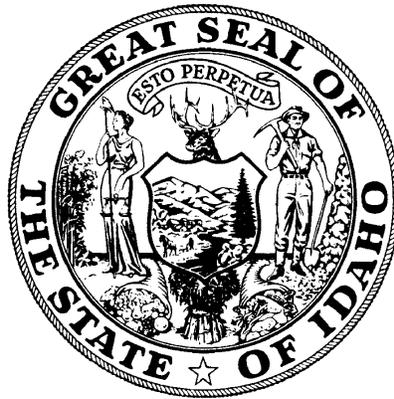


IDAHO STATE LIQUOR DISPENSARY

Serving Idaho Since 1935



2002
ANNUAL REPORT

IDAHO STATE LIQUOR DISPENSARY

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IDAHO STATE LIQUOR DISPENSARY 2002 ANNUAL REPORT

Table of Contents

BACKGROUND AND HISTORY	2
SUPERINTENDENT'S MESSAGE	3
ORGANIZATION STRUCTURE/LIQUOR STORE LOCATIONS	4
UNITED STATES AND IDAHO APPARENT PER CAPITA CONSUMPTION OF DISTILLED SPIRITS	5
PROFIT DISTRIBUTION	6
RETAIL PRICE COMPONENTS	7
FIVE YEAR BOTTLE SALES COMPARISON	8
FIVE YEAR GALLON SALES COMPARISON	9
FIVE YEAR EMPLOYEE COMPENSATION TO SALES RATIO COMPARISON	10
BALANCE SHEET	11
STATEMENT OF CHANGES IN FUND EQUITY	12
INCOME STATEMENT	13
OPERATING EXPENSES	14
SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY	15-22
ADA COUNTY – BINGHAM COUNTY	15
BLAINE COUNTY – BOUNDARY COUNTY	16
BUTTE COUNTY – CLEARWATER COUNTY	17
CUSTER COUNTY – GOODING COUNTY	18
IDAHO COUNTY – KOOTENAI COUNTY	19
LATAH COUNTY – MINIDOKA COUNTY	20
NEZ PERCE COUNTY – TETON COUNTY	21
TWIN FALLS COUNTY - WASHINGTON COUNTY	22

BACKGROUND AND HISTORY

The 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.

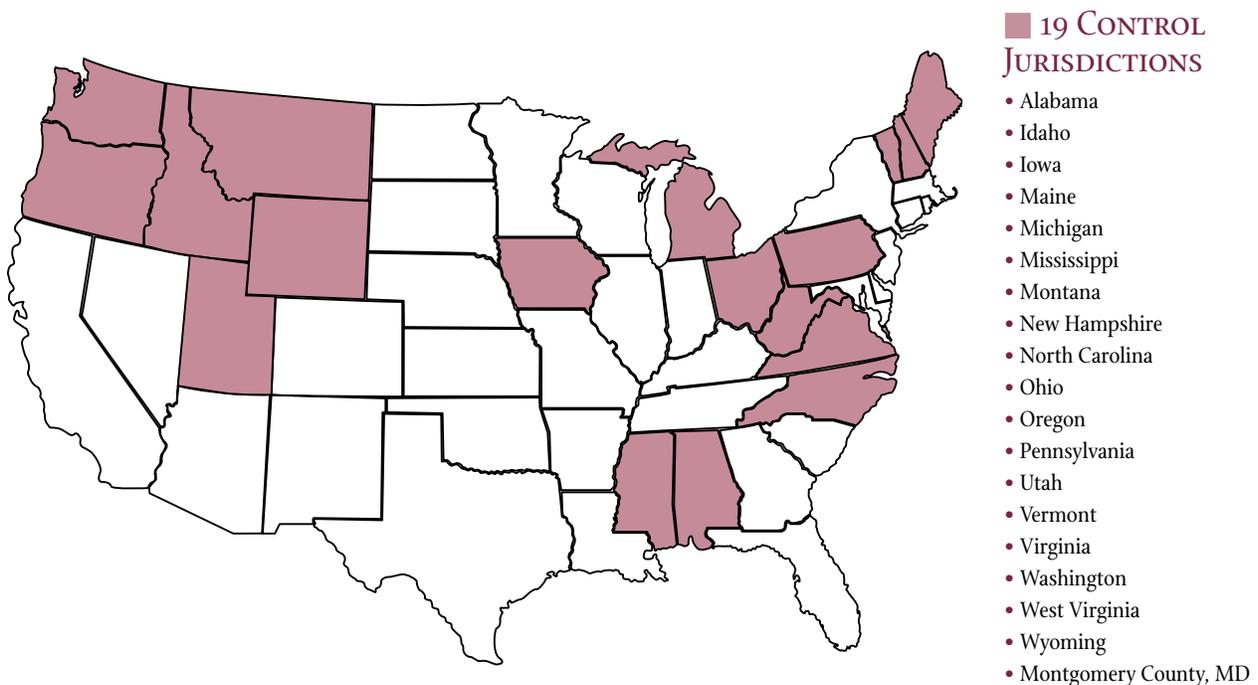
Idaho is one of 19 “control” jurisdictions that control the sale of alcohol beverages. (Eighteen control states and Montgomery County, Maryland). These jurisdictions account for almost one-third of the U.S. population, and regulate their own retail and/or wholesale distribution of alcohol beverages.

At fiscal year end, the Dispensary operated 154 retail outlets throughout the State. Of those, 51 were state liquor stores staffed and operated by Dispensary employees, and 103 were contract agencies. 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 had sales of \$3.2 million in FY 2002; 11.8% more than 2001 and 31.9% more than in 2000. Statewide, stores sell over 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

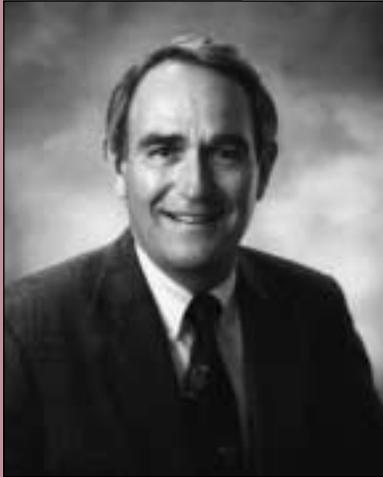
a selection of products specific to the tastes and lifestyles of the local communities they serve. All products are priced uniformly throughout the state. The Dispensary paid \$3.2 million to the private sector for agency contract fees and store leases in FY 2002.

The Dispensary’s central office and warehouse are located in Boise. A Central Office staff of 23 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 200 cities. Over the last decade nearly \$190 million was distributed to state programs, counties and cities.



SUPERINTENDENT'S MESSAGE



The Idaho State Liquor Dispensary continues to effectively serve its primary mission to control the sale of alcohol beverages.

The State's annual per capita consumption is among the lowest in the nation at 1.00 gallons of distilled spirits. That compares with annual per capita consumptions of 1.12 gallons in all 19 control jurisdictions and 1.32 gallons for open states.

