

The Excel Center Application



**A charter proposal by:
Goodwill LEADS, Inc.**



Sponsored by:
Goodwill Industries of Michiana, Inc.

Location for School:

Elkhart, Indiana

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Charter School Proposal

Executive Summary

Goodwill LEADS, Inc. (GLI, doing business as The Excel Center- Northern Indiana), proposes to operate a charter school in Elkhart, Indiana. The school (Excel Center) will adopt the successful Excel Center® model under a license from Goodwill Education Initiatives, Inc (GEI).

Mission and Vision

The mission of GLI is to provide adults the opportunity and support to earn a high school diploma and pursue post-secondary education while developing career paths that offer greater employment and career growth opportunities. Excel Centers “meet students where they are” in their education by providing a flexible structure and supportive relationships to help students manage work, life, and family concerns as they achieve their educational goals.

The vision of GLI is to provide education, support, and career potential for adult high school students. Thousands of individuals drop out of high school each year, crippling their career potential as employers seek workers with higher skills and specialization. As part of a commitment to enhance career potential and access to high-growth jobs for high school dropouts, GLI provides adult high school students in northern Indiana with accelerated learning, opportunities for post-secondary education, and individualized career planning.

Education Need and Target Population

In Elkhart County, 18.2% of the adult population (27,206 individuals) do not have a high school diploma or equivalent.ⁱ This is also an area of poverty (9.2%)ⁱⁱ that suffers from high unemployment with every economic downturn due to heavy reliance on the RV industry. Additionally, 13.5% of the population speaks a language other than English in the home.ⁱⁱⁱ

A report by Civic Enterprises (2006) suggests that “circumstances in students’ lives and an inadequate response to those circumstances from the schools led to dropping out.” As adults, 76% of dropouts would enroll in an adult high school if they could; 47% say that not having a diploma makes it hard to find a good job.

The report goes on to state that the “dropout epidemic in the United States disproportionately affects young people who are low-income, minority, urban, single-parent children attending large, public high schools in the inner city. Dropouts are much more likely than their peers who graduate to be unemployed, living in poverty, receiving public assistance, in prison, on death row, unhealthy, divorced, and ultimately single parents with children who drop out from high school themselves” (Bridgeland, Dilulio & Morison, 2006, pp. iii-2).^{iv}

The Elkhart community has a significant need for an Excel Center to increase educational attainment among its residents. A high school diploma has the potential to raise an individual’s annual median income \$8,008; some post-secondary education can raise it \$12,532. The chances for unemployment are cut in half with an Associate Degree, which cannot be achieved without a diploma.^v A large portion of Elkhart County, over 27,000, do not have a high school diploma or equivalent and are unprepared to participate in the 21st century workforce – one that will require

additional skills beyond high school, whether through an industry certification or post-secondary degree.

According to the Alliance for Excellent Education (2013), an additional 10,000 high school graduates in Indiana would increase the gross state product by \$100 million dollars, add 800 new jobs, and increase state and local tax revenue by \$4.4 million.^{ix} Increasing educational attainment among adults in Elkhart has the potential to increase economic growth in areas of the state that need it the most.

Community Engagement

Community interest in The Excel Center has grown through conversations with local leaders as members of the applicant team have shared its success in South Bend, Hammond, and Gary. Due to the growing need for adult high school opportunities in Elkhart County, the Elkhart Community Schools invited the Excel Center to open a campus in the City of Elkhart.

Representatives from the applicant team have met with several organizations in Elkhart County to engage the community and have met with enthusiastic responses regarding the positive potential of The Excel Center to impact their residents. Without exception, representatives of the following organizations expressed support for The Excel Center and have provided opportunities to connect with individuals and organizations of influence in the community.

Elkhart County

- Community Foundation of Elkhart County
- Crossroads United Way
- Elkhart Area Career Center
- Elkhart Education Foundation
- Greater Elkhart Chamber of Commerce
- Perry Automotive
- Concord Community Schools
- DJ Construction
- Elkhart Community Schools
- Faith Mission
- Hoogenboom-Nofziger Corporation
- WorkOne Northern Indiana

State Representative Dale DeVon has voiced support for The Excel Center during an Indiana legislative session and continues to be a champion for the model. Additionally, services provided by Goodwill Industries of Michiana, Inc. (GIM), parent organization of GLI, in the Elkhart County region, target people with disabilities, ex-offenders, at-risk and out-of-school youth, young mothers, and un-/underemployed individuals. Through these contacts and partnering social service organizations, The Excel Center will provide a unique educational opportunity to a segment of the population with few options to progress toward academic, career, and economic goals without a high school diploma.

Based on these conversations, the school will be designed with community needs in mind. ESL staff will be increased to accommodate the large percentage of native Spanish speakers. Evening classes may need heavier staffing to accommodate those employed by the RV industry.

Education Plan/School Design

GLI will seek to enroll students 18 years and older who have not completed a high school diploma. The Excel Center provides a structured environment that meets the needs of adult students as they work towards a high school diploma. Adult learners often face non-academic

barriers to their educational success, reflecting reasons that students dropped out of school in the first place, such as family or income needs. Effective educational opportunities for adults must provide support and flexibility to promote student achievement, maintain a positive learning environment, and help students overcome various challenges to their continued progress. The flexible structure of The Excel Center allows students to enter at a variety of skill and credit levels and create a realistic path toward educational and career success.

The Excel Center model has three main pillars: a secondary-level academic platform that fits needs of non-traditional students, a career and college readiness focus on viable careers, and a coaching program that works with students to identify barriers and proactively plan ways to remain engaged in their education.

The Excel Center provides an accelerated schedule that allows students to earn course credit at a faster pace than a traditional high school. The Excel Center's instructional program includes team-taught courses, fixed-length teaching, and credit recovery in non-essential courses. Students who demonstrate the necessary skills are encouraged to take college-level coursework, resulting in dual credit and post-secondary credits that encourage continued education.

The Excel Center curriculum is rigorous and aligned with Indiana College & Career Readiness Standards. A Career Transition Counselor works directly with graduating students to identify industries and occupations with above-average growth potential, helping students explore careers and career pathways that offer a livable wage.

Coaching in The Excel Center model is an attempt to address the life barriers and issues that may prevent students from being successful. The Excel Center life coaches are responsible for keeping students engaged and motivated in the school. Coaches work with students to identify potential barriers to students' continued education, whether short-term barriers (such as housing and childcare) or long-term challenges (including student self-efficacy and self-confidence).

The Excel Center operates year-round and, as students graduate or leave the school, spaces are filled by students on the waiting list. As a result, the Excel Center does not operate with discrete grade levels. The Excel Center will maintain a size of 250 students to preserve a small, intimate environment where staff can establish meaningful relationships with students.

The Excel Center® is a nationally proven school model founded by Goodwill Industries of Central and Southern Indiana, based on work by Stephen D. Brookfield, regarding developing critical thinking, and by Dr. Norman H. Cohen and Laurent A. Daloz, regarding mentoring adult learners, as well as recommendations in the 2011 report by Complete College America, *Time is the Enemy*. To date, The Excel Centers have produced more than 6,300 graduates with 81% of graduates receiving industry-recognized credentials in local job sectors with above-average growth potential, and 75% either employed or in college immediately after graduation. GLI, through this charter application and corresponding efforts, intends to build upon the success of The Excel Center to positively impact and improve the academic achievement for adults throughout the state of Indiana.

Vision for Growth.

The vision for growth for The Excel Center of Northern Indiana is to continue to grow

enrollment at all four schools to capacity enrollment. In 2023, with 8 years' experience administrating Excel Centers, GLI will determine whether there are additional communities in northern Indiana that would benefit from the Excel Center model to increase educational attainment of local adult residents. As opportunities may arise in unusual places (such as satellite blended learning sites) over the next three years, the leadership team will evaluate the costs and benefits of expanding The Excel Center model.

Network Governance and Leadership.

The Excel Center Northern Indiana is overseen by Cynthia Cavanaugh. The GLI Board of Directors consists of 13 individuals representing various business and nonprofit sectors, each with leadership experience and a concern for education and community improvement, as well as GIM's CEO, Debie Coble. Every effort will be made to maintain a diverse board membership representing the communities where The Excel Centers are located, yet based out of GLI headquarters' city, South Bend. This structure will provide stable, effective governance and leadership over the long term.

Section I: Evidence of Capacity

School Governance

1) Key Members of the Applicant Group for Goodwill LEADS, Inc. (GLI):

Debie Coble- President/ CEO of Goodwill Industries of Michiana, Inc. (GIM); Ex-officio Board Member of GLI

Cynthia Cavanaugh – Vice President of the Excel Centers

Mike Gallo – Lead Teacher at Excel Center – South Bend; prospective School Director for Excel Center- Elkhart

Justin Zobrosky- School Director of Excel Center- South Bend

Rose Loraff – Director of Kids Excel

Karman Eash- Chief Financial Officer of GIM

Ben Szumial- Accountant for GIM, serving solely GLI

Rolla Baumgartner- Chair of GLI Board

Mary Pat Latowski- Vice Chair of GLI Board

Sara Brodzinski- Chief Human Resources Officer of GIM

Guy Fisher- Vice President of Community Engagement at GIM

2) Qualifications for and experience with establishing a high-quality charter public school in Indiana and assuming stewardship of public funds:

Debie Coble is the CEO of Goodwill Industries, Michiana. In her role, Coble oversees a \$40 million organization with a payroll of over 1000 individuals and is responsible for bringing not only The Excel Center, but several other programs into Goodwill that assist individuals in reaching their vocational potential. Coble has her master's degree in Public Community Services Management and initiated the original charter application for Excel Center- South Bend in 2014. She is an ex-officio member of the GLI Board and has experience in finances, performance management, community engagement, facilities management, and legal compliance.

Cynthia Cavanaugh has been the administrator for the Excel Centers- Northern Indiana since May of 2018 and was School Director at the Excel Center-Hammond for one year. She was involved in the planning and implementation of GLI's Hammond and Gary Excel Centers, including facility and school design, and hiring and training of staff. She oversees instruction, spending, and school performance for all three centers. She has 14 years of experience in secondary education, including school leadership, administration, governance, curriculum, instruction, assessment, human resources, performance management, community engagement, and legal compliance.

Mike Gallo has bachelor's degrees in communications and secondary social studies education., and a master's degree in the art of teaching. 18 years' experience in middle-school, secondary, and higher education. He has taught English, social studies and personal finance. As the Director of Curriculum, Instruction, and Assessment at a K-8 Charter School, he mentored teachers, evaluated curriculum and teacher performance, and coordinated standardized testing. With five years at the Excel Center- South Bend, he is currently the Lead Teacher and Corporation Test Coordinator, he has used data to track progress and focus on instructional goals. He has also been

key in developing policies to improve student behaviors and success. He has experience in school leadership and administration, curriculum, instruction, assessment, and performance management.

Justin Zobrosky has 8 years' experience as a certified social studies teacher and contributed to the Indiana Department of Education standards review in 2013. Justin was instrumental in raising academic standards at Xavier School of Excellence and was selected as a semifinalist for Indiana teacher of the year. As the first Lead Teacher at Excel Center South Bend, and current Director, he has been instrumental in the planning and implementation of GLI's first school, including selection of curriculum, formation of policies, school leadership, administration, and student engagement.

Rose Loraff has a bachelor's degree in elementary education and a master's in early childhood education. Her nearly 20 years' experience in early childhood education includes a Head Start teacher and community outreach specialist in Indiana and Michigan. As the Early Childhood Services Director for three Excel Schools for the past 5 years, she has upgraded the drop-in childcare concept to a High Scope-level preschool. She is a certified High Scope teacher and trainer and is working toward full certification for all Excel locations. She has experience with curriculum, instruction and assessment, performance management, and parent and community engagement.

Karman Eash has a bachelor's degree in accounting and is a CPA. She has experience as a controller for an institute of higher education and has been on a local school board for 6 years. She has over 20 years' experience, including CFO and CCO for a \$750 million investment advisory firm, controller for international and national manufacturing firms, and serving as CFO of GIM for nearly a year. She has experience in finances, business, performance management, facilities management, and legal compliance. Each currently serves as President of her local school board.

Ben Szumial has his MBA and is a certified internal auditor. He has experience in finance, auditing, and previously worked in University of Notre Dame's Office of Research, providing grant management, and ensuring fiscal compliance for award recipients. He has been responsible for all accounting functions for the Excel Centers from planning and implementation and will continue to provide fiscal management for new Centers. He has experience in finance, business, and legal compliance.

Rolla Baumgartner earned his doctorate in education and retired as Dean of Davenport University. He has experience in school administration, curriculum, instruction, performance management, community engagement, and legal compliance. He has been a teacher, principal, superintendent, and curriculum coordinator in public and private schools, from elementary through post-secondary. He served as Chair for the GLI Board during planning and implementation and the first year of operation for Excel Centers in South Bend, Hammond, and Gary.

Mary Pat Latowski has an associate of arts degree and paralegal certification. She has 20 years' experience as a financial advisor and compliance work director, managing portfolios for high-net-worth clients. She has also managed trusts, estates, and foundations. She has served on the

Board of Goodwill LEADS for five years, currently as Vice Chairperson. She has experience in finance, business, and legal compliance.

Dana Trowbridge serves as Goodwill LEADS treasurer. Having worked in banking and financial services for over 38 years, Trowbridge is the Senior Vice President of First State Bank of Middlebury and serves as a Business Banking Relationship Manager in the Northern Indiana and lower Southwest Michigan markets. His educational background includes a B.S. in Finance and a B.S. in Management/Administration from Indiana University.

Sara Brodzinski has a bachelor's degree in Business with a concentration in Human Resources and is a SHRM Senior Certified Professional. She has over 25 years' experience in human resources, including one year with Goodwill. She has developed a human resource strategy to include succession planning, talent and performance management, training, and development, and compliance. She has experience in finances, business, human resources, performance management, and legal compliance.

Guy Fisher has a master's degree in Administration and has experience in finance, performance management, parent and community engagement, and school administration in fund development and financial aid. Prior to his current role as Vice President of Mission Advancement for the past 6 years, he served as Director of Financial Aid for Bethel College for more than 25 years.

3) See **Attachment 1** for full résumés (including contact information) for each member of the applicant group including all current and proposed governing board members, key staff members, and consultants involved in the application or the development, governance, and operation of the Excel Center- Elkhart.

4) The Excel Center- Elkhart will not have an independent governing board, but will be governed by an existing, single network-level board based out of South Bend. The current GLI Board consists of thirteen individuals representing financial, educational, nonprofit, legal, faith- based, community, and healthcare organizations. To ensure there will be active and effective oversight of this new school, GLI will include members of each of the community where Excel Centers are located as Board members. Accommodations, such as rotating meeting sites and teleconferencing, will be made to serve a diverse geographic population.

With these measures in place, there will be active and effective oversight of the new and established Excel Centers in GLI's portfolio. See **Attachment 2** for completed and signed Board Member Information Forms for each current governing board member.

5) No formal advisory bodies or councils will be formed, although community or student councils may be formed if there is sufficient interest. The roles and duties of these informal groups, as well as their relationship to the Board of Directors will vary based on their reasons for convening. Although the Board assumes sole governing authority over each Center in the Northern Indiana network, it will engage members of each of the communities where Centers are located, including students, to inform school direction and policies.

6) Mike Gallo, the Lead Teacher at Excel Center South Bend for 4 years, has been identified as a

potential candidate to lead the school in achieving its mission. Mike Gallo has served in charter schools for more than 8 years. Before leaving in 2013, Mike was the Team Leader in charge of testing, curriculum, and instruction at Xavier School of Excellence in South Bend, a former K-8 public charter school. At Xavier, Mike led a team of teachers and aides in serving some of South Bend's most disadvantaged families.

Since 2015, Mike has served as Lead Teacher, giving him vast experience in school leadership while staying connected to the classroom. Mike has contributed to much of Excel – South Bend's success, ensuring instruction is relevant and rigorous enough to prepare adult students beyond high school. He has received training in Mental Health Awareness, Restorative Justice, and Implicit Bias, which have prepared him to serve the best interest of all students, especially those with the most need. Mike displays relentless commitment to service, which is evident through his willingness to meet students where they are, both literally and figuratively. He has proven this by visiting students at home, attending community events, and redesigning his instructional approach depending on student need.

All school leadership positions will be in the employ of GLI and selected by the Vice President of the Excel Centers with oversight by the Board. School Directors make staff hiring decisions with oversight from the VP, ensuring that instructors and school curriculum are applied according to the principles of The Excel Center model and that school is meeting desired educational and student outcomes.

Essential functions of Excel Center School Directors include supervision and management of faculty and staff, creating and maintaining a safe and secure educational environment for up to 350 students, and managing the fiscal activities of the school. Directors report to the VP and will be required to hold a bachelor's degree in a relevant field, although a master's degree is preferred. Other Director qualifications include:

- Indiana Secondary Administrator's License (preferred but not required)
- 5+ years in a school-related leadership role
- Prior experience managing groups of professionals
- Effective presentation and communication skills
- Solid planning and organizational skills

7) Cynthia Cavanaugh, the VP of the Excel Centers, will lead development of the new schools between the time of authorization and opening. Upon charter approval, Excel Center- South Bend Lead Teacher will be transitioned to the Excel Center- Elkhart School Director. Cavanaugh will serve as administrator over all four schools and any future schools added to the network.

8) Cynthia Cavanaugh has been the administrator for the Excel Centers- Northern Indiana since May of 2018 and was School Director at the Excel Center-Hammond for one year. She was involved in the planning and implementation of GLI's Hammond and Gary Excel Centers, including facility and school design, and hiring and training of staff. She oversees instruction, spending, and school performance for all three centers. She has 14 years of experience in secondary education. Her responsibilities will be to train Directors and ensure compliance with all State, ICSB, and Excel Center policies, procedures, and guidelines.

Education Service Provider

1) The GLI Board does not intend to contract with an ESP for school management services. Curriculum design and professional development is based on the tenets of The Excel Center Network and customized by administration teachers based on local school, teacher, and student needs. Student assessment and data management is coordinated internally. Goodwill Industries of Michiana (GIM) has high-level oversight of financial, operational, and facilities management, but decisions are made at the GLI board and administration level. GLI has a dedicated financial manager to track expenses, revenue, and budgets for all schools. Human resource management is provided in-kind by GIM. Goodwill LEADS has successfully carried out these services independently with high school performance marks (A's and B's) for the past 2 years.

2) The GLI Board does intend to contract with an ESP for school management services. **Attachment 3** is not applicable.

3) See **Attachment 4**, Governance and Operational Structure, which defines board, network, and school-level decision making as it relates to key functions, indicating where primary authority for each function resides.

Network Vision, Growth Plan and Capacity

The applicant group is not seeking additional multiple charters from ICSB. **Attachment 5** is not applicable.

Section II: School Design

Innovation

The Excel Center model is innovative by providing adult students with the supports and flexibility needed overcome the various challenges to their continued education. It is a unique model in its hands-on approach that acknowledges the needs of the whole student through wrap-around supports.

School design. Excel Centers are designed for the committed, adult student and are structured to meet adult needs such as transportation assistance, flexible schedules, and free childcare. Students enroll in one coherent program during iExcel (student orientation) and receive substantial help from life coaches, teachers, and other staff to understand their path to earn a high school diploma and post-secondary credentials.

Students build relationships with other students and teachers in a small school environment. In addition, life coaches work to ensure that students remain engaged in the school's academic program and feel like they belong in the school's culture. Coaches will work with students to identify and mitigate potential barriers to students' continued education and encourage them to continue when the work becomes difficult.

Kids Excel gives students the ability to focus on their classes while their children are cared for in a safe environment nearby. This service is offered free of charge and gives children opportunities to learn and develop skills while their parents are attending classes.

Curriculum. The Excel Center curriculum is designed to meet students where they are. Transcripts indicate prior credit attainment; assessments indicate level of mastery. Both are considered when creating an education plan for the student that will allow them to earn a high school diploma and prepare for post-secondary opportunities.

For example, English 1 and 2/ Math A and B, allow students to earn elective credit, helping students connect their remedial work to the goal of earning credits towards their high school diploma. Other classes are co-curricular, allowing students to earn a Language Arts and Social Studies credit in one class, for example, by incorporating writing standards into a history class. Additionally, students can earn dual high school and post-secondary credits by taking college-level coursework through Ivy Tech Community College (ITCC).

Instructional Strategies. Instructional strategies are limited only by the imagination of the teacher and are customized for the students in each class. They are continuously evaluated and updated for effectiveness.

The Excel Center purposefully introduces students to high growth, high demand fields where the prospects of career development and stable employment are significant. To prepare students for self-sufficiency, they are expected to earn at least one credential beyond their diploma, which is increasingly essential in the modern job market.

Uses of technology. Students have access to computers and internet to complete assignments,

perform research, and access email. These include mobile classroom laptops that are used during class time as needed, and a 30-station computer lab open 48 hours a week. Students often communicate with staff and other students through email and texting and can submit assignments and access grades online. Software programs allow for a combination of remedial skills building and high school credit attainment (as a supplement to face-to-face classes), as well as standardized testing.

As a nationally proven school model, Excel Centers provide a platform to share evidence-based learning and best practices from school to school. With 30 current Excel Centers in five states and Washington DC, knowledge sharing has the potential for further replication of this model through livestream classes and other blended learning possibilities.

Approaches to time. The Excel Center is listed on the ICSB website as an example of a school model taking innovative approaches to time. Classes operate for at least 90 minutes each day, with 6 class periods each day, Monday through Thursday, 9am to 8pm. Evening classes are based upon need and student demand. Fridays are available to access school resources and receive tutoring or complete makeup work. Students can select what time of day to attend class, schedules are fixed for each 8-week term, and students can enroll at the start of any of the 5 terms during the school year, unless there is a waiting list. Unlike a traditional high school, this provides opportunities to earn credits at an accelerated rate, or at whatever pace fits the student's circumstances.

1) The traditional model for adult high school completion is to take a High School Equivalency test (formerly GED, now TASC in Indiana). According to the National Educational Longitudinal Survey (2008), high school dropouts are persistent in trying to further their education,^{vi} yet face limited options to achieve their goals. Studies have challenged the long-term benefits of earning an HSE over a high school diploma, the latter of which leads to higher wages, higher college completion rates, and higher acceptance into the military. Researchers maintain that the process of completing school (rather than a test) demonstrates persistence, motivation, and reliability to employers.^{vii} The HSE may not be the best avenue for all adults seeking to complete their high school education.

2) The curricular foundation of The Excel Center is based upon significant evidence that its model meets the educational needs of adults.^{viii} Research by The Gates Foundation (2006) indicates that life factors are at least equal to academic factors as related to dropout rates/reasons. 35% of those surveyed dropped out because they were failing school; 32% had to get a job; 26% had become a parent; 22% had to help their family.^{ix} These challenges also affect the structure of how students continue their education.

Complete College America's report, *Time is the Enemy* (2011), highlights how the pace of traditional college programs is a detriment to adults' lasting success. The following recommendations by the report have been incorporated into the design of The Excel Center to accommodate students who are balancing commute times, family obligations, work, and school:

- Use block schedules with fixed and predictable classroom meeting times.
- Allow students to proceed at a faster pace, with shorter academic terms, less time off between terms, and year-round scheduling.
- Simplify the registration process.

- Form peer support and learning networks.
- Embed remediation into the regular educational design, so that students do not waste time before they start earning credits.^x

3) It is anticipated that ICSB will hold the new Excel Centers and GLI to the same accountability standards to which it holds all ICSB-authorized adult high schools through alternative accountability metrics, as it has for the existing Excel Centers which have been authorized by ICSB over the past decade.

Curriculum and Instructional Design

1) On the following page, please note the graphic that illustrates the framework for the proposed instructional design that reflects the needs of adult high school students and will ensure all students meet Indiana Academic Standards. The Excel Center model was designed with 3 R's as foundational to its strategy: Relationships, Relevance, and Rigor.

Relationships. Adult learners benefit from strong relationships with peers and staff; these relationships provide consistent support for student education, strengthen motivation to achieve goals, and build resiliency to overcome obstacles that might impede progress.

Relevance. Students who have dropped out require flexibility in their educational programs; students will enroll at various skill levels and will balance their educations with many life obstacles, including work and family obligations. Instruction is designed to be relevant to students' experiences, current circumstances, and life goals.

Rigor. The primary focus is to develop each student's ability to be successful in post-secondary environments and to develop skills required in the modern workforce. Curriculum exceeds the Indiana College and Career Ready Academic Standards (ICCRAS) adopted by the Indiana State Board of Education (ISBOE).

a) The basic learning environment is largely classroom-based, although online classes are utilized for credit recovery and some electives. The school is designed to benefit adult learners within a mature environment of open discussion, self-directed learning, and personal accountability.

Students participate in fixed-time classes where they cover key academic subjects in language arts, mathematics, social studies, and science. Reading, math, and skills labs are available for those who need remediation. Courses often integrate material from multiple disciplines, allowing students to demonstrate learning standards in an integrated, accelerated format.

b) Classes will include between 10 and 15 students in each course, allowing for small teacher to student ratios and increased individual attention. Class structure will depend on the course content, enrolled student, and the instructor, but will encourage open discussion and peer learning.

c) The Excel Center's education plan has three main pillars: (1) an academic philosophy that meets the goals and needs of adult students, (2) a concentrated focus on Career and College

The Excel Center Model

Key Pillars:

Secondary-Level Education	Postsecondary Education and Career Pathways	Coaching
<ul style="list-style-type: none">• Accelerated pace of learning and credit attainment• Instruction by both licensed instructors and tutoring by unlicensed resource staff• Classroom instruction paired with online credit recovery• Resource Area provides intensive support to students in need of additional assistance• Credits can be earned for valid and relevant work experience• Student testing used to measure progress	<ul style="list-style-type: none">• Strong relationship with local community college provider• <i>Test-approved</i> students able to enroll while still taking high school classes• Dual credit course offerings available for students• Students can work towards certificates and associate degrees• Extensive preparation & follow along for students in college• Partnering with industries to present career options	<ul style="list-style-type: none">• Goal to promote continued retention of students by addressing life barriers• Students placed into cohorts and meet one-on-one with a coach• Coaching addresses life skills, locating community resources, and creating future plans• Proactive barrier removal for critical life/ work issues• Effective selection of coaches as a key barometer of success

Structures and practices for student success

- Flexible scheduling available to meet needs of working and busy adults
- Available transportation and easy access for non-driving students
- Childcare provided for students with children
- Facility has sufficient space for a resource area, classrooms, cohort, and one-on-one meeting spaces
- Mature learning environment: Student population is a mix of younger and older students

Readiness, and (3) a coaching platform designed to address barriers that may impede a student's continued educational success. This plan is incorporated into the curriculum. Please see the graphic on the previous page.

d) Academic instruction for students who have dropped out requires flexibility in the design of the educational program. Students will enroll in The Excel Center at various skill levels, have different numbers of credits to achieve, and many will balance work and family obligations. Therefore, The Excel Centers use a "one student at a time" method where each student establishes his or her educational goals and moves at his or her own pace to achieve learning goals. Every student will have a unique educational plan, crafted to fit his or her specific needs.

The Excel Center curriculum covers key academic subjects to prepare students for post-secondary education through opportunities relevant to their educational and career goals. Students will cover the basic requirements to receive a high school diploma and enroll in some form of post-secondary education, whether a certificate or credential program or a track moving towards an associate degree. In addition, students who have demonstrated high skill levels (as shown on by high scores on the Knowledge Assessment) are eligible to enroll in dual credit courses, thereby beginning their post-secondary education while still in high school.

d) Technology features prominently in the design and delivery of academic content. Coursework is presented in multimedia formats, reaching different learning styles and personalities. In addition, students can participate in computer-based instruction for online credit recovery, diagnostic assessment, and for tutoring-based work. Students are also able to upload assignments and check grades online, as well as communicate with teachers and coaches on a regular basis.

e) Hiring a high quality, highly effective school staff is critical to the success of any new school. To ensure access to the most qualified individuals, Excel Centers will do the following:

- Recruit from current Excel Center networks
- Leverage the talent and expertise of GIM's Human Resources department
- Focus on increased awareness of Excel Centers within the Elkhart and surrounding communities
- Customize staff recruitment efforts to focus on the unique aspects of The Excel Center, including the adult population, motivated students, creative instruction, and an extended school schedule and calendar
- Continue to develop partnerships with organizations that assist with teacher placement and source staffing candidates via networking, website job postings and event participation
- Offer salaries and benefits competitive with other local schools
- Provide adequate professional development prior to school openings, including learning from current Excel leaders and staff members

f) The evidence for The Excel Center method of adult instruction is based on Stephen Brookfield's work in *Critical Teaching*, which "begins with developing students' powers of critical thinking so that they can critique the interlocking systems of oppression embedded in contemporary society" (2005, p. 353).^{xi} Students who have spent their adult lives trying to get

ahead without a high school diploma need to learn how to think to be successful. Therefore, open discussion, student-to-student interaction, and personal accountability is encouraged.

2) Instructional strategies that the school will implement to support the education plan are well-suited for adult high school students. The academic environment and culture of the school are driven by student motivation to increase educational attainment and create better opportunities to enter living wage careers. The Excel Center's individualized and self-directed approach will require highly motivated students who can develop the initiative to use the school's various resources and instructional methods in the way that best fits their unique needs. Teachers and coaches will monitor and meet with students regularly to provide encouragement and keep students' motivation at high levels.

Since Excel Centers meet students where they are, instructional strategies will differ from person to person and classroom to classroom, to meet the needs of all students. For example, students who enroll in The Excel Center with partial credits may complete certain courses via the standards-based online learning program, Plato Courseware, with a teacher facilitator. Students whose placement exams indicate a reading, writing, or mathematics competency level that is lower than a 9th grade equivalent are placed into remediation courses for high school credit, allowing them to access grade level content by building key skills. On the other hand, students whose placement tests indicate high aptitude may be placed in advanced math or literature classes. Special education, English Language Learners, and those in need of tutoring receive additional assistance on a weekly basis.

Classes meet in extended blocks and in face-to-face settings, with small class sizes, permitting teachers to establish relationships of trust and respect with students. Courses are often team-taught among several instructors, blending coursework across multiple domains to increase the relevance of education and to encourage students to think critically about interdisciplinary ties in the curriculum. Open discussion is encouraged to foster deeper understanding, link knowledge to former experiences, and develop creative thinking.

Life coaches encourage a student community which inspires peer support. Life coaches also provide encouragement, individual attention, and assistance in meeting life challenges to maintain student engagement. The 8-week schedules accelerate the pace in which a student can attain course credit, making progress toward a high school diploma more tangible. Students have the freedom to choose morning, afternoon, evening, and online classes to fit their work and family schedules.

3) The only key educational features that may differ in the new Centers are based on high growth careers that are unique to each community. Every site of The Excel Center explores what potential careers exist in their local community and includes a focus on those industries that will benefit local jobseekers. In Elkhart, the focus will be on Advanced Manufacturing, Healthcare, and Hospitality careers. As a component of its Advance Manufacturing focus, The Excel Centers have established working relationships with Conexus Indiana, an initiative to capitalize on emerging opportunities in advanced manufacturing and logistics, aligning resources and expertise to make Indiana a leader in these growing industries.

The Excel Center's curriculum has two overall goals: 1) teach the necessary content to graduate

with a high school diploma and 2) develop proficiency in the skills - both technical and 21st-century - required to be successful in modern careers. The Excel Center's curriculum provides an individualized road map to student success and serves as a customizable guide that assists in planning each student's instructional program, allowing for the best possible education and career outcomes. The objective of the curriculum is to ensure that specific skills are taught and mastered in a timely manner and in ways consistent with Indiana Standards. The school blends coursework in engaging and interesting ways that also allow students to learn what they need and progress through proficiency of subjects rather than discrete grade levels.

4) Please see **Attachment 6** for a high school-level core curriculum scope and sequence by subject, that demonstrates clear alignment with Indiana's Academic Standards.

5) The majority of The Excel Center's course offerings will be taught via direct instruction. Technology will be used for online credit recovery, diagnostic assessment, and for tutoring-based work. The Excel Center does not meet the definition of a virtual charter school.

Pupil Performance Standards

1) The Excel Center's academic content is aligned with Indiana College and Career Readiness Standards and uses these standards throughout its coursework and lesson plans. All standards were deconstructed and opportunities for integrating courses were utilized to make the content explicit and meaningful. See **Attachment 7** for The Excel Center's Academic and Exit Standards.

2) Due to the nature of students entering the school at a variety of different skills levels and course needs (pursuant to their transcript), and those skill levels not necessarily matching credits previously earned, The Excel Center does not operate using distinct grade levels. Instead, students progress through the curriculum at an accelerated pace, ensuring they build the requisite skills to enter the next course in Excel Center course progression, and completing all credit and graduation requirements prior to graduation.

Although it can be useful in conventional academic situations with traditional student populations, a grade level categorization would have little benefit to a typical adult student. For example, the "freshman" label on an adult learner might create the mistaken belief that it will take several years to complete the work in The Excel Center, even though the student's self-directed pace may mean that he or she could complete requirements before that time. Instead of discrete grade levels, students will only be measured on the number of credits they need to graduate from the school.

Students routinely meet with their individual life coaches to assess where they are academically and where they need to be to meet all their academic and career goals as well as where they need to be to graduate. Graduation criteria are also listed in the student handbook.

High School Graduation Requirements

1) To graduate, a student at The Excel Center must fulfill the graduation requirements for the State of Indiana as established by the Department of Education. Students will work towards a

Core 40 diploma, earning credits with the following requirements:

- English / Language Arts: 8 Credits
- Mathematics: 6 Credits
- Science: 6 Credits
- Social Studies: 6 Credits
- Directed Elective: 5 Credits
- Physical Education: 2 Credits
- Health and Wellness: 1 Credit
- General Electives: 6 Credits

Students will earn credit hours by successfully demonstrating mastery over the standards established in each course. Teachers assess mastery by monitoring student work and evaluating their growth. By integrating coursework across domains, scheduled classes may allow students to earn multiple credits through the work of one class. Each class is mapped to indicate which credits apply toward a Core 40 diploma. Students earn credit by demonstrating satisfactory completion of a course and earn a passing grade higher than a D in that course.

Student transcripts from other schools will also be reviewed to determine if any coursework completed prior to enrolling at The Excel Center may also apply to the Core 40 diploma requirements. In addition, students who can demonstrate proficiency through standardized testing can also earn credits for courses in which they have already demonstrated knowledge. Students may also earn credit by enrolling in dual-credit programs at a local community college. In these instances, these credits are listed as transfer credits and not as credits explicitly granted by The Excel Center. Some courses that are required for the Core 40 will be available for students to take via online credit recovery courses.

Student grade-point averages (GPA) are calculated based upon the grades that students earn in each course, using a traditional scale and averaged upon the points earned for each credit. In courses that are awarded multiple credits, the student's letter grade applies the same point for each of those credits earned. For blended courses, a student earns a GPA based upon their performance for that domain within the course and earns credit for that portion of the classroom setting.

Student transcripts include the school's contact information, the student's contact information, and demographics. In addition, the transcript details the time (in terms) during which the student was enrolled at the school, and his or her record of courses taken, and credits earned. Each course includes the grade earned and grade-point equivalent for that class. Transcripts also include the student's performance on standardized testing, including GQE (for older students) and state assessments.

The Excel Center offers elective courses that meet the educational needs of students. Most of these electives prepare the student to explore the viability of a career in an industry of a given program. Electives (and potential certifications) that may be offered based on demand include:

- Career Planning and Success Skills
- Film Literature
- Speech
- Current Problems, Issues, and Events
- Health Education (CNA)
- Welding Technology (AWS)

2) Even though it is not an Indiana graduation requirement, an Excel Center graduation requirement includes at least one career pathway or dual credit course. This requirement encourages the pursuit of a post-secondary education for greater career opportunities. These are offered in cooperation with Ivy Tech Community College.

Students work towards a Core 40 diploma. They earn credits and meet all the requirements to earn that diploma. In some cases, students are better suited to seek a General Education diploma due to their unique situation, such as special education status. These students are encouraged to earn work-related certification while a student at the Center, to improve lifelong employability.

Maintaining the Indiana Core 40 standard allows Excel Center students to receive the same accreditation as a traditional high school student. This credential allows them to apply to college, post-secondary programs, military, and employment opportunities, demonstrating they had the persistence and motivation to complete their diploma.

The additional Excel Center graduation requirement of post-secondary coursework not only gives students a taste of college and their ability to complete college-level work, but often provides a transferable credential in a high-demand career field, increasing employment opportunities. Through dual credit classes, students can begin their post-secondary career with earned credits toward their degree.

3) The Excel Center model provides several supports for students at-risk of dropping out or not meeting graduation requirements, since it is designed to meet the needs of students who have already dropped out of a high school. The curricular focus is around accelerating the pace at which a student can earn a high school diploma, gaining exposure to new careers (and post-secondary education required to enter those careers), and becoming reengaged in the educational system. Students who continue to make consistent academic progress – no matter the pace – will be encouraged to continue working towards their high school diploma.

Additionally, the use of life coaches in The Excel Center model is an attempt to address the life barriers and issues that prevent students from being successful. The Excel Center life coaches are responsible for keeping students engaged and motivated in the school. The relationship that coaches create with each student is a critical factor in student success, as that relationship will provide security, confidence, and encouragement for students to continue when the work becomes difficult and life barriers become difficult to manage. Coaches will work with students to identify potential barriers to students' continued education and develop action plans to balance family, work, and school responsibilities.

School Calendar and Schedule

The Excel Center calendar operates year-round with minimal breaks. The proposed 2021-2022 academic calendar for Excel Center- Elkhart as well as the proposed weekly schedule of classes is included as **Attachment 8**.

Academic and Non-Academic Programs. Since the primary goals of adult students are increased educational attainment and career opportunities, programs are largely academic, without the distractions of athletic teams or music groups. Course offerings are developed upon review of the courses needed by the students enrolled at the school. The Excel Center is designed to be adaptable to student needs and the course schedule and offerings are often changed each term to meet student needs. Furthermore, this means that the course schedule and specific courses offered each term vary from one Center to another. A variety of activities will take place in the facility throughout each school day, including classes, one-on-one tutoring, self-directed study, and coaching activities.

Interactions with life coaches may or may not be focused on academic activities, but more often provide support in balancing school and outside activities. Additionally, any extra-curricular activities are student-led, such as the student council at Excel Center- South Bend, which organizes spirit days and began fundraising for an outdoor study area.

Instructional Days. During full years of operation, Excel Centers will operate with 170 days of accelerated, scheduled instruction and an additional 38 days of instruction available to students, as needed, on Fridays, functioning year-round. A typical school week includes four days of fixed-time classroom instruction (Monday through Thursday) and one day of self-directed student learning (Friday). Fridays are available for teachers and staff to prepare for classes, hold case conferences, staff meetings, and one-on-one tutoring sessions and meetings with students.

The school calendar is designed to reinforce educational success by accelerating the pace at which students can earn credits. The school's class schedule operates on 8-week terms. This structure gives students the ability to earn credits at a faster pace than in a traditional 15-week semester. After an 8-week cycle is completed, students are then assigned into a new schedule with new coursework.

Instructional Hours. Classes consist of extended teaching times of 90 minutes each, with some courses merging periods together for 3-hour blocks. Classes are scheduled from 9:00am until 8:00pm, Monday through Thursday. Not all students will be enrolled in classes for all 6 periods each day, but will attend classes when their schedules allow, fitting coursework in together with work or family responsibilities. Each day of fixed-time instruction provides up to 9 hours of instructional time available for students. Each week includes up to 36 hours of fixed-length instruction.

Center staff will adjust classroom schedules to meet the students' credit needs and their ability to attend classes for each term. On Fridays, students can continue their online credit recovery courses, take diagnostic or formative examinations, work with a tutor or meet with their instructors in one-on-one meetings.

Because of the variability of student schedules within the 8-week terms, a student may not take time in all four subjects during a given school day. As a result of flexible scheduling to meet student body credit needs, some courses (including basic skills instruction) will be offered every term, while others (higher-level math and English courses) offered less frequently but at least

every other term. For a student enrolled in any one of these classes, however, he or she would have minimum instructional times for the following subjects (chart below).

Language Arts: 1 ½ hours (90 minutes)
Mathematics: 3 hours (180 minutes)
Science: 3 hours (180 minutes)
Social Studies: 1 ½ hours (90 minutes)

School Culture

1) The Excel Center culture is based on values included in their 3 R's: Relevance, Rigor, and Relationships.

Relevance. Students who enroll in The Excel Center after previously dropping out of school have demonstrated a clear motivation to continue their education, having recognized the challenges of life without a high school diploma. In recognition of the maturity and motivation of Excel Center students, the school's format reflects a school culture that benefits adult learners, including open discussion, self-directed learning, and personal accountability.

The environment within Excel Centers are designed to meet adults' learning needs by encouraging them to see the relevance and importance of their education, while providing flexibility to individuals who must balance, work, life, and family concerns with their education goals. The design of classrooms, public spaces, and resource areas are more closely aligned with a community college than with a traditional high school, allowing for freedom to choose study environments and study groups in an adult environment.

The Excel Center model provides a variety of academic opportunities that fit students' credit needs and learning styles. Students, with direction from staff, determine the pace and content of their academic program, allowing them the freedom to explore life, education, and career goals. Because programming is student-driven and tailored to the local community, the Excel Center culture embraces racial, ethnic, linguistic, and cultural diversity. The Center relies on student input and feedback to plan its course offerings each term, including Career and Technology Education (CTE) paths toward post-secondary certifications.

Rigor. The Excel Center's academic environment is designed to prepare students for post-secondary education, which requires self-direction, initiative, and personal discipline, but also provides supports by helping overcome life barriers and set realistic goals to continue their progress. Underlying the high expectations for personal accountability and achievement is the attitude that students are fundamentally competent to achieve their goals. This is communicated by teachers, coaches, and staff, and is shared among students who actively support one another. This is especially important to reinforce student intellectual and social development for individuals who "failed" once before in completing a high school diploma.

Relationships. The basis of the life coach model is that people are more likely to be successful in meeting goals with the support and encouragement of at least one other adult. Adult learners benefit from strong relationships with peers and staff which provide consistent support for education, strengthen motivation to achieve goals, and build resiliency to overcome obstacles. Coaches will help students address life barriers and issues that prevent students from being

successful in school. Life coaches are also a critical part of establishing a positive, success-oriented school culture.

Excel Center staff are therefore selected based not only on educational credentials but also on their emotional intelligence and ability to build relationships with adult students. Adults in particular respond better in a learning environment that respects the perspectives, experiences, and views that they bring to the classroom.

Because the staff work with a unique population, non-academic staff development will focus on the ways in which staff can interact with students in creative and productive ways. Staff will also make use of the Excel Center Network to share ideas and best practices on means of promoting student engagement and success. This process will be repeated at the beginning of the new academic year in July, allowing staff to recalibrate and prepare for a new academic year.

2) *A typical school day for a student.* Each Excel Center student has a unique schedule and course progression. To highlight the variety of ways that different students can access The Excel Center’s resources, two sample schedules are included for two students with different life situations.

Sample Student Schedule 1

Class Period	Monday	Tuesday	Wednesday	Thursday	Friday
Period 1	American Studies A	American Studies A	American Studies A	American Studies A	<i>Off</i>
Period 2					
<i>Break</i>	<i>Lunch</i>	<i>Lunch</i>	<i>Lunch</i>	<i>Lunch</i>	
Period 3	Financial Foundations	Financial Foundations	Financial Foundations	Financial Foundations	Tutoring and Credit Recovery
Period 4	Math B	Math B	Math B	Math B	
<i>Break</i>	<i>Off</i>	<i>Off</i>	<i>Off</i>	<i>Off</i>	<i>Off</i>
Period 5					
Period 6					
Child Care	<i>Not needed</i>	<i>Not Needed</i>	<i>Not Needed</i>	<i>Not Needed</i>	<i>Not Needed</i>

This student attends school from 9:00am until 4:00pm each day. This student’s schedule includes classes in American Studies A, Financial Foundations and Math B (remediation). The student also works with tutors and completes online credit recovery classes on Fridays.

Sample Student Schedule 2

Class Period	Monday	Tuesday	Wednesday	Thursday	Friday
Period 1					<i>Off</i>
Period 2	English 2	English 2	English 2	English 2	
<i>Break</i>	<i>Lunch</i>	<i>Lunch</i>	<i>Lunch</i>	<i>Lunch</i>	
Period 3	Math A	Math A	Math A	Math A	
Period 4	<i>Off</i>	<i>Off</i>	<i>Off</i>	<i>Off</i>	
<i>Break</i>					
Period 5	Health	Health	Health	Health	
Period 6					
Child Care	10:30am - 2:30pm	10:30am - 2:30pm	10:30am - 2:30pm	10:30am - 2:30pm	<i>Not needed</i>

This schedule accommodates a student with a young child who needs to use the drop-in center for childcare while she attends classes. During this time, the student can attend basic skills instruction (English 2 and Math A). Since her mother keeps her child after work, the student returns to the Center to take an online Health class and goes home at 6:30. On Fridays she comes school for tutoring as needed.

1) A typical school day for a mathematics teacher.

- A teacher will arrive at school around 8:00am. He reviews plans for the day’s classes until class begins at 9:00am.
- From 9:00am to 12:05pm the teacher leads an Algebra IA course.
- The teacher takes a 50-minute lunch break.
- At 12:55pm, the teacher leads a Math A course which lasts until 2:25pm.
- The teacher then observes a credit recovery course where students conduct online credit recovery and answers student questions from 2:30pm until 4:00pm.
- From 4:00pm until 5:00pm, the teacher reviews the day’s work, grades, and data, and prepares for tomorrow’s courses.

Supplemental Programming

1) The Excel Center’s calendar operates year-round with less than 2 weeks break between the end of the last term of the school year in June and the start of the first term in July. The pace and structure continue during the summer term as during the rest of the school year, operating at full capacity with complete participation of students and staff.

2) The Excel Center does not offer school-sponsored extra- or co-curricular activities, since its target population is adults who are already balancing school with life, work, and family concerns. Although school resources will not be devoted to athletic teams, music groups, or clubs, students are encouraged to create any interest groups they might choose.

3) A unique feature of The Excel Center is its focus on the whole student, including family and work responsibilities, and day-to-day challenges such as housing, transportation, probation meetings, and doctor appointments. Life coaches play the primary role in acting as academic advisor, counselor, mediator, advocate, and resource coordinator for Excel Center students.

Teachers also coordinate with coaches to address student needs and concerns to promote success. Likewise, coaches are the primary liaison between school and the families of Excel Center students, assisting in communications when necessary and including family members whenever possible in celebrating students' successes.

4) A primary student-focused program that is integral to educational plans is Kids Excel which accepts children ages 6 weeks through 12 years (as space allows). This program not only gives students with children the opportunity to focus on their education by providing free on-site care but gives their children a head start on their education through use of the High Scope curriculum. Parents may utilize the childcare any time they are in the Center and must provide their own care materials (formula, diapers, snacks, etc.).

The Excel Center also provides transportation assistance to students as needed in the form of free bus passes for local public transportation. Students must maintain attendance and academic levels and financially qualify for transportation assistance. These two programs have been key to provide adult high school students the necessary support to complete their high school education.

Special Populations and At-Risk Students

1) The Excel Center's unique curricular format, instructional methods, and class structure provide ample support for special student populations, meeting students "where they are." Since academically low-achieving students, students with disabilities, and other at-risk students have higher rates of dropping out of high school than the general population,^{xii} it is expected that many of The Excel Center's students will fall into a special population category. Students who were considered at-risk to drop out of high school (and did) are the primary target population.

To accommodate the range of student skill levels, aptitudes and backgrounds, The Excel Center offers flexible coursework (8-week terms, small group instruction, remediation, certification courses) and individualized attention. The goal is to give each student a realistic and attainable path to educational success and sustainable employment. Each student creates an education plan with their life coach. This structure allows students with special needs to receive appropriate support, with their own Individualized Education Programs (IEPs) or Section 504 plans. It also provides specialized instruction and support for English Language Learners and Gifted students, as well as remediation to raise student skills to a high school level. Life Coaches provide academic and non-academic support for each individual.

The self-paced nature of the program serves both those with learning disabilities or limited English ability who may need to take one class at a time and those who are gifted and want to accelerate through the program in the least amount of time possible. The relevance of a high school education that leads to valuable career and dual-credit options for post-secondary education increases the chance for employment success for anyone along the spectrum, from those who may need on-the-job coaching assistance to those who have a graduate degree as part of their career plan. The Excel Center maintains high expectations for all its students to adequately prepare them for successful careers after graduation.

2) Students with disabilities will be placed in the least restrictive environment (LRE) possible and will be able to access the accommodations that best suit their abilities. Students receiving

services spend much of their instructional day participating in fixed-length classes alongside the general student population, in small classes which allows an increased level of instructor attention. The remainder of the day they may utilize supplementary services as indicated in their IEP or Section 504 plan. Accessibility options with online curriculum allow students to access the same learning material as other students and work at their own pace.

a) Center staff will identify students with special education needs, beginning with the enrollment application process, complying with IDEA Child Find activities for all students up through age 21. This will include reviewing transcripts, talking with prospective students during application and enrollment, and contacting previous schools for a copy of the most recent IEP (if applicable). Excel Center will also use the Response to Intervention (RTI) process to better identify and support students with learning and behavior needs. If there is a concern by a student, family, teacher, or other staff member regarding a need for special education services, the RTI team will evaluate students and identify those who qualify as students with disabilities under federal and state criteria.

b) The Excel Center's goal is to provide individualized special services that address each person's strengths and abilities, empowering them to reach their full potential. During orientation, students with a history of special education services will meet with their Teacher of Record (TOR) and special education staff to discuss any services that may be needed.

Individualized services will be identified based on the needs of each student to allow each student remediation and supports as needed to access the general education curriculum and allow them to make progress toward goals outlined in his or her IEP or Section 504 plan. These individualized services may include small group instruction, extended time for instruction or tests and a reduced school day schedule, among other options. Specialized learning environments will also be structured as needed to meet the unique requirements of students with disabilities. Other services that may be made available as it relates to the learning environment include speech and language, occupational, and physical therapy.

The RTI team will serve as the Section 504 Committee within The Excel Center. The committee will develop written Section 504 plans for each student with a disability, stating the nature of concerns, the specific modifications and the related support services that will be provided to the eligible student. Each student will play an active role in the implementation of his/her IEP. The Teacher of Record is responsible for the implementation of each individualized service the student receives, communicating all accommodations and/or medications to other teachers and staff. Life coaches will work closely with the TOR to identify any additional resources necessary to ensure academic success.

c) Students with disabilities will be discussed during the RTI team meetings that take place each Friday to evaluate student progress and address special concerns such as lack of academic progress, counter-productive behaviors or attitudes, or a lack of success with the current IEP/Section 504 Plan. These plans will be monitored by life coaches and will be distributed by the coach to each instructor who teaches that student. Plans are required to be reviewed annually; however, a plan can be reviewed and amended at any time if the TOR, coach, or student deems it necessary. Each student's life coach will help students manage their learning plans and check in

with students to monitor their progress.

In the rare cases when a student is unsuccessful in making progress toward IEP goals, the RTI committee will meet with the student and family (if applicable) to determine a plan to ensure the student's success in an alternative environment.

d) As the Indiana Department of Education recommends, all students will be encouraged to work towards a Core 40 diploma. In the event a student is unable to pass core classes, despite all available interventions, and after a conference with the student, the RTI team, and family as applicable, students will be permitted to seek a General Education diploma. To complete Excel Center graduation requirements, General Education diploma recipients must also earn a work-related certification that will improve lifelong employability.

With the passage of Graduation Pathways, students are now able to individualize their graduation requirements to align to their postsecondary goal. Students can create pathways that serve their educational interests and prepares them for postsecondary educational and career opportunities.

In the process of earning their high school diploma, Excel Center students learn social skills and job skills needed for the 21st century workplace. Clearly identified transitional services and activities are part of each IEP/ Section 504 plan, including assessments to identify student interests and aptitudes as well as necessary post-secondary or workplace supports that may be needed. The TOR will also connect students to needed supports and assistance after graduating high school, including vocational rehabilitation as applicable. Eligible students may utilize these services through Goodwill if they choose to do so. Through vocational rehabilitation, students have access to college assistance, internships, work experience, job coaches, and job placement.

e) *Teachers.* The Excel Center's special education teachers will be licensed as special education providers and will demonstrate understanding of the unique needs of students with disabilities and special needs. Teachers acting as the TOR will need to be able to use a student-centered approach to tailor learning and service strategies, such as one-on-one instruction, remediation techniques, self-paced lessons, and computer-based tutorials, and will be expected to employ creativity and innovation in their educational approaches. Special education staff will also be required to demonstrate experience with behavior modification techniques, such as coping strategies, social skills, or anger management.

Life Coaches. Trained and compassionate professionals will be hired as Excel Center life coaches. These coaches will work with each student to address life barriers and issues that may have caused their decision to drop out of school and maximize their potential of being successful in their educational program. The life coaches' goal is to keep students engaged and motivated, and constantly moving toward completion of their credits to earn their high school diploma. They work with students to identify potential short-term barriers – such as housing, childcare, transportation, etc. – as well as long-standing issues, such as a lack of self-confidence. Coaches and TORs work closely as a team to facilitate learning plans, activities, and services for all students, including those with an IEP or Section 504 Plan.

Because students all have flexible calendars based upon their unique situations, it is common to adjust plans to accommodate students with identified eligible disabilities. In fact, due to each

student having a unique education plan, special education students may not be identified to classmates as such and may avoid the stigma such students have in a traditional school. All accommodations for students with disabilities are put in place to allow students better access to the general education classroom and curriculum. Instruction strategies will be adjusted to meet the needs of all students, for example, by providing interventions to students by pulling them for small group work during class and reviewing class and test data to adjust on a case- by-case basis.

f) The Excel Centers are student-focused, and teachers are always looking for ways to adapt curriculum and procedures to encourage learning and promote success. Students choose how many classes they can take at one time, based on their capabilities and personal schedule. One-to-one tutoring is available to anyone who requests it. One example of meeting the needs of a student with autism included adjusting the standardized testing schedule to break it up into smaller periods of time to reduce anxiety and increase the chances of success.

3) The Excel Center will meet the needs of English Language Learners (ELL) through Sheltered Instructional Observation Protocol (SIOP), an instructional method which focuses on developing English language skills by interacting with course content.

a) ELL students are first identified as part of their enrollment application process. Students complete a Home Language Survey and can self-disclose any languages spoken at home other than English.

b) Students who indicate any languages spoken at home other than English take the World-class Instructional Design and Assessment (WIDA) to indicate their English language proficiency. This assessment results will indicate the amount of need for ELL support and measure progress on an annual basis.

ELL students with Lexile scores below 1000 will be enrolled in remedial English courses and progress through basic English skills instruction as they gain mastery. These students will access System 44, a proven foundational reading program, and Read 180 that is used for remedial reading with general education students to help them develop the reading skills necessary to enter high school-level courses.

With the use of SIOP, teachers will plan explicitly for content adaptations for students who are learning English, building background knowledge, creating comprehensible explanations and stacked learning experiences. ELL students will also have access to additional review opportunities prior to mastery assessments.

Additionally, whenever possible, bilingual life coaches will be provided to ensure adequate communication of expectations, progress, and challenges.

c) The Excel Center holds high expectations for ELL student achievement and continuously monitors ELL student progress through their classwork, formal and informal assessments, and test results, adjusting instructional planning as applicable based on student progress. When a student can achieve English language skills at a Lexile level 1000 on the Reading Inventory (RI),

they will exit ELL services. Collective data on diagnostic and formative assessments, credit attainment and intermediate grades will be used to determine whether the school is providing sufficient supports for English Language Learners.

d) The Excel Center will provide professional learning opportunities to increase teachers' capacity to enrich language development. Teachers will support and learn from each other in a way that recognizes the interdependency of language proficiency and content instruction. Teachers whose students include ELLs will also receive professional development in the SIOP Model, which helps teachers plan and deliver lessons that allow English learners to acquire academic knowledge as they develop English language proficiency. In addition to content objectives, complementary language objectives address what language is needed for students to know to engage with the academic content.

Comparison of Content and Language Objectives^{xiii}

	Content Objectives	Language Objectives
Overall focus	Based upon ICCRAS for the content areas in the given subject.	Address what language skills a student needs to engage the content objectives, perform tasks, and achieve objectives.
Hint verbs and resources	Recognized by verbs related to knowledge of the content area: <i>identify, analyze, rank, construct, graph, divide, solve, visualize, design.</i>	Language resources include key vocabulary, language functions or ways students use language in the lesson, grammar or language structures, and language learning strategies: <i>read, write, listen, list, tell, discuss, journal, record, persuade, debate, draft.</i>

Whenever possible, bilingual teachers will be hired in communities where the concentration of ELLs are particularly high.

4) A student who enrolls in an Excel Center having dropped out of another school may continue to face many of the risk factors that led to leaving school the first time. Grade level groupings have little bearing on how a student progress through The Excel Center. Almost all the students may be “below grade level,” whether dropping out of school left a student far behind his or her cohort, or time away from school has left a student “out of practice” with academic material.

Many students will arrive at The Excel Center in need of significant remediation at levels far below high school-level work. Using standardized assessments, as well as review of student transcripts (as applicable), The Excel Center staff will identify the learning needs of students. Diagnostic assessments administered at intake in The Excel Center Network reveal that 70% of students test below a sixth-grade skill level in math, and 45% score below a sixth-grade level in reading.

The Excel Center utilizes RTI, a multi-step approach to providing services and interventions to students who struggle with learning at increasing levels of intensity. This involves determining whether students are learning and progressing optimally in areas of academics, social interactions, emotional growth, and behavior. Identification of the level of intervention needed

by each student is based on standardized assessments, such as the RI for reading and the Excel-Designed Math Assessment (EDMA), a custom math assessment developed for the Excel Centers.

Tier I interventions provide evidence-based, differentiated instruction to meet the needs of all students. Teachers ensure that 80-90% of all students are academically successful with universal interventions. If fewer than 80% of students are successfully mastering the course content, Center administration and teachers will evaluate the core curriculum and instructional practices.

Students who are demonstrating below 80% proficiency of standards with core instruction alone are prioritized for Tier II intervention. Teachers provide small group supplemental instruction and other additional interventions as needed to this population which generally makes up 5-10% of students, monitoring their academic progress more closely than Tier I students.

Tier III interventions are reserved for 1-5% of students who require intense interventions. Teachers may need to provide individualized instruction focused on specific skill deficits to these students in addition to core instruction, with increased monitoring of academic progress.

Tier III coursework relies heavily on computer-integrated resources, including System 44 and Read 180 for English 1 & 2 and the EDMA-based Math A & B. Each of these courses provide personal learning progression for students and data on skill development for teachers. These programs are aligned with Indiana Standards, ready students for secondary level coursework, allow students to earn elective credits.

Continued interventions are offered if they contribute to academic progress. If students are unable to demonstrate academic growth through ongoing assessments over two terms, even after extensive intervention, they may be referred to an outside provider for Special Education testing.

5) Students who enter The Excel Center with high levels of academic achievement (as measured by diagnostic assessments at intake) may be considered intellectually gifted. The needs of intellectually gifted students include the ability to exercise critical thinking skills, express creativity, and share ideas.^{xiv}

a) Gifted students will be encouraged to explore educational options at the post-secondary level through dual credit classes offered in cooperation with Ivy Tech. This requires students to take the Knowledge Assessment Exam. If the student is co-enrolled, his or her college tuition will be covered by The Excel Center. Dual enrollment allows for an accelerated progression through post-secondary coursework which increases the likelihood of degree completion. Advanced coursework will also meet the intellectually gifted individual's need for academic challenges. As with other students, instructional strategies will be customized to encourage gifted students to explore their potential for challenging careers, including internships.

b) The life coach is a critical support to ensure all students are academically successful, which includes ensuring they are properly challenged to maintain motivation to complete classwork. The life coach work with instructional staff to provide educational opportunities that fit a gifted student.

c) The progress of intellectually gifted students will be assessed and monitored through standardized assessments, including Knowledge Assessment. College-bound students will also be supported in post-secondary assessment tests such as the ACT and SAT and encouraged to accumulate as many college credits as possible as they complete their high school diploma.

6) The Excel Centers is a classroom-based model. While virtual instruction has been provided as a necessity under COVID-19-related restrictions during the 2019-2020 and 2020-2021 school years, this is not an ongoing plan for delivering instruction or education-related services.

Student Recruitment and Enrollment

1) At full capacity, Excel Center- Elkhart will enroll 250 students. The Excel Center's individualized approach works best in a small-school environment, giving adult students flexibility to learn at his or her own pace and providing an intimate setting designed to promote meaningful relationships of support between staff and students. Staff are also able to engage in consistent communication to operate effectively and efficiently.

Although access to Excel Centers will be available to any adult who would like to complete their high school diploma, research shows that minority (African American and Hispanic) and foreign-born student groups are more likely to drop out of school. Children of low-education parents, academically low-achieving students, students with disabilities, and other at-risk youth all have higher rates of not completing school than others.^{xv} With its focus on adults who have not graduated from high school, The Excel Center will intentionally seek out prospective students from these under-represented groups. With thousands of individuals lacking a high school diploma in Elkhart County, the pool of prospective students to fill 250 available seats is substantial.

The Excel Center- Elkhart marketing plan will be based on GLI's previous experience in opening Excel Centers. The School Director and staff will be responsible for student recruitment for the school and will be assisted by Goodwill's community engagement staff in the development and execution of the school's marketing plan.

GLI anticipates recruiting through several new and existing community channels:

- *Outreach to current and prospective partner organizations.* Several meetings have been held with key political and educational stakeholders in Gary, East Chicago, and Elkhart to explain the aim of The Excel Center and its target student population. These meetings have laid the groundwork for future collaborative discussions through the planning, implementation, and operational phases of each new school. Additional connections are being made with GIM's workforce development programs and their social service partners in each community. Once its charters are approved, GLI will share The Excel Center concept with a broader number of organizations with special emphasis on new partners in business, government, education, and faith-based networks whose work focuses on underserved populations. This will expand the ability to place students in the appropriate setting to meet their current needs and future training and/or matriculation goals.

