



**LYON COUNTY**  
RIVERBOAT FOUNDATION

# 2021

## LYON COUNTY RIVERBOAT FOUNDATION, INC.

Independent Accountant's Reports  
Financial Statements

December 31, 2021

Prepared By:

**De Noble, Austin & Company PC**  
121 South Story Street  
Rock Rapids, Iowa 51246

# LYON COUNTY RIVERBOAT FOUNDATION, INC.

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December 31, 2021

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# LYON COUNTY RIVERBOAT FOUNDATION, INC.

Officers / Board of Directors

December 31, 2021

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<b><u>Officers / Board of Directors</u></b>	<b><u>Area</u></b>	<b><u>Term Expires</u></b>
Randy Waagmeester, President	Rock Rapids	2026
Marlys Conaway, Vice President	George	2023
Shawn Dreesen, Secretary	Little Rock	2023
Alicia VerMeer, Treasurer	Larchwood	2022
Rochelle Herbert	Rock Rapids	2022
Kathi Wilke	Lester	2022
Cynthia Haugland	Inwood	2024
Scott Kruse	Larchwood	2024
Ashley Teunissen	Alvord	2024
Carol Vander Kolk	Inwood	2024
Fred Landis	George	2025
Joe Schilling	Little Rock	2025
Aaron Kelderman	Doon	2027





# De Noble, Austin & Company PC

CERTIFIED PUBLIC ACCOUNTANTS



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## Independent Auditor's Report

To the Board of Directors of the  
Lyon County Riverboat Foundation, Inc.:

We have audited the accompanying financial statements of the Lyon County Riverboat Foundation, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities and cash flows for the calendar 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 the Lyon County Riverboat Foundation, Inc. as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the calendar years then ended in accordance with accounting principles generally accepted in the United States of America.

*De Noble, Austin & Company PC*  
De Noble, Austin & Company PC  
Certified Public Accountants  
Rock Rapids, Iowa  
February 21, 2022

### MEMBERS

American Institute - Certified Public Accountants | Private Companies Practice Section | Iowa Society - Certified Public Accountants

LYON COUNTY RIVERBOAT FOUNDATION, INC.  
Financial Statements

**Statements of Financial Position**  
December 31, 2021 and 2020

	As of December 31, 2021	As of December 31, 2020
<b>Assets</b>		
<b>Current Assets:</b>		
Cash and Cash Equivalents	\$ 1,906,056	\$ 1,114,985
Accounts Receivable – Grand Falls Casino & Resort	310,101	270,514
Employee Receivable	564	0
Prepaid Insurance	2,350	2,342
Prepaid Rent	685	685
Security Deposit	800	800
<b>Total Current Assets</b>	<b>2,220,556</b>	<b>1,389,326</b>
<b>Fixed Assets (Net):</b>		
Equipment & Software	26,751	26,751
Furniture	1,389	1,389
Less: Accumulated Depreciation	(22,088)	(18,518)
<b>Total Fixed Assets (Net):</b>	<b>6,052</b>	<b>9,622</b>
<b>Total Assets</b>	<b>\$ 2,226,608</b>	<b>\$ 1,398,948</b>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities:</b>		
Payroll Tax Liabilities	\$ 1,808	\$ 1,347
Accounts Payable	170	359
Grants Payable – Cities/Public Schools/ Lyon County	412,625	0
Grants Payable – Competitive Grant Awards	580,544	97,718
<b>Total Current Liabilities</b>	<b>995,147</b>	<b>99,424</b>
<b>Net Assets (Without Donor Restrictions)</b>	<b>1,231,461</b>	<b>1,299,524</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,226,608</b>	<b>\$ 1,398,948</b>

See Notes to Financial Statements.