Sales increased 5.6% from \$69.7 million in 2001 to \$73.6 million in 2002. Profits increased from \$21.9 million to \$22.3 million. Distributions of profits increased from \$20.3 million to \$21.1 million. Distributions in current Fiscal Years 2003 and beyond will be enhanced by \$356,400 a year as a result of the Dispensary purchasing its warehouse and central office facility in August 2002, which eliminates annual lease payments of \$356,400. Distributions in FY 2004 and beyond will be further enhanced by an additional \$788,900 which the Dispensary had set aside in each July of 2000, 2001 and 2002 to purchase the warehouse. As a result of the purchase, taxpayers will accumulate savings of \$3.1 million over the remaining 16-year life of the lease agreement for the facility.

Since our last report, four contract stores have been closed at the request of their owners in Porthill, Clayton, Elkhorn and Eagle. We will restore service in the Eagle area with a state store in early 2003. Demographics and sales in the Boise, Meridian and Eagle areas support the need for more stores. The Dispensary currently operates 51 state and 100 contract liquor stores throughout the entire state.

It is always a pleasure for me to serve with our dedicated team in our retail operations and in our Central Office and Warehouse. Our organizations' efficiency ratios compared very favorably with national ratios for similar private retail businesses. I thank each of my co-workers for making our mission a success year after year.

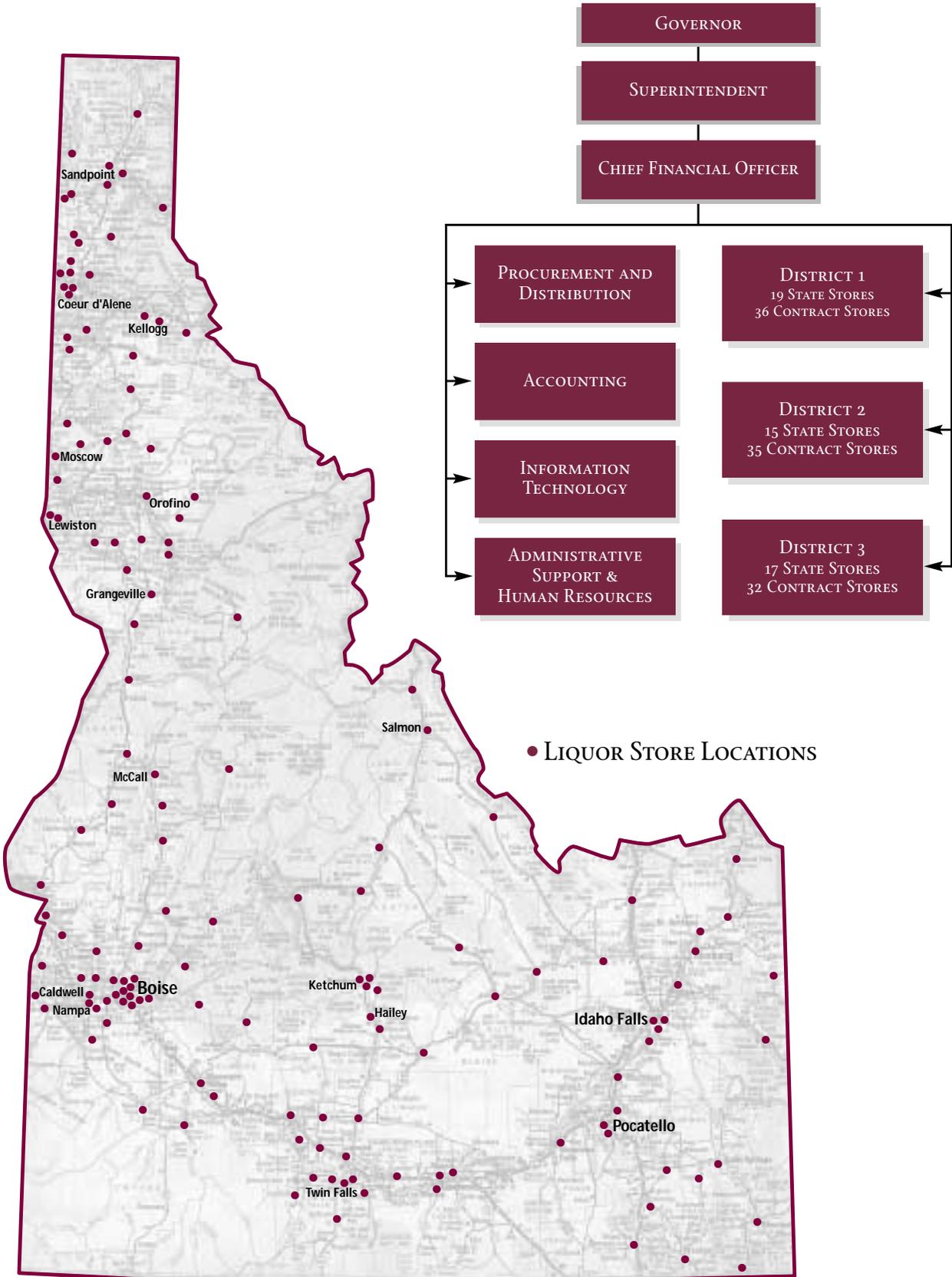
I also thank Governor Kempthorne, his staff, and the Legislature for their continued support and guidance in achieving our mission.

Very Truly Yours,

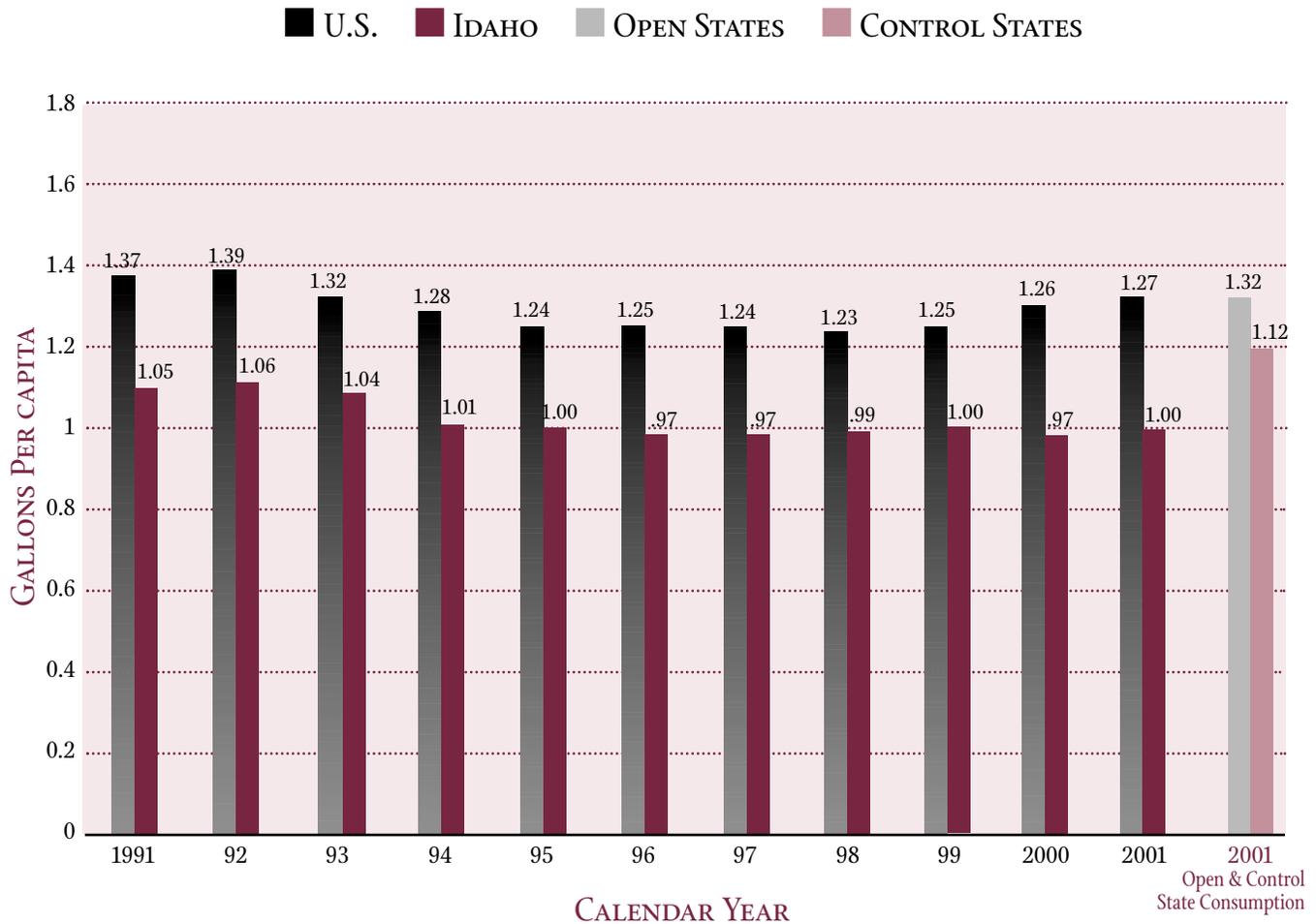
A handwritten signature in dark ink, appearing to read "Dyke Nally". The signature is fluid and cursive.

