

**OFFICE OF THE GOVERNOR**  
**BUDGET AND PROGRAM PLANNING**  
 STATE OF MONTANA

BRIAN SCHWEITZER  
 GOVERNOR



PO Box 200802  
 HELENA, MONTANA 59620-0802

DATE: October 31, 2005

TO: Quality Schools Interim Committee

FROM: Neil Templeton, Tax Policy and Revenue Analyst  
 Marla Larson, Tax Policy and Revenue Supervisor  
 Judy Paynter, Tax Policy and Revenue Manager

SUBJECT: Schools Budgeting of Oil and Natural Gas and Coal Revenue

As requested by the school-working group, this report examines the amount of oil and natural gas production taxes and coal severance taxes schools budgeted in comparison to the amount the schools received for the school year. The report will show the total revenue allocated to schools and the revenue by school districts.

**Schools Budgeting Level for Total Oil, Natural Gas, and Coal Revenues**

Table 1 shows that for FY 2005 schools received \$22.323 million of oil and natural gas revenue while budgeting \$7.172 million. In FY 2006 schools are expected to receive \$35.817 million while budgeting \$9.791 million. Thus, the schools budgeted 32% of actual receipts in FY 2005 and budgeted about 27% of expected receipts in FY 2006.

<b>Table 1</b>						
<b>School District Non-Levy Revenue from Oil and Natural Gas and Coal Taxes</b>						
	<b>FY 2005</b>			<b>FY 2006</b>		
	Estimated Distribution	Budgeted by Districts	Difference	Forecast Distribution	Budgeted by Districts	Difference
Mineral						
Oil & Gas Production Tax	22.323*	7.172	15.151	35.817	9.791	26.026
Coal Gross Proceeds Tax	1.725**	1.678	0.047	1.963	1.822	0.141

\* This figure is from the Department of Revenue Combined Oil and Gas System (COGS) report on the local distribution from CY 2004 production. It is \$0.144 million greater than the \$22.178 million in oil and gas revenue reported by districts.

\*\* This figure is from an OPI distribution sheet. It is \$0.113 million greater than the \$1.612 million reported by school districts.

The revenue received in a school year from oil and natural gas taxes is based on calendar year collections. The calendar year ends mid-way through the school fiscal

year. Coal revenue for a school year is based on the calendar year preceding the start of the school fiscal year. Since coal revenue is known more precisely than oil and gas revenue prior to budgeting, budgeted coal revenue is closer to actual coal revenue than budgeted oil and gas revenue is to actual oil and gas revenue.

As Table 1 shows, there was \$15.151 million of oil and natural gas revenue that was unbudgeted in FY 2005. The current estimate is there will be \$26.026 million unbudgeted in FY 2006. Office of Public Instruction staff determined that the extra revenue for FY 2005 was primarily budget amended by schools during the year. A small part of the revenue does not get expended, so it is available for the next year in cash reappropriated. If revenue is not budgeted, then local school mill levies are higher and if the school is eligible for Guaranteed Tax Base (GTB) payments, the GTB payment from the state is higher.

Table 2 shows the funds in which the revenues were budgeted. State law requires the oil and gas revenue to be budgeted according to the prior year mill levies among the funds within the school district. Table 2 shows that 64.4% of revenue was budgeted in the general fund. The statewide average proportion of mills levied for the general fund budget was 75.7% in FY 2004. This difference in allocation to the general fund budget indicates that schools receiving oil and natural gas revenue levy fewer mills proportionately for the general fund budget than the statewide average.

<b>Table 2</b> <b>Oil and Natural Gas Revenue Budgeted By</b> <b>Fund By School - FY 2005</b>		
Fund	Total	% of Total
General	\$ 4,620,146	64.42%
Transportation	\$ 337,615	4.71%
Bus Depreciation	\$ 146,262	2.04%
Tuition	\$ 13,608	0.19%
Adult Education	\$ 23,513	0.33%
Technology	\$ 316,955	4.42%
Flexibility	\$ 428,600	5.98%
Debt Service	\$ 226,944	3.16%
Building Reserve	\$ 1,058,160	14.75%
<b>TOTAL BUDGETED</b>	<b>\$ 7,171,803</b>	<b>100.00%</b>

