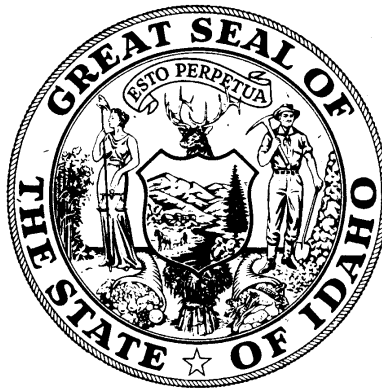


IDAHO STATE LIQUOR DISPENSARY

SERVING IDAHO SINCE 1935



2001
Annual Report



IDAHO STATE LIQUOR DISPENSARY

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P.O. Box 179001

BOISE, IDAHO 83717-9001

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IDAHO STATE LIQUOR DISPENSARY

2001 ANNUAL REPORT

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BACKGROUND AND HISTORY

The Idaho State Liquor Dispensary was established in 1935, following the repeal of prohibition, as a means of providing greater control over the distribution, sale, and consumption of alcohol beverages. Organizationally, the Dispensary has been a division of the office of the governor since 1974.

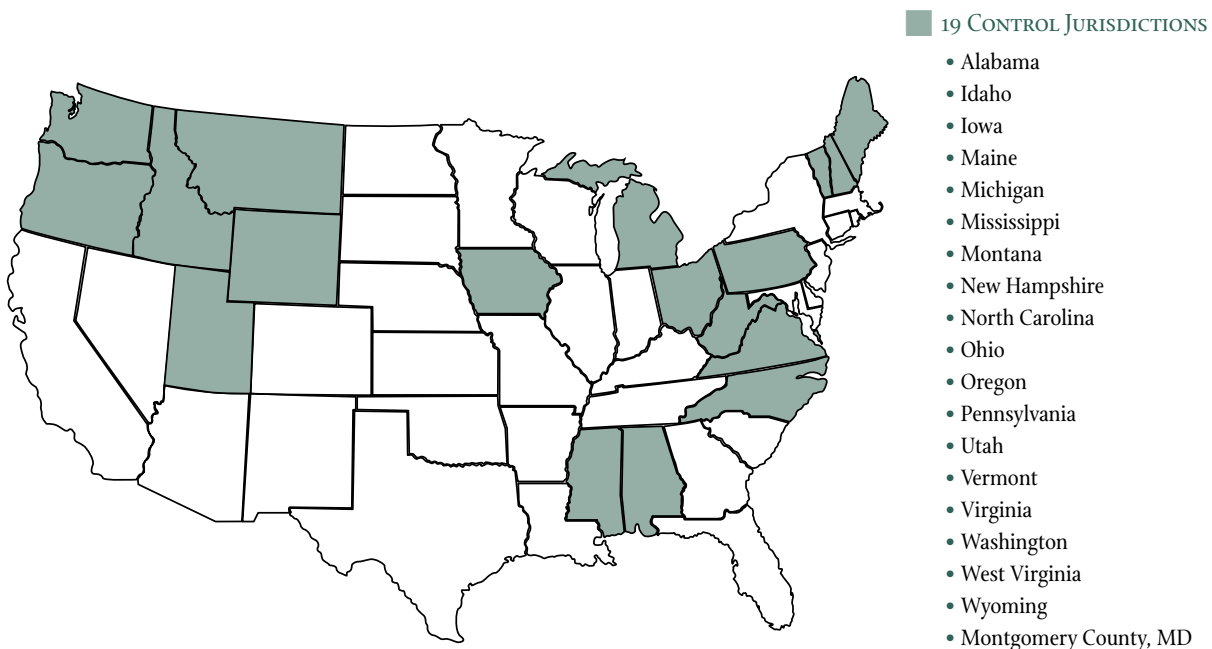
Idaho is one of 19 “control” jurisdictions that control the sale of alcohol beverages. (Eighteen control states and Montgomery County, Maryland). These jurisdictions account for almost one-third of the U.S. population, and regulate their own retail and/or wholesale distribution of alcohol beverages.

At fiscal year end, the Dispensary operated 155 retail outlets throughout the State. Of those, 51 were state liquor stores staffed and operated by Dispensary employees, and 104 were contract agencies located within private businesses. Stores are typically open from 11:00 a.m. to 7:00 p.m. A few stores are open from 10:00 a.m. to 9:00 p.m. for extended customer service. The largest store has sales of \$2.8 million in FY 2001; 18% more than the prior year. Statewide, stores sell nearly six million bottles annually. Each state and contract store is stocked and maintained to meet the needs of customers including liquor-by-the-drink establishments. Outlets

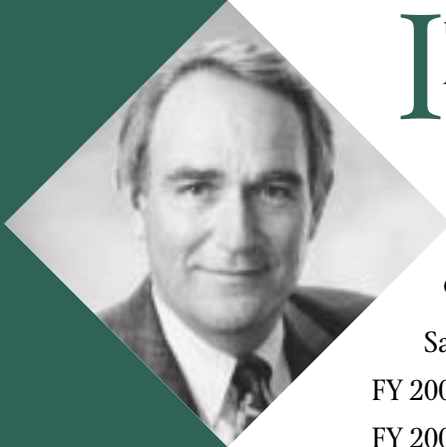
feature a selection of products specific to the tastes and lifestyles of the local communities they serve. All products are priced uniformly throughout the state. The Dispensary paid \$3 million to the private sector for contract fees and for store leases in FY 2001.

The Dispensary’s central office and warehouse are located in Boise. A Central Office staff of 21 and three District Managers manage all administrative aspects of the business; including purchasing, accounting, information technology, human resources, contracts, and store supervision. Eleven warehouse personnel, co-located with the administrative office, receive, store and distribute more than 600,000 cases annually over a geographic area of 83,000 square miles. The warehouse typically contains about 125,000 cases valued at \$5 to \$6 million.

Idaho’s system of liquor control provides benefits to all of Idaho’s citizens. Moderation and temperance in control states generally reduce social costs associated with alcohol consumption. Additionally, Idaho law provides for the distribution of liquor profits to State programs, 44 counties and 201 cities. Over the last decade nearly \$180 million was distributed to state programs, counties and cities.



SUPERINTENDENT'S MESSAGE



It is my pleasure to submit *The 66th Annual Report of the Idaho State Liquor Dispensary*.

Fiscal year 2001 continued to show substantial increases in sales and profits. Increased sales are directly related to increasing population and purchases of more premium products. Per capita consumption remains among the lowest in the nation.

Sales have increased from \$65.6 million in FY 2000 to \$69.7 million in FY 2001 or 6¼%. Profits have increased by \$1.6 million to \$21.8 million in FY 2001. Our productivity continues to increase and compares very favorably with similar wholesale/retail businesses in the private sector.

The Dispensary has paid two of three annual installments of \$788,900 each toward the purchase of our warehouse and office building. The third installment due on July 1, 2002 will be sufficient to purchase the building on August 1, 2002 as directed by the Legislature. Profits and distributions will increase as a result of the annual rent savings. The purchase will save approximately \$3.3 million over the remaining life of the lease.

A new store was opened in the City of Eagle during the past fiscal year to bring our total to 155 stores. Growth and urban sprawl in Ada County continues to increase demands for service in certain areas. Demographics show the need for additional stores in Boise and Meridian in the near future in order to insure customer service in areas which are underserved.