Dyke Nally, Superintendent

ORGANIZATION STRUCTURE/ LIQUOR STORE LOCATIONS



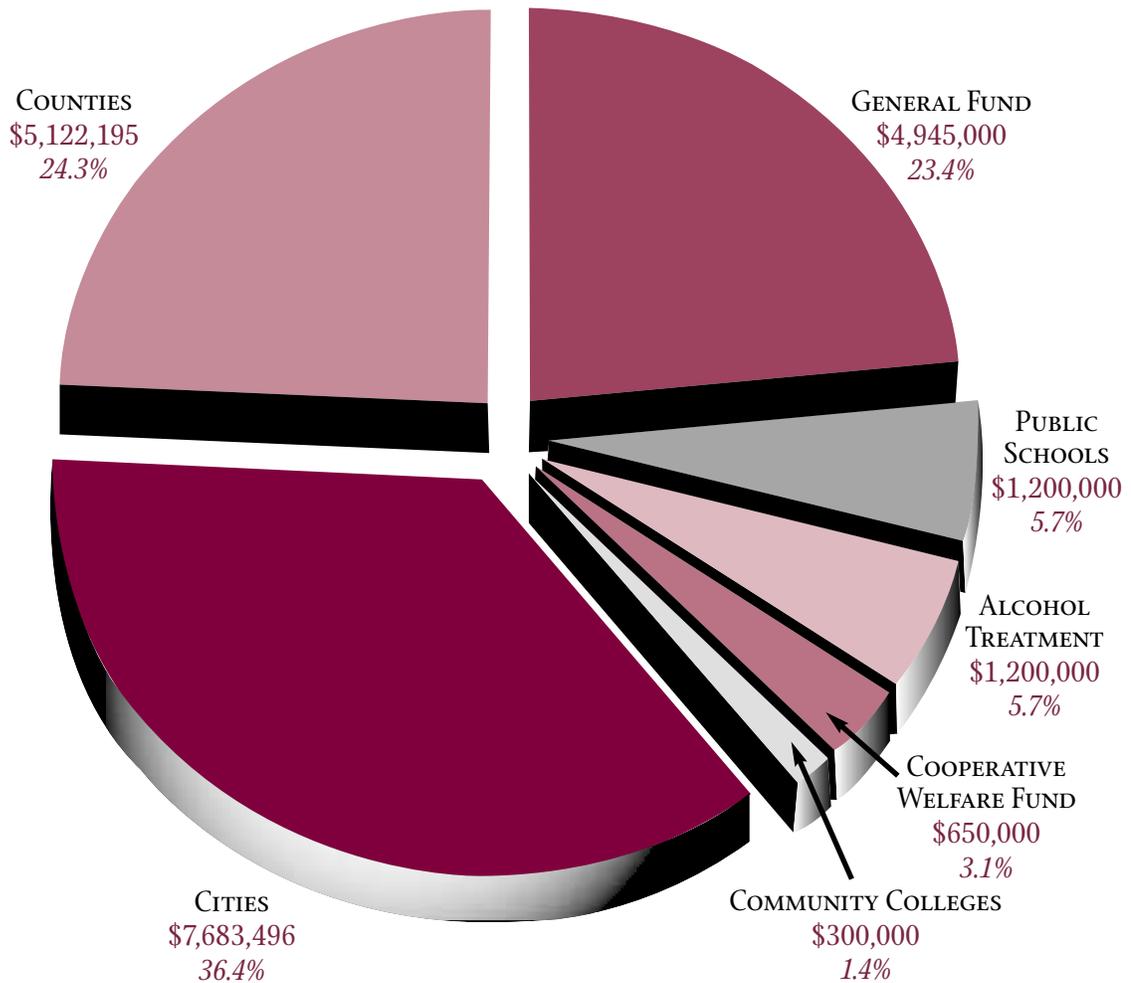
UNITED STATES AND IDAHO APPARENT PER CAPITA CONSUMPTION OF DISTILLED SPIRITS



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 1.00 gallons in 2001 compared with 1.12 gallons for all control states and 1.32 gallons in open states. Consumption in open states is 18% more than in all control states and 32% more than in Idaho.

PROFIT DISTRIBUTION



FY 2002 TOTAL DISTRIBUTION \$21,100,691

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.

