ORIGINAL

UNITED STATES BANKRUPTCY COURT
DISTRICT OF IDAHO

U.S. COURTS

01 AUG 31 PM 12:26

In Re: SAWTOOTH ENTERPRISES, INC.	Case No. 96-03050
	CHAPTER 7 FINAL ACCOUNTING AND REQUEST FOR COMPENSATION AND EXPENSES
Debtor(s)	

The Trustee certifies that the balance in the trust account held for this estate is $50,457.52, which account is held at Farmers & Merchants State Bank, as account number 5408530313. This account includes all earned interest and is the sole source for all future distributions which will be made to claimants.

All property of the estate, except that claimed exempt by the debtor(s), without objection, or determined by the Court as exempt, has been inventoried, collected, liquidated, abandoned or will be abandoned with the closure of this case.

All claims have been examined and any objections to claims have been decided by the Court. Applications for approval of compensation and expenses of other professional persons employed by the trustee have been filed with the United States Trustee and the Court. Any property previously abandoned or which will be abandoned pursuant to 11 USC §554(c) is listed on Schedule D.

1. THE VALUE OF
   Administered property totals: 72,637.52
   Exempt property totals: 10,388.80
   Abandoned property totals: 140,421.80

2. The trustee adopts the schedules of the petitition filed as the inventory for the estate.
   (X) Yes ( ) No (if no, inventory attached)

3. The Final Accounting reflects the status of this estate as of 6/19/01

4. Receipts: (see exhibit A) 72,637.52
   Disbursements: (see exhibit B) 22,180.00
   BALANCE OF FUNDS ON HAND **50,457.52**

5. For analysis of claims filed see Exhibit C.
6. For itemization of the proposed distribution see Exhibit D.
7. The amount of unpaid administrative expenses including trustee and other professional fees and expenses are 33,979.15
8. The net estate upon which the trustee's compensation has been computed is $ 72,637.52 This does not include any exemptions paid to the debtor(s) and/or any refunds to be made to the debtor(s).

132

COMPUTATION OF COMPENSATION

Total receipts, other than paid or payable to the debtor, are: $ 72,637.52

	72,637.52	25% of first $5,000	1,250.00
Less	-$5,000.00		
Balance:	67,637.52	10% of next $45,000	4,500.00
Less	-$45,000.00		
Balance:	22,637.52	5% of next $950,000	1,131.88
Less	-$950,000.00		
Balance:	0.00	3% of balance	0.00

TOTAL COMPENSATION REQUESTED: 6,881.88
(If over $5,000.00, attach justification)

TRUSTEE EXPENSES

Premium on Trustee's bond	2.00
Necessary Copies (0.12 per copy)	43.20
Postage	37.40
TOTAL EXPENSES REQUESTED TO BE ALLOWED:	**82.60**

The undersigned trustee certifies under penalty of perjury that this final accounting and attached schedules are true and correct to the best of the trustee's knowledge. The trustee requests that the United States Trustee review this final accounting and that the Court, if appropriate, give notice to creditors of this request pursuant to Bankruptcy Rule 2002. The trustee requests that the compensation and expenses requested in this final accounting be allowed by the Court.

The trustee states that no payments have been made or promised to him for services rendered or to be rendered in any capacity in this case. No agreement or understanding exists between applicant and any other person for sharing compensation received or to be received.

The undersigned trustee of the estate of the above-named Debtor(s) certifies to the Court and the United States Trustee, that the trustee has faithfully and properly fulfilled the duties of the office of the trustee, that the trustee has examined all proofs of claims as appropriate under the proposed distribution, and that the proposed distribution, attached hereto, is proper, and consistent with the law and rules of court.

Therefore, the trustee requests that the final accounting be accepted.

Dated June 18th 2001

Trustee Name: Bernie R. Rakozy
Trustee Address: P.O. Box 1738
Boise, ID 83701

REVIEW BY THE UNITED STATES TRUSTEE

I have reviewed the Trustee's Final Accounting.