- *News media releases.* Information announcing The Excel Center as a new school option, school enrollment and application requirements will be released to all local media channels, including television, radio and print media. In addition to regular news coverage, The Excel Center will seek guest spots on the news, talk shows, and feature segments. Radio and television ads will also be purchased in the Chicagoland and South Bend markets.
- *Public information meetings.* To supplement other strategies, several community-based informational meetings will be held to allow direct interaction with prospective students and allow them to meet staff, ask questions and pick up enrollment application materials. Target locations for public information meetings will include libraries, community centers, and on-site open houses.
- *Social media.* GLI will update its current website to include information regarding new locations, academic program descriptions, enrollment information, application forms, and frequently asked questions. Prospective Excel students can apply online. Facebook and email blasts will be utilized to disseminate opening dates and enrollment information.
- *Word of mouth.* Since its inception in 2010, strong word of mouth by successful Excel Center graduates and their families has been the most successful recruitment tool for attracting student applicants.

The Excel Center will market itself as a tuition-free adult high school, with benefits that exceed that of the traditional HSE. It will also market the free drop-in childcare center and public transportation assistance.

2) Since Excel Center- Elkhart is not based in Indianapolis, the unified enrollment system does not apply.

3) Please see **Attachment 9** for The Excel Centers' Enrollment Policy, which includes admission and orientation requirements, enrollment deadlines based on term start dates, lottery procedures and waiting lists, and policies regarding withdrawals and re-enrollment.

4) The Excel Center- Elkhart does not meet the definition of a virtual charter school.

Student Discipline

1) Since the Excel Center is an adult high school, in which students choose to enroll (as opposed to being required by law), student discipline is less of an issue than in a traditional high school. Adult students are expected to always demonstrate personal accountability and consideration for others, as is expected in college and workplace environments. The purpose of disciplinary action at the Excel Center is to ensure that both individual students and the school community remain focused on growth and learning.

If a conduct issue arises, progressive discipline will be used to assist the student in understanding that a performance problem and opportunity for improvement exists, and to assist the student in

demonstrating improved behavior. Violence or illegal activities will not be tolerated to protect the safety of students and integrity of the school. Serious infractions will be thoroughly investigated and require a hearing prior to disciplinary action. All corrective actions will be monitored by the School Director to ensure legal and policy compliance.

2) Please see **Attachment 10** for the Excel Centers' Discipline Policy. Adult students are trusted to follow policies and procedures unless evidence is produced that indicates otherwise. Positive behavior is promoted with attendance and performance incentives and publicly recognizing student accomplishments.

Grievance Policy

Please see **Attachment 11** for a copy of the Excel Centers' Grievance Policy. The policy describes the process the school will use to address complaints or concerns about Excel Center or GLI Board policies, practices, or administrative procedures.

Parents and Community

1) The Excel Center is a unique education option for adult students to attend high school and earn a high school diploma, offering on-site classroom education to adult students. The Excel Center model has been proven more than 7 years to produce successful graduates in Indiana communities. High school completion options for adults are limited. The following programs are the only options Elkhart County adult residents currently must complete a high school diploma or equivalent:

- Achieve Virtual Education Academy: Online Adult High School Diploma
Enrollment: 338
Letter Grade: D
- Horizon Education Alliance Adult Program: HSE Program
- Elkhart Community Schools Community Education: HSE Classes

2) In Elkhart, there are 8,730 adults who lack a high school diploma and could potentially benefit from an Excel Center in their community^{xvi}. Although an HSE or credit recovery program provides needed credentials to a small percentage of high school dropouts, The Excel Center offers an educational experience that prepares students for post-secondary programs and/or increased career opportunities. In South Bend, 12,070 adults lack a high school diploma^{xvii}. Excel Center- South Bend met its maximum enrollment of 350 within three years of opening and continues to achieve an average enrollment of 250 or higher. This success in the adjacent county, as well as the need expressed by representatives of Elkhart Community Schools, will contribute to the ability to meet enrollment projections.

3) Since the Excel Center is an adult school, it is doubtful that many parents of students will be directly involved in the school. Engagement activities, such as open houses, will be focused on prospective students looking for a second chance to complete their high school education. With student permission (or if a student has a legal guardian), family members may be encouraged to meet with teachers and coaches to collaborate on solutions to academic and non-academic

barriers to success. Family members will also be encouraged to participate in celebration events such as graduation. Additionally, any member of the community may apply to volunteer as a tutor at an Excel Center.

4) The Excel Center provides Kids Excel childcare to any student who is a parent or legal guardian of a child aged 12 and under. Transportation assistance is also offered in the form of free public transportation bus passes or Uber/ Lyft credits in cases where transportation issues may prevent student attendance. Life coaches are very resourceful and quickly connect with community agencies on behalf of their students, no matter what barriers to family well-being or student success arise.

As an affiliate of Goodwill, Excel Center staff will be able to work with workforce development staff who run programs serving ex-offenders, at-risk youth, first-time mothers, and other underserved populations to find solutions to non-academic challenges. Additionally, GLI will be able to build on Goodwill- established partnerships with local businesses for job training and placement, and access social service organizations to provide housing, counseling, legal aid, and other needs.

GLI also plans to partner with Ivy Tech Community College to increase educational opportunities for students and leverage business relationships made as members of the Greater Elkhart Chamber of Commerce.

5) Please see **Attachment 12** for evidence of community demand, engagement, and support from local social service agencies. The attached letters reflect meetings with community leaders in the three target communities that have demonstrated a genuine interest and support for the potential positive impact Excel Centers will have in their communities. Please see pages 2 and 3 in the Executive Summary for a complete list of community contacts.

Community partners will be critical to the school's success. To date, The Excel Center has garnered significant community support for the school and will continue to engage with the community. A detailed plan to accomplish successful community engagement during the school's pre-opening period and leading into the school's first year is also outlined in **Attachment 16**, Start Up Plan.

Performance Management

1) To support student progress, The Excel Center will create a supportive environment that promotes flexible and individualized learning while adult learners manage the various demands and challenges of work and life. The Excel Center- Elkhart will be held to the same performance standards as GLI Excel Centers in South Bend, Gary, and Hammond, and other Excel Centers authorized by ICSB.

The anticipated student population faces significant academic and non-academic challenges. School-specific goals mirror the challenges of working with this target population. Due to the uniqueness of The Excel Center model, the ISBOE has approved alternative accountability metrics to hold Excel Centers accountable to high performance standards.

The table below outlines the academic performance goals of the school.

Academic Performance Goal	Measure
The Excel Center will enable students who have dropped out of school or who are at high risk of dropping out to earn a high school diploma.	The school will have at least a 70% graduation rate (as measured by ISBOE’s approved modified, non-cohort-based graduation rate*).
Students at The Excel Center will meet the same rigorous standards for achievement and high school graduation as students in a traditional high school setting.	At least 90% of all graduates will have passed all mandatory state assessments, graduating without a waiver.
Students who graduate from The Excel Center will demonstrate the ability to succeed in post- secondary academic environments.	At least 80% of The Excel Center’s graduates will graduate having either earned college credit or an industrial certification.

*Calculated by taking the number of graduates in a given school year divided by the school’s average ADM count for that year, multiplied times four years of traditional high schools

The Excel Center school will not organize data at the cohort level. A student who has dropped out of school and then returned no longer has a cohort; students arrive and finish at various times at The Excel Center. Performance goals reflect the mission of the school by focusing on rapid student progress, graduating from high school, and connecting students to post-secondary education.

On an ongoing basis, school-wide data indicators will be used to monitor whether the school environment is providing sufficient academic opportunities for students who enroll in the school. School-wide attendance metrics, credit attainment, and assessment scores are all used to ensure that the school is operating effectively and that there are not any major performance difficulties affecting the school. Annual indicators – the total number of graduates for the given year, and the percentage who obtain college credits or certifications – provide an ongoing metric of how many individuals have achieved The Excel Center’s primary goal of graduating students who have not previously succeeded in completing high school. The post-secondary enrollment metrics indicate whether students are prepared for either the workforce or continuing their education beyond The Excel Center.

On an annual and term-wide basis, The Excel Center measures the progress that students make in reaching their educational goals. In addition to higher-level attendance analysis, the School Director will lead the staff in evaluating the pace that students are earning credit, including their progress in current courses and toward graduation, noting that a consistent pace of credit attainment towards graduation indicates progress. The long-term success of individual students is related to whether students can graduate (as measured by credit attainment and passing end-of-course assessments) and whether students enroll and complete and/or persist in post- secondary education. Staff will also measure graduation attainment and make every attempt to monitor the post-secondary success of students who graduate.

2) The Excel Center will administer regular testing to assess student learning needs and monitor academic growth, beginning with administering baseline placement assessments upon

enrollment. Placement assessments in humanities include the RI and the Phonics Inventory (PI) for students whose Lexile measure is below 600; placement assessments in mathematics include the Excel Center EDMA. The WIDA will also be administered to ELL students to assess the need for English language services.

Course placement will be determined based on these assessments and a review of previous high school transcripts. Each student's education plan will detail any basic skills development that should take place for students to perform at or above a high school level. For those who are engaged in remedial work, assessments will be made each term to determine student progress.

3) Students with dual enrollment at Ivy Tech or who are planning enrollment at other post-secondary institutions, must pass the Knowledge Assessment test. The collection, analysis, and sharing of data is critical to the success of The Excel Center and its students. Teachers, staff, and leaders will use Synergy Solutions as the school's student information system (SIS) to collect and enter student data for the school. As part of the iExcel orientation process, staff will collect student demographic information, record transcripts, and organize student data. As classes are underway, teachers will record attendance and grades through Synergy.

Management of student data is the responsibility of the registrar, Caitlin Cline. The registrar reviews data entered by each location for quality and completeness and requests changes made by staff at the local level in cases where data are incomplete or entered incorrectly. The registrar will submit all required state reports on a timely basis. Data reports will be available to the school community as upon request.

The Excel Center will receive data reports from the Excel Network, and do data analysis of school performance data gathered through Synergy system. The School Director will generate reports necessary for staff to perform ongoing assessments of school performance, highlighting attendance, grades, and credit attainment at both school-wide and class groupings.

4) The information system the school will use to manage student performance data is Synergy, a nationally recognized SIS. Data from Synergy allows Center staff to use the reporting interface and analytical tools that available to all schools in The Excel Center Network.

The School Director will be responsible for interpreting assessments and reports for classroom teachers and coaches, providing data via dashboards and ad-hoc reports that provide additional insights to patterns and indicators, making it easier for teachers and the school leader to make data-informed adjustments to the school's academic program. The dashboards provide an easy-to-follow presentation of current performance.

The data warehouse dashboards were designed by Excel Center teachers and school personnel to meet the specific needs of The Excel Center model, allowing staff to analyze key factors that drive academic performance across a multiple of variables (test scores, student demographics, attendance, discipline, etc.). Data analysis within the Excel Centers have been used to identify which students were in danger of not passing classes, allowing teachers and coaches to reallocate resources to ensure student success.

5) The Excel Center Scheduling and Support Coordinator will support the training and

implementation of the data analysis in Excel Centers, instructing all teachers in how the data and software can be navigated to make data-informed decisions on academic progress, identify student groups who may require alternate instruction, and evaluate the effectiveness of the current curriculum and instructional practices.

The Excel Center Network will be available to answer questions related to school performance across the entire network, comparing performance across locations, and doing deep analysis into why certain schools perform better than others or suggesting ways to improve performance among special student populations. The summary results of these reports will be shared with every school in the network, giving school leaders insights on where high-performing best practices may be found.

It is a key priority of the professional development plan to equip school staff to use and analyze data to improve instruction. Excel Center staff will be trained in the use of data management to inform the RISE Evaluation and Development System. Teachers will learn how to use assessment data to plan their curriculum, track student data, and analyze progress. They will then be evaluated on their ability to use data to develop and improve their instructional practices.

6) Data will be used to monitor progress at the individual student, classroom, and school levels. If progress falls short of Excel Center, ICSB, or Indiana goals, an array of strategies may take place to improve student outcomes.

Student. Assessment data will reveal if student progress is off track in meeting grade expectations or progress. In these cases, staff will meet to discuss alternate ways of providing supports for students, including increasing the amount of one-on-one attention a student receives; altering the balance of online credit recovery and classroom instruction; working with the coach to identify life barriers that may be impeding academic progress; or altering the pace at which the student is learning.

Classroom. Poor performance indicates that instructional staff have not been successful at encouraging student growth, or that current instructional methods are not effective. If data indicate students are not demonstrating mastery, then the instructor needs additional supports to bring students up to standards. In the rare instance of extremely poor performance, it may be necessary to move a teacher into another assignment and have alternate staff work on achieving better outcomes.

School. Consistently poor performance may be the result of several factors, including organizational culture, poor process orientation, and leadership deficiencies. The Excel Center would be assessed to ensure it is operating in fidelity to The Excel Center model, and what tools may be needed to improve school performance. Interventions may include intensive trainings, peer mentoring among Directors, and hands-on management for the school if performance is not successful. In cases where a school consistently falls short of expectations, the Board or VP of Excel Centers may deem it necessary to find other leadership to operate the school.

Section III: Implementation Plan

Legal Status and Governing Documents

- 1) Please see **Attachment 13** for copies of governance documents for GLI, Inc., including:
 - a) IRS 501(c)(3) Determination Letter
 - b) Articles of Incorporation
 - c) Board Bylaws
 - d) Code of Ethics
 - e) Conflict of Interest policy.
- 2) Please see Article X of GLI's Articles of Incorporation, which includes a dissolution clause, in **Attachment 13**.
- 3) Please see **Attachment 14** for completed Statement of Assurances form, signed by Cynthia Cavanaugh, authorized representative of GLI.

School Staffing Structure

Please see **Attachment 15** for an organizational chart for Excel Center- Elkhart at Year 1 and at Full Capacity. The chart identifies all administrative, operational, instructional and non-instructional personnel, as well as paraprofessionals or specialty teachers, delineating roles and responsibilities of the governing board and staff.

School Leadership & Staff Hiring, Management and Evaluation

1) The Excel Center has a School Director in-training at its South Bend location. The VP of Excel Centers will work with him to provide leadership over the school opening process and recruit, hire, and train new teachers. In accordance with the requirements of IC 20-24-6-5, potential teaching staff candidates will have licensing verified.

Key selection criteria for new teachers will be:

- history of high performance either as a teacher or education student
- social science background and/or a demonstrated compassion for the underserved
- interest in and/or aptitude for adult education, including high emotional intelligence
- experience in and/or knowledge of a variety of instructional strategies
- creative problem solving and critical thinking skills
- ability to adapt quickly to new environments or circumstances
- desire for continuous learning and improvement
- positive attitude and history of encouraging others

To hire high quality staff, The Excel Center's initial strategy will be to recruit individuals with a track record of high performance from within The Excel Center network. The Excel Center will also use traditional recruitment strategies such as job posting on the IDOE job bank, Goodwill's website, Indeed, LinkedIn, and other job sites; and attending career fairs at local colleges and universities. New staff will be selected after interviews with school leadership and peer panels.

2) The staffing plan provides teachers with easy access to instructional experts and streamlines the academic program of the school, essential for the school to operate effectively in 8-week terms. The Director will provide overall leadership, accountability, and access to data. The Lead Teacher will act as the academic leader and mentor teacher to other instructional staff, providing expertise in curriculum and instruction strategies as well as accountability. Working in both interdisciplinary and departmental teams, teaching staff will be best prepared to receive immediate feedback on their instructional practices and develop appropriate strategies to best serve students.

Coaches will support teaching staff by providing student feedback and participating in education planning. Staff will also regularly meet to discuss student data to identify areas that need improvement and to make quick adjustments during the school year. This combination of teamwork, process improvement, and adaptability will ensure that every student at each Center has access to excellent teaching.

The Excel Center model is an innovative adult education solution. It incorporates technologies through a comprehensive data warehousing system which allows staff to evaluate individual and class data to improve outcomes. Teachers and staff take on roles not normally found in traditional schools. Teachers co-teach interdisciplinary classes and adjust instructional techniques to address student needs. Coaches provide wrap-around support, helping students meet academic and non-academic challenges. Support staff, such as the special education coordinator, work with teachers and coaches in ensure the best possible student outcomes.

3) The Excel Center network utilizes the RISE teacher evaluation rubric as a means of monitoring the effectiveness of best practices in the classroom. All instructional staff are evaluated at a minimum of five times per school year (at least once per term) with the summative scores from these evaluations determining the instructor's annual raise, bonus, and rehire eligibility for the upcoming school year. School administrators will conduct at least 2 formal observations throughout the school year; informal evaluations will be frequent and based on observations and self-reporting of progress through a term and will be more frequent as the Excel Center- Elkhart opens. If a teacher requires a performance improvement plan due to a low score on any of the five evaluations, they may be subjected to further evaluations throughout the school year. Instructors, regardless of evaluation status, may request more observations throughout the school year.

The VP will evaluate the School Director based on their performance on the RISE evaluation rubric, the attainment of school performance goals, and an annual performance and development review. Likewise, teachers will be held accountable by the School Director for their performance under the same guidelines, except their focus will be on student performance within their classrooms. The Lead Teacher will assist in these evaluations as appropriate.

The RISE evaluation for classroom instruction can be broken up into four key components measuring different aspects of teacher effectiveness. Each Center has the discretion to use professional judgement in how they implement the RISE rubric. It is important that teachers are evaluated using multiple measures, such as instructional observations, student achievement, and

school-wide learning measures.

- Purposeful planning, including the use of data when creating lesson plans
- Classroom instruction, engagement, and behavior management
- Teacher leadership within the school and willingness to collaborate with peers
- Core professionalism such as attendance, punctuality, adhering to school policy, and respect for students, peers, and school administration.

Teachers are also asked to develop Class Learning Objectives and Targeted Learning Objectives to collect student growth data as compared to student learning objectives and differentiate instruction to ensure the success of all students. Teachers will be evaluated based on student growth measured at the end of the term through summative assessments such as teacher-designed finals or a certification exam. The instructor will also be evaluated by the school's accountability rating by the IDOE.

As the VP of the Excel Centers is responsible for ensuring that all Centers are running effectively, efficiently, and producing high student performance results, GLI's Board of Directors ultimately holds her accountable. The VP bears the responsibility of holding each Director accountable for the performance of their Excel Center site; the Director ensures performance of teachers at his or her Center.

4) For those staff members who are placed on an improvement plan, it is the responsibility of the immediate supervisor (Lead Teacher, Director, or VP) to provide concrete action steps for the instructor to follow to move their overall score to "effective". If an instructor is on an improvement plan for more than one term, the director will discuss this with school and organization leadership to determine the appropriate next steps, which may include forfeiting their eligibility for rehire.

All employees are required to work according to the Excel Center's basic principles and in accordance with the employee handbook. Failure to abide by The Excel Center's standards of conduct will lead to disciplinary action, including termination of employment.

Whenever leadership or teacher changes can be anticipated, current staff members will train their replacements. Succession plans are built into the fabric of each Center, encouraging increased development and responsibilities for consistent high performers to groom them for promotion to the next level. Additionally, the team-based format of instruction will allow for mentoring within departmental and education plan teams to bring new hires up to speed.

School leadership members utilize evaluation data to determine the professional development needs of individual instructors, as well as areas of growth for their entire instructional team. Continuous learning is a value of The Excel Center model, and staff members will be encouraged to pursue professional development and share best practices within their teams and the larger network.

5) Employees of The Excel Center will be employed by Goodwill LEADS. They will be at-will employees and not use contracts. Base-level salaries for Excel Center positions are listed below. The salaries for staff will be on par and competitive with the salaries of the local school

corporations where each Center is located.

Position	Base-Level Salary
School Director	\$65,000
Lead Teacher	\$55,000
Teacher	\$42,000
Special Education Instructor	\$42,000
Lead Coach	\$40,000
Life Coach	\$37,000
Office Manager	\$37,000
Kids Excel Director	\$48,000
Childcare Attendant	\$20,800

The following are the basic benefit programs in which full-time employees may participate:

- Comprehensive Health Plan (2 options)
- Employee Life Insurance
- Comprehensive Dental/Vision Plan
- Section 125 Plan
 - Pre-tax Health & Dental/Vision Plan premiums are available when you enroll
- Retirement:
 - 403(b) Retirement Savings Plan
 - Teacher Retirement Fund
- Employee Assistance Program (EAP)
- Tuition Reimbursement
- PTO/ Vacation Days

The Excel Center incentive program aims to reward high-performing teachers by increasing their compensation. Teachers who are identified as “highly effective” during their RISE evaluation are eligible for a performance-based bonus, as funds are available; “effective” and “highly effective” teachers are eligible for merit-based raises.

Professional Development

1) The School Director ultimately ensures the implementation of the professional development plan and facilitates the professional learning process. The VP, with input from the Excel Network and School Directors, will craft professional development plans, materials and resources based on local school needs as determined by teacher evaluation and student achievement results. Lead teacher(s) at the school will assist the director in facilitating and modeling professional learning experiences and providing feedback as teachers implement novel practices.

The Excel Center will incorporate job-embedded and student-focused professional growth opportunities into all components of professional development to attain continuous instructional improvement focused on student achievement. For example, during year one of school operation,

internal professional development focuses on implementation of the core instructional strategies essential for meeting the needs of adult high school students. In subsequent years, teacher evaluation results combined with student achievement data will drive the professional development scope and sequence, leading to a professional development plan that includes opportunities for school-wide and individualized professional learning.

The Excel Center- Elkhart does not plan on providing virtual instruction in whole or in part.

2) When a new School Director is hired, he or she will undergo a series of professional development trainings, including time spent in established Excel Centers. This initial training series provides an overview of the school model, including its mission, vision, and core values. School and class observations will give new Directors a clear sense of student needs, roles of staff members, and school culture as well as course and classroom structure compared to a traditional school environment. Directors will also develop an awareness of the data tools and resources available.

The Director will attend an iExcel to better understand the school opening and student orientation process and participate in available trainings developed by the Excel Network. Additionally, Directors will be invited to attend monthly meetings with other Excel Center leaders. This collaboration will ensure that all sites are implementing best practices, while also looking to grow school leaders professionally.

Cynthia Cavanaugh, the VP, will meet every two weeks with the Director to discuss performance metrics, responsibilities, staffing, budget, data metrics, opportunities for improvement and development. After the first year, these meetings may decrease to monthly, based on the competency and experience of the Director.

3) Excel Center professional development is designed to help teachers improve instruction and relationships with their student population. Both objectives are important to create a flexible yet rigorous educational program that promotes the achievement and success of each student enrolled, no matter where they start their journey.

4) At the beginning of the new school year, new staff will undergo a week orientation:

- **Day 1:** Staff retreat and team building
- **Day 2:** Adult student population & poverty simulation
Orientation to The Excel Center, staff and student handbooks
- **Day 3:** Tour of GIM and key areas; Training on online credit recovery
Operational introductions (IT, online testing, transcripts)
- **Day 4:** Coaching practices, Special Education, and ELL
Curriculum training and blended courses
- **Day 5:** Contextualized learning and career pathways
Tours of industry partners and staff collaboration

During the five days of professional development, teachers will work with experienced Excel Center instructors and coaches to learn about the unique social, cognitive, personal dimensions of the students. Teachers will learn about the gradual release of responsibility instructional

strategy and become deeply familiar with their curricula and best practices for content delivery. During the first ten days, teachers will familiarize themselves with school policies and learn how to use the student information and learning management systems.

The intensive five days of professional learning will prepare all teachers and staff for a highly productive school year. All professional learning experiences are participant-centered and provide time for interaction, questions, and the development of strategies and materials that may be immediately implemented in the classroom.

5) During the school year, an additional ten days are dedicated to professional development related to the school curriculum and instructional practices, teacher collaboration and planning, and refinement of practices for the purposes of continuous improvement. These professional development days will be dedicated to addressing any issues that arise throughout the school year and following routine data analysis of student achievement results, including credit attainment, performance on assessments, performance in the classroom, and attendance.

Teachers do not have scheduled classes on Fridays and may use that time for teacher preparation and staff collaboration. There are 38 Fridays scheduled as planning days in the proposed 2021-2022 school calendar, and they are designated for staff to hold meetings, plan lessons, establish collaborative plans, hold special education conferences, and meet one-on-one with students.

Lead teachers and lead coaches routinely lead data meetings to discuss school-wide, caseload, and individual student results. Because the lead teacher does not teach a full course load, he or she has time to prepare data and create meeting agendas for maximum effectiveness. The director and lead teacher facilitate the instructional improvement meetings, and prepare focused, data driven, highly effective learning experiences for teachers.

6) The professional development program will be evaluated based on school-wide and classroom achievement measures, as well as student improvement on interim assessments. Additionally, staff members will be encouraged to provide feedback on the effectiveness of professional development in improving their ability to promote student success.

Start-Up and Operations

1) Please see **Attachment 16**, for a detailed start-up plan for the period leading up to the first day of student attendance for the proposed school, including planning tasks and individuals responsible for each task. The projected start date for Excel Center- Elkhart is July 2021.

2) The Excel Centers do not provide transportation for students, due to the extended hours of operation and schedules that vary widely student-to-student, based on their unique abilities and/or family and work obligations. The school will use several options for student transportation:

Biking/ Walking. The goal would be to open the Excel Center in an area with significant need, where potential students already live and work. This would allow the school to be within walking or biking distance of many students.

Public Transportation. The Interurban Trolley provides public transit services in Elkhart and Goshen, Indiana, administered by the Michiana Area Council of Governments. It is a five-route system that covers downtown Elkhart and extends in a radius of approximately 6 miles from the city center. It also connects with Transpo, the South Bend public transportation system. For students with income limitations (less than 185% of federal poverty guidelines), bus passes will be provided as needed.

Private Vehicles. As adults, many students will either own cars or have access to them and will be able to transport themselves to and from school. The close-knit student community also lends itself to carpool arrangements.

The new schools do not anticipate scheduling extracurricular events like field trips or athletic events, although college visits will be encouraged. Although the MVHAA does not apply to adults, staff members will connect any student with supports needed to maintain school enrollment, including housing assistance and bus passes. Elkhart has a complementary paratransit service called Interurban Trolley Access which runs ADA-compliant services that meet IDEA requirements. The special education coordinator will ensure transportation is adequate and note any supports in the IEP or Section 504 plan.

3) The safety and security of students, staff, the facility, and all school property is a top priority for Excel Centers, and school leadership will take every step necessary to ensure that students and staff are prepared for any foreseen or unforeseen emergency, disaster, or threat. To that end, Excel Centers have an Emergency Response Procedure Handbook which outlines the school's plans and procedures in the event of a fire or other environmental disaster, tornado, earthquake, nuclear or chemical contamination, any event concerning guns/weapons, a hostage situation, bomb threat, suspicious vehicle, riot/civil unrest, or other emergency requiring a school lockdown or evacuation. As required by law, each Center will participate in mandatory fire, tornado, and lockdown drills. A copy of The Excel Center's Emergency Response Procedure Handbook is provided to all staff and available to ICSB at any time upon request.

Each school will have a full-time security officer who will monitor the entrance and scan active security camera feeds located throughout the school. The Excel Center will employ both an employee- and student acceptable use policy concerning technology and internet use, which will be communicated in the staff and student handbooks. The purpose of school-provided Internet access is to facilitate communications in support of research and education, and the acceptable use of electronic resources will be monitored by staff.

4) The Excel Center does not meet the ICSB definition of a blended learning of virtual charter school.

5) Please see **Attachment 17 for** an estimate from an insurance agent for property and casualty insurance coverage that aligns with ICSB insurance requirements.

Facility Plan

1) For Elkhart, GLI is in the process of identifying facilities. A potential site has been identified within the Freshman Academy of Elkhart High School at 1 Blazer Blvd., Elkhart.

Any renovations that may be needed in selected school sites will be financed through a loan with Goodwill and incorporated into the cost of the lease, when applicable. In the same way that GLI managed compliance with state and local health and safety requirements when managing a \$1.2 million build-out for the Excel Center- South Bend, transforming a former engineering building into an adult school equipped to serve 350 adults, it will have the capacity to manage compliance with any such requirements for all new schools. The experience will also inform projections for all facility- related costs.

2) The Excel Centers have not identified a facility yet.

3) The school will not be in Indianapolis.

Budget and Finance

As an affiliate of Goodwill, GLI has a designated account manage accounting, purchasing, payroll, and the required audit, supported by GIM's CFO and support staff. Strict financial controls set in place at Goodwill will ensure long-term financial viability.

1) Please see **Attachment 18** for a detailed 5-year pro-forma budget for the school, including a start-up budget.

2) Please see **Attachment 19**, for a budget narrative that describes assumptions, revenue estimates, staffing levels, facilities expenses, technology costs, and contingency plan.

3) GLI has been a nonprofit since 2014 and will be the charter holder and governing entity for Excel Center- Elkhart. Please see **Attachment 20** for the most recent internal financial statements including balance sheets and income statements for both Goodwill and GLI, and the last three years of audited financial statements and management letters for both Goodwill and GLI.

Section IV: Portfolio Review and Performance Record

- 1) See **Attachment 21** for the Academic Performance Workbook for all Northern Indiana Excel Centers.
- 2) Each tab of the Academic Performance Workbook, **Attachment 21**, includes a summary and data of Excel Centers located in South Bend, Hammond, and Gary.
- 3) No contracts with charter schools have been terminated by either GLI or the Excel Centers.
- 4) There are no charter revocations, non-renewals, shortened or conditional renewals, or withdrawals/non openings of schools operated by GLI.
- 5) There are no performance deficiencies or compliance violations that have led to formal authorizer intervention with any school operated by GLI in the last three years.
- 6) See **Attachment 22** for current or past litigation, including arbitration proceedings, that has involved GLI or The Excel Centers.

Submission of Full Application

Please see **Attachment 23** for a PDF file that contains all application components, including the Proposal Overview, the Proposal Narrative, and all required Attachments.

Footnotes

- ⁱ United States Census Bureau American Community Survey (2019). *Educational Attainment 2019 ACS Survey 1-Year Estimates Table S1501*. Retrieved from <https://data.census.gov/cedsci/table?q=education%20by%20geography&g=0500000US18039&tid=ACSST1Y2019.S1501>
- ⁱⁱ United States Census Bureau American Community Survey (2019). *Poverty Status in the Past 12 Months 2019 ACS Survey 1-Year Estimates Table S1701*. Retrieved from <https://data.census.gov/cedsci/table?q=poverty&g=0500000US18039&tid=ACSST1Y2019.S1701>
- ⁱⁱⁱ United States Census Bureau American Community Survey (2019). *Language Spoken at Home 2019 ACS Survey 1-Year Estimates Table S1601*. Retrieved from <https://data.census.gov/cedsci/table?q=language&g=0500000US18039&tid=ACSST1Y2019.S1601>
- ^{iv} Bridgeland, J.M., Dilulio, J.J. & Morison, K.B. (March 2006). *The silent epidemic: Perspectives of high school dropouts*. Washington DC: Civic Enterprises, LLC. Retrieved from <https://docs.gatesfoundation.org/Documents/TheSilentEpidemic3-06Final.pdf>
- ^v United States Department of Labor Bureau of Labor Statistics (2019). *Unemployment rates and earning rates by educational attainment, 2019*. Retrieved from http://www.bls.gov/emp/ep_chart_001.htm
- ^{vi} Harris, L., & Ganzglass, E. (2008). *Creating Postsecondary Pathways to Good Jobs for Young High School Dropouts: The Possibilities and the Challenges* Washington, DC: Center for American Progress. Retrieved from <http://www.clasp.org/admin/site/publications/files/0438.pdf>
- ^{vii} Barham, J. (Ed.). *The high school diploma vs. the GED*. The Best Schools. Retrieved from <http://www.thebestschools.org/degrees/high-school-diplomas-versus-ged/>
- ^{viii} Daloz, L.A. (1999). *Mentor: Guiding the journey of adult learners*. San Francisco: Jossey-Bass.
- ^{ix} Bridgeland, J.M., Dilulio, J.J., & Morison, K.B. (2006). *The silent epidemic: perspectives of high school dropouts*. Washington, DC: Civic Enterprises. Retrieved on August 20, 2008, from <http://www.gatesfoundation.org/nr/downloads/ed/TheSilentEpidemic3-06FINAL.pdf>
- ^x Complete College America (2011). *Time is the Enemy: The surprising truth about why today's college students aren't graduating ... and what needs to change*. Washington DC: Complete College America. Retrieved from http://www.completecollege.org/docs/Time_Is_The_Enemy.pdf
- ^{xi} Brookfield, S.D. (1987). *Developing critical thinkers: Challenging adults to explore alternative ways of thinking and acting*. San Francisco: Jossey-Bass.
- ^{xii} National Center on Secondary Education and Training (2014). *Dropout and graduation frequently asked questions*. Retrieved from <http://www.ncset.org/topics/dropout/faqs.asp?topic=36>
- ^{xiii} Center for Applied Linguistics (n.d.). *Sheltered Instruction Observation Protocol Frequently Asked Questions*. Retrieved from <http://www.cal.org/siop/faqs/index.html>
- ^{xiv} Roeper, A. (Jan 1991). Gifted adults: Their characteristics and emotions. *Advanced Development Journal* 3, 85-98. Retrieved from <http://positivedisintegration.com/Roeper1991.pdf>
- ^{xv} Child Trends (Nov 2015). High school dropout rates: Indicators on children and youth. *Data Bank*. Bethesda: Child Trends. Retrieved from http://www.childtrends.org/wp-content/uploads/2014/10/01_Dropout_Rates.pdf
- ^{xvi} United States Census Bureau American Community Survey (2019). *Educational Attainment 2019 ACS Survey 5-Year Estimates Table S1501*. Retrieved from <https://data.census.gov/cedsci/table?q=education%20by%20geography&g=1600000US1820728&tid=ACSST5Y2019.S1501>
- ^{xvii} United States Census Bureau American Community Survey (2019). *Educational Attainment 2019 ACS Survey 5-Year Estimates Table S1501*. Retrieved from <https://data.census.gov/cedsci/table?q=education%20by%20geography&g=1600000US1871000&tid=ACSST5Y2019.S1501>



January 21, 2021

To the Board of Directors
Goodwill LEADS, Inc. (The Excel Center)
1805 W Western Avenue
South Bend, Indiana 46619

We have audited the financial statements of Goodwill LEADS, Inc. (The Excel Center) ("School") for the year ended June 30, 2020, and we will issue our report thereon dated January 21, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 15, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 1 to the financial statements. As described in Note 1, two new accounting policies, Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-18 *Restricted Cash (Topic 230)* and FASB ASU 2018-08 *Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*, were adopted during the period. The adoption of these standards did not have a material effect on the types of revenue recognized or required presentation of the financial statements. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- 1) Management's allocation of functional expenses.

We evaluated the key factors and assumptions used to develop the functional expense allocation in determining the allocation to be reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- 1) Disclosures concerning related party debt arrangements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes

Kruggel, Lawton & Company LLC klcpas.com

317 W. Franklin Street, Elkhart, IN 46516
P: 574.264.2247 F: 574.266.0965

Members of the American Institute of Certified Public Accountants and the Indiana CPA Society

Board of Directors
Goodwill Leads, Inc. (The Excel Center)

uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 21, 2021.

Management Consultations with Other Independent Accountants


In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of the School and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Kruggel, Lawton & Company, LLC
Elkhart, Indiana

Goodwill LEADS, Inc. (The Excel Center)

Year End: June 30, 2020

Unrecorded journal entries

Date: 7/1/2019 To 6/30/2020

Prepared by	Detail review	Partner review	Tech review
BAM 9/15/2020		MLZ 9/28/2020	

A.NFP.00530

Number	Date	Name	Account No	Reference	Debit	Credit	Proposed Net Income (Loss)	Proposed Amount Chg	Recurrence	Misstatement
Net Income (Loss)							(375,223.00)			
WJE01	6/30/2020	Other Payroll Liabilities	0101-220000000061	SJW L-30		1,575.00				
WJE01	6/30/2020	Other Payroll Liabilities	0101-220000000061	ECH L-30		1,850.00				
WJE01	6/30/2020	Other Payroll Liabilities	0101-220000000061	GAR L-30		1,264.00				
WJE01	6/30/2020	Instructional Salaries, Certified	0101-511310011000	SJW L-30	1,575.00					
WJE01	6/30/2020	Instructional Salaries, Certified	0101-511310011000	ECH L-30	1,850.00					
WJE01	6/30/2020	Instructional Salaries, Certified	0101-511310011000	GAR L-30	1,264.00					
Adjust payroll to calculated										
					4,689.00	4,689.00	(379,912.00)	(4,689.00)		
					4,689.00	4,689.00	(379,912.00)	(4,689.00)		



To the Board of Directors and Management
Goodwill LEADS, Inc. (The Excel Center)
1805 W Western Avenue
South Bend, Indiana 46619

In planning and performing our audit of the financial statements of Goodwill LEADS, Inc. (The Excel Center) ("School") as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School'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 School's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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 may exist that have not been identified.

This communication is intended solely for the information and use of management, board of directors, and others within the School, and is not intended to be, and should not be, used by anyone other than these specified parties.

Kruggel, Lawton & Company, LLC

A handwritten signature in blue ink that reads "Kruggel, Lawton & Company, LLC". The signature is written in a cursive, flowing style.

Elkhart, Indiana
January 21, 2021



December 9, 2019

To the Board of Directors
Goodwill LEADS, Inc. (The Excel Center)
1805 W Western Avenue
South Bend, Indiana 46619

We have audited the financial statements of Goodwill LEADS, Inc. (The Excel Center) (“Organization”) as of and for the year ended June 30, 2019, and have issued our report thereon dated December 9, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 10, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements. As described in Note 1, during the fiscal year, the Organization adopted FASB Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities which resulted in changes to net asset presentation, the presentation of functional expenses, and inclusion of liquidity disclosures. Accordingly, the requirements of ASU No. 2016-14 have been retroactively applied to prior periods presented as if the policy had always been adopted. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- 1) Management’s allocation of functional expenses.

We evaluated the key factors and assumptions used to develop the estimated useful lives in determining them to be reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- 1) Disclosures concerning related party debt arrangements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes

Board of Directors
Goodwill Leads, Inc. (The Excel Center)

uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 9, 2019.

Management Consultations with Other Independent Accountants

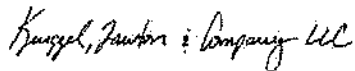
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of the Organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Kruggel, Lawton & Company, LLC
Elkhart, Indiana



To the Board of Directors and Management
Goodwill LEADS, Inc. (The Excel Center)
1805 W Western Avenue
South Bend, Indiana 46619

In planning and performing our audit of the financial statements of Goodwill LEADS, Inc. (The Excel Center) ("Organization") as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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 may exist that have not been identified.

OTHER MATTERS

Accounting Procedures Manual

During the course of our audit procedures, we determined that documentation for the Organization's internal controls and processes requires updating. Previously, the Organization had contracted with a third party vendor to assist with accounting duties. Currently, all accounting duties are performed internally. We recommend that the Organization update its documentation to reflect the internal controls and processes currently implemented.

This communication is intended solely for the information and use of management, board of directors, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Kruggel, Lawton & Company, LLC

A handwritten signature in black ink that reads "Kruggel, Lawton & Company LLC".

Elkhart, Indiana
December 9, 2019



GOODWILL LEADS, INC. - THE EXCEL CENTER
ANNUAL REPORT
June 30, 2018

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

ANNUAL REPORT

June 30, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Goodwill LEADS, Inc. (The Excel Center)
South Bend, Indiana

We have audited the accompanying financial statements of Goodwill LEADS, Inc. (The Excel Center), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Goodwill LEADS, Inc. (The Excel Center) as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Respectfully submitted,

Kunzel, Jacobson & Company LLC

Certified Public Accountants

Elkhart, Indiana
December 13, 2018

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

STATEMENTS OF FINANCIAL POSITION

June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	1,012,456	744,515
Accounts receivable	1,715	355
Grants receivable	4,936	61,520
Prepaid expenses	44,937	60,224
Total Current Assets	1,064,044	866,614
PROPERTY AND EQUIPMENT		
Leasehold improvements	2,806,505	1,324,254
Office furniture and equipment	640,283	334,830
Computers and software	342,780	292,171
Total	3,789,568	1,951,255
Accumulated depreciation	(876,039)	(491,512)
Net Property and Equipment	2,913,529	1,459,743
OTHER ASSETS		
Deposit	14,297	7,360
Total Other Assets	14,297	7,360
TOTAL ASSETS	3,991,870	2,333,717
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Line of credit	625,000	0
Current portion of long-term debt	177,211	134,188
Accounts payable	10,583	48,647
Accounts payable - related party, net	28,859	4,660
Accrued payroll, benefits, and related taxes	108,529	62,764
Accrued property taxes	0	53,598
Deferred revenue	1,955	13,173
Total Current Liabilities	952,137	317,030
OTHER LIABILITIES		
Long-term debt	2,048,160	719,631
Total Other Liabilities	2,048,160	719,631
TOTAL LIABILITIES	3,000,297	1,036,661
NET ASSETS		
Unrestricted	698,178	1,006,705
Temporarily restricted	293,395	290,351
TOTAL NET ASSETS	991,573	1,297,056
TOTAL LIABILITIES AND NET ASSETS	3,991,870	2,333,717

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2018

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
PUBLIC SUPPORT AND REVENUE			
Federal Grants	122,005	0	122,005
Non-federal grants	25,000	0	25,000
State education support	2,315,250	0	2,315,250
Contributions	230,809	34,940	265,749
In-kind donations	158,748	0	158,748
Other income	104,260	0	104,260
Total Revenue	2,956,072	34,940	2,991,012
Net assets released from restrictions:			
Satisfaction of restrictions	31,896	(31,896)	0
EXPENSES			
Advertising expense	159,383	0	159,383
Technology expenses	60,316	0	60,316
Classroom supplies	64,964	0	64,964
Dues and subscriptions	2,233	0	2,233
Employee benefits	328,561	0	328,561
Equipment expenses	10,358	0	10,358
Salaries and wages	1,549,070	0	1,549,070
Licensing fees	30,000	0	30,000
Meals	4,508	0	4,508
Insurance	23,367	0	23,367
Interest expense	78,897	0	78,897
Office supplies	49,144	0	49,144
Miscellaneous	24,294	0	24,294
Payroll taxes	112,264	0	112,264
Professional fees	44,740	0	44,740
Property taxes	8,325	0	8,325
Travel	4,068	0	4,068
Utilities	130,916	0	130,916
Student transportation	17,002	0	17,002
Rent	126,523	0	126,523
Repairs and maintenance	41,985	0	41,985
Depreciation	384,528	0	384,528
Security expense	41,049	0	41,049
Total Expenses	3,296,495	0	3,296,495
CHANGE IN NET ASSETS	(308,527)	3,044	(305,483)
NET ASSETS, BEGINNING OF YEAR	1,006,705	290,351	1,297,056
NET ASSETS, END OF YEAR	698,178	293,395	991,573

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
PUBLIC SUPPORT AND REVENUE			
Federal Grants	522,864	0	522,864
State education support	2,145,000	0	2,145,000
Contributions	270,908	40,167	311,075
In-kind donations	131,491	0	131,491
Other income	2,031	0	2,031
Total Revenue	3,072,294	40,167	3,112,461
Net assets released from restrictions:			
Satisfaction of restrictions	65,709	(65,709)	0
EXPENSES			
Advertising expense	65,767	0	65,767
Technology expenses	23,336	0	23,336
Classroom supplies	25,045	0	25,045
Dues and subscriptions	2,548	0	2,548
Employee benefits	253,397	0	253,397
Equipment expenses	10,026	0	10,026
Salaries and wages	976,245	0	976,245
Licensing fees	240,000	0	240,000
Meals	4,713	0	4,713
Insurance	22,182	0	22,182
Interest expense	30,728	0	30,728
Office supplies	31,463	0	31,463
Miscellaneous	28,102	0	28,102
Payroll taxes	72,434	0	72,434
Professional fees	14,725	0	14,725
Travel	2,710	0	2,710
Utilities	77,740	0	77,740
Student transportation	12,395	0	12,395
Rent	46,000	0	46,000
Repairs and maintenance	17,856	0	17,856
Depreciation	286,940	0	286,940
Security expense	24,198	0	24,198
Total Expenses	2,268,550	0	2,268,550
CHANGE IN NET ASSETS	869,453	(25,542)	843,911
NET ASSETS, BEGINNING OF YEAR	137,252	315,893	453,145
NET ASSETS, END OF YEAR	1,006,705	290,351	1,297,056

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

STATEMENTS OF CASH FLOWS For the Years Ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	(305,483)	843,911
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	384,528	286,940
Non-cash interest expense	31,651	25,085
Gain on disposal of equipment	0	(2,011)
Adjustments for changes in operating assets and liabilities:		
Accounts receivable	(1,360)	2,154
Grants receivable	56,584	(52,230)
Prepaid expenses	15,287	(48,445)
Deposit	(6,937)	0
Accounts payable	(38,064)	(7,428)
Accounts payable - related party, net	24,199	6,879
Accrued payroll, benefits, and related taxes	45,765	12,012
Accrued property taxes	(53,598)	0
Deferred revenue	(11,218)	13,173
Net Cash Flows from Operating Activities	141,354	1,080,040
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(364,225)	(77,808)
Proceeds from disposal of equipment	0	4,797
Net Cash Flows used in Investing Activities	(364,225)	(73,011)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net change in line of credit	625,000	(225,000)
Payments on long term debt	(134,188)	(126,843)
Net Cash Flows from Financing Activities	490,812	(351,843)
INCREASE IN CASH AND CASH EQUIVALENTS	267,941	655,186
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	744,515	89,329
CASH AND CASH EQUIVALENTS AT END OF YEAR	1,012,456	744,515
SUPPLEMENTARY DISCLOSURE OF CASH FLOWS		
Interest paid	47,246	2,828
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Acquisition of property and equipment		
Cost of property and equipment	1,474,089	0
Loan	(1,474,089)	0

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2018 and 2017

NATURE OF BUSINESS

Goodwill LEADS, Inc. (The Excel Center) (the "Organization"), is a public charter high school headquartered in South Bend, Indiana, operating under the control of Goodwill Industries of Michiana, Inc. Through government grants and private financial support from individuals, foundations, and corporations, the purpose of the Organization is to provide educational opportunities designed to enable young people and adults to prepare for productive adult lives. The Organization was incorporated in July 2014 and classes commenced in South Bend, Indiana in September 2015 and in Hammond, Indiana in September 2017. During the fiscal year ended June 30, 2018, the Organization began preparations to open a school in Gary, Indiana in September 2018.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The financial statements of the Organization have been prepared on the accrual basis.

The Organization adheres to Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205, which sets standards for reporting on financial statements of not-for-profit organizations. ASC 958-205 requires the classification and presentation of net assets in three categories: unrestricted, temporarily restricted, and permanently restricted net assets.

Unrestricted net assets represent the part of the net assets of the Organization that is neither permanently restricted nor temporarily restricted by donor-imposed stipulations.

Temporarily restricted net assets represent the part of the net assets of the Organization resulting from contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that either expire by the passage of time or by actions of the Organization. Temporarily restricted net assets also include cumulative appreciation and reinvested gains on permanently restricted net assets, which have been restricted by donors but have not been appropriated by management of the Organization.

Permanently restricted net assets represent the part of the net assets of the Organization resulting from contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CASH AND CASH EQUIVALENTS

For purposes of the Statement of Financial Position, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash is held at a local bank and is insured up to the limits of the FDIC. It is common throughout the course of operations for the Organization's cash balance to exceed the insured limit.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2018 and 2017

Restricted cash consists of the following for the years ended June 30:

	<u>2018</u>	<u>2017</u>
Excel Center lobby improvements	11,386	11,481
Computer lab improvements	25,000	25,000
Career training	10,000	10,000
Post-secondary scholarships	3,650	3,650
Certified Business Professional program	1,367	1,517
Certificate programs	24,940	0
Plato course software	5,000	0
Kids excel outdoor play area	5,000	0
Total	<u>86,343</u>	<u>51,648</u>

ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from outstanding balances and is presented net of allowance for doubtful accounts. Management has determined that no allowance is necessary at June 30, 2018 or 2017. Factors considered in determining the collectibility include past collection history, an aged analysis of receivables, economic conditions, as well as historical trends. Interest is not typically charged on past due accounts.

GRANTS RECEIVABLE

Support received under governmental grants is recorded based on expenses incurred or based on a fixed rate. Grants receivable represent amounts due for expenses incurred prior to year end and are considered fully collectible by management.

PROPERTY AND EQUIPMENT

Donations of property and equipment are recorded as unrestricted support at their estimated fair value unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Purchased property and equipment are stated at cost. Expenditures for additions, improvements and replacements are added to the property and equipment accounts. Repairs and maintenance are charged to expense as incurred. When equipment is retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts and any gains or losses arising from the disposition are reflected in income. Depreciation is provided for over the estimated useful lives of the assets using the straight-line method. Depreciation expense was \$384,528 and \$286,940 for the years ended June 30, 2018 and 2017, respectively.

A summary of the range of lives by asset category follows:

Leasehold improvements	10 years
Office furniture and equipment	5 years
Computers and software	3 years

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2018 and 2017

DONATED SERVICES AND MATERIALS

The Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958-605 states that in order to recognize donated services as contributions in the Organization's financial statements the services must require specialized skills, be provided by individuals who possess those skills, and typically need to be purchased if not contributed.

Material gift-in-kind items used in the Organization's programs and donated goods distributed are recorded as income and expense at the time the items are received, which is normally also the time they are placed into service or distributed. Donated services and materials are recorded in the Statement of Activities as In-kind donations revenue for the years ended June 30, 2018 and 2017.

Donated services and materials are as follows for the years ended June 30:

	<u>2018</u>	<u>2017</u>
Services provided by a related party	157,530	129,513
Other gift in-kind	1,218	1,978
<u>Total</u>	<u>158,748</u>	<u>131,491</u>

CONTRIBUTIONS

The Organization records contributions, including promises to give, when the contribution is deemed unconditional. Contributions are reflected in the financial statements at the earlier of the transfer of the assets or at the time an unconditional promise to give is made.

Contributions received are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. A donor restriction expires when a stipulated time restriction ends or when a purpose restriction is accomplished. Upon expiration, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as an increase in unrestricted net assets if the restrictions are met in the year in which the contributions are received.

ADVERTISING COSTS

Various costs relating to advertising are considered period costs and are therefore expensed as incurred. Advertising costs were \$159,383 and \$65,767 for the years ended June 30, 2018 and 2017, respectively.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2018 and 2017

FUNCTIONAL ALLOCATION OF EXPENSES

A summary of expenses by functional classification for the fiscal years ended June 30 is as follows:

Program activities:	<u>2018</u>	<u>2017</u>
Classroom instruction	967,345	465,808
Student counseling	464,834	251,927
Special education services	106,893	57,089
Other program activities	816,240	600,541
Total program activities	2,355,312	1,375,365
Supporting services:		
Program support	270,465	304,672
Administrative support	658,118	571,157
Total supporting services	928,583	875,829
Fundraising	12,600	17,356
Total functional expenses	3,296,495	2,268,550

INCOME TAXES

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined that the Organization is not a private foundation within the meaning of Section 509(a).

The Income Taxes Topic, FASB ASC 740, clarifies the accounting for uncertainty in income taxes recognized in an organization's financial statements. ASC 740 requires an organization to disclose the nature of uncertain tax positions taken, if any, when filing its income tax return utilizing a two-step process to recognize and measure any uncertain tax positions taken. The Organization recognizes a tax benefit only if it is more likely than not the position would be sustained in a tax examination, with a tax examination being presumed to occur. No tax benefit will be recorded on tax positions not meeting the more likely than not test. Interest and penalties accrued or incurred, if any, as a result of applying ASC 740 will be recorded to interest expense and other expense, respectively.

Based on its evaluation, the Organization has concluded that there are no uncertain tax positions requiring recognition in its financial statements. The Organization's evaluation was performed for all federal and state tax periods still subject to examination. The Organization's 2014 through 2016 federal and state exempt organization returns remain subject to examination by the IRS and state taxing authorities.

NOTE 2 - LINE OF CREDIT

On August 1, 2017 the Organization signed a revolving line of credit agreement with Goodwill Industries of Michiana, Inc., (a related party), effective as of June 8, 2017, in the amount of \$375,000. On April 26, 2018, the agreement was amended to increase the line to \$625,000. The line of credit provides operating funds for the Hammond, Indiana location. The line of credit bears interest at the Libor 1 month rate plus 150 basis points resulting in a rate of 3.59% at June 30, 2018. The balance on the line of credit was \$625,000 and \$0 at June 30, 2018 and 2017, respectively.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2018 and 2017

Subsequent to year end, on July 1, 2018, the Organization signed a revolving line of credit agreement with Goodwill Industries of Michiana, Inc., in the amount of \$550,000. The line of credit provides operating funds for the Gary, Indiana location and bears interest at the Libor 1 month rate.

NOTE 3 - LONG-TERM DEBT

Long-term debt consists of the following at June 30:

	<u>2018</u>	<u>2017</u>
An unsecured term note payable to Goodwill Industries of Michiana, Inc. in the original amount of \$1,281,365, requiring interest free monthly payments in the amount of \$10,000 from July 2016 through December 2016, and payments of \$11,612 including interest at 0.5%, thereafter through June 2025.	751,282	853,819
An unsecured term note payable to Goodwill Industries of Michiana, Inc. in the original amount of \$1,474,089, requiring interest only monthly payments at 4.95% from November 2017 through May 2018, at 5.09% for the month of June 2018, and at 2% thereafter through June 2021 at which time a balloon payment of \$1,265,417 is due.	1,474,089	
Current portion	177,211	134,188
Net long-term debt	<u>2,048,160</u>	<u>719,631</u>

Long-term debt, less current portion, is scheduled to mature as follows for the years ending June 30:

2020	221,517
2021	1,481,972
2022	136,898
2023	137,584
2024	138,274
Thereafter	138,966
Total	2,255,211
Present value as adjusted for programmatic investment	207,051
Net long-term debt	<u>2,048,160</u>

Goodwill Industries of Michiana, Inc. extended a below market interest rate long-term debt to the Organization to assist with operating costs, capital asset acquisitions, and other necessary expenditures associated with the South Bend school. Because the purpose of the Organization is to further the tax exempt objectives of Goodwill Industries of Michiana, Inc. and because income production is not a significant purpose of the Organization, the below market rate loan is deemed to be a programmatic investment. As such, long-term debt is reported at the present value of the loan instead of the stated loan amount. The difference of \$304,455 was recorded as a contribution in the initial year of the loan and is amortized over the life of the loan. A reconciliation of the present value of long-term debt as reported to the future maturity schedule is shown above.

In accordance with accounting principles governing programmatic investments, the Organization has imputed interest at a rate of 2.75% resulting in the recognition of contribution income and interest expense in the amount of \$31,651 and \$25,085 for the years ended June 30, 2018 and 2017, respectively. The Organization paid interest of \$5,155 and \$2,828 for the years ended June 30, 2018 and 2017, respectively.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2018 and 2017

During the current fiscal year, Goodwill Industries of Michiana, Inc. extended an additional loan in the amount of approximately \$1,475,000 to the Organization to assist with operating costs, capital asset acquisitions, and other necessary expenditures associated with the Hammond school. The loan bears a market rate of interest until July 2018, at which time it will also be deemed a programmatic investment. As such, the debt is reported at the face amount of the note until the below market interest rate takes effect. In July 2018, the present value of the loan will be adjusted for the resulting contribution revenue. The contribution will be amortized over the life of the loan. The note requires a balloon payment due June 30, 2021. The Organization paid interest of \$42,091 for the year ended June 30, 2018.

NOTE 4 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes at June 30:

	<u>2018</u>	<u>2017</u>
Excel Center lobby improvements	11,386	11,481
Contribution related to programmatic investment by related party - South Bend	207,051	238,702
Computer lab improvements	25,000	25,000
Career training	10,000	10,000
Post-secondary scholarships	3,650	3,650
Certified Business Professional program	1,368	1,518
Certificate programs	24,940	0
Plato course software	5,000	0
Kids excel outdoor play area	5,000	0
<u>Total</u>	<u>293,395</u>	<u>290,351</u>

NOTE 5 - RETIREMENT PLAN

The Organization maintains a section 403(b) retirement plan for its non-certified employees. The plan provides for individual custodial accounts for participating employees with varied investment options. The Organization made contributions to this plan in the amount of 3% of wages for full time employees during the year as defined by the plan document, and also matched employee contributions up to an additional 2%. Retirement expense under the 403(b) plan was \$17,290 and \$18,882 for the years ended June 30, 2018 and 2017, respectively.

The Organization's certified employees are covered by the Indiana Teacher Retirement Fund (TRF). Employees are eligible as of their hire date. By statute, employers are required to contribute 7.5% of an employee's pre-tax gross income to TRF. Employers may also elect to contribute an additional 3% in lieu of the employee's own contributions. The Organization made contributions of 10.5% of employee gross wages to the fund during the year. Retirement expenses for employees covered by TRF was \$69,814 and \$38,364 for the years ended June 30, 2018 and 2017, respectively.

NOTE 6 - CONCENTRATIONS

The Organization receives a substantial amount of its support from federal and state governments, as well as, Goodwill Industries of Michiana, Inc. Any significant reduction in the level of this support could have a significant effect on the Organization's programs.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2018 and 2017

The Organization has locations in North Central and Northwest Indiana. Accordingly, economic conditions in those areas may affect its operations.

NOTE 7 - LEASE COMMITMENTS

The Organization leases building space in South Bend, Indiana under a five year lease agreement effective as of July 1, 2015. The Organization is responsible for some maintenance and its proportionate share of utilities, insurance and taxes. The lease includes an optional additional five year term. The Organization also leases building space in Hammond, Indiana under a five year lease agreement effective September 1, 2017. The Organization is responsible for real estate taxes and common area maintenance of \$3,885 per month. The lease includes two optional additional five year terms. The lease agreements require monthly rent payments as follows. Period one for South Bend is related to the year ended June 30, 2016 whereas period one for Hammond is related to June 30, 2019:

Period	South Bend		Hammond	
	Base Rent per Year	Base Rent per Month	Base Rent per Year	Base Rent per Month
Period 1	41,061	3,422	133,331	11,111
Period 2	43,912	3,659	137,493	11,458
Period 3	44,820	3,735	141,655	11,805
Period 4	45,264	3,772	145,818	12,152
Period 5	45,720	3,810	24,419	2,035

In addition, the Organization has entered into five year leases for equipment at the South Bend and Hammond locations. These agreements require monthly payments of \$257 and \$271, respectively.

The future minimum lease payments under the leases are as follows:

2019	184,939
2020	189,557
2021	145,941
2022	149,074
2023	25,233
Total future minimum lease payments	694,744

NOTE 8 - COMMITMENTS

The Organization entered into a licensing and services agreement with Goodwill Education Initiatives, Inc., an initiative of the Indiana Network of Independent Schools, an unrelated party. The agreement provided for the Organization's use of Goodwill Education Initiatives, Inc.'s intellectual property. Services included new school planning assistance, start-up year and later year assistance, and technology services. During years two through five of the agreement, the fee was the lesser of 14.5% of education revenue or \$320,000 per school site operated. Payment was due no later than 30 days from receipt of the education revenue. The Organization terminated the agreement during the year ended June 30, 2018. The Organization paid Goodwill Education Initiatives, Inc. \$0 and \$240,000 relative to this agreement during the years ended June 30, 2018 and 2017, respectively.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2018 and 2017

On September 1, 2017, the Organization terminated the above agreement and entered into a membership agreement with Goodwill Education Initiatives, Inc. The agreement provides for licensing of the "The Excel Center" name and Marks, and membership in the Excel Center Network for a term of 31 months. The agreement may be renewed for two additional three year terms, if notice for renewal is given within three months prior to the end of the initial term. The monthly payment of \$3,000 is due within thirty days of the first day of the month. The Organization paid Goodwill Education Initiatives, Inc. \$30,000 relative to this agreement during the year ended June 30, 2018.

On October 6, 2017, the Organization entered into an agreement with Milestone Accounting & Bookkeeping Services, Inc. The agreement provides for review of the general ledger, preparation of State Board of Accounts Form 9, and IRS forms 1099 and 1096 for a term of one year. The monthly payment of \$1,000 is due within thirty days of the first day of the month. The Organization paid \$9,000 relative to this agreement during the year ended June 30, 2018.

NOTE 9 - RELATED PARTY TRANSACTIONS

The Organization is controlled by Goodwill Industries of Michiana, Inc. ("Goodwill"). Goodwill provides employees, certain school-specific administrative services, and general management and oversight of the Organization.

Goodwill also provided interest-free or below market rate interest loans. See Notes 2 and 3. Goodwill also provided cash subsidies to the Organization of approximately \$236,000 and \$200,000 during the fiscal years ended June 30, 2018 and 2017, respectively. The subsidies are recorded in Contributions on the Statement of Activities.

Goodwill also provides contributed goods and services to the Organization as disclosed in Note 1.

The Organization has accounts payable of \$28,859 due to Goodwill as of June 30, 2018. The Organization had net accounts payable of \$4,660 from Goodwill as of June 30, 2017, of which \$16,660 of gross accounts payable is shown net of \$12,000 of accounts receivable from Goodwill.

NOTE 10 - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 13, 2018, the date the financial statements were available to be issued. Except as disclosed in Note 2, no events or transactions occurred during this period which require recognition or disclosure in the financial statements.



