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

BOARD OF TRUSTEES AGENDA
Tuesday, November 10, 2026
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.

Governing Board Members
Shannon Clay, President
Kelly Salas-Ernst, Clerk
Thomas Gibbons, Trustee
Daniella Pearce, Trustee
Jeania 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**
- **B. Notice regarding County Committee on School District Organization**

V. **ITEMS SCHEDULED FOR DISCUSSION**
- **A. Facilities update**
- **B. Local Control and Accountability Plan (LCAP)**

VI. **CONSENT AGENDA ITEMS**
- **A. Approval of Minutes**
  - **i. Minutes of October 13, 2026 Regular Meeting**
  - **ii. Minutes of October 22, 2026 Special Meeting**

iii. **Minutes of October 27, 2027 Special 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, 2026

i.	**Commercial Warrants**	**$ 122,633.32**
ii.	**Payroll**	**$ 258,859.56**
iii.	**Revolving Fund**	**$ 0.00**
	TOTAL	**$ 381,492.88**

***** 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 Trivium Charter Schools 2025/2026 audit report.

***** IT IS RECOMMENDED THAT the Board of Education take action to approve the Trivium Charter Schools 2025/2026 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 2026 Attendance Report

***** IT IS RECOMMENDED THAT the Board of Education take action to approve the Benjamin Foxen Elementary School October 2026 Attendance Report as presented:**

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

B. Approval of the 2025/2026 Blochman Union School District Annual and Five-Year Developer Fee report.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the 2025/2026 Annual and Five-Year Developer Fee report as presented:**

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

C. Approval of donations:

i. Golden State Water Company; $325; general fund

ii. Jane Alfaro; $400; general fund

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

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

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 8, 2026, which will be rescheduled to December 15, 2026, 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, bonuses, 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:	

IV – B

Santa Barbara County Education Office
Service & Leadership

Santa Barbara County Education Office

4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307
Telephone: (805) 964-4711 • FAX: (805) 964-4712 • sbceo.org

Susan C. Salcido, Superintendent of Schools

COURTESY COPY
Nomination Form has been sent to the
County Committee Board Representative

October 26, 2026

TO: Board Representatives
County Committee on School District Organization

FROM: Steve Torres
Secretary, County Committee on School District Organization

SUBJECT: **Nomination of Members**

As the designated "**board representative**" of your district's governing board, you are delegated by your governing board and authorized by the Education Code to **nominate and elect members** of the Santa Barbara County Committee on School District Organization (County Committee). This is the sole function of board representatives.

Each county in the state has a County Committee. Our County Committee has eleven members - two from each county supervisorial district and one at-large member. As outlined in the Education Code, the role of County Committee members is to study and make decisions regarding: reorganizing school district boundaries through territory transfers or unifications; establishing, rearranging, and abolishing trustee areas; and, changing the number of governing board members.

These are important functions and, through your work as its board representative, your district's governing board has a voice in the selection of the County Committee members.

A brochure titled Questions and Answers explaining key facts related to the Committee is available on the SBCEO website at https://www.sbceo.org/about/committee-district-org (See *Frequently Asked Questions* at the right-hand side bottom of the web page.) Please pay particular attention to questions one through three as you consider whom to nominate.

Listed below are the seats that are subject to election this year.

- First Supervisorial District
- Fifth Supervisorial District

Ms. Juanita Gutierrez Nichols (**Fifth Supervisorial District**) is an incumbent and has expressed a willingness to continue to be a member on the committee. Mr. Gregg A. Carty (**First Supervisorial District**) has also expressed a willingness to serve as new committee member. Both are nominated by County Superintendent Dr. Susan Salcido. We have included short biographies for each.

You may nominate others to be placed on the ballot. However, anyone you nominate must reside in the supervisorial district that has a vacancy. The school district that you represent does not need to be within the above supervisorial districts. If you nominate an additional candidate, you will need to include a biographical description of the candidate, up to 100 words. Please check with the candidate to be sure that he or she is willing to serve. While you may want to discuss this with other members of your board, you must sign the nomination form.

Please complete the enclosed nomination form and return it on or before Friday, November 6. For your convenience, I have enclosed a self-addressed, stamped envelope for you to return your nomination form.

When this nomination process has been completed, we will record all nominees and prepare a ballot. The ballot will be sent to you and we will be asking you to vote for one candidate for each of the open seats. The ballot should be returned promptly. The election meeting has been scheduled for December 7 where the ballots will be opened.

The County Committee performs very important work. We encourage you to exercise your right to nominate and vote for its members.

Thank you.

fh

Enclosures
1) Nomination Form
2) Self-Addressed, Stamped Envelope
3) Timeline of Upcoming Activities

c Judith Dale, Vice-Chairperson
Austin Payne, Counsel to the County Committee
District Superintendents w/o Original Nomination Form (sent directly to Board Reps)

Biographical Summaries for Nominees

Santa Barbara County Committee on School District Organization

Gregg A. Carty (First Supervisorial District)

Gregg Carty has called Carpinteria home since 1959. A proud Carpinteria High School Warrior and track athlete. He is the co-founder of Carty Brothers Construction and a licensed general contractor for 50 years. He has completed hundreds of projects across Santa Barbara County and has given back to his community, rebuilding the stage of the historic Aleazar Theatre, donating his services to create the Lynda Fairly Carpinteria Arts Center, and helping build the Carpinteria Visitor Center.

Gregg has devoted more than three decades to public service, including twelve years on the Carpinteria Architectural Review Board, sixteen years on the Carpinteria City Council, two terms as Mayor, and regional service including BEACON and the South Coast Force on Youth Gangs. Gregg serves on the Rotary Club of Carpinteria and volunteers with the California Avocado Festival. He has coached track at Bishop Diego High and teaches wood shop and gardening electives at Our Lady of Mount Carmel School. He is a leader and champion for schools and the local small businesses in Carpinteria.

