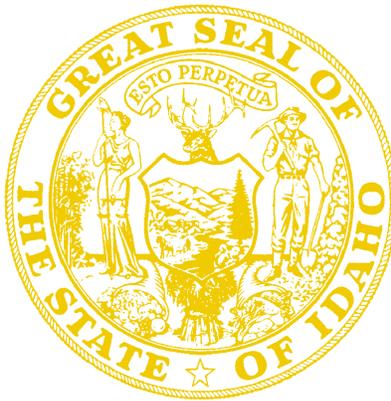


# IDAHO STATE LIQUOR DISPENSARY

Serving Idaho Since 1935



2005  
*Annual Report*

# IDAHO STATE LIQUOR DISPENSARY

1349 E. Beechcraft Court

P.O. Box 179001

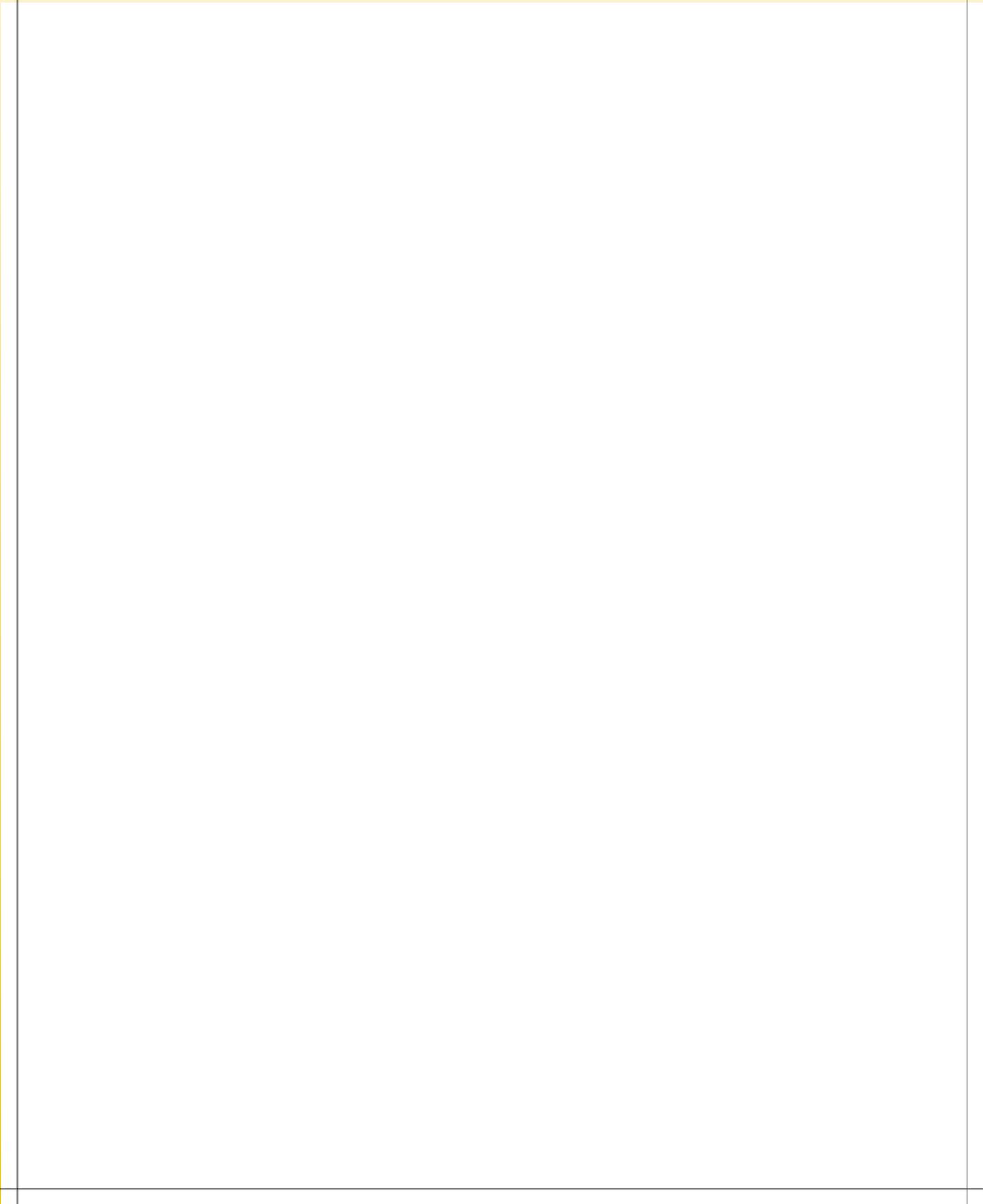
Boise, Idaho 83717-9001

(208) 947-9400

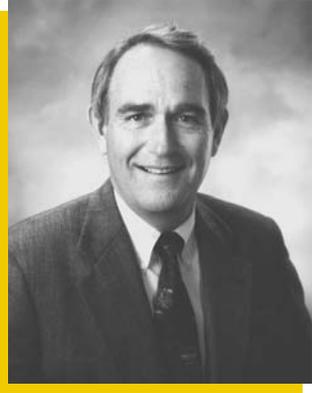


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## SUPERINTENDENT'S MESSAGE



I am pleased to submit the **ANNUAL REPORT of the IDAHO STATE LIQUOR DISPENSARY for the Fiscal Year ending June 30, 2005.** Following is a summary of operations for FY 05:

- Sales have increased \$9.2 million from \$86.0 million to \$95.2 million-up 10.7%.
- Profits have increased \$3.9 million from \$28.3 million to \$32.2 million-up 13.8%.
- Increased sales and profits are primarily the result of:
  - Population increases
  - Consumers buying more expensive products (Idaho ranks very low nationally in per capita consumption.)
- The Liquor Dispensary has contributed over \$215 million dollars over the last decade to the State General Fund, other public programs and Idaho's 200 cities and 44 counties.
- Two new state stores were opened in Meridian and in Boise. Several state stores were remodeled and updated. Private owner contract liquor outlets in more rural areas were opened in Albion, Victor and Garwood.
- Sunday sales, as approved by the Legislature with county option, are increasing in popularity especially in tourist areas. Sunday is the second most popular shopping day in the nation. Twenty-four counties have approved Sunday sales. Some of the resort area stores report higher sales on Sundays than on their typically large Friday and Saturday sales days.
- Sales of Idaho table wines increased 17.5% in FY 05. Statewide exposure for Idaho's 28 wineries has helped boost consumer awareness of Idaho's emerging wine industry.

Keeping up with rapid growth is the number one concern at this time. The Dispensary has experienced two straight years of nearly 11% growth. The growth for the first quarter of FY 06 was 14.5%, with the largest growth occurring in Ada, Canyon and Kootenai counties, where the economies are strong. This sudden surge in growth is putting considerable stress on the capacity of the warehouse/distribution center, as well as increased demands on employees throughout the agency. The Dispensary will be requesting funding for an expanded and more automated warehouse/distribution center, along with more funding for new and existing stores.

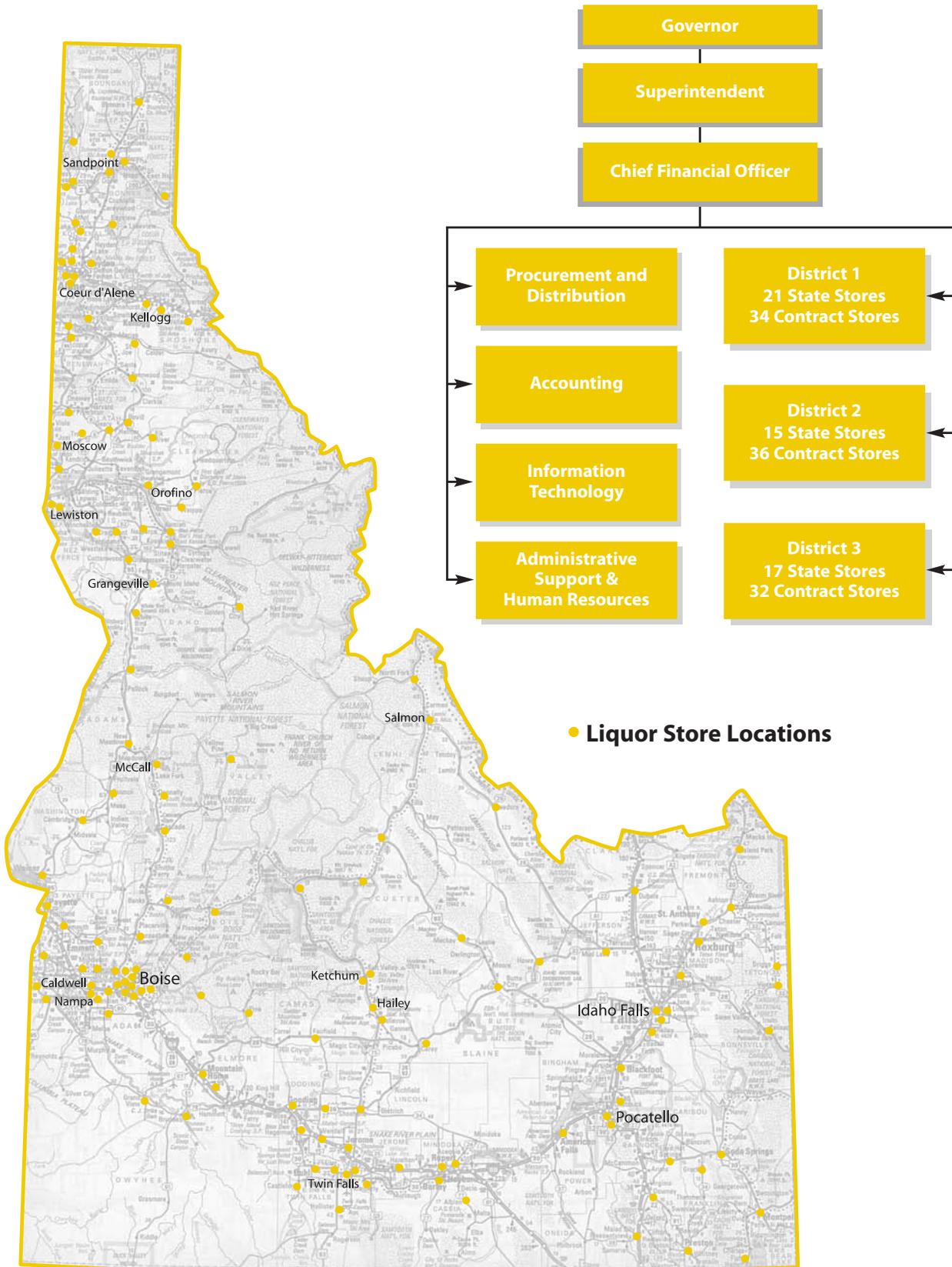
I want to thank Governor Kempthorne for giving me the opportunity to help lead the agency. I would also like to recognize all of the support agencies and departments who assist me and my extraordinary co-workers. I cannot stress enough how proud I am of all ISLD employees. They have been asked to do more with less and have continued to provide excellent service to our customers while generating millions of dollars in profits to public programs.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dyke Nally'.

