KRUGGEL LAWTON CPA

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

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

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)**		