Juanita Gutierrez Nichols (Fifth Supervisorial District)

Juanita and her family have deep roots in the community of Guadalupe, California. She grew up and attended the local schools. In 1975 she started her career with the Guadalupe Union School District. She held various positions and served under four District Superintendents. She worked very closely with the District Superintendents in Human Resources/Personnel and Credentialing.

Juanita was a member of the Association of California School Administrators (ACSA) - Confidential/Management. She served as Region XIII representative on the Confidential/Management State Committee. Juanita retired from the Guadalupe Union School District as the Executive Assistant to the Superintendent.

Juanita is married to retired Elementary School Principal, Jose J Nichols and they are both proud parents of two boys and daughter-in-law. The family has lived in Santa Maria for over 35 years.

SANTA BARBARA
County Education Office
Susan C. Salcido, Superintendent

County Committee
Timeline of Upcoming Activities

Important Calendar Dates

OCTOBER 2026

- Oct. 26 Nomination Forms sent to District Board Representatives

NOVEMBER 2026

- Nov. 6 Nominations Forms from District Board Representatives are due back to SBCEO
- Nov. 9 Nominees recorded and Election Ballots prepared to be sent to District Board Representatives
- Nov. 10 Election Ballots sent to District Board Representatives
- Nov. 30 Completed Ballots due to SBCEO from District Board Representatives

DECEMBER 2026

- Dec. 7 Elections – opening of ballots (attendance not required)
- Dec. 7 Annual Organizational Meeting Agenda emailed/mailed to County Committee Members
- Dec. 14 at 2 p.m. Annual Organizational Meeting for County Committee (quorum of Committee members required)

V – B

California School DASHBOARD

DISTRICT PERFORMANCE OVERVIEW

Blochman Union Elementary

Explore the performance of Blochman Union Elementary under California's Accountability System.

Print Report | View All Schools | View Additional Reports

2026

Chronic Absenteeism

Green

Suspension Rate

Blue

English Learner Progress

No Performance Color

English Language Arts

Yellow

Mathematics

Yellow

Science

Blue

Basics: Teachers, Instructional Materials, Facilities
STANDARD MET

Implementation of Academic Standards
STANDARD MET

Parent and Family Engagement
STANDARD MET

Local Climate Survey
STANDARD MET

Access to a Broad Course of Study
STANDARD MET

District Details

NAME
Blochman Union Elementary

ADDRESS
4949 Foxen Canyon Road
Santa Maria, CA 93454

WEBSITE
http://blochmanusd.org

GRADES SERVED
K-12

LCAP
Download the LCAP

VI – A

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

BOARD OF TRUSTEES MINUTES
Tuesday, October 13, 2026
Library
5:30 p.m. – Regular Session

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 13, 2026.

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

I. **PUBLIC SESSION:** Shannon Clay called the meeting to order at 5:30 p.m. and led the flag salute.

II. **Welcome Guests** – Mrs. Clay welcomed representatives from all four charter schools and Nancy Brownell.

III. **Reports**

A. **Charter School Reports**

i. **Family Partnership Charter School** – Stephanie Eggert reported that at their annual organizational meeting, they decided to move their governing board meetings to Thursdays so that she can attend more board meetings at Blochman. Students at each center have started going on field trips. The K – 8 home study program is growing. They are working with a marketing company to increase their enrollment.

ii. **Trivium Charter Schools** – Tasha Dockery has been appointed the Interim Executive Director. Current enrollment is 1,032 students. They are growing a partnership with Olive Grove foster program. The annual laser tag event was well attended. They are beginning early preparation for their charter school renewal. Sarah Bruce will be a featured speaker at the upcoming A+ convention in Anaheim.

B. **Teacher Reports** - none

C. **Superintendent/Principal's Report** – Doug Brown reported that current enrollment is 207. The last volleyball game is tonight. He thanked the coaches for working with the students. Parent conferences were September 30 – October 2. They were well attended. One of our bus drivers, Miss Donna, has taken on the management of the school garden. Mrs. Valenzuela has done a great job as a long-term substitute. Thanks to Miss Kim for all her work on the 75th anniversary celebrations. The Halloween Carnival is coming up. There will be games and a costume parade

IV. **ITEMS SCHEDULED FOR INFORMATION**

A. **SBCEO Approval of the 2026/2027 Adopted Budget**

B. **SBCEO Approval of the 2026/2027 LCAP**

C. **Facilities Use – UC Regents Santa Barbara County 4H; per schedule**

V. ITEMS SCHEDULED FOR DISCUSSION

A. Facilities

i. **General Maintenance** – We have been working to fix some sprinkler and plumbing issues. The new portable has received DSA approval. We will probably start some work over the Thanksgiving break, but it won't be finished until June of 2027.

ii. **Special meeting to appoint board member prior to November 3, 2026** – We will set a special meeting sometime before the end of October.

iii. **Charter school board structure** – The topic of not having employees on a charter school board was brought up again. Family Partnership does not have employees on their board. Annette Lawrence from Trivium indicated that they are working on this and should have it resolved by the end of 2026.

iv. **Chater school oversight changes** – The board reviewed the changes to charter oversight rules. It was pointed out that Blochman already does the majority of the oversight listed on the SSC report except for reviewing credit card statements and attending board meetings. The charters will start sending credit card information retroactive to July 1, 2026. The Blochman superintendent will start attending the required board meetings effective July 1, 2027.