**LYON COUNTY RIVERBOAT FOUNDATION, INC.**  
Financial Statements

**Statements of Activities**  
December 31, 2021 and 2020

	<b>For the Calendar Years Ended</b>	
	<b>December 31, 2021</b>	<b>December 31, 2020</b>
	<b>Without Donor Restrictions</b>	
<b>Support, Revenue and Other Gains (Losses):</b>		
Direct Support – Grand Falls Casino & Resort	\$ 3,332,173	\$ 2,019,789
Unused / Expired Grants Awarded	24,371	5,784
Interest Income	8,814	5,606
Miscellaneous Income	0	275
<b>Total Support, Revenue and Other Gains (Losses)</b>	<b>3,365,358</b>	<b>2,031,454</b>
<b>Expenses:</b>		
<b>Program Services:</b>		
<b>Grant Disbursements:</b>		
Lyon County Cities / Lyon County	796,039	467,020
Lyon County Public Schools	796,065	467,049
Competitive Grants	1,717,495	310,101
Donations	23,000	3,000
<b>Total Program Services</b>	<b>3,332,599</b>	<b>1,247,170</b>
<b>Supporting Services:</b>		
<b>Management and General:</b>		
Professional Fees	10,910	10,752
Contract Labor	1,100	2,170
Salary Expense	34,667	30,000
Payroll Taxes	2,694	2,337
Rent Expense	8,470	8,220
Depreciation Expense	3,570	4,173
Insurance	4,121	4,200
Advertising / Website Maintenance	3,243	1,516
Travel and Meetings	17,462	7,112
Postage & Printing	437	76
Supplies	9,330	3,636
Telephone	1,365	1,330
DCI Background Checks	0	40
Miscellaneous Expense	3,453	988
<b>Total Supporting Services</b>	<b>100,822</b>	<b>76,550</b>
<b>Total Expenses</b>	<b>3,433,421</b>	<b>1,323,720</b>
<b>Change in Net Assets</b>	<b>(68,063)</b>	<b>707,734</b>
<b>Net Assets, Beginning of Year</b>	<b>1,299,524</b>	<b>591,790</b>
<b>Net Assets, End of Year</b>	<b>\$ 1,231,461</b>	<b>\$ 1,299,524</b>

See Notes to Financial Statements.

# LYON COUNTY RIVERBOAT FOUNDATION, INC.

## Financial Statements

### Statements of Cash Flows

December 31, 2021 and 2020

	<u>For the Calendar Years Ended</u>	
	<u>December 31,</u>	<u>December 31,</u>
	<u>2021</u>	<u>2020</u>
<b>Cash Flows From (Used By) Operating Activities:</b>		
Change in Net Assets	\$ (68,063)	\$ 707,734
Adjustments to Reconcile Change in Net Assets to Net Cash Provided		
From Operating Activities:		
Depreciation Expense	3,570	4,173
(Increase) in Accounts Receivable – Grand Falls Casino & Resort	(39,587)	(54,272)
(Increase) in Employee Receivable	(564)	0
(Increase) Decrease in Prepaid Insurance	(8)	85
Increase (Decrease) in Payroll Tax Liabilities	461	(7)
(Decrease) in Accounts Payable	(189)	(2,923)
Increase in Grants Payable – Cities/Public Schools/Lyon County	412,625	0
Increase (Decrease) in Grants Payable – Competitive Grant Awards	482,826	(564,626)
<b>Net Cash Provided From Operating Activities</b>	<b>791,071</b>	<b>90,164</b>
<b>Cash Flows From (Used By) Investing Activities:</b>		
Purchase of Fixed Assets	0	(5,636)
<b>Net Cash Used By Investing Activities</b>	<b>0</b>	<b>(5,636)</b>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>791,071</b>	<b>84,528</b>
<b>Beginning Cash and Cash Equivalents</b>	<b>1,114,985</b>	<b>1,030,457</b>
<b>Ending Cash and Cash Equivalents</b>	<b>\$ 1,906,056</b>	<b>\$ 1,114,985</b>

**Supplemental Disclosure of Cash Flow Information:**

None

**Supplemental Schedule of Noncash Investing and Financing Activities:**

None

See Notes to Financial Statements.



# LYON COUNTY RIVERBOAT FOUNDATION, INC.

## Notes to Financial Statements

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### **Note 1: Nature of Activities and Concentration**

The Lyon County Riverboat Foundation, Inc. (the "Foundation") is a non-profit organization that was incorporated in the State of Iowa to be the gaming license holder and partner for the Grand Falls Casino & Golf Resort (the "Casino"), located in Lyon County, Iowa. The Foundation is the qualified sponsoring organization which is licensed to operate and conduct gambling games in Lyon County, Iowa. The Foundation has entered into an operating agreement with the Casino to provide gambling games and receives virtually all of its revenue per this agreement. Therefore, the Foundation is reliant upon the Casino for its continuing economic vitality. The Casino, a recreational destination for all, primarily serves the tri-state region of northwest Iowa, southwest Minnesota and southeast South Dakota.

In accordance with Chapter 99F of the Code of the State of Iowa, the Foundation must distribute the operating/license fees received from the Casino for educational, civic, public, charitable, patriotic, or religious purposes. The Foundation currently distributes grants through two types of programs, the "Competitive Grant Program" and the "Municipal, County & School Funds Program". Through the "Competitive Grant Program", the Foundation's intent is to distribute 50% of the annual net receipts it receives from the Casino in the form of grants and scholarships to qualified non-profit organizations. Competitive grants are being awarded based on an application process. The other 50% of the Foundation's net receipts, distributed through the "Municipal, County & School Funds Program," are issued to the incorporated municipal cities, county government and school districts in Lyon County. The Foundation's mission is to be a significant part of helping churches, civic groups, schools, non-profits and local governments to complete important projects to make Lyon County, Iowa, and the surrounding areas, a better place to live and work.