Dyke Nally, Superintendent

# ORGANIZATION STRUCTURE AND LIQUOR STORE LOCATIONS



IDAHO STATE LIQUOR DISPENSARY

## 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, 53 were state liquor stores staffed and operated by Dispensary employees, and 102 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 \$4.5 million in FY 2005; 10.9% more than 2004 and 27.3% more than in 2003. Statewide, stores sell over seven 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

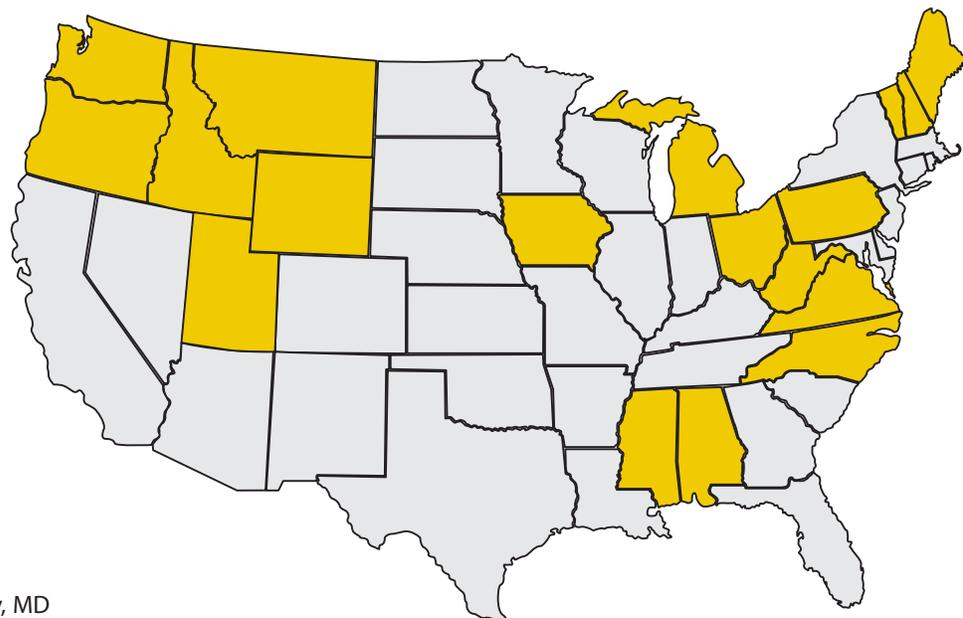
of products specific to the tastes and lifestyles of the local communities they serve. All products are priced uniformly throughout the state. The Dispensary paid \$3.5 million to the private sector for agency contract fees and store leases in FY 2005.

The Dispensary's central office and warehouse are located in Boise. A Central Office staff of 25 and three District Managers manage all administrative aspects of the business; including purchasing, accounting, information technology, human resources, contracts, and store supervision. Fourteen 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 \$6 to \$8 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 \$215 million was distributed to state programs, counties and cities.

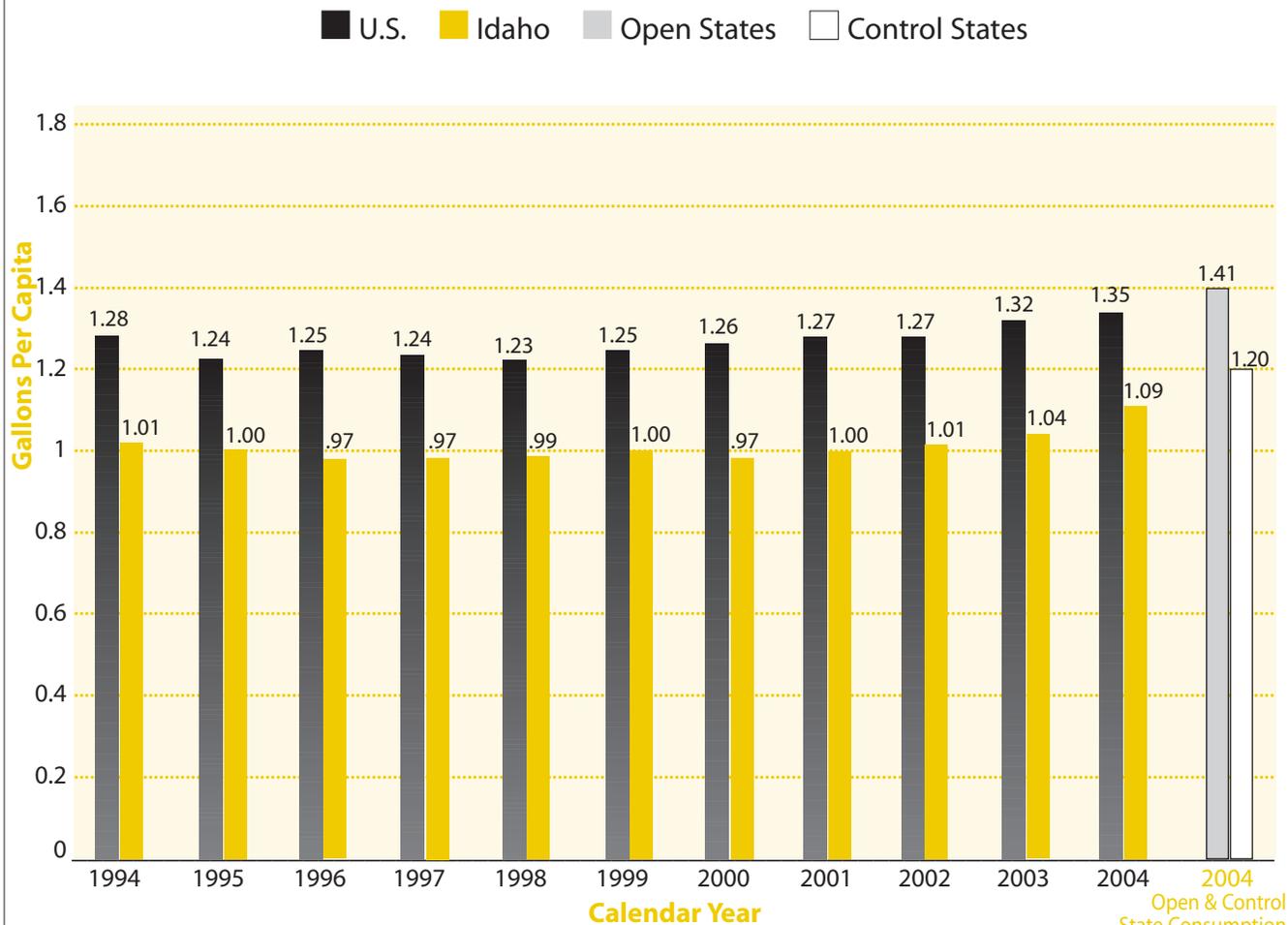
### 19 Control Jurisdictions

- Alabama
- Idaho
- Iowa
- Maine
- Michigan
- Mississippi
- Montana
- New Hampshire
- North Carolina
- Ohio
- Oregon
- Pennsylvania
- Utah
- Vermont
- Virginia
- Washington
- West Virginia
- Wyoming
- Montgomery County, MD