GOODWILL LEADS, INC. - THE EXCEL CENTER
ANNUAL REPORT
June 30, 2019

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

ANNUAL REPORT

June 30, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Goodwill LEADS, Inc. (The Excel Center)
South Bend, Indiana

We have audited the accompanying financial statements of Goodwill LEADS, Inc. (The Excel Center) (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Goodwill LEADS, Inc. (The Excel Center) as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Respectfully submitted,

Kunzler, Jantzen & Company, LLC

Certified Public Accountants

Elkhart, Indiana
December 9, 2019

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

STATEMENTS OF FINANCIAL POSITION

June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	1,164,215	1,012,456
Accounts receivable	75	1,715
Grants receivable	107,830	4,936
Prepaid expenses	195,610	44,937
Total Current Assets	1,467,730	1,064,044
PROPERTY AND EQUIPMENT		
Leasehold improvements	2,820,445	2,806,505
Office furniture and equipment	656,747	640,283
Computers and software	373,552	342,780
Total	3,850,744	3,789,568
Accumulated depreciation	(1,299,876)	(876,039)
Net Property and Equipment	2,550,868	2,913,529
OTHER ASSETS		
Deposits	14,297	14,297
Total Other Assets	14,297	14,297
TOTAL ASSETS	4,032,895	3,991,870
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Lines of credit - related party	960,000	625,000
Current portion of long-term debt	221,517	177,211
Accounts payable	14,608	10,200
Accounts payable - related party, net	44,507	28,859
Accrued payroll, benefits, and related taxes	105,539	108,529
Deferred revenue	0	978
Other accrued expenses	2,990	1,360
Total Current Liabilities	1,349,161	952,137
OTHER LIABILITIES		
Long-term debt	1,777,578	2,048,160
Total Other Liabilities	1,777,578	2,048,160
TOTAL LIABILITIES	3,126,739	3,000,297
NET ASSETS		
Without donor restriction	601,155	698,178
With donor restriction	305,001	293,395
TOTAL NET ASSETS	906,156	991,573
TOTAL LIABILITIES AND NET ASSETS	4,032,895	3,991,870

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)South Bend, Indiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2019

	Without Donor Restriction	With Donor Restriction Restricted	Total
PUBLIC SUPPORT AND REVENUE			
Federal Grants	300,571	0	300,571
State education support	3,564,000	0	3,564,000
Contributions	76,184	63,404	139,588
Contributions - other	118,962	0	118,962
In-kind donations	157,712	0	157,712
Other income	29,402	0	29,402
Total Revenue	4,246,831	63,404	4,310,235
Net assets released from restrictions:			
Satisfaction of restrictions	51,798	(51,798)	0
FUNCTIONAL EXPENSES			
Program	3,211,231	0	3,211,231
Management and general	1,175,750	0	1,175,750
Fundraising	8,671	0	8,671
Total Functional Expenses	4,395,652	0	4,395,652
CHANGE IN NET ASSETS	(97,023)	11,606	(85,417)
NET ASSETS, BEGINNING OF YEAR	698,178	293,395	991,573
NET ASSETS, END OF YEAR	601,155	305,001	906,156

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)South Bend, Indiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2018

	Without Donor Restriction	With Donor Restriction Restricted	Total
PUBLIC SUPPORT AND REVENUE			
Federal Grants	122,005	0	122,005
Non-federal grants	25,000	0	25,000
State education support	2,315,250	0	2,315,250
Contributions	230,809	34,940	265,749
In-kind donations	158,748	0	158,748
Other income	104,260	0	104,260
Total Revenue	2,956,072	34,940	2,991,012
Net assets released from restrictions:			
Satisfaction of restrictions	31,896	(31,896)	0
FUNCTIONAL EXPENSES			
Program	2,355,312	0	2,355,312
Management and general	928,583	0	928,583
Fundraising	12,600	0	12,600
Total Functional Expenses	3,296,495	0	3,296,495
CHANGE IN NET ASSETS	(308,527)	3,044	(305,483)
NET ASSETS, BEGINNING OF YEAR	1,006,705	290,351	1,297,056
NET ASSETS, END OF YEAR	698,178	293,395	991,573

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2019

	Program					Supporting Services			Total	
	Classroom Instruction	Special Education	Student Counseling	Other Activities	Total Program Services	Management and General		Fund Raising		Total Supporting Services
						General	Fund Raising			
Advertising expense	0	0	0	226,681	226,681	0	0	0	226,681	
Technology expenses	19,585	5,456	1,364	10,509	36,914	34,021	0	0	34,021	
Classroom supplies	33,172	2,118	849	18,674	54,813	30,195	0	0	30,195	
Dues and subscriptions	0	0	0	0	0	3,338	0	0	3,338	
Employee benefits	165,364	73,416	42,202	54,686	335,668	109,264	701	0	109,965	
Equipment expenses	1,598	1,150	320	2,982	6,050	4,103	0	0	4,103	
Salaries and wages	824,423	432,526	128,753	272,539	1,658,241	503,132	7,404	0	510,536	
Licensing fees	0	0	0	0	0	36,037	0	0	36,037	
Meals	0	0	0	0	0	8,361	0	0	8,361	
Insurance	6,971	4,812	1,394	11,129	24,306	10,937	0	0	10,937	
Interest expense	27,462	21,775	5,492	47,009	101,738	28,565	0	0	28,565	
Travel	0	0	503	0	503	2,247	0	0	2,247	
Office supplies	2,796	2,027	559	11,182	16,564	20,447	0	0	20,447	
Miscellaneous	441	304	88	8,391	9,224	18,895	0	0	18,895	
Payroll taxes	61,182	32,128	9,190	19,790	122,290	37,327	566	0	37,893	
Professional fees	0	0	0	0	0	57,400	0	0	57,400	
Property taxes	5,027	4,021	1,005	5,027	15,080	2,011	0	0	2,011	
Utilities	18,907	15,126	3,781	48,280	86,094	33,479	0	0	33,479	
Student transportation	0	0	0	0	0	34,564	0	0	34,564	
Rent	48,004	33,903	9,601	63,057	154,565	40,413	0	0	40,413	
Repairs and maintenance	11,179	8,943	2,236	22,360	44,718	14,348	0	0	14,348	
Depreciation	54,852	43,175	10,970	181,213	290,210	134,615	0	0	134,615	
Security expense	5,460	4,368	1,092	16,652	27,572	12,051	0	0	12,051	
TOTAL FUNCTIONAL EXPENSES	1,286,423	685,248	219,399	1,020,161	3,211,231	1,175,750	8,671	1,184,421	4,395,652	

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2018

	Program				Supporting Service		Total	
	Classroom Instruction	Special Education	Student Counseling	Other Activities	Total Program Services	Management and General		Fund Raising
Advertising expense	0	0	0	159,383	159,383	0	0	159,383
Technology expenses	8,754	1,251	5,002	7,197	22,204	38,112	0	38,112
Classroom supplies	23,324	0	2,230	35,351	60,905	4,059	0	4,059
Dues and subscriptions	0	0	0	0	0	2,233	0	2,233
Employee benefits	132,378	13,968	54,695	51,260	252,301	75,043	1,217	76,260
Equipment expenses	1,003	144	575	2,071	3,793	6,565	0	6,565
Salaries and wages	619,050	70,341	303,698	182,955	1,176,044	362,453	10,573	373,026
Licensing fees	0	0	0	0	0	30,000	0	30,000
Meals	0	0	0	0	0	4,508	0	4,508
Insurance	333	48	190	12,130	12,701	10,666	0	10,666
Interest expense	17,331	2,476	9,904	25,529	55,240	23,657	0	23,657
Travel	0	488	0	0	488	3,580	0	3,580
Office supplies	4,636	664	2,649	12,599	20,548	28,596	0	28,596
Miscellaneous	0	0	0	4,474	4,474	19,820	0	19,820
Payroll taxes	48,773	1,558	22,076	12,709	85,116	26,338	810	27,148
Professional fees	51	0	0	0	51	44,689	0	44,689
Property taxes	3,428	490	1,959	1,469	7,346	979	0	979
Utilities	24,777	3,534	14,136	48,203	90,650	40,266	0	40,266
Student transportation	0	0	0	17,002	17,002	0	0	17,002
Rent	33,642	4,807	19,224	38,235	95,908	30,615	0	30,615
Repairs and maintenance	7,450	1,064	4,258	15,889	28,661	13,324	0	13,324
Depreciation	34,794	4,971	19,883	174,540	234,188	150,340	0	150,340
Security expense	7,621	1,089	4,355	15,244	28,309	12,740	0	12,740
TOTAL FUNCTIONAL EXPENSES	967,345	106,893	464,834	816,240	2,355,312	928,583	12,600	941,183
								3,296,495

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

STATEMENTS OF CASH FLOWS For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets:	(85,417)	(305,483)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	424,825	384,528
Non-cash contribution	(118,962)	0
Non-cash interest expense	69,899	31,651
Donated asset	(10,187)	0
Adjustments for changes in operating assets and liabilities:		
Accounts receivable	1,640	(1,360)
Grants receivable	(102,894)	56,584
Prepaid expenses	(150,673)	15,287
Deposits	0	(6,937)
Accounts payable	4,408	(38,447)
Accounts payable - related party, net	15,648	24,199
Accrued payroll, benefits, and related taxes	(2,990)	45,765
Accrued property taxes	0	(53,598)
Deferred revenue	(978)	978
Other accrued expenses	1,630	(11,813)
Net Cash Flows provided by Operating Activities	45,949	141,354
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(51,977)	(364,225)
Net Cash Flows used in Investing Activities	(51,977)	(364,225)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net change in line of credit	335,000	625,000
Payments on long term debt	(177,213)	(134,188)
Net Cash Flows provided by Financing Activities	157,787	490,812
INCREASE IN CASH AND CASH EQUIVALENTS	151,759	267,941
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,012,456	744,515
CASH AND CASH EQUIVALENTS AT END OF YEAR	1,164,215	1,012,456
SUPPLEMENTARY DISCLOSURE OF CASH FLOWS		
Interest paid	60,404	47,246
SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Acquisition of property and equipment:		
Cost of property and equipment	0	1,474,089
Loan	0	(1,474,089)

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NATURE OF BUSINESS

Goodwill LEADS, Inc. (The Excel Center) (the "Organization"), is a public charter high school headquartered in South Bend, Indiana, operating under the control of Goodwill Industries of Michiana, Inc. Through government grants and private financial support from individuals, foundations, and corporations, the purpose of the Organization is to provide educational opportunities designed to enable young people and adults to prepare for productive adult lives. The Organization was incorporated in July 2014 and classes commenced in South Bend, Indiana in September 2015 and in Hammond, Indiana in September 2017. During the fiscal year ended June 30, 2018, the Organization began preparations to open a school in Gary, Indiana where classes commenced in September 2018.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The financial statements of the Organization have been prepared on the accrual basis.

The Organization adheres to Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205, which sets standards for reporting on financial statements of not-for-profit organizations. ASC 958-205 requires the classification and presentation of net assets in two categories: net assets with donor restrictions and net assets without donor restrictions.

Net assets without donor restrictions are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization.

Net assets with donor restrictions are subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CASH AND CASH EQUIVALENTS

For purposes of the Statements of Financial Position, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash is held at a local bank and is insured up to the limits of the FDIC. It is common throughout the course of operations for the Organization's cash balance to exceed the insured limit.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

Restricted cash consists of the following for the years ended June 30:

	<u>2019</u>	<u>2018</u>
Excel Center lobby improvements	5,699	11,386
Computer lab improvements	19,717	25,000
Career training	10,000	10,000
Post-secondary scholarships	3,650	3,650
Certified Business Professional program	0	1,367
Certificate programs	3,573	24,940
Plato course software	5,000	5,000
Kids excel outdoor play area	1,247	5,000
<u>Total</u>	<u>48,886</u>	<u>86,343</u>

ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from outstanding balances and is presented net of allowance for doubtful accounts. Management has determined that no allowance is necessary at June 30, 2019 or 2018. Factors considered in determining the collectibility include past collection history, an aged analysis of receivables, economic conditions, as well as historical trends. Interest is not typically charged on past due accounts.

GRANTS RECEIVABLE

Support received under governmental grants is recorded based on expenses incurred or based on a fixed rate. Grants receivable represent amounts due for expenses incurred prior to year end and are considered fully collectible by management.

PROPERTY AND EQUIPMENT

Donations of property and equipment are recorded as current support at their estimated fair value unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Purchased property and equipment are stated at cost. Expenditures for additions, improvements and replacements are added to the property and equipment accounts. Repairs and maintenance are charged to expense as incurred. When equipment is retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts and any gains or losses arising from the disposition are reflected in income. Depreciation is provided for over the estimated useful lives of the assets using the straight-line method. Depreciation expense was \$424,825 and \$384,528 for the years ended June 30, 2019 and 2018, respectively. The Organization received donated assets in the amount of \$10,187 for the year ended June 30, 2019. There were no donated assets for the year ended June 30, 2018.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

A summary of the range of lives by asset category follows:

Leasehold improvements	10 - 15 years
Office furniture and equipment	5 years
Computers and software	3 years

DONATED SERVICES AND MATERIALS

The Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 958-605 states that in order to recognize donated services as contributions in the Organization's financial statements the services must require specialized skills, be provided by individuals who possess those skills, and typically need to be purchased if not contributed.

Material gift-in-kind items used in the Organization's programs and donated goods distributed are recorded as income and expense at the time the items are received, which is normally also the time they are placed into service or distributed. Donated services and materials are recorded in the Statements of Activities as In-kind donations revenue for the years ended June 30, 2019 and 2018.

Donated services and materials are as follows for the years ended June 30:

	<u>2019</u>	<u>2018</u>
Services provided by a related party	133,174	157,530
Other gift in-kind	14,351	1,218
<u>Total</u>	<u>147,525</u>	<u>158,748</u>

CONTRIBUTIONS

The Organization records contributions, including promises to give, when the contribution is deemed unconditional. Contributions are reflected in the financial statements at the earlier of the transfer of the assets or at the time an unconditional promise to give is made.

Contributions received are considered to be available for current use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support that increases net assets with donor restrictions. A donor restriction expires when a stipulated time restriction ends or when a purpose restriction is accomplished. Upon expiration, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restrictions are met in the year in which the contributions are received.

ADVERTISING COSTS

Various costs relating to advertising are considered period costs and are therefore expensed as incurred. Advertising costs were \$226,681 and \$159,383 for the years ended June 30, 2019 and 2018, respectively.

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing programs and other activities have been summarized on a functional basis in the Statements of Activities. Accordingly, certain costs have been allocated between program and supporting services. Management and general expense includes expenditures for record keeping, business management, budgeting, and the overall direction of the Organization and its programs.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

Significant expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Employee salaries & wages, benefits, taxes	Direct identification

The remainder of expenses are assigned to the respective functional category by method of direct assignment or estimated actual usage.

INCOME TAXES

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined that the Organization is not a private foundation within the meaning of Section 509(a).

The Income Taxes Topic, FASB ASC 740, clarifies the accounting for uncertainty in income taxes recognized in an organization's financial statements. ASC 740 requires an organization to disclose the nature of uncertain tax positions taken, if any, when filing its income tax return utilizing a two-step process to recognize and measure any uncertain tax positions taken. The Organization recognizes a tax benefit only if it is more likely than not the position would be sustained in a tax examination, with a tax examination being presumed to occur. No tax benefit will be recorded on tax positions not meeting the more likely than not test. Interest and penalties accrued or incurred, if any, as a result of applying ASC 740 will be recorded to interest expense and other expense, respectively.

Based on its evaluation, the Organization has concluded that there are no uncertain tax positions requiring recognition in its financial statements. The Organization's evaluation was performed for all federal and state tax periods still subject to examination. The Organization's 2015 through 2017 federal and state exempt organization returns remain subject to examination by the IRS and state taxing authorities.

NEW ACCOUNTING PRONOUNCEMENT

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

RECLASSIFICATIONS

Certain items in the June 30, 2018 financial statements have been reclassified to conform with the June 30, 2019 presentation. The reclassifications have no effect on total assets, liabilities, net assets, changes in net assets, or net cash flows as previously reported.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 2 - LIQUIDITY AND AVAILABILITY

As of June 30, 2019, the Organization has working capital of \$118,569 and average days cash on hand of 107.

The table below represents financial assets available for general expenditures within one year at June 30, 2019:

Financial assets at year end:

Cash and cash equivalents	1,115,329
Account receivables, net	75
Grants receivables	107,830
Deposits	14,297
Assets limited to use:	
Donor restricted	48,886
<u>Total financial assets available to meet general expenditures within one year:</u>	<u>1,286,417</u>

The Organization has certain donor restricted assets limited to use which are available for general expenditure within one year in the normal course of operations (Note 5). Accordingly, these assets have been included in the quantitative information above for financial assets to meet general expenditures within one year.

The Organization has lines of credit available with a related party as described in Note 3. In addition, the related party makes contributions and extends long-term debt to the Organization as is deemed necessary.

NOTE 3 - LINES OF CREDIT

The Organization maintains a revolving line of credit with Goodwill Industries of Michiana, Inc. (a related party), in the amount of \$625,000. The line of credit provides operating funds for the Hammond, Indiana location. The line of credit bears interest at the Libor 1 month rate plus 150 basis points resulting in a rate of 3.90% at June 30, 2019. Interest expense on the line of credit was \$24,072 and \$5,541 for the years ended June 30, 2019 and 2018, respectively. The balance on the line of credit was \$625,000 at both June 30, 2019 and 2018. The line of credit matures on June 30, 2020.

On July 1, 2018, the Organization entered into a revolving line of credit agreement with Goodwill Industries of Michiana, Inc. in the amount of \$550,000. The line of credit provides operating funds for the Gary, Indiana location and bears interest at the Libor 1 month rate, resulting in a rate of 2.40% at June 30, 2019. Interest expense was \$2,718 for the year ended June 30, 2019. The balance outstanding on the line of credit was \$335,000 at June 30, 2019. Subsequent to year end, the available line of credit was increased to \$750,000 and the maturity date was extended from June 30, 2019 to June 30, 2020.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 4 - LONG-TERM DEBT

Long-term debt consists of the following at June 30:

	<u>2019</u>	<u>2018</u>
An unsecured term note payable to Goodwill Industries of Michiana, Inc. in the original amount of \$1,281,365, requiring payments of \$11,612 including interest at 0.5%, through June 2025. Subsequent to year end, the note was paid in full.	649,453	751,282
An unsecured term note payable to Goodwill Industries of Michiana, Inc. in the original amount of \$1,474,089, requiring interest only monthly payments at 4.95% from November 2017 through May 2018, at 5.09% for the month of June 2018, and at 2% thereafter through June 2021 at which time a balloon payment of \$1,265,417 is due.	1,349,642	1,474,089
Total	1,999,095	2,225,371
Current portion	221,517	177,211
Net long-term debt	<u>1,777,578</u>	<u>2,048,160</u>

Long-term debt, less current portion, is scheduled to mature as follows for the years ending June 30:

2021	1,438,333
2022	136,898
2023	137,584
2024	138,274
2025	138,966
Total	1,990,055
Present value as adjusted for programmatic investment	212,477
Net long-term debt	<u>1,777,578</u>

Goodwill Industries of Michiana, Inc. extended a below market interest rate long-term debt to the Organization to assist with operating costs, capital asset acquisitions, and other necessary expenditures associated with the South Bend school. Because the purpose of the Organization is to further the tax exempt objectives of Goodwill Industries of Michiana, Inc. and because income production is not a significant purpose of the Organization, the below market rate loan is deemed to be a programmatic investment. As such, long-term debt is reported at the present value of the loan instead of the stated loan amount. The difference of \$304,455 was recorded as a contribution in the initial year of the loan and is amortized over the life of the loan. A reconciliation of the present value of long-term debt as reported to the future maturity schedule is shown above.

In accordance with accounting principles governing programmatic investments, the Organization has imputed interest at a rate of 2.75% resulting in the recognition of contribution income and interest expense in the amount of \$33,032 and \$31,651 for the years ended June 30, 2019 and 2018, respectively. The Organization paid interest of \$4,484 and \$5,155 for the years ended June 30, 2019 and 2018, respectively.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

During the current fiscal year, Goodwill Industries of Michiana, Inc. extended an additional loan in the amount of approximately \$1,475,000 to the Organization to assist with operating costs, capital asset acquisitions, and other necessary expenditures associated with the Hammond school. The loan terms result in the recognition of a programmatic investment as of July 2018, at which time the present value of the loan was adjusted for the resulting contribution revenue of \$118,862. The contribution will be amortized over the life of the loan. The note requires a balloon payment due June 30, 2021. In accordance with accounting principles governing programmatic investments, the Organization has imputed interest at a rate of 2% resulting in the recognition of contribution income and interest expense in the amount of \$36,867 for the year ended June 30, 2019. The Organization paid interest of \$28,916 and \$42,091 for the years ended June 30, 2019 and 2018, respectively.

NOTE 5 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30:

	<u>2019</u>	<u>2018</u>
Excel Center lobby improvements	5,699	11,386
Contribution related to programmatic investment by related party - South Bend	174,020	207,051
Computer lab improvements	19,717	25,000
Career training	10,000	10,000
Post-secondary scholarships	3,650	3,650
Certified Business Professional program	0	1,368
Contribution related to programmatic investment by related party - Hammond	82,095	0
Certificate programs	3,573	24,940
Plato course software	5,000	5,000
Kids excel outdoor play area	1,247	5,000
Total	305,001	293,395

NOTE 6 - RETIREMENT PLAN

The Organization maintains a section 403(b) retirement plan for its non-certified employees. The plan provides for individual custodial accounts for participating employees with varied investment options. The Organization made contributions to this plan in the amount of 3% of wages for full time employees during the year as defined by the plan document, and also matched employee contributions up to an additional 2%. Retirement expense under the 403(b) plan was \$29,057 and \$17,290 for the years ended June 30, 2019 and 2018, respectively.

The Organization's certified employees are covered by the Indiana Teacher Retirement Fund (TRF). Employees are eligible as of their hire date. By statute, employers are required to contribute 7.5% of an employee's pre-tax gross income to TRF. Employers may also elect to contribute an additional 3% in lieu of the employee's own contributions. The Organization made contributions of 10.5% of employee gross wages to the fund during the year. Retirement expenses for employees covered by TRF was \$104,172 and \$69,814 for the years ended June 30, 2019 and 2018, respectively.

NOTE 7 - CONCENTRATIONS

The Organization receives a substantial amount of its support from federal and state governments, as well as, Goodwill Industries of Michiana, Inc. Any significant reduction in the level of this support could have a significant effect on the Organization's programs.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

The Organization has locations in North Central and Northwest Indiana. Accordingly, economic conditions in those areas may affect its operations.

NOTE 8 - LEASE COMMITMENTS

The Organization leases building space in South Bend, Indiana under a five year lease agreement effective as of July 1, 2015. The Organization is responsible for some maintenance and its proportionate share of utilities, insurance and taxes. The lease includes an optional additional five year term. The Organization also leases building space in Hammond, Indiana under a five year lease agreement effective September 1, 2017. The Organization is responsible for real estate taxes and common area maintenance (CAM) of \$3,885 per month. The lease includes two optional additional five year terms.

The Organization also leases building space in Gary, Indiana. The original lease commenced on in August 2018 and terminated in June 2019. It required monthly payments of \$7,000. In May 2019, the Organization entered into a one month lease effective July 10, 2019. The lease terminated on August 12, 2019 and the Organization subsequently moved to a newly constructed building in Gary owned by a related party, Goodwill Ventures, Inc. Goodwill Industries of Michiana, Inc. entered into a master lease arrangement with Goodwill Ventures, Inc. Goodwill Industries of Michiana, Inc., as the sub-landlord, then subleased the building owned by Goodwill Ventures, Inc. to the Organization under a sublease agreement effective July 1, 2019. The sublease agreement requires annual lease payments of \$60,000, paid in monthly installments of \$5,000. The lease term is five years and renews automatically for annual periods ending on June 30 unless either party notifies the other party at least 90 days in advance of June 30. The Organization is not responsible for operating expenses or real estate taxes.

The lease agreements require monthly rent payments as follows. Period one for South Bend is related to the year ended June 30, 2016 whereas period one for Hammond is related to June 30, 2019 and for Gary is June 30, 2020:

Period	South Bend		Hammond		Gary	
	Base Rent per Year	Base Rent per Month	Base Rent per Year	Base Rent per Month	Base Rent per Year	Base Rent per Month
Period 1	41,061	3,422	133,331	11,111	67,000	12,000
Period 2	43,912	3,659	137,493	11,458	60,000	5,000
Period 3	44,820	3,735	141,655	11,805	60,000	5,000
Period 4	45,264	3,772	145,818	12,152	60,000	5,000
Period 5	45,720	3,810	24,419	2,035	60,000	5,000

In addition, the Organization has entered into five year leases for equipment at the South Bend, Hammond, and Gary locations. These agreements require monthly payments of \$257 and \$271, and \$160 respectively. Total base rent expense under the agreements was \$203,114 and \$132,053 for the years ended June 30, 2019 and 2018, respectively.

The future minimum lease payments under the leases are as follows:

2020	258,477
2021	207,861
2022	210,994
2023	87,153
2024	60,960
Total future minimum lease payments	825,445

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2019 and 2018

NOTE 9 - COMMITMENTS

The Organization entered into a licensing and services agreement with Goodwill Education Initiatives, Inc., an initiative of the Indiana Network of Independent Schools, an unrelated party. The agreement provided for the Organization's use of Goodwill Education Initiatives, Inc.'s intellectual property. Services included new school planning assistance, start-up year and later year assistance, and technology services. During years two through five of the agreement, the fee was the lesser of 14.5% of education revenue or \$320,000 per school site operated. Payment was due no later than 30 days from receipt of the education revenue. The Organization terminated the agreement during the year ended June 30, 2018. The Organization paid Goodwill Education Initiatives, Inc. \$0 relative to this agreement during the year ended June 30, 2018.

On September 1, 2017, the Organization terminated the above agreement and entered into a membership agreement with Goodwill Education Initiatives, Inc. The agreement provides for licensing of the "The Excel Center" name and Marks, and membership in the Excel Center Network for a term of 31 months. The agreement may be renewed for two additional three year terms, if notice for renewal is given within three months prior to the end of the initial term. The monthly payment of \$3,000 is due within thirty days of the first day of the month. The Organization paid Goodwill Education Initiatives, Inc. \$36,000 and \$30,000 relative to this agreement during the years ended June 30, 2019 and 2018, respectively.

On October 6, 2017, the Organization entered into an agreement with Milestone Accounting & Bookkeeping Services, Inc. The agreement provides for review of the general ledger, preparation of State Board of Accounts Form 9, and IRS forms 1099 and 1096 for a term of one year. The monthly payment of \$1,000 is due within thirty days of the first day of the month. The Organization paid \$12,100 and \$9,000 relative to this agreement during the years ended June 30, 2019 and 2018, respectively.

NOTE 10 - RELATED PARTY TRANSACTIONS

The Organization is controlled by Goodwill Industries of Michiana, Inc. ("Goodwill"). Goodwill provides employees, certain school-specific administrative services, and general management and oversight of the Organization.

Goodwill also provided interest-free or below market rate interest loans. See Notes 2 and 3. Goodwill also provided cash subsidies to the Organization of approximately \$130,000 and \$236,000 during the fiscal years ended June 30, 2019 and 2018, respectively. The subsidies are recorded in Contributions on the Statements of Activities.

Goodwill also provides contributed goods and services to the Organization as disclosed in Note 1.

The Organization has accounts payable of \$44,507 and \$28,859 due to Goodwill as of June 30, 2019 and 2018, respectively.

NOTE 11 - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 9, 2019, the date the financial statements were available to be issued. As discussed in Notes 3 and 4, the Organization's line of credit with a related party was increased by \$200,000 and one of its long-term notes with the same related party was paid in full subsequent to year end June 30, 2019. In addition, as described in Note 8, the Organization entered into a five year sublease agreement with the same related party subsequent to year end. Except as disclosed in Notes 3, 4, and 8, no events or transactions occurred during this period which require recognition or disclosure in the financial statements.



**GOODWILL LEADS, INC. - THE EXCEL CENTER
ANNUAL REPORT
June 30, 2020**

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

ANNUAL REPORT

June 30, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Goodwill LEADS, Inc. (The Excel Center)
South Bend, Indiana

We have audited the accompanying financial statements of Goodwill LEADS, Inc. (The Excel Center) (a nonprofit organization), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Goodwill LEADS, Inc. (The Excel Center) as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Respectfully submitted,


Certified Public Accountants

Elkhart, Indiana
January 21, 2021

GOODWILL LEADS, INC. (THE EXCEL CENTER)South Bend, Indiana

STATEMENTS OF FINANCIAL POSITION

June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	1,118,082	1,164,215
Accounts receivable	20,098	75
Grants receivable	0	107,830
Prepaid expenses	32,470	195,610
Total Current Assets	1,170,650	1,467,730
PROPERTY AND EQUIPMENT		
Leasehold improvements	2,858,638	2,820,445
Office furniture and equipment	925,219	656,747
Computers and software	385,418	373,552
Total	4,169,275	3,850,744
Accumulated depreciation	(1,772,426)	(1,299,876)
Net Property and Equipment	2,396,849	2,550,868
OTHER ASSETS		
Deposits	14,297	14,297
Total Other Assets	14,297	14,297
TOTAL ASSETS	3,581,796	4,032,895
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Lines of credit - related party	1,003,000	960,000
Current portion of long-term debt	1,303,264	221,517
Accounts payable	9,061	14,608
Accounts payable - related party, net	38,681	44,507
Accrued payroll, benefits, and related taxes	128,845	105,539
Deferred revenue	30,000	0
Other accrued expenses	2,012	2,990
Total Current Liabilities	2,514,863	1,349,161
OTHER LIABILITIES		
Long-term debt	536,000	1,777,578
Total Other Liabilities	536,000	1,777,578
TOTAL LIABILITIES	3,050,863	3,126,739
NET ASSETS		
Without donor restrictions	477,667	601,155
With donor restrictions	53,266	305,001
TOTAL NET ASSETS	530,933	906,156
TOTAL LIABILITIES AND NET ASSETS	3,581,796	4,032,895

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)South Bend, Indiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUE			
Federal grants	179,173	0	179,173
State education support	4,066,403	0	4,066,403
Contributions	164,015	0	164,015
In-kind donations	149,928	0	149,928
Other income	16,296	0	16,296
Total Revenue	4,575,815	0	4,575,815
Net assets released from restrictions:			
Satisfaction of restrictions	251,735	(251,735)	0
FUNCTIONAL EXPENSES			
Program	3,699,776	0	3,699,776
Management and general	1,240,514	0	1,240,514
Fundraising	10,748	0	10,748
Total Functional Expenses	4,951,038	0	4,951,038
CHANGE IN NET ASSETS	(123,488)	(251,735)	(375,223)
NET ASSETS, BEGINNING OF YEAR	601,155	305,001	906,156
NET ASSETS, END OF YEAR	477,667	53,266	530,933

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)South Bend, Indiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUE			
Federal grants	300,571	0	300,571
State education support	3,564,000	0	3,564,000
Contributions	76,184	63,404	139,588
Contributions - other	118,962	0	118,962
In-kind donations	157,712	0	157,712
Other income	29,402	0	29,402
Total Revenue	4,246,831	63,404	4,310,235
Net assets released from restrictions:			
Satisfaction of restrictions	51,798	(51,798)	0
FUNCTIONAL EXPENSES			
Program	3,211,231	0	3,211,231
Management and general	1,175,750	0	1,175,750
Fundraising	8,671	0	8,671
Total Functional Expenses	4,395,652	0	4,395,652
CHANGE IN NET ASSETS	(97,023)	11,606	(85,417)
NET ASSETS, BEGINNING OF YEAR	698,178	293,395	991,573
NET ASSETS, END OF YEAR	601,155	305,001	906,156

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2020

	Program				Total Program Services	Supporting Services		Total Supporting Services	Total
	Classroom Instruction	Special Education	Student Counseling	Other Activities		Management and General	Fund Raising		
Advertising expense	0	0	0	227,129	227,129	0	0	0	227,129
Technology expense	30,108	1,382	8,182	8,381	48,053	89,759	0	89,759	137,812
Classroom supplies	33,853	0	652	9,557	44,062	14,797	0	14,797	58,859
Dues and subscriptions	0	0	0	0	0	1,360	0	1,360	1,360
Employee benefits	160,997	42,206	53,458	62,245	318,906	134,547	767	135,314	454,220
Equipment expense	3,502	368	1,870	1,899	7,639	4,045	0	4,045	11,684
Salaries and wages	979,149	121,628	449,911	290,531	1,841,219	604,234	9,272	613,506	2,454,725
Licensing fees	0	0	0	0	0	27,000	0	27,000	27,000
Meals	0	0	0	0	0	6,961	0	6,961	6,961
Insurance	12,920	1,434	6,971	7,284	28,609	5,735	0	5,735	34,344
Interest expense	97,393	13,388	55,128	58,755	224,664	41,726	0	41,726	266,390
Travel	0	711	0	0	711	0	0	0	711
Office supplies	9,673	1,080	5,224	5,243	21,220	14,864	0	14,864	36,084
Miscellaneous	0	0	0	5,680	5,680	29,971	0	29,971	35,651
Payroll taxes	71,125	8,478	32,883	20,056	132,542	44,001	709	44,710	177,252
Professional fees	0	2,079	0	0	2,079	36,189	0	36,189	38,268
Property taxes	5,580	797	3,188	3,986	13,551	2,390	0	2,390	15,941
Utilities	59,353	5,060	30,497	30,019	124,929	25,429	0	25,429	150,358
Student transportation	0	0	0	0	0	29,225	0	29,225	29,225
Rent	79,920	6,950	41,202	41,279	169,351	34,240	0	34,240	203,591
Repairs and maintenance	22,500	2,956	12,599	14,489	52,544	9,640	0	9,640	62,184
Depreciation	177,686	20,892	97,043	101,375	396,996	76,126	0	76,126	473,122
Security expense	18,436	1,864	9,766	9,826	39,892	8,275	0	8,275	48,167
TOTAL FUNCTIONAL EXPENSES	1,762,195	231,273	808,574	897,734	3,699,776	1,240,514	10,748	1,251,262	4,951,038

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2019

	Program				Supporting Service			Total Supporting Services	Total
	Classroom Instruction	Special Education	Student Counseling	Other Activities	Total Program Services	Management and General	Fund Raising		
Advertising expense	0	0	0	226,681	226,681	0	0	0	226,681
Technology expense	19,585	5,456	1,364	10,509	36,914	34,021	0	34,021	70,935
Classroom supplies	33,172	2,118	849	18,674	54,813	30,195	0	30,195	85,008
Dues and subscriptions	0	0	0	0	0	3,338	0	3,338	3,338
Employee benefits	165,364	73,416	42,202	54,686	335,668	109,264	701	109,965	445,633
Equipment expense	1,598	1,150	320	2,982	6,050	4,103	0	4,103	10,153
Salaries and wages	824,423	432,526	128,753	272,539	1,658,241	503,132	7,404	510,536	2,168,777
Licensing fees	0	0	0	0	0	36,037	0	36,037	36,037
Meals	0	0	0	0	0	8,361	0	8,361	8,361
Insurance	6,971	4,812	1,394	11,129	24,306	10,937	0	10,937	35,243
Interest expense	27,462	21,775	5,492	47,009	101,738	28,565	0	28,565	130,303
Travel	0	0	503	0	503	2,247	0	2,247	2,750
Office supplies	2,796	2,027	559	11,182	16,564	20,447	0	20,447	37,011
Miscellaneous	441	304	88	8,391	9,224	18,895	0	18,895	28,119
Payroll taxes	61,182	32,128	9,190	19,790	122,290	37,327	566	37,893	160,183
Professional fees	0	0	0	0	0	57,400	0	57,400	57,400
Property taxes	5,027	4,021	1,005	5,027	15,080	2,011	0	2,011	17,091
Utilities	18,907	15,126	3,781	48,280	86,094	33,479	0	33,479	119,573
Student transportation	0	0	0	0	0	34,564	0	34,564	34,564
Rent	48,004	33,903	9,601	63,057	154,565	40,413	0	40,413	194,978
Repairs and maintenance	11,179	8,943	2,236	22,360	44,718	14,348	0	14,348	59,066
Depreciation	54,852	43,175	10,970	181,213	290,210	134,615	0	134,615	424,825
Security expense	5,460	4,368	1,092	16,652	27,572	12,051	0	12,051	39,623
TOTAL FUNCTIONAL EXPENSES	1,286,423	685,248	219,399	1,020,161	3,211,231	1,175,750	8,671	1,184,421	4,395,652

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)South Bend, Indiana

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	(375,223)	(85,417)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	473,122	424,825
Non-cash contribution	0	(118,962)
Non-cash interest expense	213,623	69,899
Loss on disposal of equipment	2,862	(10,187)
Adjustments for changes in operating assets and liabilities:		
Accounts receivable	(20,023)	1,640
Grants receivable	107,830	(102,894)
Prepaid expenses	163,140	(150,673)
Accounts payable	(5,547)	4,408
Accounts payable - related party, net	(5,826)	15,648
Accrued payroll, benefits, and related taxes	23,306	(2,990)
Deferred revenue	30,000	(978)
Other accrued expenses	(978)	1,630
Net Cash Flows provided by Operating Activities	606,286	45,949
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(321,965)	(51,977)
Net Cash Flows used in Investing Activities	(321,965)	(51,977)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net change in line of credit	43,000	335,000
Proceeds from borrowings on long-term debt	536,000	0
Payments on long term debt	(909,454)	(177,213)
Net Cash Flows provided by (used in) Financing Activities	(330,454)	157,787
INCREASE (DECREASE) IN CASH, RESTRICTED CASH, AND CASH EQUIVALENTS	(46,133)	151,759
CASH, RESTRICTED CASH, AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,164,215	1,012,456
CASH, RESTRICTED CASH AND CASH EQUIVALENTS AT END OF YEAR	1,118,082	1,164,215
SUPPLEMENTARY DISCLOSURE OF CASH FLOWS		
Interest paid	52,767	60,404

The Notes to Financial Statements are an integral part of this statement.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NATURE OF BUSINESS

Goodwill LEADS, Inc. (The Excel Center) (the "School"), is a public charter high school headquartered in South Bend, Indiana, operating under the control of Goodwill Industries of Michiana, Inc. Through government grants and private financial support from individuals, foundations, and corporations, the purpose of the School is to provide educational opportunities designed to enable young people and adults to prepare for productive adult lives. The School was incorporated in July 2014 and classes commenced in South Bend, Indiana in September 2015, in Hammond, Indiana in September 2017, and in Gary, Indiana in September 2018.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The financial statements of the School have been prepared on the accrual basis.

The School adheres to Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205, which sets standards for reporting on financial statements of not-for-profit organizations. ASC 958-205 requires the classification and presentation of net assets in two categories: net assets with donor restrictions and net assets without donor restrictions.

Net assets without donor restrictions are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the School.

Net assets with donor restrictions are subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the School or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CASH AND CASH EQUIVALENTS

For purposes of the Statements of Cash Flows, the School considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash is held at a local bank and is insured up to the respective limits of the FDIC. It is common for the School's cash balance to exceed the insured limit throughout the course of operations.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

Restricted cash consists of the following for the years ended June 30:

	<u>2020</u>	<u>2019</u>
Excel Center lobby improvements	4,283	5,699
Computer lab improvements	0	19,717
Career training	5,243	10,000
Post-secondary scholarships	0	3,650
Certificate programs	0	3,573
Plato course software	0	5,000
Kids excel outdoor play area	1,247	1,247
Total	10,773	48,886

ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from outstanding balances and is presented net of allowance for doubtful accounts. Management has determined that no allowance is necessary at June 30, 2020 or 2019. Factors considered in determining the collectibility include past collection history, an aged analysis of receivables, economic conditions, as well as historical trends. Interest is not typically charged on past due accounts.

GRANTS RECEIVABLE

Support received under governmental grants is recorded based on expenses incurred or based on a fixed rate. Grants receivable represent amounts due for expenses incurred prior to year end and are considered fully collectible by management.

PROPERTY AND EQUIPMENT

Donations of property and equipment are recorded as current support at their estimated fair value unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the School reports expirations of donor restrictions when the donated or acquired assets are placed in service. Net assets with donor restrictions are reclassified to net assets without donor restrictions at that time. The School received donated assets in the amounts of \$0 and \$10,187 for the years ended June 30, 2020 and June 30, 2019, respectively.

Purchased property and equipment are stated at cost. Expenditures for additions, improvements and replacements are added to the property and equipment accounts. Repairs and maintenance are charged to expense as incurred. When equipment is retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts and any gains or losses arising from the disposition are reflected in income. Depreciation is provided for over the estimated useful lives of the assets using the straight-line method. Depreciation expense was \$473,122 and \$424,825 for the years ended June 30, 2020 and 2019, respectively.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

A summary of the range of lives by asset category follows:

Leasehold improvements	10 - 15 years
Office furniture and equipment	5 years
Computers and software	3 years

DONATED SERVICES AND MATERIALS

In order to recognize donated services as contributions in the School's financial statements the services must require specialized skills, be provided by individuals who possess those skills, and typically need to be purchased if not contributed.

Material gift-in-kind items used in the School's programs and donated goods distributed are recorded as income and expense at the time the items are received, which is normally also the time they are placed into service or distributed. Donated services and materials are recorded in the Statements of Activities as In-kind donations revenue for the years ended June 30, 2020 and 2019.

Donated services and materials are as follows for the years ended June 30:

	<u>2020</u>	<u>2019</u>
Services provided by a related party	148,673	133,174
Other gift in-kind	1,255	14,351
Total	149,928	147,525

CONTRIBUTIONS

The School records contributions, including promises to give, when the contribution is deemed unconditional. Contributions are reflected in the financial statements at the earlier of the transfer of the assets or at the time an unconditional promise to give is made.

Contributions received are considered to be available for current use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as support that increases net assets with donor restrictions. A donor restriction expires when a stipulated time restriction ends or when a purpose restriction is accomplished. Upon expiration, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restrictions are met in the year in which the contributions are received.

ADVERTISING COSTS

Various costs relating to advertising are considered period costs and are therefore expensed as incurred. Advertising costs were \$227,129 and \$226,681 for the years ended June 30, 2020 and 2019, respectively.

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing programs and other activities have been summarized on a functional basis in the Statements of Activities. Accordingly, certain costs have been allocated between program and supporting services. Management and general expense includes expenditures for record keeping, business management, budgeting, and the overall direction of the School and its programs.

Expenses are assigned to functional categories by method of direct assignment or estimated actual usage.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

INCOME TAXES

The School is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined that the School is not a private foundation within the meaning of Section 509(a).

The Income Taxes Topic, FASB ASC 740, clarifies the accounting for uncertainty in income taxes recognized in an entity's financial statements. ASC 740 requires an entity to disclose the nature of uncertain tax positions taken, if any, when filing its income tax return utilizing a two-step process to recognize and measure any uncertain tax positions taken. The entity recognizes a tax benefit only if it is more likely than not the position would be sustained in a tax examination, with a tax examination being presumed to occur. No tax benefit will be recorded on tax positions not meeting the more likely than not test. Interest and penalties accrued or incurred, if any, as a result of applying ASC 740 will be recorded to interest expense and other expense, respectively.

Based on its evaluation, the School has concluded that there are no uncertain tax positions requiring recognition in its financial statements. The School's evaluation was performed for all federal and state tax periods still subject to examination. The School's 2016 through 2018 federal and state exempt organization returns remain subject to examination by the IRS and state taxing authorities.

ADOPTION OF NEW ACCOUNTING PRONOUNCEMENTS

On November 17, 2016, the FASB issued Accounting Standards Update (ASU) 2016-18, *Restricted Cash (Topic 230)*, which addresses classification and presentation of changes in restricted cash on the Statements of Cash Flows. ASU 2016-18 requires an entity's reconciliation of the beginning-of-period and end-of-period total amounts shown on the statement of cash flows to include in cash and cash equivalents amounts generally described as restricted cash and restricted cash equivalents. ASU 2016-18 is effective for public business entities for annual periods beginning after December 15, 2017 and interim periods within those fiscal years. It is effective for annual periods beginning after December 15, 2018, and interim periods within fiscal years beginning after December 15, 2019 for all other entities. The School adopted ASU 2016-18 for the fiscal year ended June 30, 2020 using a retrospective transition method for each period presented.

On June 21, 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The standard was intended to clarify and improve the scope and the accounting guidance for contributions received and made, primarily by not-for-profit organizations. ASU 2018-08 is effective for resource recipients for annual periods beginning after December 15, 2018. The School adopted ASU 2018-08 for the fiscal year ended June 30, 2020. The adoption of this ASU did not result in any material changes in the accounting for contributions received.

RECENT ACCOUNTING PRONOUNCEMENT

On August 18, 2016, FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The School adopted the ASU and adjusted the presentation of these statements to comply with this ASU in the year ended June 30, 2019.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

FUTURE ADOPTION OF NEW ACCOUNTING PRONOUNCEMENTS

On May 28, 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)* and later, various subsequent amendments (collectively “ASC 606”). This standard outlines a single comprehensive model for companies to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition, including industry-specific guidance. ASC 606 requires that revenue is recognized when a customer obtains control of a good or service, which is when a customer has the ability to direct the use of and obtain benefits of the good or service. ASC 606 was scheduled to be effective for fiscal years beginning after December 15, 2018. However, on May 20, 2020, the FASB delayed the effective date of ASC 606 to annual reporting periods beginning after December 15, 2020 if an entity's financial statements for 2019 were not yet issued as of that date. The School has not adopted ASC 606 for the fiscal year ended June 30, 2020.

ASU 2016-02, *Leases (Topic 842)* was issued by FASB in February 2016. This ASU affects any entity that enters into a lease, with some specified scope exemptions. The main difference between previous GAAP and this ASU is the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under previous GAAP. Lessor accounting will not fundamentally change. Operating lease income will be recognized on a straight-line basis over the lease term. The amendments in this ASU are effective for fiscal years beginning after December 15, 2020. The School is in the process of assessing the effect of this ASU on these financial statements.

NOTE 2 - LIQUIDITY AND AVAILABILITY

The Organization has working capital of \$0 and \$118,569 and average days cash on hand of 94 and 111 as of June 30, 2020 and 2019, respectively.

The table below represents financial assets available for general expenditures within one year at June 30:

Financial assets at year end:

	2020	2019
Cash and cash equivalents	1,107,309	1,115,329
Accounts receivable, net	20,098	75
Grants receivable	0	107,830
Deposits	14,297	14,297
Assets limited to use:		
Cash designated for escrow	90,000	0
Donor restricted cash	10,773	48,886
Total financial assets available to meet general expenditures within one year:	1,242,477	1,286,417

The School has certain donor restricted assets limited to use which are available for general expenditure within one year in the normal course of operations (Note 5). Accordingly, these assets have been included in the quantitative information above for financial assets to meet general expenditures within one year.

Cash designated for escrow represents cash required to be held in escrow by the charter agreements and the escrow policy of the Indiana Charter School Board. The escrowed funds are required to be separated from general operating funds and cannot be used for operational purposes. The funds are to be used to cover final expenses in the event of liquidation.

The School has lines of credit available with a related party as described in Note 3. In addition, the related party makes contributions and extends long-term debt to the School as is deemed necessary.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 3 - LINES OF CREDIT

The School maintains a revolving line of credit with Goodwill Industries of Michiana, Inc. (a related party), in the amount of \$625,000. The line of credit provides operating funds for the Hammond, Indiana location. The line of credit bears interest at the Libor 1 month rate plus 150 basis points resulting in a rate of 1.66% at June 30, 2020. Interest expense on the line of credit was \$15,239 and \$24,072 for the years ended June 30, 2020 and 2019, respectively. The balance on the line of credit was \$365,000 and \$625,000 at June 30, 2020 and 2019. The line of credit was extended subsequent to year end and matures on June 30, 2021.

On July 1, 2018, the School entered into a revolving line of credit agreement with Goodwill Industries of Michiana, Inc. in the amount of \$550,000. On June 11, 2019, the amount was increased to \$750,000. The line of credit provides operating funds for the Gary, Indiana location and bears interest at the Libor 1 month rate, resulting in a rate of 0.16% at June 30, 2020. Interest expense was \$7,880 and \$2,718 for the years ended June 30, 2020 and 2019, respectively. The balance outstanding on the line of credit was \$638,000 and \$335,000 for the years ended June 30, 2020 and 2019, respectively. The line of credit was extended subsequent to year end and matures on June 30, 2021.

NOTE 4 - LONG-TERM DEBT

Long-term debt consists of the following at June 30:

	<u>2020</u>	<u>2019</u>
An unsecured term note payable to Goodwill Industries of Michiana, Inc. in the original amount of \$1,281,365, requiring payments of \$11,612 including interest at 0.5%, through June 2025. The note was paid in full during the year ended June 30, 2020.	0	649,453
In April 2020, the School applied for and received an unsecured Payment Protection Program (PPP) loan made available through the CARES Act in the amount of \$536,000. Payments are due monthly in the amount of \$30,164 including interest at 1% starting November 8, 2020. The note matures April 8, 2022. The note was forgiven in full in January 2021.	536,000	0
An unsecured term note payable to Goodwill Industries of Michiana, Inc. in the original amount of \$1,474,089, requiring interest only monthly payments at 4.95% from November 2017 through May 2018, at 5.09% for the month of June 2018, and at 2% thereafter through June 2021 at which time a balloon payment of \$1,265,417 is due.	1,303,264	1,349,642
Total	1,839,264	1,999,095
Current portion	1,303,264	221,517
Net long-term debt	536,000	1,777,578

Long-term debt, less current portion, is scheduled to mature as follows for the years ending June 30:

2022	536,000
Net long-term debt	536,000

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

Goodwill Industries of Michiana, Inc. extended a below market interest rate long-term debt to the School to assist with operating costs, capital asset acquisitions, and other necessary expenditures associated with the South Bend school. Because the purpose of the School is to further the tax exempt objectives of Goodwill Industries of Michiana, Inc. and because income production is not a significant purpose of the School, the below market rate loan is deemed to be a programmatic investment. As such, long-term debt is reported at the present value of the loan instead of the stated loan amount. The difference of \$304,455 was recorded as a contribution in the initial year of the loan and is amortized over the life of the loan. The note was paid off early in full during the year ended June 30, 2020 resulting in recognition of the remaining unamortized contribution expense in full during the year ended June 30, 2020.

In accordance with accounting principles governing programmatic investments, the School has imputed interest at a rate of 2.75% resulting in the recognition of contribution income and interest expense in the amount of \$174,021 and \$33,032 for the years ended June 30, 2020 and 2019, respectively. The School paid interest of \$1,437 and \$4,484 for the years ended June 30, 2020 and 2019, respectively.

During the previous fiscal year, Goodwill Industries of Michiana, Inc. extended an additional loan in the amount of approximately \$1,475,000 to the School to assist with operating costs, capital asset acquisitions, and other necessary expenditures associated with the Hammond school. The loan terms result in the recognition of a programmatic investment as of July 2018, at which time the present value of the loan was adjusted for the resulting contribution revenue of \$118,862. The contribution is amortized over the life of the loan. The note requires a balloon payment due June 30, 2021. In accordance with accounting principles governing programmatic investments, the School has imputed interest at a rate of 2% resulting in the recognition of contribution income and interest expense in the amounts of \$39,602 and \$36,867 for the years ended June 30, 2020 and 2019, respectively. The School paid interest of \$27,849 and \$28,916 for the years ended June 30, 2020 and 2019, respectively.

NOTE 5 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30:

	<u>2020</u>	<u>2019</u>
Excel Center lobby improvements	4,283	5,699
Contribution related to programmatic investment by related party - South Bend	0	174,020
Contribution related to programmatic investment by related party - Hammond	42,493	82,095
Computer lab improvements	0	19,717
Career training	5,243	10,000
Post-secondary scholarships	0	3,650
Certificate programs	0	3,573
Plato course software	0	5,000
Kids excel outdoor play area	1,247	1,247
Total	53,266	305,001

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE 6 - RETIREMENT PLAN

The School maintains a section 403(b) retirement plan for its non-certified employees. The plan provides for individual custodial accounts for participating employees with varied investment options. The School made contributions to this plan in the amount of 3% of wages for full time employees during the year as defined by the plan document, and also matched employee contributions up to an additional 2%. Retirement expense under the 403(b) plan was \$41,428 and \$29,057 for the years ended June 30, 2020 and 2019, respectively.

The School's certified employees are covered by the Indiana Teacher Retirement Fund (TRF). Employees are eligible as of their hire date. By statute, employers are required to contribute 7.5% of an employee's pre-tax gross income to TRF. Employers may also elect to contribute an additional 3% in lieu of the employee's own contributions. The School made contributions of 10.5% of employee gross wages to the fund during the year. Retirement expenses for employees covered by TRF was \$96,203 and \$104,172 for the years ended June 30, 2020 and 2019, respectively.

NOTE 7 - CONCENTRATIONS

The School receives a substantial amount of its support from federal and state governments, as well as, Goodwill Industries of Michiana, Inc. Any significant reduction in the level of this support could have a significant effect on the School's programs.

The School has locations in North Central and Northwest Indiana. Accordingly, economic conditions in those areas may affect its operations.

NOTE 8 - LEASE COMMITMENTS

The School leases building space in South Bend, Indiana under a five year lease agreement effective as of July 1, 2015. The School is responsible for some maintenance and its proportionate share of utilities, insurance and taxes. The lease is currently month-to-month. The School also leases building space in Hammond, Indiana under a five year lease agreement effective September 1, 2017. The School is responsible for real estate taxes and common area maintenance ("CAM") of \$3,885 per month. The lease includes two optional additional five year terms.

The School also leases building space in Gary, Indiana. The original lease commenced on in August 2018 and terminated in June 2019. It required monthly payments of \$7,000. In May 2019, the School entered into a one month lease effective July 10, 2019. The lease terminated on August 12, 2019 and the School subsequently moved to a newly constructed building in Gary owned by a related party, Goodwill Ventures, Inc. Goodwill Industries of Michiana, Inc. entered into a master lease arrangement with Goodwill Ventures, Inc. Goodwill Industries of Michiana, Inc., as the sub-landlord, then subleased the building owned by Goodwill Ventures, Inc. to the School under a sublease agreement effective July 1, 2019. The sublease agreement requires annual lease payments of \$60,000, paid in monthly installments of \$5,000. The lease term is five years and renews automatically for annual periods ending on June 30 unless either party notifies the other party at least 90 days in advance of June 30. The School is not responsible for operating expenses or real estate taxes.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

The lease agreements require monthly rent payments as follows. Period one for South Bend is related to the year ended June 30, 2021 whereas period one for Hammond is related to June 30, 2019 and for Gary is June 30, 2020:

Period	<u>South Bend</u>		<u>Hammond</u>		<u>Gary</u>	
	Base Rent per Year	Base Rent per Month	Base Rent per Year	Base Rent per Month	Base Rent per Year	Base Rent per Month
Period 1	0	3,864	133,331	11,111	67,000	12,000
Period 2	0	3,883	137,493	11,458	60,000	5,000
Period 3	0	3,922	141,655	11,805	60,000	5,000
Period 4	0	3,961	145,818	12,152	60,000	5,000
Period 5	0	4,001	24,419	2,035	60,000	5,000

In addition, the School has entered into five year leases for equipment at the South Bend, Hammond, and Gary locations. These agreements require monthly payments of \$574, \$271, and \$160 respectively. Total base rent expense under the agreements was \$212,729 and \$203,114 for the years ended June 30, 2020 and 2019, respectively.

The future minimum lease payments under the leases are as follows:

2021	213,724
2022	217,886
2023	94,044
2024	67,852
2025	5,743
<u>Total future minimum lease payments</u>	<u>599,249</u>

NOTE 9 - COMMITMENTS

On September 1, 2017, the School entered into a membership agreement with Goodwill Education Initiatives, Inc. The agreement provides for licensing of the "The Excel Center" name and Marks, and membership in the Excel Center Network for a term of 31 months. The agreement may be renewed for two additional three year terms, if notice for renewal is given within three months prior to the end of the initial term. The agreement was renewed for the second three year term in March 2020. The monthly payment of \$3,000 is due within thirty days of the first day of the month. The School paid Goodwill Education Initiatives, Inc. \$36,000 relative to this agreement for each of the years ended June 30, 2020 and 2019.

On October 6, 2017, the School entered into an agreement with Milestone Accounting & Bookkeeping Services, Inc. The agreement provides for review of the general ledger, preparation of State Board of Accounts Form 9, and IRS forms 1099 and 1096 for a term of one year. The monthly payment of \$1,000 is due within thirty days of the first day of the month. On June 18, 2020, a new agreement was signed which added the provision of training on Blackbaud accounting software and increased the monthly payment to \$1,250. The new contract is effective starting July 1, 2020, for a term of one year. The School paid \$12,100 relative to this agreement for each of the years ended June 30, 2020 and 2019.

On July 10, 2019, the School entered into an agreement with a cleaning service. The agreement provides for general cleaning and janitorial services, and may be terminated with 30 days written notice. The monthly payment is \$2,700 plus the cost of supplies and is due within 15 days of the first day of the month. The School paid approximately \$26,000 relative to this agreement during the year ended June 30, 2020.

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

The charter school agreements require the School to establish escrow accounts of no less than \$30,000 in accordance with the escrow policy of the Indiana Charter School Board. The School established these escrow accounts for each school location during the fiscal year ending June 30, 2021.

NOTE 10 - RELATED PARTY TRANSACTIONS

The School is controlled by Goodwill Industries of Michiana, Inc. ("Goodwill"). Goodwill provides employees, certain school-specific administrative services, and general management and oversight of the School.

Goodwill also provided interest-free or below market rate interest loans. See Notes 2 and 3. Goodwill also provided cash subsidies to the School of approximately \$75,000 and \$130,000 during the fiscal years ended June 30, 2020 and 2019, respectively. The subsidies are recorded in Contributions on the Statements of Activities.

Goodwill also provides contributed goods and services to the School as disclosed in Note 1.

The School has accounts payable of \$38,681 and \$44,507 due to Goodwill as of June 30, 2020 and 2019, respectively.

NOTE 11 - COVID-19 OUTBREAK

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

As a result of the COVID-19 outbreak, the School remained open and operating, but implemented several safety measures put in place to protect staff and clients. These measures include the purchase of personal protection equipment (PPE) and procedural controls implemented to prevent client and staff infection. The school operated on a completely virtual basis for the latter part of the 2019-2020 school year and has since implemented a hybrid of virtual and in-person instruction depending on the local status of the pandemic. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the School has limited ability to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for the fiscal year ending June 30, 2021.

Although the School cannot estimate the full length or gravity of the impact of the COVID-19 outbreak at this time, the pandemic may have an adverse effect on the School's results of future operations, financial position, and liquidity for the fiscal year ending June 30, 2021.

NOTE 12 - SUBSEQUENT EVENTS

The School has evaluated subsequent events through January 21, 2021, the date the financial statements were available to be issued. As discussed in Note 3, the School's lines of credit with a related party were extended to June 30, 2021. As discussed in Note 4, the PPP loan was forgiven in January 2021. No other events or transactions occurred during this period which require recognition or disclosure in the financial statements.



INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Directors
Goodwill LEADS, Inc. (The Excel Center)
South Bend, Indiana

We have audited the financial statements of Goodwill LEADS, Inc. (The Excel Center) as of and for the years ended June 30, 2020 and 2019, and our report thereon dated January 21, 2021, which contained an unmodified opinion on those financial statements, appears on pages 1 and 2. Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The following supplementary information, including the statements of financial position, activities, and expenses by location, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Kruggel, Lawton & Company LLC'.

Certified Public Accountants

South Bend, Indiana
January 21, 2021

GOODWILL LEADS, INC. (THE EXCEL CENTER)South Bend, Indiana

STATEMENT OF FINANCIAL POSITION BY LOCATION

June 30, 2020 (with comparative totals at June 30, 2019)

(See Independent Auditor's Report on Supplementary Information)

	<u>South Bend</u>	<u>Hammond</u>	<u>Gary</u>	<u>2020</u>	<u>2019</u>
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	608,768	292,153	217,161	1,118,082	1,164,215
Accounts receivable	6,480	1,295	12,323	20,098	75
Grants receivable	0	0	0	0	107,830
Prepaid expenses	12,541	11,189	8,740	32,470	195,610
Total Current Assets	627,789	304,637	238,224	1,170,650	1,467,730
PROPERTY AND EQUIPMENT					
Leasehold improvements	1,328,007	1,492,438	38,193	2,858,638	2,820,445
Office furniture and equipment	354,118	298,037	273,064	925,219	656,747
Computers and software	312,828	41,711	30,879	385,418	373,552
Total	1,994,953	1,832,186	342,136	4,169,275	3,850,744
Accumulated depreciation	1,258,928	436,258	77,240	1,772,426	1,299,876
Net Property and Equipment	736,025	1,395,928	264,896	2,396,849	2,550,868
OTHER ASSETS					
Deposits	7,360	6,937	0	14,297	14,297
Total Other Assets	7,360	6,937	0	14,297	14,297
TOTAL ASSETS	1,371,174	1,707,502	503,120	3,581,796	4,032,895

GOODWILL LEADS, INC. (THE EXCEL CENTER)South Bend, Indiana

STATEMENT OF FINANCIAL POSITION BY LOCATION

June 30, 2020 (with comparative totals at June 30, 2019)

(See Independent Auditor's Report on Supplementary Information)

	<u>South Bend</u>	<u>Hammond</u>	<u>Gary</u>	<u>2020</u>	<u>2019</u>
<u>LIABILITIES AND NET ASSETS</u>					
CURRENT LIABILITIES					
Line of credit	0	365,000	638,000	1,003,000	960,000
Current portion of long-term debt	0	1,303,264	0	1,303,264	221,517
Accounts payable	1,176	6,601	1,284	9,061	14,608
Accounts payable - related party, net	12,143	15,908	10,630	38,681	44,507
Accrued payroll, benefits, and related taxes	52,743	41,439	34,663	128,845	105,539
Deferred revenue	0	5,000	12,500	17,500	0
Other accrued expenses	345	362	1,305	2,012	2,990
Total Current Liabilities	66,407	1,737,574	698,382	2,502,363	1,349,161
LONG-TERM LIABILITIES					
Long-term debt	172,353	181,103	182,544	536,000	1,777,578
Total Long-Term Liabilities	172,353	181,103	182,544	536,000	1,777,578
TOTAL LIABILITIES	238,760	1,918,677	880,926	3,038,363	3,126,739
NET ASSETS					
Net assets without donor restrictions	1,121,641	(282,993)	(389,931)	448,717	601,155
Net assets with donor restrictions	10,773	59,318	12,125	82,216	305,001
Total Net Assets	1,132,414	(223,675)	(377,806)	530,933	906,156
TOTAL LIABILITIES AND NET ASSETS	1,371,174	1,695,002	503,120	3,569,296	4,032,895

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

STATEMENT OF ACTIVITIES BY LOCATION

For the Year Ended June 30, 2020 (with comparative totals for the Year Ended June 30, 2019)

(See Independent Auditor's Report on Supplementary Information)

	<u>South Bend</u>	<u>Hammond</u>	<u>Gary</u>	<u>2020</u> <u>Amount</u>	<u>2019</u> <u>Amount</u>
REVENUES:					
Federal grants	0	0	179,173	179,173	300,571
State education support	1,674,574	1,630,564	761,265	4,066,403	3,564,000
Contributions	32,338	31,886	99,791	164,015	139,588
Contributions - other	0	0	0	0	118,962
In-kind donations	46,824	46,452	56,652	149,928	157,712
Other income	5,069	14,090	(2,863)	16,296	29,402
Total Revenues	1,758,805	1,722,992	1,094,018	4,575,815	4,310,235
EXPENSES	1,898,363	1,757,327	1,295,348	4,951,038	4,395,652
CHANGE IN NET ASSETS	(139,558)	(34,335)	(201,330)	(375,223)	(85,417)
NET ASSETS, BEGINNING OF YEAR	1,271,972	(189,340)	(176,476)	906,156	991,573
NET ASSETS, END OF YEAR	1,132,414	(223,675)	(377,806)	530,933	906,156

GOODWILL LEADS, INC. (THE EXCEL CENTER)

South Bend, Indiana

STATEMENT OF EXPENSES BY LOCATION

For the Year Ended June 30, 2020 (with comparative totals for the Year Ended June 30, 2019)

(See Independent Auditor's Report on Supplementary Information)

	<u>South Bend</u>	<u>Hammond</u>	<u>Gary</u>	<u>2020</u> <u>Amount</u>	<u>2019</u> <u>Amount</u>
Advertising expense	77,335	66,392	83,402	227,129	226,681
Technology expense	37,909	62,338	37,565	137,812	70,935
Classroom supplies	35,516	11,802	11,541	58,859	85,008
Dues and subscriptions	417	394	549	1,360	3,338
Employee benefits	170,569	134,042	149,609	454,220	448,765
Equipment expense	4,097	5,395	2,192	11,684	10,153
Salaries and wages	898,052	845,425	711,248	2,454,725	2,168,777
Licensing fees	10,665	11,448	4,887	27,000	36,037
Meals	2,263	2,628	2,070	6,961	8,361
Insurance	13,560	14,553	6,231	34,344	32,111
Interest expense	175,458	83,052	7,880	266,390	130,303
Travel	0	0	711	711	2,750
Office supplies	20,350	8,823	6,911	36,084	37,011
Miscellaneous	14,209	15,624	5,818	35,651	28,119
Payroll taxes	64,128	62,559	50,565	177,252	160,183
Professional fees	15,794	15,199	7,275	38,268	57,400
Property taxes	0	15,941	0	15,941	17,091
Utilities	40,283	58,801	51,274	150,358	119,573
Student transportation	7,473	15,903	5,849	29,225	34,564
Rent	45,716	90,876	66,999	203,591	194,978
Repairs and maintenance	15,389	42,927	3,868	62,184	59,066
Depreciation	229,323	176,434	67,365	473,122	424,825
Security expense	19,857	16,771	11,539	48,167	39,623
Total Expenses	1,898,363	1,757,327	1,295,348	4,951,038	4,395,652



Attachment 3: Education Service Provider Information

The Excel Center- Elkhart does not intend to contract with an Education Service Provider for school management services.