### **Note 2: Income Tax Status**

Lyon County Riverboat Foundation, Inc. is a non-profit organization exempt from federal income taxes under Internal Revenue Code section 501(c)(4). The Foundation did not conduct any unrelated business activities and, therefore, has made no provision for federal income taxes in the accompanying financial statements. Additionally, the Foundation has evaluated the need to report/disclose uncertain tax positions and management has expressed there are no uncertain tax positions as of December 31, 2021. Tax returns for the past three tax years (2020, 2019, and 2018 as of the audit report date) remain open for examination by tax jurisdictions.

### **Note 3: Summary of Significant Accounting Policies**

- A. **Basis of Accounting** - Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The general accounting records are kept and the accompanying financial statements of the Foundation are reported on an accrual basis. Under this method of accounting, income is recognized when earned and expenses are recognized when incurred.

- B. **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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of support, revenues, gains, losses, expenses and other changes in net assets during the reporting period. Actual results could differ from those estimates.



- C. **Statement of Cash Flows** - The Foundation's cash and cash equivalents consist of money held in a checking account, which is linked with an insured sweep account (a demand and money market deposit account). For purposes of the statement of cash flows, the Foundation considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.
- D. **Accounts Receivable – Grand Falls Casino & Resort** - Accounts Receivable – Grand Falls Casino & Golf Resort represents operating/license fees due to the Foundation from the Casino as of December 31, 2021. Under the "Casino Gambling License and Operating Agreement", the Casino shall calculate and pay monthly to the Foundation a percentage of its "Adjusted Net Gaming Win". Payment of the calculated fee is due to the Foundation by the twentieth day following the end of each month. The Foundation does not require collateral or other security to support the amounts recognized in the statement of financial position for this accounts receivable. Management closely monitors the outstanding balance and would determine the need for write-offs. As of December 31, 2021, the entire balance from the Casino is deemed to be collectible, thus no allowance for uncollectible support has been recorded.
- E. **Fixed Assets (Net)** - Fixed assets, consisting of equipment & software and furniture, are stated at cost. Acquisitions of fixed assets with an expected useful life of three years or more and with a historical cost of \$500 or more are capitalized. Depreciation is provided on the straight-line basis over the estimated useful lives of the assets. When assets are sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any gain or loss on disposal is recognized in the statement of activities for the corresponding calendar year.

Fixed assets at December 31, 2021 consist of the following:

	Cost	Accumulated Depreciation	Book Value
Equipment & Software	\$ 26,751	20,699	6,052
Furniture	1,389	1,389	0
<b>Total</b>	<b>\$ 28,140</b>	<b>22,088</b>	<b>6,052</b>

The depreciation expense for calendar year 2021 was \$3,570. The Foundation had no capitalized interest costs during the calendar year ended December 31, 2021.

- F. **Grants Payable – Competitive Grants Awards** - During the calendar year ended December 31, 2021, the Foundation accepted applications and awarded grants to eligible non-profit organizations under the "Competitive Grants Program." The Foundation recognizes grant disbursements in the statement of activities when the grant is approved and awarded by the Foundation's Board of Directors. "Multi-cycle" awards are grants that have been approved by the Board to be paid over a set period of years and are recognized in the financial statements in the calendar year that the Board formally approves the portion of the grant that is available for reimbursement to the grant recipient. Grant recipients must submit supporting documentation of paid expenses in order to receive reimbursement for costs paid for the approved project. During 2021, the Foundation awarded \$1,717,495 of competitive grants that were available for reimbursements to grant recipients, and payments to grant recipients during the calendar year 2021 totaled \$1,210,297. If the cost of an approved project comes in below the actual grant award, at the completion of the project, the remaining grant payable for the unused funds is written off and recognized as income in the statement of activities account – unused/expired grants awarded. During calendar year 2021, there were unused grants written off in the amount of \$24,372. As of December 31, 2021, the outstanding balance of grant awards payable – competitive grant awards was \$580,544.
- G. **Contributed Services** - No amounts have been reflected in the financial statements for donated services. The Foundation generally pays for service requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Foundation in its operations but these services do not meet the criteria for recognition as contributed services.