# UNITED STATES AND IDAHO

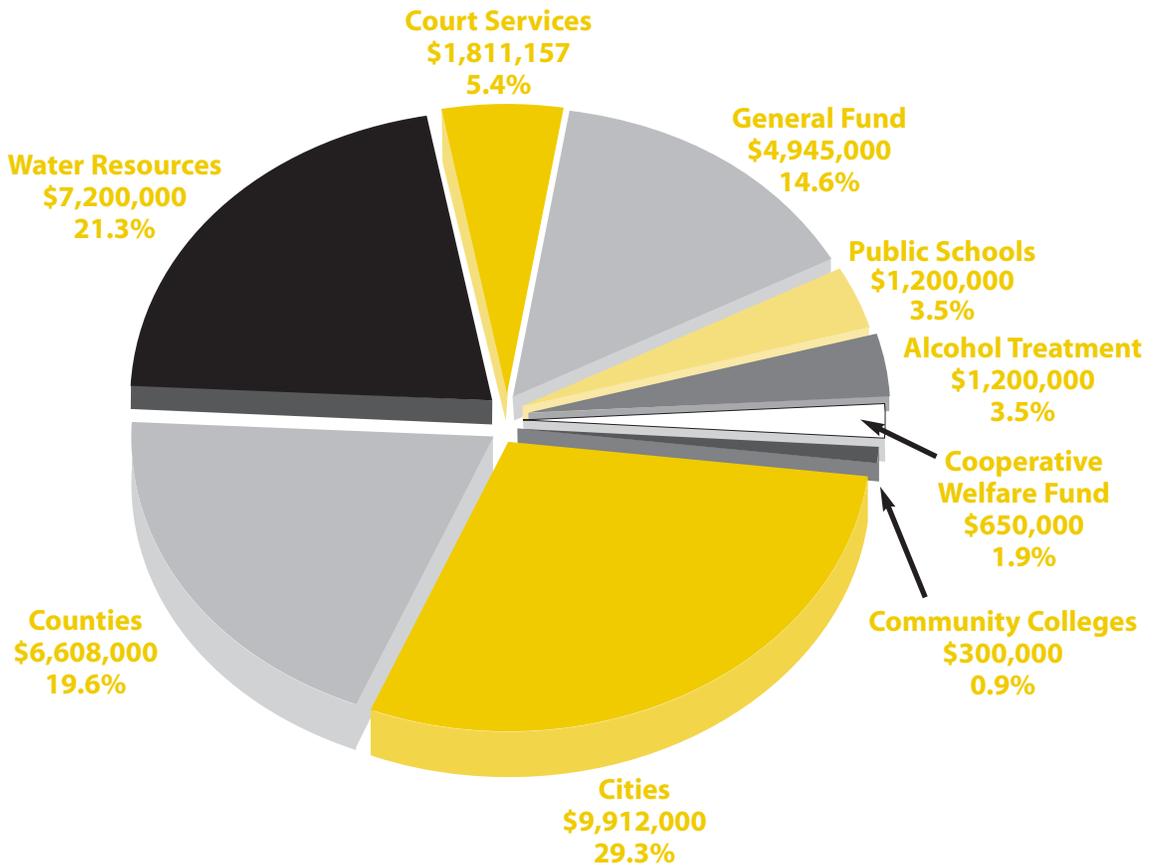
## APPARENT PER CAPITA CONSUMPTION OF DISTILLED SPIRITS



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 1.09 gallons in 2004 compared with 1.20 gallons for all control states and 1.41 gallons in open states. Consumption in open states is 18% more than in all control states and 29% more than in Idaho.

# PROFIT DISTRIBUTION



## FY 2005 Total Distribution \$33,826,157

### Statutory Profit Distribution Formula:

Two percent surcharge on liquor sales to the Drug Court and Family Court Services Fund.

One time appropriation of \$7.2 million to Water Resource Board Revolving Development Fund.

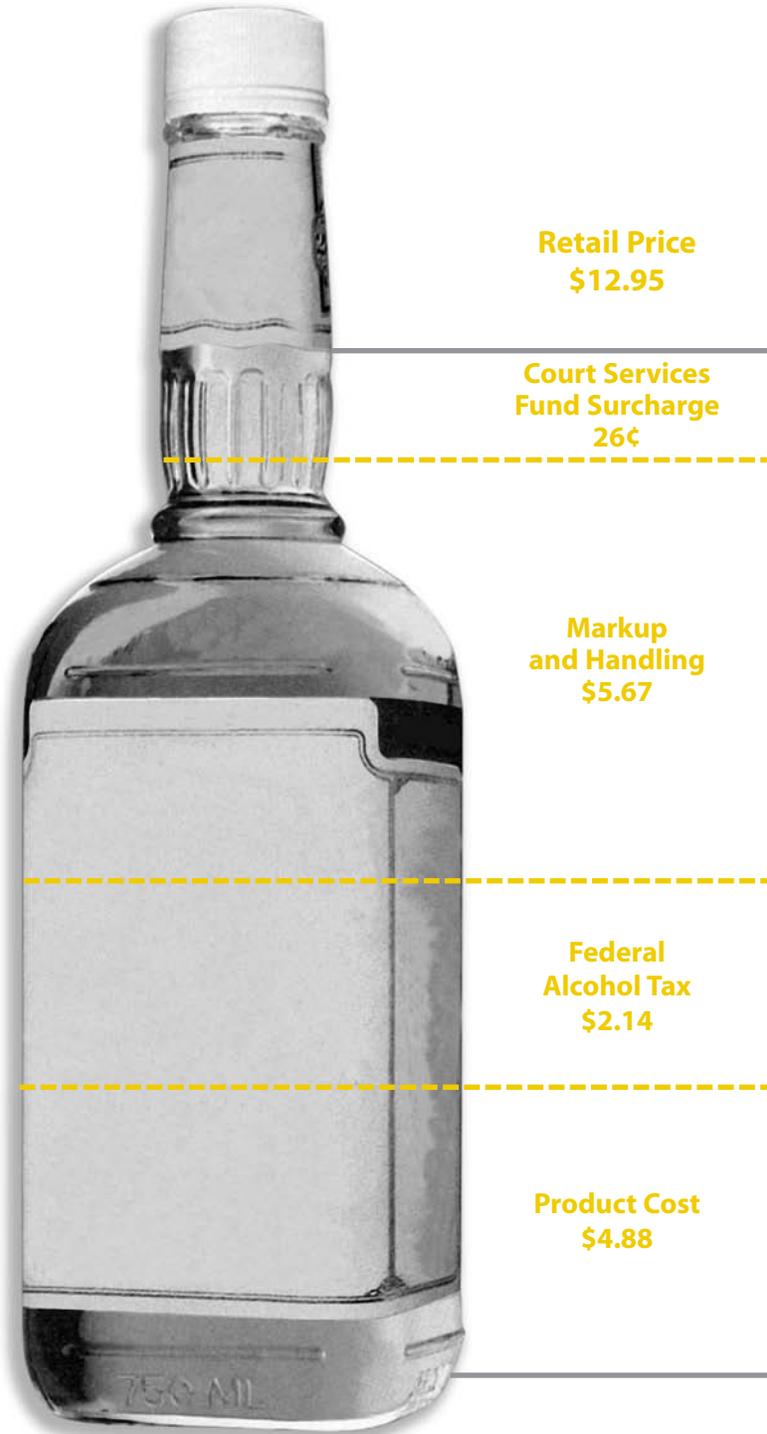
Annual fixed distributions totaling \$8,295,000 to General Fund, Public Schools, Alcohol Treatment Fund, Cooperative Welfare Fund and Community Colleges.

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.

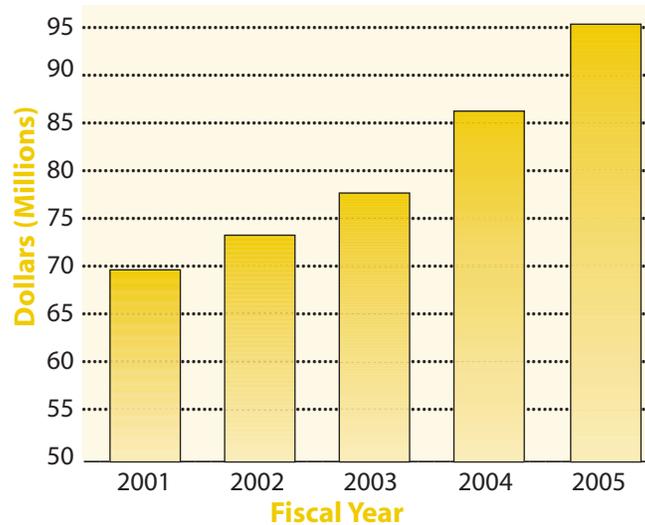
# RETAIL PRICE COMPONENTS

Effective July 1, 2005



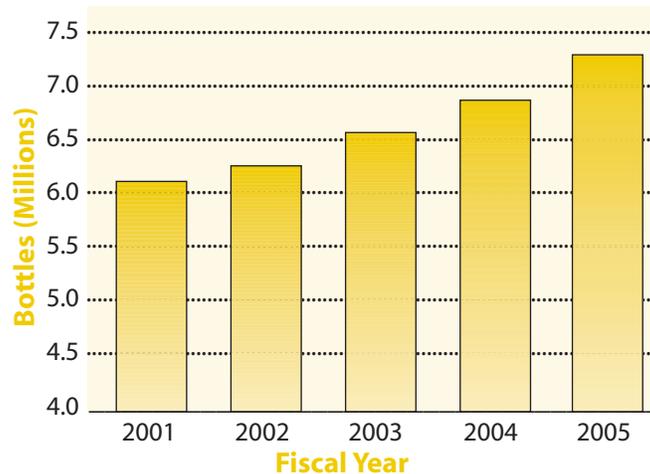
## FIVE YEAR COMPARISONS

### Five Year Dollar Sales Comparison



Dollar sales increased 36.6% from \$69.7 million in 2001 to \$95.2 million in 2005. Dollar sales are projected to increase another 45.0% over the next five years, reaching \$138.0 million by 2010.

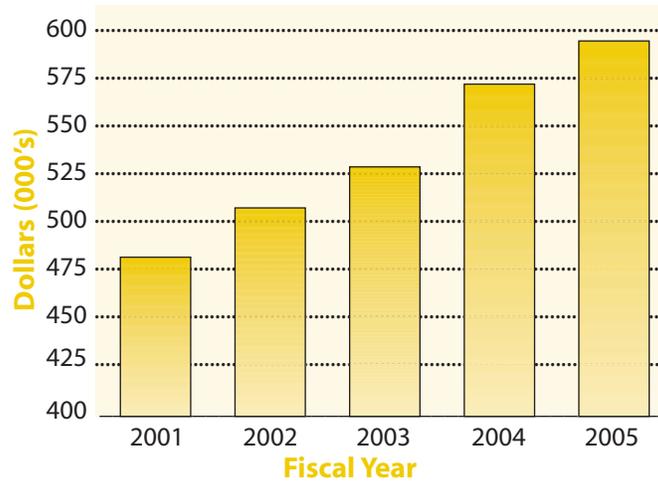
### Five Year Bottle Sales Comparison



Bottle sales increased 21.5% from 6.1 million in 2001 to 7.4 million in 2005. Bottle sales are projected to increase another 28.0% over the next five years, reaching 9.4 million by 2010.

