVED: Daniella Pearce                      SECOND: Kelly Salas-Ernst**

**VOTE:**

<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Absent</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

**B. Approval of Monthly Warrants – September 2025**

<b>i. Commercial Warrants</b>	<b>\$471,135.71</b>
<b>ii. Payroll</b>	<b>\$258,178.74</b>
<b>iii. Revolving Fund</b>	<b>\$ 0.00</b>
<b>TOTAL</b>	<b>\$729,314.45</b>

**\*\*\*IT IS RECOMMENDED THAT the Board of Education approve the Warrants as presented:**

**MOVED: Kelly Salas-Ernst                      SECOND: Daniella Pearce**

**VOTE:**

<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Absent</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

**C. Approval of the 2024/2025 Family Partnership Unaudited Actual Financial Statements**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the 2024/2025 Family Partnership Unaudited Actual Financial Statements as presented:**

**MOVED: Kelly Salas-Ernst                      SECOND: Daniella Pearce**

**VOTE:**

<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Absent</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

**D. Approval of the 2024/2025 Trivium Charter Schools Unaudited Actual Financial Statements:**

- i. Trivium Charter School**
- ii. Trivium Charter School: Adventure**
- iii. Trivium Charter School: Voyage**

**It was requested that this item be moved to the November 2025 board meeting.**

**VI. ITEMS SCHEDULED FOR ACTION**

**A. Approval of Benjamin Foxen Elementary School September 2025 Attendance Report**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education approve the Benjamin Foxen Elementary School September 2025 Attendance Report as presented:**

**MOVED:** Daniella Pearce                      **SECOND:** Kelly Salas-Ernst

**VOTE:**  
**Shannon Clay:** Aye                              **Jeania Reasner:** Absent  
**Daniella Pearce:** Aye                           **Kelly Salas-Ernst:** Aye  
**Thomas Gibbons:** Absent

---

**B. Approval of third quarter 2025 Williams Report.**

**\*\*\* IT IS RECOMMENDED THAT the Board of Education take action to approve the third quarter 2025 Williams Report as presented:**

**MOVED:** Kelly Salas-Ernst                      **SECOND:** Daniella Pearce

**VOTE:**  
**Shannon Clay:** Aye                              **Jeania Reasner:** Absent  
**Daniella Pearce:** Aye                           **Kelly Salas-Ernst:** Aye  
**Thomas Gibbons:** Absent

---

**C. Approval of updated board policies:**

- i. BP 6141.2, AR 6141.2, BP 6142.1, AR 6142.1, BP 6142.8, AR 6142.8
- ii. BP 3515, AR 3515, BP 3515.4, AR 3515.4, AR 3516.1, BP 5113, AR 5113, AR 5113.11, BP 5113.2, AR 5113.2, BP 5141, AR 5141, BP 5141.4, AR 5141.4, BP 5142, AR 5142, BB 9005

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the updated board policies as presented:**

**MOVED:** Kelly Salas-Ernst                      **SECOND:** Daniella Pearce

**VOTE:**  
**Shannon Clay:** Aye                              **Jeania Reasner:** Absent  
**Daniella Pearce:** Aye                           **Kelly Salas-Ernst:** Aye  
**Thomas Gibbons:** Absent

---

**D. Approval of inter-district transfers.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the inter-district transfers as presented:**

**MOVED:** Daniella Pearce                      **SECOND:** Kelly Salas-Ernst

**VOTE:**

<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Absent</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

---

**E. Approval of donations:**

**i. J.R. Barto Heating & Air Conditioning, Inc.; \$1,000; School Site Council**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the donations as presented:**

**MOVED:** Kelly Salas-Ernst                      **SECOND:** Daniella Pearce

**VOTE:**

<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Absent</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

---

**F. Approval to change the November Regular Board Meeting from Tuesday, November 11, 2025, to Wednesday, November 12, 2025, to observe Veteran’s Day. The time will be 5:30 p.m.**

**\*\*\*IT IS RECOMMENDED THAT the Board of Education take action to approve the November Regular Board Meeting as presented:**

**MOVED:** Kelly Salas-Ernst                      **SECOND:** Daniella Pearce

**VOTE:**

<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Absent</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

---

**VII. PUBLIC COMMENTS - none**

**VIII. MISCELLANEOUS AGENDA ITEMS**

- A. Items Proposed for Future Action or Discussion - none**
- B. Blochman Union School District Board Member Items – Happy Harvest Day!**
- C. Items not on the agenda - none**
- D. Next Scheduled Board Meeting is Wednesday, November 12, 2025; open session at 5:30 p.m., Library**

**IX. CLOSED SESSION: The board adjourned to closed session at 5:43 p.m., where they may consider and may act on the following:**

- a. Certificated and Classified Personnel Actions**
  - i. The board will be asked to review and approve hiring, transfers, promotion, evaluations, terminations, and resignations.**

**X. RECONVENE IN OPEN SESSION – The board reconvened in open session at 5:44 p.m.**

**A. Report of action taken during closed session – Mrs. Salas-Ernst reported that no action was taken.**

**XI. Adjourn**

**TIME: 5:44 p.m.**


<b>MOVED:</b>	<b>Daniella Pearce</b>	<b>SECOND:</b>	<b>Kelly Salas-Ernst</b>
<b>VOTE:</b>			
<b>Shannon Clay:</b>	<b>Aye</b>	<b>Jeania Reasner:</b>	<b>Absent</b>
<b>Daniella Pearce:</b>	<b>Aye</b>	<b>Kelly Salas-Ernst:</b>	<b>Aye</b>
<b>Thomas Gibbons:</b>	<b>Absent</b>		

---

# October 2025 FPCS Reports

## Admin Office Report

- Enrollment on Census Day was 350
- Annual Audit was completed on 10/2/25 ... no findings! This is due to efficient record keeping and protocols used in the Admin Office - *Thank you Michele and Chantee.*
- Desmos Math is being piloted by three staff and proves to be a rigorous curriculum that requires a critical thinking approach.
- Two teachers have piloted a Social Emotional Learning curriculum called Second Step to rave student responses after using the RULER Method by Yale for 4 years.
- There are 69 high schoolers enrolled in all of the CTE Pathways offered this year. This, with adding two dual enrollment Allan Hancock College classes at FPCS, will significantly have an impact on the College & Career Readiness Indicator on the CA Dashboard.



**BY GRADUATION YOU CAN BE COLLEGE & CAREER READY**

DISCUSS WITH YOUR ADVISOR OR TO LEARN MORE...

CTE COORDINATOR:  
alison.riede@fpcharter.org

www.fpcharter.org


**CURRENT CTE PATHWAYS**

- BUSINESS & FINANCE**
  - Entrepreneur
- FASHION & INTERIOR DESIGN**
  - Design & Merchandising
- ARTS, MEDIA & ENTERTAINMENT**
  - Animator
  - Color & Design
  - Graphic Designer
- HOSPITALITY, TOURISM & RECREATION**
  - Culinary Arts
- INFORMATION & COMMUNICATION TECH**
  - Computer Programmer
- EDUCATION, CHILD DEVELOPMENT & FAMILY SERVICES**
  - Day Care Worker

Family Partnership Charter School committed to a broad Career & Technical Education (CTE) program. FPCS now offers eight unique virtual CTE Pathways from six industry sectors taught by state certified instructors. CTE pathways give students a chance to gain hands on experience and build valuable skills for a variety of high demand fields.

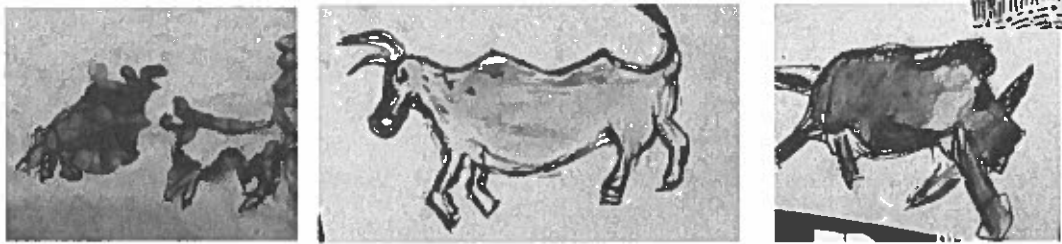
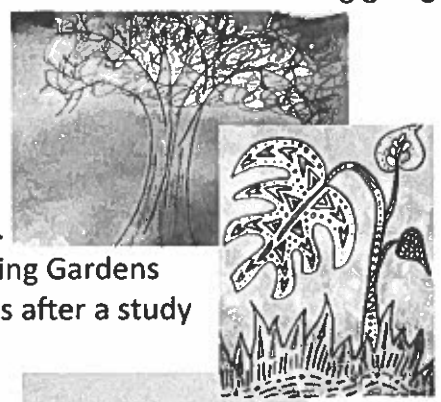
Completing a pathway helps prepare students for success whether they're planning to attend college, pursue specialized career training, or enter the workforce directly after high school. Pathway enrollment opens up each fall semester.

Help your student plan their future success with confidence in our charter's CTE pathways.



## Learning Center News

- Allan Hancock College Career Fair on 10/3 with 53 students from Orcutt & Solvang going
- Cuesta Promise Day is Thursday, 10/23. Seniors (and early grads) will tour campus and learn more about the academic programs at Cuesta and get a free lunch!
- Fall field trips include Avila Bay Farms & Monterey Bay Aquarium for Baywood & K6 Home Study programs.
- Middle School art was monoprints inspired by the Hanging Gardens of Babylon and K6 HS students made prehistoric projects after a study of cave paintings of Lascaux.