United States Trustee

8-30-01

By: Cathy Foster

Form 1
Individual Estate Property Record
Asset Cases

Case No.: 96-03050
Case Name: SAWTOOTH ENTERPRISES, INC.
For Period Ending: 6/19/01

Trustee Name: Bernie R. Rakozy
Date Filed (f) or Converted(c): 3/31/97 (c)
§341 Meeting Date: 5/02/97
Claims Bar Date: 7/31/97

Reference Number	Asset Description (Scheduled and unscheduled (u) property)	Petition/ Unscheduled Values	Estimated Net Value (Value determined by Trustee Less Liens, Exemptions and Other Costs)	Property abandoned OA: §554(a) DA: §554(c)	Sale/Funds Received by The estate	Asset Fully Administered (FA) / Gross Value of Remaining Assets
1	(u) Close out of bank accounts	0.00	1,419.42		1,419.42	FA
2	Deposits of money	30,388.00	0.00	DA	0.00	FA
3	*Books & pictures	1,000.00	0.00	DA	0.00	FA
4	*Honda Prelude	500.00	0.00	DA	0.00	FA
5	*Security Deposits	7,388.80	0.00	DA	0.00	FA
6	*Computers	1,000.00	0.00	DA	0.00	FA
7	**Trade Receivables	17,000.00	0.00		0.00	FA
8	GMC Diesel Truck	30,000.00	0.00	DA	0.00	FA
9	*Desks	500.00	0.00	DA	0.00	FA
10	*Machinery & Equip.	69,645.00	0.00	DA	0.00	FA
11	(u) Idaho Insurance Fund-refund	0.00	7,898.00		7,898.00	FA
12	(u) Preference recoveries	0.00	5,406.93		60,074.10	FA
						Gross Value of Remaining Assets
	Totals (excluding unknown values):		14,724.35		69,391.52	0.00

Major activities affecting case closing which are not reflected above.

(None)

Initial Projected Date of Final Report (TFR): 1/01/2000 Current Projected Date of Final Report (TFR): 2/28/2001

FORM 2
CASH RECEIPTS AND DISBURSEMENTS RECORD

Case Number: 96-03050
Case Name: SAWTOOTH ENTERPRISES, INC.
Taxpayer I.D.:
For Period Ending: / /

Trustee Name: Bernie R. Rakozy
Bank Name: Farmers & Merchants State Bank
Checking Acct. #: 5408530313
Blanket bond (per case limit): 0.00
Separate Bond (if applicable): N/A

Transact. Date	Check or Ref. #	Paid to/ Received from	Description of Transaction	Deposit $	Disburse $	Account Balance
5/05/97	[1]	Debtor	Close out of bank account	599.64		599.64
5/31/97		Farmers & Merchants	Interest earned	0.99		600.63
6/30/97		Farmers & Merchants	Interest earned	1.18		601.81
7/31/97		Farmers & Merchants	Interest earned	1.23		603.04
8/31/97		Farmers & Merchants	Interest earned	1.23		604.27
9/30/97		Farmers & Merchants	Interest earned	1.27		605.54
10/31/97		Farmers & Merchants	Interest earned	1.40		606.94
11/30/97		Farmers & Merchants	Interest earned	1.36		608.30
12/31/97		Farmers & Merchants	Interest earned	1.41		609.71
1/31/98		Farmers & Merchants	Interest earned	1.41		611.12
2/28/98		Farmers & Merchants	Interest earned	1.28		612.40
3/31/98		Farmers & Merchants	Interest earned	1.41		613.81
4/30/98		Farmers & Merchants	Interest earned	1.28		615.09
5/31/98		Farmers & Merchants	Interest earned	1.31		616.40
6/30/98		Farmers & Merchants	Interest earned	1.27		617.67
7/31/98		Farmers & Merchants	Interest earned	1.31		618.98
8/31/98		Farmers & Merchants	Interest earned	1.31		620.29
9/30/98		Farmers & Merchants	Interest earned	1.27		621.56
10/31/98		Farmers & Merchants	Interest earned	1.32		622.88
11/30/98		Farmers & Merchants	Interest earned	1.27		624.15
12/31/98		Farmers & Merchants	Interest earned	1.20		625.35
1/20/99	[11]	Idaho State Ins. Fund	State Ins. Fund-refund	7,898.00		8,523.35
1/26/99	[1]	Seafirst Bank	Closed out bank account	819.78		9,343.13
1/31/99		Farmers & Merchants	Interest earned	7.55		9,350.68
2/28/99		Farmers & Merchants	Interest earned	18.43		9,369.11