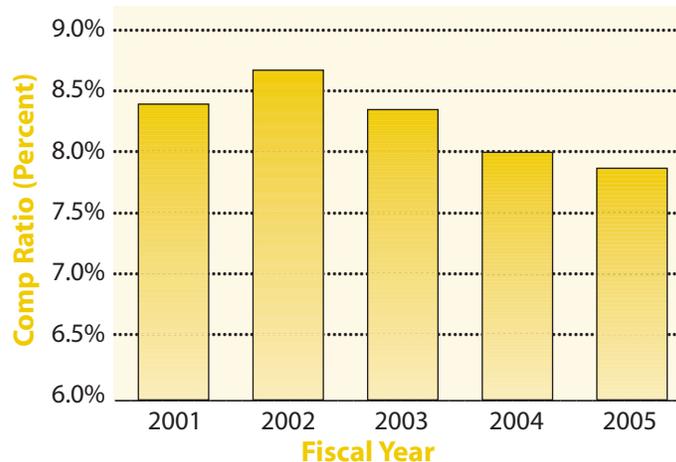
## FIVE YEAR COMPARISONS

### Five Year Sales Per FTP Comparison



The most recent figures available indicate that average dollar sales per employee is \$516,000 in the Alcohol Beverage Industry and \$500,000 in the Retail Trade Industry. The Liquor Dispensary average of \$595,000 in FY'05 is projected to reach \$812,000 by 2010.

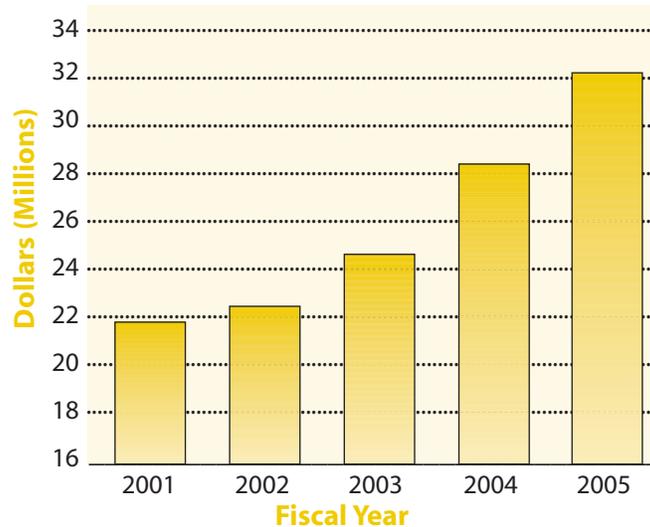
### Five Year Employee Compensation to Sales Ratio Comparison



The ratio of employee compensation to sales dollars improved from 8.4% in 2001 to 7.9% in 2005. This ratio is projected to further improve over the next five years, reaching 7.2% by 2010. This commonly used measure of efficiency is 9.8% nationwide for the retail trade industry, and 11.7% for the retail liquor industry, according to recent IRS Corporate Financial Ratios.

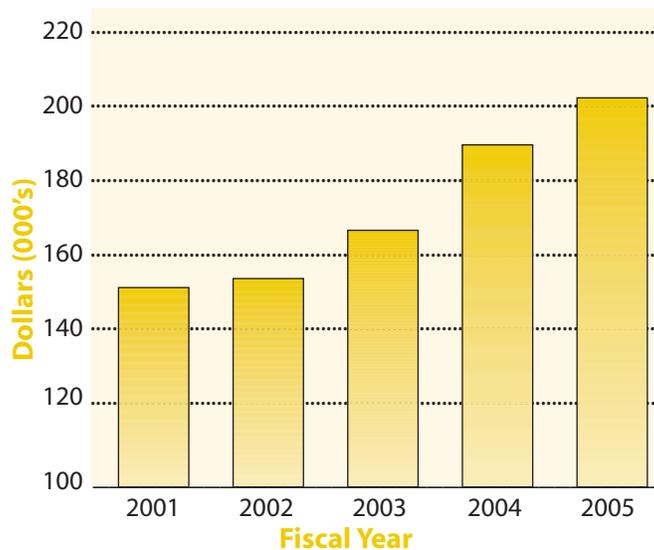
## FIVE YEAR COMPARISONS

### Five Year Net Income Comparison



Net income increased 46.8% from \$21.9 million in 2001 to \$32.2 million in 2005. Net income is projected to increase another 40.7% over the next five years, reaching \$45.2 million by 2010.

### Five Year Net Income Per FTP Comparison



The most recent figures available indicate that average net income per employee is \$50,000 in the Alcohol Beverage Industry. The Liquor Dispensary average of \$201,000 in FY'05 is projected to reach \$266,000 by 2010.

# BALANCE SHEET

|  | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 |
|--|--|--|
| <b>Assets</b>                                  |  |  |
| Cash .....                                     | \$6,077,007.68                         | \$5,026,663.58                         |
| Accounts Receivable .....                      | 80,514.35                              | 71,378.79                              |
| Inventory .....                                | 6,459,547.04                           | 8,183,022.17                           |
| Prepaid Expenses .....                         | 340,634.91                             | 274,105.46                             |
| Land .....                                     | 297,943.39                             | 297,943.39                             |
| Building.....                                  | 2,589,678.74                           | 2,589,678.74                           |
| Fixed Assets.....                              | 2,036,351.75                           | 1,872,412.50                           |
| Accumulated Depreciation.....                  | (1,600,296.71)                         | (1,429,095.58)                         |
| <b>TOTAL ASSETS .....</b>                      | <b>\$16,281,381.15</b>                 | <b>\$16,886,109.05</b>                 |
| <b>Liabilities And Fund Equity</b>             |  |  |
| Liquor Accounts Payable .....                  | \$3,596,459.44                         | \$2,657,808.11                         |
| Payroll Payable.....                           | 512,332.07                             | 402,208.16                             |
| Other Accounts Payable .....                   | 247,107.64                             | 188,830.48                             |
| Distributions Payable.....                     | 1,718,581.00                           | 1,768,095.00                           |
| <b>TOTAL LIABILITIES .....</b>                 | <b>6,074,480.15</b>                    | <b>5,016,941.75</b>                    |
| Fund Equity .....                              | 10,206,901.00                          | 11,869,167.30                          |
| <b>TOTAL LIABILITIES AND FUND EQUITY .....</b> | <b>\$16,281,381.15</b>                 | <b>\$16,886,109.05</b>                 |

## STATEMENT OF CHANGES IN FUND EQUITY

|  | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 |
|--|--|--|
| <b>FUND EQUITY AT BEGINNING OF YEAR .....</b>      | <b>\$11,869,167.30 .....</b>           | <b>\$11,314,061.29</b>                 |
| <b><i>Additions</i></b>                            |  |  |
| Net Income .....                                   | 32,163,890.70 .....                    | 28,330,038.01                          |
| <b>TOTAL ADDITIONS .....</b>                       | <b>32,163,890.70 .....</b>             | <b>28,330,038.01</b>                   |
| <b><i>Distributions</i></b>                        |  |  |
| Cities.....  | (9,912,000.00) .....                   | (10,458,000.00)                        |
| Counties .....                                     | (6,608,000.00) .....                   | (6,972,000.00)                         |
| 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)                           |
| Drug Court and Family Court Services Fund .....    | (1,811,157.00) .....                   | (2,049,932.00)                         |
| Water Resource Board Revolving Development Fund... | (7,200,000.00) .....                   | —                                      |
| <b>TOTAL DISTRIBUTIONS .....</b>                   | <b>(33,826,157.00) .....</b>           | <b>(27,774,932.00)</b>                 |
| <b>FUND EQUITY AT END OF YEAR .....</b>            | <b>\$10,206,901.00 .....</b>           | <b>\$11,869,167.30</b>                 |

# INCOME STATEMENT

|                                      | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 |
|--------------------------------------|--|--|
| <b>Sales</b>                         |  |  |
| Retail Liquor Sales.....             | \$70,021,400.15                        | \$62,707,238.29                        |
| Discount Liquor Sales.....           | 24,453,184.06                          | 22,620,825.58                          |
| Military Liquor Sales.....           | 69,475.88                              | 64,619.23                              |
| Non Liquor Sales.....                | <u>669,860.83</u>                      | <u>619,551.45</u>                      |
| <b>TOTAL SALES</b> .....             | <b>95,213,920.92</b>                   | <b>86,012,234.55</b>                   |
| <b>Cost of Sales</b> .....           | <u>49,928,781.72</u>                   | <u>45,598,611.82</u>                   |
| <b>Gross Profit</b> .....            | <b>45,285,139.20</b>                   | <b>40,413,622.73</b>                   |
| <b>Operating Expenses</b> .....      | <u>13,359,932.31</u>                   | <u>12,262,050.56</u>                   |
| <b>Net Operating Income</b> .....    | <b>31,925,206.89</b>                   | <b>28,151,572.17</b>                   |
| <b>Other Income And Losses</b> ..... | 238,683.81                             | 178,465.84                             |
| <b>NET INCOME</b> .....              | <u><b>\$32,163,890.70</b></u>          | <u><b>\$28,330,038.01</b></u>          |