VI - B

Checks Dated 10/01/2025 through 10/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-868888	10/20/2025	Amazon Capital Services	01-4400		57.48
01-868889	10/20/2025	Blochman Union School District	01-5800		83.00
01-868890	10/20/2025	Culligan San Paso	01-4300		171.40
01-868891	10/20/2025	Gold Star Foods, Inc.	01-4300		761.13
01-868892	10/20/2025	Golden State Water Company	01-5530		475.55
01-868893	10/20/2025	MarBorg Industries	01-5570		1,485.07
01-868894	10/20/2025	Matt's Bakery & Brian's Bread	13-4710		131.50
01-868895	10/20/2025	Mission Linen Supply Inc.	01-4300		886.15
01-868896	10/20/2025	Moss Levy & Hartzheim	01-5810		2,000.00
01-868897	10/20/2025	Nancy B Shafer, CPA	01-5800		4,344.17
01-868898	10/20/2025	Quill LLC	01-4300		368.45
01-868899	10/20/2025	Santa Barbara Co Ed/Communications	01-5800		150.00
01-868900	10/20/2025	Santa Barbara County Education	01-5800		9,400.00
01-868901	10/20/2025	School Specialty, LLC	01-4300		37.97
01-868902	10/20/2025	Smith's Alarms & Elect Inc.	01-5800		200.41
01-868903	10/20/2025	SoCalGas	01-5510		230.89
01-868904	10/20/2025	Staples	01-4300		44.57
01-868905	10/20/2025	Superior Text	01-4100		70.77
01-868906	10/20/2025	The Parent Institute	01-4300		3,238.20
01-868907	10/20/2025	Valley Fresh Produce	13-4710		489.20
01-868908	10/20/2025	Viking Mechanical Refr	13-5800		850.00
01-870031	10/27/2025	805 Dairy Distributing LLC	13-4710		225.00
01-870032	10/27/2025	Amazon Capital Services	01-4300		133.10
01-870033	10/27/2025	American Star Tours	01-5800		313.00
01-870034	10/27/2025	HOME DEPOT CREDIT SERVICES	01-4300	530.96	
			13-4300	43.33	574.29
01-870035	10/27/2025	Jordanos Food Service Division	01-4300	41.35	
			13-4300	208.68	
			13-4710	1,672.34	1,922.37
01-870036	10/27/2025	Matt's Bakery & Brian's Bread	13-4710		157.95
01-870037	10/27/2025	Mission Linen Supply Inc.	01-4300		248.92
01-870038	10/27/2025	Pacific Gas & Electric	01-5520		10.18
01-870039	10/27/2025	Staples	01-4300		60.98
01-870040	10/27/2025	US Bank Corporate Payments	Cancelled		8.03 *

Cancelled on 10/31/2025, Cancel Register # 6720598

Total Number of Checks 64 107,021.35

	Count	Amount
Cancel	1	8.03
Net Issue		<u>107,013.32</u>

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	49	72,297.91
13	Cafeteria Spec Rev Fund	17	12,550.24

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 10/01/2025 through 10/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
--------------	------------	---------------------	-------------	-----------------	--------------

Fund Recap

Fund	Description	Check Count	Expensed Amount
67	Self-Insurance Fund 1	1	22,171.80
	Total Number of Checks	63	107,019.95
	Less Unpaid Tax Liability		6.63-
	Net (Check Amount)		<u>107,013.32</u>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Page 3 of 3

Pay Date 10/10/2025 through 10/31/2025

EARNINGS by Earnings Code		Income	Adjustments	TAXES		Total	Subject Grosses
Regular		182,485.37		Federal Withholding	13,699.25	13,699.25	160,854.03
				State Withholding	4,727.35	4,727.35	160,854.03
				Social Security	4,627.89	9,255.78	74,643.17
				Medicare	2,566.07	5,132.14	176,967.82
				SUI	88.49	88.49	176,967.82
				Workers' Comp	1,615.74	1,615.74	176,967.82
<b>TOTAL</b>		<b>182,485.37</b>		<b>SUBTOTAL</b>	<b>25,620.56</b>	<b>34,518.75</b>	

EARNINGS by Group		Income	Adjustments	REDUCTIONS		Total	Subject Grosses
Base Pay		180,623.38		PERS / 62	928.07	928.07	13,258.02
Miscellaneous		58.18		PERS / 60	5,215.60	17,478.89	65,195.34
Stipends		1,920.17		STRS / 62	1,339.81	2,507.64	84,198.01
				Benefits	4,962.43	500.65	13,129.00
				Misc	555.12	555.12	
<b>TOTAL</b>		<b>182,485.37</b>		<b>SUBTOTAL</b>	<b>21,631.34</b>	<b>40,123.49</b>	<b>61,754.83</b>

EARNINGS		Person Type	Female Employees	DEDUCTIONS		Total	Subject Grosses
Certificated	19	122,564.51	14	Benefits	13,973.50	13,973.50	
Classified	15	59,920.86	9	Misc	181.48	181.48	
				Summer Savings	12,862.48	12,862.48	88,276.57
				Taxes	631.05	631.05	52,586.31
<b>TOTAL</b>	<b>34</b>	<b>182,485.37</b>	<b>23</b>	<b>SUBTOTAL</b>	<b>13,675.01</b>	<b>13,973.50</b>	<b>27,648.51</b>
				<b>TOTALS</b>	<b>60,926.91</b>	<b>62,995.18</b>	<b>123,922.09</b>

Vendor Summary for Pay Date 10/10/2025 thru 10/31/2025

Vendor Checks	736.60	3
Vendor Liabilities	123,185.49	24
	<b>123,922.09</b>	<b>27</b>

Cancel/Reissue for Process Date 10/10/2025 thru 10/31/2025

BALANCING DATA		NET
Vendor Checks	736.60	3
Vendor Liabilities	123,185.49	24
	<b>123,922.09</b>	<b>27</b>
Gross Earnings	182,485.37	121,558.46
District Liability	62,995.18	60,926.91
	<b>245,480.55</b>	<b>245,480.55</b>
Direct Deposits	118,462.42	33
Checks	3,096.04	1
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
<b>TOTAL</b>	<b>121,568.46</b>	<b>34</b>

Selection Grouped by Org, Filtered by (Org = 2, Starting Pay Date = 10/1/2025, Ending Pay Date = 10/31/2025)

Checks Dated 10/01/2025 through 10/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-866593	10/06/2025	805 Dairy Distributing LLC	13-4710		337.50
01-866594	10/06/2025	Advanced Wireless	01-5910		287.54
01-866595	10/06/2025	Amazon Capital Services	01-4300		299.71
01-866596	10/06/2025	American Star Tours	01-5800		27,003.90
01-866597	10/06/2025	Avila Valley Barn	01-4300		205.00
01-866598	10/06/2025	Matt's Bakery & Brian's Bread	13-4710		158.75
01-866599	10/06/2025	Mission Linen Supply Inc.	01-4300		121.79
01-866600	10/06/2025	Nancy B Shafer, CPA	01-5800		4,344.17
01-866601	10/06/2025	PCPA Group Sales	01-4300		4,807.00
01-866602	10/06/2025	PEAC Solutions	01-7439		592.69
01-866603	10/06/2025	Procure Janitorial Supply	01-4300		698.93
01-866604	10/06/2025	Quill LLC	01-4300		81.65
01-866605	10/06/2025	Valley Fresh Produce	13-4710		524.90
01-867613	10/13/2025	805 Dairy Distributing LLC	13-4710		377.50
01-867614	10/13/2025	ALD TELECOM	01-5910		12.65
01-867615	10/13/2025	California Dept. Of Education	13-4710		78.00
01-867616	10/13/2025	Coast Networx, Inc.	01-5800		50.00
01-867617	10/13/2025	Go To Communications, Inc.	01-5910		523.94
01-867618	10/13/2025	Insight Public Sector SLED	01-4300	871.72	
			01-4400	794.40	1,666.12
01-867619	10/13/2025	Jordanos Food Service Division	01-4300	35.62	
			13-4300	228.08	
			13-4710	3,554.91	3,818.61
01-867620	10/13/2025	Mission Linen Supply Inc.	01-4300		140.15
01-867621	10/13/2025	Pacific Gas & Electric	01-5520		770.49
01-867622	10/13/2025	Procure Janitorial Supply	01-4300		547.96
01-867623	10/13/2025	Sisc III Insurance	67-5450		22,171.80
01-867624	10/13/2025	US Bank Corporate Payments	01-4100	149.00	
			01-4300	1,328.83	
			01-4400	1,551.57-	
			01-5200	65.87	
			01-5800	56.29	
			01-5910	2,515.02	
			01-5919	13.26	
			01-9505	1,751.53	
			13-4300	1,870.12	
			13-4710	326.12	
			Unpaid Tax	6.63-	6,517.84
01-867625	10/13/2025	US OMNI & TSACG Compliance	01-5800		50.00
01-867626	10/13/2025	Valley Fresh Produce	13-4710		330.80
01-868882	10/20/2025	Bowman, Keith	01-5800		73.00
01-868883	10/20/2025	Dekorte, Holly J	01-4300		10.76
01-868884	10/20/2025	McLain, Timothy J	01-4300		48.68
01-868885	10/20/2025	Myers, Nancy	01-4300		254.23
01-868886	10/20/2025	805 Dairy Distributing LLC	13-4710		355.00
01-868887	10/20/2025	Alpha Fire Unlimited	13-5800		630.56

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

11:17 AM  
11/04/25  
Accrual Basis

**BLOCHMAN REVOLVING FUND**  
**Expenses by Vendor Detail**  
October 2025

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
TOTAL								0.00

VI - C

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2024 to June 30, 2025

CHARTER SCHOOL CERTIFICATION

Charter School Name: Trivium Charter  
CDS #: 42-69112-0124255  
Charter Approving Entity: Blochman Union Elementary  
County: Santa Barbara  
Charter #: 1319

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:  
For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Name: <u>Danielle Spahn</u>	Name: <u>Nancy Shafer</u>	Name: <u>Dennis Nguyen</u>
District Financial Advisor	Interim Business Manager	CSMC Consultant
Title: <u>805-964-4710 x3273</u>	Title: <u>805-937-1148 x113</u>	Title: <u>213-563-3926</u>
Telephone: <u>dspahn@sbcceo.org</u>	Telephone: <u>blochman@blochmanusd.org</u>	Telephone: <u>dnguyen@csmc.com</u>
Email address: <u></u>	Email address: <u></u>	Email address: <u></u>

To the entity that approved the charter school:

X 2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM. This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: Trisha Vaia Date: 9/12/25  
Charter School Official  
(Original signature required)  
Printed Name: Trisha Vaia Title: Executive Director

To the County Superintendent of Schools:

2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM. This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: Doug Brown Date: 9/16/2025  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)  
Printed Name: Doug Brown Title: Superintendent

To the Superintendent of Public Instruction:

2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM. This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS  
 FINANCIAL REPORT – ALTERNATIVE FORM

July 1, 2024 to June 30, 2025

Charter School Name: Trivium Charter  
 CDS #: 42-69112-0124255  
 Charter Approving Entity: Blochman Union Elementary  
 County: Santa Barbara  
 Charter #: 1319