**Note 4: Operating Lease**

The Foundation entered into a lease agreement with Frontier Bank for office space located in Rock Rapids, Iowa effective August 1, 2019, and sets the monthly rent at \$685 (the rent amount under the previous lease was \$675 per month). The total amount paid for rent for calendar year 2021 was \$8,220. The cost of this lease for calendar year 2022 will be \$4,795.

**Note 5: Commitments**

The Foundation has committed to several "multi-cycle" grants to be awarded in the future over a period of several years. During calendar year 2021, the Foundation did not approve any new "multi-cycle" grants. The Foundation did approve and pay out \$362,500 to grant recipients for previously awarded multi-cycle grants, thus leaving a commitment for future approval of \$587,500 as of December 31, 2021.



**Lyon County Riverboat Foundation  
Competitive Grants Awarded and Payable  
12/31/21**

Cycle Awarded		Beginning Balance	Awarded	Distributed	Adjustment	Ending Balance
Multi12	City of Inwood - Aquatic Center	0.00	37,500.00	37,500.00	0.00	0.00
Multi13	Kids Club Facility	0.00	75,000.00	75,000.00	0.00	0.00
Multi17	Merrill Pioneer Community Hospital	0.00	250,000.00	250,000.00	0.00	0.00
2019	Lyon County Conservation Foundation - Education Center	48,616.63	0.00	48,616.63	0.00	0.00
Mini20	Luverne Initiatives for Tomorrow - Chair Project	2,000.00		2,000.00	0.00	0.00
Mini20	Project Youth - Daycare Furnishings	2,000.00		2,000.00	0.00	0.00
Mini20	Rock Rapids Development Corp - Marketing Promotion	2,000.00		2,000.00	0.00	0.00
Mini20	Osceola County Sheriff Office - Watchguard Body Cameras	2,000.00		2,000.00	0.00	0.00
Mini20	William Allard Vets 7373 - Window Replacement	2,000.00		2,000.00	0.00	0.00
Mini20	Northwest Iowa Economic Development - Jobs Promotion	2,000.00		2,000.00	0.00	0.00
Mini20	Mustang Sports Boosters - Weight Room Equipment Upgrade	2,000.00		2,000.00	0.00	0.00
Mini20	Lyon County Ambulance - Scoop Stretchers	1,251.00		1,250.68	0.32	0.00
Mini20	George Kiwanis Club - Weekend Food Program	2,000.00		2,000.00	0.00	0.00
Mini20	Rock Rapids Chamber of Commerce - Community Betterment	2,000.00		2,000.00	0.00	0.00
Mini20	Granite Threshers Association - Memorial Garden Concrete	2,000.00		2,000.00	0.00	0.00
Mini20	Rock Rapids Mural Society - Restoration of Murals	2,000.00		2,000.00	0.00	0.00
Mini20	Larchwood Public Library - Computers	2,000.00		2,000.00	0.00	0.00
Mini20	Little Rock Township - Road Retainer	2,000.00		2,000.00	0.00	0.00
Mini20	Elgin Stars 4-H Club - Annual Flower Planting	2,000.00		2,000.00	0.00	0.00
Mini20	Sibley Public Library - MavBook	2,000.00		2,000.00	0.00	0.00
Mini20	Alvord Fire and Rescue - Safety Equipment	2,000.00		2,000.00	0.00	0.00
Mini20	Larchwood Fire Department - SCBA Tanks	2,000.00		1,700.00	300.00	0.00
Mini20	Family Visitation Center - Technology Needs	2,000.00		2,000.00	0.00	0.00
Mini20	George Community Day Care Center - Technology Needs	2,000.00		2,000.00	0.00	0.00
Mini20	Lyon County Conservation Foundation	2,000.00		2,000.00	0.00	0.00
Mini20	Rock Rapids Kids Club - Maintenance	2,000.00		2,000.00	0.00	0.00
Mini20	City of Rock Rapids - Office Furniture	2,000.00		2,000.00	0.00	0.00
Mini20	Lyon County Fair Association - Sound System	2,000.00		2,000.00	0.00	0.00
Mini20	Ocheyedan Public Library - Technology Update	1,850.00		1,850.00	0.00	0.00
Sp2021	West Lyon Booster Club	0.00	3,000.00	3,000.00		0.00
Sp2021	City of RR Airport	0.00	15,000.00	13,446.51	1,553.49	(0.00)
Sp2021	City of RR Fire	0.00	15,373.00	14,353.60	1,019.40	(0.00)
Sp2021	City of Inwood	0.00	5,000.00	5,000.00		0.00
Sp2021	Central Lyon FFA	0.00	35,000.00	28,259.46	6,740.54	0.00
Sp2021	George Community Daycare	0.00	87,613.47	85,764.75	1,848.72	0.00
Sp2021	Larchwood Fire	0.00	6,694.50	6,694.50		0.00
Sp2021	Doon Fire Dept	0.00	25,000.00	25,000.00		0.00
Sp2021	NWICC	0.00	20,000.00	20,000.00		0.00