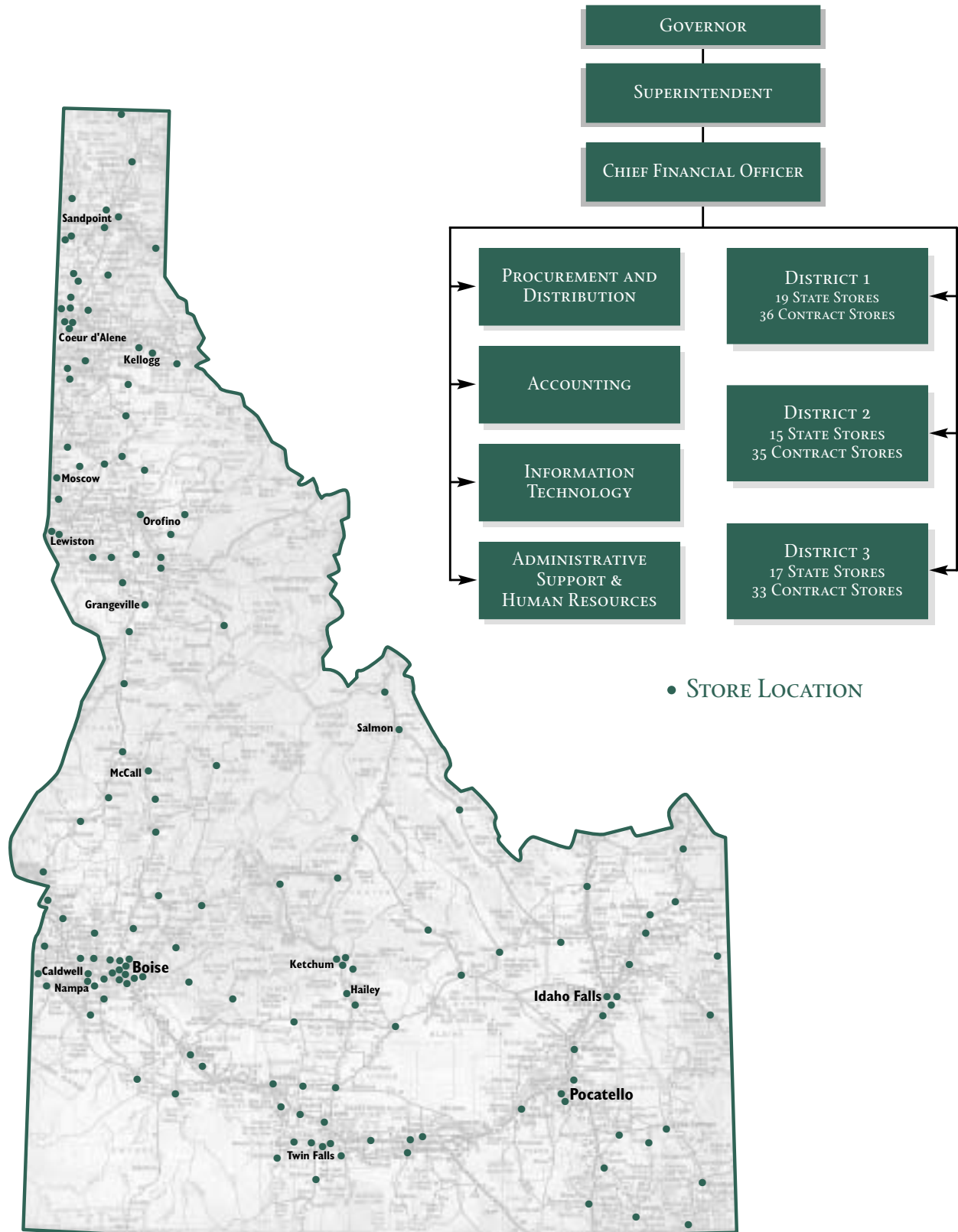
I thank Governor Kempthorne and his staff for their support. I thank the Legislature for its continued support.

It is a privilege for me to be associated with a dedicated team of employees who work very hard to accomplish the mission of the Dispensary. My sincere gratitude and warm wishes are extended to them.