## OPERATING EXPENSES

|  | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 |
|--|--|--|
| Salaries And Wages .....                             | \$5,386,987.07                         | \$5,014,338.76                         |
| Employee Benefits.....                               | 2,155,718.91                           | 1,867,133.78                           |
| Special Distributor Commissions .....                | 1,750,269.00                           | 1,644,696.00                           |
| Rent .....   | 1,727,199.98                           | 1,668,027.01                           |
| Store Furnishings, Fixtures, And Supplies .....      | 520,250.80                             | 333,201.36                             |
| Bank Card Fees.....                                  | 420,103.24                             | 319,077.37                             |
| Utilities.....                                       | 284,836.23                             | 284,925.80                             |
| Computer Software, Development, And Maintenance..... | 207,305.76                             | 132,924.47                             |
| Other Services .....                                 | 161,185.03                             | 166,777.60                             |
| Communications .....                                 | 145,406.18                             | 159,555.36                             |
| State Government Overhead .....                      | 89,522.58                              | 74,164.03                              |
| Leasehold Repairs And Maintenance .....              | 86,124.93                              | 108,315.52                             |
| Travel.....  | 75,728.58                              | 82,589.36                              |
| Employee Development Services.....                   | 37,401.91                              | 31,276.38                              |
| Repairs And Maintenance.....                         | 26,984.89                              | 62,468.50                              |
| Professional Services .....                          | 22,604.88                              | 24,696.00                              |
| Insurance.....                                       | 12,655.24                              | 34,079.65                              |
| Miscellaneous Expense .....                          | 14,198.82                              | 8,390.75                               |
| Depreciation .....                                   | 235,448.28                             | 245,412.86                             |
| <b>TOTAL OPERATING EXPENSES .....</b>                | <b>\$13,359,932.31</b>                 | <b>\$12,262,050.56</b>                 |

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

|                         | <b>SALES</b>                           |  | <b>DISTRIBUTIONS</b>                   |  |
|-------------------------|--|--|--|--|
|                         | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 |
| <b>ADA COUNTY</b>       |  |  | \$1,828,920.00                         | \$1,887,383.00                         |
| Boise                   | \$20,103,730.78                        | \$18,185,960.78                        | 1,893,722.00                           | 1,976,306.00                           |
| Eagle                   | 2,417,196.56                           | 2,016,646.95                           | 208,762.00                             | 189,079.00                             |
| Garden City             | 1,466,186.68                           | 1,389,877.95                           | 144,132.00                             | 144,170.00                             |
| Kuna                    | 634,911.83                             | 501,476.10                             | 52,027.00                              | 52,288.00                              |
| Meridian                | 2,560,294.65                           | 2,138,330.39                           | 221,727.00                             | 220,515.00                             |
| Star                    | 274,925.52                             | 243,494.45                             | 25,185.00                              | 29,113.00                              |
| <b>TOTAL</b>            | <b>27,457,246.02</b>                   | <b>24,475,786.62</b>                   | <b>4,374,475.00</b>                    | <b>4,498,854.00</b>                    |
| <b>ADAMS COUNTY</b>     |  |  | 22,914.00                              | 24,079.00                              |
| Council                 | 138,820.49                             | 122,342.75                             | 12,796.00                              | 13,211.00                              |
| New Meadows             | 200,002.92                             | 178,504.05                             | 18,542.00                              | 19,685.00                              |
| <b>TOTAL</b>            | <b>338,823.41</b>                      | <b>300,846.80</b>                      | <b>54,252.00</b>                       | <b>56,975.00</b>                       |
| <b>BANNOCK COUNTY</b>   |  |  | 332,479.00                             | 356,987.00                             |
| Arimo                   | —                                      | —                                      | 6,505.00                               | 7,506.00                               |
| Chubbuck                | 936,279.31                             | 866,429.75                             | 90,232.00                              | 96,303.00                              |
| Downey                  | 42,615.45                              | 39,747.25                              | 11,536.00                              | 4,102.00                               |
| Inkom                   | —                                      | —                                      | 14,006.00                              | 15,919.00                              |
| Lava Hot Springs        | 168,497.44                             | 162,075.05                             | 16,822.00                              | 19,431.00                              |
| McCammon                | —                                      | —                                      | 15,421.00                              | 17,364.00                              |
| Pocatello               | 3,535,324.68                           | 3,338,967.35                           | 349,763.00                             | 372,983.00                             |
| <b>TOTAL</b>            | <b>4,682,716.88</b>                    | <b>4,407,219.40</b>                    | <b>836,764.00</b>                      | <b>890,595.00</b>                      |
| <b>BEAR LAKE COUNTY</b> |  |  | 26,631.00                              | 26,631.00                              |
| Bloomington             | —                                      | —                                      | 4,630.00                               | 5,414.00                               |
| Fish Haven              | 82,396.06                              | 80,163.00                              | —                                      | —                                      |
| Georgetown              | —                                      | —                                      | 10,140.00                              | 11,605.00                              |
| Montpelier              | 203,705.65                             | 218,074.10                             | 22,901.00                              | 26,760.00                              |
| Paris                   | —                                      | —                                      | 10,658.00                              | 12,425.00                              |
| St. Charles             | —                                      | —                                      | 2,832.00                               | 3,365.00                               |
| <b>TOTAL</b>            | <b>286,101.71</b>                      | <b>298,237.10</b>                      | <b>77,792.00</b>                       | <b>86,200.00</b>                       |
| <b>BENEWAH COUNTY</b>   |  |  | 64,286.00                              | 68,138.00                              |
| Fernwood                | 77,917.43                              | 73,850.85                              | —                                      | —                                      |
| Plummer                 | 326,373.74                             | 305,153.40                             | 31,645.00                              | 31,410.00                              |
| St. Maries              | 513,812.45                             | 474,908.00                             | 49,510.00                              | 53,935.00                              |
| Tensed                  | —                                      | —                                      | 2,373.00                               | 2,719.00                               |
| <b>TOTAL</b>            | <b>918,103.62</b>                      | <b>853,912.25</b>                      | <b>147,814.00</b>                      | <b>156,202.00</b>                      |
| <b>BINGHAM COUNTY</b>   |  |  | 98,726.00                              | 98,726.00                              |
| Aberdeen                | —                                      | —                                      | 35,188.00                              | 30,269.00                              |
| Atomic City             | —                                      | —                                      | 478.00                                 | 539.00                                 |
| Basalt                  | —                                      | —                                      | 8,094.00                               | 8,564.00                               |
| Blackfoot               | 846,391.74                             | 786,255.85                             | 84,239.00                              | 89,283.00                              |
| Firth                   | —                                      | —                                      | 7,941.00                               | 9,146.00                               |
| Shelley                 | 148,477.93                             | 114,756.05                             | 30,596.00                              | 30,596.00                              |
| <b>TOTAL</b>            | <b>994,869.67</b>                      | <b>901,011.90</b>                      | <b>265,262.00</b>                      | <b>267,123.00</b>                      |

