

Excel Center Hammond

School Snapshot

Indiana Charter School Board

2018-19 Accountability System Dashboard

Due to ESSA requirements the State of Indiana 2018-19 Accountability calculations resulted in two grades. In addition, in 2020, the Indiana General Assembly passed Senate Enrolled Act 2 which provides for a two-year "hold harmless" performance calculation for the 2018-19 and 2019-20 school years.

Year Opened	2017-18
Grades Served	Adult High School
Address	3434 169th Street Hammond, IN 46323
School Leader	Ms. Debie Coble
Contact	dcoble@goodwill-ni.org
Board Chair	Bishop Eddie Miller
Contact	plazapreacher@yahoo.com

Accountability Grade (On INDIANA A-F Accountability System)	B
Accountability Grade (On Federal ESSA Accountability System)	B

Student Enrollment		
Year	2017-18	2018-19
Grades	Adult	Adult
Enrollment	100	257

Demographics 2018-19									
Free & Reduced Lunch	Ethnicity							Special Education	English Language Learners
	Black	Caucasian	Hisp.	Asian	Multi-racial	Amer.Ind.	Pac.Islander		
73.9%	38.5%	20.2%	38.1%	0.0%	3.1%	0.0%	0.0%	2.7%	2.3%

For more information regarding the ICSB Accountability System, please visit:

[ICSB Accountability System](#)

Data Source: IDOE STN Application Center, IDOE Compass.

Excel Center Hammond
Academic Success

Indiana Charter School Board
2018-19 Accountability System Dashboard

		2018-19	2017-18
1.1.	The school meets standard according to Indiana's Alternative Accountability System (Alternative A-F Model for Adult High Schools).	Meets Standard	Meets Standard
1.2.a.	Students graduate from high school in 4 years (as defined by the state's four-year graduation rate).	Does Not Meet Standard	** Not Available
1.2.b.	Students enrolled in grade 12 graduate within the school year being assessed.	Does Not Meet Standard	** Not Available
1.3.a.	Student performance, dual-credit accumulation and/or industry certification reflects college and career readiness, based on the percentage of non-duplicated graduating students in the current school year achieving at least one of the following college and career readiness indicators outlined in the Accountability Plan.	Exceeds Standard	Exceeds Standard
1.4.a.	Students who graduate achieve proficiency on state assessments in English 10.	Exceeds Standard	Exceeds Standard
1.4.b.	Students who graduate achieve proficiency on state assessments in Algebra I.	Exceeds Standard	Exceeds Standard

** State academic data not available due to the small number of students included in the accountability system.

Data Source: IDOE Office of Accountability and Goodwill Education Initiatives

Excel Center Hammond Financial Health

Profile	FY 2018	FY 2019
State and Federal Grants	\$ 646,187	\$ 1,694,250
Other Income	\$ 108,070	\$ 191,650

Financial Position		
Total Assets	\$ 1,746,101	\$ 1,840,278
Current Assets	\$ 17,817	\$ 275,895
Total Liabilities	\$ 2,164,105	\$ 2,030,879
Current Liabilities	\$ 732,367	\$ 767,217
Net Asset Position	\$ (418,004)	\$ (190,601)

Financial Activities		
Support and Revenues	\$ 754,257	\$ 1,885,900
Expenses	\$ 1,323,814	\$ 1,709,443
Surplus (Deficit)	\$ (569,557)	\$ 176,457

Supporting Information		
Depreciation Expense	\$ 84,284	\$ 174,492
Total Cash	\$ (4,569)	\$ 255,191
Interest Expense	\$ -	\$ -
Principal Payments	\$ -	\$ 132,420
Occupancy	\$ 81,702	\$ 86,714
Actual Enrollment	118.00	237.00
Estimated Enrollment	250.00	275.00