### School Districts Budgeting of Oil and Natural Gas Revenue

There are 125 schools that receive oil and natural gas revenue. In FY 2005, 78 of these schools budgeted some oil and natural gas revenue. In FY 2005, 47 of the 125 schools reported receiving \$1.959 million but did not budget any oil and natural gas revenue. Twenty-five schools receive 84% of the revenue. Baker K-12 schools receive 21% of the oil and natural gas revenue. The specific school numbers are shown in:

- Appendix 1 – Schools that Budgeted Oil and Natural Gas Revenue in FY 2005
  - Table 1A = sorted by school that reported receiving the largest amount of revenue,
  - Table 2A = sorted by schools estimating revenue closest to receipts.
- Appendix 2 - Table 3A – Schools that Received but did not Budget Oil and Natural Gas Revenue in FY 2005

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Appendix 1, Table 1A, shows that of the 37 schools which received over \$100,000, only three schools budgeted close to the revenue received: Browning Elementary received 13% more than budgeted; Plevna K-12 Schools received 14% more than budgeted; and Chinook Elementary received 17 % more than budgeted.

Appendix 1, Table 1A and Table 2A, illustrates that of the schools receiving more than \$100,000, four schools received revenue greater than 1000% over the revenue budgeted. These schools are shown in Table 3.

<b>Table 3</b>						
<b>Schools that Received over a 1000% more Oil and Natural Gas Revenue than Budgeted in FY 2005</b>						
County	Legal Entity	District Name	Reported Revenue	Budgeted Revenue	Dollar Difference	Percent Difference
Phillips	1203	Saco Elem	\$ 608,999	\$ 54,057	\$ 554,942	1027%
Hill	0428	Havre H S	\$ 593,776	\$ 21,437	\$ 572,339	2670%
Hill	0427	Havre Elem	\$ 590,513	\$ 22,161	\$ 568,352	2565%
Toole	0903	Sunburst K-12 Schools	\$ 434,161	\$ 22,000	\$ 412,161	1873%
<b>Total</b>			<b>\$ 2,227,449</b>	<b>\$ 119,655</b>	<b>\$ 2,107,794</b>	<b>1762%</b>

**School Districts Budgeting of Coal Revenue**

<b>Table 4</b>				
<b>Comparison of Coal Gross Proceeds Revenue Budgeted versus Received by School District - FY 2005</b>				
School	Revenue Received	Revenue Budgeted	Dollar Difference	Percent Difference
Hardin High School	\$ 547,856	\$ 486,000	\$ 61,856	12.73%
Colstrip Elementary	\$ 528,539	\$ 528,547	\$ (8)	(0.00%)
Colstrip High School	\$ 320,184	\$ 320,255	\$ (71)	(0.02%)
Savage Elementary	\$ 98,514	\$ 103,088	\$ (4,574)	(4.44%)
Savage High School	\$ 78,519	\$ 89,188	\$ (10,669)	(11.96%)
Lodge Grass High School	\$ 22,017	\$ 132,344	\$ (110,327)	(83.36%)
Spring Creek Elementary	\$ 16,096	\$ 16,096	\$ -	0.00%
Roundup Elementary	\$ -	\$ 1,456	\$ (1,456)	(100.00%)
Roundup High School	\$ -	\$ 1,356	\$ (1,356)	(100.00%)
<b>TOTAL</b>	<b>\$ 1,611,724</b>	<b>\$ 1,678,330</b>	<b>\$ (66,606)</b>	<b>(3.97%)</b>

There are nine schools that budgeted coal revenue and seven schools that reported receiving coal revenue. Table 4 shows the schools that budgeted coal gross proceeds in comparison to the amount of coal gross proceeds the school reported receiving in FY 2005. Two schools received less than \$20,000. Two schools received about \$100,000. One school received \$320,184 and two schools received over \$500,000. Appendix 3, Table 4A, shows the coal gross proceeds budgeted by fund by the nine school districts for FY 2005.

## APPENDICES

- Appendix 1 – Schools that Budgeted Oil and Natural Gas Revenue in FY 2005
  - Table 1A = sorted by school that reported receiving the largest amount of revenue.
  - Table 2A = sorted by schools estimating revenue closest to receipts.
- Appendix 2 – Table 3A --- Schools that Received but did not Budget Oil and Natural Gas Revenue in FY 2005
- Appendix 3 – Table 4A --- Schools that Budgeted Coal Gross Proceeds by Fund by School for FY 2005.