Exhibit D

Governance and Operational Structure

Function	Governing Board	ESP	School
Performance Goals	X		X
Curriculum			X
Professional Development			X
Data Management and Interim Student Assessments			X
Grade Level Promotion Criteria			X
Culture	X		X
Budgeting, Finance, and Accounting	X		X
Student Recruitment			X
School Staff Recruitment and Hiring	X		X
HR Services (payroll, benefits, etc.)	X		X
Development	X		X
Community Relations	X		X
Information Technology			X
Facilities Management			X
Vendor Management / Procurement			X
Other Operational Functions, if any			X



Attachment 5: Network Vision, Growth Plan and Capacity (if applicable)

Goodwill LEADS, Inc is not seeking multiple charters and the network business plan is not applicable.

Attachment 6 – Course Scope and Sequence

English	English 1 System 44 90 minutes	English 1 Writing Lab (Writing Lab 1) 90 minutes	English 2 READ 180 90 minutes	English 2 Writing Lab (Writing Lab 2) 90 minutes	English 3 World Studies A 180 minutes Acuity A	English 4 World Studies B 90 minutes Acuity B	English 5 American Studies A 180 minutes Acuity C	English 6 American Studies B 180 minutes	English 7 OR English 111 (dual credit)
Pre-requisites	SRI < 600L with SPI Cut Score	Concurrent enrollment with English 1	SRI 600-1000L Concurrent enrollment with Writing Lab 2	Concurrent enrollment with English 2	SRI 1000+ Concurrent enrollment with Writing Lab 3	World Studies A	World Studies B	American Studies A	Knowledge Assessment
Credits Awarded	0500 BAS SKLS: ENG 1 2 <i>General Elective credits/term</i>	0500 BAS SKLS: WRITE 1 2 <i>General Elective credits/term</i>	0500 BAS SKLS: ENG 2 2 <i>General Elective credits/term</i> -OR- The final term of READ 180 before moving into ENGLISH 3 (i.e. course completion, 1000L), the following credits are awarded: 1120 DEV READING 1 <i>General Elective credit</i> 1046 SHORT STRS 1 <i>English credit</i>	0500 BAS SKLS: WRITE 2 2 <i>General Elective credits/term</i> -OR- The final term of READ 180 before moving into ENGLISH 3 (i.e. course completion, 1000L), the following credits are awarded: 1010 LANG LAB 1 <i>General Elective credit</i> 1062 GRAMMAR 1 <i>English credit</i>	1026 CLASS LIT 1090 COMP 2 <i>English credits</i> 1010 LANG LAB 1 <i>General Elective credit</i> 1548 WLD HST/CVLA* 1 <i>World History credit</i>	1094 EXPOS WRIT 1 <i>English credit</i> 1052 WORLD LIT 1 <i>English credit</i> 1548 WLD HST/CVL B* 1 <i>World History credit</i>	1020 AMER LIT A & B 2 <i>English credits</i> 1542 US HIST A* 1 <i>US History credit</i> 1540 US GOVT 1 <i>Government credit</i>	1008 ENG 12 A & B 2 <i>English credits</i> 1542 US HIST B* 1 <i>US History credit</i> 4528 DIG APPS RESP 1 <i>Directed Elec credit</i>	1124 ADV ENG CC 2 <i>English credits</i> OR Non Dual Credit Option: 1098 ADV COMP 1 <i>English credit</i> 1082 LBRY MEDIA 1 <i>English credit</i>

Math	Math A 90 minutes	Math B 90 minutes	Algebra I A 180 minutes	Algebra I B 180 minutes	Financial Foundations 90 minutes	Geometry 180 minutes	Algebra II 180 minutes	MATH 136
Pre-requisites	Placement Test A < 70% (14/20)	Placement Test A > 70% (14/20) and Placement Test B < 70% (14/20)	Placement Test B > 70%	Algebra I A	Concurrent enrollment in Algebra I or Algebra I and SRI 1000+L	Algebra I B	Geometry	KNOWLEDGE ASSESSMENT Elementary Algebra 92-120 or Strands 9, 10, & 11 ≥ 9

Attachment 6 – Course Scope and Sequence

<p>Credits Awarded</p>	<p>0500 BAS SKLS: MATH A 2 General Elective credits/term</p>	<p>0500 BAS SKLS: MATH B 2 General Elective credits/term</p>	<p>2520 ALG I A 1 Math credit 2516 ALG I LAB 1 General Elective credit (for General Diploma = 1 Math credit)</p>	<p>2520 ALG I B 1 Math credit 2516 ALG I LAB 1 General Elective credit (for General Diploma = 1 Math credit)</p>	<p>1514 ECON 1 Economics credit 4512 BUS MATH 2 Directed Elective credits (for General Diploma= 2 math credits) 4540 PRS FIN RSP 1 1 Directed Elective credit</p>	<p>2532 GEOM A & B 2 Math credits</p>	<p>2522 ALG II A & B 2 Math credits</p>	<p>2544 ADV MTH CC 2 Math credits</p>
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Attachment 6 – Course Scope and Sequence

Science	Integrated Chemistry/Physics 90 minutes	**Biology and 180 minutes	Science Research 90 minutes (May be offered as a stand-alone course or integrated with any other science course)	BIOL 101
Pre-requisites	Recommend Concurrent with Math Lab B or Algebra I A		SRI 900+ L	KNOWLEDGE ASSESSMENT
Credits Awarded	3108 ICP A & B 2 <i>Science credits</i> (Meets Physical Science requirement)	3024 BIO I A & B 2 <i>Science credits</i> (Meets Life Science requirement)	3008 SCI RSRCH IS 2 <i>Science credits</i>	3026 BIO II 2 <i>Science credits</i>

Other	Skills for Success 90 minutes	Peer Tutor Time varies	Computer Basics 90 minutes	Film Literature 90 minutes	Contemporary Literature 90 minutes	Speech 90 minutes	Current Problems, Issues & Events	Psychology (non-dual credit)	Health & Wellness Online plus CPR Classroom Instruction	Physical Education I & II Online plus Personal Fitness Logs	Senior Seminar	College Entrance Prep (Knowledge Assessment/Prep)
Pre-requisites				SRI 1000+ L	SRI 1000+ L	SRI 1000+	SRI 100+		SRI 600+ L	SRI 400+ L	Two terms before graduation	May be combined with Senior Seminar Or IVY 101

Attachment 6 – Course Scope and Sequence

<p>Credits Awarded</p>	<p>0500 BAS SKLS: STUDY 1 <i>General Elective credit</i></p> <p>0522 CARR INFO 1 <i>General Elective credit</i></p>	<p>0520 PEER TUTR <i>1 General Elective Credit/Term (max of 2)</i></p>	<p>4528 DIG APPS RESP <i>1 Directed Elec credit</i></p> <p>0500 BAS SKLS: COMPUTER <i>1 General Elective credit</i></p>	<p>1034 FILM LIT <i>1 English credit</i></p> <p>1092 CREAT WRIT <i>1 English credit</i></p>	<p>1054 CONTEM LIT <i>1 English credit</i></p>	<p>1076 SPEECH <i>2 English credits</i></p>	<p>1512 CPIE <i>1 General Elective credit</i></p>	<p>1532 PSYCH <i>2 General Elective credits</i></p>	<p>3506 HLTH&WELL <i>1 Health credit</i></p>	<p>3542 PHYS ED <i>1 PE credit</i></p> <p>3544 PHYS ED II <i>1 PE credit</i></p>	<p>5394 PREP CC <i>1 Directed Elective credit</i></p> <p>0522 CARR INFO <i>1 General Elective credit</i></p>	<p>0532 COL-ENT PREP <i>1 General Elective credit</i></p>
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Attachment 6 – Course Scope and Sequence

Industry Certifications and Career Pathway Dual Credits

An Excel Center graduation requirement includes at least one career pathway or dual credit course.

This requirement may have been met in a previous school.

Program	Forklift	CDL	Logistics	HIRE Tech IA Term 1	HIRE Tech IB Term 2	CPT Part 1	CPT Part 2	Welding	Associated Builders & Contractors Core Curriculum	CNC Machine Operator Training
Certification Exam	OSHA Forklift Certification	CDL	MSSC: Certified Logistics Associate	Dual credit final exams	MSSC: Certified Logistics Associate APICS: Logistics APICS: Operations MSSC: Safety	MSSC: Safety MSSC: Quality Practices and Measurement	MSSC: Manufacturing Processes and Production MSSC: Maintenance Awareness	AWS		NIMS CNC Operator Level 1
Credits Awarded	5602 WOMH 3 Directed Elec credits	5622 TRACT OPER 6 Directed Elec credits	6 Directed Elective Credits: 5601 SCM LGST 3 Directed Elec credits 5602 WOMH 3 Directed Elec credits	2 Directed Elective Credits: 4796 INT ADV MFTG 1 Directed Elec credit 5238 ADV CTE CC 1 Directed Elec credit	4 Directed Elective Credits: 4796 INT ADV MFTG 1 Directed Elec credit 5608 ADV MFTG I 2 Directed Elec credits 5238 ADV CTE CC 1 Directed Elec credit (from HIRE 1A)	5608 ADV MFTG I 3 Directed Elec credits	5608 ADV MFTG I 3 Directed Elec credits	8 Directed Elective Credits: 5776 WELD TECH I 6 Directed Elec credits 5778 WELD TECH II 2 Directed Elec credits	6 Directed Elective Credits: 5580 CONST TECH I 3 Directed Elec credits 5578 CONST TECH II 3 Directed Elec credits	6 Directed Elective Credits: 5782 PCSN MACH I 3 Directed Elec credits 5784 PCSN MACH II 3 Directed Elec credits
Dual Credits Awarded				MPRO 100, 106						

Attachment 6 – Course Scope and Sequence

Program	CADD Technician/AutoCAD Part 1 (8 weeks)	CADD Technician/AutoCAD Part 2 (8 weeks)	Pharmacy Technician	Dental Assisting	Medical Coding	Patient Access	Emergency Medical Technician	Certified Medical Assistant	Certified Nursing Assistant	Phlebotomy
Certification Exam		AutoCAD Certified User	PHTE		429 (medical coding certificate)		EMT	451	CNA	phleb
Credits Awarded	<p><i>6 Directed Elective credits:</i></p> <p>4800 COMP DES <i>2 Directed Elec credits</i></p> <p>4802 INT ENG DES <i>2 Directed Elc credits</i></p> <p>5608 ADV MFTG I <i>2 Directed Elec credits</i></p>	<p><i>6 Directed Elective credits:</i></p> <p>5606 ADV MFTG II <i>6 Directed Elec credits</i></p>	<p><i>8 Directed Elective credits:</i></p> <p>5282 HLTH ED I: PHARM <i>6 Directed Elec credits</i></p> <p>5214 HSE II PHARM <i>2 Directed Elec credits</i></p>	<p><i>8 Directed Elective Credits</i></p> <p>5247 MED TERMS <i>2 Directed Elec credits</i></p> <p>5282 HEALTH ED I: DENT <i>6 Directed Elec credits</i></p>	<p><i>8 Directed Elective Credits:</i></p> <p>5274 MED TERMS: COD <i>2 Directed Elec credits</i></p> <p>5282 HLTH ED I: COD <i>6 Directed Elec credits</i></p>	<p><i>8 Directed Elective Credits:</i></p> <p>5274 MED TERMS: ACC <i>2 Directed Elec credits</i></p> <p>5282 HLTH ED I: ACC <i>6 Directed Elec credits</i></p>	<p><i>6 Directed Elective Credits:</i></p> <p>5282 HLTH ED I: EMT <i>3 Directed Elec credits</i></p> <p>5210 EMS <i>3 Directed Elec credits</i></p>	<p><i>8 Directed Elective Credits:</i></p> <p>5282 HLTH ED I: CMA <i>3 Directed Elec credits</i></p> <p>5284 HSE II NURS <i>3 Directed Elec credits</i></p> <p>5286 HSE II ST (Practicum) <i>2 Directed Elec credits</i></p>	<p><i>8 Directed Elective Credits:</i></p> <p>5282 HLTH ED 1: CNA <i>3 Directed Elec credits</i></p> <p>5284 HSE II NURS <i>3 Directed Elec credits</i></p> <p>5286 HSE II ST (Practicum) <i>2 Directed Elec credits</i></p>	<p><i>8 Directed Elective Credits:</i></p> <p>5282 HLTH ED I: PHLE <i>3 Directed Elec credits</i></p> <p>5286 HSE II ST <i>2 Directed Elec credits</i></p> <p>5207 WBL HS <i>3 Directed Elec credits</i></p>

Attachment 6 – Course Scope and Sequence

Program	Microsoft Office Specialist	Microsoft Technology Associate	CompTIA A+	Early Childhood Education 90 min	CDA A and CDA A CC	CDA B and CDA B CC	CDA I	Customer Service/Technical Support Representatives	Certified Business Professional	Apartment Maintenance Technology I	Apartment Maintenance Technology II	Aviation Assembly Mechanic	Hospitality Management
Certification Exam	MOS	MTA Software Development Fundamentals & Software Testing Fundamentals	aplus	ECE Pre-Pac				TSIA CSP-1	CBP Exam				Certified Guest Professional (CGSP) Certified Front Desk Professional
Credits Awarded	3 Directed Elective Credits: 4530 DIGI CITI 1 Directed Elec credit 4528 DIG APPS RESP 2 Directed Elec credits	4 Directed Elective Credits: 4803 INTO CS 2 Directed Elec credits 4801 COM SCI I 2 Directed Elec credits	8 Directed Elective Credits: 5230 COMP TECH 4 Directed Elec credits 5234 NTWRK FUND 4 Directed Elec credits	5 Directed Elective Credits: 5362 CHLD DEV 1 Directed Elec credit 5360 ADVCHLD DEV 1 Directed Elec credit 5412 ECE I 3 Directed Elec credits	4 Directed Elective Credits: 1 5362 Child Dev credit 3 5412 ECE I *CC Students get ECED 103	5 Directed Elective Credits: 2 5360 ADVCHILD DEV 3 5412 ECE I *CC Students get ECED 101	4 Directed Elective Credits: 5406 ECE II 2 5408 ED PROF I	2 Directed Elective Credits: 5364 INTRP RLT 1 Direct Elec credit 4508 TECH BUS COMM 1 Directed Elec credit	4 Directed Elective Credits: 5364 INTRP RLT 1 Direct Elec credit 4508 TECH BUS COMM 1 Directed Elec credit 4530 DIGI CITI 1 Directed Elec credit	9 Directed Elective Credits: 5593 BF MANT I 6 Directed Elec credits 5892 WBL TRADE 3 Directed Elec credits	9 Directed Elective Credits: 5594 BF MANT II 6 Directed Elec credits 5892 WBL TRADE 3 Directed Elec credits	10 Directed Elective Credits: 5520 AV MAINT 6 Directed Elec credits 5608 ADV MFTG I 2 Directed Elec credits 5606 ADV MRTG II	6 Directed Elective Credits: 5458 ADV HOS MNGMT 6 Directed Elec credits

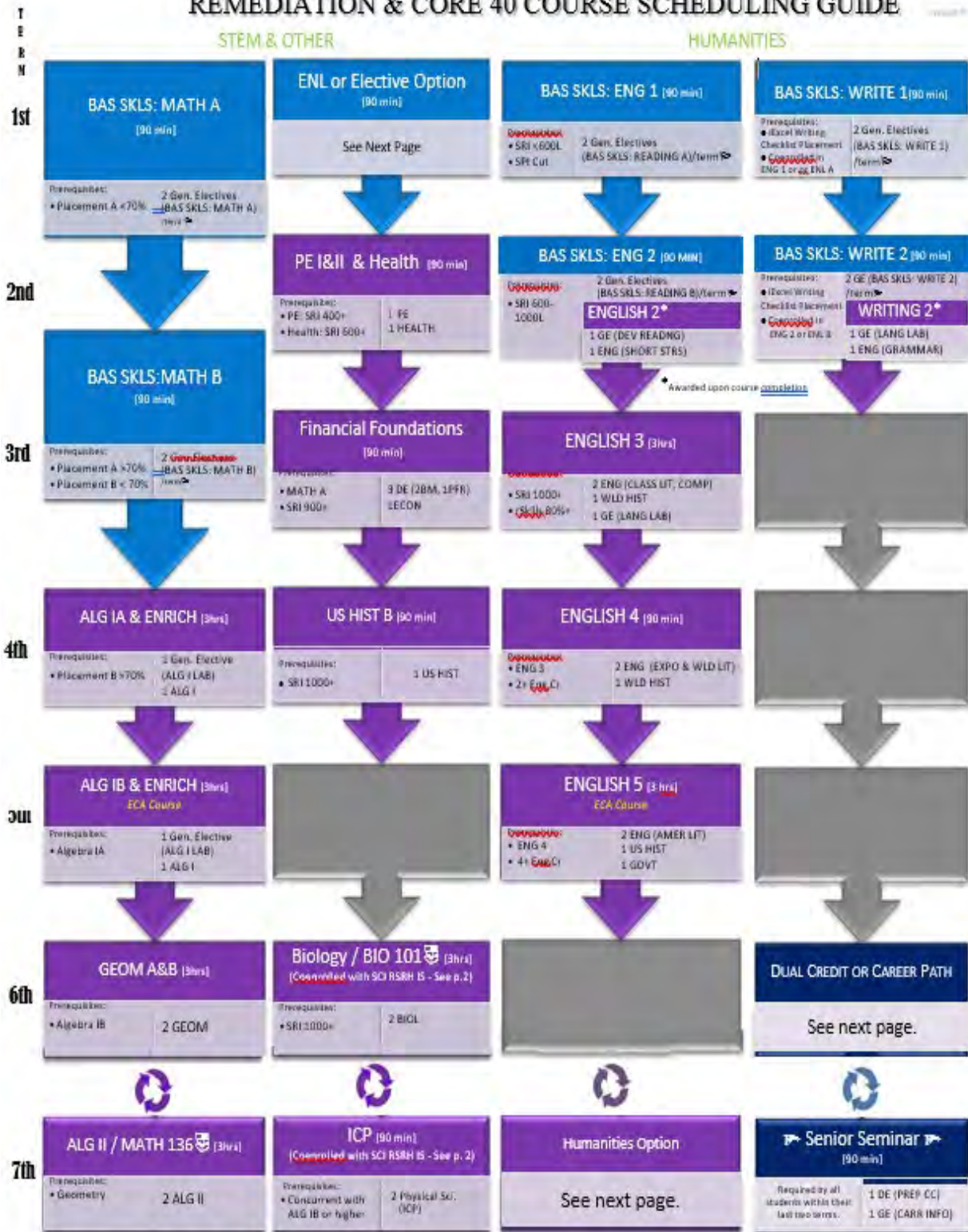
Attachment 6 – Course Scope and Sequence

									4528 DIG APPS RESP <i>Directed Elec credit</i>			2 <i>Directed Elec credits</i>	
												ADMF 101, 102; AVIM 101, 110, 111, 112	

College Courses (Ivy Tech)	MRKT 101 (dual credit) -or- PRN MRKT (non-dual credit)	BUSN 101 (dual credit) -or- BUS MGMT (non-dual credit)	BIOL 101	CINS 101	MATH 136	ENGL 111	IVY 111
Pre-requisite	KNOWLEDGE ASSESSMENT 80 in Sentence Skills 76 in Reading 40 in Elem Alg or 60 Arith	KNOWLEDGE ASSESSMENT 80 in Sentence Skills 76 in Reading and 40 in Elem Alg or 60 Arith	KNOWLEDGE ASSESSMENT 80 in Sentence Skills 76 in Reading 40 in Elem Alg or 60 in Arith	KNOWLEDGE ASSESSMENT 80 in Sentence Skills 76 in Reading	KNOWLEDGE ASSESSMENT 74 in Elem Alg and 1 CLM	KNOWLEDGE ASSESSMENT 80 in Sentence Skills 76 in Reading	
Credits Awarded	5914 PRIN MRKT <i>2 Directed Elec credits</i>	4562 BUS MGMT <i>2 Directed Elec credits</i>	3026 BIO II 2 Science credits	4528 DIG APPS RESP <i>2 Directed Elec credit</i>	2544 ADV MTH CC <i>2 math credits</i>	1124 ADV ENG CC <i>2 English credits each</i>	0532 COL-ENT PREP 1 GE credit 0500 BAK SKLLS: IVY TECH 1 GE credit

Attachment 6 – Course Scope and Sequence

REMEDIAL & CORE 40 COURSE SCHEDULING GUIDE



Dual credit courses vary by school. See next page for ACCUPLACER requirements to earn additional credits.
 8 credit max

- THE FOLLOWING COURSE OFFERINGS VARY BY SCHOOL -

ADDITIONAL SCIENCE ELECTIVE OPTIONS			ADDITIONAL HUMANITIES OPTIONS		
COURSE:	PRE-REQUISITES	CREDITS	COURSE:	PRE-REQUISITES	CREDITS
Environmental Science <i>(Varies by school)</i>	SRI 900+	2 Science Electives • ENVSCI	SPEECH <i>(90 min)</i>	SRI 1000+ <i>May co-enroll with CPE</i>	2 English • SPEECH
Science Research <i>(Varies by school)</i>	SRI 900+	1 Science Elective/ project <i>(2 credit max)</i> • SCIRSRI IS	Film Literature <i>(90 min)</i>	SRI 1000+	2 English • FILM LIT • CREAT WRIT
Earth & Space Science <i>(90 min)</i>	SRI 900+	2 Science Electives • EAS	Contemporary Literature <i>(90 min - 5 term)</i>	SRI 1000+	1 English • CONTEMP LIT
			ENGLISH 6 <i>(90 min)</i>	ENG 5	2 ENG (ENG 12) 1 US HIST 1 LE (LEA APPL RESPT)

ADDITIONAL GENERAL & DIRECTED ELECTIVE OPTIONS		
COURSE:	PRE-REQUISITES	CREDITS
Seminar For Success (SFS)	CDC students only	2 General Electives • BAS SKLS: STUDY • CARR INFO
Study Skill	None	2 General Electives • BAS SKLS: STUDY
Computer Basics	None	1 General Elective • BAS SKLS: COMP 1 Directed Elective • DIG APPS RESP
Peer Tutoring	Instructor Recommendation	1 General Elective • PEER TUTR
Current, Problems, Issues & Events	SRI 1000+ <i>May co-enroll with Speech</i>	1 General Elective • CPE
World language option for non-native speakers	Director's approval Contact GEI	1 Direct Elective <i>/per course</i>

College Courses	Pre-requisite	Weighted HS Credits Awarded
MATH 136	ACCUPLACER 74 in Elem Alg 1 CUM	2 General Electives or Math for Acad. Honors • ADV MATH CC
BIOL 101 <i>Nearly 100% Elective Requirement</i>	ACCUPLACER 80 in Sentence Skills 76 in Reading 40 in Elem Alg or 60 ARITH	2 Science Electives • BIO II CC

See next page for more college credit opportunities.

ENL STUDENTS ONLY



ENL

INDUSTRY CERTIFICATIONS AND CAREER PATHWAY DUAL CREDITS

An Excel Center graduation requirement includes at least one career pathway or dual credit course. This requirement may have been met in a previous school.

DUAL CREDIT PROGRAMS	PRE-REQUISITE	CERTIFICATION EXAM(S)	HS CREDITS AWARDED	COLLEGE CREDITS AWARDED
HIRE Tech IA	1000+L	Dual credit final exams	2 Direct Electives • 1-INT ADV MFTG • 1-ADV CTE CC	MPRO 100, 106
HIRE Tech IB	1000+L	MSSC: Certified Logistics Associate APICS: Logistics APICS: Operations APICS: Safety	4 Direct Electives • 1-INT ADV MFTG • 1-ADV CTE CC • 2-ADV MFTG I	
Early Childhood Education ECE	1000+L	ECE Pre-Pac	5 Direct Electives • 1-CHLD DEV • 1-ADVCHLDDEV • 3-ECE I	
Child Development Associate CDA A (non-college credit) CDA A CC (college credit)	1000+L For CC, ACCUPLACER		4 Direct Electives • 1-CHLD DEV • 3-ECE I	ECED 103
CDA B (non-college credit) CDA B CC (college credit)	60 Sentence Skills 55 in Reading		5 Direct Electives • 2-ADVCHLDDEV • 3-ECE I	ECED 101
CDA Internship CDA I	CDA A & B		4 Direct Electives • 2-ECE II • 2-ED PROF I	

CDA Internship CDA I	CDA A & B		4 Direct Electives • 2- ECE II • 2-ED #00V1	
Aviation AVI (non-college credit) AVICC (college credit)	1000+L	Assembly Mechanic Certificate	10 Direct Electives • 6- ADV MANT I • 2- ADV MFTG I • 2- ADV MFTG II	ADMF 101, 102 AVIM 101, 110, 111, 112

CERTIFICATION COURSES CONTINUED

Certification Programs	Certification Exam	HS Credits Awarded	Certification Programs	Certification Exam	HS Credits Awarded
Certified Medical Assistant CMA	451	8 Direct Electives • 2- HSE II ST • 3- HLTH ED I: CMA • 3- HSE II NURS	Associated Builders & Contractors Core Curriculum ABCCC		6 Direct Electives • 3-CONST TECH I • 3-CONSTR. TECH II
Certified Nursing Assistant CNA	nurse	8 Direct Electives • 2- HSE II ST • 3- HLTH ED I: CNA • 3- HSE II NURS	Certified Apartment Maintenance Technician AMTI		9 Direct Electives: • 6- BF MANT I • 3- WBL TRADE 9 Direct Electives • 6- BF MANT II • 3- WBL
Dental Assisting DENT ASSIST		8 Direct Electives • 2- MED TERMS • 6- HLTH ED I: DENT	AMTII		
Emergency Medical Technician EMT	EMT	6 Direct Electives • 3- EMS • 3- HLTH ED I: EMT	CADD Technician/AutoCAD CADD1		6 Direct Electives • 2- COMP DES • 2- INT ENG DES • 2- ADV MFTG I 6 Direct Electives • 6- ADV MFTG II
Medical Coding MED CODE	429 (medical coding certification)	8 Direct Electives • 2- MED TERMS • 6- HLTH ED I	CADD2	AutoCAD certified user	
Patient Access	N/A	8 Direct Electives • 2- MED TERMS • 6- HLTH ED I	CNC MACH OPERATOR CNC	NIMS CNC Operator Level 1	6 Direct Electives • 3- PCSN MACH I • 3- PCSN MACH II
Pharmacy Technician PHARM TECH	PHAS	8 Direct Electives • 6- HLTH ED I • 2- HSE II PHARM	Certified Production Technician CPT A CPT B CPT C CPT D	MSSC: Safety MSSC: Quality Practices & Measurement MSSC: Manufacturing Procedures & Production MSSC: Maintenance Awareness	Direct Electives /Course • 1- ADV MFTG I: SAFETY • 2- ADV MFTG I: QUALITY • 1- ADV MFTG I: MAN PROC & PROD • 2- ADV MFTG I: MAIN AWRN
Flexibility Management ADV HOS MNGMT	CCSP, Certified from Dual Professor(s)	6 Direct Electives • 6- ADV HOS MNGMT	Welding	AWQ	8 Direct Electives • 6- WELD TECH I • 2- WELD TECH II
Certified Business Professional CBP	CBP Exam	4 Direct Electives • 1- INTRP RLIT • 1- TECH BUS COMM • 2- DIG APPS RESP	CDL	CDL	6 Direct Electives • TRACT OPER: CDL
Customer Service/ Technical Support Representatives CSR	TSIA-CSP-1	2 Direct Electives • 1- INTRP RLIT • 1- TECH BUS COMM	General Logistics Associate GLA		6 Direct Electives • 1-INT ADV MFTG • 5-ADV MFTG I
CompTIA A+	anix	8 Direct Electives • 4- COMP TECH • 4- NTWK FUND	Logistics LRC	MSSC: Certified Logistics Associate	6 Direct Electives • 3-TRACT OPER: LRC • 3-WOMH
Microsoft Office Specialist MOS	MOS	2 Direct Electives • 2- DIG APPS RESP	Forklift	OSHA Forklift Certification	3 Direct Electives • WOMH: Forklift
Microsoft Technology Associate MTA	MTA Software Development (Advanced) & Server Technologies	4 Direct Electives • 2- INTO CS • 2- COM SCI I			

Dual College Credits Courses OR Non College Credit Course Equivalents

College Courses	ACCUPLACER Pre-requisite	Weighted HS Credits Awarded
BUSN 101	80 in Sentence Skills 75 in Reading	2 Direct Electives • BUS MGMT CC
MRKT 101	80 in Sentence Skills 75 in Reading 40 Exam Alg. or 60 anix	2 Direct Electives • PRN MKRT CC
CINS 101	80 in Sentence Skills 75 in Reading	2 Direct Electives • DIG APPS RESP CC
COMM 101	80 in Sentence Skills 75 in Reading	2 English Credits • ADV ENG CC
ENGL 111	80+ Reading Quizzes 45 anix	2 English Credits each • ADV ENG CC
ENGL 112	C or above in ENG 111	

Non-College Credits	Pre-requisite	Non-Weighted HS Credits Awarded
BUS MGMT (100 min)	SRI 1000- Passed ALG ECA	2 Direct Electives • BUS MGMT
PRN MKRT (90 min)	SRI 1000- Passed ALG ECA	2 Direct Electives • PRN MKRT
DIG APPS RESP (90 min)	SRI 1000- Passed ALG ECA	2 Direct Electives • DIG APPS RESP
ADV SPEECH		2 English • ADV SPEECH
ENGLISH 7 (90 min)	ENG 5 Passed ECA	2 English • ADV COMP • LBRY MEDIA

The courses listed are intended to be used as equivalents.

IVY TECH 111 IVY TECH 120	None	2 General Electives • COL-ENT PREP • BAS SKLS: IVY TECH	Non Applicable – no ACCUPLACER requirement
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Attachment 7 – Academic and Exit Standards

The Excel Center’s academic content is aligned with the Indiana College and Career Readiness Standards and uses these standards throughout its coursework and lesson plans. All standards were deconstructed and opportunities for integrating courses were utilized to make the content explicit and meaningful.

Students who graduate The Excel Center are expected to complete all high school graduation requirements for the State of Indiana as established by the Indiana Department of Education. All students are encouraged to work towards a Core 40 diploma. Students will earn credit hours by successfully demonstrating mastery over the standards established in each course. Teachers assess mastery by monitoring student work and evaluating their growth. By integrating coursework across domains, some course offerings allow students to earn multiple credits through the work of one class. Each class is mapped to indicate which credits apply toward a Core 40 diploma and students earn credit by demonstrating satisfactory completion of a course and earning a passing grade higher than a D in that course.

In addition to all requirements set forth by the Indiana Department of Education, students at The Excel Center are expected to complete the following four courses:

1. American Studies A
2. American Studies B
3. Financial Foundations
4. Algebra II

Standards for these courses are included below. Because they are combinations of multiple courses, the standards for American Studies A and B and Financial Foundations are listed on a lesson-by-lesson basis to demonstrate the combinations of courses in The Excel Center model. Students are evaluated on their mastery of the standards listed in each course.

American Studies A Course Mapping

	Content	E/LA 11-12	US
Day 1	Forms of Gov't Style Prompt	RN.1-4; W.1,3,4,6 SL.2-3; RL.2-3 RV.2-3	1.1-1.2
Day 2	US Revolution Thomas Paine of Independence	Dec. RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3	1.1, 1.2
Day 3	Federalist Papers 1984	RN.1-4; W.1,3,4,6 SL.2-3; RL.2-3 RV.2-3	1.1, 1.2
Day 4	Legislative Branch	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3	
Day 5	Executive Branch Electoral College	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3	

Day 6	Judicial Branch Westboro Article Court Cases	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3	1.1, 1.2
Day 7	Thematic Essay Push vs. Pull New Colossus	RL.1-4; RV.2-3 RN.1-4; W.1,3,4,6 SL.2-3	2.1, 2.2, 2.3
Day 8	Chinese Exclusion Act Essay	RN.1-4; W.1,3,4,6 SL.2-3; RL.2-3 RV.2-3	2.1, 2.2, 2.3, 3.7
Day 9	Irish Immigrants How to write intros and conclusions	RN.1-4; W.1,3,4,6 SL.2-3; RL.2-3 RV.2-3	2.1, 2.2, 2.3, 3.7
Day 10	Rural vs Urban Poetry (Whitman and Sandberg)	RL.1-4; RV.2-3 RN.1-4; W.1,3,6 SL.2-3	
Day 11	Social Darwinism	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3	2.4, 2.5, 3.7
Day 12	Industrial Revolution DBQ	RN.1-4; W.1,3-6 SL.2-3; RL.2-3 RV.2-3	All of 2
Day 13	Finish DBQ Essay Robber Barons Captains of Industry	RN.1-4; W.1,3-6 SL.2-3; RL.2-3 RV.2-3	2.4, 2.5, 3.7
Day 14	Manifest Destiny Westward Expansion	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3	2.6
Day 15	Spanish American War Yellow Journalism	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3	2.6, 3.6
Day 16	White Mans Burden Things Fall Apart St. Crispin's Day	RL.1-4; RN.4 W.1,3,6; SL.2-3 RV.2	
Day 17	Mexican American War Battle of the Alamo	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3	3.1, 3.2, 3.6
Day 18	14 Points Treaty of Versailles	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3	3.3, 3.4, 3.5
Day 19	The impact of imperialism on American music	RL.1-4; RV.2-3 RN.4; W.1,3,6	
Day 20	Progressive DBQ (end with essay)	RN.1-4; W.1,3-6	3.8

		SL.2-3; RL.2-3 RV.2-3	
Day 21	Jacob Riis Upton Sinclair	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3	3.8
Day 22	Triange Shirtwaist Factory Fire	RL.1-4; RV.2-3 RN.1-4; W.1,3,6 SL.2-3	3.8
Day 23	Discuss other famous Progressives	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3	3.8
Day 24	Diagnostic assessment Re-test		
Day 25	Review for Final Exam		
Day 26	Final Exam pt. 1 (multiple choice and essay)	RL.1-4; RV.2-3; RN.1-4; W.1,3,4,6 SL.2-3	
Day 27	Final Exam pt. 2 (DBQ)	RN.1-4; W.1,3-6 SL.2-3; RL.2-3 RV.2-3	
Day 28	Intro Graphic Novel Project	RL.1-4; W.1-6 RL,2-4; RV.2-3	
Day 29	Plan Graphic Novels	W.1,3-6; RL.2-4 RV.2-3	
Day 30	Work on Graphic Novel	W.1,3-6; RL.2-4 RV.2-3	
Day 31	Work on Graphic Novel	W.1,3-6; RL.2-4 RV.2-3	
Day 32	Finish Graphic Novel	W.1,3-6; RL.2-4 RV.2-3; SL.1-4	

American Studies B Course Mapping

	Content	E/LA	US	CompApp
Day 1	Flapper Culture St. Valentine's Mass	RN.1-4; W.1,3,4,6 SL.2-3; RL.2-3 RV.2-3	1.1, 1.2	2.1-5 4.1-2

Day 2	Age of Excess Great Gatsby Harlem Renaissance	RL.1-4; RN.4 W.1,3,6; SL.2-3 RV.2-3	1.1, 1.2	2.1-5 4.1-2
Day 3	DBQ Great Depress.	RN.1-4; W.1,3-6 RL.2-4; RV.2-3	1.1, 1.2	2.1-5 4.1-2
Day 4	Introductions Conclusions Finish DBQ Essay	RN.1-4; W.1,3-6 RL.2-4; RV.2-3		2.1-5 4.1-2
Day 5	Depression	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3		2.1-5 4.1-2
Day 6	Harvest Gypsies Dust Bowl Prezi	RL.1-4; RN.4 W.1,3,6; SL.1-4 RV.2-3	1.1, 1.2	1.1-10 2.1-5 3.1-7, 2-7, 5-15 4.1-2 5.1-4 6.1-3
Day 7	Pearl Harbor Japanese Relocate	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3	2.1, 2.2, 2.3	2.1-5 4.1-2
Day 8	Soldiers Experience Life on Home Front Prompt	RN.1-4; W.1,3,4,6 SL.2-3; RL.2-3 RV.2-3	2.1, 2.2, 2.3, 3.7	2.1-5 4.1-2
Day 9	<i>Terrible Things</i> Holocaust Victims <i>Night</i>	RL.1-4; RN.1-4 RV.2,3; W.1,3,6 SL.1-4	2.1, 2.2, 2.3, 3.7	1.1-10 2.1-5 3.1-7, 2-7, 5-15 4.1-2 5.1-4 6.1-3
Day 10	Holocaust Poetry WWII Propaganda	RL.1-4; RN.2-3 RV.2,3; W.1,3,6 SL.1-4	2.1,2.2, 2.3	1.1-10 2.1-5 3.1-7, 2-7, 5-15 4.1-2 5.1-4 6.1-3
Day 11	Iron Curtain Truman Doctrine Marshall Plan	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3		2.1-5 4.1-2
Day 12	McCarthyism <i>The Crucible</i>	RL.1-4; RN.2-3 RV.2,3; W.1,3,6 SL.1-4	2.4, 2.5, 3.7	2.1-5 4.1-2
Day 13	Platt Amendment Bay of Pigs Cuban Missile Crisis	RN.1-4; W.1,3,4,6 SL.2-3; RL.2-3 RV.2-3	All of 2	2.1-5 4.1-2
Day 14		RL.1-4; RN.4	2.4, 2.2, 3.7	

	Evaluate Kenedy's Decision -- Poster	W.1,3,6; SL.2-3 RV.2-3		1.1-10 2.1-5 3.1-7, 2-7, 5-15 4.1-2 5.1-4 6.1-3
Day 15	Intro Vietnam <i>Things They Carried</i> Protest Songs	RL.1-4; RN.4 W.1,3,6; SL.2-3 RV.2	2.6	2.1-5 4.1-2
Day 16	Transatlantic Slave Trade Equiano	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3	2.6, 3.6	2.1-5 4.1-2
Day 17	Reconstruction Era Black Codes Sharecropping	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3		2.1-5 4.1-2
Day 18	Emmett Till	RN.1-4; W.1,3,4,6 SL.2-3; RL.2-3 RV.2-3	3.1, 3.2, 3.6	2.1-5 4.1-2
Day 19	<i>To Kill a Mockingbird</i>	RL.1-4; RN.2-3 RV.2,3; W.1,3,6 SL.1-4		2.1-5 4.1-2
Day 20	Various Civil Rights Groups -- SAS Pics from CRM	RL.1-4; RN.4 W.1,3,6; SL.2-3 RV.2-3	3.3, 3.4, 3.5	1.1-10 2.1-5 3.1-7, 2-7, 5-15 4.1-2 5.1-4 6.1-3
Day 21	<i>Letter from a Birmingham Jail</i> "I Have a Dream"	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3	3.8	2.1-5 4.1-2
Day 22	Literacy Test Other Minorities Brown v Board	RN.1-4; W.1,3,4,6 SL.2-3; RL.2-3 RV.2-3	3.8	2.1-5 4.1-2
Day 23	Nixon - Present	RN.1-4; W.1,3,6 SL.2-3; RL.2-3 RV.2-3		2.1-5 4.1-2
Day 24	Review for Exam			
Day 25	FINAL EXAM!	RL.1-4; RV.2-3; RN.1-4; W.1,3-6 SL.2-3		2.1-5 4.1-2 7.1-3
Day 26	Intro research	W.1-5		1.1-10 2.1-5 3.1-7, 2-7, 5-15 4.1-2

				5.1-4 6.1-3
Day 27	Begin researching	W.1-5		1.1-10 2.1-5 3.1-7, 2-7, 5-15 4.1-2 5.1-4 6.1-3
Day 28	Type Paper	W.1-5		1.1-10 2.1-5 3.1-7, 2-7, 5-15 4.1-2 5.1-4 6.1-3
Day 29	Finish Paper	W.1-5; SL.1-4		1.1-10 2.1-5 3.1-7, 2-7, 5-15 4.1-2 5.1-4 6.1-3

Financial Foundations

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY
Procedure Topics	-Introduction to class -What is Economics? -Definition of other key terms: resource, consumer, goods, services, capitalism, democracy, meritocracy -Concept of the American Dream	-What is the difference between a need and a want? -What is choice and how is it employed in economic decisions? -What is opportunity cost? -Analysis of cost per use of items students own	-What is money and what function does it have in a society? -How does one calculate interest? -How does one save effectively and what methods of saving exist?	-How does one open a checking or savings account? -How does an individual write a check? -How does an individual balance a checkbook? -What is fractional reserve banking?
Economics	1.1, 1.4, 1.5	1.2, 1.9	6.1, 6.4	6.3
Business Math		1.1.1, 1.1.2, 1.1.3	1.3.1, 3.2.1	
Personal Finance		1.4.2	4.1.2, 6.1, 6.1.2, 6.2.1, 6.3	3.2.1, 3.2.2, 3.3.2

Week Two

Objective: Students will be able to describe and analyze the role of money, banking and financial services in their lives.

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY
Procedure Topics	-What is credit? -What is a finance charge? -What are the advantages and	-What is online banking? -What are the pros and cons of	-Definitions: supply and demand -What is a shortage and what is a surplus?	-Graphing supply and demand -Determining price from supply and demand

	disadvantages of having a credit card? -What should one look for when registering for a credit card?	doing banking online? -How do online services compare between banks?	-Review concept of producers and consumers -What role do producers and consumers play in the market?	-Definition: equilibrium price -Why might supply and demand change within a market?
Economics	6.6	6.6, 6.7	2.1, 2.3, 2.4	2.1, 2.3, 2.4
Business Math	3.2.8	1.1.1, 1.1.2, 1.1.3, 3.1.3	3.2.1, 3.2.2, 3.2.3, 3.2.4	3.2.1, 3.2.2, 3.2.3, 3.2.4
Personal Finance	3.3.1, 4.2, 4.2.1, 4.2.2	3.3.1		

Week Three

Objective: Students will be able to explain principles of supply and demand and how they affect their personal purchases, using purchasing a car as an example.

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY
Procedure Topics	-How do supply and demand impact the price of a product? -How does the length and interest of a loan affect monthly payments and overall cost? -Car loan project	-How does an individual make calculations to determine the cost of a major purchase? -What is the difference between leasing and buying a car? -Car loan project	-How does buying compare to leasing a product? -What does it cost to maintain a vehicle, including insurance? -What different types of insurance exist?	-How does one shop for insurance? -How do different types of insurance compare? -What factors influence a person's insurance costs?
Economics	6.4, 6.6	6.4, 6.6		
Business Math	3.2.2, 3.2.3	3.2.2, 3.2.3	2.1.9, 3.2.4	2.1.9, 3.2.4
Personal Finance	4.1.2, 4.1.3	4.1.2, 4.1.3	5.2, 5.2.1, 5.2.2, 5.2.3	5.2, 5.2.1, 5.2.2, 5.2.3

Week Four

Objective: Students will be able to demonstrate an understanding of the way market structures function and how decisions made in the market affect individuals and the larger economy.

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY
Procedure Topics	-What are the three main types of business organizations? -What are the advantages and disadvantages of each?	-What are the characteristics of competition? -What are the four types of competition? -How do businesses make money?	-What is stock? -What is the stock market? -How does one calculate the value of stock? -What are the risks involved in the stock market?	-How does one do research on a stock? -How does one read a stock table? -Stock Market Simulation
Economics	3.1, 3.2	3.2, 3.4, 3.5, 6.8	6.8	6.8
Business Math			3.2.6, 3.2.7	3.2.6, 3.2.7
Personal Finance	6.3.1	6.3.1	6.3.1, 6.4, 6.4.1, 6.5, 6.5.1	6.3.1, 6.4, 6.4.1, 6.5, 6.5.1

Week Five

Objective: Students will analyze the role government plays in an economy, including regulating the market and the collection and distribution of taxes.

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY
Procedure Topics	-In general, what role does a government play in a capitalistic economy? -What are the limits of government intervention in the economy? -What does the government spend its money on?	-What are the sources of revenue for a government? -How are tax revenues spread out between local, state, and federal budgets? -How are taxes used in an individual's own community?	-What are the differences between progressive, regressive, and proportional taxes? -How does an individual read tax charts and estimate taxes? -What is the difference between gross and net pay?	-What are payroll taxes? -What percentage of a person's salary goes toward Social Security or Medicare? -How does one calculate a sales tax and a discount price?
Economics	4.1, 4.4	4.4, 4.5	4.4, 4.5, 4.6, 4.7, 4.8	
Business Math	6.1.2, 6.1.3, 6.1.5		1.3.1, 2.1.2	2.1.2, 4.1.2, 4.1.3
Personal Finance			3.4.1, 2.3	6.1.1

Week Six

Objective: Students will be able to define GDP and inflation, and demonstrate how individual choice impacts a nation's economy.

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY
Procedure Topics	-What are aggregate supply and aggregate demand? -Define GDP, economic growth, unemployment, and inflation. -How are GDP and economic growth measured?	-What are the limits to using GDP as a measure of economic welfare? -Explain the four phases of the business cycle on a macroeconomic level.	-What effects have major historical events (such as WWII or the IT boom) had on business cycles in the United States? -What is inflation?	-How does inflation impact the choices made by individuals? -What is the difference between cost-push and demand-pull inflation?
Economics	5.1, 5.2	5.3, 5.4	5.5, 5.6	5.7, 5.8
Business Math	1.1.2, 1.1.3, 1.1.4		1.1.2, 1.1.3, 1.1.4, 3.2.7	1.3.1
Personal Finance			3.4.1, 3.4.2, 6.3.2	6.3.2

Week Seven

Objective: Students will be able to define fiscal and monetary policy and the tools used to enforce it, as well as analyze the impact national and individual debt have on a nation's economy.

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY
Procedure Topics	-What is fiscal policy? -What is monetary policy?	-What are the negative effects of unemployment and inflation?	-How does the government impact the level of	-How do we predict future debt based on

	-What are the tools for fiscal/monetary policy, and how are they used?	-How can individuals protect themselves from unemployment and inflation?	unemployment and inflation? -How does the government use fiscal policy to promote employment and growth? -What is the Federal Reserve's role in matters of fiscal policy?	present information? -How will future spending and taxation affect our national debt? -How does fiscal/monetary policy impact the individual (student)?
Economics	7.1, 7.2	7.3, 7.4	7.5, 7.6	7.7, 7.8, 7.9
Business Math	3.2.1-5	3.2.1-5	3.2.1-5, 3.2.7,	3.2.1-5, 1.3.1, 1.3.2
Personal Finance	4, 3.3.3, 3.4, 4.3.1, 6.3.1	4, 3.3.3, 3.4, 4.3.1, 6.3.1	4, 3.3.3, 3.4, 4.3.1, 6.3.1	4, 3.3.3, 3.4, 4.3.1, 6.3.1

Week Eight

Objective: Students will analyze the mechanics of trade within a nation and abroad.

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY
Procedure Topics	-Why is trade beneficial? (individually, nationally, internationally) -What are different ways in which people trade? (cash, stocks, barter, futures, underground economy) -Absolute vs. comparative advantage	-What are barriers to trade? -Why do some countries establish barriers to trade? -Balance of trade vs. balance of payments -How do trade relations affect the American economy?	-Labor productivity in the U.S. vs. the rest of the world -What are exchange rates? -How do exchange rates affect individuals living in the U.S.?	-What is free trade? -Is free trade beneficial or harmful to the global economy? Why? -Who does free trade benefit?
Economics	8.1, 8.2, 8.10	8.3, 8.4, 8.5, 8.10	8.6, 8.7, 8.8, 8.10	8.9, 8.10
Business Math	4.1.4	1.3.1-5	4.1.6, 1.3.1-5	
Personal Finance	1.1.1, 1.2			

Algebra II Standards

<ul style="list-style-type: none"> All.CNE.1- Operations with complex numbers 	Complex numbers and expressions
<ul style="list-style-type: none"> All.CNE.2- Radicals and exponents 	Complex numbers and expressions
<ul style="list-style-type: none"> All.CNE.3- Operations with rational expressions 	Complex numbers and expressions
<ul style="list-style-type: none"> All.CNE.4- Equivalent forms of rational expressions 	Complex numbers and expressions

• AII.CNE.5- Division of polynomials	Complex numbers and expressions
• AII.CNE.6- Partial sums of arithmetic and geometric series	Complex numbers and expressions
• AII.F.1- Function identification	Functions
• AII.F.2- Composition of functions	Functions
• AII.F.3- Inverse functions	Functions
• AII.F.4- Graphing inverse functions	Functions
• AII.F.5- Graphing composite functions	Functions
• AII.SE.1- System of linear and quadratic equations	System of equations
• AII.SE.2- Systems of three linear equations and three variables	System of equations
• AII.SE.3- Real world application of three variable systems	System of equations
• AII.Q.1- Real world application of quadratics	Quadratics
• AII.Q.2- Completing the square and properties of quadratics	Quadratics
• AII.Q.3- Discriminant and number of solutions	Quadratics
• AII.EL.1- Recursive and explicit arithmetic and geometric sequences	Exponential and logarithmic equations and functions
• AII.EL.2- Graph functions expressed symbolically and show key features of the graph by hand in simple cases	Exponential and logarithmic equations and functions
• AII.EL.3- Rate of change in exponential functions	Exponential and logarithmic equations and functions
• AII.EL.4- Transforming expressions for exponential functions	Exponential and logarithmic equations and functions
• AII.EL.5- Relationship between exponential and logarithmic functions	Exponential and logarithmic equations and functions
• AII.EL.6- Laws of exponents and logarithms	Exponential and logarithmic equations and functions
• AII.EL.7- Real world application of exponential equations	Exponential and logarithmic equations and functions
• AII.PR.1- Solving polynomial equations	Polynomial, rational, and other equations and functions
• AII.PR.2- Graph relations and functions and describe their properties	Polynomial, rational, and other equations and functions
• AII.PR.3- Solve simple rational and radical equations in one variable	Polynomial, rational, and other equations and functions
• AII.DSP.1- Make inferences from sample surveys, experiments, and observational studies	Data analysis, statistics, and probability
• AII.DSP.2- Use technology to model bivariate data and interpret the correlation coefficient	Data analysis, statistics, and probability
• AII.DSP.3- Identify and interpret measures of central tendency and variation in a data set	Data analysis, statistics, and probability
• AII.DSP.4- Apply theoretical models of probability to interpret random events	Data analysis, statistics, and probability
• AII.DSP.5- Identify and apply concepts of dependent and independent events	Data analysis, statistics, and probability
• AII.DSP.6- Multiplication counting principle, permutations and combinations	Data analysis, statistics, and probability

School Calendar and Schedule

The Excel Center's School Calendar 2021-2022

Jul-21						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Aug-21						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Sep-21						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Oct-21						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Nov-21						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Dec-21						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Jan-22						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Feb-22						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

Mar-22						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Apr-22						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May-22						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Jun-22						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

PD Days	Student days T1-38 T2-39 T3-36 T4-39 T5-39 Total-191 Staff total-195
In School	
1st day of term	
end of A term	
End of term (b)	
School Break	
Holiday	

A typical school day for a student. Each Excel Center student has a unique schedule and course progression. To highlight the variety of ways that different students can access The Excel Center’s resources, two sample schedules are included for two students with different life situations.

Sample Student Schedule 1

Class Period	Monday	Tuesday	Wednesday	Thursday	Friday
Period 1	American Studies A	American Studies A	American Studies A	American Studies A	<i>Off</i>
Period 2					
<i>Break</i>	<i>Lunch</i>	<i>Lunch</i>	<i>Lunch</i>	<i>Lunch</i>	
Period 3	Financial Foundations	Financial Foundations	Financial Foundations	Financial Foundations	Tutoring and Credit Recovery
Period 4	Math B	Math B	Math B	Math B	
<i>Break</i>					<i>Off</i>
Period 5	<i>Off</i>	<i>Off</i>	<i>Off</i>	<i>Off</i>	
Period 6					
Child Care	<i>Not needed</i>	<i>Not Needed</i>	<i>Not Needed</i>	<i>Not Needed</i>	<i>Not Needed</i>

This student attends school from 9:00am until 4:00pm each day. This student’s schedule includes classes in American Studies A, Financial Foundations and Math B (remediation). The student also works with tutors and completes online credit recovery classes on Fridays.

Sample Student Schedule 2

Class Period	Monday	Tuesday	Wednesday	Thursday	Friday
Period 1					<i>Off</i>
Period 2	English 2	English 2	English 2	English 2	
<i>Break</i>	<i>Lunch</i>	<i>Lunch</i>	<i>Lunch</i>	<i>Lunch</i>	
Period 3	Math A	Math A	Math A	Math A	
Period 4	<i>Off</i>	<i>Off</i>	<i>Off</i>	<i>Off</i>	
<i>Break</i>					
Period 5	Health	Health	Health	Health	
Period 6					
Child Care	10:30am - 2:30pm	10:30am - 2:30pm	10:30am - 2:30pm	10:30am - 2:30pm	<i>Not needed</i>

This schedule accommodates a student with a young child who needs to use the drop-in center for childcare while she attends classes. During this time, the student can attend basic skills instruction (English 2 and Math A). Since her mother keeps her child after work, the student returns to the Center to take an online Health class and goes home at 6:30. On Fridays she comes school for tutoring as needed.

1) A typical school day for a mathematics teacher.

- A teacher will arrive at school around 8:00am. He reviews plans for the day’s classes until class begins

at 9:00am.

- From 9:00am to 12:05pm the teacher leads an Algebra IA course.
- The teacher takes a 50-minute lunch break.
- At 12:55pm, the teacher leads a Math A course which lasts until 2:25pm.
- The teacher then observes a credit recovery course where students conduct online credit recovery and answers student questions from 2:30pm until 4:00pm.
- From 4:00pm until 5:00pm, the teacher reviews the day's work, grades, and data, and prepares for tomorrow's courses.



Student Enrollment Policy

Enrollment Procedures

The Excel Center is structured to fit the academic and life needs of adults (18 years and older) earning a high school diploma, and the school encourages individuals who meet that criterion to apply for the school. Traditional-age students (younger than 18) interested in attending the Excel Center are encouraged to investigate other schools.

There are five steps to become a student at The Excel Center. Important dates and times in the enrollment process, such as the application deadline, Testing Days, iExcel, and first day of classes can be found at ExcelCenterHS.org.

Step 1: Application

- Adults interested in enrolling at The Excel Center should apply online at ExcelCenterHS.org/Apply or visit The Excel Center.

Step 2: Submit a Transcript

- Applicants should contact the last high school they attended and ask them to fax their transcript to The Excel Center at 574.314.5571 (South Bend) or 219.844.1928 (Hammond)
- Transcripts should be submitted **as soon as possible**. Waiting until the deadline to submit a transcript may cause enrollment to be delayed until the following term.
 - In cases where a student has difficulty obtaining his/her transcript, the Excel Center may provide assistance. However, the transcript must be on file before a student can be officially enrolled in the school. If a transcript is not available, please contact the Excel Center for additional information.
- ***A transcript must be submitted to move on to Steps 3 & 4.***

Step 3: Attend a Testing Day

- All new students must complete a math, reading, and writing placement test to help determine the best classes for them to start.

Step 4: Attend iExcel Orientation

- iExcel is a required, one-day orientation program before classes begin.

Step 5: First Day of Classes

- Steps 1-4 **must** be completed for an applicant to begin classes at The Excel Center.

Any applicant who partially completes the enrollment process for a given term, but does not attend classes, should contact the Office Manager at 574.314.5570 (South Bend) 219.844.1911 (Hammond) to confirm their next step to enrollment.

Re-Enrollment: Students who withdraw from the school can re-enroll by contacting their Life Coach.

Waiting List Procedure

Enrollment Lottery

At such a time as The Excel Center student body reaches capacity, the school will hold a random lottery to determine which students will receive a place at the school.

- a. The enrollment lottery will include only students who have completed the application and submitted their transcript.
- b. Each student will be assigned a random number, and numbers will be drawn to determine which students will be offered a place at the school
- c. Students selected will be offered the opportunity to enroll. Students not selected will be placed on a waiting list in the order that their numbers are drawn.
- d. The Lottery will be held two weeks prior to the beginning of each term.

Waiting List

Throughout the year, some students will leave the school (either by graduating or by withdrawing from the school). When this occurs, the student's vacated place will be filled at the next iExcel by a student on the waiting list. Students will be selected from the waiting list on a first-come, first-served basis. The waiting list will be maintained year-round.



Student Discipline Policy

Attendance

Daily attendance is essential to student success. Due to the accelerated pace of classes at the Excel Center, students who miss too much class time may need to retake courses in order to successfully complete them. Excessive tardiness or absences harm students by delaying the achievement of their educational goals.

Expectations

- Students should be present and arrive on time for each scheduled class.
- If tardiness or absence is unavoidable, the student must contact his or her life coach and instructor. *Absent students will be contacted by text, phone call, and/or email.*
- Students must see their life coach for a pass before returning to class when they are tardy.

Active Student Policy and Withdrawing From School

To effectively fulfill Excel's mission of assisting students toward earning their high school diploma and preparing the for the next steps, students must consistently make progress toward their academic goals. However, The Excel Center recognizes that life challenges can cause disruptions to a student's education. If at any time a student's progression towards graduation is interrupted, there is a policy in place in which they withdraw.

As an active student, students can be withdrawn from The Excel Center by one of the following options/circumstances:

- Submit an official withdrawal form to a school official (ex: life coach, teacher)
- Communicate to a school official via phone, email, text, social media, etc., to have a withdrawal form submitted on the student's behalf.
- By default, after 16 absences a withdrawal form will be submitted on the student's behalf by a school official

By signing the Student Handbook Contract, students acknowledge and agree that they have read and understand the above options/circumstances as an active student, and consent for a withdrawal form to be submitted on your (student's) behalf under said circumstances.

Code of Conduct

The purpose of the Student Code of Conduct is to provide fair and reasonable rules and procedures to promote student development and to ensure that students engage in conduct that supports a productive learning environment for themselves and others. If a student chooses to engage in behaviors that interfere with the education of students, he or she may be immediately dismissed from the Excel Center temporarily or permanently.

The table below outlines examples of unacceptable behaviors in the areas of attendance, use of technology, dress code, and respect.

Attendance

- Persistent or excessive absences or tardiness
- Absence without a valid reason
- Tardiness without contacting the instructor and life coach in advance
- Leaving the classroom without permission

Use of Technology

- Talking on the phone or texting during class
- Failing to set phone to silent or vibrate during class

Dress Code

- Clothing that reveals the breasts, midriff, or butt area
- Attire that is not neat, clean, or appropriate for school

Respect

- Any behavior that is disruptive to the orderly process of classroom instruction
- Language that may be offensive to others (cursing, profanity, racial slurs, etc.)
- Refusal to actively participate in class activities or complete assigned tasks
- Persistent defiance to the requests and guidance of school staff

Other unacceptable behaviors include but are not limited to:

- Threats, bullying, or intimidation
- Physical harm to self or others (including fighting)
- Bringing, using, or possessing a weapon
- Possession or use of a drug, controlled substance, or alcohol
- Assault
- Theft or robbery
- Cheating or plagiarism

Acceptable Use of Technology

The primary purpose of using the Internet at school is the promotion of educational excellence through increased access to information and innovative instruction. Student access to the networked resources is a privilege, not a right. Students will be expected to use the resources for the educational purposes for which they are provided. Just as they are responsible for good behavior in the classroom, students are expected to show the same type of consideration while using the Internet.

It is not possible to set a complete set of rules about what is, and what is not, acceptable. All use however should be consistent with the school ethos and code of conduct. The following list provides some prohibited activity that must be observed at The Excel Center:

- Internet access through the Excel Center may not be used for illegal purposes; in support of illegal activities; or for the transmission, viewing, or downloading of threatening or harassing material or information that would be abusive, profane, or sexually offensive to an average person, and spreading of computer viruses, malware or spam.
- No use of Internet access through the Excel Center may serve to disrupt its use by other individuals or connecting networks.
- Use of the Internet through the Excel Center must respect the privacy and intellectual property of others, including copyright and license agreements.