Indiana Charter School Board

2018-19 Accountability System Dashboard

	Standard	FY 2019	Rating	FY 2018	Rating
Near Term					
Current Ratio	1	0.36	DNMS	0.02	DNMS
Days Cash on Hand	2	61	MS	-1	DNMS
Enrollment Variance	3	86%	DNMS	47%	DNMS
Debt Default	4	No	MS	No	MS
Long Term					
Total Margin & 3 Yr Aggregated Total Margin	5	0.09	DNMS	(0.76)	DNMS
		-	N/A	-	N/A
Debt to Asset Ratio	6	1.10	DNMS	1.24	DNMS
Cash Flow & 3 Yr Cumulative Cash Flow	7	\$ 259,760	DNMS	\$ (4,569)	DNMS
		\$ -	N/A	-	N/A
Debt Service Coverage Ratio	8	1.60	MS	(5.94)	DNMS

Observations and notes:

Data Sources: Annual Audit; Quarterly Reports		
Audit History		
Fiscal Year	Auditor	Date
2018	Kruggel Lawton	1/9/2019
2019	Kruggel Lawton	1/9/2020

Financial Health (Requirements to Meet Standard)

- 1 > 1.1 or between 1.0 and 1.1 and one-year trend is positive.
- 2 >= 60 days or between 30 - 60 days and one-year trend is positive.
- 3 >= 95%.
- 4 Not in Default or Delinquent.
- 5 Aggregated three-year Total Margin is positive and the most recent year Total Margin is positive or Aggregated three-year Total Margin is greater than -1.5%, the trend is positive for the last two years, and the most recent year Total Margin is positive. For schools in their first and second year of operation, the cumulative Total Margin must be positive.
- 6 Debt to Asset Ratio is < 0.9.
- 7 Three-year cumulative cash flow is positive and cash flow is positive each year or three-year cumulative cash flow is positive, cash flow is positive in one of two years, and cash flow in the most recent year is positive. Schools in their first and second year of operation must have positive cash flow.
- 8 Debt Service Coverage Ratio is >= 1.2.

Goodwill LEADS, Inc.
Financial Health

Profile				
	FY2016	FY2017	FY2018	FY 2019
State and Federal Grants	\$ 1,732,212	\$ 2,667,864	\$ 2,437,255	\$ 3,864,571
Other Income	\$ 537,782	\$ 444,597	\$ 553,757	\$ 445,664

Financial Position				
Total Assets	\$ 1,794,147	\$ 2,333,717	\$ 3,991,870	\$ 4,032,895
Current Assets	\$ 115,126	\$ 866,614	\$ 1,064,044	\$ 1,467,730
Total Liabilities	\$ 1,341,002	\$ 1,036,661	\$ 3,000,297	\$ 3,126,739
Current Liabilities	\$ 512,268	\$ 317,030	\$ 952,137	\$ 1,349,161
Net Asset Position	\$ 453,145	\$ 1,297,056	\$ 991,573	\$ 906,156

Financial Activities				
Support and Revenues	\$ 2,269,994	\$ 3,112,461	\$ 2,991,012	\$ 4,310,235
Expenses	\$ 1,933,868	\$ 2,268,550	\$ 3,296,495	\$ 4,395,652
Surplus (Deficit)	\$ 336,126	\$ 843,911	\$ (305,483)	\$ (85,417)

Supporting Information				
Depreciation Expense	\$ 207,517	\$ 286,940	\$ 384,528	\$ 424,825
Total Cash	\$ 89,329	\$ 744,515	\$ 1,012,456	\$ 1,164,215
Interest Expense	\$ 44,153	\$ 30,728	\$ 78,897	\$ 130,303
Principal Payments	\$ 129,672	\$ 139,344	\$ 177,211	\$ 221,517
Occupancy	\$ 41,061	\$ 46,000	\$ 126,523	\$ 194,978
Actual Enrollment	258.0	325.5	283.50	437.5
Estimated Enrollment	350	600	825	900

Includes: **Excel Center - South Bend**
Excel Center - Gary
Excel Center - Hammond