VI. CONSENT AGENDA ITEMS

A. Approval of Minutes

i. **Minutes of September 8, 2026 Regular Meeting**

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

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

B. Approval of Monthly Warrants – September 2026

i.	**Commercial Warrants**	**$136,060.52**
ii.	**Payroll**	**$261,932.35**
iii.	**Revolving Fund**	**$ 0.00**
	TOTAL	**$397,992.87**

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

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

C. **Approval of the 2025/2026 Family Partnership Unaudited Actual Financial Statements**

***** IT IS RECOMMENDED THAT the Board of Education approve the 2025/2026 Family Partnership Unaudited Actual Financial Statements as presented:**

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

VOTE:

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

D. **Approval of the 2025/2026 Trivium Charter Schools Unaudited Actual Financial Statements:**
   i. **Trivium Charter School**
   ii. **Trivium Charter School: Adventure**
   iii. **Trivium Charter School: Voyage**

***** IT IS RECOMMENDED THAT the Board of Education approve the 2025/2026 Trivium Charter Schools Unaudited Actual Financial Statements as presented:**

MOVED:	**Kelly Salas-Ernst**	**SECOND:**	**Jeania Reasner**

VOTE:

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

VII. ITEMS SCHEDULED FOR ACTION

A. **Approval of Benjamin Foxen Elementary School September 2026 Attendance Report**

***** IT IS RECOMMENDED THAT the Board of Education approve the Benjamin Foxen Elementary School September 2026 Attendance Report as presented:**

MOVED:	**Jeania Reasner**	**SECOND:**	**Daniella Pearce**

VOTE:

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

B. **Approval of third quarter 2026 Williams Report.**

***** IT IS RECOMMENDED THAT the Board of Education take action to approve the third quarter 2026 Williams Report as presented:**

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

VOTE:

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

C. Approval of 2026/2027 monthly salary schedules

i. Certificated

ii. Classified

***** IT IS RECOMMENDED THAT the Board of Education take action to approve the 2026/2027 monthly salary schedules as presented:**

MOVED:	**Kelly Salas-Ernst**	**SECOND:**	**Jeania Reasner**

VOTE:

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

Discussion: This is necessary for STRS and PERS reporting.

D. Approval of updated board policies:

i. BP0410, BP1312.2, AR1312.2, E(1)1312.2, BP1312.3, AR1312.3, BP3471, BP4119.1, E(1)4119.1, BP4219.1, E(1)4219.1, BP4319.1, E(1)4319.1, BP4131, BP4231, BP4331, BP5020, AR5020, BP5022, AR5022, BP5125, AR5125, BP5131.8, BP5145.3, AR5145.3, BP6141, AR6141, BP6159, AR6159, BP6159.1, AR6159.1, BP6159.2, BP6159.2, BP6161.1, AR6161.1, BP6161.11, BP6163.1, BP6164.4, BP6164.4, AR6164.4, BP7214. AR7214

A motion was made to amend this action item to approve all updated policies except for BP4131, BP4231, and BP4331.

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

VOTE:

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

The amended action item will be approved as presented:

MOVED:	**Kelly Salas-Ernst**	**SECOND:**	**Jeania Reasner**

VOTE:

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

E. Approval of inter-district transfers.

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

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

VOTE:

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

VIII. PUBLIC COMMENTS - none

IX. MISCELLANEOUS AGENDA ITEMS

A. **Items Proposed for Future Action or Discussion** - none

B. **Blochman Union School District Board Member Items** – Mrs. Salas-Ernst expressed condolences for Ruth Coffin's family.

C. **Items not on the agenda** - none

D. **Next Scheduled Board Meeting is Tuesday, November 10, 2026; open session at 5:30 p.m., Library**

X. CLOSED SESSION – The board adjourned to closed session at 6:10 p.m. where they may 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.**

B. **Conference with labor negotiator; agency designated representative: Doug Brown; subject of the negotiations: all unrepresented certificated and classified employees.**

XI. RECONVENE IN OPEN SESSION – The board reconvened in open session at 7:02 p.m. Mrs. Salas-Ernst reported that no action was taken.

XII. Adjourn

TIME: 7:02 p.m.

MOVED:	**Danielle Pearce**	**SECOND:**	**Jeania Reasner**

VOTE:

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

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

BOARD OF TRUSTEES SPECIAL MEETING MINUTES
Thursday, October 22, 2026
Library
5:30 p.m. – Regular Session

A special meeting of the Board of Education was held on Thursday, October 22, 2026, in the Benjamin Foxen Elementary School library.

Members present: Shannon Clay, Thomas Gibbons, Daniella Pearce, Jeania Reasner, Kelly Salas-Ernst.
Absent: none

I. **PUBLIC SESSION:** Mrs. Clay called the meeting to order at 5:30 p.m. and led the flag salute.

II. **Welcome Guests** – Mrs. Clay welcomed Nancy Brownell to the meeting.

III. **ITEMS SCHEDULED FOR DISCUSSION**

A. **Interview prospective candidates for the open board seat due to failure to elect.** Nancy Brownell was the only candidate present. She made the following statement: I started coming to board meetings when my grandchildren were enrolled at Blochman. I want to try to get the community more involved with the school. I am an advocate for children. I feel we need to find a way to balance some of the rules and regulations related to public schools. I've been involved with 4-H, FFA, and the Dunlap PTA. I'm interested in other people's opinions and ideas. Mrs. Brownell was then asked the following questions

1. How long have you lived in the community? I have lived in the community my entire life.
2. What do you know about our school district? I know that you have an open policy and accept inter-district transfers. I think this happens because you are in a small school district and can focus on each individual child. Teachers here know each child and their families.
3. What would be your niche or goal as a board member? I would like to get more community members involved with the school.

B. **Oral or written input from the public regarding candidates will be considered.** There was no input from the public.

IV. **ITEMS SCHEDULED FOR ACTION**

A. **Appointment to fill an open board seat due to failure to elect. The board will appoint Nancy Brownell to fill the open board seat.**

MOVED:	**Jeania Reasner**	**SECOND:**	**Kelly Salas-Ernst**

VOTE:

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

V. PUBLIC COMMENTS - none

VI. MISCELLANEOUS AGENDA ITEMS

A. Items Proposed for Future Action or Discussion -none

B. There will be a special board meeting on Tuesday, October 27, 2026 to appoint the new board member.

VII. Adjourn

TIME: 5:42 p.m.