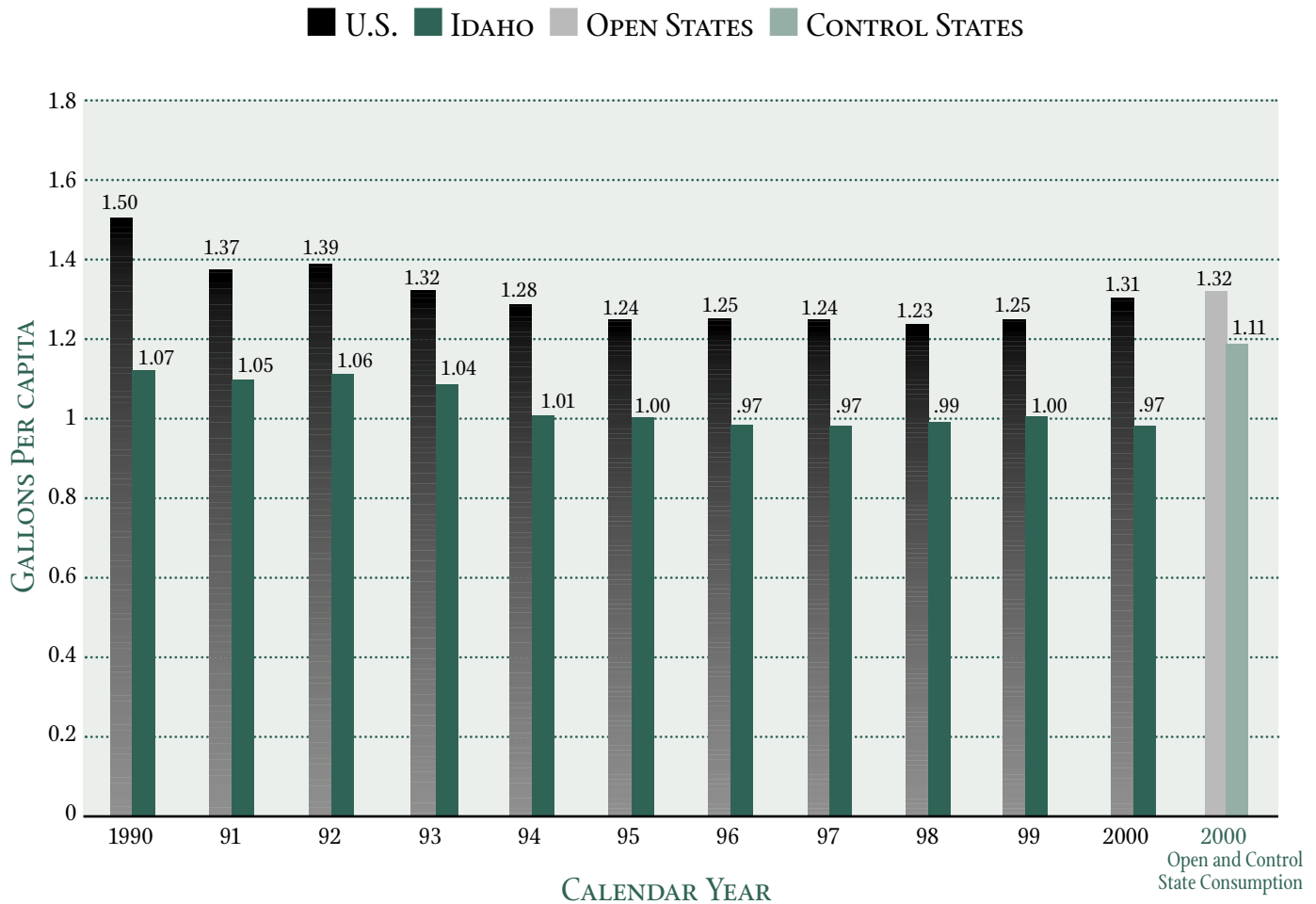
Very Truly Yours,

Dyke Nally, Superintendent

ORGANIZATION STRUCTURE/ LIQUOR STORE LOCATIONS



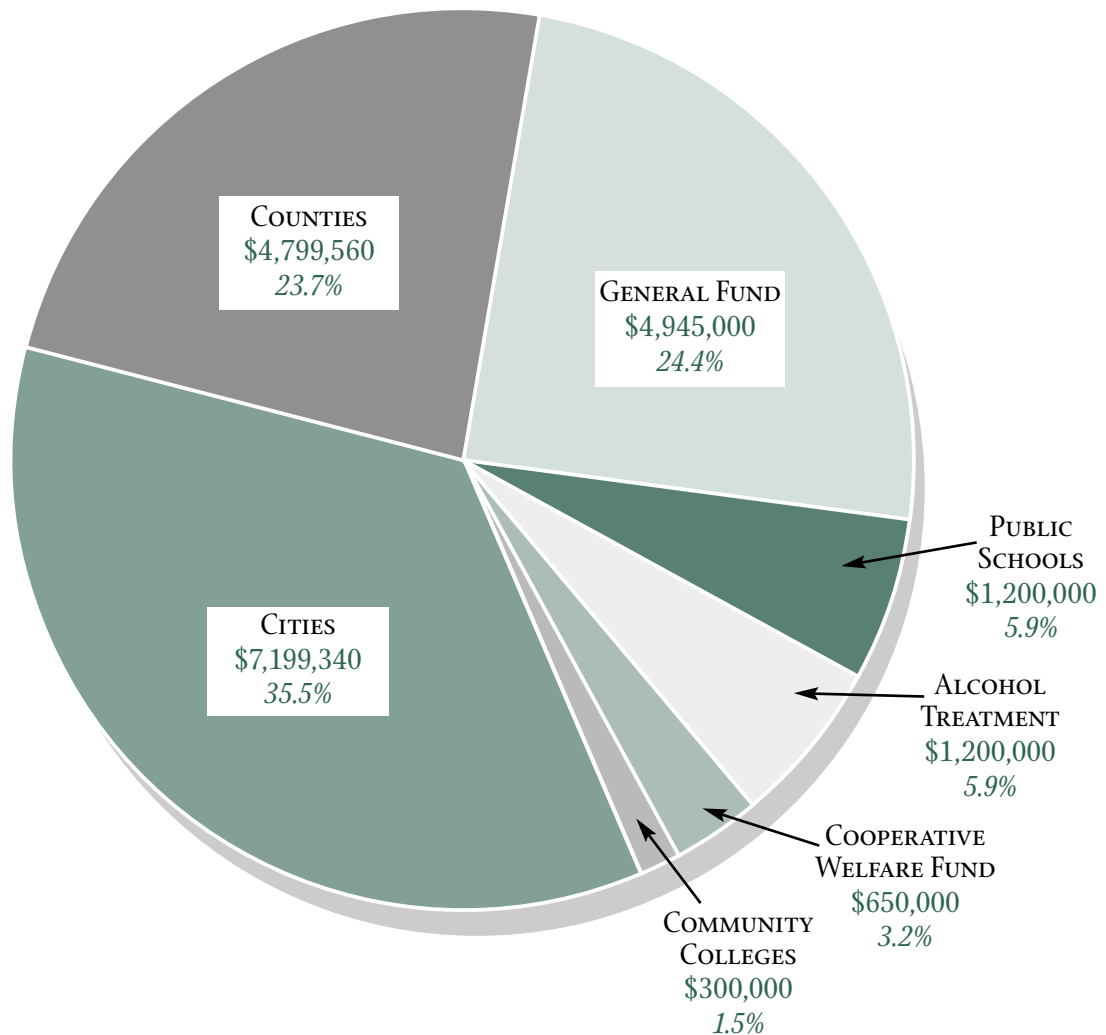
UNITED STATES AND IDAHO APPARENT PER CAPITA CONSUMPTION OF DISTILLED SPIRITS



Source: Distilled Spirits Council Of The United States

Apparent per capita consumption is based on total population and not adults 21 and over. Statistics are based on point of sale and do not take into account cross-border traffic in distilled spirits. Consumption in Idaho was 0.97 gallons in 2000 compared with 1.11 gallons for all control states and 1.32 gallons in open states. Consumption in open states is 19% more than in all control states and 36% more than in Idaho.

PROFIT DISTRIBUTION



FY 2001 TOTAL DISTRIBUTION \$20,293,900

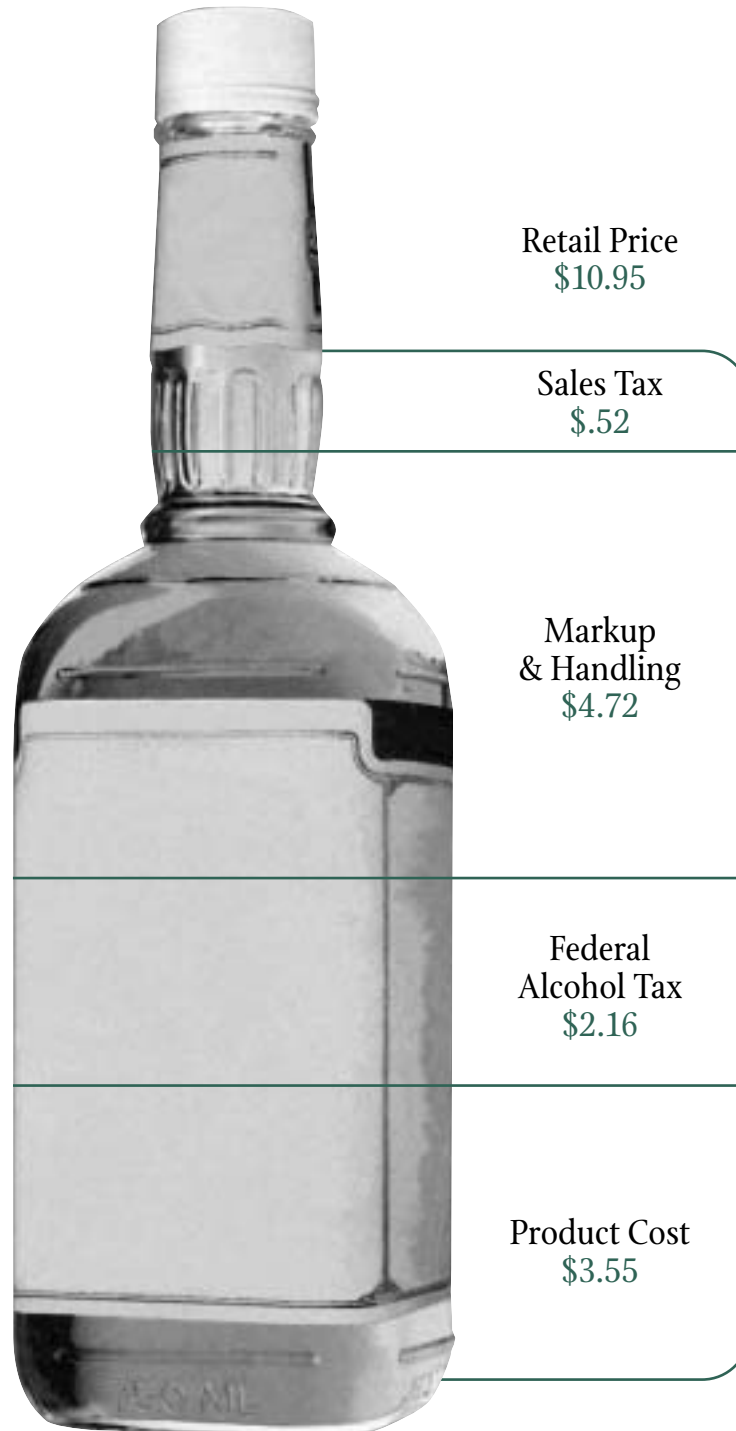
STATUTORY PROFIT DISTRIBUTION FORMULA:

Annual fixed distributions totaling \$8,295,000 to General Fund, Public Schools, Alcohol Treatment Fund, Cooperative Welfare Fund and Community Colleges.