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

|                          | <b>SALES</b>                           |  | <b>DISTRIBUTIONS</b>                   |  |
|--------------------------|--|--|--|--|
|                          | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 |
| <b>BLAINE COUNTY</b>     |  |  | \$292,687.00                           | \$311,709.00                           |
| Bellevue                 | \$515,211.90                           | \$496,738.45                           | 51,484.00                              | 53,490.00                              |
| Carey                    | 43,301.53                              | 13,505.30                              | 1,397.00                               | 3,404.00                               |
| Hailey                   | 1,223,017.91                           | 1,079,472.85                           | 111,865.00                             | 116,199.00                             |
| Ketchum                  | 2,404,063.70                           | 2,295,274.50                           | 237,695.00                             | 251,127.00                             |
| Sun Valley               | 63,023.03                              | 48,540.80                              | 5,067.00                               | 7,106.00                               |
| <b>TOTAL</b>             | <b>4,248,618.07</b>                    | <b>3,933,531.90</b>                    | <b>700,195.00</b>                      | <b>743,035.00</b>                      |
| <b>BOISE COUNTY</b>      |  |  | 30,813.00                              | 32,574.00                              |
| Crouch                   | 202,010.91                             | 183,858.65                             | 19,031.00                              | 19,931.00                              |
| Horseshoe Bend           | 145,989.67                             | 108,871.40                             | 11,381.00                              | 11,755.00                              |
| Idaho City               | 107,486.21                             | 92,998.25                              | 9,653.00                               | 10,803.00                              |
| Lowman                   | 23,601.64                              | 22,564.70                              | —                                      | —                                      |
| Placerville              | —                                      | —                                      | 1,167.00                               | 1,294.00                               |
| <b>TOTAL</b>             | <b>479,088.43</b>                      | <b>408,293.00</b>                      | <b>72,045.00</b>                       | <b>76,357.00</b>                       |
| <b>BONNER COUNTY</b>     |  |  | 325,247.00                             | 347,167.00                             |
| Clark Fork               | 186,842.91                             | 181,214.30                             | 18,830.00                              | 21,046.00                              |
| Coolin                   | 159,277.77                             | 168,102.70                             | —                                      | —                                      |
| Dover                    | —                                      | —                                      | 6,773.00                               | 7,377.00                               |
| East Hope                | —                                      | —                                      | 3,942.00                               | 4,315.00                               |
| Hope                     | —                                      | —                                      | 1,551.00                               | 1,705.00                               |
| Kootenai                 | —                                      | —                                      | 8,724.00                               | 9,512.00                               |
| Oldtown                  | 676,385.23                             | 610,233.35                             | 63,165.00                              | 68,935.00                              |
| Ponderay                 | 818,884.37                             | 685,619.90                             | 70,984.00                              | 74,063.00                              |
| Priest River             | 666,288.79                             | 604,879.25                             | 62,873.00                              | 68,378.00                              |
| Sandpoint                | 1,997,037.91                           | 1,843,655.75                           | 191,347.00                             | 200,376.00                             |
| Schweitzer               | 9,523.97                               | 41,386.05                              | —                                      | —                                      |
| Tamrak                   | 256,447.06                             | 222,151.65                             | —                                      | —                                      |
| <b>TOTAL</b>             | <b>4,770,688.01</b>                    | <b>4,357,242.95</b>                    | <b>753,436.00</b>                      | <b>802,874.00</b>                      |
| <b>BONNEVILLE COUNTY</b> |  |  | 349,626.00                             | 368,341.00                             |
| Ammon                    | —                                      | —                                      | 148,367.00                             | 133,436.00                             |
| Idaho Falls              | 4,888,559.29                           | 4,476,262.20                           | 467,148.00                             | 489,583.00                             |
| Iona                     | —                                      | —                                      | 23,131.00                              | 25,905.00                              |
| Irwin                    | 101,269.25                             | 82,285.05                              | 3,003.00                               | 9,676.00                               |
| Ririe                    | 92,437.76                              | 79,230.05                              | 8,295.00                               | 8,503.00                               |
| Swan Valley              | —                                      | —                                      | 4,133.00                               | 4,594.00                               |
| Ucon                     | —                                      | —                                      | 18,176.00                              | 20,340.00                              |
| <b>TOTAL</b>             | <b>5,082,266.30</b>                    | <b>4,637,777.30</b>                    | <b>1,021,879.00</b>                    | <b>1,060,378.00</b>                    |
| <b>BOUNDARY COUNTY</b>   |  |  | 47,526.00                              | 52,033.00                              |
| Bonnors Ferry            | 673,192.59                             | 628,903.00                             | 65,402.00                              | 71,430.00                              |
| Moyie Springs            | —                                      | —                                      | 12,950.00                              | 14,148.00                              |
| <b>TOTAL</b>             | <b>673,192.59</b>                      | <b>628,903.00</b>                      | <b>125,878.00</b>                      | <b>137,611.00</b>                      |
| <b>BUTTE COUNTY</b>      |  |  | 17,386.00                              | 17,751.00                              |
| Arco                     | 181,568.06                             | 180,284.95                             | 18,829.00                              | 22,840.00                              |
| Butte City               | —                                      | —                                      | 1,474.00                               | 1,640.00                               |
| Howe                     | 15,293.20                              | 14,021.10                              | —                                      | —                                      |
| Moore                    | —                                      | —                                      | 3,769.00                               | 4,228.00                               |
| <b>TOTAL</b>             | <b>196,861.26</b>                      | <b>194,306.05</b>                      | <b>41,458.00</b>                       | <b>46,459.00</b>                       |

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

|                          | <b>SALES</b>                           |  | <b>DISTRIBUTIONS</b>                   |  |
|--------------------------|--|--|--|--|
|                          | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 |
| <b>CAMAS COUNTY</b>      |  |  | \$11,195.00                            | \$11,195.00                            |
| Fairfield                | \$90,976.07                            | \$87,355.90                            | 9,091.00                               | 9,004.00                               |
| <b>TOTAL</b>             | <b>90,976.07</b>                       | <b>87,355.90</b>                       | <b>20,286.00</b>                       | <b>20,199.00</b>                       |
| <b>CANYON COUNTY</b>     |  |  | 364,719.00                             | 385,755.00                             |
| Caldwell                 | 1,578,598.17                           | 1,410,011.65                           | 147,684.00                             | 154,106.00                             |
| Greenleaf                | —                                      | —                                      | 16,701.00                              | 18,592.00                              |
| Melba                    | 6,552.01                               | 28,336.30                              | 2,957.00                               | 3,294.00                               |
| Middleton                | 487,580.52                             | 410,045.60                             | 42,601.00                              | 44,366.00                              |
| Nampa                    | 3,174,994.48                           | 2,824,535.80                           | 295,266.00                             | 311,286.00                             |
| Notus                    | —                                      | —                                      | 9,451.00                               | 9,879.00                               |
| Parma                    | 159,756.02                             | 152,056.95                             | 15,926.00                              | 18,467.00                              |
| Wilder                   | —                                      | —                                      | 28,162.00                              | 31,534.00                              |
| <b>TOTAL</b>             | <b>5,407,481.20</b>                    | <b>4,824,986.30</b>                    | <b>923,467.00</b>                      | <b>977,279.00</b>                      |
| <b>CARIBOU COUNTY</b>    |  |  | 30,366.00                              | 31,826.00                              |
| Bancroft                 | —                                      | —                                      | 7,214.00                               | 8,241.00                               |
| Grace                    | 57,975.12                              | 55,794.25                              | 8,004.00                               | 8,004.00                               |
| Soda Springs             | 312,010.86                             | 319,326.30                             | 33,474.00                              | 37,814.00                              |
| <b>TOTAL</b>             | <b>369,985.98</b>                      | <b>375,120.55</b>                      | <b>79,058.00</b>                       | <b>85,885.00</b>                       |
| <b>CASSIA COUNTY</b>     |  |  | 57,455.00                              | 63,329.00                              |
| Albion                   | 6,450.58                               | —                                      | 5,052.00                               | 5,652.00                               |
| Declo                    | —                                      | —                                      | 6,486.00                               | 7,291.00                               |
| Malta                    | —                                      | —                                      | 3,407.00                               | 3,819.00                               |
| Oakley                   | —                                      | —                                      | 12,803.00                              | 14,412.00                              |
| Burley                   | 743,692.85                             | 708,540.50                             | 74,400.00                              | 86,531.00                              |
| <b>TOTAL</b>             | <b>750,143.43</b>                      | <b>708,540.50</b>                      | <b>159,603.00</b>                      | <b>181,034.00</b>                      |
| <b>CLARK COUNTY</b>      |  |  | 11,475.00                              | 11,475.00                              |
| Dubois                   | 24,376.38                              | 32,146.35                              | 3,644.00                               | 4,064.00                               |
| Spencer                  | —                                      | —                                      | 708.00                                 | 820.00                                 |
| <b>TOTAL</b>             | <b>24,376.38</b>                       | <b>32,146.35</b>                       | <b>15,827.00</b>                       | <b>16,359.00</b>                       |
| <b>CLEARWATER COUNTY</b> |  |  | 41,310.00                              | 43,758.00                              |
| Elk River                | 18,470.50                              | 5,930.55                               | 2,327.00                               | 2,327.00                               |
| Orofino                  | 460,957.80                             | 436,595.50                             | 45,547.00                              | 47,204.00                              |
| Pierce                   | 46,779.66                              | 49,966.45                              | 8,208.00                               | 8,208.00                               |
| Weippe                   | 54,388.09                              | 48,960.25                              | 5,773.00                               | 5,773.00                               |
| <b>TOTAL</b>             | <b>580,596.05</b>                      | <b>541,452.75</b>                      | <b>103,165.00</b>                      | <b>107,270.00</b>                      |
| <b>CUSTER COUNTY</b>     |  |  | 33,715.00                              | 37,440.00                              |
| Challis                  | 189,476.18                             | 168,957.45                             | 17,604.00                              | 21,508.00                              |
| Clayton                  | 38,983.60                              | 39,079.55                              | 4,046.00                               | 3,400.00                               |
| Mackay                   | 77,696.19                              | 60,234.10                              | 6,315.00                               | 6,833.00                               |
| Stanley                  | 194,986.29                             | 178,315.85                             | 18,452.00                              | 19,676.00                              |
| <b>TOTAL</b>             | <b>501,142.26</b>                      | <b>446,586.95</b>                      | <b>80,132.00</b>                       | <b>88,857.00</b>                       |