Indiana Charter School Board

2018-19 Accountability System Financial Dashboard

	Standard	FY 2019	Rating	FY 2018	Rating	FY 2017	Rating	FY 2016	Rating
Near Term									
Current Ratio	1	1.09	DNMS	1.12	MS	2.73	MS	0.22	DNMS
Days Cash on Hand	2	107	MS	127	MS	137	MS	19	DNMS
Enrollment Variance	3	49%	DNMS	34%	DNMS	54%	DNMS	74%	DNMS
Debt Default	4	No	MS	No	MS	No	MS	No	MS
Long Term									
Total Margin & 3 Yr Aggregated Total Margin	5	(0.02) 4.35%	DNMS	(0.10) 10.44%	DNMS	0.27 -	MS N/A	0.15 -	MS N/A
Debt to Asset Ratio	6	0.78	MS	0.75	MS	0.44	MS	0.75	MS
Cash Flow & 3 Yr Cumulative Cash Flow	7	\$ 151,759 \$ 2,921,186	MS	\$ 267,941 \$ 1,846,300	MS	\$ 655,186 -	MS N/A	\$ 89,329 -	MS N/A
Debt Service Coverage Ratio	8	0.86	DNMS	0.41	DNMS	5.38	MS	2.74	MS

Observations and notes:

Data Sources: Annual Audit; Quarterly Reports.

Audit History		
Fiscal Year	Auditor	Date
2016	Krugger Lawton	10/18/2016
2017	Krugger Lawton	7/26/2018
2018	Krugger Lawton	1/9/2019
2019	Krugger Lawton	1/9/2020

Financial Health (Requirements to Meet Standard)

- > 1.1 or between 1.0 and 1.1 and one-year trend is positive.
- >= 60 days or between 30 - 60 days and one-year trend is positive.
- >= 95%.
- Not in Default or Delinquent.
- Aggregated three-year Total Margin is positive and the most recent year Total Margin is positive or Aggregated three-year Total Margin is greater than -1.5%, the trend is positive for the last two years, and the most recent year Total Margin is positive. For schools in their first and second year of operation, the cumulative Total Margin must be positive.
- Debt to Asset Ratio is < 0.9.
- Three-year cumulative cash flow is positive and cash flow is positive each year or three-year cumulative cash flow is positive, cash flow is positive in one of two years, and cash flow in the most recent year is positive. Schools in their first and second year of operation must have positive cash flow.
- Debt Service Coverage Ratio is >= 1.2.

Excel Center Hammond
Organizational Compliance

Indiana Charter School Board

2018-19 Accountability System Dashboard

		2018-19	2017-18
3.1.a.	The school has conducted lawful, unbiased admissions, enrollment and retention processes including conducting appropriate randomized lotteries where required.	Meets Standard	Meets Standard
3.2.a.	The school met attendance goals.	Does Not Meet Standard	Does Not Meet Standard
3.2.b.	The school followed appropriate and lawful student discipline processes.	Meets Standard	Meets Standard
3.3.a.	The school has respected the rights of students with disabilities under applicable laws, rules and regulations (including the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act, and Article 7) and provisions of its charter agreement.	Meets Standard	Meets Standard
3.4.a.	The school has respected the rights of English Language Learner (ELL) students under all applicable laws, rules, regulations (including Title III of the Elementary and Secondary Education Act (ESEA) and US Department of Education authorities) and provisions of its charter agreement.	Meets Standard	Meets Standard
3.5.a.	The school has materially complied with the rights of students.	Meets Standard	Meets Standard
3.6.a.	The school has complied with applicable laws, rules, regulations and provisions of its charter agreement relating to governance.	Meets Standard	Meets Standard
3.7.a.	The school meets financial reporting and compliance requirements.	Meets Standard	Meets Standard
3.8.a.	The school complies with applicable laws, rules, regulations and provisions of its charter agreement relating to safety, security and health related services.	Meets Standard	Meets Standard

Data Sources: Annual Assurances, IDOE Reports, IDOE Complaints, ICSB Site Visits, ICSB Complaints