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<b>Table 1A: Schools that Budgeted Oil and Natural Gas Revenue in FY 2005</b>						
County	LE	District Name	Reported Revenue	Budgeted Revenue	Dollar Difference	Percent Difference
Fallon	0244	Baker K-12 Schools	\$ 4,753,333	\$ 1,385,074	\$ 3,368,260	243%
Richland	0746	Sidney H S	\$ 1,008,858	\$ 341,500	\$ 667,358	195%
Richland	0768	Lambert Elem	\$ 935,175	\$ 271,317	\$ 663,858	245%
Fallon	0256	Plevna K-12 Schools	\$ 912,014	\$ 800,777	\$ 111,237	14%
Richland	0769	Lambert H S	\$ 890,385	\$ 278,579	\$ 611,806	220%
Roosevelt	0785	Bainville K-12 Schools	\$ 797,380	\$ 222,769	\$ 574,611	258%
Sheridan	0819	Westby K-12 Schools	\$ 794,528	\$ 255,000	\$ 539,528	212%
Blaine	0029	Chinook H S	\$ 618,295	\$ 394,000	\$ 224,295	57%
Richland	0750	Fairview Elem	\$ 611,342	\$ 255,000	\$ 356,342	140%
Phillips	1203	Saco Elem	\$ 608,999	\$ 54,057	\$ 554,942	1027%
Hill	0428	Havre H S	\$ 593,776	\$ 21,437	\$ 572,339	2670%
Hill	0427	Havre Elem	\$ 590,513	\$ 22,161	\$ 568,352	2565%
Wibaux	0964	Wibaux K-12 Schools	\$ 546,628	\$ 278,000	\$ 268,628	97%
Phillips	0657	Saco H S	\$ 531,341	\$ 107,760	\$ 423,581	393%
Richland	0751	Fairview H S	\$ 487,688	\$ 176,000	\$ 311,688	177%
Carbon	0076	Belfry K-12 Schools	\$ 435,703	\$ 150,000	\$ 285,703	190%
Toole	0903	Sunburst K-12 Schools	\$ 434,161	\$ 22,000	\$ 412,161	1873%
Phillips	0663	Whitewater K-12 Schools	\$ 421,747	\$ 65,000	\$ 356,747	549%
Glacier	0402	Cut Bank Elem	\$ 416,203	\$ 200,200	\$ 216,003	108%
Big Horn	1189	Hardin H S	\$ 355,547	\$ 235,000	\$ 120,547	51%
Richland	0745	Sidney Elem	\$ 352,049	\$ 222,500	\$ 129,549	58%
Glacier	0403	Cut Bank H S	\$ 282,617	\$ 110,880	\$ 171,737	155%
Blaine	0028	Chinook Elem	\$ 254,773	\$ 218,000	\$ 36,773	17%
Richland	0749	Brorson Elem	\$ 190,342	\$ 28,704	\$ 161,638	563%
Carbon	0059	Bridger K-12 Schools	\$ 157,942	\$ 57,396	\$ 100,545	175%
Liberty	0511	Chester H S	\$ 149,366	\$ 84,200	\$ 65,166	77%
Richland	0748	Savage H S	\$ 140,071	\$ 44,100	\$ 95,971	218%
Glacier	0400	Browning Elem	\$ 129,582	\$ 114,400	\$ 15,182	13%
Pondera	0674	Conrad Elem	\$ 126,497	\$ 44,400	\$ 82,097	185%
Musselshell	0608	Melstone H S	\$ 115,980	\$ 31,641	\$ 84,339	267%
Roosevelt	0775	Poplar Elem	\$ 105,377	\$ 41,913	\$ 63,464	151%
Toole	0911	Shelby H S	\$ 100,099	\$ 36,700	\$ 63,399	173%
Musselshell	0607	Melstone Elem	\$ 98,894	\$ 25,531	\$ 73,364	287%