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 8900-8920, 7438, 9400-9489, 9660-9669, 9795, and 9797)
- Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6700, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. LCFF Sources</b>				
State Aid - Current Year	8011	2,354,978.00		2,354,978.00
Education Protection Account State Aid - Current Year	8012	1,195,782.00		1,195,782.00
State Aid - Prior Years	8019	(415.00)		(415.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	493,353.00		493,353.00
Other LCFF Transfers	8091, 8097			0.00
<b>Total, LCFF Sources</b>		<b>4,043,698.00</b>	<b>0.00</b>	<b>4,043,698.00</b>
<b>2. Federal Revenues (see NOTE in Section L)</b>				
Every Student Succeeds Act	8290		58,703.00	58,703.00
Special Education - Federal	8181, 8182		59,820.00	59,820.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
<b>Total, Federal Revenues</b>		<b>0.00</b>	<b>118,523.00</b>	<b>118,523.00</b>
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE		320,180.00	320,180.00
All Other State Revenues	StateRevAO	256,362.18	362,845.86	619,208.04
<b>Total, Other State Revenues</b>		<b>256,362.18</b>	<b>683,025.86</b>	<b>939,388.04</b>
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	9,491.83		9,491.83
<b>Total, Local Revenues</b>		<b>9,491.83</b>	<b>0.00</b>	<b>9,491.83</b>
<b>5. TOTAL REVENUES</b>				
		<b>4,309,552.01</b>	<b>801,548.86</b>	<b>5,111,100.87</b>
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	1,424,143.82	351,629.59	1,775,773.41
Certificated Pupil Support Salaries	1200	58,677.15	143,233.36	201,910.51
Certificated Supervisors' and Administrators' Salaries	1300	86,999.43	117,229.04	204,228.47
Other Certificated Salaries	1800			0.00
<b>Total, Certificated Salaries</b>		<b>1,569,820.40</b>	<b>612,091.99</b>	<b>2,181,912.39</b>
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	209,308.34	135,937.66	345,246.00
Noncertificated Support Salaries	2200	942.29	565.60	1,507.89
Noncertificated Supervisors' and Administrators' Salaries	2300	107,550.47		107,550.47
Clerical, Technical and Office Salaries	2400	196,539.82		196,539.82
Other Noncertificated Salaries	2900	56,637.08		56,637.08
<b>Total, Noncertificated Salaries</b>		<b>570,978.00</b>	<b>136,503.26</b>	<b>707,481.26</b>
<b>3. Employee Benefits</b>				
STRS	3101-3102	444,533.93	107,815.11	552,349.04
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	62,679.12	17,504.08	80,183.20

Health and Welfare Benefits	3401-3402	159,996.76	62,212.60	222,209.36
Unemployment Insurance	3501-3502	5,824.07	3,448.90	9,270.97
Workers' Compensation Insurance	3601-3602	8,813.71	3,197.79	12,011.50
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	96,622.28	1,304.07	97,926.35
<b>Total, Employee Benefits</b>		<b>778,469.87</b>	<b>195,480.55</b>	<b>973,950.42</b>
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	140,837.35	33,579.73	174,417.08
Books and Other Reference Materials	4200	1,368.28		1,368.28
Materials and Supplies	4300	44,240.66	1,751.62	45,992.48
Noncapitalized Equipment	4400	141,483.96	10,844.79	152,328.75
Food	4700	12,481.12		12,481.12
<b>Total, Books and Supplies</b>		<b>340,411.37</b>	<b>46,176.34</b>	<b>386,587.71</b>
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	23,179.20	10,020.11	33,199.31
Dues and Memberships	5300	4,568.69		4,568.69
Insurance	5400	18,101.51		18,101.51
Operations and Housekeeping Services	5500	2,788.41	169.81	2,958.22
Rentals, Leases, Repairs, and Noncap. Improvements	5600	187,530.62		187,530.62
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	278,182.00	161,879.68	440,041.68
Communications	5900	14,302.27	118.25	14,420.52
<b>Total, Services and Other Operating Expenditures</b>		<b>529,832.70</b>	<b>172,187.85</b>	<b>701,820.55</b>
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6700 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Subscription Assets	6700			0.00
Depreciation Expense (accrual basis only)	6900	12,947.44		12,947.44
Amortization Expense - Lease Assets (accrual basis only)	6910			0.00
Amortization Expense - Subscription Assets (accrual basis only)	6920			0.00
<b>Total, Capital Outlay</b>		<b>12,947.44</b>	<b>0.00</b>	<b>12,947.44</b>
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	117,438.80		117,438.80
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total, Other Outgo</b>		<b>117,438.80</b>	<b>0.00</b>	<b>117,438.80</b>
<b>8. TOTAL EXPENDITURES</b>		<b>3,919,698.58</b>	<b>1,162,439.99</b>	<b>5,082,138.57</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>389,853.43</b>	<b>(360,891.13)</b>	<b>28,962.30</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>

1. Other Sources	8930-8979			0.00	
Less:					
2. Other Uses	7630-7699			0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(363,741.34)	363,741.34	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(363,741.34)	363,741.34	0.00	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		26,112.09	2,850.21	28,962.30	
<b>F. FUND BALANCE / NET POSITION</b>					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	173,222.60		173,222.60	
b. Adjustments/Restatements	9793, 9795			0.00	
c. Adjusted Beginning Fund Balance /Net Position		173,222.60	0.00	173,222.60	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		199,334.69	2,850.21	202,184.90	
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740			0.00	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M			0.00	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796	51,789.76		51,789.76	
b. Restricted Net Position	9797		2,850.21	2,850.21	
c. Unrestricted Net Position	9790A	147,544.93	0.00	147,544.93	
	<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>G. ASSETS</b>					
1. Cash					
In County Treasury	9110	779,745.19	2,850.21	782,595.40	
Fair Value Adjustment to Cash in County Treasury	9111			0.00	
In Banks	9120			0.00	
In Revolving Fund	9130			0.00	
With Fiscal Agent/Trustee	9135			0.00	
Collections Awaiting Deposit	9140			0.00	
2. Investments	9150			0.00	
3. Accounts Receivable	9200	3.99		3.99	
4. Due from Grantor Governments	9290	128,792.54		128,792.54	
5. Stores	9320			0.00	
6. Prepaid Expenditures (Expenses)	9330	39,769.22		39,769.22	
7. Other Current Assets	9340			0.00	
8. Lease Receivable	9380			0.00	
9. Capital Assets (accrual basis only)	9400-9489	99,724.19		99,724.19	
10. TOTAL ASSETS		1,048,035.13	2,850.21	1,050,885.34	
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1. Deferred Outflows of Resources	9490			0.00	
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00	
<b>I. LIABILITIES</b>					
1. Accounts Payable	9500	55,635.97		55,635.97	
2. Due to Grantor Governments	9590	322,626.99		322,626.99	
3. Current Loans	9840			0.00	

4. Unearned Revenue	9650	23,034.79		23,034.79
5. Long-Term Liabilities (accrual basis only)	9660-9669	447,402.69		447,402.69
6. TOTAL LIABILITIES		848,700.44	0.00	848,700.44
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		199,334.69	2,850.21	202,184.90

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

**3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster**

Date of Presidential Disaster Declaration	Brief Description (If no amounts, indicate "None")	Amount
a. _____		
b. _____		
c. _____		
d. _____		
<b>TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)</b>		<b>0.00</b>

**4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2023-24 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2026-27.

a. Total Expenditures (B8)	5,082,138.57
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	118,523.00
c. Subtotal of State & Local Expenditures [a minus b]	4,963,615.57
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600, 6700, 6910 and 6920]	12,947.44
f. Less Supplemental Expenditures made as the result of a Presidentially	0.00

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 4,950,668.13

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT - ALTERNATIVE FORM  
July 1, 2024 to June 30, 2025

CHARTER SCHOOL CERTIFICATION

Charter School Name: Trivium Charter School Adventure  
CDS #: 42-89112-0137877  
Charter Approving Entity: Blochman Union Elementary  
County: Santa Barbara  
Charter #: 1994

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:  
For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Danielle Spahn	Nancy Shaler	Dennis Nguyen
Name	Name	Name
District Financial Advisor	Interim Business Manager	CSMC - Consultant
Title	Title	Title
805-964-4711 x.5273	805-937-1148 x 113	213-563-3926
Telephone	Telephone	Telephone
dspahn@sbcso.org	blochman@blochmanusd.org	dnnguyen@csmc.com
Email address	Email address	Email address

To the entity that approved the charter school:

2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT - ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: *Trisha Vaia* Date: 9/12/25  
Charter School Official  
(Original signature required)  
Printed Name: Trisha Vaia Title: Executive Director

To the County Superintendent of Schools:

2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT - ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: *Doug Brown* Date: 9-16-2025  
Authorized Representative of Charter Approving Entity  
(Original signature required)  
Printed Name: Doug Brown Title: Superintendent

To the Superintendent of Public Instruction:

2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT - ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS  
 FINANCIAL REPORT - ALTERNATIVE FORM

July 1, 2024 to June 30, 2025

Charter School Name: Trivium Charter School Adventure  
 CDS #: 42-69112-0137877  
 Charter Approving Entity: Blochman Union Elementary  
 County: Santa Barbara  
 Charter #: 1994