MOVED:	**Daniella Pearce**	**SECOND:**	**Jeania Reasner**

VOTE:

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

VI – B

Checks Dated 10/01/2026 through 10/31/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-920194	10/05/2026	Belden, Krysten N	01-5200		31.92
01-920195	10/05/2026	Myers, Nancy	01-4300		125.00
01-920196	10/05/2026	Ruth, Joshua C	01-4400		977.12
01-920197	10/05/2026	805 Dairy Distributing LLC	13-4710		440.00
01-920198	10/05/2026	Amazon Capital Services	01-4300		20.31
01-920199	10/05/2026	Gold Star Foods, Inc.	13-4710		632.20
01-920200	10/05/2026	Matt's Bakery & Brian's Bread	13-4710		163.61
01-920201	10/05/2026	Mission Linen Supply Inc.	01-4300		337.47
01-920202	10/05/2026	Moss Levy & Hartzheim	01-5810		200.00
01-920203	10/05/2026	Nancy B Shafer, CPA	01-5800		4,604.79
01-920204	10/05/2026	O'Connor Pest Control	01-5800		92.00
01-920205	10/05/2026	PEAC Solutions	01-7439		592.69
01-920206	10/05/2026	Quill LLC	01-4300		188.76
01-920207	10/05/2026	Superior Text	01-4100		468.09
01-920208	10/05/2026	US Bank Corporate Payments	01-4400		1,531.97
01-920209	10/05/2026	Valley Fresh Produce	13-4710		565.40
01-920210	10/05/2026	Viking Mechanical Refr	13-5800		210.00
01-921261	10/12/2026	Dekorte, Holly J	01-4300		64.99
01-921262	10/12/2026	805 Dairy Distributing LLC	13-4710		514.00
01-921263	10/12/2026	Advanced Wireless	01-5910		347.37
01-921264	10/12/2026	ALD TELECOM	01-5910		12.81
01-921265	10/12/2026	Amazon Capital Services	01-4300		195.70
01-921266	10/12/2026	American Star Tours	01-5800		27,746.46
01-921267	10/12/2026	Cengage Learning	01-4100		23,639.80
01-921268	10/12/2026	Culligan San Paso	01-4300		619.80
01-921269	10/12/2026	Go To Communications, Inc.	01-5910		507.30
01-921270	10/12/2026	Jordanos Food Service Division	01-4300	35.87	
			13-4300	393.02	
			13-4710	4,555.46	4,984.35
01-921271	10/12/2026	Mission Linen Supply Inc.	01-4300		118.76
01-921272	10/12/2026	Pacific Gas & Electric	01-5520		10.45
01-921273	10/12/2026	Quill LLC	01-4300		218.24
01-921274	10/12/2026	Sisc III Insurance	67-8674		24,117.70
01-921275	10/12/2026	US Bank Corporate Payments	01-4100	789.97	
			01-4300	50.30-	
			01-4400	3,023.89	
			01-5200	116.17	
			01-5800	61.95	
			01-5910	2,498.56	
			01-5919	13.05	
			01-9505	1,997.62	
			13-4300	1,306.33	
			13-4710	385.63	10,142.87
01-921276	10/12/2026	US OMNI & TSACG Compliance	01-5800		50.00
01-921277	10/12/2026	USI Education & Govt Services	01-4300		297.46
01-921278	10/12/2026	Valley Fresh Produce	13-4710		427.10

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.

Checks Dated 10/01/2026 through 10/31/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-922588	10/19/2026	Troeger, Kimberly J	01-4300		26.01
01-922589	10/19/2026	805 Dairy Distributing LLC	13-4710		375.65
01-922590	10/19/2026	JACK'S PLUMBING, INC.	01-5800		395.00
01-922591	10/19/2026	Matt's Bakery & Brian's Bread	13-4710		203.80
01-922592	10/19/2026	Mission Linen Supply Inc.	01-4300		296.96
01-922593	10/19/2026	Nancy B Shafer, CPA	01-5800		4,604.79
01-922594	10/19/2026	Pacific Gas & Electric	01-5520		671.02
01-922595	10/19/2026	Procare Janitorial Supply	01-4300		761.76
01-922596	10/19/2026	Santa Barbara County Education	01-5800		3,200.00
01-922597	10/19/2026	Valley Fresh Produce	13-4710		445.10
01-923686	10/26/2026	805 Dairy Distributing LLC	13-4710		361.00
01-923687	10/26/2026	Amazon Capital Services	01-4300		37.88
01-923688	10/26/2026	Jordanos Food Service Division	01-4300	148.17	
			13-4300	557.55	
			13-4710	4,121.46	4,827.18
01-923689	10/26/2026	Matt's Bakery & Brian's Bread	13-4710		51.00
01-923690	10/26/2026	Mission Linen Supply Inc.	01-4300		118.76
01-923691	10/26/2026	Orcutt Union School District	01-7141		369.92
01-923692	10/26/2026	SoCalGas	01-5510		216.90
01-923693	10/26/2026	Staples	01-4300		27.80
01-923694	10/26/2026	Valley Fresh Produce	13-4710		446.30
		Total Number of Checks	**54**		**122,633.32**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	40	82,361.01
13	Cafeteria Spec Rev Fund	16	16,154.61
67	Self-Insurance Fund 1	1	24,117.70
	Total Number of Checks	**54**	122,633.32
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		**122,633.32**

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.