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

|                        | <b>SALES</b>                           |  | <b>DISTRIBUTIONS</b>                   |  |
|------------------------|--|--|--|--|
|                        | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 |
| <b>ELMORE COUNTY</b>   |  |  | \$88,613.00                            | \$90,678.00                            |
| Glenns Ferry           | \$153,485.23                           | \$151,958.15                           | 15,941.00                              | 16,927.00                              |
| Mountain Home AFB      | 43,852.45                              | 64,619.23                              | —                                      | —                                      |
| Mountain Home          | 1,026,434.38                           | 895,038.40                             | 93,709.00                              | 90,745.00                              |
| Pine                   | 62,658.51                              | 57,588.65                              | —                                      | —                                      |
| Prairie                | 15,190.52                              | 12,594.20                              | —                                      | —                                      |
| <b>TOTAL</b>           | <b>1,301,621.09</b>                    | <b>1,181,798.63</b>                    | <b>198,263.00</b>                      | <b>198,350.00</b>                      |
| <b>FRANKLIN COUNTY</b> |  |  | 30,746.00                              | 30,746.00                              |
| Clifton                | —                                      | —                                      | 4,267.00                               | 4,594.00                               |
| Dayton                 | —                                      | —                                      | 8,475.00                               | 9,576.00                               |
| Franklin               | —                                      | —                                      | 12,454.00                              | 13,826.00                              |
| Oxford                 | —                                      | —                                      | 1,014.00                               | 1,143.00                               |
| Preston                | 288,368.93                             | 279,223.10                             | 29,325.00                              | 31,057.00                              |
| Weston                 | —                                      | —                                      | 8,303.00                               | 9,167.00                               |
| <b>TOTAL</b>           | <b>288,368.93</b>                      | <b>279,223.10</b>                      | <b>94,584.00</b>                       | <b>100,109.00</b>                      |
| <b>FREMONT COUNTY</b>  |  |  | 47,331.00                              | 51,233.00                              |
| Ashton                 | 104,968.13                             | 110,977.65                             | 11,663.00                              | 11,755.00                              |
| Drummond               | —                                      | —                                      | 287.00                                 | 324.00                                 |
| Island Park            | 273,639.65                             | 261,731.20                             | 27,093.00                              | 28,853.00                              |
| Newdale                | —                                      | —                                      | 6,850.00                               | 7,722.00                               |
| Parker                 | —                                      | —                                      | 6,066.00                               | 6,881.00                               |
| St. Anthony            | 272,468.55                             | 248,566.75                             | 26,109.00                              | 29,527.00                              |
| Teton                  | —                                      | —                                      | 10,926.00                              | 12,274.00                              |
| Warm River             | —                                      | —                                      | 191.00                                 | 216.00                                 |
| <b>TOTAL</b>           | <b>651,076.33</b>                      | <b>621,275.60</b>                      | <b>136,516.00</b>                      | <b>148,785.00</b>                      |
| <b>GEM COUNTY</b>      |  |  | 37,470.00                              | 42,045.00                              |
| Emmett                 | 582,557.35                             | 488,056.30                             | 51,157.00                              | 57,447.00                              |
| <b>TOTAL</b>           | <b>582,557.35</b>                      | <b>488,056.30</b>                      | <b>88,627.00</b>                       | <b>99,492.00</b>                       |
| <b>GOODING COUNTY</b>  |  |  | 46,981.00                              | 51,768.00                              |
| Bliss                  | 84,200.48                              | 79,403.20                              | 8,232.00                               | 8,857.00                               |
| Gooding                | 264,212.09                             | 221,934.65                             | 24,290.00                              | 24,935.00                              |
| Hagerman               | 138,476.06                             | 120,954.45                             | 12,601.00                              | 14,150.00                              |
| Wendell                | 226,965.28                             | 194,098.65                             | 20,268.00                              | 23,009.00                              |
| <b>TOTAL</b>           | <b>713,853.91</b>                      | <b>616,390.95</b>                      | <b>112,372.00</b>                      | <b>122,719.00</b>                      |
| <b>IDAHO COUNTY</b>    |  |  | 67,359.00                              | 72,474.00                              |
| Cottonwood             | 120,124.30                             | 109,799.95                             | 11,471.00                              | 12,585.00                              |
| Elk City               | 52,591.69                              | 51,753.00                              | —                                      | —                                      |
| Ferdinand              | —                                      | —                                      | 2,832.00                               | 3,128.00                               |
| Grangeville            | 337,455.34                             | 309,240.65                             | 32,462.00                              | 35,529.00                              |
| Kooskia                | 130,200.94                             | 127,759.35                             | 13,331.00                              | 13,969.00                              |
| Riggins                | 219,572.07                             | 220,985.55                             | 22,948.00                              | 24,962.00                              |
| Stites                 | —                                      | —                                      | 4,267.00                               | 4,875.00                               |
| Whitebird              | 63,210.39                              | 68,802.05                              | 7,144.00                               | 7,522.00                               |
| <b>TOTAL</b>           | <b>923,154.73</b>                      | <b>888,340.55</b>                      | <b>161,814.00</b>                      | <b>175,044.00</b>                      |

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

|                                | <b>SALES</b>                           |  | <b>DISTRIBUTIONS</b>                   |  |
|--------------------------------|--|--|--|--|
|                                | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 |
| <b>JEFFERSON COUNTY</b>        |  |  |  |  |
|                                |  |  | \$46,058.00                            | \$46,058.00                            |
| Hamer                          | \$ —                                   | \$ —                                   | 1,113.00                               | 1,113.00                               |
| Lewisville                     | —                                      | —                                      | 9,090.00                               | 10,075.00                              |
| Menan                          | —                                      | —                                      | 13,644.00                              | 15,252.00                              |
| Mud Lake                       | 38,891.09                              | 38,367.85                              | 4,015.00                               | 4,476.00                               |
| Rigby                          | 395,752.80                             | 379,316.95                             | 39,721.00                              | 42,053.00                              |
| Roberts                        | —                                      | —                                      | 12,895.00                              | 13,956.00                              |
| Ririe (see Bonneville County)* | —                                      | —                                      | —                                      | —                                      |
| <b>TOTAL</b>                   | <b>434,643.89</b>                      | <b>417,684.80</b>                      | <b>126,536.00</b>                      | <b>132,983.00</b>                      |
| <b>JEROME COUNTY</b>           |  |  |  |  |
|                                |  |  | 55,321.00                              | 58,309.00                              |
| Eden                           | —                                      | —                                      | 7,863.00                               | 8,865.00                               |
| Hazelton                       | 106,385.23                             | 97,569.55                              | 10,144.00                              | 10,279.00                              |
| Jerome                         | 673,769.40                             | 635,900.15                             | 66,321.00                              | 70,008.00                              |
| <b>TOTAL</b>                   | <b>780,154.63</b>                      | <b>733,469.70</b>                      | <b>139,649.00</b>                      | <b>147,461.00</b>                      |
| <b>KOOTENAI COUNTY</b>         |  |  |  |  |
|                                |  |  | 879,274.00                             | 936,855.00                             |
| Athol                          | —                                      | —                                      | 12,970.00                              | 14,580.00                              |
| Bayview                        | 210,990.59                             | 201,840.10                             | —                                      | —                                      |
| Coeur d'Alene                  | 5,692,575.70                           | 4,959,963.60                           | 514,651.00                             | 545,142.00                             |
| Dalton Gardens                 | —                                      | —                                      | 43,771.00                              | 49,133.00                              |
| Fernan Lake                    | —                                      | —                                      | 3,578.00                               | 4,012.00                               |
| Garwood                        | 4,150.43                               | —                                      | —                                      | —                                      |
| Harrison                       | 102,226.39                             | 92,869.95                              | 9,632.00                               | 11,707.00                              |
| Hauser                         | —                                      | —                                      | 12,989.00                              | 14,407.00                              |
| Hayden                         | 2,344,097.67                           | 2,111,650.30                           | 218,580.00                             | 228,138.00                             |
| Hayden Lake                    | —                                      | —                                      | 9,507.00                               | 10,654.00                              |
| Huetter                        | —                                      | —                                      | 1,836.00                               | 2,070.00                               |
| Post Falls                     | 3,690,167.94                           | 3,236,892.90                           | 335,202.00                             | 361,612.00                             |
| Rathdrum                       | 699,986.99                             | 616,495.40                             | 63,851.00                              | 64,578.00                              |
| Spirit Lake                    | 508,137.30                             | 457,805.20                             | 47,425.00                              | 48,550.00                              |
| State Line                     | —                                      | —                                      | 536.00                                 | 604.00                                 |
| Worley                         | 173,322.23                             | 149,501.85                             | 15,490.00                              | 16,105.00                              |
| <b>TOTAL</b>                   | <b>13,425,655.24</b>                   | <b>11,827,019.30</b>                   | <b>2,169,292.00</b>                    | <b>2,308,147.00</b>                    |
| <b>LATAH COUNTY</b>            |  |  |  |  |
|                                |  |  | 207,949.00                             | 215,728.00                             |
| Bovill                         | —                                      | 22,533.65                              | 5,779.00                               | 2,750.00                               |
| Deary                          | 103,656.17                             | 83,722.00                              | 8,708.00                               | 8,407.00                               |
| Genesee                        | 62,174.50                              | 56,893.90                              | 5,964.00                               | 6,386.00                               |
| Juliaetta                      | —                                      | —                                      | 11,479.00                              | 13,136.00                              |
| Kendrick                       | 106,332.06                             | 103,350.25                             | 10,735.00                              | 11,582.00                              |
| Moscow                         | 2,303,276.74                           | 2,056,135.85                           | 214,309.00                             | 224,656.00                             |
| Onaway                         | —                                      | —                                      | 4,343.00                               | 4,961.00                               |
| Potlatch                       | 148,229.33                             | 142,650.55                             | 14,846.00                              | 16,093.00                              |
| Troy                           | 336,488.41                             | 303,220.60                             | 31,446.00                              | 27,853.00                              |
| <b>TOTAL</b>                   | <b>3,060,157.21</b>                    | <b>2,768,506.80</b>                    | <b>515,558.00</b>                      | <b>531,552.00</b>                      |