FORM 2
CASH RECEIPTS AND DISBURSEMENTS RECORD

Case Number: 96-03050
Case Name SAWTOOTH ENTERPRISES, INC.
Taxpayer I.D.:
For Period Ending: / /

Trustee Name: Bernie R. Rakozy
Bank Name: Farmers & Merchants State Bank
Checking Acct. #: 5408530313
Blanket bond (per case limit): 0.00
Separate Bond (if applicable): N/A

Transact. Date	Check or Ref. #	Paid to/ Received from	Description of Transaction	Deposit $	Disburse $	Account Balance
3/23/99	[12]	American Forms & Labels	Preference recovery	1,277.50		10,646.61
3/31/99		Farmers & Merchants	Interest earned	22.26		10,668.87
4/21/99	[12]	Misc.	Preference recoveries $887.15 from Associates Commercial & $3,242.28 from Hayden	4,129.43		14,798.30
4/30/99		Farmers & Merchants	Interest earned	30.76		14,829.06
5/28/99		Farmers & Merchants	interest earned	38.38		14,867.44
5/24/99	[12]	Seattle Coffee	preference recovery	2,842.03		17,709.47
6/30/99		Farmers & Merchants	Interest earned	50.16		17,759.63
7/22/99	[12]	Sysco Foods	Preference recovery	4,210.56		21,970.19
7/30/99		Farmers & Merchants	interest earned	55.75		22,025.94
8/30/99	[12]	WestCo Products, Inc.	preference recovery	10,742.28		32,768.22
8/31/99		Farmers & Merchants	interest earned	74.62		32,842.84
9/29/99	106	Evans, Keane	Partial interim comp. / Application for $17,814.12 / Order allowed trustee to disburse $10,000.00 at this time. Balance of $7,814.12 due .		10,000.00	22,842.84
10/18/99		Farmers & Merchants	interest earned	83.94		22,926.78
10/29/99		Farmers & Merchants	interest earned	50.82		22,977.60
11/10/99	[12]	Margaret Mead	Settlement	14,672.30		37,649.90
11/24/99	[12]	W.H. Moore, Co.	Adversary judgment recovery	3,500.00		41,149.90
11/30/99		Farmers & Merchants	interest earned	86.08		41,235.98
12/06/99	[12]	Food Services of America	Preference recovery	8,500.00		49,735.98
12/16/99	[12]	Marcus, Merrick & Montgomery	Re: Express Building LLC , settlement	3,500.00		53,235.98

FORM 2
CASH RECEIPTS AND DISBURSEMENTS RECORD

Case Number: 96-03050
Case Name SAWTOOTH ENTERPRISES, INC.
Taxpayer I.D.:
For Period Ending: / /

Trustee Name: Bernie R. Rakozy
Bank Name: Farmers & Merchants State Bank
Checking Acct. #: 5408530313
Blanket bond (per case limit): 0.00
Separate Bond (if applicable): N/A