Pay Date 10/09/2026 through 10/30/2026

EARNINGS by Earnings Code	Income	Adjustments
Regular	191,714.52	
TOTAL	191,714.52	

EARNINGS by Group	Income	Adjustments
Base Pay	184,914.71	
Miscellaneous	595.39	
Stipends	6,204.42	
TOTAL	191,714.52	

EARNINGS		Person Type		Female Employees
Certificated	18	125,505.91	12	73,789.80
Classified	20	66,208.61	13	38,346.84
TOTAL	38	191,714.52	25	112,136.64

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	12,971.93		12,971.93	168,467.65
State Withholding	5,072.03		5,072.03	168,467.65
Social Security	5,295.41	5,295.41	10,590.82	85,409.77
Medicare	2,682.71	2,682.71	5,365.42	185,016.56
SUI		92.54	92.54	185,016.56
Workers' Comp		1,615.20	1,615.20	185,016.56
SUBTOTAL	26,022.08	9,685.86	35,707.94	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	1,278.92	4,823.34	6,102.26	18,270.22
PERS / 62	5,623.50	18,557.60	24,181.10	70,293.88
STRS / 60	7,506.71	13,988.14	21,494.85	73,236.28
STRS / 62	2,139.78	4,004.89	6,144.67	20,968.00
Benefits	6,221.17	635.95	6,857.12	
Misc	476.79		476.79	
SUBTOTAL	23,246.87	42,009.92	65,256.79	

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Benefits		15,449.26	15,449.26	
Misc	256.48		256.48	
Summer Savings	11,625.33		11,625.33	82,168.07
Taxes	751.75		751.75	57,826.20
SUBTOTAL	12,633.56	15,449.26	28,082.82	
TOTALS	61,902.51	67,145.04	129,047.55	

Vendor Summary for Pay Date 10/09/2026 thru 10/30/2026

Vendor Checks	733.27	3
Vendor Liabilities	128,314.28	24
	129,047.55	27

Cancel/Reissue for Process Date 10/09/2026 thru 10/30/2026

Reissued		
Cancel Checks		
Void ACH		

BALANCING DATA

		129,812.01	Net Pay
Gross Earnings	191,714.52	61,902.51	Deductions
District Liability	67,145.04	67,145.04	Contributions
	258,859.56	258,859.56	

NET

Direct Deposits	129,812.01	38
Checks		
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	129,812.01	38

Selection Grouped by Org, Filtered by (Org = 2, Starting Pay Date = 10/1/2026, Ending Pay Date = 10/31/2026)

BLOCHMAN REVOLVING FUND
Expenses by Vendor Detail
October 2026

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
TOTAL								0.00

VI – C

Combined Financial Statements
June 30, 2026

The Trivium Academy of Classical Education

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

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Independent Auditor's Report

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

Report on the Audit of the Combined Financial Statements

Opinion

We have audited the combined financial statements of The Trivium Academy of Classical Education (the Organization) (a California Nonprofit Public Benefit Corporation), which comprise the combined statement of financial position as of June 30, 2026, and the related combined statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the combined financial statements.

In our opinion, the accompanying combined financial statements referred to above present fairly, in all material respects, the combined financial position of The Trivium Academy of Classical Education as of June 30, 2026, 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 Combined 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 Combined Financial Statements

Management is responsible for the preparation and fair presentation of the combined 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 combined financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the combined 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 combined financial statements are available to be issued.

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Auditor's Responsibilities for the Audit of the Combined Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined 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 combined 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 combined 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 combined 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 combined 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 combined financial statements as a whole. The supplementary information on pages 17-27 is presented for purposes of additional analysis and is not a required part of the combined 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined 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 combined financial statements as a whole.

Other Information

Management is responsible for the other information included in the combined financial statements. The other information comprises the Local Education Agency Organization Structure but does not include the combined financial statements and our auditor's report thereon. Our opinion on the combined 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 combined financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the combined 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 26, 2026 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.

Silva & Silva CPA's

Brea, California
October 26, 2026

The Trivium Academy of Classical Education
Combined Statement of Financial Position
June 30, 2026

Assets	
Current assets	
Cash and cash equivalents	$ 1,937,978
Receivables	1,343,507
Prepaid expenses	74,173
Total current assets	3,355,658
Non-current assets	
Security deposits	4,100
Property and equipment, net	139,329
Operating lease right-of-use asset, net	365,590
Total non-current assets	509,019
Total assets	$ 3,864,677
Liabilities	
Current liabilities	
Accounts payable	$ 842,148
Accrued liabilities	563,074
Accrued compensated absences	38,940
Refundable advance	311,195
Current portion of operating lease liability	116,516
Total current liabilities	1,871,873
Long-term liabilities	
Operating lease liability, less current portion	249,626
Total liabilities	2,121,499
Net Assets	
Without donor restrictions	1,743,178
Total liabilities and net assets	$ 3,864,677

The Trivium Academy of Classical Education
Combined Statement of Activities
Year Ended June 30, 2026

Support and Revenues	
Local Control Funding Formula	$ 11,815,484
Federal revenue	363,854
Other state revenue	2,227,730
Local revenues	39,032
Interest income	43,523
Total support and revenues	14,489,623
Expenses	
Program services	12,789,021
Management and general	1,824,838
Total expenses	14,613,859
Change in Net Deficit	(124,236)
Net Assets, Beginning of Year	1,867,414
Net Assets, End of Year	$ 1,743,178

See Notes to Combined Financial Statements

The Trivium Academy of Classical Education

Combined Statement of Functional Expenses

Year Ended June 30, 2026

	Program Services	Management and General	Total Expenses
Salaries	$ 7,548,888	$ 1,121,361	$ 8,670,249
Employee benefits	2,156,316	191,352	2,347,668
Payroll taxes	294,153	23,323	317,476
Fees for services	843,371	242,297	1,085,668
Office expenses	60,736	9,027	69,763
Information technology	268,513	38,574	307,087
Occupancy	402,851	59,971	462,822
Conferences and meeting	81,498	8,528	90,026
Interest	10	3	13
Depreciation	32,147	4,746	36,893
Insurance	51,094	7,592	58,686
Other expenses	80,655	7,717	88,372
Capital outlay	48,606	7,227	55,833
Instructional materials	795,940	84,664	880,604
Nutrition	21,361	3,184	24,545
District oversight fees	102,882	15,272	118,154
Total functional expenses	$ 12,789,021	$ 1,824,838	$ 14,613,859