- If established guidelines for use of the network are violated, a user's privileges may be terminated, and disciplinary action may be taken consistent with the code of student conduct.
- Attempting to gain unauthorized access to system programs or computer equipment, including attempts to override any firewalls or filters established on the network is prohibited
- Attempting to harm, modify, or destroy data of another user, or any school equipment is prohibited.
- Use of Internet access through the Excel Center for commercial or political purposes is prohibited.
- Students under reasonable suspicion of misuse in terms of time, activity or content may have their usage closely monitored or have their past use investigated.
- Students should not reveal any personal information (e.g. home address, telephone number) about themselves or other users over the network for their personal security.
- Students will not share their login details (including passwords) with anyone else. Likewise, students will never use another person's username and password.
- Students will log off after my network session has finished. If a student finds an unattended machine logged on under other users username they will not continue using the machine – they will log it off immediately.
- Use of personal devices should be limited to educational use in the classroom. Any use of personal devices to invade another person's privacy is prohibited.
- Students will report any accidental access to other people's information, unsuitable websites or being sent inappropriate materials that make me feel uncomfortable to the Network Manager.

Disciplinary Action

The purpose of disciplinary action at the Excel Center is to ensure that both individual students and the school community remain focused on growth and learning. Depending on the nature of the infraction and the student's past performance, any or all of the following consequences may be appropriate:

- Warning, oral or written
 - Immediate resolution of the problem or issue is expected.
- Participation in instructional program
 - A student may be expected to attend a course such as anger management, conflict resolution, peer mediation, or stress reduction; participate in group or individual counseling; or attend other programs intended to redirect the student's perceptions and behavior.
- Remuneration
 - A student may be expected to perform service to correct or repair any damages or harm which may have resulted from the student's behavior.

Expulsion

After a proper investigation and hearing, a student may be expelled when his or her behavior renders it appropriate. Poor attendance or repeated offenses can lead to expulsion.

When the school director or designee makes a recommendation for expulsion of students, the school director or designee may suspend the students until the conclusion of expulsion proceedings. This may

occur if the school director believes that the students must be suspended immediately to prevent or substantially reduce the risk of:

- Interference with an educational function or school purposes
- A physical injury to themselves, other students, school employees, or visitors to the school

Expulsion is mandatory for:

- Bringing, using, or possessing a weapon on school grounds. Expulsion from school for a period of not less than one year shall be mandated for a student who is determined to have brought a firearm to school, except that the hearing officer or School Director may modify the expulsion order on a case-by-case basis
- Theft or robbery as defined in Indiana code
- Commission of an act, which, if committed by an adult, would be first- or second-degree assault as defined in Indiana code
- The possession of a drug or controlled substance as defined in Indiana code
- Threats, bullying, and intimidation will not be tolerated at school or in connection with students, families, and staff of The Excel Center. Students will be subject to expulsion for verified acts which threaten, bully or intimidate others.
- Fighting will not be tolerated at school. A student who physically strikes another individual will be subject to expulsion.

Progressive Discipline Standard Operating Procedures

Purpose

- To assist the student in understanding that a performance problem and opportunity for improvement exists
- To assist the student in overcoming performance problems and satisfy Center expectations
- To prepare students for conduct that is expected in the workplace
- To provide students with opportunities for due process in disciplinary actions

Progressive Discipline Steps Counseling / Restatement of Expectations

Counseling by the coach is the initial step to mentor or modify performance

- Meet with the student and affirm expectations regarding performance.
- Discuss the performance deficit or behavioral concern.
- Provide a timeline and resources for improvement.
- Report consequences for no improvement.
- Document in student file.

Verbal Reprimand

After an investigation, follow the procedure outlined above for the counseling process. Discuss previous informal efforts and the current warning.

Written Reprimand

At this time, the coach or instructor may want to consult the director. After an investigation, follow the procedure outlined above for the counseling process, with the exception of providing documentation to the staff person in the letter of reprimand. The letter should outline previous informal efforts and the current problem. Tools such as attendance improvement plans, behavior improvement plans and performance improvement plans can be used at this stage. These plans can be used at increments of 30,

60 and 90 days. Send copies of the signed letter and improvement plan to appropriate staff and to the student file. Student may be referred for a hearing after two written reprimands.

Short Suspension (or equivalent)

Fully investigate the concern, followed by discussion with the student. Summarize previous progressive discipline and the current problem, and specify the timeframe for suspension in writing. Identify further discipline and possible termination as a potential consequence for not meeting and maintaining standards for improvement. Provide copies as for the written reprimand. Student must have a hearing before returning to the Center. Record of progressive discipline must be submitted to the panel of staff/students sitting in on the hearing.

Long Suspension (or equivalent)

Fully investigate the concern, followed by discussion with the student. Summarize previous progressive discipline and the current problem, and specify the timeframe for suspension in writing. Identify further discipline and possible termination as a potential consequence for not meeting and maintaining standards for improvement. Provide copies as for the written reprimand. Student must have a hearing before returning to the Center. Record of progressive discipline must be submitted to the panel of staff/students sitting in on the hearing.

Expulsion

Expulsion may be necessary when discipline is not successful in improving performance. The life coach and/or instructor should review the performance history and record of progressive discipline with the director. Schedule a final meeting to include the life coach and/or instructor, director and the student at which a letter of expulsion is provided. If necessary, the expulsion notice may be sent via certified mail. Provide copies as for previous disciplinary measures.

Hearings

Hearings should consist of two staff who are responsible for determining guilt or innocence. They make recommendations for retention or expulsion to the director. They can impose additional consequences/sanctions. The panel of staff will provide documentation of the hearing explaining the appeal process.

Appeals

Students have the right to appeal recommendations made by the panel. An appeal must be made within 30 days of the hearing to the director. The decision of the director is final and may not be appealed to the board.

Discipline with Students with Disabilities

In instances where students are over the age of 21, The Excel Center will not need to continue to make progress on IEP (which does not serve students over age 21) goals for students who are expelled and will not need to contract services for students who are expelled.

Nevertheless, The Excel Center is aware that for students under age 21 who have IEPs, the following procedures will be used:

1. The student with a disability who violates the code of conduct may be removed from his or her current placement to an appropriate interim alternative educational setting (IAES), another setting, or suspension, for not more than 10 consecutive school days to the extent those alternatives are applied to student's without disabilities.

2. School personnel may remove the student with a disability who violates the code of conduct from his or her current placement for additional removals of not more than 10 consecutive school days in that same school year for separate incidents of misconduct as long as those removals do not constitute a Change of Placement.

School personnel may apply the relevant disciplinary procedures to students with disabilities in the same manner and for the same duration as the procedures that would be applied to students without disabilities, if:

- In the Manifestation Determination review, the behavior that gave rise to the violation of the code of conduct is determined not to be a manifestation of the student's disability; Services during Periods of Removal are provided to the student; and Notification of a Change of Placement is given to the student's parents.

School personnel must provide the parents of the student removed to a disciplinary alternative education program with written notice of the school's obligation to provide the student with an opportunity to complete coursework required for graduation that: Includes information regarding all methods available for completing the coursework; and States that the methods available for completing the coursework are available at no cost to the student. School personnel may remove the student to an IAES without regard to whether the behavior is determined to be a manifestation of the student's disability, if: There are SPECIAL CIRCUMSTANCES; and the removal is for not more than 45 days.

Attachment 11: Grievance or Complaint Policy

Work Place

Open Communication and Conflict Resolution

Harmonious relationships are highly valued at Goodwill LEADS, Inc. because they promote teamwork and productivity. Employees are expected to resolve issues with co-workers in a courteous and respectful manner. Concerns with workplace conditions, practices, discrimination, harassment, issues with co-workers, and disciplinary actions including termination should be openly communicated to management.

The following steps are provided to resolve workplace issues in a constructive and professional manner. The goal is to provide “win-win” resolutions. Any information discussed is considered confidential to the fullest extent possible. Retaliation by co-workers or management against any individual using this process is unacceptable.

Step 1. Initial Review: Notification (verbal or written) to your immediate manager or supervisor. A meeting will be scheduled to discuss your concerns and seek satisfactory solution.

Step 2. Intermediate Review: If you are not satisfied with your supervisor’s response or actions, contact his/her manager for further review of the situation.

Step 3. Final Review: If unable to resolve the issue at step 2, contact the vice president of your division/department for final resolution.

Note: If one of the above-referenced managers is not available for review, or if other circumstances exist that cause you to believe discussion with the designated manager would be inappropriate, you may go outside the chain of command and report it directly to any senior staff member of Goodwill Michiana.

Student Contract

The following sets forth the expectations and consequences for student conduct.

It is a requirement of The Excel Center that all students sign the Student Handbook Contract prior to beginning classes with The Excel Center. Students must understand and adhere to the school guidelines stated within this Student Handbook (including those summarized below):

1. Students will commit to and participate in scheduled periods of class each Monday-Thursday.
2. Students will maintain at least 80% attendance rate in each class. Students will **communicate** with their coach **AND** instructor, in advance, if they must miss class. After 8 unexcused absences, a student may be dismissed from the term.
3. Students will be on time for each class. For example, if a class starts at 9:00am, each student is expected to be in the classroom, and ready to work before 9:00am.
4. Students will dress appropriately for school. This includes, but is not limited to: **NO** to the following: bare mid-riffs, see through clothes, open backs, low cut tops,

tube/tank/halter tops, sleeveless shirts, stomach/back skin, short shorts, sagging, undergarments showing, clothing with profanity, drugs, alcohol, sex, obscenities, violence, or gang related material, pajamas, or slippers. Students' eyes must be visible to school staff at all times (i.e. no sunglasses)

5. Students will visibly wear their school ID badge while in school or on school grounds.
6. Students will keep their telephone number, address and email address updated with their coach. All students will have an appropriate email address.
7. Students will be drug-free and alcohol-free while in school or on school grounds.
8. Students will abide by the school's zero tolerance policy for acts of violence and threats of violence.
9. Students will be respectful of every person within The Excel Center.
10. Students will follow all school and classroom rules.
11. Students will respect our school and help keep all areas neat and clean.

I have received a copy The Excel Center Student Handbook and will honor the information included in it. I am responsible for knowing, understanding and following the rules for The Excel Center. I will seek guidance from my life coach and/or an instructor in any case where I am unclear about the rules.

I understand the consequences of violating any of the policies in the Student Handbook will be left to the discretion of the administrative team of The Excel Center and may result in consequences ranging from getting sent home from school for the day, up to getting expelled from The Excel Center following the violation.

In addition, I acknowledge that if I follow all of the above rules and expectations during my time with the school, the instructors, life coaches and staff of The Excel Center will work with me in every way possible to help me graduate with my high school diploma and to prepare me for a successful life beyond high school.

Exhibit E

Statement of Assurances

The charter school agrees to comply with all of the following provisions: (*Read and check*)

- 1. A resolution or motion has been adopted by the charter school applicant's governing body that authorizes the submission of this application, including all understanding and assurances contained herein, directing and authorizing the applicant's designated representative to act in connection with the application and to provide such additional information as required.
- 2. Recipients operate (or will operate if not yet open) a charter school in compliance with all federal and state laws, including Indiana Charter Schools Law as described in all relevant sections of Indiana Code ("IC") § 20-24.
- 3. Recipients will, for the life of the charter, participate in all data reporting and evaluation activities as required by the Indiana Charter School Board ("ICSB") and the Indiana Department of Education. See in particular IC § 20-20-8-3 and relevant sections of IC § 20-24.
- 4. Recipients will comply with all relevant federal laws including, but not limited to, the *Age Discrimination in Employment Act* of 1975, Title VI of the *Civil Rights Act* of 1964, Title IX of the *Education Amendments of 1972*, section 504 of the *Rehabilitation Act* of 1973, Part B of the *Individuals with Disabilities Education Act*, and section 427 of the *General Education Provision Act*.
- 5. Recipients receiving federal Charter School Program Grant funds will comply with all provisions of the Non regulatory Guidance—Public Charter Schools Program of the U.S. Department of Education, which includes the use of a lottery for enrollment if the charter school is oversubscribed, as well as with applicable Indiana law. See also relevant sections of IC § 20-24.
- 6. Recipients shall ensure that a student's records, and, if applicable, a student's individualized education program as defined at 20 U.S.C. § 1401(14) of the *Individuals with Disabilities Education Act*, will follow the student, in accordance with applicable federal and state law.
- 7. Recipients will comply with all provisions of the *Elementary and Secondary Education Act of 1965*, as amended by the *Every Student Succeeds Act of 2015*, including but not limited to, provisions on school prayer, the Boy Scouts of America Equal Access Act, the Armed Forces Recruiter Access to Students and Student Recruiting Information, the Unsafe School Choice Option, the Family Educational Rights and Privacy Act and assessments.
- 8. Recipients will operate with the organizer serving in the capacity of fiscal agent for the charter school and in compliance with generally accepted accounting principles.

- 9. Recipients will at all times maintain all necessary and appropriate insurance coverage.
- 10. Recipients will indemnify and hold harmless the ICSB, the State of Indiana, all school corporations providing funds to the charter school (if applicable), and their officers, directors, agents and employees, and any successors and assigns from any and all liability, cause of action, or other injury or damage in any way relating to the charter school or its operation.
- 11. Recipients understand that the ICSB may revoke the charter if the ICSB deems that the recipient is not fulfilling the academic goals, fiscal management, or legal and operational responsibilities outlined in the charter.

Signature from Authorized Representative of the Charter School Applicant

I, the undersigned, am an authorized representative of the charter school applicant and do hereby certify that the information submitted in this application is accurate and true to the best of my knowledge and belief. In addition, I do hereby certify to the assurances contained above.

Cynthia E. Cavanaugh

Name

V.P. of The Excel Centers; Goodwill
Michigan

Title

[Handwritten Signature]

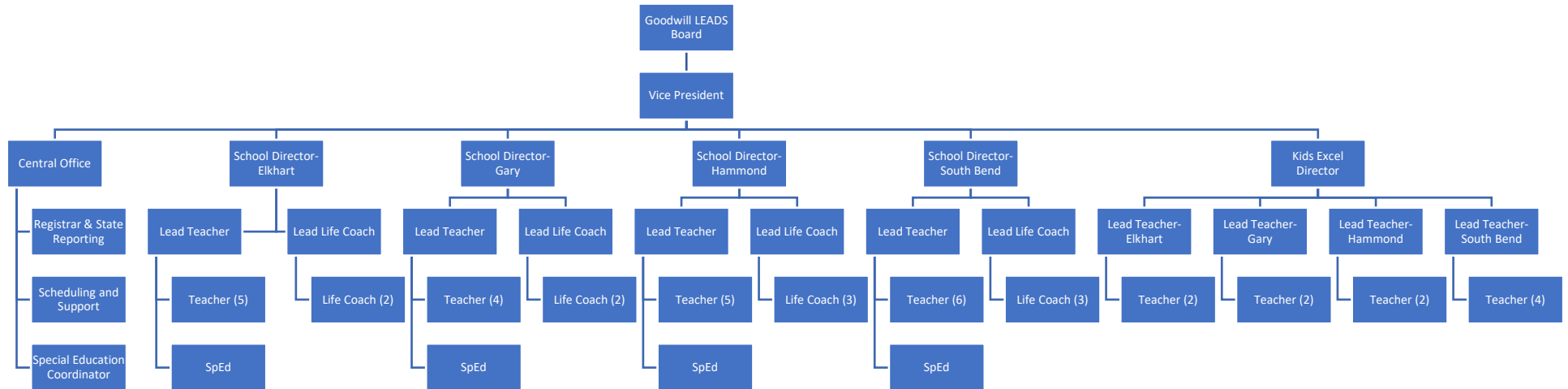
Signature

1/27/2021

Date



Organizational Chart



Attachment 16: Start- Plan

A=Accounting Department (Goodwill)

M=Marketing Department (Goodwill)

B= Board of Directors

OM= Office Manager

F= Facilities Management

P= School Director

SEI= Special Education Instructor

VP=Vice President of The Excel Centers

<u>PHASE 1: GETTING STARTED</u>	RESPONSIBLE PARTIES	TIMELINE
Select School Director Candidates	VP	March 1, 2021
Hire School Director	VP & B	March 22, 2021
Develop recruitment, marketing and outreach plan for new students	M, VP, P	Mar – July, 2021
Identify community liaisons	M & VP	Jan 2021
Write and design initial information materials (brochures, general info sheet, Q&A Sheets, etc.	M & VP	Sept 2019 (continual)
Print and distribute information/brochures	M & VP	Sept 2019 (continual)
Design and print other marketing materials	M & VP	Sept 2019 (continual)
Organize community presentations	M, P, and VP	Apr 7
Organize recruitment campaign, make phone calls	P & VP	Apr-Jul 29
Answer parent phone calls, run open houses	P & OM	Apr-Jun 29
Register students	OM	Jul 1-14
<u>INSTRUCTION & ASSESSMENT</u>		
Plan for classroom/learning environment configuration	P & F	May 12
Complete plan for Excel Center curriculum	P	May-June 2021
FINANCIAL PLANNING		
Accommodate Excel Center in existing accounting, purchasing, payroll and state reporting systems	A, VP	Feb 2021
Modify five-year planning budget and business plan based on any new information from the State	A, VP	Feb 2021
<u>Phase II: PREPARATION FOR OPENING</u>		
ORGANIZATIONAL		
Revise and expand comprehensive school accountability plan, if necessary	P	May 10
Develop Emergency Plan	P	May 10
Develop Weather Notification Plan	P	Jun 30
INSTRUCTION AND ASSESMENT		
Review and amend instructional program plan	P	May 10
Review and amend curriculum/projects/units	P	Jun 29
Review and amend assessment plan	P	May 10

PLANNING FOR SPECIAL EDUCATION NEEDS		
Identify students whose applications indicated IEP's	P, SEI	May-July 2021
Review and assess need for IEP's	P, SEI	May-July 2021
Confer with parents/students regarding special education needs during registration period.	P, SEI	May-July 2021
Devise plans for serving special education students	P, SEI	May-July 2021
Coordinate schedule for special education students	P, SEI	May-July 2021
Work with students/parents to develop or revise IEP's as needed.	P, SEI	May-July 2021
<u>FACILITIES</u>		
Select facility	VP	Feb 2021
Meet with landlord and architect to plan renovations (if needed)	VP	Feb 2021
Begin renovations (if needed)	Construction	Feb-Jun 30
Arrange classrooms/instructional & work environments	P & VP	Apr-Jul7
Secure all inspections for fire, safety and other codes (if needed)	P	Apr-Jun 30
<u>STAFFING</u>		
Plan recruitment strategy	P & VP	March 2021
Develop new staff selection process	P & VP	April 2021
Provide orientation for new faculty and staff	P & VP	Jul 2021
Advise staff on legal and regulatory compliance	P & VP	Jul 2021
Establish Year 1 staff development plan including Paraprofessionals (if needed)	P & VP	April-Jun 2021
Implement immediate staff development ideas	P & VP	Jul-Jul 2021
<u>STUDENTS</u>		
Accept and review applications	OM	Apr-Jul 2021
Monitor diversity and outreach	P	Jul 2021
Conduct enrollment lottery if applications exceed	P, OM	Jun 2021
Conduct registration and assessment	P and staff	Jul 2021
Publish public notice of special education services	P	Jul 2021
Send updates to prospective students on a monthly basis	P	Apr-Jul 2021
Conduct Student Orientation	P and staff	Jul 2021 (additional dates added, as needed)

<u>FINANCE AND OPERATIONS</u>		
Review current budget development and oversight policies	A, P, VP	June 2021
Full implementation of accounting system	A, VP	Mar 2021
Oversight and decision-making of accounting system	A, VP	Mar

		2021
Review internal controls and fiscal policies	A, P	Mar31
Research and recommend auditing options	A, VP	Mar31
Establish and maintain fiscal linkages with state	A, VP	Mar31
Develop long-term fiscal plans	A, VP	Mar31

<u>SCHOOL OPENING</u>		
Date of School Opening	All staff	Jul 17

<u>Phase III: SCHOOL OPENING IN ELKHART</u>		
Community outreach	M, VP	Jan
Hold local hearing	P, VP	April
Request approval from ICSB	VP	Feb
Identify facility	VP	Feb

March 4, 2021

Goodwill Leads, Inc.
P O Box 3846
South Bend, IN 46619

RE: Requested Quote

Good Afternoon Cindy,

This letter is to provide an estimate of premium for a new school location in Elkhart, Indiana for your organization. To calculate these estimates, I used your location of 2721 Kenwood Ave., South Bend, IN, as the new school location address has not yet been confirmed.

The Property for this location is currently rated on the following:

Tenants Improvements & Betterments Limit = \$1,328,007

Business Personal Property Limit = \$354,117

Personal Property of Others Limit = \$3,087

Business Income Limit = \$2,126,250

This location's Property values are 43% of the total policy Property values, so I used 43% of the total Property premium to calculate the following:

Property Coverages estimated annual premium = \$4,647

The General Liability for this location is rated as follows:

275 Students

40 Average Daily Attendance

11 Facility Members

Annual estimated General Liability premium = \$2,056

The above General Liability premium is 51% of the total policy General Liability Premium, so I used 51% of the total "Other" General Liability, Auto Liability and Professional Liability premiums to calculate the following:

Other General Liability coverages estimated annual premium = \$1,793

Professional Liability estimated annual premium = \$4,393

Hired & Non Owned Automobile estimated annual premium = \$142

For the Umbrella Liability, I used 51% of the premium as follows:

Umbrella Liability estimated annual premium = \$3,070

March 4, 2021
Goodwill Leads, Inc.
Page 2

TOTAL ESTIMATED ANNUAL PREMIUMS:

Property = \$4,647

General Liability & Auto = \$3,991

Professional Liability = \$4,393

Umbrella Liability = \$3,070

TOTAL: \$16,101*

***Please note, this does not include:**

- Electronic Data Processing Equipment premium which now has an average rate of \$.11 per \$100 of EDP value.

- Workers Compensation & Employers Liability premium, however I can calculate an estimated premium for you with an estimated annual payroll.

Cindy, I hope these estimates will be helpful to you. Please let me know if you have any questions, or if there is any additional information I may provide to you at this time. Thank you!

Sincerely,
The Horton Group

Kathleen Goepfrich

Senior Client Manager / Risk Advisory Solutions

The Horton Group

340 Columbia Place / South Bend, IN 46601

Phone: 574-334-5530 / Fax: 574-334-5630

www.thehortongroup.com / kathleen.goepfrich@thehortongroup.com

Instructions for 5-Year Budget Projections Workbook

= Information should be entered into light gray shaded cells.

Name of Proposed Charter School: The Excel Center - Elkhart
 Planned Opening School Year (YYYY): 2021 Fall
 Planned Location (School Corporation): Elkhart Community Schools

1. Instructions	<ul style="list-style-type: none"> All organizers submitting a charter application to the Indiana Charter School Board must complete all four BLUE tabs of the Budget Projections Workbook. No information is required to be entered into WHITE cells, they will autofill as information is entered into GREY cells. Column and Row references in these instructions are to the Excel spreadsheet Column or Row.
2. Enrollment Projection	<ul style="list-style-type: none"> Please provide a summary of the school's projected enrollment for the proposed grade span for the next five years.
3. Staffing Plan	<ul style="list-style-type: none"> Please provide a list of administrative, instructional, and other staff along with estimates of proposed salaries and benefits. Please include both full and part-time employees and contractors. Projected salary and benefits should align with Year 0 and 5-Year budgets. The estimated "average salary" for each position should include all taxable amounts (including taxable fringe benefits, stipends, bonuses, awards, and allowances). "Other Insurance" includes health care, long-term care, life, disability. "Other Benefits" are non-taxable benefits (e.g., educational assistance, dependent care assistance, transportation benefits, non-taxable fringe benefits, etc.).
4. Year 0 - Budget and Cash Flow	<ul style="list-style-type: none"> Please provide budget and cash flow projections for the start-up year (Year 0).
5. 5-Year Budget	<ul style="list-style-type: none"> Please provide 5-year budget projections (Year 1 - Year 5). Year 0 data will automatically populate once Tab 4 is completed. Note that the information provided in Tab 3 must align with the personnel expenses provided in Tab 5 or Tab 5 will throw an ERROR.
Notes:	<ul style="list-style-type: none"> Applicants proposing to operate a network of schools should add a worksheet or attach a separate file reflecting the consolidated network's 5-Year pro-forma budget, reflecting all components - including the regional back office/central office - of the Indiana network. This template is not intended to be exhaustive. If it is unclear to which line a particular item of revenue or expense belongs, add it to the closest approximation or to one of the "other" categories and make a note in the budget narrative.

School Enrollment Projections

(must align with Charter Application Enrollment Plan)

School Name: **The Excel Center - Elkhart**
 Planned Opening Year: **2021 Fall** **REQUIRED**
 Planned Location: **Elkhart Community Schools** **REQUIRED**

Is the proposal for an Adult High School (please see requirements below): Select from drop-down list →

Enrollment	Year 1	Year 2	Year 3	Year 4	Year 5	<u>Notes & Definitions</u>
Kindergarten						<p>1) An "adult high school" is a charter school that has a majority of enrolled students that: (1) belong to a graduation cohort that has already graduated; or (2) are over the age of eighteen (18) years of age; at the time the student was first enrolled at the school. ICSB is prohibited from authorizing an adult high school unless the general assembly has made a specific appropriation for the high school pursuant to Indiana Code 20-24-7-13.5. If you are proposing an adult high school, complete Row 31 only.</p> <p>2) A "virtual student" is defined as a student for whom at least fifty percent (50%) of the instructional services received from the school is virtual instruction. Virtual instruction means instruction that is provided in an interactive learning environment created through technology in which students are separated from their teacher by time or space, or both. Students receiving more than 50% of their instruction virtually generate eighty-five percent (85%) of the foundation formula amount rather than 100%. The analysis is applicable on a per student basis.</p> <p>3) The "basic" tuition support grant for K-12 schools is equal to the following formula: (Foundation Amount X ADM) + ((Complexity Multiplier X Complexity Index) X ADM)</p> <p>The Distribution calculations are an estimate based on projected enrollment multiplied by basic tuition support in the amounts as set forth in the most recently passed (2020-21 FY) budget. The school's actual distribution will be based on the school's ADM count of eligible pupils enrolled in the school on two count dates (in September and February) multiplied by the basic tuition support calculation in the amounts as set forth in the 2022-23 FY Budget. In the absence of an approved FY 2022-23 FY budget, the above Distribution calculations use the FY 2021 amounts for all five (5) years: Foundation = \$5,703; Complexity Multiplier = \$3,675. The Special Education Grant (for mild to moderate disabilities) is equal to \$2,300.</p> <p>Complexity provides additional funding to school corporations serving proportionally more students from low-income families. It is based on the percentage of a school corporation's students receiving SNAP, TANF, or foster care services. The calculation uses the Complexity Index for the school corporation in which the proposed charter school will be located- the school's actual Complexity Index amount will likely differ.</p> <p>4) The Adult Learner Grant amount for adult high schools is \$6,750. The Adult Distribution is calculated by multiplying Total Enrollment by the Adult Grant. However, ICSB cannot authorize a new adult high school unless a specific appropriation for such school has been made by the General Assembly.</p>
Grade 1						
Grade 2						
Grade 3						
Grade 4						
Grade 5						
Grade 6						
Grade 7						
Grade 8						
Grade 9						
Grade 10						
Grade 11						
Grade 12						
Total K-12 Enrollment:	0	0	0	0	0	
Adult Learners (1)	150	150	200	250	250	
Total Adult Enrollment:	150	150	200	250	250	
<u>Estimated % of Students:</u>						
Special Education	3%	3%	5%	7%	7%	
English Learners	6%	6%	9%	13%	13%	
Qualify for Free/Reduced Priced Lunch	65%	65%	74%	76%	76%	
Virtual Students (2)	0%	0%	0%	0%	0%	
K-12 Distribution (3)	\$ -	\$ -	\$ -	\$ -	\$ -	
Adult Distribution (4)	\$ 1,012,500.00	\$ 1,012,500.00	\$ 1,350,000.00	\$ 1,687,500.00	\$ 1,687,500.00	

5-Year Projected Staffing Plan

School Name: The Excel Center - Elkhart
Planned Opening Year: 2021 Fall

The information provided herein does not, and is not intended to, constitute legal advice. Schools should consult an attorney and/or accountant for any questions about employment and employment tax matters before completing this worksheet.

- Complete all relevant Grey Shaded areas -> Name of Position, Number of Positions, Average Salary, Health Insurance, Retirement Contribution, and Other Benefits.
- Projected salary and benefits should align with Year 0 and 5-Year budgets.
- Please see footnotes below for additional information before completing the worksheet.

	Year 0			Year 1			Year 2			Year 3			Year 4			Year 5		
	Number	Average Salary (1)	Total Expense	Number	Average Salary	Total Expense	Number	Average Salary	Total Expense	Number	Average Salary	Total Expense	Number	Average Salary	Total Expense	Number	Average Salary	Total Expense
INSTRUCTIONAL STAFF																		
Position (specify)		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Director	1.0	\$ 15,692.00	\$ 15,692.00	1.0	\$ 68,000.00	\$ 68,000.00	1.0	\$ 70,040.00	\$ 70,040.00	1.0	\$ 72,141.00	\$ 72,141.00	1.0	\$ 74,305.00	\$ 74,305.00	1.0	\$ 76,535.00	\$ 76,535.00
Teachers		\$ -	\$ -	4.0	\$ 45,000.00	\$ 180,000.00	4.0	\$ 46,350.00	\$ 185,400.00	4.0	\$ 47,740.00	\$ 190,960.00	4.0	\$ 49,172.75	\$ 196,691.00	4.0	\$ 50,648.00	\$ 202,592.00
Lead Teacher		\$ -	\$ -	1.0	\$ 50,000.00	\$ 50,000.00	1.0	\$ 51,500.00	\$ 51,500.00	1.0	\$ 53,045.00	\$ 53,045.00	1.0	\$ 54,636.00	\$ 54,636.00	1.0	\$ 56,275.00	\$ 56,275.00
Life Coach		\$ -	\$ -	1.0	\$ 37,000.00	\$ 37,000.00	1.0	\$ 38,110.00	\$ 38,110.00	1.0	\$ 39,253.00	\$ 39,253.00	1.0	\$ 40,431.00	\$ 40,431.00	1.0	\$ 41,644.00	\$ 41,644.00
CCR Coach		\$ -	\$ -	1.0	\$ 40,000.00	\$ 40,000.00	1.0	\$ 41,200.00	\$ 41,200.00	1.0	\$ 42,436.00	\$ 42,436.00	1.0	\$ 43,709.00	\$ 43,709.00	1.0	\$ 45,020.00	\$ 45,020.00
Lead Life Coach		\$ -	\$ -	1.0	\$ 43,000.00	\$ 43,000.00	1.0	\$ 44,290.00	\$ 44,290.00	1.0	\$ 45,619.00	\$ 45,619.00	1.0	\$ 46,987.00	\$ 46,987.00	1.0	\$ 48,397.00	\$ 48,397.00
Special Education Teacher		\$ -	\$ -	1.0	\$ 45,000.00	\$ 45,000.00	1.0	\$ 46,350.00	\$ 46,350.00	1.0	\$ 47,741.00	\$ 47,741.00	1.0	\$ 49,173.00	\$ 49,173.00	1.0	\$ 50,648.00	\$ 50,648.00
Math Teacher		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
English Teacher		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Life Coach		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Resource Teacher		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Total Instructional Staff:	1.0		\$ 15,692.00	10.0		\$ 463,000.00	10.0		\$ 476,890.00	13.0		\$ 618,197.00	14.0		\$ 681,742.00	14.0		\$ 702,196.00
ADMIN & SUPPORT																		
Position (specify)		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
VP The Excel Center	0.3	\$ 21,057.72	\$ 5,264.43	0.3	\$ 96,666.00	\$ 24,166.50	0.3	\$ 99,564.00	\$ 24,891.00	0.3	\$ 102,552.00	\$ 25,638.00	0.3	\$ 105,628.00	\$ 26,407.00	0.3	\$ 108,796.00	\$ 27,199.00
Scheduling Support Coordinator	0.3	\$ 11,017.02	\$ 2,754.26	0.3	\$ 49,179.00	\$ 12,293.25	0.3	\$ 50,648.00	\$ 12,662.00	0.3	\$ 52,168.00	\$ 13,042.00	0.3	\$ 53,732.00	\$ 13,433.00	0.3	\$ 55,344.00	\$ 13,836.00
Central Office Manager	0.3	\$ 9,078.06	\$ 2,269.52	0.3	\$ 45,518.00	\$ 11,379.50	0.3	\$ 46,884.00	\$ 11,721.00	0.3	\$ 48,292.00	\$ 12,073.00	0.3	\$ 49,740.00	\$ 12,435.00	0.3	\$ 51,232.00	\$ 12,808.00
Office Manager	1.0	\$ 8,538.00	\$ 8,538.00	1.0	\$ 37,000.00	\$ 37,000.00	1.0	\$ 38,110.00	\$ 38,110.00	1.0	\$ 39,253.00	\$ 39,253.00	1.0	\$ 40,431.00	\$ 40,431.00	1.0	\$ 41,644.00	\$ 41,644.00
Lead Kids Excel Teacher		\$ -	\$ -	1.0	\$ 24,979.00	\$ 24,979.00	1.0	\$ 25,025.00	\$ 25,025.00	1.0	\$ 26,394.00	\$ 26,394.00	1.0	\$ 27,186.00	\$ 27,186.00	1.0	\$ 28,000.00	\$ 28,000.00
Kids Excel Teacher		\$ -	\$ -	1.0	\$ 18,200.00	\$ 18,200.00	1.0	\$ 18,746.00	\$ 18,746.00	1.0	\$ 19,308.00	\$ 19,308.00	1.0	\$ 19,888.00	\$ 19,888.00	1.0	\$ 20,484.00	\$ 20,484.00
Early Childhood Service Director		\$ -	\$ -	0.3	\$ 50,266.00	\$ 12,566.50	0.3	\$ 51,772.00	\$ 12,943.00	0.3	\$ 53,324.00	\$ 13,331.00	0.3	\$ 54,924.00	\$ 13,731.00	0.3	\$ 56,572.00	\$ 14,143.00
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -
Total Admin & Support Staff:	1.8		\$ 18,826.20	4.0		\$ 140,484.75	4.0		\$ 144,698.00	4.0		\$ 149,039.00	4.0		\$ 153,511.00	4.0		\$ 158,116.00
		Rate/Per Employee Expense	Total Expense		Rate/Per Employee Expense	Total Expense		Rate/Per Employee Expense	Total Expense		Rate/Per Employee Expense	Total Expense		Rate/Per Employee Expense	Total Expense		Rate/Per Employee Expense	Total Expense
BENEFITS																		
Health Insurance (2)		\$ 1,943.00	\$ 5,343.25		\$ 4,574.00	\$ 64,036.00		\$ 4,828.00	\$ 67,592.00		\$ 4,688.00	\$ 79,696.00		\$ 4,814.00	\$ 86,652.00		\$ 4,998.00	\$ 89,244.00
Retirement Contributions (3)		\$ 894.00	\$ 2,458.50		\$ 3,079.00	\$ 43,022.00		\$ 3,165.00	\$ 44,310.00		\$ 3,244.00	\$ 55,148.00		\$ 3,368.00	\$ 60,624.00		\$ 3,469.00	\$ 62,442.00
Social Security		6.2%	\$ 2,140.13		6.2%	\$ 37,416.05		6.2%	\$ 38,538.46		6.2%	\$ 47,568.63		6.2%	\$ 51,785.69		6.2%	\$ 53,339.34
Medicare		1.45%	\$ 500.51		1.45%	\$ 8,750.53		1.45%	\$ 9,013.03		1.45%	\$ 11,124.92		1.45%	\$ 12,111.17		1.45%	\$ 12,474.52
Unemployment		2.5%	\$ 862.96		2.5%	\$ 15,087.12		2.5%	\$ 15,539.70		2.5%	\$ 19,180.90		2.5%	\$ 20,881.33		2.5%	\$ 21,507.80
Other Compensation (4)		\$ -	\$ -		\$ -	\$ 3,248.00		\$ -	\$ 3,346.00		\$ -	\$ 4,199.00		\$ -	\$ 4,572.00		\$ -	\$ 4,716.00

SUMMARY	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Total Staff	2.8	14.0	14.0	17.0	18.0	18.0
Total Salaries:	\$ 34,518.20	\$ 603,484.75	\$ 621,588.00	\$ 797,236.00	\$ 835,253.00	\$ 860,312.00
Total Benefits:	\$ 11,305.35	\$ 171,559.70	\$ 178,339.18	\$ 216,917.45	\$ 236,626.18	\$ 243,723.67
Total Salaries + Benefits:	\$ 45,823.55	\$ 775,044.45	\$ 799,927.18	\$ 1,014,153.45	\$ 1,071,879.18	\$ 1,104,035.67
Student/teacher ratio	N/A	15:1	15:1	18:1	18:1	18:1
Student/staff ratio	N/A	38:1	38:1	50:1	63:1	63:1

Footnotes:

- A note about classifying workers:**
Very generally, an individual who performs services for you is your "employee" if you have the right to control what work will be done and how it will be done. An individual who performs services for you is an "independent contractor" if the you have the right to control or direct only the result of the work and not what will be done and how it will be done. This is an important distinction because an employee's wages are subject to employment tax withholding and an independent contractor is subject to self-employment tax. However, there are many factors used by the IRS to determine whether an individual is an employee or independent contractor. See: <https://www.irs.gov/businesses/small-businesses-self-employed/independent-contractor-self-employed-or-employee>. Please note that the IRS has issued a number of rulings and advisory opinions holding, based on the specific facts, that an individual rendering services as a substitute teacher should be considered to be an employee and not an independent contractor. Misclassification of an employee as an independent contractor may result in additional payroll taxes due, as well as possible interest and penalties. Please consult your attorney before classifying an employee.
- Payments made to "independent contractors" should be listed as "Other Compensation" on Row 57, and explained in the budget narrative. Do not include payments made to independent contractors on Rows 15-47.**
- (1) Amounts paid to "employees" regardless of whether they are full-time, part-time, or limited-time should be listed in the **Average Salary** column (Rows 15-47) for each year. All pay provided to an employee for services performed should be included, including salaries, vacation allowances, bonuses, stipends, commissions, and taxable fringe benefits. For more information, see <https://www.irs.gov/publications/p15>.
 - (2) **Health Insurance** includes Group Life Insurance, Group Health Insurance, Group Accident Insurance, Other Authorized Group Insurance, and Workers Compensation Insurance.
 - (3) **Retirement Contributions** includes Severance/Early Retirement Pay, Public Employees Retirement Fund, Teachers Retirement Fund, Public Employees Retirement Fund (Optional Contribution), Teacher Retirement Fund (Optional Contribution).
 - (4) **Other Compensation** - Includes any other benefits not otherwise classified above, including payments made to independent contractors. This cell should reflect the sum total of all Other Compensation for the year.

Special Instructions for Schools Contracting with a Management Company:

Please include a note in the assumptions column and budget narrative if any of the listed amounts include additional service, consulting, facility, or licensing fees paid to a management company or affiliate of a management company that are not included in Line 97 (CMO/EMO fee). For example, you should note any additional fees for instructional or support supplies and resources; license fees for materials, software, or educational programming; or fees related to the management, sale, or lease of real estate. Please also state whether your facility is leased or purchased from a management company or affiliate of a management company.

If a line item is completed that includes the words "(please describe)" a specific description of the item must be provided in the appropriate box in Column N on Tab 5. Failure to provide a description as requested will result in rejection of the submission.

REVENUE	July	August	September	October	November	December	January	February	March	April	May	June	Year 0 Totals
Federal Revenue - See Footnotes													
Public Charter School Program Grant (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Federal Revenue (please describe on Tab 5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Federal Revenue:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue													
Contributions and Donations from Private Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue (please describe on Tab 5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Revenue:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00
TOTAL REVENUE:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00
EXPENSES													
Personnel Expenses													
Wages, Benefits, & Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,274.52	\$ 15,274.52	\$ 15,274.51	\$ 45,823.55
Total Personnel Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,274.52	\$ 15,274.52	\$ 15,274.51	\$ 45,823.55
Instructional Supplies and Resources - See Footnotes													
Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library/Media Services (Other than Staff)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Supporting Instruction (computers, tablets, etc.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enrichment Programs (athletics or extra-curricular activities)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Instructional Supplies (not including technology)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Instructional Supplies and Resources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Resources													
Administrative Technology - Computers & Software (not SIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
Other Administrative Expenses (please describe on Tab 5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administrative Resources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
Governing Board Expenses													
Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Governing Board Expenses (please describe on Tab 5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Governing Board Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased or Other Services (do not include staff expenses)													
Audit Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Accounting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printing, Publishing, Duplicating Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecommunication & IT Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance (non-facility)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mail Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Information Services or Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marketing Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services (please describe on Tab 5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Professional Purchased or Other Services:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Expenses (do not include staff expenses, e.g. custodian)													
Facility Lease/Mortgage Payments (please describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Principal Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance (Facility)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchase of Furniture, Fixtures, & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electric & Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance Services (including cost of supplies)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Custodial Services (including cost of supplies)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Facility Expenses (please describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Facilities Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - See Footnotes													
Management Fee (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses (please describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Expenses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,274.52	\$ 15,274.52	\$ 15,274.51	\$ 48,823.55
CHANGE IN NET ASSETS:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,725.48	\$ (15,274.52)	\$ (15,274.51)	\$ 1,176.45

Footnotes:
 (1) This is a competitive grant. Funding is not guaranteed. The funding for the PCSP grant is distributed through a reimbursement process. Contact IDOE's Office of Title Grants and Support for more information.
 (2) Include only those fees (per-pupil, contingent, or fixed) paid to a management company for educational or management services and describe how the fee is calculated in the budget narrative. All amounts separate from a specific "management fee" paid to a management company or an affiliate of the management company must be included elsewhere in the worksheet (e.g., lease payments, instructional supplies, software, technology, etc.) and described in the "Additional Information" column.

any or affiliate of a management company that are not included in Line 97 related to the management, sale, or lease of real estate. Please also state whether

Year 5	Additional Information
--------	------------------------

Other State Grants (Row 35)	
\$ 1,687,700.00	No Other State Grants anticipated at this time.
\$ 40,750.00	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ 1,727,750.00	

Other Federal Revenue (Row 41)	
\$ -	No Other Federal Revenue anticipated at this time.
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	

Other Revenue (Row 50)	
\$ -	The Other Revenue represents the proceeds from the sale of the Goodwill Intangible, Inc gift for the opening of a new Child Center as it has done in the past for the other 3 schools. The Other Revenue represents the line of Credit from an funds to be provided by Goodwill Intangible, Inc for
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ 1,727,750.00	

\$ 27,690.00
\$ 101,170.00
\$ -
\$ 128,860.00

\$ 400,890.00
\$ 50,000.00
\$ -
\$ 450,890.00

Other Support Staff (Row 78)	
\$ 174,244.00	Other Support Staff includes Kids Trust personnel and office manager.
\$ 100,271.00	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ -	
\$ 274,515.00	

Other Compensation (Row 81)	
\$ 87,821.87	Other Compensation includes Workers Compensation expenses.
\$ 28,344.00	
\$ 61,541.20	
\$ 4,716.00	
\$ 242,223.87	
\$ 1,104,251.87	

\$ -
\$ -
\$ -
\$ 1,381.00
\$ 7,000.00
\$ -
\$ 4,618.00
\$ 14,000.00

Other Administrative Expenses (Row 114)	
\$ 26,250.00	Other Administrative Expenses includes miscellaneous office supplies and supplies, student recruitment/graduation/fees and fees. In year 5, the Other Administrative Expenses include \$10,175 for the
\$ 4,837.00	
\$ 31,087.00	

Other Governance Board Expenses (Row 120)	
\$ -	Other Governance Board Expenses represent expenses used to provide documents for Local Board Members for reporting meetings. This cost will be allocated between all 4 schools and is based upon current vendor quotes.
\$ 388.00	
\$ 388.00	

Other Services (Row 138)	
\$ 5,577.00	Other Services represents employee background checks during the employment process.
\$ 4,700.00	
\$ 4,897.00	
\$ 1,000.00	
\$ 15,465.00	
\$ -	
\$ 4,811.00	
\$ 945.00	
\$ 1,250.00	
\$ 600.00	
\$ 1,727.00	
\$ 45,230.00	
\$ 90.00	
\$ 85,051.00	

Attachment 19: Budget Narrative

Revenues

State Revenue. State revenue is the basic tuition support/ adult grant based on adult learner enrollment projections of 150 in Year 1 and Year 2, 200 in Year 3, and 250 in Year 4 and Year 5. This is calculated at \$6,750 per student. Revenue from a special education grant is based on estimated percentages of special education percentages of three active Excel Centers. Total State Revenue is budgeted at \$1,022,850 in Year 1 and Year 2, \$1,370,700 in Year 3, and \$1,727,750 in Year 4 and Year 5.

Federal Revenue. Federal revenue includes Public Charter School Program Grant which will be applied for in July 2021. This amount will be used for capital purchases such as student computers, school furniture, and network equipment. Total Federal Revenue is budgeted at \$492,375 in Year 1.

Other Revenue. Other revenue includes Contributions, Donations, and Grants from Private Sources in Year 0 and Year 1, representing a Goodwill Industries of Michiana contribution that has been provided for the opening of each of the three current Excel Centers. Other Revenue represents a Line of Credit draw on funds to be provided by Goodwill Industries of Michiana for working capital needs. This LOC will be supported by a formal loan agreement. Total Other Revenue is budgeted at \$50,000 in April of Year 0, \$50,000 in Year 1, and \$25,000 in Year 2.

Total Revenue is budgeted at \$50,000 in Year 0, \$1,565,225 in Year 1, \$1,047,850 in Year 2, \$1,370,700 in Year 3, and \$1,727,750 each in Year 4 and Year 5.

Expenses

Administrative Staff. Administrative personnel expenses include Executive Administration: Office of Superintendent at 25% FTE of the Vice President of the Excel Centers salary, who will be overseeing four total schools. Other School Administration includes the School Director, 25% FTE of the Scheduling Support Coordinator, and 25% FTE of the Central Office Manager. Total administrative staffing is equivalent to 3.75 FTE for April through June in Year 0 and for each budget Year 1 through Year 5. Total Administrative Staff expenses are budgeted at \$25,980 in Year 0, \$115,840 in Year 1, \$119,314 in Year 2, \$122,894 in Year 3, \$126,580 in Year 4, and \$130,378 in Year 5.

Instructional Staff. Instructional personnel includes Teachers- Regular, which consists of one Lead Teacher, four Teachers in Year 1 and Year 2, an additional Math Teacher and English Teacher in Year 3 through Year 5, and a Resource Teacher in Year 4 and Year 5. Teachers-Special Education is one Special Education Teacher dedicated to the Elkhart Excel Center. Total instructional staffing is 6.0 FTE in Year 1 and Year 2, 8.0 FTE in Year 3, and 9.0 FTE in Year 4 and Year 5. Total Instructional Staff expenses are budgeted at \$275,000 in Year 1, \$283,250 in Year 2, \$381,748 in Year 3, \$483,200 in Year 4, and 451,347 in Year 5.

Non-Instructional/ Support Staff. Non-Instructional and Support personnel include Social Workers, Guidance Counselors, Therapists, which consists of a Lead Life Coach, a Life Coach,

and a Career and College Readiness Coach in Year 1 and Year 2, and an additional Life Coach in Year 3 through Year 5. Other Support Staff include an Office Manager, a Lead Kids Excel Teacher, a Kids Excel Teacher, and 25% FTE Early Childhood Service Director. Total non-instructional/ support staffing is 1 FTE for April through June in Year 0, 6.25 FTE in Year 1 and Year 2, and 7.25 in Year 3 through Year 5. Total Non-Instructional/ Support Staff expenses are budgeted at \$8,538 in Year 0, \$212,645 in Year 1, \$219,024 in Year 2, \$262,594 in Year 3, \$270,473 in Year 4, and \$278,587 in Year 5.

Subtotal of Wages and Salaries are budgeted at \$34,518 in Year 0, \$603,485 in Year 1, \$621,588 in Year 2, \$767,236 in Year 3, \$835,253 in Year 4, and \$860,312 in Year 5.

Payroll Taxes and Benefits. Payroll Tax and Benefits includes Social Security/ Medicare/ Unemployment, calculated at standard rates for total payroll of 4.75 FTE in April through June in Year 0, 16 FTE in Years 1 and 2, 19 FTE in Year 3, and 20 FTE in Year 4 and 5. Health Insurance is calculated at the average for current Excel Employees. Retirement Contributions are calculated at the maximum potential matching contribution for budgeted staff. Other Compensation is Worker's Compensation expenses. Total Payroll Taxes and Benefits expenses are \$11,305 in Year 0, \$171,560 in Year 1, \$178,339 in Year 2, \$216,917 in Year 3, \$236,626 in Year 4, and \$243,724 in Year 5.

Total Personnel Expenses are budgeted at \$45,824 in Year 0, \$775,044 in Year 1, \$799,927 in Year 2, \$984,153 in Year 3, \$1,071,879 in Year 4, and \$1,104,036 in Year 5.

Instructional Supplies and Resources. Instructional supplies and resources include Technology Supporting Instruction, including network and server setup and licensing, and 60 student computers, for Year 1. Cost is based on quotes obtained by Goodwill's IT Department. Professional Development includes dual credit/ certification fees for students and staff training, estimated based on annual costs at current Excel Centers. Other Instruction Supplies include various classroom supplies and equipment, based on annual costs at current Excel Centers. Total Instructional Supplies and Resources expenses are budgeted at \$186,361 in Year 1, \$12,815 in Year 2, \$13,198 in Year 3, \$13,594 in Year 4, and \$14,002 in Year 5.

Administrative Resources. Administrative resources includes Administrative Technology, which will consist of 2 computers for staff purchased in April of Year 0, 10 computers for staff purchased in Year 1 and ongoing network and structure cabling expenses for Year 1 through Year 5. The costs for computers and related technology was quoted by Goodwill's IT Department. Other administrative expenses include dues and fees, student recruitment, office supplies, Kid's Excel supplies, and graduation expenses. In Year 1, this includes \$33,775 for the Kids Excel Center startup costs. This cost was based upon an estimated quote received by a vendor. Other costs are based on those at three existing Excel Centers. Total expenses for Administrative Resources are budgeted at \$3,000 in Year 0, \$116,872 in Year 1, \$30,285 in Year 2, \$31,193 in Year 3, \$32,531 in Year 4, and \$33,067 in Year 5.

Governing Board Expenses. Governing Board expenses include Other Governing Board Expenses of Pathways board management software, used to provide documents for LEADS Board members for upcoming meetings. This cost will be allocated between all 4 Excel Centers

and is based upon current vendor invoices. Total Governing Board Expenses is \$345 in Year 1, \$355 in Year 2, \$366 in Year 3, \$377 in Year 4, and \$388 in Year 5.

Purchased or Other Services. Purchased or other services include Audit Services of annual audit and tax accounting fees, calculated based on current Excel Center costs. Payroll Services are provided by the same service that administers payroll for Goodwill and are calculated per employee. Financial Accounting fees are calculated based on current Excel Center costs. Printing, Publishing, Duplicating Services expenses are based on current Excel Center costs. Telecommunication & IT Services are based on current Excel Center costs. Travel expenses includes staff mileage reimbursement and is calculated based on current Excel Center costs. Mail Services includes an office postage meter and related postage, based on current Excel Center costs. Special Education Administration costs are based on costs at the Excel Center- South Bend. Food Services expenses includes meals and food purchased, based on costs at the current Excel Centers. Transportation Services includes the cost of bus tickets and rideshare services for students and is based on current Excel Center costs. Marketing Expenses include media services for advertising at local media outlets, based on current Excel Center costs. Other Services represents employee background checks during the employment process. Total Professional Purchased or Other Services expenses are \$65,201 in Year 1, \$67,059 in Year 2, \$75,137 in Year 3, \$82,664 in Year 4, and \$85,011 in Year 5.

Facilities Expenses. Facility Expenses include Facility Lease/ Mortgage Payments based on verbal discussions with Elkhart Community Schools. Although currently no formal agreement has been executed, there is strong probability that the lease amount will be \$1 per year. Capital Improvements include a phone system in Year 1, based on leasehold improvements. Other Principal Payments is the Year 3 payment of the line of credit from Goodwill in Year 2. Operating Leases include a lease for copiers, calculated based on current Excel costs. Interest Payments is the interest paid on the line of credit to Goodwill in Year 2. Depreciation Expense is calculated at a 3-year level for Years 1 through 3 and a 5-year level for Years 4 and 5. Insurance expenses for the facility are estimated based on current Excel Center costs. Purchase of Furniture, Fixtures, & Equipment includes projectors, white boards and accessories for classrooms, 16 cameras and DVR, and school furniture calculated by Goodwill IT department and previous Excel Center costs. These will be incurred in Year 1. Electric & Gas utility expenses are based on current Excel Center costs. Water & Sewage utility expenses are based on current Excel Center costs. Repair and Maintenance Services are based on current Excel Center costs. Custodial Services include janitorial services and are based on current Excel Center costs. Waste Disposal expenses are based on current Excel Center costs. Security Services expenses are based on current Excel Center costs. Total Facilities Expenses are \$464,416 in Year 1, \$210,171 in Year 2, \$236,211 in Year 3, \$168,954 in Year 4, and \$171,782 in Year 5.

Other Expenses. Other Expenses include the Indiana Charter Board Administrative Fee, calculated by ICSB. Management Fee is an annual licensing fee to GEI for Excel Center naming rights and curriculum. Escrow in the required amount is included in the budget. Other Expenses represent Goodwill Industries of Michiana staff working on the behalf of the Excel Centers. This includes accounting payroll, human resources, and IT personnel-related costs and will be

allocated based upon effort divided between all 4 schools. Total Other Expenses are \$36,259 in Year 1, \$39,481 in Year 2, \$41,878 in Year 3, \$34,297 in Year 4, and \$35,050 in Year 5.

Total Expenses are budgeted at \$48,824 in Year 0, \$1,644,499 in Year 1, \$1,160,093 in Year 2, \$1,382,136 in Year 3, \$1,404,296 in Year 4, and \$1,443,335 in Year 5.

The Change in Net Assets is +\$1,176 in Year 0, -\$79,274 in Year 1, -\$112,243 in Year 2, -11,436 in Year 3, +\$323,454 in Year 4, and +\$284,415 in Year 5. The net loss in Year 1 through Year 3 is mitigated by the \$116,475 annual depreciation expense.

a) The Excel Center- Elkhart and the Northern Indiana Excel Center network rely on variable income such as grants, donations, and fundraising for only about 6% of total revenue. This includes applying for implementation grants as available. Most grants are designated for specific projects that enhance, but not fund, day-to-day operations.

b) The school's contingency plan to meet financial needs if anticipated revenues are not received or are lower than the estimated budget includes decreased staffing if enrollment does not meet year-to-year projected increases.

c) The Excel Center- Excel will ensure it has sufficient funds to cover all anticipated expenses, including start-up costs, any special education costs incurred, any transportation costs necessary to ensure the school will be accessible for all enrolled students, and required retirement plan contributions by managing and optimizing cost-sharing within the 4-school network and loans from the umbrella organization, Goodwill Industries of Michiana, as needed, to cover expenses.



Corporate Offices
1805 Western Ave
South Bend, IN 46619
574.472.7300

Gary Excel Center
4610 W Ridge Road
Gary, IN 46408
219-980-6381

Hammond Excel Center
3438 169th St.
Hammond, IN 46236
219.844.1911

South Bend Excel
2721 Kenwood Ave.
South Bend, IN 46628
574.314.5570

Litigation Documentation

The Excel Center - Hammond received three employment-based discrimination claims. Two claims were based on race and one claim based on age. The Excel Center put forth a defense to the race discrimination claims, and both were subsequently resolved informally. The age discrimination claim is in the administrative process and The Excel Center is defending that matter.



December 13, 2018

To the Board of Directors
Goodwill LEADS, Inc. (The Excel Center)
1805 W Western Avenue
South Bend, Indiana 46619

We have audited the financial statements of Goodwill LEADS, Inc. (The Excel Center) as of and for the year ended June 30, 2018, and have issued our report thereon dated December 13, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 27, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by The Excel Center are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2018. We noted no transactions entered into by The Excel Center during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the remaining useful life of fixed assets. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining them to be reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- 1) Disclosures concerning related party debt arrangements including long-term debt.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both

Board of Directors
Goodwill Leads, Inc. (The Excel Center)

individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 13, 2018.

Management Consultations with Other Independent Accountants

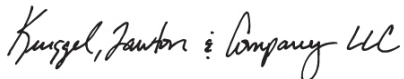
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as The Excel Center's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of The Excel Center and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Kruggel, Lawton & Company, LLC
Elkhart, Indiana

Goodwill LEADS, Inc. (The Excel Center)

Year End: June 30, 2018

Unrecorded journal entries

Date: 7/1/2017 To 6/30/2018

Prepared by	Detail review	Partner review	Tech review
JJJ 9/7/2018		MLZ 10/23/2018	

A.NFP.00530

Number	Date	Name	Account No	Reference	Debit	Credit	Proposed Net Income (Loss)	Proposed Amount Chg	Recurrence	Misstatement
Net Income (Loss)							(305,483.00)			
WJE01	6/30/2018	Accounts Payable - Goodwill	0100-210000000052	SJW K-20	17,255.00					
WJE01	6/30/2018	Accounts Payable - Goodwill	0100-210000000052	ECH K-20	677.00					
WJE01	6/30/2018	Accounts Payable - Goodwill	0100-210000000052	ECH K-20	612.00					
WJE01	6/30/2018	Accounts Payable - Goodwill	0100-210000000052	GAR K-20	2,444.00					
WJE01	6/30/2018	Instructional Group Health Ins, Cert	0100-511310022200	SJW K-20		3,950.00				
WJE01	6/30/2018	Instructional Group Health Ins, Cert	0100-511310022200	SJW K-20		3,093.00				
WJE01	6/30/2018	Instructional Other Group Ins, Certi	0100-511310022400	SJW K-20		126.00				
WJE01	6/30/2018	Instructional Other Group Ins, Certi	0100-511310022400	SJW K-20		109.00				
WJE01	6/30/2018	Coaching Group Health Ins, Non-Cer	0100-512122022201	SJW K-20		3,496.00				
WJE01	6/30/2018	Coaching Other Group Ins, Non-Certi	0100-512122022401	SJW K-20		55.00				
WJE01	6/30/2018	Coaching Other Group Ins, Non-Certi	0100-512122022401	SJW K-20		73.00				
WJE01	6/30/2018	Special Ed Life Ins, Certified	0100-512181022100	SJW K-20		736.00				
WJE01	6/30/2018	Special Ed Group Health Ins, Certifi	0100-512181022200	SJW K-20		846.00				
WJE01	6/30/2018	Special Ed Other Group Ins, Certifie	0100-512181022400	SJW K-20		34.00				
WJE01	6/30/2018	Special Ed Other Group Ins, Certifie	0100-512181022400	SJW K-20		17.00				
WJE01	6/30/2018	Vice President Group Health Ins, Cer	0100-512321022200	SJW K-20		677.00				
WJE01	6/30/2018	Vice President Group Health Ins, Cer	0100-512321022200	ECH K-20		677.00				
WJE01	6/30/2018	Vice President Group Health Ins, Cer	0100-512321022200	GAR K-20		677.00				
WJE01	6/30/2018	Vice President Other Group Ins, Cert	0100-512321022400	ECH K-20		36.00				
WJE01	6/30/2018	Director Office Group Health Ins, Ce	0100-512410022200	SJW K-20		736.00				
WJE01	6/30/2018	Director Office Group Health Ins, Ce	0100-512410022200	GAR K-20		1,767.00				
WJE01	6/30/2018	Director Office Other Group Ins, Cer	0100-512410022400	SJW K-20		17.00				
WJE01	6/30/2018	Director Office Other Group Ins, Cer	0100-512410022400	SJW K-20		55.00				
WJE01	6/30/2018	Drop In Center Group Health Ins, Nor	0100-513394022201	SJW K-20		3,721.00				
WJE01	6/30/2018	Drop In Center Other Group Ins, Non	0100-513394022401	SJW K-20		90.00				
To remove July 2018 insurance coverage from payables and expense. See WJE05 for reversal of prior year entry. Net effect is not material to financial statements.					20,988.00	20,988.00	(284,495.00)	20,988.00		
WJE03	6/30/2018	Other Payroll Liabilities	0100-220000000061	SJW L-30	934.00					
WJE03	6/30/2018	Other Payroll Liabilities	0100-220000000061	ECH L-30	785.00					
WJE03	6/30/2018	Other Payroll Liabilities	0100-220000000061	GAR L-30	162.00					
WJE03	6/30/2018	Instructional Salaries, Certified	0100-511310011000	SJW L-30		934.00				
WJE03	6/30/2018	Instructional Salaries, Certified	0100-511310011000	ECH L-30		785.00				
WJE03	6/30/2018	Director Office Salaries, Certified	0100-512410011000	GAR L-30		162.00				
Adjust payroll liability accrual										

Goodwill LEADS, Inc. (The Excel Center)

Year End: June 30, 2018

Unrecorded journal entries

Date: 7/1/2017 To 6/30/2018

Prepared by	Detail review	Partner review	Tech review
JJJ 9/7/2018		MLZ 10/23/2018	

A.NFP.00530-1

Number	Date	Name	Account No	Reference	Debit	Credit	Proposed Net Income (Loss)	Proposed Amount Chg	Recurrence	Misstatement
		to calculated value.			1,881.00	1,881.00	(282,614.00)	1,881.00		
WJE04	6/30/2018	Leasehold Improvements	0100-154510045001 ECH	O-20	10,676.00					
WJE04	6/30/2018	Interest Expense	0100-525220083200 ECH	O-20		10,676.00				
		To capitalize construction period interest for Hammond school.			10,676.00	10,676.00	(271,938.00)	10,676.00		
WJE05	6/30/2018	Unrestricted Net Assets	0100-310000000011 SJW	K-20		16,427.00				
WJE05	6/30/2018	Instructional Life Ins, Certified	0100-511310022100 SJW	K-20	107.00					
WJE05	6/30/2018	Instructional Group Health Ins, Cert	0100-511310022200 SJW	K-20	4,686.00					
WJE05	6/30/2018	Instructional Other Group Ins, Certi	0100-511310022400 SJW	K-20	90.00					
WJE05	6/30/2018	Coaching Life Ins, Non-Certified	0100-512122022101 SJW	K-20	79.00					
WJE05	6/30/2018	Coaching Group Health Ins, Non-Cer	0100-512122022201 SJW	K-20	3,841.00					
WJE05	6/30/2018	Coaching Other Group Ins, Non-Certi	0100-512122022401 SJW	K-20	73.00					
WJE05	6/30/2018	Special Ed Life Ins, Certified	0100-512181022100 SJW	K-20	18.00					
WJE05	6/30/2018	Special Ed Group Health Ins, Certifi	0100-512181022200 SJW	K-20	736.00					
WJE05	6/30/2018	Special Ed Other Group Ins, Certifie	0100-512181022400 SJW	K-20	17.00					
WJE05	6/30/2018	Director Office Life Ins, Certified	0100-512410022100 SJW	K-20	62.00					
WJE05	6/30/2018	Director Office Life Ins, Non-Certif	0100-512410022101 SJW	K-20	8.00					
WJE05	6/30/2018	Director Office Group Health Ins, Ce	0100-512410022200 SJW	K-20	2,766.00					
WJE05	6/30/2018	Director Office Other Group Ins, Cer	0100-512410022400 SJW	K-20	17.00					
WJE05	6/30/2018	Director Office Other Group Ins, Non	0100-512410022401 SJW	K-20	73.00					
WJE05	6/30/2018	Drop In Center Life Ins, Non-Certifi	0100-513394022101 SJW	K-20	26.00					
WJE05	6/30/2018	Drop In Center Group Health Ins, Nor	0100-513394022201 SJW	K-20	3,721.00					
WJE05	6/30/2018	Drop In Center Other Group Ins, Non	0100-513394022401 SJW	K-20	107.00					
		Waived entry for mistiming of recognizing monthly insurance invoice expenses. See WJE01 for adjustment to current year expense. Net effect is not material to financial statements.			16,427.00	16,427.00	(288,365.00)	(16,427.00)		
					49,972.00	49,972.00	(288,365.00)	17,118.00		

Vita

Rolla W. Baumgartner

Education:

B. M. , University of Michigan 1958
M.S. in Ed., Indiana University 1962
Ed. D., Indiana University 1966

Professional Experience

1958-59 – Teacher, Niles JHS, Niles, MI
1959-64 - Teacher, Nuner School, South Bend, IN
1964-65 - Teaching Associate, Indiana University, Bloomington, IN
1965-67 - Principal – Tyner HS, Harold Urey JHS, Tyner, IN
1967-69 - Curriculum Coordinator, U.S. Dependent Schools, Karlsruhe, Germany
1969-72 - Principal, London Central HS, London, England
1972-73 - Asst. Supt., Mediterranean Region, Naples, Italy
1973-75 – Dept. Supt. – Southern Germany Region, Stuttgart, Germany
1975-83 - Superintendent, West Point Elementary Schools, West Point, NY
1983-94 - Superintendent, Fort Benning Schools, Fort Benning, GA
1994-96 - Asst. Dean for Academic Affairs, Davenport College, South Bend, IN
1996-99- Dean, Davenport College, South Bend, IN
1999-2000 Dean, Davenport College, Kalamazoo, MI
2000-2002 – Co-Dean, Davenport University, South Bend, IN
2002 Retired

Personal:

Born - January 9, 1937
Graduate – Niles High School – 1954
Married – former Liliane Vrydaghs – June 8, 1963
Children – Mary Jones , 50, living in New York City
John, 49, living in South Bend, Indiana
Matthew, 46, living in South Bend, Indiana
Joseph, 34, living in Michigan City, IN

Ben W. Szumial, MBA, CIA

1705 Eagle Point Drive ♦ South Bend, IN 46628
574-229-1210 (cell) ♦ 574-272-2820 (home)
benszumial@gmail.com

Senior Accounting Professional & Certified Internal Auditor

Multifaceted and accomplished Accounting & Audit Professional with comprehensive experience in accounting and audit processes. Analytical problem-solver experienced with advising clients in risk mitigation, compliance, internal control, and accounting processes. Conscientious leader and tactful communicator possessing a high degree of professionalism and client confidentiality.