Transact. Date	Check or Ref. #	Paid to/ Received from	Description of Transaction	Deposit $	Disburse $	Account Balance
12/31/99		Farmers & Merchants	interest earned	135.54		53,371.52
1/25/00	[12]	Marcus, Merrick & Montgomery	Re: Express Building LLC, settlement	3,500.00		56,871.52
1/31/00		Farmers & Merchants	interest earned	156.66		57,028.18
2/14/00	[12]	Marcus, Merrick & Montgomery	Re: Express Building LLC, settlement.	3,200.00		60,228.18
2/29/00		Farmers & Merchants	Interest earned.	159.16		60,387.34
3/31/00		Farmers & Merchants	Interest earned.	175.40		60,562.74
4/28/00		Farmers & Merchants	Interest earned.	158.89		60,721.63
5/31/00		Farmers & Merchants	Interest earned.	187.75		60,909.38
6/30/00		Farmers & Merchants	Interest earned.	171.21		61,080.59
7/31/00		Farmers & Merchants	Interest earned.	177.42		61,258.01
8/31/00		Farmers & Merchants	Interest earned.	177.93		61,435.94
9/28/00	107	Evans, Keane	Allowed compensation ordered on 9-26-00. Partial compensation on an interim basis as per order. (Total attorney compensation is $24,414.67.)		10,000.00	51,435.94
9/29/00		Farmers & Merchants	Interest earned.	166.00		51,601.94
10/31/00		Farmers & Merchants	Interest earned.	154.72		51,756.66
11/30/00		Farmers & Merchants	Interest earned.	145.49		51,902.15
12/20/00	108	Idaho State Tax Commission	41S taxes filed for 1997.		20.00	51,882.15
12/20/00	109	Idaho State Tax Commission	41S taxes for 1998.		20.00	51,862.15
12/20/00	110	Idaho State Tax Commission	41S Taxes for 1999.		20.00	51,842.15
12/20/00	111	Idaho State Tax Commission	41S Taxes for 2000.		20.00	51,822.15

FORM 2
CASH RECEIPTS AND DISBURSEMENTS RECORD

Case Number: 96-03050
Case Name: SAWTOOTH ENTERPRISES, INC.
Taxpayer I.D.:
For Period Ending: / /

Trustee Name: Bernie R. Rakozy
Bank Name: Farmers & Merchants State Bank
Checking Acct. #: 5408530313
Blanket bond (per case limit): 0.00
Separate Bond (if applicable): N/A

Transact. Date	Check or Ref. #	Paid to/ Received from	Description of Transaction	Deposit $	Disburse $	Account Balance
12/29/00		Farmers & Merchants	Interest earned.	141.01		51,963.16
1/31/01		Farmers & Merchants	Interest earned.	160.67		52,123.83
2/05/01	112	Chigbrow & Company, Chtd.	Approved accounting fees for Chigbrow & Company, Chtd.		2,100.00	50,023.83
2/28/01		Farmers & Merchants	Interest earned.	132.42		50,156.25
3/30/01		Farmers & Merchants	Interest earned.	140.99		50,297.24
4/30/01		Farmers & Merchants	Interest earned.	146.10		50,443.34
5/04/01		Farmers & Merchants	Interest earned to date. (Stopped interest on 5-4-01)	14.18		50,457.52

COLUMN TOTALS	72,637.52	22,180.00
Less Bank transfers/CDs	0.00	0.00
Subtotal	72,637.52	22,180.00
Less Payments to debtors		0.00
Net	72,637.52	22,180.00

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCES
Checking #5408530313	72,637.52	22,180.00	50,457.52
	72,637.52	22,180.00	50,457.52
	(Excludes account transfers)	(Excludes payments to debtor)	Total Funds on Hand

District of Idaho
CLAIMS REGISTER

Last Date to File Claims for Governmental Unit: 09/28/97
Sawtooth Enterprises Inc

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 1 Filed: 12/02/96 Jim Decking 2602 W Bannock Boise, Idaho 83702	Filed Amt: 662.50 pri	Amended by 19
No: 2 Filed: 12/12/96 Boise Refrigeration Service 202 W 39th St Boise ID 83714	Filed Amt: 146.63 uns	
No: 3 Filed: 12/16/96 Glenn Electric 2604 N Cole Rd Boise ID 83704	Filed Amt: 67.50 uns	
No: 4 Filed: 12/16/96 BS and R Equipment PO Box 103 Twin Falls ID 83303	Filed Amt: 1,346.22 uns	
No: 5 Filed: 12/16/96 J Weil Foodservice 5907 Clinton Boise ID 83704	Filed Amt: 405.11 sec	
No: 6 Filed: 12/16/96 Terrell Inc 2307 S Curtis Boise ID 83705	Filed Amt: 136.83 uns	
No: 7 Filed: 12/16/96 Architecture + Chartered POB 208 Sun Valley ID 83353	Filed Amt: 511.16 uns	
No: 8 Filed: 12/18/96 Mark Knowles Architect 218 S Cole Rd Boise ID 83709	Filed Amt: 1,939.76 uns	