See Notes to Combined Financial Statements

Operating Activities	
Change in net assets	$ (124,236)
Adjustments to reconcile change in net assets to net cash from (used for) operating activities	
Depreciation expense	36,893
Changes in operating assets and liabilities	
Receivables	(384,143)
Prepaid expenses	42,212
Accounts payable	242,933
Accrued liabilities	(146,231)
Refundable advance	254,375
Operating lease assets and liabilities	(6,042)
Net Cash from (used for) Operating Activities	(84,239)
Investing Activities	
Purchases of property and equipment	(3,000)
Net Change in Cash and Cash Equivalents	(87,239)
Cash and Cash Equivalents, Beginning of Year	$ 2,025,217
Cash and Cash Equivalents, End of Year	$ 1,937,978
Supplemental Cash Flow Disclosure	
Cash paid during the year in interest	$ 13
Non-Cash Transaction	
STRS On Behalf payments	$ 596,954

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.

Per California Education Code (EC) Section 47607.4, which was amended by Senate Bill 114, 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. Additionally due to lack of State testing scores an additional year was granted thus, the charter term does not expire until 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 341 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 305 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 298 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 combined 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, 2026.

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, 2026, the Organization had approximately $381,478 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, 2026 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, 2026.

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 combined 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, 2026.

Functional Allocation of Expenses

The combined 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 combined 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 combined 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 combined 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	$ 1,937,978
Receivables	1,343,507
Total	$ 3,281,485

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, 2026:

Building improvements	$ 38,000
Computer and equipment	272,109
Subtotal	310,109
Less accumulated depreciation	(170,780)
Total	$ 139,329

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 2029 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, 2026 were as follows:

Operating lease cost	$	122,537
Short-term lease cost	$	302,890

The following table summarizes the supplemental cash flow information for the year ended June 30, 2026:

Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from operating leases	$	128,578

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

Weighted-average remaining lease term	
Operating leases	2.67 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, 2026:

	June 30, 2026 Operating	
2027	$	128,578
2028		127,428
2029		132,000
Total lease payments		388,006
Less interest		(21,864)
Present value of lease liabilities	$	366,142

Note 5 - Net Assets

Net assets consist of the following at June 30, 2026:

Net Assets Without Donor Restrictions	
Designated for Classified School Employees Professional Development	$ 2,850
Undesignated net assets	1,740,328
Total net assets without donor restrictions	$ 1,743,178

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, 2024, 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, 2026, are summarized as follows:

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

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, 2026, are presented above, and the Organization's total contributions were $1,810,532.

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 $596,954 (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 combined 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 combined financial statements through October 26, 2026, which is the date the consolidated combined 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 combined financial statements.

The Organization entered into a three-year Facility Use Lease Agreement with First Assembly of God (DBA: Lifepoint Church), with term dates to commence July 1, 2026, and termination date of June 30, 2029.

Supplementary Information
June 30, 2026

The Trivium Academy of Classical Education

Trivium Charter School

	Second Period Report	Annual Report
Regular ADA/Nonclassroom Based		
Transitional kindergarten through third	124.40	124.04
Fourth through sixth	89.01	87.14
Seventh and eighth	51.64	50.75
Ninth through twelfth	80.21	78.73
Total regular ADA	345.26	340.66
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.

Trivium Charter School: Voyage

	Second Period Report	Annual Report
Regular ADA/Nonclassroom Based		
Transitional kindergarten through third	103.31	101.81
Fourth through sixth	86.58	85.14
Seventh and eighth	55.23	54.03
Ninth through twelfth	63.88	63.58
Total regular ADA	309.00	304.56
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.

Trivium Charter School: Adventure

	Second Period Report	Annual Report
Regular ADA/Nonclassroom Based		
Transitional kindergarten through third	112.37	111.37
Fourth through sixth	71.88	71.23
Seventh and eighth	35.79	36.67
Ninth through twelfth	80.28	79.11
Total regular ADA	300.32	298.38
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.

Trivium Charter School

Grade Level	Number of Actual Days: Traditional Calendar	Number of Actual Days: Multitrack Calendar	Status
TK/Kindergarten	175	N/A	Complied
Grades 1 - 3			
Grade 1	175	N/A	Complied
Grade 2	175	N/A	Complied
Grade 3	175	N/A	Complied
Grades 4 - 8			
Grade 4	175	N/A	Complied
Grade 5	175	N/A	Complied
Grade 6	175	N/A	Complied
Grade 7	175	N/A	Complied
Grade 8	175	N/A	Complied
Grades 9 - 12			
Grade 9	175	N/A	Complied
Grade 10	175	N/A	Complied
Grade 11	175	N/A	Complied
Grade 12	175	N/A	Complied

Trivium Charter School: Voyage

Grade Level	Number of Actual Days: Traditional Calendar	Number of Actual Days: Multitrack Calendar	Status
TK/Kindergarten	175	N/A	Complied
Grades 1 - 3			
Grade 1	175	N/A	Complied
Grade 2	175	N/A	Complied
Grade 3	175	N/A	Complied
Grades 4 - 8			
Grade 4	175	N/A	Complied
Grade 5	175	N/A	Complied
Grade 6	175	N/A	Complied
Grade 7	175	N/A	Complied
Grade 8	175	N/A	Complied
Grades 9 - 12			
Grade 9	175	N/A	Complied
Grade 10	175	N/A	Complied
Grade 11	175	N/A	Complied
Grade 12	175	N/A	Complied

See Notes to Supplementary Information

Trivium Charter School: Adventure

Grade Level	Number of Actual Days		Status
	Traditional Calendar	Multitrack Calendar	
TK/Kindergarten	175	N/A	Complied
Grades 1 - 3			
Grade 1	175	N/A	Complied
Grade 2	175	N/A	Complied
Grade 3	175	N/A	Complied
Grades 4 - 8			
Grade 4	175	N/A	Complied
Grade 5	175	N/A	Complied
Grade 6	175	N/A	Complied
Grade 7	175	N/A	Complied
Grade 8	175	N/A	Complied
Grades 9 - 12			
Grade 9	175	N/A	Complied
Grade 10	175	N/A	Complied
Grade 11	175	N/A	Complied
Grade 12	175	N/A	Complied

The Organization's charter schools are 100 percent independent study; therefore, this schedule has been modified accordingly.