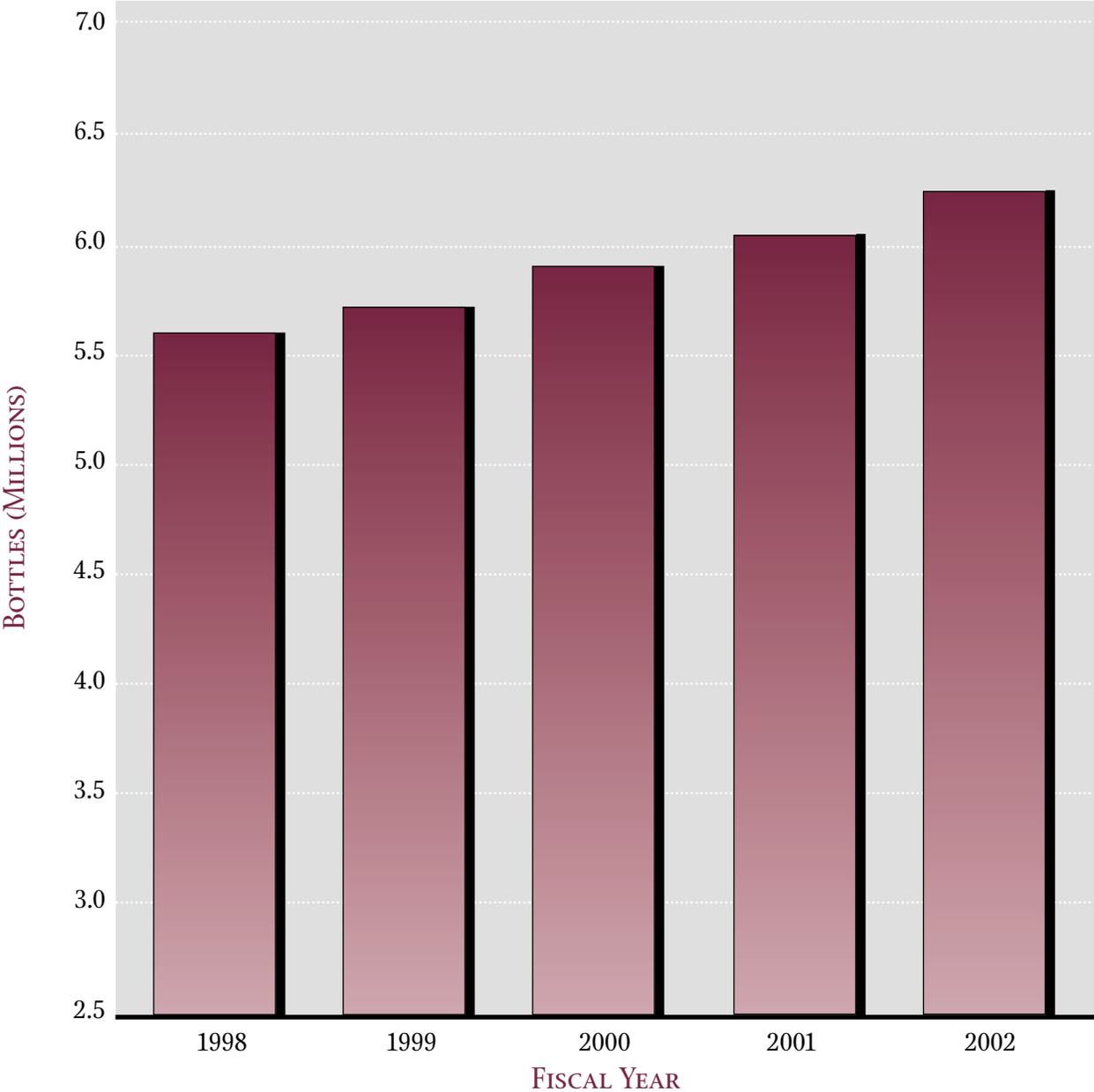
Remainder of profits distributed as follows:

- 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

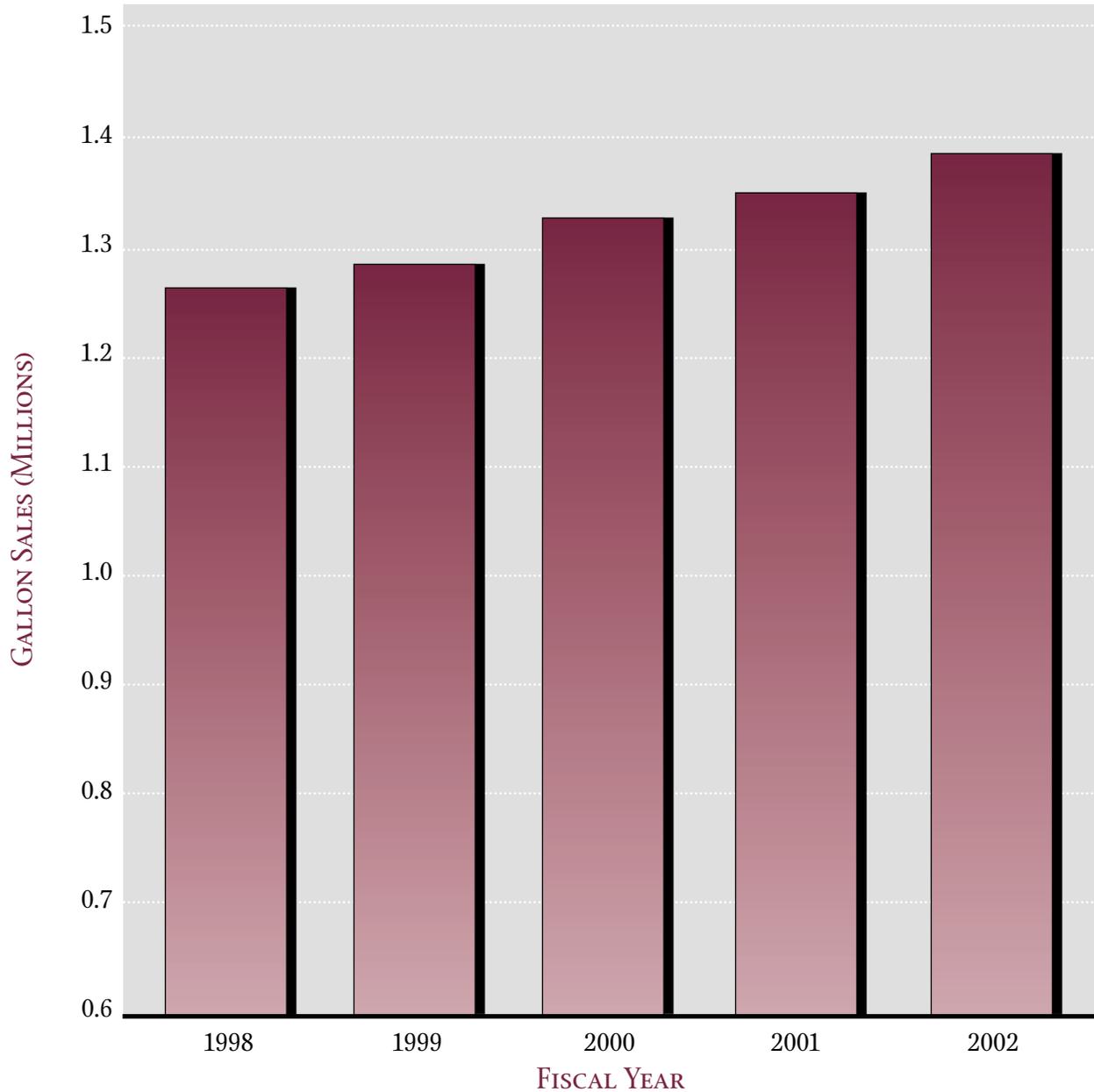


FIVE YEAR BOTTLE SALES COMPARISON



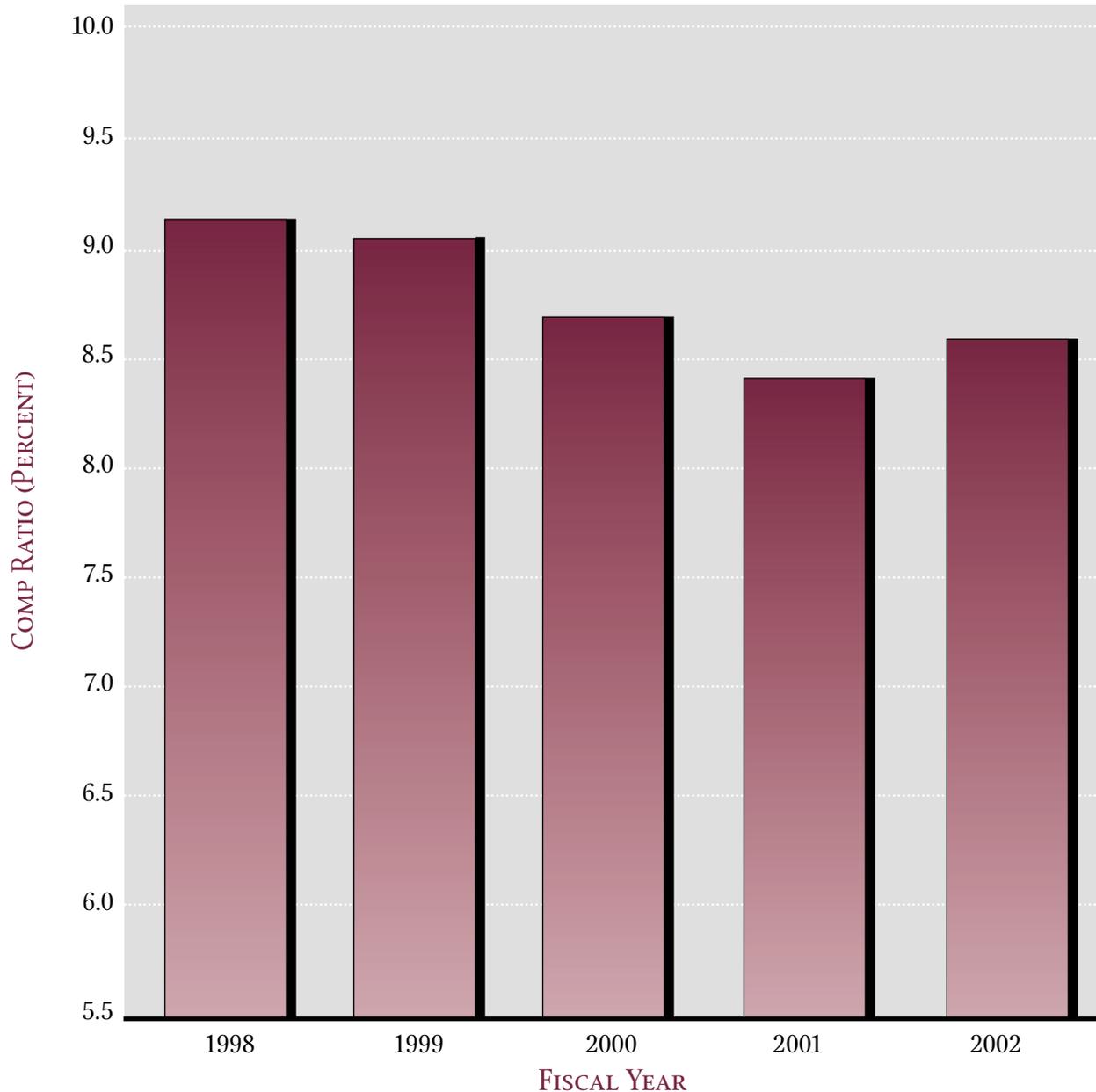
Bottle sales increased 12.9% from 5.5 million in 1998 to 6.3 million in 2002. Bottle sales are projected to increase another 15% over the next five years, reaching 7.2 million by 2007.

FIVE YEAR GALLON SALES COMPARISON



Gallon sales increased 9.9% from 1.264 million in 1998 to 1.389 million in 2002. Gallon sales are projected to increase another 11% over the next five years, reaching 1.539 million by 2007.

FIVE YEAR EMPLOYEE COMPENSATION TO SALES RATIO COMPARISON



The ratio of employee compensation to sales dollars improved from 9.2% in 1998 to 8.6% in 2002. This ratio is projected to further improve over the next five years, reaching 7.9% by 2007. This commonly used measure of efficiency is 9.6% nationwide for retail trade businesses, according to recent IRS Corporate Financial Ratios.

BALANCE SHEET

	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001
<i>ASSETS</i>		
Cash	\$ 4,805,917.42	\$ 3,592,295.15
Warehouse Purchase Fund	1,577,800.00	788,900.00
Accounts Receivable	57,962.43	59,041.51
Inventory	7,015,095.09	6,806,227.50
Prepaid Expenses	179,039.55	179,484.27
Land	297,943.39	297,943.39
Fixed Assets	1,751,292.57	2,510,745.22
Building Under Capital Lease	2,500,000.00	2,500,000.00
Accumulated Depreciation	<u>(1,149,605.15)</u>	<u>(1,616,411.55)</u>
TOTAL ASSETS	\$ 17,035,445.30	\$ 15,118,225.49
<i>LIABILITIES AND FUND EQUITY</i>		
Liquor Accounts Payable	\$ 2,024,442.02	\$ 2,087,404.39
Payroll Payable	365,015.40	354,652.55
Other Accounts Payable	145,777.35	97,085.80
Distributions Payable	2,206,300.00	998,900.00
Capital Lease Payable	<u>2,330,419.47</u>	<u>2,377,089.05</u>
TOTAL LIABILITIES	7,071,954.24	5,915,131.79
Fund Equity	<u>9,963,491.06</u>	<u>9,203,093.70</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 17,035,445.30	\$ 15,118,225.49

INCOME STATEMENT

	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001
<i>SALES</i>		
Retail Liquor Sales	\$ 53,356,074.95	\$ 49,949,560.02
Discount Liquor Sales	19,712,082.34	19,171,619.17
Military Liquor Sales	110,364.33	191,931.80
Non Liquor Sales	444,988.10	401,214.65
TOTAL SALES	73,623,509.72	69,714,325.64
<i>COST OF SALES</i>	<i>39,644,125.25</i>	<i>37,441,565.80</i>
Gross Profit	33,979,384.47	32,272,759.84
<i>OPERATING EXPENSES</i>	<i>12,022,116.24</i>	<i>10,807,611.58</i>
Net Operating Income	21,957,268.23	21,465,148.26
<i>OTHER INCOME AND LOSSES</i>	<i>343,563.36</i>	<i>390,605.82</i>
NET INCOME	\$ 22,300,831.59	\$ 21,855,754.08

OPERATING EXPENSES

	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001
Salaries And Wages	\$ 4,730,426.75	\$ 4,526,646.45
Employee Benefits	1,605,047.13	1,334,693.34
Special Distributor Commissions	1,572,150.53	1,477,233.49
Rent	1,591,189.11	1,534,524.61
Store Furnishings, Fixtures, and Supplies	553,290.21	236,839.74
Utilities	277,795.53	234,313.16
Computer Software, Development, and Maintenance	272,778.82	22,765.11
Bank Card Fees	243,095.83	184,784.29
Communications	151,303.89	144,342.39
Other Services	119,227.51	98,534.41
Leasehold Repairs and Maintenance	112,659.56	80,226.41
Travel	72,499.30	66,428.93
State Government Overhead	63,923.46	65,462.82
Insurance	47,785.53	50,736.48
Professional Services	29,036.00	46,817.51
Repairs and Maintenance	25,907.45	34,796.16
Employee Development Services	18,011.06	31,991.89
Miscellaneous Expense	17,578.07	23,531.76
Interest On Capital Lease	310,178.76	315,506.97
Depreciation	<u>208,231.74</u>	<u>297,435.66</u>
TOTAL OPERATING EXPENSES	\$ 12,022,116.24	\$ 10,807,611.58