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 9 Filed: 12/19/96 Mid Mountain Data Systems 11095 Executive Boise ID 83712	Filed Amt: 1,936.70 uns	
No: 10 Filed: 12/19/96 City of Boise PO Box 2760 Boise ID 83701	Filed Amt: 212.52 uns	
No: 11 Filed: 12/19/96 S&G Produce 198 Locust St Twin Falls ID 83301	Filed Amt: 1,239.78 uns	
No: 12 Filed: 12/23/96 Silver Creek Electric PO Box 2672 Hailey ID 83333	Filed Amt: 407.79 uns	#4224
No: 13 Filed: 12/23/96 Joan Donnelly Graphic PO Box 3946 Ketchum ID 83340	Filed Amt: 395.49 uns	Amended by 49
No: 14 Filed: 12/27/96 Sysco 5710 Pan Am Ave Boise ID 83705	Filed Amt: 17,143.79 uns	138131 and 138123
No: 15 Filed: 12/27/96 Unisource POB 9100 Renton, WA 98057	Filed Amt: 5,237.98 uns	713230
No: 16 Filed: 12/30/96 JLA-Boise Inc 505 S Cole Rd Boise ID 83709	Filed Amt: 2,997.09 uns	

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 17 Filed: 01/02/97 Allied Bakery Equipment 270 Littlefield Ste D S San Francisco CA 94080	Filed Amt: 866.43 uns	
No: 18 Filed: 01/02/97 Kieffer Design Group 413 S 8th St Boise ID 83702	Filed Amt: 2,581.86 sec	
No: 19 Filed: 01/07/97 Jim Decking 2602 W Bannock Boise, Idaho 83702	Filed Amt: 500.63 pri	Amendment of 1 Amended by 51
No: 20 Filed: 01/21/97 Darigold, Inc c/o Michael J Doolittle POB 2773 Boise, Idaho 83701-2773	Filed Amt: 546.51 uns	Amended by 41 #894667
No: 21 Filed: 01/29/97 Cornelia Russo POB 2561 Ketchum, Idaho 83340-2561	Filed Amt: 227.50 uns	Amended by 48
No: 22 Filed: 01/29/97 Express Building LLC 2914 Montauk Avenue Boise ID 83709	Filed Amt: 6,470.00 uns 2,379.83 pri 8,849.83 Total	
No: 23 Filed: 01/29/97 Jennifer Button 8811 San Anita Dr Boise, Idaho 83704	Filed Amt: 45.62 pri	Amended by 52

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 32 Filed: 03/05/97 Ada County Treasurer POB 2868 Boise, Idaho 83711	Filed Amt: 4,724.79 sec	Amended by 35
No: 33 Filed: 03/10/97 Associates Commercial Corp Attn: Bankruptcy Unit POB 141029 Irving, Texas 75014-1029	Filed Amt: 27,823.13 sec	#97-1076-0/1366778
No: 34 Filed: 03/13/97 Frito-Lay Inc POB 660228 Dallas, Texas 75266-0228	Filed Amt: 268.80 uns	#329058-1
No: 35 Filed: 03/14/97 Ada County Treasurer POB 2868 Boise, Idaho 83711	Filed Amt: 2,352.40 sec	Amendment of 32 Amended by 42
No: 36 Filed: 03/17/97 United States Trustee POB 110 Boise, Idaho 83701	Filed Amt: 500.00 pri	
No: 37 Filed: 03/21/97 Christa Mautino 2407 W State #6 Boise, Idaho 83702	Filed Amt: 329.00 pri	Amended by 53
No: 38 Filed: 03/24/97 Cooper Norman & Co 156 Second Ave Twin Falls ID 83303	Filed Amt: 9,339.74 uns	Amended by 57 #73100