This charter school uses the following basis of accounting:  
 (Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900-6920, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 8100-8170, 8200-8700, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. LCFF Sources</b>				
State Aid - Current Year	8011	2,930,437.00		2,930,437.00
Education Protection Account State Aid - Current Year	8012	57,270.00		57,270.00
State Aid - Prior Years	8019	(343.00)		(343.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	415,826.00		415,826.00
Other LCFF Transfers	8091, 8097			0.00
<b>Total, LCFF Sources</b>		<b>3,403,190.00</b>	<b>0.00</b>	<b>3,403,190.00</b>
<b>2. Federal Revenues (see NOTE in Section L)</b>				
Every Student Succeeds Act	8290		46,258.00	46,258.00
Special Education - Federal	8181, 8182		48,104.00	48,104.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
<b>Total, Federal Revenues</b>		<b>0.00</b>	<b>94,363.00</b>	<b>94,363.00</b>
<b>3. Other State Revenues</b>				
Special Education - State	StateRev SE		269,934.12	269,934.12
All Other State Revenues	StateRev AO	212,638.38	249,953.69	462,592.07
<b>Total, Other State Revenues</b>		<b>212,638.38</b>	<b>519,887.81</b>	<b>732,526.19</b>
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRev AO	7,507.38		7,507.38
<b>Total, Local Revenues</b>		<b>7,507.38</b>	<b>0.00</b>	<b>7,507.38</b>
<b>5. TOTAL REVENUES</b>				
		<b>3,623,335.76</b>	<b>614,250.81</b>	<b>4,237,586.57</b>
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	1,327,903.84	226,476.45	1,554,380.29
Certificated Pupil Support Salaries	1200	51,258.31	118,856.89	171,115.20
Certificated Supervisors' and Administrators' Salaries	1300	73,811.78	92,476.31	166,288.09
Other Certificated Salaries	1900			0.00
<b>Total, Certificated Salaries</b>		<b>1,452,973.93</b>	<b>438,809.65</b>	<b>1,891,783.58</b>
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	155,092.09	129,693.38	284,785.47
Noncertificated Support Salaries	2200	7,840.43	443.31	8,283.74
Noncertificated Supervisors' and Administrators' Salaries	2300	87,547.74		87,547.74
Clerical, Technical and Office Salaries	2400	100,934.30		100,934.30
Other Noncertificated Salaries	2900			0.00
<b>Total, Noncertificated Salaries</b>		<b>351,414.56</b>	<b>130,136.69</b>	<b>481,551.25</b>
<b>3. Employee Benefits</b>				
STRS	3101-3102	391,646.70	77,607.25	469,253.95
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	45,200.60	14,653.58	59,854.18

Health and Welfare Benefits	3401-3402	154,652.45	50,041.81	204,694.28
Unemployment Insurance	3501-3502	4,212.61	2,818.27	7,030.88
Workers' Compensation Insurance	3601-3602	7,534.63	2,475.92	10,010.55
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	77,887.50	887.96	78,775.46
<b>Total, Employee Benefits</b>		<b>681,134.49</b>	<b>148,484.79</b>	<b>829,619.28</b>
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	105,849.45	31,475.18	137,324.63
Books and Other Reference Materials	4200	1,081.09		1,081.09
Materials and Supplies	4300	37,795.00	1,389.34	39,184.34
Noncapitalized Equipment	4400	96,566.59	10,662.14	107,228.73
Food	4700	12,678.97		12,678.97
<b>Total, Books and Supplies</b>		<b>253,971.10</b>	<b>43,526.66</b>	<b>297,497.76</b>
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	18,078.15	7,752.43	26,830.58
Dues and Memberships	5300	4,067.52		4,067.52
Insurance	5400	14,897.41		14,897.41
Operations and Housekeeping Services	5500	1,996.32	133.09	2,129.41
Rentals, Leases, Repairs, and Noncap. Improvements	5600	148,240.62		148,240.62
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	225,824.53	130,082.36	355,906.89
Communications	5900	12,131.04	95.71	12,226.75
<b>Total, Services and Other Operating Expenditures</b>		<b>426,235.59</b>	<b>138,063.59</b>	<b>564,299.18</b>
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6700 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Subscription Assets	6700			0.00
Depreciation Expense (accrual basis only)	6900	10,148.00		10,148.00
Amortization Expense - Lease Assets (accrual basis only)	6910			0.00
Amortization Expense - Subscription Assets (accrual basis only)	6920			0.00
<b>Total, Capital Outlay</b>		<b>10,148.00</b>	<b>0.00</b>	<b>10,148.00</b>
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7289	136,183.97		136,183.97
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total, Other Outgo</b>		<b>136,183.97</b>	<b>0.00</b>	<b>136,183.97</b>
<b>8. TOTAL EXPENDITURES</b>		<b>3,312,071.64</b>	<b>899,021.38</b>	<b>4,211,093.02</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>311,264.12</b>	<b>(284,770.57)</b>	<b>26,493.55</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				

1. Other Sources	8930-8979			0.00	
Less:					
2. Other Uses	7630-7699			0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(284,770.57)	284,770.57	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(284,770.57)	284,770.57	0.00	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>		26,493.55	0.00	26,493.55	
<b>F. FUND BALANCE / NET POSITION</b>					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	143,665.95		143,665.95	
b. Adjustments/Restatements	9793, 9795			0.00	
c. Adjusted Beginning Fund Balance /Net Position		143,665.95	0.00	143,665.95	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		170,159.50	0.00	170,159.50	
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740			0.00	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M			0.00	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796	40,592.00		40,592.00	
b. Restricted Net Position	9797			0.00	
c. Unrestricted Net Position	9790A	129,567.50	0.00	129,567.50	
	<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>G. ASSETS</b>					
1. Cash					
In County Treasury	9110	221,721.85		221,721.85	
Fair Value Adjustment to Cash in County Treasury	9111			0.00	
In Banks	9120			0.00	
In Revolving Fund	9130			0.00	
With Fiscal Agent/Trustee	9135			0.00	
Collections Awaiting Deposit	9140			0.00	
2. Investments	9150			0.00	
3. Accounts Receivable	9200	102.45		102.45	
4. Due from Grantor Governments	9290	391,140.91		391,140.91	
5. Stores	9320			0.00	
6. Prepaid Expenditures (Expenses)	9330	32,245.33		32,245.33	
7. Other Current Assets	9340			0.00	
8. Lease Receivable	9380			0.00	
9. Capital Assets (accrual basis only)	9400-9489	78,026.79		78,026.79	
10. TOTAL ASSETS		723,237.33	0.00	723,237.33	
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1. Deferred Outflows of Resources	9490			0.00	
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00	
<b>I. LIABILITIES</b>					
1. Accounts Payable	9500	44,061.44		44,061.44	
2. Due to Grantor Governments	9590	34,197.17		34,197.17	
3. Current Loans	9640			0.00	

4. Unearned Revenue	9650	14,506.34	14,506.34
5. Long-Term Liabilities (accrual basis only)	9660-9669	460,312.88	460,312.88
6. TOTAL LIABILITIES		553,077.83	0.00
<b>J. DEFERRED INFLOWS OF RESOURCES</b>			
1. Deferred Inflows of Resources	9690		0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>			
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		170,159.50	0.00
			170,159.50

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE:** IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

**3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster**

Date of Presidential Disaster Declaration	Brief Description (If no amounts, indicate "None")	Amount
a.		
b.		
c.		
d.		
<b>TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)</b>		<b>0.00</b>

**4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2023-24 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2026-27.

a. Total Expenditures (B8)	4,211,083.02
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	94,363.00
c. Subtotal of State & Local Expenditures [a minus b]	4,116,730.02
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600, 6700, 6910 and 6920]	10,148.00
f. Less Supplemental Expenditures made as the result of a Presidentially	0.00

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

{c minus d minus e minus f}

\$ 4,106,582.02

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT - ALTERNATIVE FORM  
July 1, 2024 to June 30, 2025

CHARTER SCHOOL CERTIFICATION

Charter School Name: Trivium Charter School Voyage  
CDS #: 42-69112-0137885  
Charter Approving Entity: Blochman Union Elementary  
County: Santa Barbara  
Charter #: 1995

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:  
For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Name: Danielle Spahn	Name: Nancy Shafer	Name: Dennis Nguyen
Title: District Financial Advisor	Title: Interim Business Manager	Title: CSMC Consultant
Telephone: 805-964-4710 x5273	Telephone: 805-937-1148 x113	Telephone: 213-563-3926
Email address: dspahn@sbceo.org	Email address: blochman@blochmanusd.org	Email address: dnguyen@csmc.com

To the entity that approved the charter school  
2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT - ALTERNATIVE FORM. This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: Trish Vais Date: 9/12/25  
Charter School Official  
(Original signature required)  
Printed Name: Trish Vais Title: Executive Director

To the County Superintendent of Schools:  
2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT - ALTERNATIVE FORM. This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(e).

Signed: [Signature] Date: 9-16-2025  
Authorized Representative of Charter Approving Entity  
(Original signature required)  
Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

To the Superintendent of Public Instruction:  
2024-25 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT - ALTERNATIVE FORM. This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS  
 FINANCIAL REPORT – ALTERNATIVE FORM

July 1, 2024 to June 30, 2025

Charter School Name: Trivium Charter School Voyage  
 CDS #: 42-69112-0137885  
 Charter Approving Entity: Blochman Union Elementary  
 County: Santa Barbara  
 Charter #: 1995

This charter school uses the following basis of accounting:  
 (Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900-6920, 7438, 9400-9489, 9660-9669, 9796, and 9797)
- Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6700, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. LCFF Sources</b>				
State Aid - Current Year	8011	3,187,425.00		3,187,425.00
Education Protection Account State Aid - Current Year	8012	63,704.00		63,704.00
State Aid - Prior Years	8019	(401.00)		(401.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	462,564.00		462,564.00
Other LCFF Transfers	8091, 8097			0.00
<b>Total, LCFF Sources</b>		<b>3,713,292.00</b>	<b>0.00</b>	<b>3,713,292.00</b>
<b>2. Federal Revenues (see NOTE in Section L)</b>				
Every Student Succeeds Act	8290		43,393.00	43,393.00
Special Education - Federal	8181, 8182		54,350.00	54,350.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
<b>Total, Federal Revenues</b>		<b>0.00</b>	<b>97,743.00</b>	<b>97,743.00</b>
<b>3. Other State Revenues</b>				
Special Education - State	StateRev SE		300,244.00	300,244.00
All Other State Revenues	StateRev AO	231,259.35	208,838.10	440,095.45
<b>Total, Other State Revenues</b>		<b>231,259.35</b>	<b>509,080.10</b>	<b>740,339.45</b>
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRev AO	8,654.75		8,654.75
<b>Total, Local Revenues</b>		<b>8,654.75</b>	<b>0.00</b>	<b>8,654.75</b>
<b>5. TOTAL REVENUES</b>				
		<b>3,953,206.10</b>	<b>606,823.10</b>	<b>4,560,029.20</b>
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	1,591,529.33	286,775.10	1,878,304.43
Certificated Pupil Support Salaries	1200	44,898.46	114,829.83	159,728.29
Certificated Supervisors' and Administrators' Salaries	1300	80,170.47	110,590.78	190,761.25
Other Certificated Salaries	1900			0.00
<b>Total, Certificated Salaries</b>		<b>1,716,598.26</b>	<b>512,195.71</b>	<b>2,228,793.97</b>
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	156,585.10	152,378.09	308,963.19
Noncertificated Support Salaries	2200	8,361.63	4,564.13	12,925.76
Noncertificated Supervisors' and Administrators' Salaries	2300	98,573.88		98,573.88
Clerical, Technical and Office Salaries	2400	119,690.82		119,690.82
Other Noncertificated Salaries	2900			0.00
<b>Total, Noncertificated Salaries</b>		<b>383,211.43</b>	<b>156,942.22</b>	<b>540,153.65</b>
<b>3. Employee Benefits</b>				
STRS	3101-3102	448,676.37	83,632.17	532,308.54
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	50,811.16	19,828.26	70,639.42