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

	<i>SALES</i>		<i>DISTRIBUTIONS</i>	
	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2001
<i>ADA COUNTY</i>				
Boise	\$ 15,181,702.81	\$ 14,438,229.00	1,426,231.00	1,305,258.00
Eagle	1,561,738.45	1,279,982.65	123,942.00	79,073.00
Garden City	1,176,605.55	1,166,084.10	113,438.00	114,892.00
Kuna	372,753.05	311,812.30	30,475.00	26,464.00
Meridian	1,704,359.55	1,605,612.60	156,293.00	133,251.00
Star	213,683.60	200,661.75	19,363.00	15,189.00
TOTAL	20,210,843.01	19,002,382.40	3,191,567.00	2,849,919.00
<i>ADAMS COUNTY</i>				
Council	113,783.90	108,127.05	18,239.00	17,444.00
New Meadows	151,573.80	141,014.65	10,781.00	10,593.00
TOTAL	265,357.70	249,141.70	42,822.00	39,576.00
<i>BANNOCK COUNTY</i>				
Arimo	-	-	261,117.00	242,353.00
Chubbuck	758,472.70	678,162.70	4,572.00	4,346.00
Downey	36,488.35	28,308.25	66,948.00	61,427.00
Inkom	-	-	3,354.00	3,354.00
Lava Hot Springs	163,282.65	120,079.10	12,138.00	11,427.00
McCammon	-	-	11,729.00	10,409.00
Pocatello	2,952,565.40	2,837,459.75	12,363.00	11,672.00
TOTAL	3,910,809.10	3,664,009.80	656,825.00	612,138.00
<i>BEAR LAKE COUNTY</i>				
Bloomington	-	-	26,631.00	26,631.00
Fish Haven	44,228.60	38,949.65	3,139.00	3,164.00
Georgetown	-	-	-	-
Montpelier	232,328.35	242,007.90	9,240.00	9,091.00
Paris	-	-	24,200.00	22,838.00
St. Charles	-	-	10,449.00	9,370.00
TOTAL	276,556.95	280,957.55	76,718.00	74,043.00
<i>BENEWAH COUNTY</i>				
Chatcolet	-	-	51,127.00	48,587.00
Fernwood	68,975.55	66,866.95	203.00	1,168.00
Plummer	233,595.90	219,520.35	-	-
St. Maries	438,890.60	435,737.40	21,383.00	18,998.00
Tensed	-	-	43,000.00	42,320.00
TOTAL	741,462.05	722,124.70	117,276.00	112,580.00
<i>BINGHAM COUNTY</i>				
Aberdeen	-	-	98,726.00	98,726.00
Atomic City	-	-	25,604.00	24,337.00
Basalt	-	-	419.00	399.00
Blackfoot	690,695.55	656,602.80	7,148.00	6,943.00
Firth	-	-	84,239.00	84,239.00
Shelley	108,716.20	100,798.05	7,213.00	6,959.00
TOTAL	799,411.75	757,400.85	253,945.00	252,199.00

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

	<i>SALES</i>		<i>DISTRIBUTIONS</i>	
	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001
<i>BLAINE COUNTY</i>			\$ 229,255.00	\$ 215,001.00
Bellevue	\$ 404,044.10	\$ 377,023.05	36,639.00	34,701.00
Carey	29,980.53	24,499.20	2,364.00	1,569.00
Hailey	898,003.25	793,928.10	77,131.00	69,610.00
Ketchum	2,110,536.60	2,064,450.00	199,918.00	192,475.00
Sun Valley	85,860.70	86,216.45	8,433.00	7,995.00
TOTAL	3,528,425.18	3,346,116.80	553,740.00	521,351.00
<i>BOISE COUNTY</i>			22,591.00	21,265.00
Crouch	152,457.60	139,332.15	13,478.00	12,430.00
Horseshoe Bend	79,815.85	81,380.45	8,148.00	7,172.00
Idaho City	91,766.00	78,137.30	7,624.00	7,526.00
Lowman	15,253.20	16,621.95	-	-
Placerville	-	-	274.00	261.00
TOTAL	339,292.65	315,471.85	52,115.00	48,654.00
<i>BONNER COUNTY</i>			238,767.00	221,777.00
Clark Fork	144,964.85	152,159.25	14,894.00	15,694.00
Coolin	135,946.85	128,398.80	-	-
Dover	-	-	6,518.00	5,897.00
East Hope	-	-	4,573.00	4,439.00
Hope	-	-	2,029.00	1,921.00
Kootenai	-	-	7,018.00	5,928.00
Oldtown	526,308.20	208,741.70	46,278.00	41,481.00
Ponderay	555,182.95	491,793.70	47,624.00	43,031.00
Priest River	513,465.30	760,888.52	48,159.00	46,717.00
Sandpoint	1,565,668.00	1,498,486.05	146,197.00	133,145.00
Schweitzer	60,325.75	34,346.05	-	-
Tamrak	181,948.05	174,180.65	-	-
TOTAL	3,683,809.95	3,448,994.72	562,057.00	520,030.00
<i>BONNEVILLE COUNTY</i>			271,829.00	255,238.00
Ammon	-	-	103,851.00	96,333.00
Idaho Falls	3,801,473.20	3,690,786.15	366,337.00	346,761.00
Iona	-	-	17,450.00	15,605.00
Irwin	72,432.60	71,020.00	6,878.00	5,059.00
Ririe	69,107.50	58,366.35	5,974.00	5,974.00
Swan Valley	-	-	2,721.00	2,458.00
Ucon	-	-	15,855.00	13,285.00
TOTAL	3,943,013.30	3,820,172.50	790,895.00	740,713.00
<i>BOUNDARY COUNTY</i>			36,477.00	35,372.00
Bonnars Ferry	528,233.30	495,954.20	48,722.00	47,225.00
Moyie Springs	-	-	9,591.00	8,797.00
Porthill	9,150.40	12,648.30	-	-
TOTAL	537,383.70	508,602.50	94,790.00	91,394.00