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 39 Filed: 03/26/97 Bank of America National Trust & c/o Patrick V Collins POB 1617 Boise, Idaho 83701	Filed Amt: 454,355.41 sec	
No: 40 Filed: 04/01/97 Margaret Mead Trust c/o Nahas Benoit Companies 102 S 17th Boise, Idaho 83702	Filed Amt: 5,398.75 pri 6,440.24 uns 11,838.99 Total	
No: 41 Filed: 04/09/97 Darigold, Inc c/o Michael J Doolittle POB 2773 Boise, Idaho 83701-2773	Filed Amt: 546.51 uns	Amendment of 20 #894667-166-165
No: 42 Filed: 04/10/97 Ada County Treasurer POB 2868 Boise, Idaho 83711	Filed Amt: 4,786.96 sec	Amendment of 35
No: 43 Filed: 04/10/97 J Weil Foodservice 5907 Clinton Boise ID 83704	Filed Amt: 405.11 sec	#49727
No: 44 Filed: 04/10/97 TCA Cable TV of Sun Valley POB 537 Ketchum, Idaho 83340-0537	Filed Amt: 86.00 uns	#20092-2
No: 45 Filed: 04/14/97 Express Building LLC 2914 Montauk Avenue Boise ID 83709	Filed Amt: 2,379.83 pri 6,470.00 uns 8,849.83 Total	

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 46 Filed: 04/14/97 Idaho Statesman Attn: Kelly Provant POB 40 Boise, Idaho 83707	Filed Amt: 103.25 uns	#271234
No: 47 Filed: 04/15/97 Unisource POB 9100 Renton, WA 98057	Filed Amt: 5,237.98 uns	#713230
No: 48 Filed: 04/15/97 Cornelia Russo POB 2561 Ketchum, Idaho 83340-2561	Filed Amt: 227.50 pri	Amendment of 21 Replaces #21
No: 49 Filed: 04/24/97 Joan Donnelly Graphic PO Box 3946 Ketchum ID 83340	Filed Amt: 395.49 uns	Amendment of 13 Replaces Claim #13
No: 50 Filed: 04/28/97 Blaine County Treasurer POB 905 Hailey, Idaho 83333	Filed Amt: 655.93 sec	#PP1P10000B1320
No: 51 Filed: 04/29/97 Jim Decking 2602 W Bannock Boise, Idaho 83702	Filed Amt: 500.63 pri	Amendment of 19
No: 52 Filed: 05/12/97 Jennifer Button 8811 San Anita Dr Boise, Idaho 83704	Filed Amt: 45.62 uns	Amendment of 23 Replaces #23

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 53 Filed: 05/13/97 Christa Mautino 2407 W State #6 Boise, Idaho 83702	Filed Amt: 322.00 pri	Amendment of 37
No: 54 Filed: 05/20/97 Equifax RMS POB 4908 Boise, Idaho 83711	Filed Amt: 1,044.58 uns	#11792087
No: 55 Filed: 06/11/97 Architecture + Chartered POB 208 Sun Valley ID 83353	Filed Amt: 511.16 uns	#9929
No: 56 Filed: 07/31/97 Alan D Pesky 437 Madison Ave, 34th Floor New York City, NY 10022	Filed Amt: 37,150.71 uns	
No: 57 Filed: 08/27/97 Cooper Norman & Co 156 Second Ave Twin Falls ID 83303	Filed Amt: 9,339.74 uns	Amendment of 38 #73100
No: 58 Filed: 05/06/97 Idaho State Tax Commission Bankruptcy Division POB 36 Boise, ID 83722	Filed Amt: 563.77 uns 3,795.67 pri 4,359.44 Total	
No: 59 Filed: 09/22/97 Internal Revenue Service Chief, Special Procedures 550 W Fort St MSC 041 Boise, ID 83724	Filed Amt: 14,528.62 pri 4,014.39 uns 18,543.01 Total	Amended by 60