Health and Welfare Benefits	3401-3402	170,600.09	56,657.17	227,257.26
Unemployment Insurance	3501-3502	5,054.70	4,344.37	9,399.07
Workers' Compensation Insurance	3601-3602	8,962.59	2,838.41	11,801.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	85,551.33	612.38	86,163.71
<b>Total, Employee Benefits</b>		<b>789,656.24</b>	<b>167,912.76</b>	<b>937,569.00</b>
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	132,196.37	27,278.85	159,475.22
Books and Other Reference Materials	4200	2,073.76		2,073.76
Materials and Supplies	4300	47,441.23	1,593.49	49,034.72
Noncapitalized Equipment	4400	111,228.97	10,776.29	122,005.26
Food	4700	13,554.76		13,554.76
<b>Total, Books and Supplies</b>		<b>306,495.09</b>	<b>39,648.63</b>	<b>346,143.72</b>
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	22,488.53	8,680.10	31,168.63
Dues and Memberships	5300	4,599.19		4,599.19
Insurance	5400	17,371.47		17,371.47
Operations and Housekeeping Services	5500	2,855.87	156.04	3,011.91
Rentals, Leases, Repairs, and Noncap. Improvements	5600	146,901.60		146,901.60
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	257,073.09	145,472.90	402,545.99
Communications	5900	17,961.52	105.64	18,067.16
<b>Total, Services and Other Operating Expenditures</b>		<b>489,251.27</b>	<b>154,414.68</b>	<b>623,665.95</b>
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6700 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Subscription Assets	6700			0.00
Depreciation Expense (accrual basis only)	6800	13,647.65		13,647.65
Amortization Expense - Lease Assets (accrual basis only)	6910			0.00
Amortization Expense - Subscription Assets (accrual basis only)	6920			0.00
<b>Total, Capital Outlay</b>		<b>13,647.65</b>	<b>0.00</b>	<b>13,647.65</b>
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
<b>Total Debt Service</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total, Other Outgo</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8. TOTAL EXPENDITURES</b>		<b>3,658,859.94</b>	<b>1,031,114.00</b>	<b>4,689,973.94</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>294,346.18</b>	<b>(424,290.90)</b>	<b>(129,944.74)</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>

1. Other Sources	8930-8979	150,700.64		150,700.64	
Less:					
2. Other Uses	7630-7699			0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(424,290.90)	424,290.90	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(273,590.26)	424,290.90	150,700.64	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		20,755.90	0.00	20,755.90	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	164,908.70		164,908.70	
b. Adjustments/Restatements	9793, 9795			0.00	
c. Adjusted Beginning Fund Balance /Net Position		164,908.70	0.00	164,908.70	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		185,664.60	0.00	185,664.60	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740			0.00	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M			0.00	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment In Capital Assets	9796	80,840.60	0.00	80,840.60	
b. Restricted Net Position	9797			0.00	
c. Unrestricted Net Position	9790A	104,824.00	0.00	104,824.00	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110	141,944.45			141,944.45
Fair Value Adjustment to Cash in County Treasury	9111				0.00
In Banks	9120				0.00
In Revolving Fund	9130				0.00
With Fiscal Agent/Trustee	9135				0.00
Collections Awaiting Deposit	9140				0.00
2. Investments	9150				0.00
3. Accounts Receivable	9200	71.80			71.80
4. Due from Grantor Governments	9290	438,483.08			438,483.08
5. Stores	9320				0.00
6. Prepaid Expenditures (Expenses)	9330	35,469.84			35,469.84
7. Other Current Assets	9340	4,100.00			4,100.00
8. Lease Receivable	9380				0.00
9. Capital Assets (accrual basis only)	9400-9489	124,556.93			124,556.93
10. TOTAL ASSETS		744,626.10	0.00		744,626.10
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490				0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00		0.00
I. LIABILITIES					
1. Accounts Payable	9500	82,812.08			82,812.08
2. Due to Grantor Governments	9590	37,185.80			37,185.80
3. Current Loans	9640				0.00

4. Unearned Revenue	9650	19,279.31		19,279.31
5. Long-Term Liabilities (accrual basis only)	9660-9669	419,684.31		419,684.31
6. TOTAL LIABILITIES		558,961.50	0.00	558,961.50
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		185,864.60	0.00	185,864.60

**L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT**

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

**1. Federal Revenue Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

**3. Supplemental State and Local Expenditures resulting from a Presidentialy Declared Disaster**

Date of Presidential Disaster Declaration	Brief Description (If no amounts, indicate "None")	Amount
a.		
b.		
c.		
d.		
<b>TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)</b>		<b>0.00</b>

**4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:**

Results of this calculation will be used for comparison with 2023-24 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2026-27.

a. Total Expenditures (B8)	4,689,973.94
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	97,743.00
c. Subtotal of State & Local Expenditures [a minus b]	4,592,230.94
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600, 6700, 6910 and 6920]	13,647.85
f. Less Supplemental Expenditures made as the result of a Presidentialy	0.00

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

(c minus d minus e minus f)

\$ 4,578,583.29

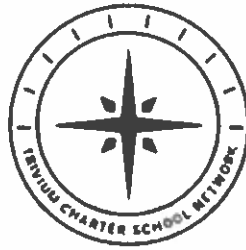
VI - D

Financial Statements

June 30, 2025

# The Trivium Academy of Classical Education

(Operating Trivium Charter School #1319,  
Trivium Charter School: Voyage #1995, and  
Trivium Charter School: Adventure #1994)



Independent Auditor’s Report .....	1
<b>Financial Statements</b>	
Statement of Financial Position .....	4
Statement of Activities.....	5
Statement of Functional Expenses.....	6
Statement of Cash Flows .....	7
Notes to Financial Statements .....	8
<b>Supplementary Information</b>	
Schedule of Average Daily Attendance.....	17
Schedule of Instructional Time .....	20
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements.....	21
Combining Statement of Financial Position.....	22
Combining Statement of Activities .....	24
Notes to Supplementary Information.....	26
<b>Other Information</b>	
Local Education Agency Organization Structure.....	27
<b>Independent Auditor’s Reports</b>	
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 <i>Government Auditing Standards</i> .....	28
Independent Auditor’s Report on State Compliance and on Internal Control Over Compliance .....	30
<b>Schedule of Findings and Questioned Costs</b>	
Summary of Auditor’s Results.....	34
Financial Statement Findings .....	35
State Compliance Findings and Questioned Costs.....	36
Summary Schedule of Prior Audit Findings.....	37

Rudolph F. Silva, CPA  
Lisa D. Silva, CPA

## Independent Auditor's Report

Governing Board  
The Trivium Academy of Classical Education  
Santa Maria, California

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of The Trivium Academy of Classical Education (the Organization) (a California Nonprofit Public Benefit Corporation), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of The Trivium Academy of Classical Education as of June 30, 2025, and the changes in its net assets 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 the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 17-26 is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the financial statements. The other information comprises the Local Education Agency Organization Structure but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 the Organization's internal control over financial reporting and compliance.



Brea, California  
October 24, 2025

The Trivium Academy of Classical Education

Statement of Financial Position

June 30, 2025

<b>Assets</b>	
Current assets	
Cash and cash equivalents	\$ 2,025,217
Receivables	959,364
Prepaid expenses	<u>116,385</u>
Total current assets	<u>3,100,966</u>
Non-current assets	
Security deposits	4,100
Property and equipment, net	173,222
Operating lease right-of-use asset, net	<u>129,085</u>
Total non-current assets	<u>306,407</u>
Total assets	<u>\$ 3,407,373</u>
<b>Liabilities</b>	
Current liabilities	
Accounts payable	\$ 599,215
Accrued liabilities	476,122
Accrued compensated absences	272,123
Refundable advance	56,820
Current portion of operating lease liability	<u>126,579</u>
Total current liabilities	<u>1,530,859</u>
Long-term liabilities	
Operating lease liability, less current portion	<u>9,100</u>
Total liabilities	<u>1,539,959</u>
<b>Net Assets</b>	
Without donor restrictions	<u>1,867,414</u>
Total liabilities and net assets	<u>\$ 3,407,373</u>

The Trivium Academy of Classical Education

Statement of Activities

Year Ended June 30, 2025

---

Support and Revenues	
Local Control Funding Formula	\$ 11,160,180
Federal revenue	310,629
Other state revenue	2,412,253
Local revenues	16,812
Interest income	24,508
Fundraising revenue	<u>36</u>
Total support and revenues	<u>13,924,418</u>
Expenses	
Program services	11,727,638
Management and general	<u>2,001,938</u>
Total expenses	<u>13,729,576</u>
Change in Net Assets	194,842
Net Assets, Beginning of Year	<u>1,672,572</u>
Net Assets, End of Year	<u>\$ 1,867,414</u>

The Trivium Academy of Classical Education  
Statement of Functional Expenses  
Year Ended June 30, 2025

	Program Services	Management and General	Total Expenses
Salaries	\$ 6,759,559	\$ 1,272,115	\$ 8,031,674
Employee benefits	2,204,650	266,289	2,470,939
Payroll taxes	242,890	27,310	270,200
Fees for services	855,664	151,700	1,007,364
Advertising and promotions	2,841	536	3,377
Office expenses	55,766	10,285	66,051
Information technology	232,000	44,118	276,118
Occupancy	364,828	69,122	433,950
Conferences and meeting	80,948	10,252	91,200
Interest	661	129	790
Depreciation	30,932	5,811	36,743
Insurance	43,217	8,153	51,370
Other expenses	63,668	11,696	75,364
Capital outlay	40,994	7,728	48,722
Instructional materials	622,482	92,915	715,397
Nutrition	32,622	6,093	38,715
District oversight fees	93,916	17,686	111,602
	<u>\$ 11,727,638</u>	<u>\$ 2,001,938</u>	<u>\$ 13,729,576</u>
Total functional expenses			

