Advanced Technology Academy

Federal Awards Supplemental Information
June 30, 2025

Advanced Technology Academy

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Directors
Advanced Technology Academy

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Advanced Technology Academy (the "Academy") as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the Academy's basic financial statements. We issued our report thereon dated October 17, 2025, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 17, 2025.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by the Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

December 3, 2025

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Directors
Advanced Technology Academy

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Advanced Technology Academy (the "Academy") as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the Academy's basic financial statements, and have issued our report thereon dated October 17, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Academy'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy'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 Academy's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

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To Management and the Board of Directors
Advanced Technology Academy

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

Plante & Moran, PLLC

October 17, 2025

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Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Directors
Advanced Technology Academy

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Advanced Technology Academy's (the "Academy") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the Academy's major federal program for the year ended June 30, 2025. The Academy's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Academy complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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

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

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

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

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

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

Report on Internal Control Over Compliance

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

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

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.

To the Board of Directors
Advanced Technology Academy

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

Plante & Moran, PLLC

December 3, 2025

Advanced Technology Academy

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2024	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2025	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities) - National Lunch Program Commodities (2024-25)	N/A	10.555	$ 46,497	$ -	$ -	$ -	$ 46,497	$ 46,497	$ -	$ -
Cash Assistance:										
National School Lunch Program	241960	10.555	467,534	401,209	69,026	-	135,351	66,325	-	-
National School Lunch Program	251960	10.555	409,708	-	-	-	335,093	409,708	74,615	-
National School Lunch Program (incl. commodities) subtotal			923,739	401,209	69,026	-	516,941	522,530	74,615	-
School Breakfast Program	241970	10.553	264,768	222,372	41,343	-	83,739	42,396	-	-
School Breakfast Program	251970	10.553	300,168	-	-	-	245,660	300,168	54,508	-
School Breakfast Program subtotal			564,936	222,372	41,343	-	329,399	342,564	54,508	-
Total Child Nutrition Cluster			1,488,675	623,581	110,369	-	846,340	865,094	129,123	-
Special Education Cluster - U.S. Department of Education - Passed through Wayne RESA ISD - Special Education - Grants to States (IDEA, Part B):										
IDEA, Part B 2324	241450	84.027	198,558	156,267	-	-	42,288	42,288	-	-
IDEA, Part B 2425	251450	84.027	185,456	-	-	-	172,157	185,456	13,299	-
Total Special Education Cluster			384,014	156,267	-	-	214,445	227,744	13,299	-
Total clusters			1,872,689	779,848	110,369	-	1,060,785	1,092,838	142,422	-
Other federal awards:										
U.S. Department of Education - Passed through the Michigan Department of Education:										
Title I Grants to Local Educational Agencies:										
Project number 2024	241530	84.010	777,234	465,074	104,621	-	150,810	46,189	-	-
Project number 2025	251530	84.010	781,483	-	-	-	415,764	487,402	71,638	-
Total Title I Grants to Local Educational Agencies		84.010	1,558,717	465,074	104,621	-	566,574	533,591	71,638	-
Title II, Part A - Supporting Effective Instruction State Grants:										
Project number 2024	240520	84.367	149,669	67,841	35,527	-	43,570	8,043	-	-
Project number 2025	250520	84.367	142,042	-	-	-	91,018	113,107	22,089	-
Total Title II, Part A		84.367	291,711	67,841	35,527	-	134,588	121,150	22,089	-
Title III, Part A - English Language Acquisition State Grants:										
Project number 2024	240570	84.365	225	225	225	-	225	-	-	-
Project number 2024	240580	84.365	29,149	18,458	6,712	-	6,712	-	-	-
Project number 2025	250580	84.365	33,175	-	-	-	17,713	22,496	4,783	-
Total Title III, Part A		84.365	62,549	18,683	6,937	-	24,650	22,496	4,783	-
Title IV, Part A - Student Support and Academic Enrichment:										
Project number 2024	240750	84.424	54,200	44,653	10,099	-	15,318	5,219	-	-
Project number 2025	250750	84.424	53,485	-	-	-	34,268	48,190	13,922	-
Total Title IV, Part A		84.424	107,685	44,653	10,099	-	49,586	53,409	13,922	-
Education Stabilization Fund Program - U.S. Department of Education:										
COVID-19 ESSER III Formula Funds	213713	84.425U	5,200,572	3,457,560	630,875	-	2,268,454	1,637,579	-	-
COVID-19 EANS II - Section 11bb	221037	84.425V	29,002	-	-	-	29,002	29,002	-	-
COVID-19 American Rescue Plan - Homeless II	211012	84.425W	22,141	-	-	-	16,961	16,961	-	-
Total Education Stabilization Fund Program			5,251,715	3,457,560	630,875	-	2,314,417	1,683,542	-	-

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2025

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2024	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2025	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Health and Human Services - Passed through Wayne RESA:										
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) 23-24	N/A	93.323	$ 336,000	$ 199,800	$ 124,200	$ -	$ 140,400	$ 16,200	$ -	$ -
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) 24-25	N/A	93.323	345,000	-	-	-	48,600	48,600	-	-
Total Epidemiology and Laboratory Capacity for Infectious Diseases		93.323	681,000	199,800	124,200	-	189,000	64,800	-	-
Child & Adult Care Food Programs - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Child and Adult Care Food Program 23-24	241920-242010	10.558	34,344	29,135	3,308	-	5,209	1,901	-	-
Child and Adult Care Food Program 24-25	251920-252010	10.558	50,534	-	-	-	43,881	50,534	6,653	-
Total Child and Adult Care Food Program			84,878	29,135	3,308	-	49,090	52,435	6,653	-
Total noncluster programs			8,038,255	4,282,746	915,567	-	3,327,905	2,531,423	119,085	-
Total federal awards			**$ 9,910,944**	**$ 5,062,594**	**$ 1,025,936**	**$ -**	**$ 4,388,690**	**$ 3,624,261**	**$ 261,507**	**$ -**

See notes to schedule of expenditures of federal awards.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Advanced Technology Academy (the "Academy") under programs of the federal government for the year ended June 30, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Academy, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Academy.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements of the Academy. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles*, and *Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

The Academy has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the schedule of expenditures of federal awards. Differences, if any, between the GAR and the schedule of expenditures of federal awards relate to the timing of payments and the fiscal year to which the payments relate.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance.

Schedule of Findings and Questioned Costs

Advanced Technology Academy

Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
• Material weakness(es) identified?	____ Yes	X No	
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	____ Yes	X None reported	
Noncompliance material to financial statements noted?	____ Yes	X None reported	

Federal Awards

Internal control over major programs:			
• Material weakness(es) identified?	____ Yes	X No	
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	____ Yes	X None reported	
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	____ Yes	X No	

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.425U, 84.425V, 84.425W	Education Stabilization Fund	Unmodified

Dollar threshold used to distinguish between type A and type B programs:	$750,000		
Auditee qualified as low-risk auditee?	X Yes	____ No	

Section II - Financial Statement Audit Findings

Current Year None

Section III - Federal Program Audit Findings

Current Year None