Name and Address of Claimant	Amount of Claims Filed and Allowed	Remarks
No: 60 Filed: 10/15/97 Internal Revenue Service Chief, Special Procedures 550 W Fort St MSC 041 Boise, ID 83724	Filed Amt: 1,885.69 pri	Amendment of 59

EXHIBIT D
PROPOSED DISTRIBUTION AND ABANDONMENT OF ASSETS

1. **ADMINISTRATIVE EXPENSES**

	AMOUNT OF CLAIM	PAID TO DATE	%	AMOUNT TO BE PAID
Trustee Expenses (Bernie R. Rakozy)	82.60	0.00	100.00	82.60
Trustee Compensation (Bernie R. Rakozy)	6,881.88	0.00	100.00	6,881.88
Other (list by claim):				
United States Trustee	500.00	0.00	100.00	500.00
Margaret Mead Trust	0.00	0.00	0.00	0.00
Jed Manwaring	24,414.67	20,000.00	100.00	4,414.67
Chigbrow & Co., CPA	2,100.00	2,100.00	0.00	0.00
Total Administrative Expenses:	33,979.15	22,100.00	100.00	11,879.15

2. **SECURED CLAIMS**

CLAIM NUMBER	NAME OF CLAIMANT	AMOUNT OF CLAIM	PAID TO DATE	%	AMOUNT TO BE PAID
5	J Weil Foodservice	0.00	0.00	0.00	0.00
32	Ada County Treasurer	0.00	0.00	0.00	0.00
33	Associates Commercail Corp	27,823.13	0.00	0.00	0.00
35	Ada County Treasurer	0.00	0.00	0.00	0.00
39	Bank of Amer. Nat. Trust & Sav	454,355.41	0.00	0.00	0.00
42	Ada County Treasurer	4,786.96	0.00	0.00	0.00
43	J Weil Foodservice	405.11	0.00	0.00	0.00
50	Blaine Country Treasurer	655.93	0.00	0.00	0.00
	TOTAL:	488,026.54	0.00	0.00	0.00

3. **PRIORITY CLAIMS**

CLAIM NUMBER	NAME OF CLAIMANT	AMOUNT OF CLAIM	PAID TO DATE	%	AMOUNT TO BE PAID
1	Jim Decking	0.00	0.00	0.00	0.00
19	Jim Decking	0.00	0.00	0.00	0.00
22	Express Building LLC	0.00	0.00	0.00	0.00
23	Jennifer Button	0.00	0.00	0.00	0.00
37	Christa Mautino	0.00	0.00	0.00	0.00
45	Express Building LLC	2,379.83	0.00	100.00	2,379.83
48	Cornelia Russo	227.50	0.00	100.00	227.50
51	Jim Decking	500.63	0.00	100.00	500.63
53	Christa Mautino	322.00	0.00	100.00	322.00
58	Idaho State Tax Commission	3,795.67	0.00	100.00	3,795.67
59	Internal Revenue Service	0.00	0.00	0.00	0.00
60	Internal Revenue Service	1,885.69	0.00	100.00	1,885.69
	TOTAL:	9,111.32	0.00	100.00	9,111.32

4. **UNSECURED CLAIMS**

CLAIM NUMBER	NAME OF CLAIMANT	AMOUNT OF CLAIM	PAID TO DATE	%	AMOUNT TO BE PAID
2	Boise Refrigeration Service	146.63	0.00	26.71	39.17