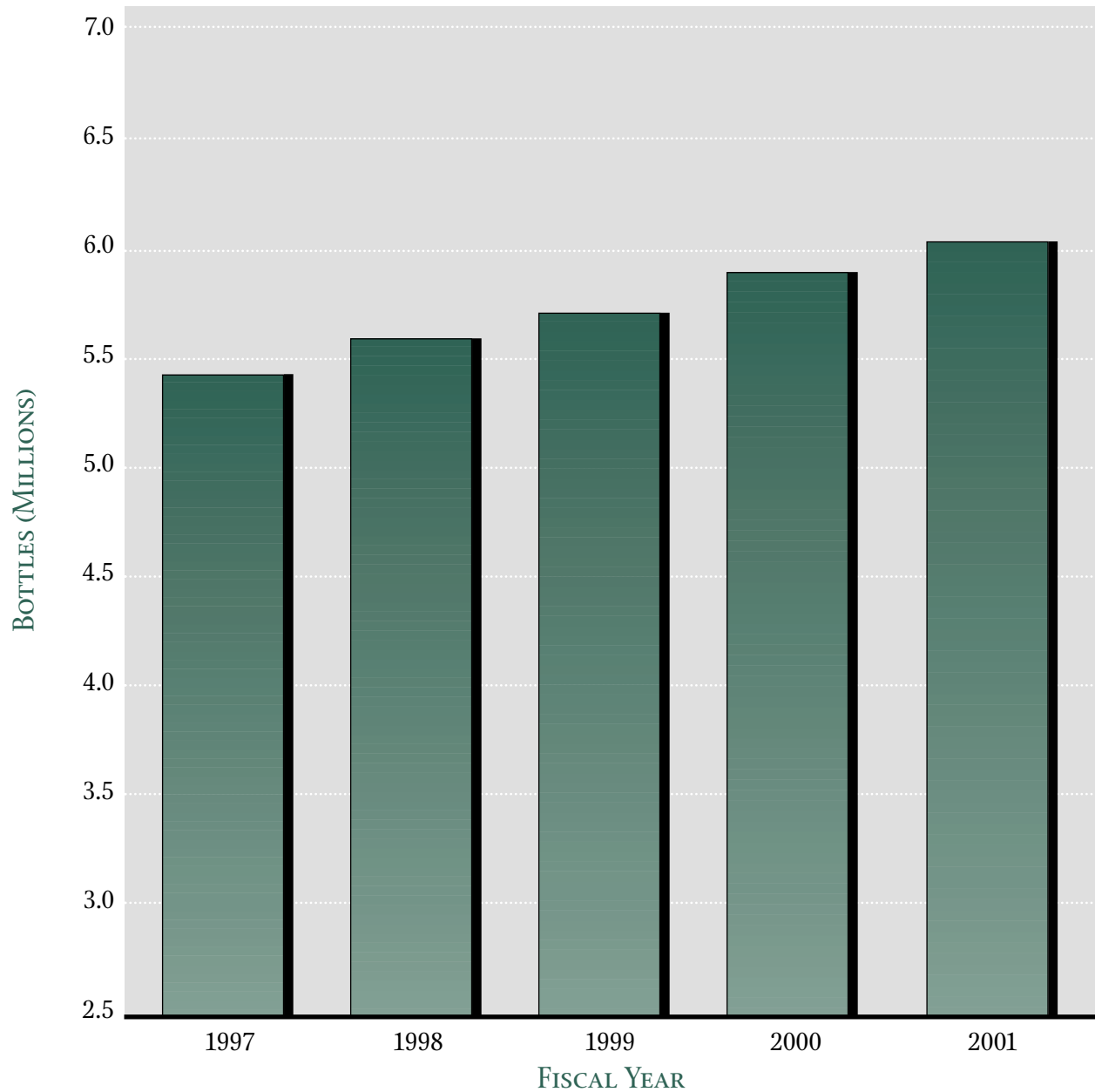
Remainder of profits distributed as follows:

- 40% to counties in proportion to sales in each county.
- 60% to cities as follows:
 - 90% to those incorporated cities with liquor stores in proportion to sales.
 - 10% to those incorporated cities without liquor stores in proportion to population.