CORE COMPETENCIES

Accounting and Finance Management ♦ Auditing/Internal Controls ♦ Compliance ♦ Payroll
Fixed Asset Management ♦ Financial Statements ♦ Budget & Cash Flow Analysis
♦ General Ledger Maintenance/Reconciliations ♦ Fiscal Management ♦ Leadership & Training ♦ Portfolio
Management & Documentation

CERTIFICATIONS

Certified Internal Auditor (July 2013/Certificate No. 122530) – Current
Currently Preparing for Certified Management Accountant – Part 1

EXPERIENCES AND ACHIEVEMENTS

GOODWILL INDUSTRIES OF MICHIANA, INC, South Bend, IN
Finance Manager/Deputy Treasurer, Goodwill Industries/Goodwill LEADS 2019 – PRESENT

Accountant/Deputy Treasurer, Goodwill LEADS, Inc dba The Excel Center 2015 – 2019

- ♦ Responsible for providing Goodwill LEADS, Inc financial and accounting support for 3 Excel Centers which includes timely financial reporting, reviewing the adequacy of internal controls and fiscal management
- ♦ Prepare and manage annual budgets for 3 schools/cash flow projections
- ♦ Report and communicate financial concerns to LEADS board and management for appropriate action
- ♦ General Ledger maintenance/reconciliations and Fixed Asset management
- ♦ Prepare journal entries and complete monthly and year-end closing
- ♦ Revised and improved the accounting policy/procedure manual and developed credit card and internal control policies
- ♦ Assist External Auditors during year-end financial audit
- ♦ As a team member assisted in the successful implementation of a new payroll system as it related to the accounting function
- ♦ Successfully finalized and collected grant funds totaling \$1 million

UNIVERSITY OF NOTRE DAME, South Bend, IN 1994 – 2015

Assistant Director, Research Contracts and Awards, Office of Research • 2011 – 2015

- ♦ Responsible for reviewing, negotiate, and accept agreements in a defined portfolio of University sponsored program awards that totaled in aggregate over \$120 million. Provided assurance of fiscal protection that all awards complied with University requirements as well as compliance issues relevant to grant accounting, conflict of interest, human and animal subject, FFATA reporting, and cost sharing
- Other responsibilities included draft and execute customized contracts for non-standard situations and establishing and negotiate subawards with sub-recipients and monitoring for FFATA compliance/reporting

Assistant Director, Post-Award, Office of Research • 2007 – 2011

- ♦ Provided grant management in all aspects of externally supported sponsored program awards that included grant and contract administration, compliance, budgets, sub-awards and grant reporting
- ♦ Consulted and advised faculty and administrators on details of post-award activity in accordance with policies and regulations affecting sponsored projects
- ♦ Successfully created and implemented a cost-share forecasting model to track annual distributions which improved commitment monitoring and budgetary projections

- ◆ Led training sessions as an invited workshop speaker

Accountant, Research Sponsor Programs Accounting • 1994 – 2007

- ◆ Administered post award finances including more than 380 funds for compliance and fiscal management of grants and contracts awarded from federal, state/local government, and private funding agencies
- ◆ Ensured that expenditures complied with award terms, IRS regulations, cost accounting standards, accounting principles, and all pertinent Federal regulations and circulars with expenditures totaling over \$70 million during fiscal year 2007
- ◆ Prepared financial reports, invoice/billings, financial projections budget monitoring and fund reconciliations
- ◆ Advised on compliance issues as well as communicated potential problems such as cost overruns, unallowable charges, cost transfers, and other audit concerns
- ◆ Managed cash balances and cash management duties including billings and reconciliations
- ◆ Maintained strong collaborative relationships with key stakeholders
- ◆ Assisted in the successful implementation and transition to new business information system

SOCIETY BANK (KEYBANK), South Bend, IN

1985 – 1994

Loan Review Manager • 1988 – 1994

- ◆ **Evaluated the quality of bank's loan portfolio and its lending activities to assess the inherent risk in a \$288 million loan portfolio by assigning risk ratings and prepared/communicated loan quality reports, loan loss reserve analysis and trend analysis to management**
- ◆ Audited commercial and consumer credit/collateral files to ensure completeness and accuracy of loan documentation for verification of established underwriting practices, collateral valuations and financial statement analysis
- ◆ Served on loan committees
- ◆ Supervised support staff of 2 and assisted external auditors as well as participation in external loan review audits

Loan Auditor • 1985 – 1988

- ◆ Performed operational, financial and compliance audits to independently evaluate the effectiveness and adequacy of governance, risk assessment, internal controls while testing the accuracy of financial balances as it related to loan portfolios including the planning, fieldwork, audit report, and follow-up reviews
- ◆ Reported audit results with recommended improvements and/or corrective actions to management and audit committee
- ◆ Assisted external auditors

EDUCATION

Master of Business Administration, Accounting, Indiana Wesleyan University, Marian, IN (GPA 3.94)

Bachelor of Science, Business Administration, Indiana Tech, Fort Wayne, IN (GPA 3.87/Magna Cum Laude)

Maintaining Continuing Professional Education Requirements

PROFESSIONAL AFFILIATIONS

Institute of Management Accountants

SKILLS & INTERESTS

Excellent Relationship Building Skills, Professional Judgement, Professional Skepticism, Microsoft Word, Excel, PowerPoint, and PHStat2. Emphasis on continued professional development and education.

Carrie A. J. Lee

Elkhart, IN 46514

(574) 612-8536

cajl33@gmail.com

Professional Summary

Collaborative, customer-focused professional with a decade's experience in grant writing, research, proposals, project management, and project funding. Demonstrated ability to adapt to diverse settings using a range of skill sets while maintaining strong business acumen, productivity, and leadership qualities.

Areas of Expertise

World Class Customer Service · High-Level Research & Data Analysis · Grant & Technical Writing
Workforce Development Project Proposals · Evaluation of Nonprofit Programming · Creative Problem Solving
Strategic Planning · Data Communication & Visualization · Project Management & Leadership
Budgets & Funding · Educational Planning & Development · Marketing Collateral Design

Professional Experience

Business Strategist

04/2019 – present

Grant Writer

04/2011 – 04/2019

Goodwill Industries of Michiana, Inc. (South Bend, IN)

- Communicate cross-departmentally to gather data, write proposals, and manage grants
- Perform labor and market research for potential business development and organization partners
- Develop and integrate multiple data collection and evaluation systems
- Promote collaboration and communication in obtaining and customizing software systems
- Lead in Goodwill Industries International data projects
- Researched grant funders and requests for proposals (RFPs) for program matches

Media Specialist

04/2012 - 10/2014

Elkhart Community Schools (Elkhart, IN)

- Located and provided relevant book selections for students and teachers
- Maintained inventory of over 20,000 items, in addition to textbooks for K-6 grade classrooms
- Led success groups to develop reading comprehension and high-level critical thinking skills
- Purchased new books with students' interests and literacy needs in mind
- Created a reading level system to assist students in choosing books they could complete successfully

Director of Admissions

03/2005 - 02/2011

Golden LivingCenter (Elkhart, IN)

- Assessed prospective patients for admission into a skilled nursing facility
- Provided tours and information for prospective families and residents
- Communicated resident needs to nursing and administrative staff
- Ensured all admission paperwork was read, signed, and shared with appropriate parties
- Tracked admission and discharge trends and participated in marketing initiatives

Education

Master of Arts- Grant Writing, Management and Evaluation

Concordia University of Chicago, *River Forest, IL*

Bachelor of Arts- Psychology, Christian Ministries

Anderson University, *Anderson, IN*



February 24, 2020

To Whom It May Concern:

The Community Foundation of Elkhart County is pleased to support the charter application for the Excel Center- Elkhart submitted by Goodwill LEADS, Inc. We support the Excel Center's objective to provide adults the opportunity and support to earn a high school diploma and pursue post-secondary education while developing career paths that offer greater employment and career growth opportunities.

We are thrilled Goodwill LEADS plans to establish an Excel Center in Elkhart County to serve our community.

We recognize the importance of working together as a community to provide pathways for all residents to maximize economic opportunity through education and training. We support Goodwill in providing unique education services to individuals who didn't graduate high school, removing barriers and creating a lasting impact on families, businesses, and the communities we serve.

The Community Foundation of Elkhart County will continue to offer available resources to ensure the success of an Excel Center in Elkhart.

Your consideration of this charter application is greatly appreciated. Thank you.

Sincerely,

A handwritten signature in green ink that reads "Pete McCown". The signature is written in a cursive style with a long, sweeping underline.

Pete McCown, Ph.D.
President

Exhibit C

Statement of Economic Interest & Conflict of Interest Form

(Must be completed individually by each Board member)

Background

1. Name of charter school on whose governing board you serve: Goodwill (LEADS)
Excel Center
2. Your full name: Ann Carol Nash
3. Your spouse's full name: John Martakis

Employment

4. Brief educational and employment history (no narrative response is required if your resume is attached to the charter application).
 My resume is attached. - brief bio
 My resume is not attached. Please provide a narrative response:
5. List the name(s) of your current employer(s) and the nature of the business (an "employer" is defined as "any person from whom the board member or the board member's spouse receives more than thirty-three (33%) of their income"): Self Employed at Halpin Slagh, PC
6. List the name(s) of your spouse's employer(s) and the nature of the business: Martin's Supermarket
7. Do you and/or your spouse currently operate a sole proprietorship or professional practice?
 No.
 Yes. Please provide the name and describe the nature of the business:
8. Are you and/or your spouse a member of a partnership and/or limited liability company?
 No.
 Yes. Please provide the name and describe the nature of the business:
9. Are you and/or your spouse an officer or director of a corporation?
 No.
 Yes. Please provide the name and describe the nature of the business:

Conflict of Interest Disclosures

1. Do you or your spouse have a personal or business relationship with any other board member for the proposed school?
 No.
 Yes. Please identify the board member and indicate the nature of the relationship:

2. Do you or your spouse have a personal or business relationship with anyone who is conducting, or who plans to conduct, business with the charter school (whether as an individual or as a director, officer, employee or agent of another entity)?
- No.
- Yes. Please identify the business and indicate the nature of the relationship: *I do occasional legal work for Goodwill, affiliated with school*
3. Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the school?
- No.
- Yes. Please describe the nature of the business that is being, or will be, conducted:
4. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a personal or business relationship with any employees, officers, owners, directors or agents of the service provider?
- Not applicable.
- No.
- Yes. Please describe the relationship:
5. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a direct or indirect ownership, employment, contractual or management interest in the service provider?
- Not applicable.
- No.
- Yes. Please provide a description of the interest:
6. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the provider?
- Not applicable.
- No.
- Yes. Please describe the nature of the business:
7. Are you, your spouse, or any other immediate family members, a director, officer, employee, partner or member of, or are otherwise associated with, any other organization that is partnering, or plans to partner, with the charter school?
- No.
- Yes. Please describe the relationship and the nature of the partnership:
8. Are there any other potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board?
- No.
- Yes. Please describe the nature of the potential conflict(s):

9. Do you understand the obligations of a charter school's board of directors to comply with Indiana's Public Access laws, including the Open Door Law and the Access to Public Record Act?

Yes.

Don't Know/ Unsure.

I, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for the above charter school is true and correct in every respect.

Ann Carol Nash

Name

Ann Carol Nash

Signature

01/29/2021

Date

J.D. Notre Dame Law School 1987; B. A., Elmhurst College 1983; Mediation Training and Registry 2008; currently self employed as of counsel with Halpin Slagh P.C.; previously practiced under Ann Carol Nash, LLC; Assistant City Attorney City of South Bend, 1995 to 2014; Adjunct Faculty Ivy Tech Community College 2008 to 2014; Associate Attorney Konopa and Murphy; judicial clerkships Robert Miller, Jr., U.S. District Court, Northern District of IN; Michael Dodge, Cass County (MI) Circuit Court

Exhibit C

Statement of Economic Interest & Conflict of Interest Form
(Must be completed individually by each Board member)

Background

1. Name of charter school on whose governing board you serve:
EXCELLENCE OF MICHIANA (GOOSWILL)
2. Your full name:
MARY P. LATOWSKI
3. Your spouse's full name:
N/A

Employment

4. Brief educational and employment history (no narrative response is required if your resume is attached to the charter application).
 My resume is attached.
 My resume is not attached. Please provide a narrative response:

5. List the name(s) of your current employer(s) and the nature of the business (an "employer" is defined as "any person from whom the board member or the board member's spouse receives more than thirty-three (33%) of their income"): *SYM FINANCIAL ADVISORS*

6. List the name(s) of your spouse's employer(s) and the nature of the business: *N/A*

7. Do you and/or your spouse currently operate a sole proprietorship or professional practice?
 No.
 Yes. Please provide the name and describe the nature of the business:

8. Are you and/or your spouse a member of a partnership and/or limited liability company?
 No.
 Yes. Please provide the name and describe the nature of the business:

9. Are you and/or your spouse an officer or director of a corporation?
 No.
 Yes. Please provide the name and describe the nature of the business:

Conflict of Interest Disclosures

1. Do you or your spouse have a personal or business relationship with any other board member for the proposed school?
 No.
 Yes. Please identify the board member and indicate the nature of the relationship:

2. Do you or your spouse have a personal or business relationship with anyone who is conducting, or who plans to conduct, business with the charter school (whether as an individual or as a director, officer, employee or agent of another entity)?
- No.
 Yes. Please identify the business and indicate the nature of the relationship:
3. Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the school?
- No.
 Yes. Please describe the nature of the business that is being, or will be, conducted:
4. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a personal or business relationship with any employees, officers, owners, directors or agents of the service provider?
- Not applicable.
 No.
 Yes. Please describe the relationship:
5. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a direct or indirect ownership, employment, contractual or management interest in the service provider?
- Not applicable.
 No.
 Yes. Please provide a description of the interest:
6. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the provider?
- Not applicable.
 No.
 Yes. Please describe the nature of the business:
7. Are you, your spouse, or any other immediate family members, a director, officer, employee, partner or member of, or are otherwise associated with, any other organization that is partnering, or plans to partner, with the charter school?
- No.
 Yes. Please describe the relationship and the nature of the partnership:
8. Are there any other potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board?
- No.
 Yes. Please describe the nature of the potential conflict(s):

9. Do you understand the obligations of a charter school's board of directors to comply with Indiana's Public Access laws, including the Open Door Law and the Access to Public Record Act?

- Yes.
 Don't Know/ Unsure.

I, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for the above charter school is true and correct in every respect.

MARY P. LATOWSKI
Name

Mary P. Latowski
Signature

2/2/2021
Date

Dana Trowbridge

Senior Vice President of First State Bank of Middlebury serving as a Business Banking Relationship Manager in the Northern Indiana and lower Southwest Michigan markets. 2010 - Present

I have been in banking and financial services in the greater Michiana market for over 38 years.

I have a B.S. in Finance and a B.S. in Management / Administration from Indiana University.

I attended the comprehensive Commercial Lending course and received a passing certificate from the Michigan Bankers Association.

I have previously worked as a Bank Credit Analyst (4 years) and Registered Representative previously holding a series 6 and 63 financial sales license, as well as all insurance licenses in the States of Indiana and Michigan.

I am a current Judge, Team Mentor and Award Presenter for the McCloskey Business Plan Competition at the Idea Center at the University of Notre Dame and have done so for over 7 years.

Previously taught the Personal Finance segment of the SPARK Women's Entrepreneurship Initiative at St. Mary's College. (6 + years)

My wife and I are strong proponents of Dave Ramsey and his Financial Peace University.

I teach an internal First State Bank class on management succession planning for clients.

I have previously taught classes on financing your small business and creating a business plan workshop for the Small Business Development Center and workshops on customer profitability and job costing for manufacturers as bank clients.

I currently work with a large variety of local businesses of all sizes in many different industries.

I also presently serve as the Chairman of the Board of Directors, am a Loan Committee member and as the Audit Committee Chairman for the Business Development Corporation in South Bend whose main function is to put in place and administer SBA 504 loans.

I was chosen as Banker of The Year in 2013 by the BDC.

I have worked with the Federal Home Loan Bank Indianapolis and their Community Investment Program.

My hobbies are gourmet cooking, wine and college basketball.

Debie M. Coble

70340 Brittany Glen, Edwardsburg, MI 49112

Email: debie.coble@frontier.com

Mobile: 574.532.3930

Career Summary

For the past 29 years, I have progressed through the ranks at Goodwill Industries of Michiana, Inc. I graduated from the Goodwill Industries International Executive Development program in 2007. I have continued to increase responsibilities in the organization as a means to prepare for a President and CEO position. From Store Manager to President/CEO sounds unreal; however, this journey has given me a solid understanding of the entire organization and an advantage to leading this organization into the future with innovative and effective ideas that meet the needs of the community.

- ✓ **President/CEO**, Goodwill Industries of Michiana, Inc., South Bend, IN November, 2013 to present
- ✓ **Vice President, Workforce Development Services**, Goodwill Industries of Michiana, Inc., South Bend, IN 1996 to November, 2013
- ✓ **Director of Employment Services**, Goodwill Industries of Michiana, Inc., South Bend, IN 1994 to 1996
- ✓ **Case Coordinator**, Goodwill Industries of Michiana, Inc., South Bend, IN 1992 to 1994
- ✓ **Employment Specialist**, Goodwill Industries of Michiana, Inc., South Bend, IN 1990 to 1992
- ✓ **Store Manager**, Goodwill Industries of Michiana, Inc., South Bend, IN 1990

Education Summary

- ✓ **University of Notre Dame**, Nonprofit Executive Fund Development Certificate Program
- ✓ **University of Notre Dame**, Nonprofit Executive Leadership Certificate Program
- ✓ **Goodwill Industries International**, Executive Development Program
- ✓ **Indiana University**, South Bend, IN, **M.A.**, Concentration: Public Community Services Management
- ✓ **Anderson University**, Anderson, IN **B.A.**, Major: Business Management

Community Service

- ✓ **Northern Indiana Influential Women Association**
 - Board Member 2021
- ✓ **Indiana University, South Bend, Advisory Council**
 - Member 2020 to present
- ✓ **South Bend Regional Chamber of Commerce**
 - Executive Committee 2018 to Present
 - Board Member 2016 to Present
- ✓ **Goodwill Industries International**
 - Board Member 2016 to Present
 - Vice Chair for Conference of Executives 2020-2021
 - Secretary for Conference of Executives 2019 -2020
- ✓ **Rotary Club of South Bend**
 - President 2019-2020
 - Board Member 2016 to Present
 - Member 2006 to Present
- ✓ **Group Violence Initiative Taskforce**
 - Member 2013 to present
- ✓ **Family Justice Center**, Board Member, 2007 to 2010
 - Board Chairperson, 2009

President & CEO – Goodwill Industries of Michiana, Inc.

Roles and Responsibilities

- ✓ *Implementation of the policies established by the Board of Directors in such a way that the intents and purposes of the Articles of Incorporation and the Bylaws are faithfully and effectively carried out*
 - ✓ *Act as a non-voting member of the Goodwill Industries of Michiana, Inc. Board of Directors and as a technical advisor to the Board*
 - ✓ *Serve as a voting member for Goodwill L.E.A.D.S., Inc. Board of Directors*
 - ✓ *Serve as a non-voting member of the Goodwill Ventures, Inc., Board of Directors and as a technical advisor to the Board*
 - ✓ *Keep the Board informed as to performance of the Corporation and make suggestions for policy changes*
 - ✓ *Monitor Goodwill's Corporate Compliance Program and provide periodic and regular report to the Board of Directors on matters pertaining to the program*
 - ✓ *Assess all subpoenas, search warrants, investigations and other legal actions and proceed in a lawful manner*
 - ✓ *Formally designate the Corporate Compliance Officer (CCO)*
 - ✓ *Actively manage and administer, directly or through staff, all the activities of Goodwill.*
 - ✓ *Develop a responsive and functional organization and delegate responsibility and empower corresponding authority*
 - ✓ *Define responsibilities of staff members with regard to programs, and communicate such responsibility to them*
 - ✓ *Keep staff personnel informed on all corporate matters related to their work*
 - ✓ *Keep informed about progress of programs for which the President and staff are responsible*
 - ✓ *Work with the staff to develop programs and prepare the operating budget and strategic plans for presentation to the Board of Directors*
 - ✓ *Ensure accreditation standards are maintained*
 - ✓ *Provide suitable plant facilities and equipment for Goodwill's professional services and training programs*
 - ✓ *Maintain and improve the corporations manufacturing facilities, retail stores, and vehicles*
 - ✓ *Safeguard all monies and assets of the Corporation, being particularly attentive to fiduciary responsibilities, and assuring that a sound system of internal controls is actively managed*
 - ✓ *Develop and promote a mutually beneficial relationship between Goodwill and the Indiana Vocational Rehabilitation Division and all other purchasers of Goodwill's services and institutions providing grants, to further the Workforce Development Services efforts of Goodwill*
 - ✓ *Make sure a succession plan is in place for Executive Staff and key employees*
 - ✓ *Provide opportunities for employees and staff to develop to their full potential*
 - ✓ *Serve as the face of Goodwill in the communities we serve*
-
-
-

Accomplishments

- ✓ *Completed aggressive strategic planning process for 2021-2023*
 - ✓ *Speaker at various luncheons and conferences*
 - ✓ *Received Most Influential Woman Award in Nonprofit in Northwest Indiana in 2018*
 - ✓ *Created new 501(c)(3), Goodwill LEADS, Inc. for The Excel Center charters*
 - ✓ *Opened three (3) Excel Centers*
 - ✓ *Created new 501(c)(3), Goodwill Ventures, Inc. for New Market Tax Credits*
 - ✓ *Received Athena Award in 2015*
 - ✓ *Recipient of the Father Jack Hickey Award in March 2012 due to work with ex-offenders*
 - ✓ *Led the State of Indiana in achieving the Work Participation Rate for IMPACT clients.*
 - ✓ *Successful in securing 7 consecutive 3-year CARF accreditations*
 - ✓ *Expanded workforce services from 3 counties to 10 counties*
-



March 16, 2020

To Whom It May Concern:

I am writing in support of the charter application for the Excel Center- Elkhart submitted by Goodwill LEADS, Inc. I support the Excel Center's objective to provide adults the opportunity and support to earn a high school diploma and pursue post-secondary education while developing career paths that offer greater employment and career growth opportunities.

As a member of the Elkhart community, DJ Construction is continuing to look for ways to develop career paths for the "at-risk". The Excel Center aligns with our company-wide initiatives to add training opportunities for future workers and tradesmen. We look forward to the opportunity to collaborate our efforts in support of this application.

We recognize the importance of working together as a community to provide pathways for all residents to maximize economic opportunity through education and training. We support Goodwill in providing unique education services to individuals who didn't graduate high school, removing barriers and creating a lasting impact on families, businesses, and the communities we serve.

Our company will continue to offer available resources to ensure the success of an Excel Center in Elkhart.

Your consideration of this charter application is greatly appreciated. Thank you.

Sincerely,

Bob Schrock

CEO



DJ Construction Co., Inc.

3414 Elkhart Rd.

Goshen, IN 46526

Cell 574.536.2503

Exhibit C

Statement of Economic Interest & Conflict of Interest Form

(Must be completed individually by each Board member)

Background

1. Name of charter school on whose governing board you serve:
Excel Center - Goodwill LEADS Board of Directors
2. Your full name:
Juliann L. Jankowski
3. Your spouse's full name:
N/A

Employment

4. Brief educational and employment history (no narrative response is required if your resume is attached to the charter application).
 My resume is attached.
 My resume is not attached. Please provide a narrative response:
5. List the name(s) of your current employer(s) and the nature of the business (an "employer" is defined as "any person from whom the board member or the board member's spouse receives more than thirty-three (33%) of their income"):
Ivy Tech Community College
6. List the name(s) of your spouse's employer(s) and the nature of the business:
N/A
7. Do you and/or your spouse currently operate a sole proprietorship or professional practice?
 No.
 Yes. Please provide the name and describe the nature of the business:
8. Are you and/or your spouse a member of a partnership and/or limited liability company?
 No.
 Yes. Please provide the name and describe the nature of the business:
9. Are you and/or your spouse an officer or director of a corporation?
 No.
 Yes. Please provide the name and describe the nature of the business:

Conflict of Interest Disclosures

1. Do you or your spouse have a personal or business relationship with any other board member for the proposed school?
 No.
 Yes. Please identify the board member and indicate the nature of the relationship:
Rolla Baumgartner, former co-worker, friend .

2. Do you or your spouse have a personal or business relationship with anyone who is conducting, or who plans to conduct, business with the charter school (whether as an individual or as a director, officer, employee or agent of another entity)?
- No.
- Yes. Please identify the business and indicate the nature of the relationship:
3. Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the school?
- No.
- Yes. Please describe the nature of the business that is being, or will be, conducted:
Provide opportunities for students to earn dual credit through Ivy Tech Community College
4. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a personal or business relationship with any employees, officers, owners, directors or agents of the service provider?
- Not applicable.
- No.
- Yes. Please describe the relationship:
5. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a direct or indirect ownership, employment, contractual or management interest in the service provider?
- Not applicable.
- No.
- Yes. Please provide a description of the interest:
6. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the provider?
- Not applicable.
- No.
- Yes. Please describe the nature of the business:
7. Are you, your spouse, or any other immediate family members, a director, officer, employee, partner or member of, or are otherwise associated with, any other organization that is partnering, or plans to partner, with the charter school?
- No.
- Yes. Please describe the relationship and the nature of the partnership:
Ivy Tech Community College offers dual credit opportunities to high schools
8. Are there any other potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board?
- No.
- Yes. Please describe the nature of the potential conflict(s):

9. Do you understand the obligations of a charter school's board of directors to comply with Indiana's Public Access laws, including the Open Door Law and the Access to Public Record Act?

Yes.

Don't Know/ Unsure.

I, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for the above charter school is true and correct in every respect.

Juliann Jankowski

Name

Juliann Jankowski

Signature

2-15-2021

Date

Exhibit C

Statement of Economic Interest & Conflict of Interest Form
(Must be completed individually by each Board member)

Background

1. Name of charter school on whose governing board you serve:
Edgewood Center
2. Your full name:
Marquitta A. Taylor
3. Your spouse's full name:
N/A

Employment

4. Brief educational and employment history (no narrative response is required if your resume is attached to the charter application).
 My resume is attached.
 My resume is not attached. Please provide a narrative response:
5. List the name(s) of your current employer(s) and the nature of the business (an "employer" is defined as "any person from whom the board member or the board member's spouse receives more than thirty-three (33%) of their income"): *Retired*
6. List the name(s) of your spouse's employer(s) and the nature of the business:
N/A
7. Do you and/or your spouse currently operate a sole proprietorship or professional practice?
 No.
 Yes. Please provide the name and describe the nature of the business:
8. Are you and/or your spouse a member of a partnership and/or limited liability company?
 No.
 Yes. Please provide the name and describe the nature of the business:
9. Are you and/or your spouse an officer or director of a corporation?
 No.
 Yes. Please provide the name and describe the nature of the business:

Conflict of Interest Disclosures

1. Do you or your spouse have a personal or business relationship with any other board member for the proposed school?
 No.
 Yes. Please identify the board member and indicate the nature of the relationship:

2. Do you or your spouse have a personal or business relationship with anyone who is conducting, or who plans to conduct, business with the charter school (whether as an individual or as a director, officer, employee or agent of another entity)?
 - No.
 - Yes. Please identify the business and indicate the nature of the relationship:

3. Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the school?
 - No.
 - Yes. Please describe the nature of the business that is being, or will be, conducted:

4. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a personal or business relationship with any employees, officers, owners, directors or agents of the service provider?
 - Not applicable.
 - No.
 - Yes. Please describe the relationship:

5. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a direct or indirect ownership, employment, contractual or management interest in the service provider?
 - Not applicable.
 - No.
 - Yes. Please provide a description of the interest:

6. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the provider?
 - Not applicable.
 - No.
 - Yes. Please describe the nature of the business:

7. Are you, your spouse, or any other immediate family members, a director, officer, employee, partner or member of, or are otherwise associated with, any other organization that is partnering, or plans to partner, with the charter school?
 - No.
 - Yes. Please describe the relationship and the nature of the partnership:

8. Are there any other potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board?
 - No.
 - Yes. Please describe the nature of the potential conflict(s):

9. Do you understand the obligations of a charter school's board of directors to comply with Indiana's Public Access laws, including the Open Door Law and the Access to Public Record Act?

Yes.

Don't Know/ Unsure.

I, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for the above charter school is true and correct in every respect.

Marguerite A. Taylor

Name

Marguerite A. Taylor

Signature

2-25-21

Date

Exhibit C

Statement of Economic Interest & Conflict of Interest Form

(Must be completed individually by each Board member)

Background

1. Name of charter school on whose governing board you serve:
Excel Center - South Bend, Hammond, Gary
2. Your full name:
Rolla William Baumgartner, Ed. D.
3. Your spouse's full name:
N/A - widower

Employment

4. Brief educational and employment history (no narrative response is required if your resume is attached to the charter application).
 My resume is attached.
 My resume is not attached. Please provide a narrative response:
5. List the name(s) of your current employer(s) and the nature of the business (an "employer" is defined as "any person from whom the board member or the board member's spouse receives more than thirty-three (33%) of their income"):
Retired
6. List the name(s) of your spouse's employer(s) and the nature of the business:
N/A
7. Do you and/or your spouse currently operate a sole proprietorship or professional practice?
 No.
 Yes. Please provide the name and describe the nature of the business:
8. Are you and/or your spouse a member of a partnership and/or limited liability company?
 No.
 Yes. Please provide the name and describe the nature of the business:
9. Are you and/or your spouse an officer or director of a corporation?
 No.
 Yes. Please provide the name and describe the nature of the business:

Conflict of Interest Disclosures

1. Do you or your spouse have a personal or business relationship with any other board member for the proposed school?
 No.
 Yes. Please identify the board member and indicate the nature of the relationship:

2. Do you or your spouse have a personal or business relationship with anyone who is conducting, or who plans to conduct, business with the charter school (whether as an individual or as a director, officer, employee or agent of another entity)?
- No.
- Yes. Please identify the business and indicate the nature of the relationship:
3. Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the school?
- No.
- Yes. Please describe the nature of the business that is being, or will be, conducted:
4. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a personal or business relationship with any employees, officers, owners, directors or agents of the service provider?
- Not applicable.
- No.
- Yes. Please describe the relationship:
5. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a direct or indirect ownership, employment, contractual or management interest in the service provider?
- Not applicable.
- No.
- Yes. Please provide a description of the interest:
6. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the provider?
- Not applicable.
- No.
- Yes. Please describe the nature of the business:
7. Are you, your spouse, or any other immediate family members, a director, officer, employee, partner or member of, or are otherwise associated with, any other organization that is partnering, or plans to partner, with the charter school?
- No.
- Yes. Please describe the relationship and the nature of the partnership: *Goodwill Industries of Michiana - Board Member*
8. Are there any other potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board?
- No.
- Yes. Please describe the nature of the potential conflict(s):

9. Do you understand the obligations of a charter school's board of directors to comply with Indiana's Public Access laws, including the Open Door Law and the Access to Public Record Act?

Yes.

Don't Know/ Unsure.

I, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for the above charter school is true and correct in every respect.

Rolla W. Baumgartner

Name

Rolla W Baumgartner

Signature

28 JAN 2021

Date

Exhibit C

Statement of Economic Interest & Conflict of Interest Form

(Must be completed individually by each Board member)

Background

1. Name of charter school on whose governing board you serve: *Excel Center for South Bend, Gary & Hammond*
2. Your full name: *R. Louise Gonzalez*
3. Your spouse's full name: *Martha Gonzalez*

Employment

4. Brief educational and employment history (no narrative response is required if your resume is attached to the charter application).
 My resume is attached.
 My resume is not attached. Please provide a narrative response:
5. List the name(s) of your current employer(s) and the nature of the business (an "employer" is defined as "any person from whom the board member or the board member's spouse receives more than thirty-three (33%) of their income"): *Ivy Tech Community College - Lake County Campus*
6. List the name(s) of your spouse's employer(s) and the nature of the business:
Spouse is retired
7. Do you and/or your spouse currently operate a sole proprietorship or professional practice?
 No.
 Yes. Please provide the name and describe the nature of the business:
8. Are you and/or your spouse a member of a partnership and/or limited liability company?
 No.
 Yes. Please provide the name and describe the nature of the business:
9. Are you and/or your spouse an officer or director of a corporation?
 No.
 Yes. Please provide the name and describe the nature of the business:

Conflict of Interest Disclosures

1. Do you or your spouse have a personal or business relationship with any other board member for the proposed school?
 No.
 Yes. Please identify the board member and indicate the nature of the relationship:

2. Do you or your spouse have a personal or business relationship with anyone who is conducting, or who plans to conduct, business with the charter school (whether as an individual or as a director, officer, employee or agent of another entity)?
- No.
- Yes. Please identify the business and indicate the nature of the relationship:
-
3. Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the school?
- No.
- Yes. Please describe the nature of the business that is being, or will be, conducted:
4. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a personal or business relationship with any employees, officers, owners, directors or agents of the service provider?
- Not applicable.
- No.
- Yes. Please describe the relationship:
5. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a direct or indirect ownership, employment, contractual or management interest in the service provider?
- Not applicable.
- No.
- Yes. Please provide a description of the interest:
6. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the provider?
- Not applicable.
- No.
- Yes. Please describe the nature of the business:
7. Are you, your spouse, or any other immediate family members, a director, officer, employee, partner or member of, or are otherwise associated with, any other organization that is partnering, or plans to partner, with the charter school?
- No.
- Yes. Please describe the relationship and the nature of the partnership:
8. Are there any other potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board?
- No.
- Yes. Please describe the nature of the potential conflict(s):

9. Do you understand the obligations of a charter school's board of directors to comply with Indiana's Public Access laws, including the Open Door Law and the Access to Public Record Act?

Yes.

Don't Know/ Unsure.

I, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for the above charter school is true and correct in every respect.

R. Louie Gonzalez

Name

R. Louie Gonzalez

Signature

March 1, 2021

Date

Exhibit C

Statement of Economic Interest & Conflict of Interest Form

(Must be completed individually by each Board member)

Background

1. Name of charter school on whose governing board you serve:
2. Your full name:
3. Your spouse's full name:

Employment

4. Brief educational and employment history (no narrative response is required if your resume is attached to the charter application).
 My resume is attached.
 My resume is not attached. Please provide a narrative response:
5. List the name(s) of your current employer(s) and the nature of the business (an "employer" is defined as "any person from whom the board member or the board member's spouse receives more than thirty-three (33%) of their income"):
6. List the name(s) of your spouse's employer(s) and the nature of the business:
7. Do you and/or your spouse currently operate a sole proprietorship or professional practice?
 No.
 Yes. Please provide the name and describe the nature of the business:
8. Are you and/or your spouse a member of a partnership and/or limited liability company?
 No.
 Yes. Please provide the name and describe the nature of the business:
9. Are you and/or your spouse an officer or director of a corporation?
 No.
 Yes. Please provide the name and describe the nature of the business:

Conflict of Interest Disclosures

1. Do you or your spouse have a personal or business relationship with any other board member for the proposed school?
 No.
 Yes. Please identify the board member and indicate the nature of the relationship:

2. Do you or your spouse have a personal or business relationship with anyone who is conducting, or who plans to conduct, business with the charter school (whether as an individual or as a director, officer, employee or agent of another entity)?
 No.
 Yes. Please identify the business and indicate the nature of the relationship:
3. Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the school?
 No.
 Yes. Please describe the nature of the business that is being, or will be, conducted:
4. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a personal or business relationship with any employees, officers, owners, directors or agents of the service provider?
 Not applicable.
 No.
 Yes. Please describe the relationship:
5. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a direct or indirect ownership, employment, contractual or management interest in the service provider?
 Not applicable.
 No.
 Yes. Please provide a description of the interest:
6. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the provider?
 Not applicable.
 No.
 Yes. Please describe the nature of the business:
7. Are you, your spouse, or any other immediate family members, a director, officer, employee, partner or member of, or are otherwise associated with, any other organization that is partnering, or plans to partner, with the charter school?
 No.
 Yes. Please describe the relationship and the nature of the partnership:
8. Are there any other potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board?
 No.
 Yes. Please describe the nature of the potential conflict(s):

9. Do you understand the obligations of a charter school's board of directors to comply with Indiana's Public Access laws, including the Open Door Law and the Access to Public Record Act?

Yes.

Don't Know/ Unsure.

I, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for the above charter school is true and correct in every respect.

Name

Signature

Date

Exhibit C

Statement of Economic Interest & Conflict of Interest Form

(Must be completed individually by each Board member)

Background

1. Name of charter school on whose governing board you serve:

Goodwill L.E.A.D.S., Inc.

2. Your full name:

Debie McCart Coble

3. Your spouse's full name:

Anthony Dale Coble

Employment

4. Brief educational and employment history (no narrative response is required if your resume is attached to the charter application).

My resume is attached.

My resume is not attached. Please provide a narrative response:

5. List the name(s) of your current employer(s) and the nature of the business (an "employer" is defined as "any person from whom the board member or the board member's spouse receives more than thirty-three (33%) of their income"):

Goodwill Industries of Michiana, Inc. - Human Services Social Enterprise - Nonprofit

6. List the name(s) of your spouse's employer(s) and the nature of the business:

PGI - Machining

7. Do you and/or your spouse currently operate a sole proprietorship or professional practice?

No.

Yes. Please provide the name and describe the nature of the business:

8. Are you and/or your spouse a member of a partnership and/or limited liability company?

No.

Yes. Please provide the name and describe the nature of the business:

9. Are you and/or your spouse an officer or director of a corporation?

No.

Yes. Please provide the name and describe the nature of the business:

I serve as officer for Goodwill and Goodwill L.E.A.D.S by nature of position

Conflict of Interest Disclosures

1. Do you or your spouse have a personal or business relationship with any other board member for the proposed school?

No.

Yes. Please identify the board member and indicate the nature of the relationship:

2. Do you or your spouse have a personal or business relationship with anyone who is conducting, or who plans to conduct, business with the charter school (whether as an individual or as a director, officer, employee or agent of another entity)?
- No.
- Yes. Please identify the business and indicate the nature of the relationship:
3. Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the school?
- No.
- Yes. Please describe the nature of the business that is being, or will be, conducted:
4. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a personal or business relationship with any employees, officers, owners, directors or agents of the service provider?
- Not applicable.
- No.
- Yes. Please describe the relationship:
5. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a direct or indirect ownership, employment, contractual or management interest in the service provider?
- Not applicable.
- No.
- Yes. Please provide a description of the interest:
6. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the provider?
- Not applicable.
- No.
- Yes. Please describe the nature of the business:
7. Are you, your spouse, or any other immediate family members, a director, officer, employee, partner or member of, or are otherwise associated with, any other organization that is partnering, or plans to partner, with the charter school?
- No.
- Yes. Please describe the relationship and the nature of the partnership:
8. Are there any other potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board?
- No.
- Yes. Please describe the nature of the potential conflict(s):

9. Do you understand the obligations of a charter school's board of directors to comply with Indiana's Public Access laws, including the Open Door Law and the Access to Public Record Act?

Yes.

Don't Know/ Unsure.

I, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for the above charter school is true and correct in every respect.

Debie M Coble

Name

Debie M. Coble

Signature

02/15/2021

Date

Exhibit C

Statement of Economic Interest & Conflict of Interest Form

(Must be completed individually by each Board member)

Background

1. Name of charter school on whose governing board you serve:
2. Your full name:
3. Your spouse's full name:

Employment

4. Brief educational and employment history (no narrative response is required if your resume is attached to the charter application).
 My resume is attached.
 My resume is not attached. Please provide a narrative response:
5. List the name(s) of your current employer(s) and the nature of the business (an "employer" is defined as "any person from whom the board member or the board member's spouse receives more than thirty-three (33%) of their income"):
6. List the name(s) of your spouse's employer(s) and the nature of the business:
7. Do you and/or your spouse currently operate a sole proprietorship or professional practice?
 No.
 Yes. Please provide the name and describe the nature of the business:
8. Are you and/or your spouse a member of a partnership and/or limited liability company?
 No.
 Yes. Please provide the name and describe the nature of the business:
9. Are you and/or your spouse an officer or director of a corporation?
 No.
 Yes. Please provide the name and describe the nature of the business:

Conflict of Interest Disclosures

1. Do you or your spouse have a personal or business relationship with any other board member for the proposed school?
 No.
 Yes. Please identify the board member and indicate the nature of the relationship:

2. Do you or your spouse have a personal or business relationship with anyone who is conducting, or who plans to conduct, business with the charter school (whether as an individual or as a director, officer, employee or agent of another entity)?
 No.
 Yes. Please identify the business and indicate the nature of the relationship:
3. Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the school?
 No.
 Yes. Please describe the nature of the business that is being, or will be, conducted:
4. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a personal or business relationship with any employees, officers, owners, directors or agents of the service provider?
 Not applicable.
 No.
 Yes. Please describe the relationship:
5. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a direct or indirect ownership, employment, contractual or management interest in the service provider?
 Not applicable.
 No.
 Yes. Please provide a description of the interest:
6. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the provider?
 Not applicable.
 No.
 Yes. Please describe the nature of the business:
7. Are you, your spouse, or any other immediate family members, a director, officer, employee, partner or member of, or are otherwise associated with, any other organization that is partnering, or plans to partner, with the charter school?
 No.
 Yes. Please describe the relationship and the nature of the partnership:
8. Are there any other potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board?
 No.
 Yes. Please describe the nature of the potential conflict(s):

9. Do you understand the obligations of a charter school's board of directors to comply with Indiana's Public Access laws, including the Open Door Law and the Access to Public Record Act?

Yes.

Don't Know/ Unsure.

I, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for the above charter school is true and correct in every respect.

Name

Signature

Date

Exhibit C

Statement of Economic Interest & Conflict of Interest Form

(Must be completed individually by each Board member)

Background

1. Name of charter school on whose governing board you serve:
2. Your full name:
3. Your spouse's full name:

Employment

4. Brief educational and employment history (no narrative response is required if your resume is attached to the charter application).
 My resume is attached.
 My resume is not attached. Please provide a narrative response:
5. List the name(s) of your current employer(s) and the nature of the business (an "employer" is defined as "any person from whom the board member or the board member's spouse receives more than thirty-three (33%) of their income"):
6. List the name(s) of your spouse's employer(s) and the nature of the business:
7. Do you and/or your spouse currently operate a sole proprietorship or professional practice?
 No.
 Yes. Please provide the name and describe the nature of the business:
8. Are you and/or your spouse a member of a partnership and/or limited liability company?
 No.
 Yes. Please provide the name and describe the nature of the business:
9. Are you and/or your spouse an officer or director of a corporation?
 No.
 Yes. Please provide the name and describe the nature of the business:

Conflict of Interest Disclosures

1. Do you or your spouse have a personal or business relationship with any other board member for the proposed school?
 No.
 Yes. Please identify the board member and indicate the nature of the relationship:

2. Do you or your spouse have a personal or business relationship with anyone who is conducting, or who plans to conduct, business with the charter school (whether as an individual or as a director, officer, employee or agent of another entity)?
 No.
 Yes. Please identify the business and indicate the nature of the relationship:
3. Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the school?
 No.
 Yes. Please describe the nature of the business that is being, or will be, conducted:
4. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a personal or business relationship with any employees, officers, owners, directors or agents of the service provider?
 Not applicable.
 No.
 Yes. Please describe the relationship:
5. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a direct or indirect ownership, employment, contractual or management interest in the service provider?
 Not applicable.
 No.
 Yes. Please provide a description of the interest:
6. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the provider?
 Not applicable.
 No.
 Yes. Please describe the nature of the business:
7. Are you, your spouse, or any other immediate family members, a director, officer, employee, partner or member of, or are otherwise associated with, any other organization that is partnering, or plans to partner, with the charter school?
 No.
 Yes. Please describe the relationship and the nature of the partnership:
8. Are there any other potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board?
 No.
 Yes. Please describe the nature of the potential conflict(s):

9. Do you understand the obligations of a charter school's board of directors to comply with Indiana's Public Access laws, including the Open Door Law and the Access to Public Record Act?

Yes.

Don't Know/ Unsure.

I, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for the above charter school is true and correct in every respect.

Name

Signature

Date

Exhibit C

Statement of Economic Interest & Conflict of Interest Form

(Must be completed individually by each Board member)

Background

1. Name of charter school on whose governing board you serve: *Excel Center/Boardwill of mkt/lenex*
2. Your full name: *DANIEL TROWBRIDGE*
3. Your spouse's full name: *KAREN NEVORSKI*

Employment

4. Brief educational and employment history (no narrative response is required if your resume is attached to the charter application).
 My resume is attached.
 My resume is not attached. Please provide a narrative response:
5. List the name(s) of your current employer(s) and the nature of the business (an "employer" is defined as "any person from whom the board member or the board member's spouse receives more than thirty-three (33%) of their income"):
*First State Bank of Middlebury
Business Banker*
6. List the name(s) of your spouse's employer(s) and the nature of the business:
*Seawson Law, LP / Arnold Family Office
Trust work / manager*
7. Do you and/or your spouse currently operate a sole proprietorship or professional practice?
 No.
 Yes. Please provide the name and describe the nature of the business:
8. Are you and/or your spouse a member of a partnership and/or limited liability company?
 No.
 Yes. Please provide the name and describe the nature of the business:
9. Are you and/or your spouse an officer or director of a corporation?
 No.
 Yes. Please provide the name and describe the nature of the business: *Bank SVP officer*

Conflict of Interest Disclosures

1. Do you or your spouse have a personal or business relationship with any other board member for the proposed school?
 No.
 Yes. Please identify the board member and indicate the nature of the relationship:

2. Do you or your spouse have a personal or business relationship with anyone who is conducting, or who plans to conduct, business with the charter school (whether as an individual or as a director, officer, employee or agent of another entity)?
 - No.
 - Yes. Please identify the business and indicate the nature of the relationship:

3. Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the school?
 - No.
 - Yes. Please describe the nature of the business that is being, or will be, conducted:

4. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a personal or business relationship with any employees, officers, owners, directors or agents of the service provider?
 - Not applicable.
 - No.
 - Yes. Please describe the relationship:

5. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members have a direct or indirect ownership, employment, contractual or management interest in the service provider?
 - Not applicable.
 - No.
 - Yes. Please provide a description of the interest:

6. (If the school intends to contract with an Education Service Provider). Do you, your spouse, or any immediate family members conduct, or anticipate conducting, any business with the provider?
 - Not applicable.
 - No.
 - Yes. Please describe the nature of the business:

7. Are you, your spouse, or any other immediate family members, a director, officer, employee, partner or member of, or are otherwise associated with, any other organization that is partnering, or plans to partner, with the charter school?
 - No.
 - Yes. Please describe the relationship and the nature of the partnership:

8. Are there any other potential ethical or legal conflicts of interests that would, or are likely to, exist should you serve on the school's board?
 - No.
 - Yes. Please describe the nature of the potential conflict(s):

9. Do you understand the obligations of a charter school's board of directors to comply with Indiana's Public Access laws, including the Open Door Law and the Access to Public Record Act?

Act?

Yes.

Don't Know/ Unsure.

I, certify to the best of my knowledge and ability that the information I am providing to the Indiana Charter School Board as a prospective board member for the above charter school is true and correct in every respect.

SAHA Rowledge
Name

[Signature]
Signature

1/22/21
Date



Goodwill LEADS, Inc.

Principles of Ethical Conduct and Conflict of Interest Policy For Goodwill LEADS Board of Directors

August 4, 2014

Principles of Ethical Conduct

As a Board Member of Goodwill LEADS, Inc., I assume a public trust and recognize the importance of high ethical standards within the organization. Essential values and ethical behaviors I should exemplify include:

- Commitment beyond self
- Obedience of and commitment beyond the law
- Commitment to the public good
- Respect for the value and dignity of all individuals
- Accountability to the public
- Truthfulness
- Fairness
- Responsible application of resources

In keeping with these values, and to assist me in fulfilling my responsibilities, I subscribe to the following principles:

1. I will conduct myself and oversee Goodwill LEADS in a manner that upholds the integrity of both, and merits the trust and support of the public.
2. I will uphold all applicable laws and regulations, going beyond the letter of the law to protect and/or enhance Goodwill LEADS' ability to accomplish its mission.
3. I will treat others with respect, doing for and to others what I would have done for and to me in similar circumstances.
4. I will be a responsible steward of Goodwill LEADS' resources.
5. I will take no actions that could benefit me personally at the unwarranted expense of Goodwill LEADS, and I will disclose any possible conflicts of interest prior to voting on any issue.
6. I will carefully consider the public perception of my personal and professional actions, and the effect my actions could have, positively or negatively, on Goodwill LEADS' reputation in our communities.
7. I will strive for personal and professional growth to improve my effectiveness as a Board Member of Goodwill LEADS.
8. I will support and be an advocate for the vision, mission and values of Goodwill LEADS.

Conflict of Interest Policy

Purpose

The purpose of the conflict of interest policy is to protect Goodwill LEADS, Inc.'s interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of Goodwill LEADS or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Definitions

1. Interested Person
 - a. Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.
2. Financial Interest
 - a. A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:
 - i. An ownership or investment interest in any entity with which Goodwill LEADS has a transaction or arrangement,
 - ii. A compensation arrangement with Goodwill LEADS or with any entity or individual with which Goodwill LEADS has a transaction or arrangement, or
 - iii. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which Goodwill LEADS is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Procedures, #2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.
2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.
3. Procedures for Addressing the Conflict of Interest
 - a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
 - b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

- c. After exercising due diligence, the governing board or committee shall determine whether Goodwill LEADS can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
 - d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in Goodwill LEADS' best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.
4. Violations of the Conflicts of Interest Policy
- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
 - b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Compensation

- a. A voting member of the governing board who receives compensation, directly or indirectly, from Goodwill LEADS for services is precluded from voting on matters pertaining to that member's compensation.
- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from Goodwill LEADS for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from Goodwill LEADS, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Annual Statements

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands Goodwill LEADS is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Periodic Reviews

To ensure Goodwill LEADS operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Use of Outside Experts

When conducting the periodic reviews as provided for in Periodic Reviews section, Goodwill LEADS may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

If any allegations are made regarding my ethical conduct:

1. I will inform the Chairman of the Board as soon as I become aware of them.
2. I will assist the Board of Directors of Goodwill LEADS, Inc. in investigating the allegations against me.
3. I will refrain from making contact with the source of the allegation, in any manner, unless given permission to do so by the Board.
4. As per the Corporate Bylaws, I understand that I may be removed from service as a Board member if determined that I have breached my ethical conduct values, including an undisclosed conflict of interest, or if I refuse to cooperate in any investigation of alleged violations.

I shall comply with the terms hereof for the entire term of my service as a Board Member with Goodwill LEADS, Inc.

- At this time I have no conflict of financial interest to report.
- I have the following conflict of financial interest to report (please specify):

Signature

Printed Name

Date

Witness: _____

Date: _____

Created: August 4, 2014

Revised and Adopted: August 5, 2014

ARTICLES OF INCORPORATION

OF

GOODWILL LEADS, INC.

The undersigned incorporator, desiring to form a corporation (the "Corporation") pursuant to the provisions of the Indiana Nonprofit Corporation Act of 1991, as amended (the "Act"), executes the following Articles of Incorporation:

ARTICLE I

Name

Name. The name of the Corporation is Goodwill LEADS, Inc.

ARTICLE II

Purposes and Powers

Type of Corporation. The Corporation is a public benefit corporation.

Purposes. The Corporation shall be organized and operated exclusively to conduct, support, encourage, and assist such charitable, educational, scientific, and other programs and projects as are described in Sections 170(c)(2)(B), 501(c)(3), 2055(a)(2), and 2522(a)(2) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any subsequent federal tax laws (the "Code"). The Corporation is formed for the purpose of assisting and engaging in all activities which serve educational or charitable purposes which are permitted by the Act, and which are permitted to be carried on by an organization exempt from Federal taxation under the provisions of the Code. The primary purposes for which the Corporation is organized are limited as follows:

Educational and Charitable Purposes.

To provide educational opportunities designed to enable young people to prepare for productive adult lives; and

To develop, own and operate one or more charter schools, as that term is defined in Indiana Code Sections 20-5.5-1-1, et. seq.

Limitations on Powers. Notwithstanding any other provision of these Articles of Incorporation, neither the Board of Directors nor the Corporation shall have the power or authority to do any act that will prevent the Corporation from being an organization described in Sections 170(c)(2)(B), 501(c)(3), 2055(a)(2), and 2522(a)(2) of the Code.

Powers.Subject to the foregoing statement and subject to and in furtherance of the purposes for which it is organized, the Corporation shall possess all of the rights, privileges, and powers conferred by the Act or by other law and, in addition, the following rights, privileges, and powers:

Section 1. To continue as a corporation under its corporate name perpetually.

Section 2. To sue, be sued, complain, and defend in the Corporation's corporate name.

Section 3. To have a corporate seal or facsimile of a corporate seal, which may be altered at will, to use by impressing or affixing or in any other manner reproducing it. However, the use or impression of a corporate seal is not required and does not affect the validity of any instrument.

Section 4. To make or amend bylaws not inconsistent with the Corporation's Articles of Incorporation or with Indiana law for managing the affairs of the Corporation.

Section 5. To purchase, receive, take by gift, devise, or bequest, lease, or otherwise acquire, and own, hold, improve, use, and otherwise deal with, real or personal property, or any legal or equitable interest in property, wherever located.

Section 6. To sell, convey, mortgage, pledge, lease, exchange and otherwise dispose of all or any part of the Corporation's property.

Section 7. To purchase, receive, subscribe for, or otherwise acquire, own, hold, vote, use, sell, mortgage, lend, pledge, or otherwise dispose of, and deal in and with, shares or other interests in, or obligations of any entity.

Section 8. To make contracts and guaranties, incur liabilities, borrow money, issue notes, bonds, and other obligations and secure any of the Corporation's obligations by mortgage or pledge of any of the Corporation's property, franchises, or income.

Section 9. To lend money, invest and reinvest the Corporation's funds, and receive and hold real and personal property as security for repayment, except as provided under applicable law.

Section 10. To be a promoter, a partner, a member, an associate or a manager of any partnership, joint venture, trust, or other entity.

Section 11. To conduct the Corporation's activities, locate offices, and exercise the powers granted to it inside or outside Indiana.

Section 12. To elect directors, elect and appoint officers, and appoint employees and agents of the Corporation, define the duties and fix the compensation of directors, officers, employees, and agents.

Section 13. To make donations not inconsistent with law for the public welfare or for charitable, religious, scientific, or educational purposes and for other purposes that further the corporate interest.

Section 14. To have and exercise powers of a trustee as permitted by law, including those set forth in Indiana Code Section 30-4-3-3 as it may be amended from time to time.

Section 15. To purchase and maintain insurance on behalf of any individual who:

- (a) is or was a director, an officer, an employee, or an agent of the Corporation; or
- (b) is or was serving at the request of the Corporation as a director, an officer, an employee, or an agent of another entity

against any liability asserted against or incurred by the individual in that capacity or arising from the individual's status as a director, an officer, an employee, or an agent, whether or not the Corporation would have power to indemnify the individual against the same liability under applicable law.

Section 16. To do all things necessary or convenient, not inconsistent with law, to further the activities and affairs of the Corporation.

Section 17. To cease its activities and to dissolve and surrender its corporate franchise.

Section 18. To indemnify any person against liability and expenses, and to advance the expenses incurred by such person, in connection with the defense of any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative, investigative, or otherwise, and whether formal or informal, to the fullest extent permitted by applicable law, or, if not permitted, then to any extent not prohibited by such law.

Limitations Upon Powers. No part of the net earnings of the Corporation shall inure to the benefit of any member, Director or Officer of the Corporation or to any private individual, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered by a member, Director, Officer or employee and to pay principal and interest at a reasonable rate not exceeding current market rates on funds loaned or advanced by a member, Director or Officer to the Corporation. Except as otherwise permitted by Section 501(h) of the Code, no substantial part of the activities of the Corporation shall consist of attempting to propose, support, oppose, advocate the adoption or rejection of, or otherwise influence legislation by propaganda or otherwise, and the Corporation shall not participate in or intervene in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the Corporation shall not conduct or carry on any activities not permitted to be conducted or carried on by an organization exempt from Federal taxation under Section 501(c)(3) of the Code

ARTICLE III

Period of Existence

The period during which the Corporation shall continue is perpetual.

ARTICLE IV

Registered Office and Registered Agent

Registered Office. The street address of the registered office of the Corporation is:

1805 Western Ave

South Bend, IN 46619

Registered Agent. The name of the registered agent of the Corporation is Debie M. Coble. The undersigned Incorporators represent that the registered agent named in these Articles of Incorporation has consented to the appointment of registered agent for the Corporation.

ARTICLE V

Members

Membership. The Corporation shall not have members.

ARTICLE VI

Incorporator

Name and Address of Incorporators. The name and address of the incorporators are as follows:

Debie M. Coble, President/CEO of Goodwill Industries of Michiana, Inc.

Anthony Allison, Chairman of Goodwill Industries of Central Indiana, Inc.

1805 Western Ave.

South Bend, IN 46619

ARTICLE VU

Provisions for Regulation of Business and

Conduct of Affairs of the Corporation

Management of Corporation. The affairs of the Corporation shall be managed and controlled by the Board of Directors of the Corporation. The exact number of directors of the Corporation shall be specified in or fixed in accordance with the Code of Bylaws of the Corporation (the "Bylaws") at a number no smaller than five (5).

Initial Board of Directors. The names and addresses of the members of the initial Board of Directors of the Corporation, who shall serve for terms as specified in or fixed in accordance with the Bylaws, are as follows:

	<u>Name</u>	<u>Address</u>
1.	James Summers	12980 State Road 23, Suite F Granger, Indiana 46560
2.	Rob Staley	717 S. Michigan Street South Bend, Indiana 46614
3.	Anne- Carol Nash	59725 Lee Road South Bend, Indiana 46614
4.	Joe Barkman	330 Lakeview Drive Goshen, Indiana 46528
5.	Rolla Baumgartner	1610 Eastview Drive Niles, Michigan 49120
6.	Debbie M. Coble	1805 Western Avenue South Bend, Indiana 46619

Election of Directors. The directors of the Corporation, other than the members of the initial Board of Directors, shall be elected in the manner and for terms as specified in or fixed in accordance with the Bylaws.