3	Glenn Electric	67.50	0.00	26.71	18.03
4	BS and R Equipment	1,346.22	0.00	26.71	359.59
6	Terrel Inc	136.83	0.00	26.71	36.55
7	Architecture & Chartered	511.16	0.00	26.71	136.54
8	Mark Knowles Architect	1,939.76	0.00	26.71	518.14
9	Mid Mountain Data Systems	1,936.70	0.00	26.71	517.32
10	City of Boise	212.52	0.00	26.71	56.77
11	S&G Produce	1,239.78	0.00	26.71	331.16
12	Silver Creek Electric	407.79	0.00	26.71	108.93
13	Joan Donnelly Graphic	0.00	0.00	0.00	0.00
14	Sysco	17,143.79	0.00	26.71	4,579.34
15	Unisource	5,237.98	0.00	26.71	1,399.14
16	JLA-Boise Inc	2,997.09	0.00	26.71	800.56
17	Allied Bakery Equipment	866.43	0.00	26.71	231.44
18	Kieffer Design Group	2,581.86	0.00	26.71	689.65
20	Darigold, Inc	0.00	0.00	0.00	0.00
21	Cornelia Russo	0.00	0.00	0.00	0.00
24	Idaho Power	423.78	0.00	26.71	113.20
25	Idaho Power	159.20	0.00	26.71	42.52
26	Idaho Power	29.16	0.00	26.71	7.79
27	Idaho Power	289.40	0.00	26.71	77.30
28	Idaho Power	12.59	0.00	26.69	3.36
29	Idaho Power	446.52	0.00	26.71	119.27
30	City of Boise	129.88	0.00	26.71	34.69
31	Hayden Beverage	3,850.00	0.00	26.71	1,028.39
34	Frito-Lay Inc	268.80	0.00	26.71	71.80
38	Cooper Norman & Co	0.00	0.00	0.00	0.00
40	Margaret Mead Trust	6,440.24	0.00	26.71	1,720.28
41	Darigold, Inc	546.51	0.00	26.71	145.98
44	TCA Cable TV of Sun Valley	86.00	0.00	26.71	22.97
45	Express Building LLC	6,470.00	0.00	26.71	1,728.23
46	Idaho Statesman	103.25	0.00	26.71	27.58
47	Unisource	5,237.98	0.00	26.71	1,399.14
49	Joan Donnelly Graphic	395.49	0.00	26.71	105.64
52	Jennifer Button	45.62	0.00	26.72	12.19
54	Equifax RMS	1,044.58	0.00	26.71	279.02
55	Architecture & Chartered	511.16	0.00	26.71	136.54
56	Alan D Pesky	37,150.71	0.00	26.71	9,923.47
57	Cooper Norman & Co	9,339.74	0.00	26.71	2,494.77
58	Idaho State Tax Commission	563.77	0.00	26.71	150.59
59	Internal Revenue Service	0.00	0.00	0.00	0.00
	TOTAL:	110,316.42	0.00	26.71	29,467.05

5 THE FOLLOWING PROPERTY OF THE ESTATE WILL BE ABANDONED BY THE TRUSTEE PURSUANT TO 11 USC §554 AT THE TIME THIS FINAL ACCOUNTING IS APPROVED AND THE CASE CLOSED.

Deposits of money

*Books & pictures

*Honda Prelude

*Security Deposits

*Computers

GMC Diesel Truck

FARMERS & MERCHANTS

MEMBER F.D.I.C.
WWW.FMSB.COM

STATEMENT OF ACCOUN

4682

BOISE OFFICE
209 N. 12 STREET
BOISE IDAHO 83702

PHONE:208-343-7848

SAWTOOTH ENTERPRISES INC
BERNIE R RAKOZY TRUSTEE
P O BOX 1738
BOISE ID 83701-1721

30
1
H 0

REGULAR RAKOZY
ACCOUNT: 5408530313

05/01/01 THRU 05/31/01

PAGE 1

REGULAR RAKOZY ACCOUNT 5408530313

LAST STATEMENT 04/30/01	50,443.34
1 CREDITS	14.18
DEBITS	.00
THIS STATEMENT 05/31/01	50,457.52

- - - - - - - - - OTHER CREDITS - - - - - - - - -

DESCRIPTION	DATE	AMOUNT
INTEREST	05/04	14.18

- - - - - - - - - - - I N T E R E S T - - - - - - - - - - -

INTEREST PAID THIS PERIOD: 14.18
INTEREST PAID 2001: 594.36

- - - - - - - - - DAILY BALANCE - - - - - - - -

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
05/04	50,457.52				