RETAIL PRICE COMPONENTS

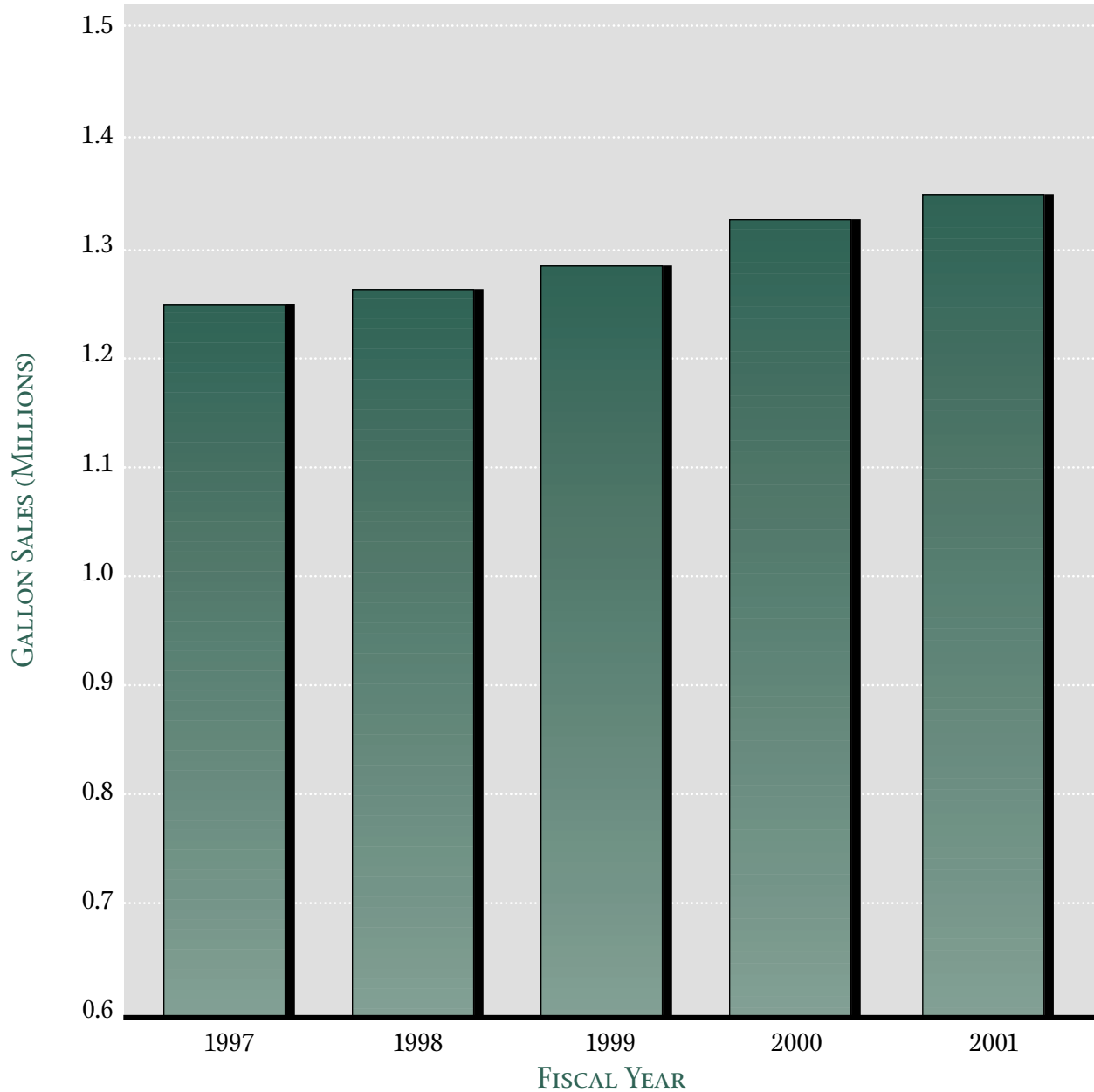


FIVE YEAR BOTTLE SALES COMPARISON



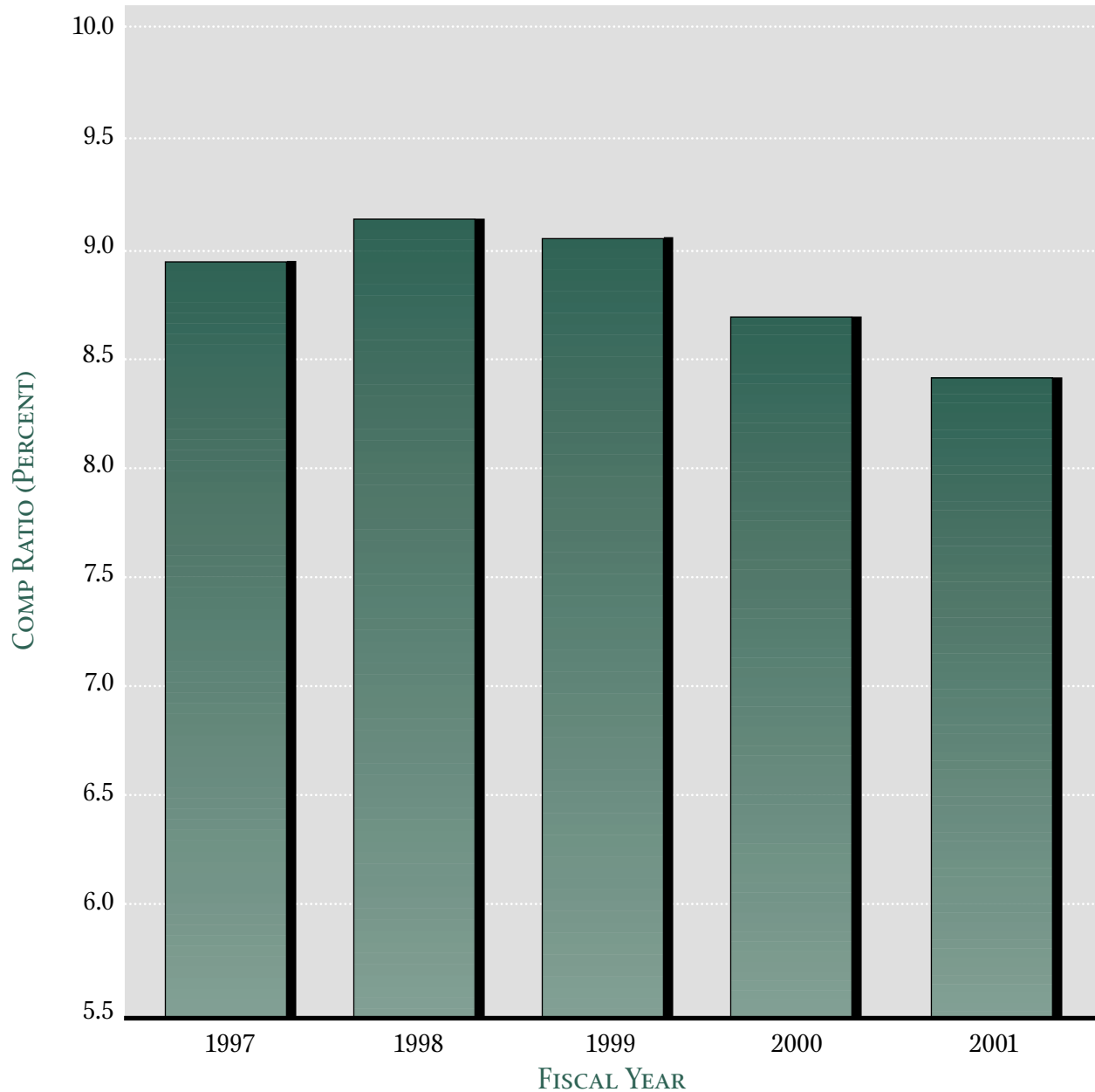
Bottle sales increased 11.5% from 5.4 million in 1997 to 6.1 million in 2001. Bottle sales are projected to increase another 13% over the next five years, reaching 6.8 million by 2006.

FIVE YEAR GALLON SALES COMPARISON



Gallon sales increased 8.4% from 1.247 million in 1997 to 1.352 million in 2001. Gallon sales are projected to increase another 10% over the next five years, reaching 1.490 million by 2006.

FIVE YEAR EMPLOYEE COMPENSATION TO SALES RATION COMPARISON



The ratio of employee compensation to sales dollars improved from 9.0% in 1997 to 8.4% in 2001. This ratio is projected to further improve over the next five years, reaching 8.0% by 2006. This commonly used measure of efficiency is 8.3% nationwide for retail-wholesale businesses of all sizes. For similar sized businesses, the nationwide median compensation to sales ratio is 24%.

BALANCE SHEET

	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000
<i>ASSETS</i>		
Cash	\$ 4,381,195.15	\$ 5,493,458.77
Accounts Receivable	59,041,51	50,733.56
Inventory	6,806,227.50	6,053,076.57
Prepaid Expenses	179,484.27	192,259.33
Land	297,943.39	297,943.39
Fixed Assets	2,510,745.22	2,305,264.37
Building Under Capital Lease	2,500,000.00	2,500,000.00
Accumulated Depreciation	<u>(1,616,411.55)</u>	<u>(1,400,917.70)</u>
TOTAL ASSETS	\$ 15,118,225.49	\$ 15,491,818.29
<i>LIABILITIES AND FUND EQUITY</i>		
Liquor Accounts Payable	\$ 2,087,404.39	\$ 3,417,591.21
Payroll Payable	354,652.55	321,958.23
Other Accounts Payable	97,085.80	104,888.56
Distributions Payable	998,900.00	1,596,672.00
Capital Lease Payable	<u>2,377,089.05</u>	<u>2,418,378.67</u>
TOTAL LIABILITIES	5,915,131.79	7,859,488.67
Fund Equity	<u>9,203,093.70</u>	<u>7,632,329.62</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 15,118,225.49	\$ 15,491,818.29

STATEMENT OF CHANGES IN FUND EQUITY

	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000
FUND EQUITY AT BEGINNING OF YEAR	\$ 7,632,329.62	\$ 7,274,484.76
<i>ADDITIONS</i>		
Net Income	21,855,754.08	20,240,606.86
Reserved For Facility Maintenance	<u>8,910.00</u>	<u>8,910.00</u>
TOTAL ADDITIONS	21,864,664.08	20,249,516.86
<i>DISTRIBUTIONS</i>		
Cities	(7,199,340.00)	(6,357,790.00)
Counties	(4,799,560.00)	(4,238,882.00)
General Fund	(4,945,000.00)	(4,945,000.00)
Welfare Fund	(650,000.00)	(650,000.00)
Alcohol Treatment Fund	(1,200,000.00)	(1,200,000.00)
Public Schools	(1,200,000.00)	(1,200,000.00)
Community Colleges	(300,000.00)	(300,000.00)
Permanent Building Fund	<u>(1,000,000.00)</u>	<u>(1,000,000.00)</u>
TOTAL DISTRIBUTIONS	(20,293,900.00)	(19,891,672.00)
FUND EQUITY AT END OF YEAR	\$ 9,203,093.70	\$ 7,632,329.62