The Trivium Academy of Classical Education

Statement of Cash Flows

Year Ended June 30, 2025

Operating Activities	
Change in net assets	\$ 194,842
Adjustments to reconcile change in net assets to net cash from (used for) operating activities	
Depreciation expense	36,743
Changes in operating assets and liabilities	
Receivables	(327,641)
Prepaid expenses	19,597
Accounts payable	488,068
Accrued liabilities	(502,258)
Refundable advance	(613,793)
Operating lease assets and liabilities	<u>247</u>
Net Cash from (used for) Operating Activities	<u>(704,195)</u>
Investing Activities	
Purchases of property and equipment	<u>(209,965)</u>
Net Change in Cash and Cash Equivalents	(914,160)
Cash and Cash Equivalents, Beginning of Year	<u>2,939,377</u>
Cash and Cash Equivalents, End of Year	<u>\$ 2,025,217</u>
Supplemental Cash Flow Disclosure	
Cash paid during the year in interest	<u>\$ 1,026</u>
Non-Cash Transaction	
STRS On Behalf payments	<u>\$ 484,145</u>

## **Note 1 - Principal Activity and Significant Accounting Policies**

### **Organization**

The Trivium Academy of Classical Education (the Organization) was incorporated in the State of California in 2011 as a nonprofit public benefit corporation that is organized under the Nonprofit Public Benefit Corporation Law exclusively for charitable and educational purposes within the meaning of 501(c)(3) of the Internal Revenue Code of 1954. The Organization's charters were renewed by Blochman Union School District for five years ending in 2025. Notwithstanding the renewal process and criteria established in Sections 47605.9, 47607, and 47607.2 or any other law, effective July 1, 2021, all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years, and all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, shall have their term extended by one additional year. Therefore, the Organization's charters expire June 30, 2028.

### **Trivium Charter School**

Charter school number authorized by the State: 1319

Trivium Charter School is located in Santa Maria, California at 1550 S. College Drive, that currently serves 338 students.

### **Trivium Charter School: Voyage**

Charter school number authorized by the State: 1995

Trivium Charter School: Voyage is located in Goleta, California at 4597 Hollister Avenue, that currently serves 318 students.

### **Trivium Charter School: Adventure**

Charter school number authorized by the State: 1994

Trivium Charter School: Adventure is located in Lompoc, California at 1600 Berkeley Drive, that currently serves 285 students.

The Academy also operates two Learning Centers, which serves all students in grades K-12:

- **Arroyo Grande Learning Center:** 207 Pilgrim Way, California
- **Atascadero Learning Center:** 9333 Santa Barbara Road, California

The Organization's mission: "Is to offer the best combination of homeschooling, classroom experience and personalized learning. Trivium focuses on creating an engaging school experience whether your student is in the classroom or at home. Trivium wants your student(s) to enjoy learning while mastering foundational and critical thinking skills. This equips our students with the tools to be successful at whatever they choose to do in their future".

### **Basis of Accounting**

The accompanying financial statements were prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as applicable to nonprofit organizations. Revenues and expenses are recorded when incurred in accordance with the accrual basis of accounting.

### **Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor restrictions. The Governing Board has designated, from net assets without donor restrictions, net assets for discretionary State grants.

*Net Assets with Donor Restrictions* – Net assets subject to donor (or certain grantor) restrictions. Some donor imposed (or grantor) restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization did not have net assets with donor restrictions as of June 30, 2025.

### **Cash and Cash Equivalents**

The Organization considers all cash including cash held with the Santa Barbara County Treasurer and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

### **Concentration of Credit Risk**

Deposit concentration risk is managed by placing cash with financial institutions believed by the Organization to be creditworthy. At times, amounts on deposit may exceed insured limits. Insured accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank, for each account ownership category. At June 30, 2025, the Organization had approximately \$749,089 in excess of FDIC insurance limits.

### **Receivables and Credit Policies**

Receivables consist primarily of noninterest-bearing amounts due for educational programs. Management determines the allowance for uncollectable receivables based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables are written off when deemed uncollectable. No allowance for doubtful accounts has been established, as the Organization deems all amounts to be fully collectible. Substantially all outstanding receivables as of June 30, 2025 are due from state and/or federal sources related to grant contributions and are expected to be collected within a period of less than one year.

**Property and Equipment**

Property and equipment additions over \$5,000 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any remaining gain or loss is included in the statement of activities. Cost of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2025.

**Right-of-Use Leased Assets and Liabilities**

Right-of-use leased assets and related liabilities are recognized at the lease commencement date and represent the Organization's right-of-use an underlying asset and lease obligations for the lease term. Right-of-use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right-of-use leased assets are amortized over the shorter of the lease term or the useful life of the underlying asset using the straight-line method. The amortization period varies among the leases.

**Revenue and Revenue Recognition**

Operating funds for the Organization are derived principally from state and federal sources. The Organization receives state funding based on each of the enrolled student's average daily attendance (ADA) in its school. Contributions are recognized when cash or notification of an entitlement is received.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

**Donated Services and In-Kind Contributions**

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2025.

### **Functional Allocation of Expenses**

The financial statements report categories of expenses that are attributed to program service activities or supporting services activities such as management and general activities. The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's estimates. The expenses that are allocated include occupancy, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll and taxes, professional services, office expenses, information technology, insurance, and other, which are allocated on the basis of estimates of time and effort.

### **Income Taxes**

The Organization is organized as a California nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3), and qualifies for the charitable contribution deduction. It is also exempt from State franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. The Organization determined that it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

### **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates, and those differences could be material.

### **Financial Instruments and Credit Risk**

Deposit concentration risk is managed by placing cash, money market accounts, and certificates of deposit with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies supportive of the Organization's mission.

**Note 2 - Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$ 2,025,217
Receivables	<u>959,364</u>
<b>Total</b>	<b><u>\$ 2,984,581</u></b>

As part of the Organization’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

**Note 3 - Property and Equipment**

Property and equipment consist of the following at June 30, 2025:

Building improvements	\$ 35,000
Computer and equipment	<u>272,109</u>
Subtotal	307,109
Less accumulated depreciation	<u>(133,887)</u>
<b>Total</b>	<b><u>\$ 173,222</u></b>

**Note 4 - Leases**

The Organization leases certain real property for the operations of the charter school and equipment at various terms under long-term non-cancelable operating lease agreements. The leases expire in 2028 and provide for month-to-month renewal options. The Organization includes in the determination of the right-of-use assets and lease liabilities any renewal options reasonably certain to be exercised. The Organization’s operating lease provides for increases in future minimum annual rental payments.

The weighted-average discount rate is based on the discount rate implicit in the lease. If the implicit rate is not readily determinable from the lease, the Organization estimates an applicable incremental borrowing rate. The incremental borrowing rate is estimated using the Organization’s applicable borrowing rates and the contractual lease term.

The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

The Organization elected the practical expedient to not separate lease and non-lease components for real property and equipment leases.

Total lease costs for the year ended June 30, 2025 were as follows:

Operating lease cost	<u>\$ 122,537</u>
----------------------	-------------------

The following table summarizes the supplemental cash flow information for the year ended June 30, 2025:

Cash paid for amounts included in the measurement of lease liabilities	
Operating cash flows from operating leases	<u>\$ 122,578</u>

The following summarizes the weighted-average remaining lease term and weighted-average discount rate:

Weighted-average remaining lease term	
Operating leases	1.6 Years

Weighted-average discount rate	
Operating leases	4.00%

The future minimum lease payments under noncancelable operating and finance leases with terms greater than one year are listed below as of June 30, 2025:

	<u>June 30, 2025</u>
	<u>Operating</u>
2026	\$ 128,578
2027	8,578
2028	<u>715</u>
Total lease payments	137,871
Less interest	<u>(2,192)</u>
Present value of lease liabilities	<u>\$ 135,679</u>

**Note 5 - Net Assets**

Net assets consist of the following at June 30, 2025:

Net Assets Without Donor Restrictions	
Designated for Classified School Employees Professional Development	\$ 2,850
Undesignated net assets	<u>1,864,564</u>
 Total net assets without donor restrictions	 <u>\$ 1,867,414</u>

**Note 6 - Employee Retirement Systems**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS).

The details of the plan are as follows:

**California State Teachers' Retirement System (CalSTRS)**

**Plan Description**

The Organization contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. If a participating employer stops contribution to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers as all plan assets are held by the plan and all benefit obligations are borne by the STRP.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2023, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

**Benefits Provided**

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The Organization contributes exclusively to the STRP Defined Benefit Program; thus, disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2025, are summarized as follows:

	<u>STRP Defined Benefit Program</u>	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	2% at 60	2% at 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	Monthly for life	Monthly for life
Benefit payments	60	62
Retirement age	2.0% - 2.4%	2.0% - 2.4%
Monthly benefits as a percentage of eligible compensation	10.25%	10.205%
Required employee contribution rate	19.10%	19.10%
Required employer contribution rate	10.828%	10.828%
Required state contribution rate		

### Contributions

Required member, the Organization, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2025, are presented above, and the Organization's total contributions were \$1,553,912.

### On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the Organization. These payments consist of State General Fund contributions to CalSTRS in the amount of \$484,145 (10.828% of annual payroll). Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

**Note 7 - Contingencies, Risks, and Uncertainties**

The Organization has received State and Federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any reimbursement, if required, would not be material.

**Note 8 - Subsequent Events**

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the consolidated financial statements through October 24, 2025, which is the date the consolidated financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

Supplementary Information

June 30, 2025

# The Trivium Academy of Classical Education

The Trivium Academy of Classical Education  
 Schedule of Average Daily Attendance  
 Year Ended June 30, 2025

---

**Trivium Charter School**

	Second Period Report	Annual Report
Regular ADA/Nonclassroom Based		
Transitional kindergarten through third	133.77	132.89
Fourth through sixth	83.57	83.14
Seventh and eighth	52.43	52.31
Ninth through twelfth	69.96	69.51
Total regular ADA	339.73	337.85
Classroom Based ADA		
Transitional kindergarten through third	-	-
Fifth and sixth	-	-
Seventh and eighth	-	-
Ninth through twelfth	-	-
Total classroom based ADA	-	-

The Charter School only operated a nonclassroom based program.