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

	<i>SALES</i>		<i>DISTRIBUTIONS</i>	
	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001
<i>BUTTE COUNTY</i>				
Arco	\$ 160,130.55	\$ 147,302.45	\$ 17,386.00	\$ 17,386.00
Butte City	-	-	1,015.00	968.00
Howe	14,799.40	13,773.70	-	-
Moore	-	-	3,139.00	3,026.00
TOTAL	174,929.95	161,076.15	36,199.00	35,027.00
<i>CAMAS COUNTY</i>				
Fairfield	66,467.05	70,829.70	11,195.00	11,195.00
			6,972.00	6,011.00
TOTAL	66,467.05	70,829.70	18,167.00	17,206.00
<i>CANYON COUNTY</i>				
Caldwell	1,223,736.65	1,169,311.32	275,033.00	247,676.00
Greenleaf	-	-	117,351.00	109,757.00
Melba	27,799.75	30,030.85	13,359.00	12,254.00
Middleton	323,844.10	302,790.90	2,963.00	3,012.00
Nampa	2,411,998.25	2,202,234.35	29,681.00	26,861.00
Notus	-	-	220,148.00	194,875.00
Parma	137,174.50	123,548.15	6,761.00	6,680.00
Wilder	-	-	12,407.00	11,797.00
			21,684.00	20,181.00
TOTAL	4,124,553.25	3,827,915.57	699,387.00	633,093.00
<i>CARIBOU COUNTY</i>				
Bancroft	-	-	30,366.00	30,366.00
Grace	51,686.15	46,485.65	6,538.00	6,422.00
Soda Springs	308,454.05	362,931.75	8,004.00	8,004.00
			36,112.00	31,167.00
TOTAL	360,140.20	409,417.40	81,020.00	75,959.00
<i>CASSIA COUNTY</i>				
Albion	-	-	57,455.00	57,455.00
Declo	-	-	5,489.00	5,206.00
Malta	-	-	5,168.00	4,624.00
Oakley	-	-	3,012.00	2,843.00
Burley	689,907.75	642,462.95	11,660.00	10,603.00
			66,376.00	66,376.00
TOTAL	689,907.75	642,462.95	149,160.00	147,107.00
<i>CLARK COUNTY</i>				
Dubois	32,303.50	33,666.25	11,475.00	11,475.00
Spencer	-	-	3,644.00	3,644.00
			370.00	369.00
TOTAL	32,303.50	33,666.25	15,489.00	15,488.00
<i>CLEARWATER COUNTY</i>				
Elk River	8,379.25	8,638.40	34,259.00	35,100.00
Orofino	383,762.20	371,051.70	2,327.00	2,327.00
Pierce	48,252.60	46,275.05	36,758.00	36,326.00
Weippe	39,052.20	41,270.75	8,208.00	8,208.00
			5,773.00	5,773.00
TOTAL	479,446.25	467,235.90	87,325.00	87,734.00

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

	<i>SALES</i>		<i>DISTRIBUTIONS</i>	
	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001
<i>CUSTER COUNTY</i>				
			\$ 29,330.00	\$ 27,892.00
Challis	\$ 144,435.80	\$ 139,858.25	13,810.00	15,213.00
Clayton	50,946.95	41,947.05	4,058.00	3,789.00
Mackay	76,473.30	78,042.35	7,739.00	7,955.00
Stanley	162,563.70	152,971.25	14,781.00	11,413.00
TOTAL	434,419.75	412,818.90	69,718.00	66,262.00
<i>ELMORE COUNTY</i>				
			68,821.00	66,952.00
Glenns Ferry	125,348.15	129,157.95	13,317.00	13,317.00
Military	110,364.33	191,931.80	-	-
Mountain Home	709,100.90	622,660.75	67,481.00	67,481.00
Pine	55,927.80	45,112.40	-	-
Prairie	19,054.00	16,343.85	-	-
TOTAL	1,019,795.18	1,005,206.75	149,619.00	147,750.00
<i>FRANKLIN COUNTY</i>				
			30,746.00	30,746.00
Clifton	-	-	4,490.00	4,131.00
Dayton	-	-	7,242.00	6,802.00
Franklin	-	-	9,288.00	8,539.00
Oxford	-	-	902.00	814.00
Preston	245,313.50	216,919.25	26,453.00	26,453.00
Weston	-	-	7,066.00	6,526.00
TOTAL	245,313.50	216,919.25	86,187.00	84,011.00
<i>FREMONT COUNTY</i>				
			37,565.00	36,377.00
Ashton	90,434.45	81,404.30	11,000.00	11,000.00
Drummond	-	-	676.00	645.00
Island Park	238,988.80	206,154.10	19,946.00	17,068.00
Newdale	-	-	6,873.00	6,526.00
Parker	-	-	5,200.00	5,038.00
St. Anthony	232,493.50	225,074.35	23,784.00	23,784.00
Teton	-	-	10,722.00	10,137.00
Warm River	-	-	177.00	169.00
TOTAL	561,916.75	512,632.75	115,943.00	110,744.00
<i>GEM COUNTY</i>				
			36,777.00	36,777.00
Emmett	431,705.00	411,365.10	41,353.00	40,282.00
TOTAL	431,705.00	411,365.10	78,130.00	77,059.00
<i>GOODING COUNTY</i>				
			43,344.00	42,601.00
Bliss	71,644.70	96,688.40	9,377.00	8,892.00
Gooding	217,422.10	223,535.05	24,290.00	24,290.00
Hagerman	101,712.05	77,903.60	7,740.00	7,595.00
Wendell	189,685.65	199,367.30	19,709.00	18,466.00
TOTAL	580,464.50	597,494.35	104,460.00	101,844.00

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

	<i>SALES</i>		<i>DISTRIBUTIONS</i>	
	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001
<i>IDAHO COUNTY</i>				
Cottonwood	\$ 98,539.30	\$ 101,606.65	\$ 55,662.00	\$ 54,200.00
Elk City	53,961.00	51,337.95	-	-
Ferdinand	-	-	2,255.00	2,197.00
Grangeville	272,903.45	257,811.25	28,363.00	28,363.00
Kooskia	107,459.15	114,431.15	11,328.00	11,248.00
Riggins	192,428.15	178,104.05	17,410.00	16,168.00
Stites	-	-	3,591.00	3,487.00
Whitebird	60,978.90	68,789.90	6,707.00	6,889.00
TOTAL	786,269.95	772,080.95	135,400.00	132,701.00
<i>JEFFERSON COUNTY</i>				
Hamer	-	-	46,058.00	46,058.00
Lewisville	-	-	1,627.00	1,491.00
Menan	-	-	8,920.00	8,449.00
Mud Lake	29,847.70	20,696.50	12,849.00	11,155.00
Rigby	321,017.80	294,176.25	2,777.00	3,490.00
Roberts	-	-	29,581.00	29,017.00
Ririe (see Bonneville County)*	-	-	11,750.00	9,385.00
TOTAL	350,865.50	314,872.75	113,562.00	109,045.00
<i>JEROME COUNTY</i>				
Eden	-	-	39,003.00	36,049.00
Hazelton	73,997.85	64,615.45	5,731.00	5,544.00
Jerome	531,523.30	479,842.00	6,364.00	6,239.00
TOTAL	605,521.15	544,457.45	98,744.00	91,525.00
<i>KOOTENAI COUNTY</i>				
Athol	-	-	630,771.00	600,426.00
Bayview	191,210.45	199,976.45	-	-
Coeur d' Alene	4,111,624.45	3,937,895.60	7,920.00	7,510.00
Dalton Gardens	-	-	38,835.00	37,434.00
Fernan Lake	-	-	3,686.00	3,440.00
Harrison	88,012.65	75,645.90	7,364.00	9,006.00
Hauser	-	-	8,691.00	7,770.00
Hayden	1,745,720.20	1,622,797.75	156,999.00	148,961.00
Hayden Lake	-	-	6,872.00	7,446.00
Huetter	-	-	1,722.00	1,612.00
Post Falls	2,721,168.75	2,475,540.35	239,864.00	221,547.00
Rathdrum	499,092.60	475,374.50	46,081.00	44,639.00
Spirit Lake	384,733.85	349,708.80	33,924.00	31,841.00
State Line	-	-	579.00	599.00
Worley	109,893.55	84,789.95	8,247.00	8,014.00
TOTAL	9,851,456.50	9,221,729.30	1,575,538.00	1,507,093.00