\*City limits extend into both counties

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

|                             | <b>SALES</b>                           |  | <b>DISTRIBUTIONS</b>                   |  |
|-----------------------------|--|--|--|--|
|                             | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 |
| <b>LEMHI COUNTY</b>         |  |  | \$54,644.00                            | \$59,158.00                            |
| Leadore                     | \$10,928.42                            | \$14,010.40                            | 1,466.00                               | 1,965.00                               |
| North Fork                  | 43,940.80                              | 40,182.50                              | —                                      | —                                      |
| Salmon                      | 753,009.94                             | 670,476.75                             | 69,801.00                              | 74,884.00                              |
| <b>TOTAL</b>                | <b>807,879.16</b>                      | <b>724,669.65</b>                      | <b>125,911.00</b>                      | <b>136,007.00</b>                      |
| <b>LEWIS COUNTY</b>         |  |  | 27,914.00                              | 32,208.00                              |
| Craigmont                   | 58,627.42                              | 45,966.00                              | 4,835.00                               | 5,077.00                               |
| Kamiah                      | 272,594.31                             | 246,073.90                             | 25,609.00                              | 30,179.00                              |
| Nez Perce                   | 47,048.36                              | 39,457.00                              | 4,148.00                               | 4,731.00                               |
| Reubens                     | —                                      | —                                      | 1,358.00                               | 1,553.00                               |
| Winchester                  | 32,988.68                              | 35,427.90                              | 3,698.00                               | 4,161.00                               |
| <b>TOTAL</b>                | <b>411,258.77</b>                      | <b>366,924.80</b>                      | <b>67,562.00</b>                       | <b>77,909.00</b>                       |
| <b>LINCOLN COUNTY</b>       |  |  | 17,650.00                              | 17,650.00                              |
| Dietrich                    | —                                      | —                                      | 2,965.00                               | 3,235.00                               |
| Richfield                   | —                                      | —                                      | 8,055.00                               | 8,887.00                               |
| Shoshone                    | 205,370.02                             | 204,830.85                             | 21,348.00                              | 23,154.00                              |
| <b>TOTAL</b>                | <b>205,370.02</b>                      | <b>204,830.85</b>                      | <b>50,018.00</b>                       | <b>52,926.00</b>                       |
| <b>MADISON COUNTY</b>       |  |  | 55,299.00                              | 55,299.00                              |
| Rexburg                     | 183,621.62                             | 171,957.00                             | 74,914.00                              | 74,914.00                              |
| Sugar City                  | —                                      | —                                      | 23,262.00                              | 26,787.00                              |
| <b>TOTAL</b>                | <b>183,621.62</b>                      | <b>171,957.00</b>                      | <b>153,475.00</b>                      | <b>157,000.00</b>                      |
| <b>MINIDOKA COUNTY</b>      |  |  | 57,782.00                              | 57,782.00                              |
| Acequia                     | —                                      | —                                      | 2,660.00                               | 3,106.00                               |
| Heyburn                     | —                                      | —                                      | 53,673.00                              | 62,535.00                              |
| Minidoka                    | —                                      | —                                      | 2,354.00                               | 2,783.00                               |
| Paul                        | 114,422.39                             | 113,239.85                             | 11,844.00                              | 11,634.00                              |
| Rupert                      | 362,306.53                             | 347,176.55                             | 44,057.00                              | 44,057.00                              |
| Burley (see Cassia County)* | —                                      | —                                      | —                                      | —                                      |
| <b>TOTAL</b>                | <b>476,728.92</b>                      | <b>460,416.40</b>                      | <b>172,370.00</b>                      | <b>181,897.00</b>                      |
| <b>NEZ PERCE COUNTY</b>     |  |  | 247,086.00                             | 266,844.00                             |
| Culdesac                    | —                                      | —                                      | 7,097.00                               | 8,152.00                               |
| Lapwai                      | —                                      | —                                      | 21,312.00                              | 24,459.00                              |
| Lewiston                    | 3,567,979.32                           | 3,292,871.15                           | 343,043.00                             | 368,638.00                             |
| Peck                        | —                                      | —                                      | 3,502.00                               | 4,013.00                               |
| <b>TOTAL</b>                | <b>3,567,979.32</b>                    | <b>3,292,871.15</b>                    | <b>622,040.00</b>                      | <b>672,106.00</b>                      |
| <b>ONEIDA COUNTY</b>        |  |  | 17,390.00                              | 17,390.00                              |
| Malad                       | 172,126.67                             | 168,877.65                             | 17,703.00                              | 21,034.00                              |
| <b>TOTAL</b>                | <b>172,126.67</b>                      | <b>168,877.65</b>                      | <b>35,093.00</b>                       | <b>38,424.00</b>                       |
| <b>OWYHEE COUNTY</b>        |  |  | 28,960.00                              | 33,729.00                              |
| Bruneau                     | 25,759.89                              | 22,410.05                              | —                                      | —                                      |
| Grand View                  | 41,588.97                              | 41,179.85                              | 4,315.00                               | 6,840.00                               |
| Homedale                    | 158,672.28                             | 149,269.85                             | 16,839.00                              | 16,839.00                              |
| Marsing                     | 187,248.01                             | 163,366.90                             | 17,031.00                              | 19,167.00                              |
| <b>TOTAL</b>                | <b>413,269.15</b>                      | <b>376,226.65</b>                      | <b>67,145.00</b>                       | <b>76,575.00</b>                       |

\*City limits extend into both counties

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

|                           | <b>SALES</b>                           |  | <b>DISTRIBUTIONS</b>                   |  |
|---------------------------|--|--|--|--|
|                           | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 | Fiscal Year<br>Ending<br>June 30, 2005 | Fiscal Year<br>Ending<br>June 30, 2004 |
| <b>PAYETTE COUNTY</b>     |  |  | \$52,375.00                            | \$59,452.00                            |
| Fruitland                 | \$ —                                   | \$ —                                   | 76,099.00                              | 82,065.00                              |
| New Plymouth              | 198,272.17                             | 123,187.45                             | 12,905.00                              | 11,912.00                              |
| Payette                   | 577,135.56                             | 561,146.90                             | 58,661.00                              | 69,365.00                              |
| <b>TOTAL</b>              | <b>775,407.73</b>                      | <b>684,334.35</b>                      | <b>200,040.00</b>                      | <b>222,794.00</b>                      |
| <b>POWER COUNTY</b>       |  |  | 24,622.00                              | 24,622.00                              |
| American Falls            | 291,226.28                             | 271,374.25                             | 28,501.00                              | 29,127.00                              |
| Rockland                  | —                                      | —                                      | 5,835.00                               | 6,815.00                               |
| <b>TOTAL</b>              | <b>291,226.28</b>                      | <b>271,374.25</b>                      | <b>58,958.00</b>                       | <b>60,564.00</b>                       |
| <b>SHOSHONE COUNTY</b>    |  |  | 79,863.00                              | 88,575.00                              |
| Kellogg                   | 494,926.60                             | 463,747.55                             | 48,333.00                              | 52,100.00                              |
| Mullan                    | —                                      | —                                      | 15,118.00                              | 18,122.00                              |
| Osburn                    | —                                      | —                                      | 28,075.00                              | 33,332.00                              |
| Pinehurst                 | 276,614.18                             | 259,662.35                             | 27,097.00                              | 30,361.00                              |
| Smelterville              | —                                      | —                                      | 11,903.00                              | 14,044.00                              |
| Wallace                   | 332,202.93                             | 327,831.30                             | 34,104.00                              | 38,879.00                              |
| Wardner                   | —                                      | —                                      | 3,847.00                               | 4,639.00                               |
| <b>TOTAL</b>              | <b>1,103,743.71</b>                    | <b>1,051,241.20</b>                    | <b>248,340.00</b>                      | <b>280,052.00</b>                      |
| <b>TETON COUNTY</b>       |  |  | 49,209.00                              | 50,796.00                              |
| Driggs                    | 717,465.40                             | 656,307.10                             | 68,012.00                              | 69,901.00                              |
| Tetonia                   | —                                      | —                                      | 5,032.00                               | 5,328.00                               |
| Victor                    | 5,930.65                               | —                                      | 20,064.00                              | 18,115.00                              |
| <b>TOTAL</b>              | <b>723,396.05</b>                      | <b>656,307.10</b>                      | <b>142,317.00</b>                      | <b>144,140.00</b>                      |
| <b>TWIN FALLS COUNTY</b>  |  |  | 250,445.00                             | 280,235.00                             |
| Buhl                      | 323,541.95                             | 289,706.25                             | 30,220.00                              | 33,343.00                              |
| Castleford                | 35,760.99                              | 37,830.35                              | 3,931.00                               | 3,941.00                               |
| Filer                     | 140,085.23                             | 127,129.35                             | 13,251.00                              | 14,238.00                              |
| Hansen                    | —                                      | —                                      | 18,670.00                              | 20,920.00                              |
| Hollister                 | 16,771.40                              | 14,598.05                              | 1,517.00                               | 1,509.00                               |
| Kimberly                  | 175,760.43                             | 153,506.05                             | 16,029.00                              | 16,162.00                              |
| Murtaugh                  | —                                      | —                                      | 2,659.00                               | 2,998.00                               |
| Twin Falls                | 3,034,410.00                           | 2,723,170.25                           | 283,579.00                             | 318,616.00                             |
| <b>TOTAL</b>              | <b>3,726,330.00</b>                    | <b>3,345,940.30</b>                    | <b>620,301.00</b>                      | <b>691,962.00</b>                      |
| <b>VALLEY COUNTY</b>      |  |  | 116,637.00                             | 119,349.00                             |
| Cascade                   | 292,398.82                             | 232,548.95                             | 24,159.00                              | 25,841.00                              |
| Donnelly                  | 246,740.98                             | 167,793.30                             | 17,375.00                              | 18,941.00                              |
| McCall                    | 1,312,759.78                           | 1,152,651.30                           | 119,458.00                             | 118,600.00                             |
| Yellow Pine               | 17,639.60                              | 10,650.80                              | —                                      | —                                      |
| <b>TOTAL</b>              | <b>1,869,539.18</b>                    | <b>1,563,644.35</b>                    | <b>277,629.00</b>                      | <b>282,731.00</b>                      |
| <b>WASHINGTON COUNTY</b>  |  |  | 33,546.00                              | 36,720.00                              |
| Cambridge                 | 81,056.59                              | 73,310.55                              | 7,649.00                               | 8,976.00                               |
| Midvale                   | —                                      | —                                      | 3,389.00                               | 3,799.00                               |
| Weiser                    | 390,467.10                             | 364,285.00                             | 38,218.00                              | 41,230.00                              |
| <b>TOTAL</b>              | <b>471,523.69</b>                      | <b>437,595.55</b>                      | <b>82,802.00</b>                       | <b>90,725.00</b>                       |
| <b>FISCAL YEAR TOTALS</b> | <b>\$95,213,920.92</b>                 | <b>\$86,012,234.55</b>                 | <b>\$16,520,000.00</b>                 | <b>\$17,430,000.00</b>                 |