The Trivium Academy of Classical Education  
 Schedule of Average Daily Attendance  
 Year Ended June 30, 2025

---

**Trivium Charter School: Voyage**

	Second Period Report	Annual Report
Regular ADA/Nonclassroom Based		
Transitional kindergarten through third	113.45	112.91
Fourth through sixth	86.75	86.46
Seventh and eighth	59.07	59.30
Ninth through twelfth	59.25	59.58
Total regular ADA	318.52	318.25
Classroom based ADA		
Transitional kindergarten through third	-	-
Fifth and sixth	-	-
Seventh and eighth	-	-
Ninth through twelfth	-	-
Total classroom based ADA	-	-

The Charter School only operated a nonclassroom based program.

The Trivium Academy of Classical Education  
 Schedule of Average Daily Attendance  
 Year Ended June 30, 2025

---

**Trivium Charter School: Adventure**

	Second Period Report	Annual Report
Regular ADA/Nonclassroom Based		
Transitional kindergarten through third	93.06	93.41
Fourth through sixth	65.35	65.69
Seventh and eighth	50.78	49.95
Ninth through twelfth	77.16	76.29
Total regular ADA	286.35	285.34
Classroom based ADA		
Transitional kindergarten through third	-	-
Fifth and sixth	-	-
Seventh and eighth	-	-
Ninth through twelfth	-	-
Total classroom based ADA	-	-

The Charter School only operated a nonclassroom based program.

California *Education Code* Section 47612.5 states this schedule does not apply to independent study programs; accordingly, such schedule has not been presented.

The Trivium Academy of Classical Education  
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
Year Ended June 30, 2025

---

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2025.

## The Trivium Academy of Classical Education

Combining Statement of Financial Position

June 30, 2025

	Trivium Charter School	Trivium Charter School: Voyage	Trivium Charter School: Adventure
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	\$ 782,595	\$ 141,944	\$ 221,722
Receivables	128,798	438,555	391,244
Intra-entity receivable	-	-	-
Prepaid expenses	39,769	35,470	32,245
<b>Total current assets</b>	<b>951,162</b>	<b>615,969</b>	<b>645,211</b>
<b>Non-current assets</b>			
Security deposits	-	4,100	-
Property and equipment, net	51,790	80,841	40,591
Operating lease right-of-use asset, net	47,934	43,716	37,435
<b>Total non-current assets</b>	<b>99,724</b>	<b>128,657</b>	<b>78,026</b>
<b>Total assets</b>	<b>\$ 1,050,886</b>	<b>\$ 744,626</b>	<b>\$ 723,237</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 381,294	\$ 123,198	\$ 87,675
Accrued liabilities	-	-	-
Accrued compensated absences	100,685	89,801	81,637
Refundable advance	23,035	19,279	14,506
Intra-entity payable	293,307	280,731	329,912
Current portion of operating lease liability	46,915	41,772	37,892
<b>Total current liabilities</b>	<b>845,236</b>	<b>554,781</b>	<b>551,622</b>
<b>Long-term liabilities</b>			
Operating lease liability, less current portio	3,465	4,180	1,455
<b>Total liabilities</b>	<b>848,701</b>	<b>558,961</b>	<b>553,077</b>
<b>Net Assets</b>			
Without donor restrictions	202,185	185,665	170,160
<b>Total liabilities and net assets</b>	<b>\$ 1,050,886</b>	<b>\$ 744,626</b>	<b>\$ 723,237</b>

## The Trivium Academy of Classical Education

Combining Statement of Financial Position

June 30, 2025

	Home Office Network	Eliminations	Total
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	\$ 878,956	\$ -	\$ 2,025,217
Receivables	767	-	959,364
Intra-entity receivable	903,950	(903,950)	-
Prepaid expenses	8,901	-	116,385
<b>Total current assets</b>	<b>1,792,574</b>	<b>(903,950)</b>	<b>3,100,966</b>
<b>Non-current assets</b>			
Security deposits	-	-	4,100
Property and equipment, net	-	-	173,222
Operating lease right-of-use asset, net	-	-	129,085
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>306,407</b>
<b>Total assets</b>	<b>\$ 1,792,574</b>	<b>\$ (903,950)</b>	<b>\$ 3,407,373</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 7,048	\$ -	\$ 599,215
Accrued liabilities	476,122	-	476,122
Accrued compensated absences	-	-	272,123
Refundable advance	-	-	56,820
Intra-entity payable	-	(903,950)	-
Current portion of operating lease liability	-	-	126,579
<b>Total current liabilities</b>	<b>483,170</b>	<b>(903,950)</b>	<b>1,530,859</b>
<b>Long-term liabilities</b>			
Operating lease liability, less current portio	-	-	9,100
<b>Total liabilities</b>	<b>483,170</b>	<b>(903,950)</b>	<b>1,539,959</b>
<b>Net Assets</b>			
Without donor restrictions	1,309,404	-	1,867,414
<b>Total liabilities and net assets</b>	<b>\$ 1,792,574</b>	<b>\$ (903,950)</b>	<b>\$ 3,407,373</b>

The Trivium Academy of Classical Education  
Combining Statement of Activities  
Year Ended June 30, 2025

	Trivium Charter School	Trivium Charter School: Voyage	Trivium Charter School: Adventure
<b>Support and Revenues</b>			
Local Control Funding Formula	\$ 4,043,698	\$ 3,713,292	\$ 3,403,190
Federal revenue	118,523	97,743	94,363
Other state revenue	939,388	740,339	732,526
Local revenues	436	385	352
Interest income	9,059	8,269	7,156
Fundraising revenue	-	-	-
Total support and revenues	<u>5,111,104</u>	<u>4,560,028</u>	<u>4,237,587</u>
<b>Expenses</b>			
Program services	4,192,903	4,033,762	3,500,973
Management and general	771,800	656,211	573,927
Total expenses	<u>4,964,703</u>	<u>4,689,973</u>	<u>4,074,900</u>
Change in Net Assets Before Intra-Entity Transfers	146,401	(129,945)	162,687
Intra-Entity Transfers	<u>(117,439)</u>	<u>150,701</u>	<u>(136,194)</u>
Change in Net Assets	28,962	20,756	26,493
Net Assets, Beginning of Year	<u>173,223</u>	<u>164,909</u>	<u>143,667</u>
Net Assets, End of Year	<u>\$ 202,185</u>	<u>\$ 185,665</u>	<u>\$ 170,160</u>

The Trivium Academy of Classical Education  
Combining Statement of Activities  
Year Ended June 30, 2025

	Home Office Network	Total
Support and Revenues		
Local Control Funding Formula	\$ -	\$ 11,160,180
Federal revenue	-	310,629
Other state revenue	-	2,412,253
Local revenues	15,639	16,812
Interest income	24	24,508
Fundraising revenue	36	36
	15,699	13,924,418
Total support and revenues		
Expenses		
Program services	-	11,727,638
Management and general	-	2,001,938
	-	13,729,576
Total expenses		
Change in Net Assets Before Intra-Entity Transfers	15,699	194,842
Intra-Entity Transfers	102,932	-
Change in Net Assets	118,631	194,842
Net Assets, Beginning of Year	1,190,773	1,672,572
Net Assets, End of Year	\$ 1,309,404	\$ 1,867,414

**Note 1 - Purpose of Supplementary Schedules**

**Schedule of Average Daily Attendance**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the Organization. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to local education agencies. This schedule provides information regarding the attendance of students at the Organization.

**Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the Organization and whether the Organization complied with the provisions of *Education Code* Sections 47612 and 47612.5, if applicable.

California *Education Code* Section 47612.5 states this schedule does not apply to independent study programs; accordingly, such schedule has not been presented.

**Reconciliation of Annual Financial Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the net assets reported on the unaudited actual financial report to the audited financial statements.

**Combining Statement of Financial Position and Combining Statement of Activities**

The combining statement of financial position and combining statement of activities are included to provide information regarding the individual programs of the charter schools within the Organization and are presented on the accrual basis of accounting. Eliminating entries in the combining statement of financial position and combining statement of activities are for activities between each charter school.

Other Information

June 30, 2025

**The Trivium Academy of Classical  
Education**

**ORGANIZATION**

The Trivium Academy of Classical Education (the Organization) operates schools providing homeschool/independent study instruction to students in grades kindergarten through twelve in California under three charters. Charters were granted for each school for up to five years. As of June 30, 2025, the Organization operated the following:

Charter School Name	Charter Number	Sponsoring Agency	Charter Expiration	Grades Served	Number of Students Served
Trivium Charter School	1319	Blochman	June 30, 2025	K-12	338
Trivium Charter School: Voyage	1995	Blochman	June 30, 2025	K-12	318
Trivium Charter School: Adventur	1994	Blochman	June 30, 2025	K-12	285

**Governing Board**

Member	Office	Term Expires
Annette Lawrence	President	June 30, 2027
Sarah Bruce	Secretary	June 30, 2026
Patricia Osaki	Treasurer	June 30, 2026
Kimberly Pick	Trustee	June 30, 2025
Margaret Ogan	Trustee	June 30, 2025

**Administration**

Name	Title
Trisha Vais	Executive Director

Independent Auditor's Reports

June 30, 2025

**The Trivium Academy of Classical  
Education**

Rudolph F. Silva, CPA  
Lisa D. Silva, CPA

**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**

Governing Board  
The Trivium Academy of Classical Education  
Santa Maria, 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 (*Government Auditing Standards*), the financial statements of The Trivium Academy of Classical Education (the Organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 24, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization'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 were not identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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*.

### 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Silva + Silva CPAs*

Brea, California  
October 24, 2025

Rudolph F. Silva, CPA  
Lisa D. Silva, CPA

**Independent Auditor's Report on State Compliance and on Internal Control Over Compliance**

Governing Board  
The Trivium Academy of Classical Education  
Santa Maria, California

**Report on Compliance**

***Opinion on State Compliance***

We have audited The Trivium Academy of Classical Education's (the Organization) compliance with the requirements specified in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the Organization's state program requirements identified below for the year ended June 30, 2025.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2025.

***Basis for Opinion***

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 *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization 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 opinion. Our audit does not provide a legal determination of the Organization'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 the Organization's state programs.