INCOME STATEMENT

	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000
<i>SALES</i>		
Retail Liquor Sales	\$ 49,949,560.02.....	\$ 46,697,838.60
Discount Liquor Sales	19,171,619.17	18,392,829.02
Military Liquor Sales	191,931.80.....	229,838.45
Non Liquor Sales.....	<u>401,214.65.....</u>	<u>245,723.60</u>
TOTAL SALES	69,714,325.64	65,566,229.67
<i>COST OF SALES</i>	<u>37,441,565.80</u>	<u>35,316,602.00</u>
Gross Profit	32,272,759.84	30,249,627.67
<i>OPERATING EXPENSES</i>	<u>10,807,611.58</u>	<u>10,355,565.21</u>
Net Operating Income	21,465,148.26	19,894,062.46
<i>OTHER INCOME AND LOSSES</i>	<u>390,605.82.....</u>	<u>346,544.40</u>
NET INCOME.....	\$ 21,855,754.08.....	\$ 20,240,606.86

OPERATING EXPENSES

	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000
Salaries And Wages	\$ 4,526,646.45	\$ 4,333,911.17
Employee Benefits	1,334,693.34	1,398,573.58
Special Distributor Commissions	1,477,233.49	1,287,214.00
Rent	1,534,524.61	1,425,531.12
Supplies	241,393.04	250,057.90
Utilities	234,313.16	209,955.69
Bank Card Fees	184,784.29	179,160.30
Communications	144,342.39	147,401.06
Other Services	98,534.41	95,049.59
Leasehold Repairs And Maintenance	80,226.41	89,862.07
Travel	66,428.93	62,483.65
State Government Overhead	65,462.82	56,431.25
Repairs And Maintenance	53,007.97	63,328.06
Insurance	50,736.48	34,783.00
Professional Services	46,817.51	42,829.81
Employee Development Services	31,991.89	32,300.93
Miscellaneous Expense	23,531.76	14,721.29
Interest On Capital Lease	315,506.97	320,221.11
Depreciation	<u>297,435.66</u>	<u>311,749.63</u>
TOTAL OPERATING EXPENSES	\$ 10,807,611.58	\$ 10,355,565.21

SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

	SALES		DISTRIBUTIONS	
	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000
<i>ADA COUNTY</i>			\$1,175,792.00	\$983,299.00
Boise	\$14,438,229.00	\$13,500,183.68	1,305,258.00	1,109,714.00
Eagle	1,279,982.65	825,777.10	79,073.00	60,823.00
Garden City	1,166,084.10	1,195,905.45	114,892.00	91,931.00
Kuna	311,812.30	273,101.50	26,464.00	21,867.00
Meridian	1,605,512.60	1,383,032.00	133,251.00	105,765.00
Star	200,661.75	159,727.10	15,189.00	11,400.00
TOTAL	19,002,382.40	17,337,726.83	2,849,919.00	2,384,799.00
<i>ADAMS COUNTY</i>			17,444.00	17,444.00
Council	108,127.05	106,724.90	10,593.00	9,699.00
New Meadows	141,014.65	118,738.90	11,539.00	9,235.00
TOTAL	249,141.70	225,463.80	39,576.00	36,378.00
<i>BANNOCK COUNTY</i>			242,353.00	216,206.00
Arimo	-	-	4,346.00	3,803.00
Chubbuck	678,162.70	711,033.96	61,427.00	54,315.00
Downey	28,308.25	24,629.10	3,354.00	3,354.00
Inkom	-	-	11,427.00	9,999.00
Lava Hot Springs	120,079.10	107,562.45	10,409.00	10,774.00
McCammon	-	-	11,672.00	10,213.00
Pocatello	2,837,459.75	2,664,142.90	267,150.00	262,421.00
TOTAL	3,664,009.80	3,507,368.41	612,138.00	571,085.00
<i>BEAR LAKE COUNTY</i>			26,631.00	26,631.00
Bloomington	-	-	3,164.00	2,768.00
Fish Haven	38,949.65	34,823.15	-	-
Georgetown	-	-	9,091.00	7,954.00
Montpelier	242,007.90	228,774.40	22,838.00	23,683.00
Paris	-	-	9,370.00	8,201.00
St. Charles	-	-	2,949.00	2,581.00
TOTAL	280,957.55	263,597.55	74,043.00	71,818.00
<i>BENEWAH COUNTY</i>			48,587.00	43,619.00
Chatcolet	-	-	1,168.00	1,022.00
Fernwood	66,866.95	63,738.65	-	-
Plummer	219,520.35	197,096.15	18,998.00	15,977.00
St. Maries	435,737.40	432,227.25	42,320.00	38,572.00
Tensed	-	-	1,507.00	1,452.00
TOTAL	722,124.70	693,062.05	112,580.00	100,642.00
<i>BINGHAM COUNTY</i>			98,726.00	98,726.00
Aberdeen	-	-	24,337.00	21,305.00
Atomic City	-	-	399.00	349.00
Basalt	-	-	6,943.00	6,075.00
Blackfoot	656,602.80	608,196.20	84,239.00	84,239.00
Firth	-	-	6,959.00	6,090.00
Shelley	100,798.05	90,011.35	30,596.00	30,596.00
TOTAL	757,400.85	698,207.55	252,199.00	247,380.00

SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

	<i>SALES</i>		<i>DISTRIBUTIONS</i>	
	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000
<i>BLAINE COUNTY</i>				
Bellevue	\$377,023.05	\$361,449.85	\$215,001.00	\$182,111.00
Carey	24,499.20	16,500.85	34,701.00	30,081.00
Hailey	793,928.10	725,032.75	1,569.00	6,879.00
Ketchum	2,064,450.00	2,067,222.66	69,610.00	57,221.00
Sun Valley	86,216.45	33,156.90	192,475.00	163,024.00
TOTAL	3,346,116.80	3,203,363.01	521,351.00	446,102.00
<i>BOISE COUNTY</i>				
Crouch	139,332.15	130,272.05	21,265.00	19,251.00
Horseshoe Bend	81,380.45	68,634.20	12,430.00	10,192.00
Idaho City	78,137.30	78,014.60	7,172.00	7,172.00
Lowman	16,621.95	21,709.90	7,526.00	8,113.00
Placerville	-	-	-	-
	-	-	261.00	228.00
TOTAL	315,471.85	298,630.75	48,654.00	44,956.00
<i>BONNER COUNTY</i>				
Clark Fork	152,159.25	162,192.30	221,777.00	189,939.00
Coolin	128,398.80	122,369.90	15,694.00	14,149.00
Dover	-	-	-	-
East Hope	-	-	5,897.00	5,158.00
Hope	-	-	4,439.00	3,885.00
Kootenai	-	-	1,921.00	1,681.00
Oldtown	208,741.70	-	5,928.00	5,186.00
Ponderay	491,793.70	450,265.00	41,481.00	33,329.00
Priest River	760,888.52	915,793.27	43,031.00	35,187.00
Sandpoint	1,498,486.05	1,378,664.20	46,717.00	41,665.00
Schweitzer	34,346.05	47,825.05	133,145.00	114,121.00
Tamrak	174,180.65	178,264.70	-	-
	-	-	-	-
TOTAL	3,448,994.72	3,255,374.42	520,030.00	444,300.00
<i>BONNEVILLE COUNTY</i>				
Ammon	-	-	255,238.00	224,582.00
Idaho Falls	3,690,786.15	3,557,152.16	96,333.00	84,256.00
Iona	-	-	346,761.00	302,654.00
Irwin	71,020.00	52,875.05	15,605.00	13,656.00
Ririe	58,366.35	4,161.65	5,059.00	5,769.00
Swan Valley	-	-	5,974.00	5,974.00
Ucon	-	-	2,458.00	2,151.00
	-	-	13,285.00	11,624.00
TOTAL	3,820,172.50	3,614,188.86	740,713.00	650,666.00
<i>BOUNDARY COUNTY</i>				
Bonnars Ferry	495,954.20	484,997.75	35,372.00	32,129.00
Moyie Springs	-	-	47,225.00	42,713.00
Porthill	12,648.30	11,872.95	8,797.00	7,694.00
	-	-	-	-
TOTAL	508,602.50	496,870.70	91,394.00	82,536.00

SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

	SALES		DISTRIBUTIONS	
	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000
<i>BUTTE COUNTY</i>			\$17,386.00	\$17,386.00
Arco	\$147,302.45	\$137,523.80	13,647.00	10,816.00
Butte City	–	–	968.00	848.00
Howe	13,773.70	9,127.25	–	–
Moore	–	–	3,026.00	2,648.00
TOTAL	161,076.15	146,651.05	35,027.00	31,698.00
<i>CAMAS COUNTY</i>			11,195.00	11,195.00
Fairfield	70,829.70	61,364.85	6,011.00	4,825.00
TOTAL	70,829.70	61,364.85	17,206.00	16,020.00
<i>CANYON COUNTY</i>			247,676.00	213,775.00
Caldwell	1,169,311.32	1,087,159.25	109,757.00	109,757.00
Greenleaf	–	–	12,254.00	10,719.00
Melba	30,030.85	30,801.40	3,012.00	3,108.00
Middleton	302,790.90	276,257.25	26,861.00	22,276.00
Nampa	2,202,234.35	1,946,576.70	194,875.00	185,653.00
Notus	–	–	6,680.00	5,844.00
Parma	123,548.15	109,616.60	11,797.00	11,797.00
Wilder	–	–	20,181.00	17,658.00
TOTAL	3,827,915.57	3,450,411.20	633,093.00	580,587.00
<i>CARIBOU COUNTY</i>			30,366.00	30,366.00
Bancroft	–	–	6,422.00	5,621.00
Grace	46,485.65	41,948.15	8,004.00	8,004.00
Soda Springs	362,931.75	313,092.10	31,167.00	26,503.00
TOTAL	409,417.40	355,040.25	75,959.00	70,494.00
<i>CASSIA COUNTY</i>			57,455.00	57,455.00
Albion	–	–	5,206.00	4,555.00
Declo	–	–	4,624.00	4,046.00
Malta	–	–	2,843.00	2,490.00
Oakley	–	–	10,603.00	9,284.00
Burley	642,462.95	623,481.45	66,376.00	66,376.00
TOTAL	642,462.95	623,481.45	147,107.00	144,206.00
<i>CLARK COUNTY</i>			11,475.00	11,475.00
Dubois	33,666.25	32,174.70	3,644.00	3,644.00
Spencer	–	–	369.00	323.00
TOTAL	33,666.25	32,174.70	15,488.00	15,442.00
<i>CLEARWATER COUNTY</i>			35,100.00	34,029.00
Elk River	8,638.40	9,858.65	2,327.00	2,327.00
Orofino	371,051.70	369,183.90	36,326.00	35,101.00
Pierce	46,275.05	52,749.70	8,208.00	8,208.00
Weippe	41,270.75	50,106.50	5,773.00	5,773.00
TOTAL	467,235.90	481,898.75	87,734.00	85,438.00

SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

	<i>SALES</i>		<i>DISTRIBUTIONS</i>	
	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000
<i>CUSTER COUNTY</i>				
			\$27,892.00	\$27,415.00
Challis	\$139,858.25	\$155,753.50	15,213.00	14,278.00
Clayton	41,947.05	39,709.80	3,789.00	2,911.00
Mackay	78,042.35	80,853.05	7,955.00	7,341.00
Stanley	152,971.25	16,969.49	11,413.00	12,467.00
TOTAL	412,818.90	293,285.84	66,262.00	64,412.00
<i>ELMORE COUNTY</i>				
			66,952.00	62,520.00
Glenns Ferry	129,157.95	125,040.50	13,317.00	13,317.00
Military	191,931.80	229,838.45	-	-
Mountain Home	622,660.75	569,569.30	67,481.00	67,481.00
Pine	45,112.40	48,966.90	-	-
Prairie	16,343.85	6,164.00	-	-
TOTAL	1,005,206.75	979,579.15	147,750.00	143,318.00
<i>FRANKLIN COUNTY</i>				
			30,746.00	30,746.00
Clifton	-	-	4,131.00	3,613.00
Dayton	-	-	6,802.00	5,949.00
Franklin	-	-	8,539.00	7,471.00
Oxford	-	-	814.00	713.00
Preston	216,919.25	225,567.05	26,453.00	26,453.00
Weston	-	-	6,526.00	5,709.00
TOTAL	216,919.25	225,567.05	84,011.00	80,654.00
<i>FREMONT COUNTY</i>				
			36,377.00	36,377.00
Ashton	81,404.30	72,300.45	11,000.00	11,000.00
Drummond	-	-	645.00	564.00
Island Park	206,154.10	178,773.25	17,068.00	12,888.00
Newdale	-	-	6,526.00	5,709.00
Parker	-	-	5,038.00	4,409.00
St. Anthony	225,074.35	229,172.65	23,784.00	23,896.00
Teton	-	-	10,137.00	8,870.00
Warm River	-	-	169.00	148.00
TOTAL	512,632.75	480,246.35	110,744.00	103,861.00
<i>GEM COUNTY</i>				
			36,777.00	36,777.00
Emmett	411,365.10	393,992.00	40,282.00	40,282.00
TOTAL	411,365.10	393,992.00	77,059.00	77,059.00
<i>GOODING COUNTY</i>				
			42,601.00	37,933.00
Bliss	96,688.40	16,452.35	8,892.00	4,842.00
Gooding	223,535.05	232,770.75	24,290.00	24,290.00
Hagerman	77,903.60	16,180.00	7,595.00	8,369.00
Wendell	199,367.30	187,862.10	18,466.00	15,439.00
TOTAL	597,494.35	453,265.20	101,844.00	90,873.00

SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

	SALES		DISTRIBUTIONS	
	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000
<i>IDAHO COUNTY</i>			\$54,200.00	\$50,994.00
Cottonwood	\$101,606.65	\$102,969.45	10,149.00	9,287.00
Elk City	51,337.95	37,482.15	—	—
Ferdinand	—	—	2,197.00	1,923.00
Grangeville	257,811.25	263,082.30	28,363.00	28,363.00
Kooskia	114,431.15	114,449.80	11,248.00	9,646.00
Riggins	178,104.05	167,025.80	16,168.00	15,258.00
Stites	—	—	3,487.00	3,052.00
Whitebird	68,789.90	71,518.90	6,889.00	5,878.00
TOTAL	772,080.95	756,528.40	132,701.00	124,401.00
<i>JEFFERSON COUNTY</i>			46,058.00	46,058.00
Hamer	—	—	1,491.00	1,306.00
Lewisville	—	—	8,449.00	7,396.00
Menan	—	—	11,155.00	9,765.00
Mud Lake	20,696.50	35,166.30	3,490.00	3,647.00
Rigby	294,176.25	273,251.80	29,017.00	29,017.00
Roberts	—	—	9,385.00	8,212.00
Ririe (see Bonneville County)*	—	—	—	—
TOTAL	314,872.75	308,418.10	109,045.00	105,401.00
<i>JEROME COUNTY</i>			36,049.00	31,032.00
Eden	—	—	5,544.00	4,851.00
Hazelton	64,615.45	10,924.22	6,239.00	5,436.00
Jerome	479,842.00	578,560.46	43,693.00	37,148.00
TOTAL	544,457.45	589,484.68	91,525.00	78,467.00
<i>KOOTENAI COUNTY</i>			600,426.00	507,757.00
Athol	—	—	7,510.00	6,570.00
Bayview	199,976.45	194,615.45	—	—
Coeur d' Alene	3,937,895.60	3,909,306.85	376,848.00	322,093.00
Dalton Gardens	—	—	37,434.00	32,742.00
Fernan Lake	—	—	3,440.00	3,009.00
Harrison	75,645.90	93,840.05	9,006.00	7,839.00
Hauser	—	—	7,770.00	6,797.00
Hayden	1,622,797.75	1,561,029.00	148,961.00	122,874.00
Hayden Lake	—	—	7,446.00	6,512.00
Huetter	—	—	1,612.00	1,409.00
Post Falls	2,475,540.35	2,316,579.80	221,547.00	181,558.00
Rathdrum	475,374.50	466,607.70	44,639.00	39,315.00
Spirit Lake	349,708.80	332,452.05	31,841.00	26,586.00
State Line	—	—	599.00	524.00
Worley	84,789.95	83,407.60	8,014.00	6,701.00
TOTAL	9,221,729.30	8,957,838.50	1,507,093.00	1,272,286.00

*City limits extend into both counties.

SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

	<i>SALES</i>		<i>DISTRIBUTIONS</i>	
	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000
<i>LATAH COUNTY</i>				
			\$141,956.00	\$123,695.00
Bovill	\$14,874.95	\$15,527.20	2,279.00	2,279.00
Deary	60,576.15	53,798.40	5,267.00	4,268.00
Genesee	48,013.20	42,465.05	4,706.00	4,172.00
Juliaetta	-	-	7,649.00	6,694.00
Kendrick	79,242.40	77,199.00	7,482.00	6,946.00
Moscow	1,626,477.00	1,579,853.95	155,367.00	135,659.00
Onaway	-	-	3,102.00	2,713.00
Potlatch	122,268.60	110,368.40	10,781.00	9,603.00
Troy	199,406.15	152,146.65	14,728.00	11,456.00
TOTAL	2,150,858.45	2,031,358.65	353,317.00	307,485.00
<i>LEMHI COUNTY</i>				
			42,253.00	39,639.00
Leadore	12,866.60	13,058.35	1,296.00	1,222.00
North Fork	31,194.30	30,418.00	-	-
Salmon	582,841.20	556,513.95	54,336.00	50,266.00
TOTAL	626,902.10	599,990.30	97,885.00	91,127.00
<i>LEWIS COUNTY</i>				
			24,097.00	21,509.00
Craigmont	43,225.55	52,703.30	5,263.00	4,782.00
Kamiah	216,865.85	210,192.50	20,479.00	17,174.00
Nez Perce	36,248.05	38,392.70	3,976.00	3,976.00
Reubens	-	-	768.00	673.00
Winchester	32,525.55	33,265.10	3,268.00	3,246.00
TOTAL	328,865.00	334,553.60	57,851.00	51,360.00
<i>LINCOLN COUNTY</i>				
			17,650.00	17,650.00
Dietrich	-	-	2,395.00	2,095.00
Richfield	-	-	6,559.00	5,739.00
Shoshone	129,452.55	117,239.05	11,655.00	10,489.00
TOTAL	129,452.55	117,239.05	38,259.00	35,973.00
<i>MADISON COUNTY</i>				
			55,299.00	55,299.00
Rexburg	164,316.40	163,190.05	74,914.00	74,914.00
Sugar City	-	-	19,974.00	17,469.00
TOTAL	164,316.40	163,190.05	150,187.00	147,682.00
<i>MINIDOKA COUNTY</i>				
			57,782.00	57,782.00
Acequia	-	-	1,767.00	1,547.00
Heyburn	-	-	45,437.00	39,764.00
Minidoka	-	-	1,350.00	1,350.00
Paul	66,043.60	52,897.35	7,832.00	7,832.00
Rupert	355,588.50	364,541.05	44,057.00	44,057.00
Burley (see Cassia County)*	-	-	-	-
TOTAL	421,632.10	417,438.40	158,225.00	152,332.00

*City limits extend into both counties.

SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

	SALES		DISTRIBUTIONS	
	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000
<i>NEZ PERCE COUNTY</i>			\$197,135.00	\$176,381.00
Culdesac	\$ –	–	4,790.00	1,298.00
Lapwai	–	–	14,896.00	13,033.00
Lewiston	2,817,937.70	2,853,383.30	279,022.00	248,457.00
Peck	–	–	2,612.00	2,287.00
TOTAL	2,817,937.70	2,853,383.30	498,455.00	441,456.00
<i>ONEIDA COUNTY</i>			17,390.00	17,390.00
Malad	157,195.20	163,002.90	16,240.00	15,806.00
TOTAL	157,195.20	163,002.90	33,630.00	33,196.00
<i>OWYHEE COUNTY</i>			28,960.00	28,960.00
Bruneau	35,276.85	29,070.10	–	–
Grand View	60,717.45	53,708.20	5,281.00	4,286.00
Homedale	124,790.95	111,573.20	16,839.00	16,839.00
Marsing	161,498.00	162,156.10	15,838.00	14,234.00
TOTAL	382,283.25	356,507.60	66,918.00	64,319.00
<i>PAYETTE COUNTY</i>			46,904.00	46,904.00
Fruitland	–	–	48,324.00	42,273.00
New Plymouth	98,145.10	92,763.70	9,715.00	9,715.00
Payette	517,721.40	516,409.20	51,051.00	45,101.00
TOTAL	615,866.50	609,172.90	155,994.00	143,993.00
<i>POWER COUNTY</i>			24,622.00	24,622.00
American Falls	211,697.20	6,918.35	25,734.00	25,734.00
Rockland	–	–	4,530.00	3,962.00
TOTAL	211,697.20	6,918.35	54,886.00	54,318.00
<i>SHOSHONE COUNTY</i>			69,304.00	62,647.00
Kellogg	390,539.15	369,165.20	36,253.00	30,402.00
Mullan	–	–	11,848.00	10,374.00
Osburn	–	–	24,201.00	21,188.00
Pinehurst	248,211.00	270,216.40	26,446.00	23,666.00
Smelterville	–	–	6,933.00	6,074.00
Wallace	318,958.95	327,654.05	31,770.00	29,221.00
Wardner	–	–	3,719.00	3,257.00
TOTAL	957,709.10	967,035.65	210,474.00	186,829.00
<i>TETON COUNTY</i>			29,151.00	24,646.00
Driggs	469,131.60	417,200.85	40,075.00	32,738.00
Tetonia	–	–	2,351.00	2,058.00
Victor	–	–	8,719.00	7,625.00
TOTAL	469,131.60	417,200.85	80,296.00	67,067.00

SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

	<i>SALES</i>		<i>DISTRIBUTIONS</i>	
	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2000
<i>TWIN FALLS COUNTY</i>				
			\$191,808.00	\$167,917.00
Buhl	\$276,709.55	\$253,466.60	24,902.00	24,101.00
Castleford	28,729.75	10,887.05	1,092.00	2,539.00
Filer	100,580.40	94,875.90	9,339.00	8,724.00
Hansen	-	-	14,401.00	12,595.00
Hollister	11,957.40	10,180.40	990.00	1,263.00
Kimberly	120,961.75	113,789.55	11,297.00	10,599.00
Murtaugh	-	-	2,227.00	1,948.00
Twin Falls	2,441,400.90	2,366,182.87	225,972.00	196,000.00
TOTAL	2,980,339.75	2,849,382.37	482,028.00	425,686.00
<i>VALLEY COUNTY</i>				
			76,790.00	65,072.00
Cascade	194,553.35	194,299.90	18,808.00	15,908.00
Donnelly	136,667.00	127,744.60	12,208.00	10,353.00
McCall	859,241.40	800,852.20	76,894.00	64,183.00
Yellow Pine	7,478.45	6,430.15	-	-
TOTAL	1,197,940.20	1,129,326.85	184,700.00	155,516.00
<i>WASHINGTON COUNTY</i>				
			31,542.00	31,542.00
Cambridge	70,974.20	68,920.60	6,762.00	6,266.00
Hells Canyon	-	-	-	-
Midvale	-	-	3,104.00	3,104.00
Weiser	293,667.50	298,526.80	32,142.00	32,142.00
TOTAL	364,641.70	367,447.40	73,550.00	73,054.00
FISCAL YEAR TOTALS	\$69,714,325.64	\$65,566,229.67	\$11,998,900.00	\$10,596,672.00