Director Liability. No director of the Corporation shall be liable for any of its obligations.

ByLaws. The Board of Directors of the Corporation shall have the power to make, alter, amend or repeal the ByLaws of the Corporation as provided therein.

Limitation on Powers of the Board of Directors. Notwithstanding any contrary provisions in these Articles, neither the members nor the Board of Directors shall have the power

or authority to take or authorize any action which shall deprive the Corporation of its status as an exempt organization under the provisions of Section 501(c)(3) of the Code.

Amendment of Articles of Incorporation. The Corporation reserves the right to amend, alter, change or repeal any provisions contained in the Articles of Incorporation or in any amendment hereto, in any manner now or hereafter prescribed or permitted by the Act or any amendment thereto; provided, however, that such power of amendment shall not authorize any amendment which would have the effect of disqualifying the Corporation as an exempt organization under the provisions of Section 501(c)(3) of the Code.

ARTICLE VIII

Restrictions Applicable if the Corporation Is Or Becomes A Private Foundation

Restrictions. Notwithstanding anything contained in the Articles of Incorporation to the contrary, in the event and if for any reason the Corporation should fail to qualify as a "public charity" and is classified as a "private foundation" as that term is defined in Section 509(a) of the Code, then and in such event and in order to comply with Section 508(e) of the Code, and for so long as the Corporation may be deemed to be a "private foundation," the powers and activities of the Corporation in accomplishing the foregoing purposes shall be specifically subject to the following requirements, restrictions and limitations:

Self Dealing. The Corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Code;

Mandatory Distributions. The Corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Code;

Excess Business Holdings. The Corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Code;

Jeopardizing Investments. The Corporation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Code; and

Taxable Expenditures. The Corporation shall not make any taxable expenditures as defined in Section 4945(d) of the Code.

ARTICLE IX

Indemnification

of Indemnity. The Corporation shall indemnify every person who is or was a director or officer of the Corporation (each of which, together with such person's heirs, estate, executors, administrators and personal representatives, is hereinafter referred to as an "Indemnitee") against all liability to the fullest extent permitted by Indiana Code 23-17-16; provided, that such person is determined in the manner specified by Indiana Code 23-17-16 to have met the standard of conduct specified in Indiana Code 23-17-16. The Corporation shall, to the fullest extent permitted by Indiana Code 23-17-16, pay for or reimburse the reasonable expenses incurred by every Indemnitee who is a party to a proceeding in advance of final disposition of the proceeding, in the manner specified by Indiana Code 23-17-16. The foregoing indemnification and advance of expenses for each Indemnitee shall apply to service in the Indemnitee's official capacity with the Corporation, and to service at the Corporation's request, while also acting in an official capacity with the Corporation, as a director, officer, partner, member, manager, trustee, employee, or agent of another foreign or domestic corporation, partnership, limited liability company, joint venture, trust, employee benefit plan, or other enterprise, whether for profit or not.

Binding Nature. The provisions of this Article shall be binding upon any successor to the Corporation so that each Indemnitee shall be in the same position with respect to any resulting, surviving, or succeeding entity as the Indemnitee would have been had the separate legal existence of the Corporation continued; provided, that unless expressly provided or agreed otherwise, this sentence shall be applicable only to an Indemnitee acting in an official capacity or in another capacity described in Section 9.01 prior to termination of the separate legal existence of the Corporation. The foregoing provisions shall be deemed to create a contract right for the benefit of every Indemnitee if (a) any act or omission complained of in a proceeding against the Indemnitee, (b) any portion of a proceeding, or (c) any determination or assessment of liability, occurs while this Article is in effect.

Interpretation. All references in this Article to Indiana Code 23-17-16 shall be deemed to include any amendment or successor thereto. When a word or phrase used in this paragraph is defined in Indiana Code 23-17-16, such word or phrase shall have the same meaning in this Article that it has in Indiana Code 23-17-16. Nothing contained in this Article shall limit or preclude the exercise of any right relating to indemnification or advance of expenses to any Indemnitee or the ability of the Corporation to otherwise indemnify or advance expenses to any Indemnitee.

Severability. If any word, clause, or sentence of the foregoing provisions regarding indemnification or advancement of expenses shall be held invalid as contrary to law or public policy, it shall be severable and the provisions remaining shall not be otherwise affected. If any court holds any word, clause, or sentence of this paragraph invalid, the court is authorized and empowered to rewrite these provisions to achieve their purpose to the extent possible.

ARTICLE X

Dissolution

Dissolution. In the event of dissolution of the Corporation, assets remaining after payment and discharge of its obligations shall be transferred and conveyed, subject to any contractual or legal requirement, by the Board of Directors as follows:

- (1) any remaining assets shall be distributed first to satisfy outstanding payroll obligations for employees of the Corporation, then to creditors of the Corporation, then any outstanding debt to the common school fund; and
- (2) any remaining funds originally received from the Indiana Department of Education or any Indiana public school corporation shall be returned to the Indiana Department of Education or to the Indiana public school corporation from which the funds originated, to be used for exclusively public purposes not more than thirty (30) days after dissolution; and
- (3) all other assets shall be distributed to the United States, the State of Indiana, the municipality in which the registered office of the Corporation is located, or any instrumentality or subdivision thereof, or to any nonprofit corporation, trust, foundation or other organization that is organized for nonprofit educational purposes and which, at the time of transfer, is exempt from Federal income taxation under Section 501(c)(3) of the Code, as may be selected by the Board of Directors; provided, however, that any transfer to a governmental entity shall be used for exclusively public purposes.

Any such assets not so transferred by the Board of Directors shall be disposed of by the Circuit Court of the County in which the registered office of the Corporation is located, exclusively for

such tax-exempt purposes or to such tax-exempt organizations as the Court shall determine. No member (other than a member that is exempt from Federal income taxation under Section 501(c)(3)), Director or Officer of the Corporation, or any private individual, shall be entitled to share in the distribution of any of the assets of the Corporation on dissolution of the Corporation.


ARTICLE XI

Definitions

Definitions. Any reference made herein to a Section of the "Code" shall include that Section of the Internal Revenue Code of 1986, as well as (1) any subsequent amendments thereto; (2) the corresponding provisions in any recodification of the Internal Revenue Code; and (3) the Treasury Regulations promulgated under such Section.

IN WITNESS WHEREOF, the undersigned Incorporators and Registered Agent hereby verifies and affirms, subject to penalties of perjury, that the representations contained herein are true, this 1st day of August, 2014.

Debie M. Coble, Incorporator



Anthony Allison, Incorporator

**BYLAWS
OF GOODWILL LEADS, INC.**
Adopted August 21, 2014
Revised November 19, 2015

**ARTICLE I
Identification**

Name. The name of the Corporation is Goodwill LEADS, Inc. (the “Corporation”).

Mission Statement. The mission of the Excel Center of Northern Indiana is to provide adults the coursework and support needed to earn an Indiana High School diploma to pursue career and college pathways.

Non-Discrimination. The Corporation shall not discriminate on the basis of disability, race, color, gender, national and ethnic origin, religion, sexual orientation, or ancestry in the admission of students, administration of its educational policies, admissions, policies, scholarships and loan programs, and athletic or other school administered programs.

Non-Sectarian. The Corporation shall be non-sectarian and non-religious in its curriculum, programs, admission policies, employment practices, governance and all other operations.

**ARTICLE II
Membership**

The Corporation shall have no members.

**ARTICLE III
Board of Directors**

Functions. The business, property and affairs of the Corporation shall be managed, controlled, and conducted by, and under the supervision of, the Board of Directors, subject to the provisions of the Articles of Incorporation and these Bylaws.

Number and Qualification. There shall be (at minimum) five (5) voting Directors of the Corporation, which number may from time to time be increased or decreased by resolution adopted by not less than a majority of Directors, subject to the limitation that the Board shall never be reduced to fewer than five (5) nor increased to more than eleven (11) Directors. Except as otherwise provided in these Bylaws, all members of the Board of Directors shall have and be subject to the same and equal qualifications, rights, privileges, duties, limitations and restrictions; provided, however, the President of Goodwill Industries of Michiana, Inc. shall be an ex-officio member of the Board of Directors. All Directors shall consent to appropriate background searches as required by the Charter. No new members shall take office until such searches are completed.

Election. One-half of the authorized number of directors (rounded down to the nearest whole number) plus one (the “Appointed Directors”) shall be appointed by Goodwill. The remaining directors of the Board of Directors shall be elected by the Board of Directors at the annual meeting as provided in Article III of these Bylaws (the “Elected Directors”).

Term. The Elected Directors shall be divided into three classes as nearly equal in number as possible. The terms of Elected Directors in the first group expire at the conclusion of the first annual meeting of the Directors after their election, the terms of the second group expire at the second annual meeting of the Directors after their election, and the terms of the third group expire at the third annual meeting of the Directors after their election. At each annual meeting of the Directors held thereafter, Directors shall be chosen for a term of three (3) years to succeed those whose term expires. Incumbent Directors shall be eligible for re-election or re- appointment.

Vacancies. Any vacancy among the Elected Directors caused by death, resignation, removal or otherwise shall be filled by the remaining Board of Directors, or if the Directors remaining in office constitute fewer than a quorum, by the affirmative vote of a majority of the Directors remaining in office. Any vacancy among the Appointed Directors shall be filled by Goodwill. A Director elected to fill a vacancy shall hold office until the expiration of the term of the Director causing the vacancy.

Resignation. Any Director may resign by giving written notice of such resignation to the Board of Directors, the Chairman, President or Secretary of the Corporation, and if an Appointed Director, to Goodwill. A resignation is effective upon delivery unless the notice specifies a later effective date. The acceptance of a resignation shall not be necessary to make it effective.

Removal. Any Director may be removed, with or without cause, in accordance with the provisions of the Indiana Nonprofit Corporation Act of 1991, as amended (the “Act”).

Meetings. The Board of Directors shall meet at least quarterly. All meetings shall occur either at the registered office of the Corporation in the State of Indiana, or at such other place within the State of Indiana as may be designated by the Board of Directors and specified in the respective notices or waivers of notice thereof. The annual meeting shall be for the purpose of organization, election of directors and officers and consideration of any other business that may properly be brought before the meeting and shall be held within six (6) months after the close of the fiscal year of the Corporation as designated by the Board of Directors and specified in the respective notices or waivers of notice thereof. The Board of Directors may provide by resolution the time and place within the State of Indiana, for the holding of additional regular meetings of the Board without other notice than such resolution. Special meetings of the Board of Directors may be called by the Chairman, and shall be called by order thereof upon the written request of at least two Directors, which request shall set forth the business to be conducted at such meeting. The Board of Directors shall meet at the call of the Chairman, the President/CEO, any other two (2) Directors or by the agreement of the Board of Directors.

Notice of Meetings. Notice of all meetings of the Board of Directors, except as herein otherwise provided, shall be given by mailing the same (whether by post or by electronic mail), by telephoning, or delivering personally the same at least two (2) days before the meeting to the usual business or residence address of the Director as shown upon the records of the Corporation. Attendance at any meeting of the Board of Directors shall constitute a waiver of notice of that meeting except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. In addition, notice of any Board meeting shall be posted in a conspicuous place at the principal office of the Corporation or at the Board's meeting place at least 48 hours (excluding Saturday, Sunday, and legal holidays) prior to the meeting. Notice of any meeting shall at all times conform with the requirements of Indiana's "Open Door Law," Indiana Code 5-14-1.5.

Quorum. A majority of Directors shall constitute a quorum for the transaction of any business properly to come before the Board of Directors. The act of a majority of the Directors present at a meeting at which a quorum is present shall constitute an act of the Board of Directors.

Committees. The Board of Directors or the Chairperson of the Board may designate one or more committees, each of which shall consist of two or more Directors for the purpose of advising and aiding the officers of the Corporation in the management of its affairs. Such committees shall have such authority and duties as the Directors or Chairperson may from time to time prescribe, but shall not have or exercise the authority of the Board of Directors in the management of the Corporation. Each committee shall be composed of at least two (2) members of the Board of Directors and such other members of the Board or members of the community as the Chairperson may select, or, in the absence of appointment by the Chairperson, then by the Chairperson of the committee, subject to the Chairperson's approval. The Chairperson of each such committee shall be appointed by the Chairperson. The designation of any such committee and the delegation thereof of authority shall not operate to relieve the Board of Directors, or any individual Director, of any responsibility imposed by law. All committee meetings shall be run in accordance with the requirements of Indiana's "Open Door Law," Indiana Code 5-14-1.5.

No Actions Without Meeting. All actions required or permitted to be taken at any meeting of the Board of Directors or of any committee thereof must be taken at a meeting of the Board of Directors held in accordance with the requirements of Indiana's "Open Door Law," Indiana Code 5-14-1.5.

ARTICLE IV

Officers

Officers and Agents. The officers of the Corporation shall consist of a Chairperson, a Vice-Chairperson, a President, a Secretary, a Treasurer and such other officers as the Board of Directors may, by resolution, designate from time to time (individually, the "Officer" and collectively, the "Officers"). Any two (2) or more offices may be held by the same person. The Board of Directors may, by resolution, create, appoint and define the duties and fix the compensation of such Officers and agents as, in its discretion, is deemed necessary, convenient or expedient for carrying out the purposes for which the Corporation is formed; provided, however, that Officers and agents shall be compensated, if at all, only for actual services performed on behalf of the Corporation.

Election, Term of Office and Qualification. All Officers shall be chosen annually by the Board of Directors at the annual meeting of the Board of Directors. Each Officer shall hold office (unless the officer resigns, is removed, or dies) until the next annual meeting of the Board of Directors or until a successor is chosen and qualified.

Vacancies. In the event an office of the Corporation becomes vacant by death, resignation, retirement, disqualification or any other cause, the Board of Directors shall elect a person to fill such vacancy, and the person so elected shall hold office and serve until the next annual meeting of the Board of Directors until a successor is elected and qualified, or until the Officer's death, resignation or removal.

Chairperson. The Chairperson, if present, shall preside at all meetings of the Board of Directors, shall appoint the chairperson and members of all standing and temporary committees, subject to the review of the Board of Directors, and shall do and perform such other duties as this Bylaws provides or as may be assigned by the Board of Directors.

Vice-Chairperson. The Vice-Chairperson shall preside at all meetings of the Board of Directors if the Chairperson is not present and shall do and perform such other duties as this Bylaws provides or as may be assigned by the Board of Directors.

President. The President is the Chief Executive Officer of Goodwill Industries of Michiana, Inc. and serves as an ex-officio member of the board. The President shall be a full time employee of the Parent Corporation, Goodwill Industries of Michiana, Inc., with full powers as the managing agent of this corporation, subject to control by the Board of Directors of this Corporation, and shall be an ex-officio member of all committees of the Board of Directors.

Secretary. The Secretary shall have the custody and care of the corporate records and the Minutes Book of the Corporation. The Secretary shall keep, or cause to be kept in a book provided for the purpose, a true and complete record of the proceedings of such meetings, and shall retain any minutes kept and records for all standing committees of the Board of Directors when required. The Secretary shall attend to the giving and serving of all notices of the Corporation, shall file and take care of all papers and documents belonging to the Corporation, shall authenticate records of the Corporation as necessary, and shall perform such other duties as may be required by the Bylaws or as may be prescribed by the Board of Directors. The Secretary shall prepare and maintain all the materials necessary to comply with the provisions of Indiana's "Open Door Law," Indiana Code 5-14-1.5.

Treasurer. The Treasurer shall prepare and maintain correct and complete records of account showing accurately the financial condition of the Corporation. All notes, securities, and other assets coming into the possession of the Corporation shall be received, accounted for, and placed in safekeeping as the Treasurer may from time to time prescribe. The Treasurer shall furnish, whenever requested by the Board of Directors or the President, a statement of the financial condition of the Corporation and shall perform the duties usual to such position and such other duties as the Board of Directors or President may prescribe.

Assistant Officers. The Board of Directors may from time to time designate assistant officers who shall exercise and perform such powers and duties as the officers they are elected to assist and such other powers and duties as may be prescribed by the Bylaws, the Board of Directors.

Removal. Any officer may be removed from office, with or without cause, by the Board of Directors.

Resignations. Any officer may resign at any time by delivering notice to the Board of Directors, the President or the Secretary. A resignation is effective upon delivery unless the notice specifies a later effective date.

ARTICLE V

Loans to Officers and Directors

The Corporation shall not lend money to or guarantee the obligations of any officer or Director of the Corporation.

ARTICLE VI

Financial Affairs

Contracts. The Board of Directors may authorize any officer or agent to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to a specific instance; and unless so authorized by the Board of Directors, no officer, agent or employee shall have any power or authority to bind the Corporation by any contract or engagement, or to pledge its credit or render it liable pecuniary for any purpose or to any amount. The Board is specifically authorized to enter into (and from time to time amend) one or more "Charter School Agreements" with the Indiana Charter School Board or any other qualified sponsor.

Checks, etc. The Board shall by resolution designate officers, agents or employees of the Corporation who may, in the name of the Corporation, execute drafts, checks and orders for the payment of money on its behalf.

Investments. The Corporation shall have the right to retain all or any part of any securities or property acquired by it in whatever manner, and to invest and reinvest any funds held by it, according to the judgment of the Board of Directors.

Audited Financial Statements. The Corporation shall maintain financial statements prepared in accordance with the unified accounting system prescribed by the State Board of Education and State Board of Accounts and shall engage an independent certified public accountant to audit such financial statements annually.

**ARTICLE VII
Fiscal Year**

The fiscal year of the Corporation shall begin on the first day of July of each year and end on the last day of June of each year.

**ARTICLE VIII
Prohibited Activities**

Notwithstanding any other provision of this Bylaws no member, Director, officer, employee or agent of this Corporation shall take any action or carry on any activity by or on behalf of the Corporation not permitted to be taken or carried on by an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or any successor provision or provisions thereto.

**ARTICLE IX
Amendments**

The power to make, alter, amend, or repeal the Bylaws is vested in the Board of Directors of the Corporation.



March 12, 2020

To Whom It May Concern:

I am writing in support of the charter application for the Excel Center - Elkhart submitted by Goodwill LEADS, Inc. I support the Excel Center's objective to provide adults the opportunity and support to earn a high school diploma and pursue post-secondary education while developing career paths that offer greater employment and career growth opportunities.

Habitat for Humanity of Elkhart County, Inc. has been focused on affordable housing for nearly 35 years and there is a direct correlation between housing and educational success. Having this type of educational option for us to promote to our current and potential families would be a great value. We support this application as we feel that it aligns very strategically with our mission of bringing people together to build homes, communities, and hope. Educational success, particularly for adults who have not yet attained a high school diploma also brings hope and is a vital component of building a stronger community here in Elkhart

We recognize the importance of working together as a community to provide pathways for all residents to maximize economic opportunity through education and training. We support Goodwill in providing unique education services to individuals who didn't graduate high school, removing barriers and creating a lasting impact on families, businesses, and the communities we serve.

Our agency will continue to offer available resources to ensure the success of an Excel Center in Elkhart.

Your consideration of this charter application is greatly appreciated. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Greg Conrad".

Greg Conrad
President and Executive Director
Habitat for Humanity of Elkhart County, Inc.



Seeking to put God's love into action, Habitat for Humanity of Elkhart County brings people together to build homes, communities and hope.

PO Box 950, Goshen, IN 46527 • Phone: 574.533.6109 • Fax: 574.537.9276 • habitatec.com • fb.com/habitatec2



March 15, 2020

To Whom It May Concern:

I am writing in support of the charter application for the Excel Center- Elkhart submitted by Goodwill LEADS, Inc. I support the Excel Center's objective to provide adults the opportunity and support to earn a high school diploma and pursue post-secondary education while developing career paths that offer greater employment and career growth opportunities.

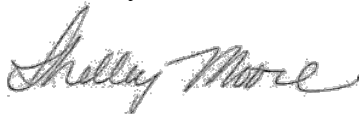
As a member of the Elkhart community, Insight Strategic Concepts® plans to promote this program and help provide any community connections required in support of this application. Insight SC has provided strategic planning and implementation services to the City of Elkhart, the Elkhart County Community Foundation, and others serving the development of Elkhart Health and Aquatics, The River District, the Elkhart 2040 economic development plan, Elkhart Opportunity Zones and various other economic growth initiatives in the private and nonprofit sectors in the region. These outcomes and their associated partners tie directly into the development of talent in our county the opportunities which the Excel Center – Elkhart will provide to our citizens.

As we continue to work hard to develop the talent and quality of life amenities required to attract and retain talent in our area, we recognize the importance of working together as a community to provide pathways for all residents to maximize economic opportunity through education and training.

We support Goodwill in providing unique education services to individuals who didn't graduate high school, removing barriers and creating a lasting impact on families, businesses, and the communities we serve. Insight SC will continue to offer available resources to ensure the success of an Excel Center in Elkhart.

Your consideration of this charter application is greatly appreciated.

Sincerely,

A handwritten signature in cursive script that reads "Shelley Moore".

Shelley Moore
President, Founder

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: NOV 1 2014

GOODWILL LEADS INC
1805 WESTERN AVE PO BOX 3846
SOUTH BEND, IN 46619



Employer Identification Number:
47-1473842
DLN:
17053219326014
Contact Person:
KIMBERLY O'BANNON ID# 31554
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30th
Public Charity Status:
170(b)(1)(A)(ii)
Form 990 Required:
Yes
Effective Date of Exemption:
August 4, 2014
Contribution Deductibility:
Yes
Addendum Applies:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

A handwritten signature in black ink that reads 'Tamera Ripperda'.

Director, Exempt Organizations

KARMAN L. EASH, CPA (inactive)

Executive level accounting professional responsible for all areas of Finance. Exceptional analytical skills, with the ability to examine and understand business needs and deliver information effectively and efficiently to all levels of staff and external board of directors. Accustomed to managing multiple projects simultaneously in highly diversified environment. Strong collaborative skills with experience working in team environment.

- ❖ **Highly accomplished and focused** with proven core competencies in finance, back-office accounting and administration, ERP systems, operational management, continuous improvement and cost reduction. Foster productive partnerships with internal and external stakeholders to attain corporate goals.
- ❖ **Noted for strong leadership**, team building and coaching. Proactive with a total commitment to streamlining operations, controlling costs and implementing sound internal controls.
- ❖ **Recognized for strategic insight** providing value-add analysis to move organization to the next level. Collaborative business partner; change agent; excellent communicator with the ability to present information to target audiences in easily-understood format.

Strategic Planning * Budgetary Oversight * Cost Control * Operational Management * Leadership * Communication

PROFESSIONAL EXPERIENCE

GOODWILL INDUSTRIES OF MICHIANA, INC, South Bend, IN **June 2020 - Present**
CHIEF FINANCIAL & CORPORATE COMPLIANCE OFFICER - for non-profit organization; lead team of 11; report to President/CEO

Member of executive team responsible for finance & accounting, compliance and risk management areas throughout the company. Treasurer of The Excel Centers for adult education. Manage financial planning and budget with focus on growth and diversity of revenue while maintaining mission focus. Collaborate with other members of executive team on cross-functional strategic vision initiatives focused primarily on growth, company culture and mission advancement.

FURRION, LLC, Elkhart, IN **July 2018 – June 2020**
U.S. REGIONAL CONTROLLER - for international electronics distributor; supervise staff of 7; report to Corporate CFO (Hong Kong)

Senior finance member in US tasked with integrating relatively new US locations with international headquarters.

Key Contributions & Results:

- ◆ **Hire, train and develop** US Finance team
- ◆ **Overall ERP system responsibility related to business model change.** Lead back-office transition from third party processing to internal processing, ensuring all responsibilities transition smoothly to internal team by go-live date. Successful implementation of integrated SAP Business One ERP system through system understanding, process improvements, documentation and training. Enhance current use of ERP system to match changing and expanding business model
- ◆ **Implement sound accounting policies and procedures** in growing US facility to match global initiatives while still serving local needs.
- ◆ **Transition key accounting functions** from Hong Kong Finance team to US Finance team and implement streamlined month-end closing process. Responsible for cash management, financial statements, budget, external audit, risk management and other traditional finance functions.
- ◆ **Supervise** local IT department in all aspects of systems and software

GENESIS PRODUCTS, INC., Elkhart, IN **January 2018 - July 2018**
DIVISION CONTROLLER – for 2-plant division of RV components supplier; report to CFO

ELKHART PLASTICS, INC., Middlebury, IN **December 2013 - December 2017**
DIVISION CONTROLLER – for largest division of 5-plant nationally molded plastics distributor with local plant over 250 employees on three shifts; supervise 1 staff; report to CFO

Key Contributions & Results:

- ◆ **Key strategist** in financial reporting, cost analysis and budgeting. Create and maintain Excel-based dashboards based on operational metrics used to drive business planning and improvements. Instrumental in company-wide roll-out of Policy Deployment/Business Summary (KPI) model to measure plant goals and appropriately reward management team based on outcomes.
- ◆ **Results- and growth-oriented**, successfully exceeding cost reduction goals year-over-year while championing multiple plant-wide KPI projects at all levels of the plant
- ◆ **Demonstrated operational efficiency** through process improvements and employee training based on identified areas of need. Actively participated in all aspects of various plant improvement projects, including design, cost and ROI analysis, documentation of process and final implementation.
- ◆ **Company innovator sought out by Key Management** to participate on 8-person executive-level strategic planning and process improvement committee. Worked directly with C-Suite in off-site planning sessions to drive change and improvement across all aspects of the company. Assigned various projects over 3-year span from corporate level down through production associates. Projects required communication, innovation and coordination with staff across all 5 locations.
- ◆ **Driver of continuous improvement** through establishment of monthly Lunch & Learn training program across all levels of staff. Obtained Green Belt Certification through Ivy Tech Community College.
- ◆ **Retention committee member** where committee was tasked with improving 200% plant turnover in record low unemployment environment.

MARTIN CAPITAL MANAGEMENT, LLP, Elkhart, IN

January 2007 - November 2013

CFO/CHIEF COMPLIANCE OFFICER; OPERATIONS MANAGER – for niche investment advisory firm (RIA) with \$750 million under management, supervise staff of 6; report to Managing Partner

Key Contributions & Results:

- ◆ **Compliance focused** to ensure the firm meeting all SEC requirements in highly-regulated securities industry. Revise boilerplate internal audit program to customized compliance program designed for company's unique business model.
- ◆ **Back-office administration responsibility** including all aspects of finance, trade execution, human resources, customer service, risk management and IT infrastructure.
- ◆ **Implement annual budget process** and establish points of accountability for those responsible for various line items. Present financial results to the partners and external board on an on-going basis.
- ◆ **Reduce operating costs** of firm by identifying and eliminating areas of waste and implementing operational efficiencies, negotiating reductions in areas such as risk management and health insurance, and streamlining processes.

RSM (formerly McGLADREY & PULLEN, LLP), South Bend, IN

October 2005 – January 2007

SUPERVISOR – for large national public accounting firm focused on the middle market

MANCHESTER UNIVERSITY, N. Manchester, IN April 2001 – October 2005

CONTROLLER/ACTING TREASURER – for small liberal arts college; supervise staff of 6; report to Treasurer

Key Contributions & Results

- ◆ **Functioned in the capacity of Acting Treasurer** for 7 months during the hiring and transition of a new Treasurer.
- ◆ **Worked with Treasurer to implement zero-based budget and forecasting**
- ◆ **Lead accounting team** to review and improved areas of responsibility related to work flow, internal controls, improved cash flow, etc. Reduced student receivable past due accounts by 75% year-over-year.
- ◆ **Advised senior and middle management groups in ways to identify potential cost saving** during times of reduced revenue in order to generate positive cash flow and minimize reduction of net assets.
- ◆ **Implemented and trained users on a purchasing card system**
- ◆ **Supervised and/or implemented various modules** of a campus-wide fully-integrated software system.
- ◆ **Served on various committees** to 1) improve communication among departments at the college; 2) improve retention rate of continuing students; 3) establish and improve wellness options for staff and students and 4) selected to co-lead newly created middle management group to drive business change and improvement across a variety of areas.

EDUCATION and PROFESSIONAL & COMMUNITY AFFILIATIONS:

Manchester University (formerly Manchester College)

Bachelor of Science in Accounting

Graduated with Honors

3.9 Major / 3.8 Cumulative GPA

Union North United School Corporation Board Member, Lakeville, IN; President-4 years, Secretary-2 years

Indiana CPA Society

AICPA

Lancer Booster Club, Lakeville, IN; Treasurer-3 years

Rotary Club, North Manchester, IN

Lions Club, Lakeville, IN

Potawatomi Kiwanis Club, South Bend, IN

Volunteer Coach – basketball - various teams – 10 years

1601 E. Madison St. South Bend In
Email: mplatowski@gmail.com

Mary Pat Latowski

Experience September 2000- Present SYM Financial Advisors South Bend IN

Financial Advisor

- Wealth and portfolio management for high net worth clients
- Compliance Work Director

July 1990- September 2000 Wells Fargo Bank South Bend IN

Trust Officer 1997--2000

- Manage 401(k), trusts, estates, foundations, guardianships
- Compliance program management

Administrative Assistant 1990-1997

- Trust administration
- 401(k) plan allocation
- Tax preparation for complex trusts and estates

Education 1991 IUSB Paralegal Program South Bend

IN Paralegal Certificate

1977 Holy Cross College Notre Dame IN

Associate of Arts Magna Cum Laude

Community Involvement

South Bend Museum of Art: Board President 2014-2016, Executive Board member 2016-2018

South Bend Museum of Art Board Treasurer 2012-2014

South Bend Museum of Art Board treasurer 1998-2004

Boy Scouts, LaSalle Council Advisory Board Investment Committee 2004-2019

Boy Scouts, LaSalle Council Advisory Board Investment Committee Chair 2010-2012

Economic Club of Michiana Board Member 2001-2006, President 2005

Balance Sheet

LEADS - Combined

Actual
1/31/2021

Assets

Current Assets

Cash

0101-11000000001-ECH	Checking - Operating Acct	79,263.32
0101-11000000001-GAR	Checking - Operating Acct	(13,660.07)
0101-11000000001-SJW	Checking - Operating Acct	731,190.32
0199-11000000001-ECH	Checking - Operating Acct	0.00
0199-11000000001-GAR	Checking - Operating Acct	10,000.00
0199-11000000001-SJW	Checking - Operating Acct	2,500.00
0200-11000000001-ECH	Checking - Operating Acct	(50,032.77)
0200-11000000001-GAR	Checking - Operating Acct	(12,273.83)
0300-11000000001-ECH	Checking - Operating Acct	66,268.84
0300-11000000001-GAR	Checking - Operating Acct	8,206.09
0300-11000000001-SJW	Checking - Operating Acct	36,417.65
2000-11000000001-ECH	Checking - Operating Acct	12,500.00
2000-11000000001-GAR	Checking - Operating Acct	12,500.00
2000-11000000001-SJW	Checking - Operating Acct	3,269.94
2300-11000000001-SJW	Checking - Operating Acct	502.81
4100-11000000001-ECH	Checking - Operating Acct	(1,518.45)
4100-11000000001-GAR	Checking - Operating Acct	(689.63)
4100-11000000001-SJW	Checking - Operating Acct	(1,799.83)
6890-11000000001-GAR	Checking - Operating Acct	5,500.00
0101-11000000003-SJW	Savings Account	0.00
0199-11000000003-ECH	Savings Account	30,000.00
0199-11000000003-GAR	Savings Account	20,000.00
0199-11000000003-SJW	Savings Account	30,000.46
Total Cash		968,144.85

Grants/Accounts Receivable

0101-12000000021-GAR	Accounts Receivable	75,000.00
0200-12000000021-GAR	Accounts Receivable	25,000.00
0300-12000000021-GAR	Accounts Receivable	(25,000.00)
0101-12000000022-ECH	Employee Loan	(300.00)
0101-12000000022-SJW	Employee Loan	(400.00)
0300-12000000022-SJW	Employee Loan	400.00
0101-12000000023-GAR	Grants Receivable	0.00
0101-12000000023-SJW	Grants Receivable	0.00
4100-12000000023-ECH	Grants Receivable	1,518.45
4100-12000000023-GAR	Grants Receivable	689.63
4100-12000000023-SJW	Grants Receivable	1,799.83
Total Grants/Accounts Receivable		78,707.91

Prepaid Expenses

0101-13000000031-ECH	Prepaid Expenses	1,099.31
0101-13000000031-GAR	Prepaid Expenses	419.30

Balance Sheet

LEADS - Combined

		Actual 1/31/2021
0101-13000000031-SJW	Prepaid Expenses	2,354.63
0300-13000000031-ECH	Prepaid Expenses	17,411.44
0300-13000000031-GAR	Prepaid Expenses	5,429.67
0300-13000000031-SJW	Prepaid Expenses	20,081.50
2000-13000000031-ECH	Prepaid Expenses	507.82
2000-13000000031-GAR	Prepaid Expenses	217.66
2000-13000000031-SJW	Prepaid Expenses	1,357.76
6890-13000000031-GAR	Prepaid Expenses	10,633.66
6890-13000000031-SJW	Prepaid Expenses	0.04
Total Prepaid Expenses		<u>59,512.79</u>
Total Current Assets		<u>1,106,365.55</u>
Long-Term Assets		
Fixed Assets, net		
0101-152237073500-ECH	Instructional Computers	620.00
0101-152237073500-GAR	Instructional Computers	2,610.25
0101-152237073500-SJW	Instructional Computers	14,570.00
0300-152586073501-ECH	Operations Software	3,291.67
0300-152586073501-GAR	Operations Software	3,291.67
0300-152586073501-SJW	Operations Software	3,291.66
0100-154510045001-ECH	Leasehold Improvements	1,482,250.97
0100-154510045001-SJW	Leasehold Improvements	1,318,252.94
2900-154510045001-SJW	Leasehold Improvements	5,748.08
5200-154510045001-sjw	Leasehold Improvements	4,006.10
6890-154510045001-GAR	Leasehold Improvements	38,192.54
0100-154600073503-ECH	Furniture	130,355.63
0100-154600073503-SJW	Furniture	79,827.97
0101-154600073503-GAR	Instructional Furniture	5,125.00
0300-154600073503-GAR	Operations Furniture	2,675.00
2900-154600073503-SJW	Furniture	17,074.51
6890-154600073503-GAR	Furniture	198,857.15
6890-154600073503-SJW	Furniture	92,203.76
0100-154600073504-ECH	Equipment	162,993.24
0100-154600073504-GAR	Equipment	5,844.98
0100-154600073504-SJW	Equipment	103,643.29
0300-154600073504-ECH	Operations Equipment	4,687.75
0300-154600073504-GAR	Operations Equipment	3,703.10
2900-154600073504-SJW	Equipment	18,867.25
6890-154600073504-GAR	Equipment	65,168.97
6890-154600073504-SJW	Equipment	42,500.52
0100-154600073505-ECH	DNU - Computers	37,799.28
0100-154600073505-GAR	DNU - Computers	23,017.26
0100-154600073505-SJW	DNU - Computers	57,234.69
6890-154600073505-SJW	DNU - Computers	121,795.59

Balance Sheet

LEADS - Combined

		Actual 1/31/2021
0100-154600073506-GAR	DNU - Software	1,960.00
0100-154600073506-SJW	DNU - Software	50,744.05
6890-154600073506-SJW	DNU - Software	65,191.40
0100-154600073510-ECH	Donated Fixed Assets	10,187.03
0100-154600099900-ECH	Accumulated Depreciation	(529,583.08)
0100-154600099900-GAR	Accumulated Depreciation	(24,908.42)
0100-154600099900-SJW	Accumulated Depreciation	(1,003,497.88)
0101-154600099900-ECH	Accumulated Depreciation	(327.18)
0101-154600099900-GAR	Accumulated Depreciation	(2,730.88)
0101-154600099900-SJW	Accumulated Depreciation	(7,688.73)
0300-154600099900-ECH	Accumulated Depreciation	(3,297.52)
0300-154600099900-GAR	Accumulated Depreciation	(4,530.73)
0300-154600099900-SJW	Accumulated Depreciation	(1,472.88)
2900-154600099900-SJW	Accumulated Depreciation	(31,347.32)
5200-154600099900-SJW	Accumulated Depreciation	(2,108.54)
6890-154600099900-GAR	Accumulated Depreciation	(88,830.02)
6890-154600099900-SJW	Accumulated Depreciation	(315,733.14)
Total Fixed Assets, net		2,161,526.98
Total Long-Term Assets		2,161,526.98
Total Assets		3,267,892.53
Liabilities		
Current Liabilities		
Accounts Payable		
0100-210000000051-ECH	Accounts Payable	(0.01)
0100-210000000051-GAR	Accounts Payable	0.01
0100-210000000051-SJW	Accounts Payable	270.00
0101-210000000051-ECH	Accounts Payable	(502.21)
0101-210000000051-GAR	Accounts Payable	195.34
0101-210000000051-SJW	Accounts Payable	(1,020.74)
0300-210000000051-ECH	Accounts Payable	36,424.25
0300-210000000051-GAR	Accounts Payable	24,726.32
0300-210000000051-SJW	Accounts Payable	28,279.32
2000-210000000051-SJW	Accounts Payable	679.28
4100-210000000051-SJW	Accounts Payable	0.00
6890-210000000051-GAR	Accounts Payable	5,500.00
0100-210000000052-ECH	Accounts Payable - Goodwill	0.01
0100-210000000052-GAR	Accounts Payable - Goodwill	(0.01)
0101-210000000052-ECH	Accounts Payable - Goodwill	3,481.48
0101-210000000052-GAR	Accounts Payable - Goodwill	3,587.00
0101-210000000052-SJW	Accounts Payable - Goodwill	3,481.48
0300-210000000052-ECH	Accounts Payable - Goodwill	0.00
0300-210000000052-GAR	Accounts Payable - Goodwill	0.00

Balance Sheet

LEADS - Combined

		Actual 1/31/2021
0300-210000000052-SJW	Accounts Payable - Goodwill	0.00
0101-210000000053-ECH	Accrued Expenses	8,575.85
0101-210000000053-GAR	Accrued Expenses	7,266.23
0101-210000000053-SJW	Accrued Expenses	11,882.21
0300-210000000053-ECH	Accrued Expenses	0.00
0300-210000000053-GAR	Accrued Expenses	0.00
0300-210000000053-SJW	Accrued Expenses	0.00
7990-210000000053-ECH	Accrued Expenses	0.00
7990-210000000053-GAR	Accrued Expenses	0.00
7990-210000000053-SJW	Accrued Expenses	0.00
0101-210000000055-ECH	Accrued PTO Expenses	4,044.37
0101-210000000055-GAR	Accrued PTO Expenses	2,406.05
0101-210000000055-SJW	Accrued PTO Expenses	5,921.90
0300-210000000055-ECH	Accrued PTO Expenses	(1,017.80)
0300-210000000055-GAR	Accrued PTO Expenses	(482.70)
0300-210000000055-SJW	Accrued PTO Expenses	(1,060.89)
Total Accounts Payable		142,636.74
Payroll Liabilities		
0101-220000000055-ECH	Michigan State Tax Payable	(28.64)
0101-220000000055-GAR	Michigan State Tax Payable	(1.26)
0101-220000000055-SJW	Michigan State Tax Payable	(28.08)
0300-220000000055-ECH	Michigan State Tax Payable	15.07
0300-220000000055-GAR	Michigan State Tax Payable	29.16
0300-220000000055-SJW	Michigan State Tax Payable	26.86
0101-220000000056-ECH	403B Payable	2,572.21
0101-220000000056-GAR	403B Payable	2,663.28
0101-220000000056-SJW	403B Payable	4,214.25
0300-220000000056-ECH	403B Payable	531.38
0300-220000000056-GAR	403B Payable	217.43
0300-220000000056-SJW	403B Payable	365.30
0100-220000000057-SJW	Payroll Tax Liabilities	(0.02)
0101-220000000057-ECH	Payroll Tax Liabilities	155.35
0101-220000000057-GAR	Payroll Tax Liabilities	(144.03)
0101-220000000057-SJW	Payroll Tax Liabilities	(14.04)
0300-220000000057-ECH	Payroll Tax Liabilities	8.12
0300-220000000057-GAR	Payroll Tax Liabilities	(0.30)
0300-220000000057-SJW	Payroll Tax Liabilities	(12.38)
0101-220000000058-ECH	United Way Withholding	0.69
0101-220000000058-GAR	United Way Withholding	72.72
0101-220000000058-SJW	United Way Withholding	585.57
0300-220000000059-SJW	Garnishments Withholding	0.00
0101-220000000060-ECH	TRF Payable	1,463.56
0101-220000000060-GAR	TRF Payable	1,044.17
0101-220000000060-SJW	TRF Payable	1,341.32

Balance Sheet

LEADS - Combined

		Actual 1/31/2021
0300-220000000060-GAR	TRF Payable	198.88
0300-220000000060-SJW	TRF Payable	99.44
7990-220000000060-SJW	TRF Payable	(0.01)
0101-220000000061-ECH	Other Payroll Liabilities	13,620.55
0101-220000000061-GAR	Other Payroll Liabilities	12,566.07
0101-220000000061-SJW	Other Payroll Liabilities	16,038.21
0300-220000000061-ECH	Other Payroll Liabilities	1,976.54
0300-220000000061-GAR	Other Payroll Liabilities	1,327.66
0300-220000000061-SJW	Other Payroll Liabilities	2,777.12
0101-220000000062-GAR	HSA Withholding	38.46
0101-220000000099-ECH	Lincoln Life Short Term Disability Insurance	(734.75)
0101-220000000099-GAR	Lincoln Life Short Term Disability Insurance	167.60
0101-220000000099-SJW	Lincoln Life Short Term Disability Insurance	0.69
Total Payroll Liabilities		<u>63,154.15</u>
Unearned Revenue		
0101-230000000021-ECH	Unearned Revenue	0.00
2000-230000000021-ECH	Unearned Revenue	12,500.00
2000-230000000021-GAR	Unearned Revenue	12,500.00
2900-230000000021-ECH	Unearned Revenue	0.00
2900-230000000021-GAR	Unearned Revenue	0.00
Total Unearned Revenue		<u>25,000.00</u>
Short-Term Debt		
0300-240543000000-ECH	Short-Term Debt - GIM	87,716.69
Total Short-Term Debt		<u>87,716.69</u>
Line of Credit		
0200-240543000001-GAR	Line of Credit - Goodwill	663,000.00
0300-240543000001-ECH	Line of Credit - Goodwill	295,000.00
0300-240543000001-GAR	Line of Credit - Goodwill	0.00
Total Line of Credit		<u>958,000.00</u>
PPP Loan		
7990-240543000002-ECH	PPP Loan	0.00
7990-240543000002-GAR	PPP Loan	0.00
7990-240543000002-SJW	PPP Loan	0.00
Total PPP Loan		<u>0.00</u>
Total Current Liabilities		<u>1,276,507.58</u>
Long-Term Liabilities		
Note Payable - Goodwill		
0300-260543000000-ECH	Note Payable - GIM	1,365,125.39
0300-260543000000-SJW	Note Payable - GIM	1,159,364.94

Balance Sheet

LEADS - Combined

		Actual 1/31/2021
0200-265430099901-ECH	Principal Payment - GIM Note	(7,315.69)
0300-265430099901-ECH	Principal Payment - GIM Note	(171,971.06)
0300-265430099901-SJW	Principal Payment - GIM Note	(1,134,558.00)
2000-265430099901-SJW	Principal Payment - GIM Note	(24,806.94)
Total Note Payable - Goodwill		1,185,838.64
Total Long-Term Liabilities		1,185,838.64
Total Liabilities		2,462,346.22
 Net Assets		
Unrestricted Net Assets		
0100-310000000011-ECH	Unrestricted Net Assets	1,193,141.91
0100-310000000011-GAR	Unrestricted Net Assets	5,913.82
0100-310000000011-SJW	Unrestricted Net Assets	402,372.04
0101-310000000011-ECH	Unrestricted Net Assets	47,706.99
0101-310000000011-GAR	Unrestricted Net Assets	36,901.97
0101-310000000011-SJW	Unrestricted Net Assets	697,623.45
0199-310000000011-SJW	Unrestricted Net Assets	2,500.46
0200-310000000011-ECH	Unrestricted Net Assets	(42,717.08)
0200-310000000011-GAR	Unrestricted Net Assets	(650,273.83)
0300-310000000011-ECH	Unrestricted Net Assets	(1,445,831.89)
0300-310000000011-GAR	Unrestricted Net Assets	(32,241.65)
0300-310000000011-SJW	Unrestricted Net Assets	207,000.39
2000-310000000011-ECH	Unrestricted Net Assets	(11,317.18)
2000-310000000011-GAR	Unrestricted Net Assets	(11,907.34)
2000-310000000011-SJW	Unrestricted Net Assets	17,982.99
2300-310000000011-SJW	Unrestricted Net Assets	502.81
2900-310000000011-ECH	Unrestricted Net Assets	0.00
2900-310000000011-GAR	Unrestricted Net Assets	0.00
2900-310000000011-SJW	Unrestricted Net Assets	10,342.52
4100-310000000011-SJW	Unrestricted Net Assets	0.00
5200-310000000011-SJW	Unrestricted Net Assets	1,897.56
6890-310000000011-GAR	Unrestricted Net Assets	224,022.30
6890-310000000011-SJW	Unrestricted Net Assets	5,958.17
7990-310000000011-ECH	Unrestricted Net Assets	0.00
7990-310000000011-GAR	Unrestricted Net Assets	0.00
7990-310000000011-SJW	Unrestricted Net Assets	0.01
Total		659,578.42
Total Unrestricted Net Assets		659,578.42
 Temporarily Restricted Net Assets		
0100-310000000012-ECH	Temporarily Restricted Net Assets	100,861.16
0100-310000000012-SJW	Temporarily Restricted Net Assets	203,563.04
0199-310000000012-ECH	Temporarily Restricted Net Assets	30,000.00

Balance Sheet

LEADS - Combined

		Actual 1/31/2021
0199-310000000012-GAR	Temporarily Restricted Net Assets	30,000.00
0199-310000000012-SJW	Temporarily Restricted Net Assets	30,000.00
0300-310000000012-ECH	Temporarily Restricted Net Assets	(79,614.51)
0300-310000000012-SJW	Temporarily Restricted Net Assets	(203,564.17)
2000-310000000012-ECH	Temporarily Restricted Net Assets	11,825.00
2000-310000000012-GAR	Temporarily Restricted Net Assets	12,125.00
2000-310000000012-SJW	Temporarily Restricted Net Assets	10,772.37
Total Temporarily Restricted Net Assets		<u>145,967.89</u>
Total Net Assets		<u>805,546.31</u>
Total Liabilities & Net Assets		<u>3,267,892.53</u>

Income Statement

LEADS - Combined

		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
Revenue				
Private Funding				
0101-410000019200-SJW	In-Kind Contributions	1,273.64	0.00	1,254.81
0300-410000019200-ECH	In-Kind Contributions	0.00	0.00	28,351.24
0300-410000019200-GAR	In-Kind Contributions	0.00	0.00	21,462.55
0300-410000019200-SJW	In-Kind Contributions	0.00	0.00	27,523.04
0101-410000019202-ECH	In-Kind Contribution of Wages, Taxes & Benefits	0.00	0.00	46,452.28
0101-410000019202-GAR	In-Kind Contribution of Wages, Taxes & Benefits	0.00	0.00	56,651.52
0101-410000019202-SJW	In-Kind Contribution of Wages, Taxes & Benefits	0.00	0.00	45,569.11
0101-410000019208-GAR	Contributions - Goodwill	75,000.00	75,000.00	0.00
0101-410000019209-ECH	Contributions	405.36	0.00	420.81
0101-410000019209-GAR	Contributions	198.33	0.00	295.88
0101-410000019209-SJW	Contributions	440.93	0.00	485.61
0300-410000019209-ECH	Contributions	2,251.22	0.00	3,114.21
0300-410000019209-GAR	Contributions	1,077.99	0.00	3,032.30
0300-410000019209-SJW	Contributions	2,845.62	0.00	4,329.00
Total Private Funding		83,493.09	75,000.00	238,942.36
State Funding				
0101-420000031160-ECH	Adult Learners	870,187.50	1,082,816.00	547,747.75
0101-420000031160-GAR	Adult Learners	448,875.00	590,625.00	170,640.00
0101-420000031160-SJW	Adult Learners	1,051,312.50	1,082,816.00	591,757.75
Total State Funding		2,370,375.00	2,756,257.00	1,310,145.50
Federal Funding				
6890-430000045992-GAR	Implementation Grant Revenue	18,668.09	21,965.00	157,208.02
4100-430451400000-ECH	Title I	1,518.45	0.00	0.00
4100-430451400000-GAR	Title I	689.63	0.00	0.00
4100-430451400000-SJW	Title I	1,799.83	0.00	0.00
7990-430499000000-ECH	Paycheck Protection Program Grant	182,352.25	0.00	0.00
7990-430499000000-GAR	Paycheck Protection Program Grant	183,803.17	0.00	0.00
7990-430499000000-SJW	Paycheck Protection Program Grant	173,542.75	0.00	0.00

Income Statement

LEADS - Combined

		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
Total Federal Funding		562,374.17	21,965.00	157,208.02
Other Income				
2300-490000017600-SJW	Extra Curricular Revenue	0.00	0.00	349.60
0101-490000019940-ECH	Overpayments and Refunds	6,706.75	0.00	0.00
0101-490000019940-GAR	Overpayments and Refunds	285.23	0.00	0.00
0101-490000019940-SJW	Overpayments and Refunds	2,339.83	0.00	0.00
0300-490000019940-ECH	Overpayments and Refunds	5,657.20	0.00	0.00
0300-490000019940-GAR	Overpayments and Refunds	280.55	0.00	0.00
0300-490000019940-SJW	Overpayments and Refunds	612.25	0.00	0.00
0101-490000019990-ECH	Other Income	0.00	0.00	13,880.48
0101-490000019990-SJW	Other Income	0.46	0.00	2,119.31
0300-490000019990-ECH	Other Income	50.92	0.00	209.52
0300-490000019990-SJW	Other Income	179.50	0.00	364.57
2000-490000019990-SJW	Other Income	0.00	0.00	2,235.00
Total Other Income		16,112.69	0.00	19,158.48
Total Revenue		3,032,354.95	2,853,222.00	1,725,454.36
Expense				
Personnel Expenses				
Salary/Wages				
0101-511310011000-ECH	Instructional Salaries, Certified	199,619.67	220,736.00	(59,399.17)
0101-511310011000-GAR	Instructional Salaries, Certified	166,343.14	182,960.00	(60,705.98)
0101-511310011000-SJW	Instructional Salaries, Certified	201,402.05	201,117.00	(102,480.52)
7990-511310011000-ECH	Instructional Salaries, Certified	0.00	0.00	(49,385.91)
7990-511310011000-GAR	Instructional Salaries, Certified	12,719.19	12,719.00	(38,338.78)
7990-511310011000-SJW	Instructional Salaries, Certified	0.00	0.00	(51,301.38)
0101-511310012000-ECH	Instructional Salaries, Non-Certified	1,500.00	0.00	0.00
0101-511390012000-SJW	Bi-Lingual Paraprofessional Salaries, Non-Certifie	860.00	0.00	(3,757.50)
0101-512122012000-ECH	Coaching Salaries, Non-Certified	92,551.91	116,445.00	(11,140.63)
0101-512122012000-GAR	Coaching Salaries, Non-Certified	46,599.19	61,590.00	(49,089.79)

Income Statement

LEADS - Combined

		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
0101-512122012000-SJW	Coaching Salaries, Non-Certified	95,963.37	119,819.00	(23,253.79)
2000-512122012000-SJW	Coaching Salaries, Non-Certified	0.00	0.00	(943.36)
7990-512122012000-ECH	Coaching Salaries, Non-Certified	0.00	0.00	(23,156.34)
7990-512122012000-GAR	Coaching Salaries, Non-Certified	4,212.16	4,212.00	(14,894.72)
7990-512122012000-SJW	Coaching Salaries, Non-Certified	0.00	0.00	(25,367.82)
0101-512129012000-ECH	Scheduling Support Coordinator Salaries, Non-Cert	9,639.89	11,809.00	1,102.47
0101-512129012000-GAR	Scheduling Support Coordinator Salaries, Non-Cert	7,011.81	5,040.00	(4,882.10)
0101-512129012000-SJW	Scheduling Support Coordinator Salaries, Non-Cert	11,437.11	10,997.00	(7,954.04)
7990-512129012000-ECH	Scheduling Support Coordinator Salaries, Non-Cert	0.00	0.00	(1,604.43)
7990-512129012000-GAR	Scheduling Support Coordinator Salaries, Non-Cert	0.00	0.00	(1,604.41)
7990-512129012000-SJW	Scheduling Support Coordinator Salaries, Non-Cert	0.00	0.00	(3,921.92)
0101-512181011000-ECH	Special Ed Salaries, Certified	26,968.20	27,279.00	(7,041.65)
0101-512181011000-GAR	Special Ed Salaries, Certified	22,763.24	26,485.00	(5,841.24)
0101-512181011000-SJW	Special Ed Salaries, Certified	29,284.73	29,620.00	(10,793.11)
7990-512181011000-ECH	Special Ed Salaries, Certified	0.00	0.00	(6,984.64)
7990-512181011000-SJW	Special Ed Salaries, Certified	0.00	0.00	(7,584.64)
0101-512191012000-ECH	Drop In Center Salaries, Non-Certified	49,709.44	0.00	(55,707.10)
0101-512191012000-GAR	Drop In Center Salaries, Non-Certified	15,812.40	31,319.00	(4,937.01)
0101-512191012000-SJW	Drop In Center Salaries, Non-Certified	45,621.81	0.00	(57,442.54)
0300-512191012000-ECH	Drop In Center Salaries, Non-Certified	5,069.98	80,430.00	80,430.00
0300-512191012000-GAR	Drop In Center Salaries, Non-Certified	5,312.58	0.00	0.00
0300-512191012000-SJW	Drop In Center Salaries, Non-Certified	6,604.89	48,006.00	48,006.00
7990-512191012000-ECH	Drop In Center Salaries, Non-Certified	0.00	0.00	(7,806.44)
7990-512191012000-GAR	Drop In Center Salaries, Non-Certified	1,622.60	1,623.00	(1,622.20)
7990-512191012000-SJW	Drop In Center Salaries, Non-Certified	0.00	0.00	(8,600.02)
0300-512321011000-ECH	Vice President Salaries, Certified	21,333.06	22,897.00	(13,369.39)
0300-512321011000-GAR	Vice President Salaries, Certified	16,122.24	9,776.00	(11,569.08)
0300-512321011000-SJW	Vice President Salaries, Certified	16,122.31	21,329.00	2,644.65
7990-512321011000-ECH	Vice President Salaries, Certified	0.00	0.00	(8,035.91)
7990-512321011000-GAR	Vice President Salaries, Certified	0.00	0.00	(3,066.23)
7990-512321011000-SJW	Vice President Salaries, Certified	0.00	0.00	(2,725.54)
0101-512410011000-ECH	Director Office Salaries, Certified	40,589.97	40,845.00	(17,839.73)

Income Statement

LEADS - Combined

		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
0101-512410011000-GAR	Director Office Salaries, Certified	34,994.24	35,486.00	(18,482.53)
0101-512410011000-SJW	Director Office Salaries, Certified	44,633.95	44,774.00	(18,768.80)
7990-512410011000-ECH	Director Office Salaries, Certified	0.00	0.00	(10,458.43)
7990-512410011000-GAR	Director Office Salaries, Certified	2,426.92	2,427.00	(7,280.68)
7990-512410011000-SJW	Director Office Salaries, Certified	0.00	0.00	(11,463.52)
0101-512410012000-ECH	Director Office Salaries, Non-Certified	20,657.62	22,155.00	(15,828.09)
0101-512410012000-GAR	Director Office Salaries, Non-Certified	20,299.40	20,731.00	(16,588.77)
0101-512410012000-SJW	Director Office Salaries, Non-Certified	21,709.18	21,371.00	(17,502.21)
7990-512410012000-ECH	Director Office Salaries, Non-Certified	0.00	0.00	(5,672.00)
7990-512410012000-GAR	Director Office Salaries, Non-Certified	1,418.00	1,418.00	(4,254.00)
7990-512410012000-SJW	Director Office Salaries, Non-Certified	0.00	0.00	(5,472.00)
0101-512490012000-ECH	Central Office Manager Salaries, Non-Certified	8,789.44	11,298.00	8,069.01
0101-512490012000-GAR	Central Office Manager Salaries, Non-Certified	6,349.95	4,823.00	1,957.75
0101-512490012000-SJW	Central Office Manager Salaries, Non-Certified	11,941.19	10,528.00	4,164.17
7990-512490012000-ECH	Central Office Manager Salaries, Non-Certified	0.00	0.00	(1,534.05)
7990-512490012000-GAR	Central Office Manager Salaries, Non-Certified	0.00	0.00	(971.86)
7990-512490012000-SJW	Central Office Manager Salaries, Non-Certified	0.00	0.00	(4,069.85)
0101-513394012000-ECH	Drop In Center Salaries, Non-Certified	(4,648.16)	0.00	(40,534.30)
0101-513394012000-GAR	Drop In Center Salaries, Non-Certified	(1,970.30)	0.00	(19,944.67)
0101-513394012000-SJW	Drop In Center Salaries, Non-Certified	(5,221.44)	0.00	0.00
0300-513394012000-SJW	DNU - Drop In Center Salaries, Non-Certified	0.00	0.00	(36,481.60)
7990-513394012000-ECH	DNU - Drop In Center Salaries, Non-Certified	0.00	0.00	(8,631.07)
7990-513394012000-GAR	DNU - Drop In Center Salaries, Non-Certified	0.00	0.00	(3,525.20)
7990-513394012000-SJW	DNU - Drop In Center Salaries, Non-Certified	0.00	0.00	(8,600.02)
Total Salary/Wages		1,314,176.93	1,462,064.00	(873,838.66)
Payroll Taxes				
0101-511310021100-ECH	Instructional Payroll Taxes, Non-Certified	114.75	0.00	0.00
0101-511310021200-ECH	Instructional Payroll Taxes, Certified	15,608.03	16,872.00	(7,840.12)
0101-511310021200-GAR	Instructional Payroll Taxes, Certified	13,834.44	14,979.00	(5,437.55)
0101-511310021200-SJW	Instructional Payroll Taxes, Certified	15,581.94	15,386.00	(10,609.41)
0101-511310023000-SJW	Instructional Unemployment Taxes, Certified	8,102.34	0.00	(1,212.90)

Income Statement

LEADS - Combined

		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
0101-511390021100-SJW	Bi-Lingual Paraprofessional Payroll Taxes, Non-Ce	65.79	0.00	(287.45)
0101-512122021100-ECH	Coaching Payroll Taxes, Non-Certified	7,418.04	8,911.00	(2,412.31)
0101-512122021100-GAR	Coaching Payroll Taxes, Non-Certified	4,031.08	5,035.00	(4,241.15)
0101-512122021100-SJW	Coaching Payroll Taxes, Non-Certified	7,520.48	9,164.00	(3,119.27)
0101-512129021100-ECH	Scheduling Support Coordinator Payroll Taxes, No	660.37	903.00	37.11
0101-512129021100-GAR	Scheduling Support Coordinator Payroll Taxes, No	483.50	385.00	(494.71)
0101-512129021100-SJW	Scheduling Support Coordinator Payroll Taxes, No	940.60	844.00	(735.15)
0101-512181021200-ECH	Special Ed Payroll Taxes, Certified	2,159.55	2,086.00	(1,019.50)
0101-512181021200-GAR	Special Ed Payroll Taxes, Certified	1,602.72	2,028.00	(224.86)
0101-512181021200-SJW	Special Ed Payroll Taxes, Certified	2,145.15	2,265.00	(854.65)
0101-512191021100-ECH	Drop In Center Payroll Taxes, Non-Certified	3,692.81	0.00	(4,644.37)
0101-512191021100-GAR	Drop In Center Payroll Taxes, Non-Certified	1,445.75	2,519.00	(353.16)
0101-512191021100-SJW	Drop In Center Payroll Taxes, Non-Certified	3,247.65	0.00	(3,809.59)
0300-512191021100-ECH	Drop In Center Payroll Taxes, Non-Certified	357.35	6,153.00	6,153.00
0300-512191021100-GAR	Drop In Center Payroll Taxes, Non-Certified	204.79	0.00	0.00
0300-512191021100-SJW	Drop In Center Payroll Taxes, Non-Certified	437.48	3,669.00	3,669.00
0300-512321021200-ECH	Vice President Payroll Taxes, Certified	1,576.64	1,757.00	(1,304.46)
0300-512321021200-GAR	Vice President Payroll Taxes, Certified	1,215.06	745.00	(928.14)
0300-512321021200-SJW	Vice President Payroll Taxes, Certified	1,214.47	1,631.00	162.50
0101-512410021100-ECH	Director Office Payroll Taxes, Non-Certified	1,534.26	1,694.00	(1,298.21)
0101-512410021100-GAR	Director Office Payroll Taxes, Non-Certified	1,670.70	1,695.00	(1,288.87)
0101-512410021100-SJW	Director Office Payroll Taxes, Non-Certified	1,690.40	1,633.00	(1,715.63)
0101-512410021200-ECH	Director Office Payroll Taxes, Certified	3,290.31	3,126.00	(2,068.62)
0101-512410021200-GAR	Director Office Payroll Taxes, Certified	2,742.12	2,902.00	(1,326.91)
0101-512410021200-SJW	Director Office Payroll Taxes, Certified	3,492.74	3,426.00	(1,980.98)
2000-512410021200-SJW	Director Office Payroll Taxes, Certified	0.00	0.00	(93.14)
0101-512490021100-ECH	Central Office Manager Payroll Taxes, Non-Certifi	585.44	868.00	547.33
0101-512490021100-GAR	Central Office Manager Payroll Taxes, Non-Certifi	(85.90)	367.00	256.22
0101-512490021100-SJW	Central Office Manager Payroll Taxes, Non-Certifi	933.05	805.00	232.49
0101-513394021100-ECH	Drop In Center Payroll Taxes, Non-Certified	0.00	0.00	(3,508.45)
0101-513394021100-GAR	Drop In Center Payroll Taxes, Non-Certified	0.00	0.00	(1,827.52)
0300-513394021100-SJW	DNU - Drop In Center Payroll Taxes, Non-Certified	0.00	0.00	(3,105.56)