**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 the Organization’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 *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a 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 the Organization’s compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 the Organization’s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the Organization’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 *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Organization’s compliance with the state laws and regulations applicable to the following items:

2024-2025 K-12 Audit Guide Procedures	Procedures Performed
<b>Local Education Agencies Other Than Charter Schools</b>	
Attendance	Not Applicable
Teacher Certification and Misassignments	Not Applicable
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Not Applicable
Instructional Materials	Not Applicable
Ratio of Administrative Employees to Teachers	Not Applicable
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	Not Applicable
GANN Limit Calculation	Not Applicable
School Accountability Report Card	Not Applicable

2024-2025 K-12 Audit Guide Procedures	Procedures Performed
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Not Applicable
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Not Applicable
District of Choice	Not Applicable
Home to School Transportation	Not Applicable
<b>School Districts, County Offices of Education, and Charter Schools</b>	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program:	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program	Not Applicable
Transitional Kindergarten	Not Applicable
Kindergarten Continuance	Not Applicable
<b>Charter Schools</b>	
Attendance	Yes
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

The term "Not Applicable" above indicates that either the Organization did not offer the program during the current fiscal year, did not participate in it, or that the program is intended for a different type of local education agency.

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 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 a material noncompliance with a compliance requirement 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from 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.

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 *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Brea, California  
October 24, 2025

Schedule of Findings and Questioned Costs  
June 30, 2025

**The Trivium Academy of Classical  
Education**

**Financial Statements**

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**State Compliance**

Internal control over state compliance for programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for programs	Unmodified

None reported.

None reported.

The Trivium Academy of Classical Education  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2025

---

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

VII - A

# Monthly Attendance Summary

Blochman Union Elem  
 4949 Foxen Canyon Rd.  
 Santa Maria, CA 93454-9666  
**Primary Enrollment(Not Track Jumpers)**

Generated on 11/04/2025 11:34:15 AM Page 1

List of Included Calendars  
 25-26 Blochman K-4  
 25-26 Blochman 5-8

Date Range: October 1, 2025 - October 31, 2025

Days Taught: 23

Attendance Category: 10: Regular Day

District of Apportionment: 4289112: Blochman Union Elem

Grades	Days										Enrollments				Total	Days Account
	Enroll	NC	OR	Possible	UnEx	Ex	Appt	IS	IS ADA	ADA	%	Beginning	Gains	Losses		
Grade K	437	0	0	437	13	14	410	0	0.00	17.83	93.82	19	0	0	19	437
Grade TK	22	0	0	22	0	0	22	0	0.00	0.96	100.00	0	1	0	1	23
<b>Total KN</b>	<b>459</b>	<b>0</b>	<b>0</b>	<b>459</b>	<b>13</b>	<b>14</b>	<b>432</b>	<b>0</b>	<b>0.00</b>	<b>18.78</b>	<b>94.12</b>	<b>19</b>	<b>1</b>	<b>0</b>	<b>20</b>	<b>460</b>
Grade 01	476	0	30	506	7	12	457	3	0.13	19.87	96.01	21	1	1	21	506
Grade 02	391	0	0	391	3	9	379	4	0.17	16.48	96.93	17	0	0	17	391
Grade 03	460	0	0	460	6	15	439	0	0.00	19.09	95.44	20	0	0	20	460
<b>Total Grades 1-3</b>	<b>1327</b>	<b>0</b>	<b>30</b>	<b>1357</b>	<b>16</b>	<b>36</b>	<b>1275</b>	<b>7</b>	<b>0.30</b>	<b>55.43</b>	<b>96.08</b>	<b>58</b>	<b>1</b>	<b>1</b>	<b>58</b>	<b>1357</b>
Grade 04	621	0	0	621	4	17	600	0	0.00	26.09	96.62	27	0	0	27	621
Grade 05	556	0	19	575	3	13	540	3	0.13	23.48	97.12	24	1	0	25	575
Grade 06	581	0	17	598	2	19	560	0	0.00	24.35	96.39	26	0	1	25	598
<b>Total Grades 4-6</b>	<b>1758</b>	<b>0</b>	<b>36</b>	<b>1794</b>	<b>9</b>	<b>49</b>	<b>1700</b>	<b>3</b>	<b>0.13</b>	<b>73.91</b>	<b>96.70</b>	<b>77</b>	<b>1</b>	<b>1</b>	<b>77</b>	<b>1794</b>
Grade 07	625	0	19	644	6	15	604	0	0.00	26.26	96.64	27	1	0	28	644
Grade 08	552	0	0	552	7	16	529	0	0.00	23.00	95.83	24	0	0	24	552
<b>Total Grades 7-8</b>	<b>1177</b>	<b>0</b>	<b>19</b>	<b>1196</b>	<b>13</b>	<b>31</b>	<b>1133</b>	<b>0</b>	<b>0.00</b>	<b>49.26</b>	<b>96.26</b>	<b>51</b>	<b>1</b>	<b>0</b>	<b>52</b>	<b>1196</b>
<b>Total All Grades</b>	<b>4721</b>	<b>0</b>	<b>85</b>	<b>4806</b>	<b>51</b>	<b>130</b>	<b>4540</b>	<b>10</b>	<b>0.43</b>	<b>197.39</b>	<b>96.17</b>	<b>205</b>	<b>4</b>	<b>2</b>	<b>207</b>	<b>4807</b>

VII – B

BLOCHMAN  
UNION SCHOOL  
DISTRICT

ANNUAL AND  
FIVE -YEAR  
DEVELOPER  
FEE REPORT  
FOR THE  
2024-2025  
FISCAL YEAR

# THE BLOCHMAN UNION SCHOOL DISTRICT ANNUAL AND FIVE –YEAR DEVELOPER FEE REPORT FOR THE 2024-2025 FISCAL YEAR

Pursuant to Government Code Sections 66006 and 66001 that school districts provide the following financial information to the public each year. The report must be made available for public review 180 days after the close of the previous fiscal year. Developer fees are intended to be used for the construction and reconstruction (modernization) of school facilities to accommodate students from new development. Developer fees are not intended for general revenue purposes.

**I. THE DISTRICT PROVIDES THE FOLLOWING INFORMATION IN COMPLIANCE WITH GOVERNMENT CODE SECTION 66006 FOR THE 2024-2025 FISCAL YEAR**

**A. THE FEES REPORTED ARE LEVEL I FEES**

Blochman Union School District (District) collected Level 1 fees on the following types of development:

Residential	\$3.42/square foot
Commercial	\$0.56/square foot
Rental/Self Storage	No Charge

**B. AMOUNT OF DEVELOPER FEES COLLECTED, BEGINNING AND ENDING BALANCE**

The fee amounts reported were authorized by the District's Board of Trustees. The fees partially mitigate the impact caused by new residential and commercial construction and do not adequately fund the District's school facility needs. Below is the schedule that shows the fund's beginning balance, fees collected, interest earned, expenditures paid, and the final ending balance:

Beginning Balance			\$0
Revenues			
Interest Earned	\$	0	
Fees Collected		0	
Total Revenues			\$0
Expenses			
Portable classroom lease	\$	0	
Total Expenses			\$0
Ending Balance			\$0

**C. DETAILS OF FEES COLLECTED**

<b>Project Type</b>	<b>Amount</b>
Commercial	\$0
Residential	\$0
<b>Total Collected</b>	<b>\$0</b>

**D. FEES WERE EXPENDED FOR THE FOLLOWING PROJECTS IN FISCAL YEAR 2024-2025**

**BLOCHMAN UNION SCHOOL DISTRICT  
ITEMIZED FEE EXPENDITURES  
2024-2025**

<b>Project Description</b>	<b>Percentage Funded with Fees</b>	<b>Amount</b>
Portable classroom lease	0%	\$0

**E. PORTION OF THE FUND/ACCOUNT THAT REMAINS UNEXPENDED**

There was no remaining fund balance to be expended in 2025-2026.

**F. DURING THE 2025-2026 FISCAL YEAR THE DISTRICT WILL COMMENCE CONSTRUCTION ON THE FOLLOWING PROJECTS**

**G.**

<b>Project</b>	<b>Actual Commencement Date</b>
Not applicable	Not applicable

**H. REFUNDS**

No refunds were paid from the fund during the 2024-2025 fiscal year.

**I. THE DISTRICT HAS TRANSFERRED OR MADE LOANS FROM THE ACCOUNT AS NOTED**

Description of Interfund Transfer or Loan	Funds to Which Reportable Fees Are Loaned	Amount	Date Loan Repaid	Rate of Interest
No Loans Made	N/A	N/A	N/A	N/A

**II. PROJECTS PROPOSED IN THE NEXT FIVE YEARS FOR WHICH FEES WILL BE EXPENDED**

A. The fees are collected on new residential and commercial development within the District to fund school facilities required to serve students generated by new development. The fees will be used to pay for a portable classroom lease.

**B. RELATIONSHIP BETWEEN FEES COLLECTED AND PURPOSE FOR WHICH THEY ARE COLLECTED**

There is a reasonable relationship between fees charged and the need for portable classroom facilities. The fees collected do not exceed the cost of providing adequate school facilities.

**C. SOURCES OF FUNDING**

Source of Funding	Amount of Funding Anticipated to be Received to Complete Financing of School Facilities
1. State Funding Program Funds	\$0
2. State Hardship Funds	\$0
3. Community Facilities Districts	None Available
4. General Obligation Bond Proceeds	None Available
5. Redevelopment Pass-Through Agreements	None Available
6. Statutory School Facility Fees Level I	Collection unknown
7. Alternative School Facility Fees Level II	Not collected
8. Mitigation Payments	None Available
9. Certificates of Participation (COP)	None Available
10. SB-201 Fees	None Available
11. Other Sources	\$0
<b>12. Total Funding (Anticipated)</b>	<b>\$0</b>

**D. PROJECTS TO BE STARTED IN THE NEXT FIVE YEARS**

<b>Project Name</b>	<b>Estimated Cost of Project</b>	<b>Source of Funds</b>	<b>Anticipated Date to Commence Project</b>
1. None	N/A	N/A	N/A

**D. SUMMARY OF ANTICIPATED REVENUE AND PROJECT COSTS**

Total Funds Needed (Add total of projects to be completed in next five years)	\$0
Total Anticipated Funds (Line 11 of Funding Sources)	\$0
<b>Shortfall</b>	<b>\$0</b>