Summarized below are the net asset reconciliations between the Unaudited Actual Financial Report and the audited combining financial statements.

	Trivium Charter School	Trivium Charter School: Voyage	Trivium Charter School: Adventure
Net Assets			
Balance, June 30, 2026, Unaudited Actuals	$ 214,977	$ 187,740	$ 188,057
Decrease in			
Receivables	-	(1,313)	(3,139)
Property and equipment, net	-	-	(150)
Increase in			
Receivables	9,361	-	-
Operating lease right-of-use asset, net	3,558	2,996	2,806
Operating lease liability	(3,368)	(2,836)	(2,657)
Balance, June 30, 2026, Audited Financial Statements	$ 224,528	$ 186,587	$ 184,917

The Trivium Academy of Classical Education
Combining Statement of Financial Position
June 30, 2026

	Trivium Charter School	Trivium Charter School: Voyage	Trivium Charter School: Adventure
Assets			
Current assets			
Cash and cash equivalents	$ 999,498	$ 487,422	$ 437,183
Receivables	337,006	442,821	533,484
Intra-entity receivable	-	-	-
Prepaid expenses	3,097	2,662	2,611
Total current assets	1,339,601	932,905	973,278
Non-current assets			
Security deposits	-	4,100	-
Property and equipment, net	38,843	67,193	33,293
Operating lease right-of-use asset, net	138,924	117,082	109,584
Total non-current assets	177,767	188,375	142,877
Total assets	$ 1,517,368	$ 1,121,280	$ 1,116,155
Liabilities			
Current liabilities			
Accounts payable	$ 413,971	$ 54,226	$ 65,548
Accrued liabilities	-	-	-
Accrued compensated absences	15,576	11,682	11,682
Refundable advance	110,432	108,921	91,842
Intra-entity payable	613,730	642,556	652,463
Current portion of operating lease liability	44,276	37,369	34,871
Total current liabilities	1,197,985	854,754	856,406
Long-term liabilities			
Operating lease liability, less current portion	94,855	79,939	74,832
Total liabilities	1,292,840	934,693	931,238
Net Assets			
Without donor restrictions	224,528	186,587	184,917
Total liabilities and net assets	$ 1,517,368	$ 1,121,280	$ 1,116,155

See Notes to Supplementary Information

The Trivium Academy of Classical Education
Combining Statement of Financial Position
June 30, 2026

	Home Office Network	Eliminations	Total
Assets			
Current assets			
Cash and cash equivalents	$ 13,875	$ -	$ 1,937,978
Receivables	30,196	-	1,343,507
Intra-entity receivable	1,908,749	(1,908,749)	-
Prepaid expenses	65,803	-	74,173
Total current assets	2,018,623	(1,908,749)	3,355,658
Non-current assets			
Security deposits	-	-	4,100
Property and equipment, net	-	-	139,329
Operating lease right-of-use asset, net	-	-	365,590
Total non-current assets	-	-	509,019
Total assets	$ 2,018,623	$ (1,908,749)	$ 3,864,677
Liabilities			
Current liabilities			
Accounts payable	$ 308,403	$ -	$ 842,148
Accrued liabilities	563,074	-	563,074
Accrued compensated absences	-	-	38,940
Refundable advance	-	-	311,195
Intra-entity payable	-	(1,908,749)	-
Current portion of operating lease liability			116,516
Total current liabilities	871,477	(1,908,749)	1,871,873
Long-term liabilities			
Operating lease liability, less current portion	-	-	249,626
Total liabilities	871,477	(1,908,749)	2,121,499
Net Assets			
Without donor restrictions	1,147,146	-	1,743,178
Total liabilities and net assets	$ 2,018,623	$ (1,908,749)	$ 3,864,677

See Notes to Supplementary Information

The Trivium Academy of Classical Education
Combining Statement of Activities
Year Ended June 30, 2026

	Trivium Charter School	Trivium Charter School: Voyage	Trivium Charter School: Adventure
Support and Revenues			
Local Control Funding Formula	$ 4,299,539	$ 3,754,803	$ 3,761,142
Federal revenue	132,266	119,246	112,342
Other state revenue	909,653	665,247	652,830
Local revenues	14,720	11,022	11,019
Interest income	16,047	14,197	13,279
Total support and revenues	5,372,225	4,564,515	4,550,612
Expenses			
Program services	4,884,811	3,964,365	3,939,845
Management and general	678,120	578,677	568,041
Total expenses	5,562,931	4,543,042	4,507,886
Change in Net Assets Before Intra-Entity Transfers	(190,706)	21,473	42,726
Intra-Entity Transfers	213,049	(20,551)	(27,969)
Change in Net Assets (Deficit)	22,343	922	14,757
Net Assets, Beginning of Year	202,185	185,665	170,160
Net Assets, End of Year	$ 224,528	$ 186,587	$ 184,917

See Notes to Supplementary Information

	Home Office Network	Total
Support and Revenues		
Local Control Funding Formula	$ -	$ 11,815,484
Federal revenue	-	363,854
Other state revenue	-	2,227,730
Local revenues	2,271	39,032
Interest income	-	43,523
Total support and revenues	2,271	14,489,623
Expenses		
Program services	-	12,789,021
Management and general	-	1,824,838
Total expenses	-	14,613,859
Change in Net Assets Before Intra-Entity Transfers	2,271	(124,236)
Intra-Entity Transfers	(164,529)	-
Change in Net Assets (Deficit)	(162,258)	(124,236)
Net Assets, Beginning of Year	1,309,404	1,867,414
Net Assets, End of Year	$ 1,147,146	$ 1,743,178