Cycle Awarded		Beginning Balance	Awarded	Distributed	Adjustment	Ending Balance
Sp2021	Inwood Fire & Rescue	0.00	7,731.95	7,731.95		0.00
Sp2021	Little Rock EMS	0.00	96,800.00	96,800.00		0.00
Sp2021	Rapids Theatre Preservation	0.00	27,788.00	27,787.50		0.50
Sp2021	Holy Name Catholic Church	0.00	50,500.00	50,500.00		0.00
Sp2021	St Mary's Catholic Church	0.00	43,550.00	43,500.00	50.00	0.00
Sp2021	City of Lester	0.00	56,155.50	56,155.50		0.00
Sp2021	Town & Country	0.00	16,747.00	16,747.00		0.00
Sp2021	Mid-Sioux Opportunity	0.00	24,962.00	24,962.00		0.00
Sp2021	West Lyon	0.00	10,000.00	10,000.00		0.00
Sp2021	Food Bank of Siouxland	0.00	5,500.00	2,136.47	3,363.53	0.00
Sp2021	LR Library	0.00	2,000.00	2,000.00		0.00
Sp2021	RR Mural Society	0.00	17,455.00	14,902.28	2,552.72	(0.00)
Sp2021	Alvord Fire Department	0.00	50,000.00	50,000.00		0.00
Sp2021	City of George	0.00	9,000.00	4,720.50	4,279.50	0.00
Sp2021	Boys/Girls Club Siouxland	0.00	1,500.00	0.00		1,500.00
Sp2021	Hope Haven, Inc.	0.00	7,226.00	7,226.00		0.00
Sp2021	GIVE	0.00	10,000.00	10,000.00		0.00
Fall2021	City of Rock Rapids -Trail Expansion	0.00	100,000.00	0.00		100,000.00
Fall2021	Rock Rapids Kiwanis-Playground	0.00	52,503.00	24,980.00		27,523.00
Fall2021	Siouxland Food Bank-Mobile Pantry	0.00	5,500.00	0.00		5,500.00
Fall2021	Larchwood Public Library-Carpet	0.00	5,824.00	0.00		5,824.00
Fall2021	Immanuel Lutheran-Exterior	0.00	11,523.00	0.00		11,523.00
Fall2021	NWICC-EMS	0.00	26,000.00	0.00		26,000.00
Fall2021	City of Alvord-Flooring	0.00	15,500.00	0.00		15,500.00
Fall2021	City of Inwood-Ballfield Drag	0.00	2,000.00	0.00		2,000.00
Fall2021	City of George-Playground	0.00	13,540.00	0.00		13,540.00
Fall2021	Matlock Fire-Turnout Equip	0.00	30,000.00	0.00		30,000.00
Fall2021	Lyon County Fair-4-H Building	0.00	219,926.00	0.00		219,926.00
Fall2021	Rapids Theatre-Roof	0.00	31,833.00	0.00		31,833.00
Fall2021	Inwood Fire & Rescue	0.00	32,800.00	0.00		32,800.00
Fall2021	Larchwood Baseball-Fence	0.00	40,527.00	0.00		40,527.00
Fall2021	Town & Country-Carpet	0.00	16,548.00	0.00		16,548.00
Mini21	Inwood Fire & Rescue	0.00	2,000.00	2,000.00	(19.00)	0.00
Mini21	Jeffersen Wrestlers	0.00	1,981.00	2,000.00		0.00
Mini21	Tallgrass Recovery	0.00	2,000.00	2,000.00		0.00
Mini21	Hope Haven	0.00	2,000.00	2,000.00		0.00
Mini21	Holy Name Church	0.00	2,000.00	2,000.00		0.00
Mini21	Kiwanis George	0.00	2,000.00	2,000.00		0.00
Mini21	Van Anne VFW RR	0.00	2,000.00	2,000.00		0.00
Mini21	Lifescape Fdn	0.00	2,000.00	2,000.00		0.00
Mini21	Lifescape	0.00	1,600.00	1,600.00		0.00
Mini21	NWICC Nursing	0.00	2,000.00	2,000.00	0.00	0.00
Mini21	City of Lester	0.00	2,000.00	2,000.00		0.00
Mini21	Sioux Empire Character Counts	0.00	2,000.00	2,000.00		0.00