Income Statement

LEADS - Combined

	Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
Total Payroll Taxes	109,513.90	111,848.00	(56,684.99)
Group Insurance			
0101-511310022100-ECH Instructional Life Ins, Certified	727.54	812.00	(328.86)
0101-511310022100-GAR Instructional Life Ins, Certified	732.20	749.00	(191.11)
0101-511310022100-SJW Instructional Life Ins, Certified	786.05	990.00	(379.56)
7990-511310022100-ECH Instructional Life Ins, Certified	0.00	0.00	(252.89)
7990-511310022100-GAR Instructional Life Ins, Certified	0.00	0.00	(333.10)
7990-511310022100-SJW Instructional Life Ins, Certified	0.00	0.00	(258.61)
0101-511310022200-ECH Instructional Group Health Ins, Certified	9,615.46	10,073.00	(3,992.45)
0101-511310022200-GAR Instructional Group Health Ins, Certified	14,623.67	15,886.00	(2,550.58)
0101-511310022200-SJW Instructional Group Health Ins, Certified	20,243.45	20,854.00	(10,584.46)
7990-511310022200-ECH Instructional Group Health Ins, Certified	0.00	0.00	(2,867.30)
7990-511310022200-GAR Instructional Group Health Ins, Certified	(885.40)	0.00	(6,313.88)
7990-511310022200-SJW Instructional Group Health Ins, Certified	0.00	0.00	(7,235.02)
0101-511310022400-ECH Instructional Other Group Ins, Certified	693.68	574.00	(249.24)
0101-511310022400-GAR Instructional Other Group Ins, Certified	776.60	1,162.00	(365.36)
0101-511310022400-SJW Instructional Other Group Ins, Certified	967.02	1,110.00	(433.86)
7990-511310022400-ECH Instructional Other Group Ins, Certified	0.00	0.00	(167.22)
7990-511310022400-GAR Instructional Other Group Ins, Certified	33.23	0.00	(305.54)
7990-511310022400-SJW Instructional Other Group Ins, Certified	0.00	0.00	(296.72)
0101-511310029100-SJW Instructional HSA Expense, Certified	115.38	0.00	0.00
0101-511390022400-SJW Bi-Lingual Paraprofessional Other Group Ins, Non-	3.80	0.00	(6.87)
0101-512122022101-ECH Coaching Life Ins, Non-Certified	405.51	511.00	(195.74)
0101-512122022101-GAR Coaching Life Ins, Non-Certified	179.24	315.00	(81.74)
0101-512122022101-SJW Coaching Life Ins, Non-Certified	352.53	487.00	(187.57)
7990-512122022101-ECH Coaching Life Ins, Non-Certified	0.00	0.00	(138.40)
7990-512122022101-GAR Coaching Life Ins, Non-Certified	0.00	0.00	(128.50)
7990-512122022101-SJW Coaching Life Ins, Non-Certified	0.00	0.00	(131.95)
0101-512122022201-ECH Coaching Group Health Ins, Non-Certified	(888.66)	1,183.00	30.82
0101-512122022201-GAR Coaching Group Health Ins, Non-Certified	2,271.00	11,186.00	(2,787.40)
0101-512122022201-SJW Coaching Group Health Ins, Non-Certified	3,192.46	5,514.00	(1,673.37)

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		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
7990-512122022201-ECH	Coaching Group Health Ins, Non-Certified	0.00	0.00	666.88
7990-512122022201-GAR	Coaching Group Health Ins, Non-Certified	(204.52)	0.00	(3,464.63)
7990-512122022201-SJW	Coaching Group Health Ins, Non-Certified	0.00	0.00	(546.20)
0101-512122022400-ECH	Coaching Other Group Ins, Certified	(55.13)	0.00	(102.47)
7990-512122022400-ECH	Coaching Other Group Ins, Certified	0.00	0.00	25.02
7990-512122022400-GAR	Coaching Other Group Ins, Certified	(15.64)	0.00	(6.50)
0101-512122022401-ECH	Coaching Other Group Ins, Non-Certified	801.64	833.00	(333.05)
0101-512122022401-GAR	Coaching Other Group Ins, Non-Certified	107.36	595.00	(181.06)
0101-512122022401-SJW	Coaching Other Group Ins, Non-Certified	288.93	553.00	(198.63)
7990-512122022401-ECH	Coaching Other Group Ins, Non-Certified	0.00	0.00	(315.70)
7990-512122022401-GAR	Coaching Other Group Ins, Non-Certified	25.82	0.00	(228.89)
7990-512122022401-SJW	Coaching Other Group Ins, Non-Certified	0.00	0.00	(115.58)
0101-512122029100-SJW	Coaching HSA Expense, Certified	38.46	0.00	0.00
0101-512129022100-SJW	Scheduling Support Coordinator Life Ins, Non-Cert	112.68	137.00	(50.78)
7990-512129022100-SJW	Scheduling Support Coordinator Life Ins, Non-Cert	0.00	0.00	(36.82)
0101-512129022200-ECH	Scheduling Support Coordinator Group Health, No	3,261.49	3,129.00	(2,350.60)
0101-512129022200-GAR	Scheduling Support Coordinator Group Health, No	1,195.02	3,164.00	1,143.36
0101-512129022200-SJW	Scheduling Support Coordinator Group Health, No	2,712.64	2,924.00	(2,131.78)
7990-512129022200-ECH	Scheduling Support Coordinator Group Health, No	0.00	0.00	(1,198.60)
7990-512129022200-GAR	Scheduling Support Coordinator Group Health, No	0.00	0.00	(720.96)
7990-512129022200-SJW	Scheduling Support Coordinator Group Health, No	0.00	0.00	(920.84)
0101-512129022400-SJW	Scheduling Support Coordinator Other Group Ins N	450.98	154.00	(108.61)
7990-512129022400-SJW	Scheduling Support Coordinator Other Group Ins N	0.00	0.00	(137.78)
0101-512181022100-ECH	Special Ed Life Ins, Certified	110.01	98.00	(42.74)
0101-512181022100-GAR	Special Ed Life Ins, Certified	36.14	133.00	(36.32)
0101-512181022100-SJW	Special Ed Life Ins, Certified	111.35	138.00	(54.58)
7990-512181022100-ECH	Special Ed Life Ins, Certified	0.00	0.00	(36.22)
7990-512181022100-GAR	Special Ed Life Ins, Certified	0.00	0.00	(55.17)
7990-512181022100-SJW	Special Ed Life Ins, Certified	0.00	0.00	(37.90)
0101-512181022200-ECH	Special Ed Group Health Ins, Certified	(55.04)	476.00	(108.08)
0101-512181022200-GAR	Special Ed Group Health Ins, Certified	1,959.01	8,932.00	(2,270.16)
0101-512181022200-SJW	Special Ed Group Health Ins, Certified	7,209.27	8,565.00	(3,399.52)

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		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
7990-512181022200-ECH	Special Ed Group Health Ins, Certified	0.00	0.00	27.52
7990-512181022200-GAR	Special Ed Group Health Ins, Certified	0.00	0.00	(5,157.27)
7990-512181022200-SJW	Special Ed Group Health Ins, Certified	0.00	0.00	(2,446.18)
0101-512181022400-ECH	Special Ed Other Group Ins, Certified	88.08	119.00	(93.91)
0101-512181022400-GAR	Special Ed Other Group Ins, Certified	315.17	378.00	(123.25)
0101-512181022400-SJW	Special Ed Other Group Ins, Certified	0.00	14.00	(2.87)
7990-512181022400-ECH	Special Ed Other Group Ins, Certified	0.00	0.00	(41.16)
7990-512181022400-GAR	Special Ed Other Group Ins, Certified	27.97	0.00	(277.10)
0101-512181029100-SJW	Special Ed HSA Expense, Certified	76.92	0.00	0.00
0101-512191022101-ECH	Drop In Center Life Ins, Non-Certified	47.01	0.00	(162.25)
0101-512191022101-GAR	Drop In Center Life Ins, Non-Certified	21.84	78.00	(13.43)
0101-512191022101-SJW	Drop In Center Life Ins, Non-Certified	124.08	0.00	(270.68)
0300-512191022101-ECH	Drop In Center Life Ins, Non-Certified	0.00	126.00	126.00
0300-512191022101-SJW	Drop In Center Life Ins, Non-Certified	0.00	217.00	217.00
7990-512191022101-ECH	Drop In Center Life Ins, Non-Certified	0.00	0.00	(33.48)
7990-512191022101-GAR	Drop In Center Life Ins, Non-Certified	0.00	0.00	(20.04)
7990-512191022101-SJW	Drop In Center Life Ins, Non-Certified	0.00	0.00	(50.89)
0101-512191022201-ECH	Drop In Center Group Health Ins, Non-Certified	7,412.59	0.00	(14,537.01)
0101-512191022201-GAR	Drop In Center Group Health Ins, Non-Certified	1,185.07	2,940.00	228.30
0101-512191022201-SJW	Drop In Center Group Health Ins, Non-Certified	2,727.47	0.00	(9,583.87)
0300-512191022201-ECH	Drop In Center Group Health Ins, Non-Certified	(172.06)	12,978.00	12,978.00
0300-512191022201-GAR	Drop In Center Group Health Ins, Non-Certified	(98.32)	0.00	0.00
0300-512191022201-SJW	Drop In Center Group Health Ins, Non-Certified	(221.22)	9,877.00	9,877.00
7990-512191022201-ECH	Drop In Center Group Health Ins, Non-Certified	0.00	0.00	(5,137.78)
7990-512191022201-GAR	Drop In Center Group Health Ins, Non-Certified	(6.88)	0.00	(905.96)
7990-512191022201-SJW	Drop In Center Group Health Ins, Non-Certified	0.00	0.00	(1,134.52)
0101-512191022401-ECH	Drop In Center Other Group Ins, Non-Certified	(22.61)	0.00	(251.00)
0101-512191022401-GAR	Drop In Center Other Group Ins, Non-Certified	60.99	266.00	9.38
0101-512191022401-SJW	Drop In Center Other Group Ins, Non-Certified	564.81	0.00	(824.62)
0300-512191022401-ECH	Drop In Center Other Group Ins, Non-Certified	(6.52)	231.00	231.00
0300-512191022401-GAR	Drop In Center Other Group Ins, Non-Certified	(9.56)	0.00	0.00
0300-512191022401-SJW	Drop In Center Other Group Ins, Non-Certified	6.45	714.00	714.00

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		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
7990-512191022401-ECH	Drop In Center Other Group Ins, Non-Certified	0.00	0.00	(81.84)
7990-512191022401-GAR	Drop In Center Other Group Ins, Non-Certified	10.22	0.00	(71.05)
7990-512191022401-SJW	Drop In Center Other Group Ins, Non-Certified	0.00	0.00	(189.16)
0300-512321022100-ECH	Vice President Life Ins, Certified	193.66	236.00	(89.12)
7990-512321022100-ECH	Vice President Life Ins, Certified	0.00	0.00	(64.28)
0300-512321022200-ECH	Vice President Group Health Ins, Certified	2,590.77	1,708.00	(2,249.87)
0300-512321022200-GAR	Vice President Group Health Ins, Certified	626.97	2,478.00	1,003.89
0300-512321022200-SJW	Vice President Group Health Ins, Certified	2,775.01	2,716.00	(1,289.45)
7990-512321022200-ECH	Vice President Group Health Ins, Certified	0.00	0.00	(730.05)
7990-512321022200-GAR	Vice President Group Health Ins, Certified	0.00	0.00	(655.80)
7990-512321022200-SJW	Vice President Group Health Ins, Certified	0.00	0.00	(1,111.25)
0300-512321022400-ECH	Vice President Other Group Ins, Certified	364.39	406.00	(157.85)
7990-512321022400-ECH	Vice President Other Group Ins, Certified	0.00	0.00	(113.04)
0101-512410022100-ECH	Director Office Life Ins, Certified	153.78	189.00	(69.08)
0101-512410022100-GAR	Director Office Life Ins, Certified	141.82	173.00	(41.54)
0101-512410022100-SJW	Director Office Life Ins, Certified	163.89	199.00	(76.10)
7990-512410022100-ECH	Director Office Life Ins, Certified	0.00	0.00	(50.88)
7990-512410022100-GAR	Director Office Life Ins, Certified	0.00	0.00	(70.28)
7990-512410022100-SJW	Director Office Life Ins, Certified	0.00	0.00	(54.28)
0101-512410022101-ECH	Director Office Life Ins, Non-Certified	89.25	98.00	(36.55)
0101-512410022101-GAR	Director Office Life Ins, Non-Certified	86.86	103.00	(27.21)
0101-512410022101-SJW	Director Office Life Ins, Non-Certified	96.17	194.00	(62.27)
7990-512410022101-ECH	Director Office Life Ins, Non-Certified	0.00	0.00	(29.12)
7990-512410022101-GAR	Director Office Life Ins, Non-Certified	0.00	0.00	(42.16)
7990-512410022101-SJW	Director Office Life Ins, Non-Certified	0.00	0.00	(31.52)
0101-512410022200-ECH	Director Office Group Health Ins, Certified	8,575.85	0.00	0.00
0101-512410022200-GAR	Director Office Group Health Ins, Certified	13,369.00	6,745.00	(1,150.03)
0101-512410022200-SJW	Director Office Group Health Ins, Certified	15,219.69	3,841.00	(1,530.78)
7990-512410022200-GAR	Director Office Group Health Ins, Certified	(281.80)	0.00	(3,571.01)
7990-512410022200-SJW	Director Office Group Health Ins, Certified	0.00	0.00	(1,113.34)
0101-512410022201-ECH	Director Office Group Health Ins, Non-Certified	3,149.30	2,975.00	(1,285.36)
0101-512410022201-GAR	Director Office Group Health Ins, Non-Certified	3,781.89	3,568.00	(710.25)

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		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
0101-512410022201-SJW	Director Office Group Health Ins, Non-Certified	461.42	0.00	1,686.96
7990-512410022201-ECH	Director Office Group Health Ins, Non-Certified	0.00	0.00	(1,052.12)
7990-512410022201-GAR	Director Office Group Health Ins, Non-Certified	(97.46)	0.00	(2,073.10)
7990-512410022201-SJW	Director Office Group Health Ins, Non-Certified	0.00	0.00	27.52
0101-512410022400-GAR	Director Office Other Group Ins, Certified	480.29	494.00	(151.55)
0101-512410022400-SJW	Director Office Other Group Ins, Certified	175.33	192.00	(78.00)
7990-512410022400-GAR	Director Office Other Group Ins, Certified	(2.31)	0.00	(258.55)
7990-512410022400-SJW	Director Office Other Group Ins, Certified	0.00	0.00	(54.18)
0101-512410022401-ECH	Director Office Other Group Ins, Non-Certified	165.11	196.00	(74.00)
0101-512410022401-GAR	Director Office Other Group Ins, Non-Certified	165.11	210.00	(62.97)
0101-512410022401-SJW	Director Office Other Group Ins, Non-Certified	121.13	474.00	(167.15)
7990-512410022401-ECH	Director Office Other Group Ins, Non-Certified	0.00	0.00	(54.18)
7990-512410022401-GAR	Director Office Other Group Ins, Non-Certified	10.22	0.00	(71.05)
7990-512410022401-SJW	Director Office Other Group Ins, Non-Certified	0.00	0.00	(54.70)
0101-512410029100-GAR	Director Office HSA Expense, Certified	76.92	0.00	0.00
0101-512410029100-SJW	Director Office HSA Expense, Certified	38.46	0.00	0.00
0101-512410029101-ECH	Director Office HSA Expense, Non-Certified	26.92	0.00	0.00
0101-512410029101-GAR	Director Office HSA Expense, Non-Certified	15.38	0.00	0.00
0101-512410029101-SJW	Director Office HSA Expense, Non-Certified	111.54	0.00	0.00
0101-512490022100-SJW	Central Office Manager Life Ins, Non-Certified	83.51	25.00	(17.64)
7990-512490022100-SJW	Central Office Manager Life Ins, Non-Certified	0.00	0.00	(26.78)
0101-512490022200-ECH	Central Office Manager Health Ins, Non-Certified	3,209.01	3,437.00	(2,748.21)
0101-512490022200-GAR	Central Office Manager Health Ins, Non-Certified	1,660.17	3,619.00	1,221.92
0101-512490022200-SJW	Central Office Manager Health Ins, Non-Certified	2,368.40	3,499.00	(2,141.73)
7990-512490022200-ECH	Central Office Manager Health Ins, Non-Certified	0.00	0.00	(1,154.11)
7990-512490022200-GAR	Central Office Manager Health Ins, Non-Certified	0.00	0.00	(735.45)
7990-512490022200-SJW	Central Office Manager Health Ins, Non-Certified	0.00	0.00	(745.80)
0101-512490022400-ECH	Central Office Manager Group Ins, Non-Certified	(75.18)	0.00	0.00
0101-512490022400-GAR	Central Office Manager Group Ins, Non-Certified	(54.43)	0.00	0.00
0101-512490022400-SJW	Central Office Manager Group Ins, Non-Certified	472.49	78.00	(116.50)
7990-512490022400-ECH	Central Office Manager Group Ins, Non-Certified	0.00	0.00	16.68
7990-512490022400-GAR	Central Office Manager Group Ins, Non-Certified	0.00	0.00	11.02

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		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
7990-512490022400-SJW	Central Office Manager Group Ins, Non-Certified	0.00	0.00	(131.06)
0101-513394022101-ECH	Drop In Center Life Ins, Non-Certified	0.00	0.00	(16.70)
0101-513394022101-GAR	Drop In Center Life Ins, Non-Certified	0.00	0.00	(10.02)
0300-513394022101-SJW	DNU - Drop In Center Life Ins, Non-Certified	0.00	0.00	(28.80)
0101-513394022201-ECH	Drop In Center Group Health Ins, Non-Certified	0.00	0.00	(4,189.09)
0101-513394022201-GAR	Drop In Center Group Health Ins, Non-Certified	0.00	0.00	(958.17)
0300-513394022201-SJW	DNU - Drop In Center Group Health Ins, Non-Cer	0.00	0.00	(3,498.28)
0101-513394022401-ECH	Drop In Center Other Group Ins, Non-Certified	0.00	0.00	(81.84)
0101-513394022401-GAR	Drop In Center Other Group Ins, Non-Certified	0.00	0.00	(87.92)
0101-513394022401-SJW	Drop In Center Other Group Ins, Non-Certified	0.00	0.00	(50.30)
0300-513394022401-SJW	DNU - Drop In Center Other Group Ins, Non-Cert	0.00	0.00	(145.23)
7990-513394022401-SJW	DNU - Drop In Center Other Group Ins, Non-Cert	0.00	0.00	23.22
Total Group Insurance		144,675.26	167,028.00	(110,218.95)
Retirement Benefits				
0101-511310021600-ECH	Instructional TRF Expense	15,204.44	15,101.00	(2,451.21)
0101-511310021600-GAR	Instructional TRF Expense	11,188.10	12,175.00	(3,230.88)
0101-511310021600-SJW	Instructional TRF Expense	13,647.36	14,280.00	(5,564.26)
7990-511310021600-ECH	Instructional TRF Expense	0.00	0.00	(3,237.05)
7990-511310021600-GAR	Instructional TRF Expense	820.43	820.00	(2,475.56)
7990-511310021600-SJW	Instructional TRF Expense	0.00	0.00	(3,288.91)
0101-511310029000-ECH	Instructional 403B Expense, Certified	672.86	1,302.00	(601.09)
0101-511310029000-GAR	Instructional 403B Expense, Certified	449.28	0.00	0.00
0101-511310029000-SJW	Instructional 403B Expense, Certified	1,155.54	1,383.00	(175.21)
7990-511310029000-ECH	Instructional 403B Expense, Certified	0.00	0.00	(332.80)
7990-511310029000-SJW	Instructional 403B Expense, Certified	0.00	0.00	(283.56)
0101-512122029001-ECH	Coaching 403B Expense, Non-Certified	4,636.49	5,824.00	(161.77)
0101-512122029001-GAR	Coaching 403B Expense, Non-Certified	1,835.67	3,083.00	(2,102.20)
0101-512122029001-SJW	Coaching 403B Expense, Non-Certified	4,427.53	5,531.00	(236.65)
2000-512122029001-SJW	Coaching 403B Expense, Non-Certified	0.00	0.00	(60.88)
7990-512122029001-ECH	Coaching 403B Expense, Non-Certified	0.00	0.00	(1,096.00)
7990-512122029001-GAR	Coaching 403B Expense, Non-Certified	208.10	208.00	(737.30)

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		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
7990-512122029001-SJW	Coaching 403B Expense, Non-Certified	0.00	0.00	(1,156.44)
0101-512129029000-ECH	Scheduling Support Coordinator 403B Expense, N	370.94	917.00	488.74
0101-512129029000-GAR	Scheduling Support Coordinator 403B Expense, N	271.75	392.00	(4.94)
0101-512129029000-SJW	Scheduling Support Coordinator 403B Expense, N	530.40	854.00	112.45
7990-512129029000-ECH	Scheduling Support Coordinator 403B Expense, N	0.00	0.00	(64.18)
7990-512129029000-GAR	Scheduling Support Coordinator 403B Expense, N	0.00	0.00	(64.18)
7990-512129029000-SJW	Scheduling Support Coordinator 403B Expense, N	0.00	0.00	(156.87)
0101-512181021600-ECH	Special Ed TRF Expense	2,116.49	2,317.00	558.34
0101-512181021600-GAR	Special Ed TRF Expense	1,912.42	2,254.00	(544.87)
0101-512181021600-SJW	Special Ed TRF Expense	2,581.37	3,112.00	67.75
7990-512181021600-ECH	Special Ed TRF Expense	0.00	0.00	(593.68)
7990-512181021600-SJW	Special Ed TRF Expense	0.00	0.00	(627.68)
0101-512191029001-ECH	Drop In Center 403B Expense, Non-Certified	1,164.72	0.00	(2,206.05)
0101-512191029001-GAR	Drop In Center 403B Expense, Non-Certified	536.05	1,356.00	(122.68)
0101-512191029001-SJW	Drop In Center 403B Expense, Non-Certified	1,046.28	0.00	(3,277.83)
0300-512191029001-ECH	Drop In Center 403B Expense, Non-Certified	174.22	2,408.00	2,408.00
0300-512191029001-GAR	Drop In Center 403B Expense, Non-Certified	247.42	0.00	0.00
0300-512191029001-SJW	Drop In Center 403B Expense, Non-Certified	84.47	1,155.00	1,155.00
7990-512191029001-ECH	Drop In Center 403B Expense, Non-Certified	0.00	0.00	(426.08)
7990-512191029001-GAR	Drop In Center 403B Expense, Non-Certified	66.71	67.00	(213.84)
7990-512191029001-SJW	Drop In Center 403B Expense, Non-Certified	0.00	0.00	(513.00)
0300-512321021600-ECH	Vice President TRF Expense	1,879.24	1,946.00	(1,083.46)
0300-512321021600-GAR	Vice President TRF Expense	1,441.85	829.00	(948.96)
0300-512321021600-SJW	Vice President TRF Expense	1,443.38	1,813.00	257.89
7990-512321021600-ECH	Vice President TRF Expense	0.00	0.00	(673.15)
7990-512321021600-GAR	Vice President TRF Expense	0.00	0.00	(256.86)
7990-512321021600-SJW	Vice President TRF Expense	0.00	0.00	(228.30)
0101-512410021600-ECH	Director Office TRF Expense	3,655.89	3,472.00	(1,410.81)
0101-512410021600-GAR	Director Office TRF Expense	3,121.50	3,022.00	(1,416.98)
0101-512410021600-SJW	Director Office TRF Expense	3,937.30	3,804.00	(1,454.73)
7990-512410021600-ECH	Director Office TRF Expense	0.00	0.00	(888.96)
7990-512410021600-GAR	Director Office TRF Expense	202.04	202.00	(606.16)

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		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
7990-512410021600-SJW	Director Office TRF Expense	0.00	0.00	(957.40)
0101-512410029001-ECH	Directors Office 403B Expense, Non-Certified	639.64	665.00	(388.26)
0101-512410029001-GAR	Directors Office 403B Expense, Non-Certified	1,056.75	1,041.00	(731.55)
0101-512410029001-SJW	Directors Office 403B Expense, Non-Certified	900.12	855.00	(863.30)
7990-512410029001-ECH	Directors Office 403B Expense, Non-Certified	0.00	0.00	(164.16)
7990-512410029001-GAR	Directors Office 403B Expense, Non-Certified	68.40	68.00	(205.60)
7990-512410029001-SJW	Directors Office 403B Expense, Non-Certified	0.00	0.00	(218.88)
0101-512490029000-ECH	Central Office Manager 403B, Non-Certified	414.62	567.00	410.00
0101-512490029000-GAR	Central Office Manager 403B, Non-Certified	301.72	294.00	154.65
0101-512490029000-SJW	Central Office Manager 403B, Non-Certified	666.94	573.00	353.66
7990-512490029000-ECH	Central Office Manager 403B, Non-Certified	0.00	0.00	(74.46)
7990-512490029000-GAR	Central Office Manager 403B, Non-Certified	0.00	0.00	(47.13)
7990-512490029000-SJW	Central Office Manager 403B, Non-Certified	0.00	0.00	(197.19)
0101-513394029001-ECH	Drop In Center 403B Expense, Non-Certified	0.00	0.00	(349.28)
0101-513394029001-GAR	Drop In Center 403B Expense, Non-Certified	0.00	0.00	(311.02)
0300-513394029001-SJW	DNU - Drop In Center 403B Expense, Non-Certi	0.00	0.00	(423.73)
Total Retirement Benefits		85,078.43	93,690.00	(43,941.50)
Other Benefits				
0101-512410022500-ECH	Workers Comp Insurance	3,795.42	2,199.00	(1,578.26)
0101-512410022500-GAR	Workers Comp Insurance	1,669.34	1,022.00	(1,435.12)
0101-512410022500-SJW	Workers Comp Insurance	3,656.22	2,051.00	(1,468.44)
0101-512410029009-SJW	Director Office Tuition Reimbursement	3,135.00	0.00	0.00
0300-512410029009-ECH	Director Office Tuition Reimbursement	936.00	0.00	0.00
0300-512410029009-GAR	Director Office Tuition Reimbursement	936.00	0.00	0.00
0300-512410029009-SJW	Director Office Tuition Reimbursement	936.00	0.00	0.00
Total Other Benefits		15,063.98	5,272.00	(4,481.82)
Total Personnel Expenses		1,668,508.50	1,839,902.00	(1,089,165.92)
Professional Fees				
2000-521310031100-SJW	Instruction Services	756.50	0.00	0.00

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		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
2900-521310031100-SJW	Instruction Services	0.00	0.00	(400.00)
0101-521310031101-ECH	Instruction - Dual Credit/Certification Fees	1,090.59	1,642.00	(926.34)
0101-521310031101-GAR	Instruction - Dual Credit/Certification Fees	423.72	1,722.00	(931.53)
0101-521310031101-SJW	Instruction - Dual Credit/Certification Fees	2,263.57	16,457.00	5,459.16
2000-521310031101-SJW	Instruction - Dual Credit/Certification Fees	5,242.88	0.00	(6,891.02)
2900-521310031101-SJW	Instruction - Dual Credit/Certification Fees	0.00	0.00	(1,924.90)
3749-521310031101-ECH	Instruction - Dual Credit/Certification Fees	0.00	0.00	225.00
3749-521310031101-SJW	Instruction - Dual Credit/Certification Fees	0.00	0.00	(3,695.41)
0101-522181031900-SJW	Special Ed Professional Services	1,080.00	1,456.00	(622.75)
0101-522213031200-ECH	Staff Training	3,627.12	952.00	(378.01)
0101-522213031200-GAR	Staff Training	604.46	2,758.00	(1,462.56)
0101-522213031200-SJW	Staff Training	1,228.42	2,371.00	(987.83)
4100-522213031200-ECH	Staff Training	299.00	0.00	0.00
4100-522213031200-SJW	Staff Training	598.00	0.00	0.00
0101-522236053000-ECH	Internet Access	8,054.36	14,280.00	2,703.07
0101-522236053000-GAR	Internet Access	9,709.30	7,040.00	422.63
0101-522236053000-SJW	Internet Access	3,234.42	3,791.00	(1,401.05)
7990-522236053000-ECH	Internet Access	0.00	0.00	(901.48)
7990-522236053000-GAR	Internet Access	1,583.54	1,584.00	(503.08)
7990-522236053000-SJW	Internet Access	0.00	0.00	(53.96)
0300-522315031900-ECH	Legal Fees	6,019.85	0.00	0.00
0300-522315031900-GAR	Legal Fees	27.15	0.00	0.00
0300-522315031900-SJW	Legal Fees	59.25	0.00	0.00
0300-522322031900-ECH	Marketing Expense	59,510.43	34,636.00	(31,756.20)
0300-522322031900-GAR	Marketing Expense	65,793.11	46,886.00	(14,449.21)
0300-522322031900-SJW	Marketing Expense	69,029.09	49,402.00	(27,932.87)
6890-522322031900-GAR	Marketing Expense	0.00	0.00	(22,067.16)
0300-522322054000-ECH	Student Recruitment	219.30	0.00	(139.77)
0300-522322054000-GAR	Student Recruitment	219.30	0.00	(231.31)
0300-522322054000-SJW	Student Recruitment	321.99	0.00	(148.75)
0101-522410031900-ECH	Admin Professional Services	32,762.36	28,581.00	25,764.28
0101-522410031900-GAR	Admin Professional Services	19,331.20	37,222.00	36,717.52

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		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
0101-522410031900-SJW	Admin Professional Services	17,897.42	28,214.00	25,572.14
0300-522410031900-GAR	Admin Professional Services	0.00	0.00	(850.70)
0101-522410031901-ECH	Licensing Fee	8,904.00	8,904.00	(2,544.00)
0101-522410031901-GAR	Licensing Fee	3,801.00	3,556.00	(1,331.00)
0101-522410031901-SJW	Licensing Fee	8,295.00	8,295.00	(2,370.00)
0101-522410031904-ECH	Background Checks	301.28	896.00	(440.60)
0101-522410031904-GAR	Background Checks	139.67	0.00	(208.00)
0101-522410031904-SJW	Background Checks	461.65	712.00	(305.50)
0300-522410031904-SJW	Background Checks	94.00	0.00	0.00
0101-522410031905-ECH	Authorizer Fees	4,859.36	4,795.00	(3,355.64)
0101-522410031905-GAR	Authorizer Fees	2,439.47	1,162.00	(1,057.08)
0101-522410031905-SJW	Authorizer Fees	4,770.04	4,984.00	(3,588.56)
0101-522410031907-ECH	Donated Wage Expense	0.00	0.00	(37,003.51)
0101-522410031907-GAR	Donated Wage Expense	0.00	0.00	(44,997.24)
0101-522410031907-SJW	Donated Wage Expense	0.00	0.00	(36,818.91)
0101-522410031908-ECH	Donated FICA Tax Expense	0.00	0.00	(2,830.77)
0101-522410031908-GAR	Donated FICA Tax Expense	0.00	0.00	(4,041.76)
0101-522410031908-SJW	Donated FICA Tax Expense	0.00	0.00	(3,057.07)
0101-522410031909-ECH	Donated Benefits	0.00	0.00	(6,618.00)
0101-522410031909-GAR	Donated Benefits	0.00	0.00	(7,612.52)
0101-522410031909-SJW	Donated Benefits	0.00	0.00	(5,693.13)
0300-522515031900-ECH	Payroll Services	3,304.83	1,645.00	(1,164.04)
0300-522515031900-GAR	Payroll Services	1,819.73	686.00	(487.96)
0300-522515031900-SJW	Payroll Services	3,524.15	1,526.00	(1,087.90)
0300-522516031900-ECH	Accounting and Audit Fees	11,111.76	8,645.00	(3,737.12)
0300-522516031900-GAR	Accounting and Audit Fees	4,517.21	3,689.00	(1,231.43)
0300-522516031900-SJW	Accounting and Audit Fees	10,351.75	8,057.00	(3,016.15)
6890-522516031900-GAR	Accounting and Audit Fees	0.00	0.00	(1,000.02)
0300-522660031900-ECH	Security Services	7,799.00	11,697.00	(4,903.38)
0300-522660031900-GAR	Security Services	6,356.00	8,281.00	(3,264.00)
0300-522660031900-SJW	Security Services	8,595.00	14,098.00	(5,549.00)
Total Professional Fees		402,431.23	370,622.00	(211,106.38)

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		Actual	Budget	Favorable /
		7/1/2020 - 1/31/2021	7/1/2020 - 1/31/2021	(Unfavorable)
Supplies and Materials				
0101-521310061100-ECH	Classroom Supplies	59.89	0.00	(391.76)
0101-521310061100-GAR	Classroom Supplies	0.00	511.00	(202.65)
0101-521310061100-SJW	Classroom Supplies	0.00	1,389.00	(371.91)
2000-521310061100-SJW	Classroom Supplies	158.74	0.00	(225.44)
2000-521310063000-SJW	Curricular Materials	2,728.96	0.00	0.00
0101-521310065500-ECH	Software License Expense	1,455.51	2,050.00	(1,486.14)
0101-521310065500-GAR	Software License Expense	638.37	2,972.00	2,906.84
0101-521310065500-SJW	Software License Expense	401.47	1,900.00	(810.20)
0300-521310065500-ECH	Software License Expense	296.37	0.00	(214.97)
0300-521310065500-GAR	Software License Expense	20.16	0.00	(214.98)
0300-521310065500-SJW	Software License Expense	43.98	0.00	(214.98)
2000-521310065500-ECH	Software License Expense	711.06	0.00	0.00
2000-521310065500-GAR	Software License Expense	304.71	0.00	0.00
2000-521310065500-SJW	Software License Expense	1,900.99	0.00	0.00
6890-521310065500-GAR	Software License Expense	2,099.58	0.00	(6,167.78)
6890-521310065500-SJW	Software License Expense	0.00	0.00	(449.84)
0101-522122061100-GAR	Coaching Supplies	0.00	0.00	(4.64)
0101-522237065500-ECH	Equipment & Supplies under Cap Threshold	904.85	0.00	(203.64)
0101-522237065500-GAR	Equipment & Supplies under Cap Threshold	1,577.28	0.00	(203.65)
0101-522237065500-SJW	Equipment & Supplies under Cap Threshold	0.00	0.00	(203.64)
0101-522237065501-ECH	Instructional Computer Expense	885.45	0.00	(307.59)
0101-522237065501-GAR	Instructional Computer Expense	628.43	0.00	(1,058.24)
0101-522237065501-SJW	Instructional Computer Expense	19.97	0.00	(566.24)
2900-522237065502-SJW	Instructional Software Expense	0.00	0.00	(815.00)
0300-522311031900-ECH	Board of Director Expenses	925.58	575.00	(156.40)
0300-522311031900-GAR	Board of Director Expenses	395.11	575.00	262.78
0300-522311031900-SJW	Board of Director Expenses	862.28	575.00	(106.38)
0101-522410031902-ECH	Graduation Expenses	120.00	1,463.00	(621.88)
0101-522410031902-GAR	Graduation Expenses	(78.67)	1,022.00	(651.57)
0101-522410031902-SJW	Graduation Expenses	0.00	987.00	(422.95)
0101-522410053001-ECH	Postage/Machine Rental Expense	388.80	0.00	(55.00)

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		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
0101-522410053001-SJW	Postage/Machine Rental Expense	561.50	0.00	(330.00)
0101-522410055000-ECH	Printing/Copying Expense	736.29	1,865.00	(813.74)
0101-522410055000-GAR	Printing/Copying Expense	518.78	1,953.00	(768.65)
0101-522410055000-SJW	Printing/Copying Expense	477.47	3,238.00	(1,278.27)
0101-522410061100-ECH	Office Supplies	544.52	1,595.00	(837.69)
0101-522410061100-GAR	Office Supplies	261.03	1,680.00	(712.68)
0101-522410061100-SJW	Office Supplies	2,188.36	3,712.00	(2,183.57)
0101-522410081000-ECH	Dues and Fees	177.33	0.00	(394.00)
0101-522410081000-GAR	Dues and Fees	26.60	245.00	(304.00)
0101-522410081000-SJW	Dues and Fees	352.07	0.00	(416.65)
0300-522660061100-ECH	Security Supplies	0.00	0.00	(171.39)
0300-522660061100-SJW	Security Supplies	0.00	0.00	(204.20)
0300-524600074700-ECH	DNU - Software License Expense	0.00	0.00	(116.96)
0300-524600074700-GAR	DNU - Software License Expense	0.00	0.00	196.51
0300-524600074700-SJW	DNU - Software License Expense	0.00	0.00	(79.55)
Total Supplies and Materials		23,292.82	28,307.00	(21,372.69)
Drop-In Center				
0300-523394058000-ECH	Drop In Center Travel Expense	731.07	1,701.00	(733.04)
0300-523394058000-GAR	Drop In Center Travel Expense	571.82	1,788.00	(768.52)
0300-523394058000-SJW	Drop In Center Travel Expense	67.15	427.00	(183.07)
0300-523394061100-ECH	Drop In Center Supplies	719.20	2,457.00	(964.38)
0300-523394061100-GAR	Drop In Center Supplies	201.67	985.00	(335.21)
0300-523394061100-SJW	Drop In Center Supplies	221.69	2,693.00	34.70
6890-523394061100-GAR	Drop In Center Supplies	1,608.57	10,101.00	10,101.00
Total Drop-In Center		4,121.17	20,152.00	7,151.48
Rent				
0300-522680044100-ECH	Building Rent Expense	45,465.14	55,440.00	(20,174.20)
0300-522680044100-GAR	Building Rent Expense	25,254.23	25,000.00	(31,999.00)
0300-522680044100-SJW	Building Rent Expense	19,803.44	42,000.00	3,902.80
7990-522680044100-ECH	Building Rent Expense	9,684.69	0.00	(15,261.58)

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		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
7990-522680044100-GAR	Building Rent Expense	9,745.77	10,000.00	0.00
7990-522680044100-SJW	Building Rent Expense	6,864.60	0.00	(7,619.44)
Total Rent		116,817.87	132,440.00	(71,151.42)
Occupancy				
0300-522620041100-ECH	Water & Sewer	123.96	434.00	(292.06)
0300-522620041100-SJW	Water & Sewer	1,541.88	1,799.00	(770.80)
7990-522620041100-SJW	Water & Sewer	256.98	0.00	(256.98)
0300-522620041200-ECH	Trash Removal	1,603.17	1,715.00	(1,233.88)
0300-522620041200-SJW	Trash Removal	1,120.14	1,204.00	(987.70)
0300-522620042000-ECH	Janitorial Services	13,950.00	19,488.00	(8,356.06)
0300-522620042000-GAR	Janitorial Services	15,891.73	16,359.00	(7,011.00)
0300-522620042000-SJW	Janitorial Services	12,046.18	16,915.00	(7,254.21)
0300-522620043100-ECH	Building Repairs & Maintenance	25,158.20	24,521.00	(10,941.02)
0300-522620043100-GAR	Building Repairs & Maintenance	536.15	480.00	(207.57)
0300-522620043100-SJW	Building Repairs & Maintenance	1,690.00	2,513.00	(1,393.49)
7990-522620043100-ECH	Building Repairs & Maintenance	368.64	0.00	(4,994.70)
0300-522620061100-ECH	Building/Janitorial Supplies	1,009.33	1,729.00	(741.09)
0300-522620061100-GAR	Building/Janitorial Supplies	789.07	2,226.00	(954.18)
0300-522620061100-SJW	Building/Janitorial Supplies	93.94	1,113.00	(754.88)
4100-522620061100-ECH	Building/Janitorial Supplies	787.74	0.00	0.00
4100-522620061100-GAR	Building/Janitorial Supplies	431.90	0.00	0.00
4100-522620061100-SJW	Building/Janitorial Supplies	530.16	0.00	0.00
0300-522620062100-ECH	Electric Utilities	12,840.66	14,112.00	(7,354.43)
0300-522620062100-GAR	Electric Utilities	13,522.82	10,917.00	(8,604.67)
0300-522620062100-SJW	Electric Utilities	3,096.96	3,612.00	(1,549.60)
7990-522620062100-ECH	Electric Utilities	0.00	0.00	(1,467.82)
7990-522620062100-GAR	Electric Utilities	2,747.28	2,747.00	(1,055.11)
7990-522620062100-SJW	Electric Utilities	516.16	0.00	(1,289.30)
0300-522620062200-ECH	Gas Utilities	2,361.83	2,884.00	(1,283.64)
0300-522620062200-GAR	Gas Utilities	1,826.22	2,817.00	(1,343.32)
0300-522620062200-SJW	Gas Utilities	2,055.91	3,059.00	(1,308.19)

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		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
7990-522620062200-ECH	Gas Utilities	0.00	0.00	(180.24)
7990-522620062200-GAR	Gas Utilities	95.15	95.00	(324.92)
7990-522620062200-SJW	Gas Utilities	0.00	0.00	(276.88)
0300-522630031900-SJW	Grounds Maintenance	3,835.00	5,769.00	(3,846.00)
0300-524900081000-ECH	Property Tax Expense	15,757.64	9,219.00	(3,946.69)
7990-524900081000-ECH	Property Tax Expense	1,387.42	0.00	(2,774.84)
Total Occupancy		<u>137,972.22</u>	<u>145,727.00</u>	<u>(82,755.27)</u>
Student Transportation				
0300-522770051000-GAR	Student Bus Passes	0.00	1,948.00	(833.00)
0300-522770051000-SJW	Student Bus Passes	0.00	3,091.00	(1,321.90)
0300-522770051001-ECH	Other Student Transportation	1,668.50	11,130.00	(4,773.38)
0300-522770051001-GAR	Other Student Transportation	70.00	2,149.00	(918.63)
0300-522770051001-SJW	Other Student Transportation	0.00	2,142.00	(918.00)
Total Student Transportation		<u>1,738.50</u>	<u>20,460.00</u>	<u>(8,764.91)</u>
Interest Expense				
0200-525220083200-ECH	Interest Expense	21,470.42	0.00	0.00
0200-525220083200-GAR	Interest Expense	12,273.83	0.00	0.00
0200-525220083200-SJW	Interest Expense	0.00	0.00	(1,067.63)
0300-525220083200-ECH	Interest Expense	0.00	18,074.00	(25,013.66)
0300-525220083200-GAR	Interest Expense	0.00	2,782.00	(4,732.67)
2000-525220083200-SJW	Interest Expense	0.00	0.00	12.00
2900-525220083200-SJW	Interest Expense	0.00	0.00	(35.52)
7990-525220083200-ECH	Interest Expense	886.87	0.00	(362.38)
7990-525220083200-GAR	Interest Expense	893.91	0.00	(365.26)
7990-525220083200-SJW	Interest Expense	844.88	0.00	(344.87)
0200-525220083202-ECH	Contributed Interest Expense - Promissory Note	21,246.66	0.00	0.00
0200-525220083202-SJW	Contributed Interest Expense - Promissory Note	0.00	0.00	(174,020.56)
0300-525220083202-ECH	Contributed Interest Expense - Promissory Note	0.00	21,247.00	(18,354.96)
Total Interest Expense		<u>57,616.57</u>	<u>42,103.00</u>	<u>(224,285.51)</u>

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LEADS - Combined

		Actual	Budget	Favorable /
		7/1/2020 - 1/31/2021	7/1/2020 - 1/31/2021	(Unfavorable)
Depreciation				
0100-529000099901-ECH	Depreciation Expense	95,643.44	102,634.00	(71,482.28)
0100-529000099901-GAR	Depreciation Expense	5,538.75	5,540.00	(3,955.00)
0100-529000099901-SJW	Depreciation Expense	84,747.44	102,185.00	(71,763.73)
0101-529000099901-ECH	Depreciation Expense	120.54	119.00	(87.64)
0101-529000099901-GAR	Depreciation Expense	1,105.30	917.00	(708.58)
0101-529000099901-SJW	Depreciation Expense	2,832.69	2,835.00	(2,021.04)
0300-529000099901-ECH	Depreciation Expense	1,186.85	1,239.00	(871.67)
0300-529000099901-GAR	Depreciation Expense	1,996.54	1,377.00	(1,157.19)
0300-529000099901-SJW	Depreciation Expense	640.01	455.00	(377.87)
2900-529000099901-SJW	Depreciation Expense	4,635.61	4,634.00	(3,312.76)
5200-529000099901-SJW	Depreciation Expense	250.60	252.00	(177.60)
6890-529000099901-GAR	Depreciation Expense	35,120.02	30,741.00	(22,969.00)
6890-529000099901-SJW	Depreciation Expense	9,813.93	24,493.00	(16,815.32)
Total Depreciation		243,631.72	277,421.00	(195,699.68)
Other Expenses				
0101-521310058000-ECH	Instruction Travel Expense	369.77	420.00	(178.29)
0101-521310058000-GAR	Instruction Travel Expense	0.00	630.00	(270.99)
0101-521310058000-SJW	Instruction Travel Expense	150.75	252.00	(104.40)
0101-522122058000-ECH	Coaching Travel Expense	0.00	273.00	(116.92)
0101-522122058000-GAR	Coaching Travel Expense	0.00	130.00	(53.12)
0101-522122058000-SJW	Coaching Travel Expense	0.00	49.00	(25.24)
0101-522129058000-ECH	Scheduling Support Coordinator Travel Expense	83.71	98.00	(16.55)
0101-522129058000-GAR	Scheduling Support Coordinator Travel Expense	70.37	98.00	(16.55)
0101-522129058000-SJW	Scheduling Support Coordinator Travel Expense	20.97	98.00	(41.85)
0300-522129058000-ECH	Scheduling Support Coordinator Travel Expense	0.00	0.00	(25.30)
0300-522129058000-GAR	Scheduling Support Coordinator Travel Expense	0.00	0.00	(25.30)
0101-522181058000-GAR	Special Ed Travel	0.00	498.00	(212.62)
0101-522213058000-ECH	Training Travel	0.00	504.00	(215.10)
0101-522213058000-GAR	Training Travel	0.00	503.00	(216.09)
0101-522213058000-SJW	Training Travel	0.00	504.00	(215.10)

Income Statement

LEADS - Combined

		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
0300-522321058000-ECH	VP Office Travel Expense	1,228.08	1,785.00	(823.57)
0300-522321058000-GAR	VP Office Travel Expense	557.46	568.00	(255.68)
0300-522321058000-SJW	VP Office Travel Expense	1,199.49	1,671.00	(784.19)
0300-522329096000-ECH	COVID-19 Operation Related Expenses	18.29	0.00	0.00
4100-522329096000-ECH	COVID-19 Operation Related Expenses	431.71	0.00	0.00
4100-522329096000-GAR	COVID-19 Operation Related Expenses	257.73	0.00	0.00
4100-522329096000-SJW	COVID-19 Operation Related Expenses	671.67	0.00	0.00
0101-522410053000-ECH	Telephone Expense	2,083.74	2,276.00	(839.51)
0101-522410053000-GAR	Telephone Expense	1,301.15	1,074.00	(420.84)
0101-522410053000-SJW	Telephone Expense	5,192.97	5,850.00	(2,239.66)
0300-522410053000-ECH	Telephone Expense	41.00	0.00	0.00
0300-522410053000-GAR	Telephone Expense	32.00	0.00	0.00
0300-522410053000-SJW	Telephone Expense	47.00	0.00	0.00
7990-522410053000-ECH	Telephone Expense	0.00	0.00	(479.58)
7990-522410053000-GAR	Telephone Expense	0.00	0.00	(301.47)
7990-522410053000-SJW	Telephone Expense	215.84	0.00	(1,457.57)
0101-522410053100-ECH	DNU - Telephone Expense	0.00	0.00	(60.00)
0101-522410053100-SJW	DNU - Telephone Expense	0.00	0.00	(60.00)
0101-522410058000-ECH	Director Office Travel Expense	105.07	469.00	(202.08)
0101-522410058000-GAR	Director Office Travel Expense	344.66	240.00	(101.29)
0101-522410058000-SJW	Director Office Travel Expense	259.11	994.00	(421.05)
0300-522519587100-ECH	Bank Fees	0.00	0.00	(144.00)
0300-522519587100-GAR	Bank Fees	0.00	0.00	(0.59)
0300-522519587100-SJW	Bank Fees	1,518.83	0.00	0.01
0300-522586044200-ECH	Operations Equipment Rental	1,899.80	1,897.00	(1,359.80)
0300-522586044200-GAR	Operations Equipment Rental	1,159.90	1,158.00	(830.40)
0300-522586044200-SJW	Operations Equipment Rental	4,020.10	1,803.00	(2,090.32)
0300-522586065500-ECH	Operations Computer Expense	18,081.63	15,186.00	(14,314.79)
0300-522586065500-GAR	Operations Computer Expense	8,334.83	6,482.00	(17,359.68)
0300-522586065500-SJW	Operations Computer Expense	16,844.94	14,147.00	(13,901.20)
0300-522586065501-ECH	Operations Equipment Expense	0.00	0.00	(1,934.16)
0300-522586065502-ECH	Operations Software Expense	3,788.06	1,368.00	(3,787.03)

Income Statement

LEADS - Combined

		Actual 7/1/2020 - 1/31/2021	Budget 7/1/2020 - 1/31/2021	Favorable / (Unfavorable)
0300-522586065502-GAR	Operations Software Expense	3,025.38	585.00	810.40
0300-522586065502-SJW	Operations Software Expense	3,964.81	1,278.00	(3,685.82)
6890-522586065502-GAR	Operations Software Expense	0.00	0.00	(3,778.35)
0300-522670052000-ECH	Liability Insurance Expense	9,957.71	8,645.00	(5,831.93)
0300-522670052000-GAR	Liability Insurance Expense	4,250.82	3,693.00	(2,486.98)
0300-522670052000-SJW	Liability Insurance Expense	9,276.68	8,057.00	(5,429.76)
0300-522670052500-ECH	Treasurers Bond	0.00	0.00	(75.73)
0300-522670052500-GAR	Treasurers Bond	0.00	0.00	(51.44)
0300-522670052500-SJW	Treasurers Bond	0.00	0.00	(72.83)
0300-523190061100-ECH	Food Purchase - Supplies	0.00	0.00	(22.29)
0300-523190061100-SJW	Food Purchase - Supplies	37.80	374.00	(164.96)
0300-523190061400-ECH	Food Purchases/Meals	215.11	1,827.00	(778.93)
0300-523190061400-GAR	Food Purchases/Meals	148.78	1,449.00	(620.95)
0300-523190061400-SJW	Food Purchases/Meals	368.65	1,203.00	(520.70)
0100-529900000000-GAR	Loss on Disposal of Asset	0.00	0.00	(2,862.70)
0101-529999999999-ECH	Temporary Distribution	38.50	0.00	0.00
Total Other Expenses		<u>101,614.87</u>	<u>88,136.00</u>	<u>(91,474.84)</u>
Total Expense		<u>2,757,745.47</u>	<u>2,965,270.00</u>	<u>(1,988,625.14)</u>
NET INCOME		<u>274,609.48</u>	<u>(112,048.00)</u>	<u>(263,170.78)</u>

Rose Loraff

3968 Pine Street / PO Box 56

New Troy, MI

Cell: 269-369-9267

Rose.loraff@gmail.com

OBJECTIVE

To use my passion for education with children and families, as well as my organizational, problem solving and communication skills to assist others in education.

WORK EXPERIENCE

Goodwill Excel Center

South Bend, IN

Kids Excel at the Excel Center – Early Childhood Services Director

8/2015 - current

- Program Supervision of Kids Excel program.
- Supervise Kids Excel employees in Gary, Hammond and South Bend.
- Supervise and review submitted weekly lesson plans for all children in the program.
- Lead weekly meetings with staff and High Scope training for all Lake County, Kids Excel employees.
- Complete performance reviews with staff.

Bridgman Area Schools

Bridgman, MI

Associate Teacher GSRP

8/15/2014- 6/2/2015

- Assisted with Great Start Readiness classroom.
- Completed lesson plans.
- Responsible for a full day classroom of 16 students.
- Complete child assessments.

Tri-County Head Start

Paw Paw / Benton Harbor, MI

Home Based Teacher

8/22/2013- - 5/23/2014

- Prepared and conducted weekly lesson plans for parents and children.
- Educated parents on early childhood education, health and safety, parenting and interpersonal skills.
- Managed all monthly and weekly paperwork for assigned caseload.
- Completed weekly home visits and conferences with each family on caseload.
- Adhered to all federal standards to meet Head Start compliance.

Elkhart / St. Joseph Counties Head Start Consortium

Middlebury, IN

Teacher/ Family and Community Specialist

08/2001 - 06-2013

- Responsible for double session classroom with 34 children and families.
- Managed 1 teacher and 1 assistant teacher.
- Prepared and conducted weekly lesson plans.
- Prepared and led monthly site meetings with Head Start parents.
- Enrolled children in Head Start program in accordance with federal standards.
- Completed home visits and conferences with children and families.

Rose Loraff

3968 Pine Street / PO Box 56

New Troy, MI

Cell: 269-369-9267

Rose.loraff@gmail.com

EDUCATION

Concordia University, Nebraska Seward, NE

Master's Degree - Early Childhood Education

2016-2018

Indiana University of South Bend South Bend, IN

Bachelor Of Science in Elementary Education

1990 – 1997

SKILLS

- Projected completion of High Scope Trainer of trainers April 2020.
- Certified High Scope teacher with the High Scope Foundation.
- Certified in First Aid, CPR and Universal Precautions.

ADDITIONAL EXPERIENCE

*Assistant softball coach for girl's junior varsity team – Bridgman High School

*Co-founder and Director of LTLJ Ministries volunteer organization.

*Color guard instructor for Bridgman High School 2014 – current.



March 4, 2021

To Whom It May Concern:

I am writing in support of the charter application for the Excel Center- Elkhart submitted by Goodwill LEADS, Inc. I support the Excel Center's objective to provide adults the opportunity and support to earn a high school diploma and pursue post-secondary education while developing career paths that offer greater employment and career growth opportunities.

As a member of the Elkhart community, Ivy Tech's South Bend-Elkhart campus plans to promote the program and recruit students in support of this application. This program aligns perfectly with our mission of helping to improve the work force readiness of Indiana residents.

We recognize the importance of working together as a community to provide pathways for all residents to maximize economic opportunity through education and training. We support Goodwill in providing unique education services to individuals who didn't graduate high school, removing barriers and creating a lasting impact on families, businesses, and the communities we serve.

Our agency will continue to offer available resources to ensure the success of an Excel Center in Elkhart.

Your consideration of this charter application is greatly appreciated. Thank you.

Sincerely,

A handwritten signature in black ink that reads 'David K. Balkin'.

David Balkin, Ph.D.
Chancellor



To the Board of Directors and Management
Goodwill LEADS, Inc. (The Excel Center)
1805 W Western Avenue
South Bend, Indiana 46619

In planning and performing our audit of the financial statements of Goodwill LEADS, Inc. (The Excel Center) as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered The Excel Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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 may exist that have not been identified.

OTHER MATTERS

Acquiring Property and Equipment

During the course of our audit procedures, we discussed with Organization personnel that the process for acquiring fixed assets may be strengthened through use of a purchase order system. The School Accountant uses judgement when paying invoices, including invoices for purchases of fixed assets, and the Board of Directors retroactively approves them. We recommend that the Organization consider setting up a formal purchase order process where the Board of Directors and/or the Vice President of the Excel Center approves property and equipment additions before purchase. The applicable use of a purchase order system is outlined in the "Guidelines for the Audits of Charter Schools" published by the Indiana State Board of Accounts.

Accounting Procedures Manual

During the course of our audit procedures, we determined that documentation for the Organization's internal controls and processes requires updating. Previously, the Organization had contracted with a third party vendor to assist with accounting duties. Currently, the in-house School Accountant performs the majority of accounting duties. We recommend that the Organization update its documentation to reflect the internal controls and processes currently implemented. It is our understanding that the Organization expects to update the manual during the school year ending June 30, 2019.

This communication is intended solely for the information and use of management, board of directors, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Kruggel, Lawton & Company, LLC

A handwritten signature in black ink that reads 'Kruggel, Lawton & Company LLC'.

Elkhart, Indiana
December 13, 2018

Mike Gallo

50685 Rush Creek Ct. Granger, IN - 574-850-8808 - mike.gallo314@gmail.com

Career Overview

I am a highly self-motivated, professional educator, with strong organizational and personal skills. I possess a very strong work ethic and humble approach to education. I have held a variety of teaching and leadership positions. I have extensive experience handling all personalities and backgrounds. I pride myself on my outstanding attendance track record and my consistently high performance ratings from my administrators. I am a constant self-evaluator of my work performance. No individual has higher expectations or is more critical of their own performance than myself. I am committed to a classroom and school environment that focuses on Rigor, Relevance, and Relationships

Core Strengths

- * Conflict resolution
- * Excellent communication skills
- * Strong organizational skills
- * Calm demeanor
- * Creative problem solver
- * Strong personal relations
- * Listening skills
- * Adaptability
- * Supportive Leadership

Work Experience

The Excel Center South Bend

Adult Education: Lead Teacher and Corporation Test Coordinator

August 2015-Present

- Teach adults English, Social Studies, and Personal Finance in an accelerated format to earn their Core 40 high school diploma
- Teach advanced reading and writing skills to help students pass the English ISTEP
- Evaluate and mentor fellow teachers
- Corporation testing coordinator which requires training and supervising site test coordinators and making sure all three schools follow and comply with state testing guidelines.
- Create multiple policies and initiatives that have improved student performance/credits and redirect inappropriate student behaviors
- Use data to focus on instructional goals and to track the progress of potential graduates
- Evaluated as highly effective every year

Bremen Public Schools

7th Grade World History Teacher

August 2014-July 2015

- Evaluated as a highly effective teacher
- Restructured the existing curriculum to effectively meet the new Indiana Standards
- Worked in a one to one technology classroom, where every student had their own MacBook

- Utilized project based learning whenever possible.

Xavier School of Excellence
Director of Curriculum, Instruction, and Assessment
October 2012-August 2014

- Assisted in evaluating teachers according to the RISE teaching rubric.
- Mentored and coached teachers to improve their teaching and planning.
- Coordinated parent teacher conferences for grades 6-8
- Coordinated and scheduled ISTEP, IREAD, and NWEA testing for the entire school.
- Arranged and led meetings between parents and individual teachers to discuss student performance and/or behavior.
- Evaluated and purchased resources and teaching texts for grades K-8
- Led weekly K-8 Grade Level Meetings and monthly staff meetings to discuss teaching strategies and share resources.
- Led all staff professional development and training over effective questioning techniques.
- Led a school-wide data tracking and focus that resulted in an 8% increase in ISTEP scores.
- Evaluated and helped staff create effective in class assessments for their students.
- Attended the National Conference for Charter Schools in July 2014
- Attended the Association for Supervision and Curriculum Development National Conference March 2014
- Evaluated as highly effective both years

Harrison College
Admissions Representative
June 2012-October 2012

- Presented information about the school and our programs to potential students and their families over the phone and during on campus interviews on a daily basis.
- Worked closely with students throughout the entire enrollment process and into the classroom.
- Inputted and maintained accurate student activities and notes in our school database software on a daily basis.
- Submitted weekly projections and activity reports to enrollment managers.
- Networked with local businesses and potential students during community events and career fairs.
- Worked in a fast paced, high pressure environment that required multi-tasking and time management skills on a daily basis.

Niles Community Schools Ring Lardner Middle School
August 2002- June 2012

- Taught 7th and 8th grade World and U.S. History for 10 years with excellent evaluations.
- Created unique presentations, projects, and assessments to meet curriculum goals and objectives and utilized project based learning.
- Built strong relationships with both students and their families/parents through consistent communication.

- Taught reading, writing, and literacy skills for 8 years.
- Trained and accredited in the Collin's writing method.

Career Accomplishments

Armstrong Teacher Educator Award Winner January 2017

- Nominated by fellow staff members for contributions to the students and the school

Staff of the Term Excel Center January 2016

- Nominated by students for the staff member that shows excellence in the classroom and who goes above and beyond to assist students.

Ring Lardner Social Studies Curriculum Director 2007-2012

- Responsible for developing curriculum maps for the entire social studies department in order to outline instruction and classroom pacing.
- Responsible for creating assessments that coordinate with state standards in order to evaluate student learning and effective teaching for the entire department.
- Responsible for creating learning goals to focus student learning and develop more effective classroom instruction.
- Responsible for analyzing student test data and using that data to direct and reflect on teacher instruction.

Ring Lardner School Improvement Team 2007-2012

- Responsible for helping create student achievement and school culture goals.
- Responsible for helping develop best teacher practices.
- Responsible for relaying administrative messages and goals to my department and academic team.
- Responsible for analyzing data to guide and change classroom instruction.

Educational Background

- Marygrove University Detroit, MI 2005-2007 Masters in the Art of Teaching
- Indiana University South Bend 2000-02 B.S. Education Secondary Social Studies Education Major
- Purdue University West Lafayette, IN 1995-99 B.A. Communications Advertising Major History and English Minors

Professional References

Tania Grimes	Former Director Xavier School of Excellence	574-514-7365
Justin Zobrosky	Director The Excel Center South Bend	574-993-0597
Jessie Lacay	Former Lead Life Coach The Excel Center South Bend	574-261-4728

United Way
of Elkhart and LaGrange Counties

Mailing Address

P.O. Box 3048 | Elkhart, IN 46515

Street Address

601 CR 17 | Elkhart, IN 46516

574.295.1650 | 574.295.0033 (fax)

www.unitedwayec.org



United Way of
Elkhart & LaGrange Counties

April 17, 2020

To Whom It May Concern:

The United Way of Elkhart and LaGrange County is pleased to support the charter application for the Excel Center – Elkhart submitted by Goodwill LEADS, Inc. The Excel Center’s ability to provide adults the chance to earn a high school diploma and move on to post-secondary education and career is something United Way encourages.

We are excited about the prospect of Goodwill developing an Excel Center to serve Elkhart County families.

United Way recognizes the importance of working together as a community to provide pathways for all residents to maximize economic opportunity through education and training. We support Goodwill in providing unique education services to individuals who did not graduate high school, removing barriers and creating a lasting impact on families, business and communities we serve.

Your consideration of this charter application is greatly appreciated.

All the best,

A handwritten signature in black ink, appearing to read "Keith Sarber". The signature is fluid and cursive.

Keith Sarber, Vice President of Community Impact
United Way of Elkhart County

LIVE UNITED.®