See Notes to Supplementary Information

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 Combined Financial Statements

This schedule provides the information necessary to reconcile the net assets reported on the unaudited actual financial report to the audited combined 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, 2026

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, 2026, 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 Union	June 30, 2028	K-12	341
Trivium Charter School: Voyage	1995	Blochman Union	June 30, 2028	K-12	305
Trivium Charter School: Adventure	1994	Blochman Union	June 30, 2028	K-12	298

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	N/A
Margaret Ogan	Trustee	June 30, 2027

Administration

Name	Title
Trisha Vais	Executive Director

**Resigned 2/12/26*

Independent Auditor's Reports
June 30, 2026

The Trivium Academy of Classical Education

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Combined 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 combined financial statements of The Trivium Academy of Classical Education (the Organization), which comprise the statement of financial position as of June 30, 2026, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the combined financial statements and have issued our report thereon dated October 26, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the combined 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 combined 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 combined 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.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's combined 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 combined 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 CPA's

Brea, California
October 26, 2026

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 *2025-2026 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, 2026.

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, 2026.

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 *2025-2026 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.

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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 *2025-2026 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 *2025-2026 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 *2025-2026 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:

2025-2026 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
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

2025-2026 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
District of Choice	Not Applicable
Home to School Transportation	Not Applicable
School Districts, County Offices of Education, and Charter Schools	
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
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program	Not Applicable
Transitional Kindergarten	Not Applicable
Kindergarten Continuance	Not Applicable
Comprehensive School Safety Plan	Yes
Attendance Recovery	Not Applicable
Charter Schools	
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 *2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Nicholson & Nicholson CPA's

Brea, California
October 26, 2026

Schedule of Findings and Questioned Costs
June 30, 2026

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.

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)

List of Included Calendars
26-27 Blochman K-4
26-27 Blochman 5-8

Date Range: October 1, 2026 - October 31, 2026
Days Taught: 22
Attendance Category: 10: Regular Day
District of Apportionment: 4269112: Blochman Union Elem

	Days											Enrollments						
Grades	Enroll	NC	OR	Possible	UnEx	Ex	Appt	IS	IS ADA	ADA	%	AR Days	Beginning	Gains	Losses	Ending	Total	Days Account
Grade K	330	0	0	330	3	6	321	3	0.14	14.59	97.27	0	15	0	0	15	15	330
Total KN	330	0	0	330	3	6	321	3	0.14	14.59	97.27	0	15	0	0	15	15	330
Grade 01	462	0	0	462	5	12	445	5	0.23	20.23	96.32	0	21	0	0	21	21	462
Grade 02	506	0	0	506	11	15	480	2	0.09	21.82	94.86	0	23	0	0	23	23	506
Grade 03	418	0	0	418	6	5	407	5	0.23	18.50	97.37	0	19	0	0	19	19	418
Total Grades 1-3	1386	0	0	1386	22	32	1332	12	0.55	60.55	96.10	0	63	0	0	63	63	1386
Grade 04	462	0	0	462	2	7	453	0	0.00	20.59	98.05	0	21	0	0	21	21	462
Grade 05	638	0	0	638	11	12	615	6	0.27	27.95	96.40	0	29	0	0	29	29	638
Grade 06	484	0	0	484	8	21	455	0	0.00	20.68	94.01	0	22	0	0	22	22	484
Total Grades 4-6	1584	0	0	1584	21	40	1523	6	0.27	69.23	96.15	0	72	0	0	72	72	1584
Grade 07	572	0	0	572	4	19	549	7	0.32	24.95	95.98	0	26	0	0	26	26	572
Grade 08	594	0	0	594	14	19	561	1	0.05	25.50	94.44	0	27	0	0	27	27	594
Total Grades 7-8	1166	0	0	1166	18	38	1110	8	0.36	50.45	95.20	0	53	0	0	53	53	1166
Total All Grades	4466	0	0	4466	64	116	4286	29	1.32	194.82	95.97	0	203	0	0	203	203	4466

BLOCHMAN UNION SCHOOL DISTRICT

ANNUAL AND FIVE –YEAR DEVELOPER FEE REPORT FOR THE 2025-2026 FISCAL YEAR

THE BLOCHMAN UNION SCHOOL DISTRICT
ANNUAL AND FIVE –YEAR DEVELOPER FEE REPORT
FOR THE 2025-2026 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 2025-2026 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	5,268	
Total Revenues		$5,268
Expenses		
Portable classroom lease	$ 5,268	
Total Expenses		$5,268
Ending Balance		$0

C. **DETAILS OF FEES COLLECTED**

Project Type	Amount
Commercial	$0
Residential	$5,268
Total Collected	**$0**

D. **FEES WERE EXPENDED FOR THE FOLLOWING PROJECTS IN FISCAL YEAR 2025-2026**

BLOCHMAN UNION SCHOOL DISTRICT
ITEMIZED FEE EXPENDITURES
2025-2026

Project Description	Percentage Funded with Fees	Amount
Portable classroom lease	57%	$5,268

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

There was no remaining fund balance to be expended in 2026-2027.

F. **DURING THE 2026-2027 FISCAL YEAR THE DISTRICT WILL COMMENCE CONSTRUCTION ON THE FOLLOWING PROJECTS**

G.

Project	Actual Commencement Date
Not applicable	Not applicable

H. **REFUNDS**

No refunds were paid from the fund during the 2025-2026 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
12. Total Funding (Anticipated)	**$0**

D. PROJECTS TO BE STARTED IN THE NEXT FIVE YEARS

Project Name	Estimated Cost of Project	Source of Funds	Anticipated Date to Commence Project
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
Shortfall	**$0**