*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, 2002	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001
<i>LATAH COUNTY</i>				
			\$ 151,810.00	\$ 141,956.00
Bovill	\$ 21,169.10	\$ 14,874.95	2,279.00	2,279.00
Deary	60,832.55	60,576.15	5,963.00	5,267.00
Genesee	49,924.30	48,013.20	4,827.00	4,706.00
Juliaetta	-	-	8,017.00	7,649.00
Kendrick	75,909.20	79,242.40	7,757.00	7,482.00
Moscow	1,752,896.05	1,626,477.00	160,964.00	155,367.00
Onaway	-	-	3,734.00	3,102.00
Potlatch	133,644.35	122,268.60	12,022.00	10,781.00
Troy	209,134.60	199,406.15	19,446.00	14,728.00
TOTAL	2,303,510.15	2,150,858.45	376,819.00	353,317.00
<i>LEMHI COUNTY</i>				
			44,536.00	42,253.00
Leadore	15,419.65	12,866.60	1,284.00	1,296.00
North Fork	42,345.50	31,194.30	-	-
Salmon	604,225.70	582,841.20	57,349.00	54,336.00
TOTAL	661,990.85	626,902.10	103,169.00	97,885.00
<i>LEWIS COUNTY</i>				
			23,868.00	24,097.00
Craigmont	43,721.00	43,225.55	4,782.00	5,263.00
Kamiah	236,957.60	216,865.85	21,311.00	20,479.00
Nez Perce	42,740.80	36,248.05	3,976.00	3,976.00
Reubens	-	-	789.00	768.00
Winchester	29,452.35	32,525.55	3,220.00	3,268.00
TOTAL	352,871.75	328,865.00	57,946.00	57,851.00
<i>LINCOLN COUNTY</i>				
			17,650.00	17,650.00
Dietrich	-	-	2,543.00	2,395.00
Richfield	-	-	6,955.00	6,559.00
Shoshone	174,371.15	129,452.55	12,888.00	11,655.00
TOTAL	174,371.15	129,452.55	40,036.00	38,259.00
<i>MADISON COUNTY</i>				
			55,299.00	55,299.00
Rexburg	152,080.85	164,316.40	74,914.00	74,914.00
Sugar City	-	-	19,554.00	19,974.00
TOTAL	152,080.85	164,316.40	149,767.00	150,187.00
<i>MINIDOKA COUNTY</i>				
			57,782.00	57,782.00
Acequia	-	-	1,884.00	1,767.00
Heyburn	-	-	47,045.00	45,437.00
Minidoka	-	-	1,350.00	1,350.00
Paul	71,636.70	66,043.60	7,832.00	7,832.00
Rupert	350,815.15	355,588.50	44,057.00	44,057.00
Burley (see Cassia County)*	-	-	-	-
TOTAL	422,451.85	421,632.10	159,950.00	158,225.00

*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, 2002	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001
<i>NEZ PERCE COUNTY</i>				
Culdesac	\$ –	\$ –	\$ 197,616.00	\$ 197,135.00
Lapwai	–	–	5,101.00	4,790.00
Lewiston	2,857,419.50	2,817,937.70	15,163.00	14,896.00
Peck	–	–	277,932.00	279,022.00
TOTAL	2,857,419.50	2,817,937.70	498,856.00	498,455.00
<i>ONEIDA COUNTY</i>				
Malad	161,616.65	157,195.20	17,390.00	17,390.00
TOTAL	161,616.65	157,195.20	33,137.00	33,630.00
<i>OWYHEE COUNTY</i>				
Bruneau	34,608.70	35,276.85	28,960.00	28,960.00
Grand View	63,527.70	60,717.45	–	–
Homedale	135,575.00	124,790.95	5,995.00	5,281.00
Marsing	164,002.45	161,498.00	16,839.00	16,839.00
TOTAL	397,713.85	382,283.25	67,705.00	66,918.00
<i>PAYETTE COUNTY</i>				
Fruitland	–	–	46,904.00	46,904.00
New Plymouth	111,581.10	98,145.10	54,303.00	48,324.00
Payette	552,568.65	517,721.40	9,870.00	9,715.00
TOTAL	664,149.75	615,866.50	162,556.00	155,994.00
<i>POWER COUNTY</i>				
American Falls	228,040.30	211,697.20	24,622.00	24,622.00
Rockland	–	–	25,734.00	25,734.00
TOTAL	228,040.30	211,697.20	55,361.00	54,886.00
<i>SHOSHONE COUNTY</i>				
Kellogg	401,954.35	390,539.15	69,189.00	69,304.00
Mullan	–	–	38,583.00	36,253.00
Osburn	–	–	11,227.00	11,848.00
Pinehurst	246,873.50	248,211.00	24,786.00	24,201.00
Smelterville	–	–	24,583.00	26,446.00
Wallace	306,152.35	318,958.95	7,154.00	6,933.00
Wardner	–	–	31,257.00	31,770.00
TOTAL	954,980.20	957,709.10	211,661.00	210,474.00
<i>TETON COUNTY</i>				
Driggs	520,592.05	469,131.60	33,032.00	29,151.00
Tetonia	–	–	45,584.00	40,075.00
Victor	–	–	2,480.00	2,351.00
TOTAL	520,592.05	469,131.60	90,767.00	80,296.00

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

	<i>SALES</i>		<i>DISTRIBUTIONS</i>	
	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001	Fiscal Year Ending June 30, 2002	Fiscal Year Ending June 30, 2001
<i>TWIN FALLS COUNTY</i>				
			\$ 207,356.00	\$ 191,808.00
Buhl	\$ 270,873.55	\$ 276,709.55	27,326.00	24,902.00
Castleford	28,742.15	28,729.75	2,817.00	1,092.00
Filer	117,444.15	100,580.40	9,954.00	9,339.00
Hansen	-	-	15,449.00	14,401.00
Hollister	11,919.55	11,957.40	1,171.00	990.00
Kimberly	118,283.05	120,961.75	12,045.00	11,297.00
Murtaugh	-	-	2,398.00	2,227.00
Twin Falls	2,539,003.90	2,441,400.90	240,279.00	225,972.00
TOTAL	3,086,266.35	2,980,339.75	518,795.00	482,028.00
<i>VALLEY COUNTY</i>				
			82,809.00	76,790.00
Cascade	196,495.40	194,553.35	19,033.00	18,808.00
Donnelly	137,655.65	136,667.00	13,235.00	12,208.00
McCall	911,582.30	859,241.40	83,491.00	76,894.00
Yellow Pine	11,703.70	7,478.45	-	-
TOTAL	1,257,437.05	1,197,940.20	198,568.00	184,700.00
<i>WASHINGTON COUNTY</i>				
			31,542.00	31,542.00
Cambridge	69,847.75	70,974.20	7,012.00	6,762.00
Midvale	-	-	3,104.00	3,104.00
Weiser	326,328.60	293,667.50	32,142.00	32,142.00
TOTAL	396,176.35	364,641.70	73,800.00	73,550.00
FISCAL YEAR TOTALS	\$ 73,623,509.72	\$ 69,714,325.64	\$ 12,805,691.00	\$ 11,998,900.00