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

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**		