Sheridan	0828	Plentywood K-12 Schools	\$ 87,958	\$ 30,000	\$ 57,958	193%
Richland	0754	Rau Elem	\$ 82,996	\$ 30,000	\$ 52,996	177%
Liberty	0510	Chester Elem	\$ 80,757	\$ 56,200	\$ 24,557	44%
Pondera	0675	Conrad H S	\$ 74,292	\$ 25,500	\$ 48,792	191%
Roosevelt	0776	Poplar H S	\$ 65,034	\$ 26,950	\$ 38,084	141%
Powder River	0706	Powder River Co Dist H S	\$ 62,647	\$ 13,575	\$ 49,072	361%
Valley	0933	Hinsdale H S	\$ 58,536	\$ 35,000	\$ 23,536	67%
Sheridan	0831	Outlook	\$ 55,298	\$ 43,414	\$ 11,884	27%
Dawson	0227	Richey Elem	\$ 54,807	\$ 9,300	\$ 45,507	489%
Glacier	0401	Browning H S	\$ 52,270	\$ 39,300	\$ 12,970	33%
Powder River	0705	Broadus Elem	\$ 51,769	\$ 16,500	\$ 35,269	214%
Musselshell	0606	Roundup H S	\$ 50,234	\$ 19,899	\$ 30,335	152%
Blaine	0034	Zurich Elem	\$ 47,892	\$ 8,000	\$ 39,892	499%
Roosevelt	0777	Culbertson Elem	\$ 46,661	\$ 14,320	\$ 32,341	226%
Valley	0941	Lustre Elem	\$ 44,889	\$ 15,000	\$ 29,889	199%
Valley	0932	Hinsdale Elem	\$ 34,023	\$ 20,000	\$ 14,023	70%
Toole	0910	Shelby Elem	\$ 31,264	\$ 39,900	\$ (8,636)	-22%
Liberty	0508	J-I K-12	\$ 27,700	\$ 21,867	\$ 5,833	27%
Teton	0884	Choteau H S	\$ 22,919	\$ 3,100	\$ 19,819	639%
Hill	1207	Rocky Boy Elem	\$ 22,571	\$ 1,128	\$ 21,443	1901%
Musselshell	0605	Roundup Elem	\$ 20,298	\$ 7,852	\$ 12,446	159%
Petroleum	0642	Winnett K-12 Schools	\$ 19,901	\$ 6,210	\$ 13,691	220%
Hill	0424	Davey Elem	\$ 18,982	\$ 27,045	\$ (8,063)	-30%
Blaine	0031	Harlem H S	\$ 15,016	\$ 6,850	\$ 8,166	119%
Richland	0747	Savage Elem	\$ 14,372	\$ 500	\$ 13,872	2774%
Roosevelt	0778	Culbertson H S	\$ 13,973	\$ 9,280	\$ 4,693	51%
Yellowstone	0975	Custer K-12 Schools	\$ 13,441	\$ 2,545	\$ 10,897	428%
Dawson	0216	Lindsay Elem	\$ 11,809	\$ 3,000	\$ 8,809	294%
Dawson	0228	Richey H S	\$ 10,873	\$ 250	\$ 10,623	4249%
Carbon	0056	Red Lodge Elem	\$ 10,295	\$ 2,500	\$ 7,795	312%
Big Horn	0023	Hardin Elem	\$ 10,213	\$ 4,464	\$ 5,748	129%
Hill	1220	Blue Sky K-12	\$ 7,935	\$ 5,120	\$ 2,815	55%
Dawson	1193	Deer Creek Elem	\$ 7,821	\$ 3,300	\$ 4,521	137%
Carbon	0057	Red Lodge H S	\$ 6,742	\$ 1,000	\$ 5,742	574%
McCone	0547	Circle Elem	\$ 5,226	\$ 2,500	\$ 2,726	109%
Daniels	0196	Peerless K-12 Schools	\$ 4,687	\$ 340	\$ 4,347	1277%
McCone	0548	Circle H S	\$ 4,470	\$ 2,000	\$ 2,470	123%
Stillwater	0859	Rapelje H S	\$ 3,917	\$ 4,385	\$ (467)	-11%
Stillwater	0858	Rapelje Elem	\$ 3,840	\$ 4,313	\$ (473)	-11%
Toole	0915	Galata Elem	\$ 3,492	\$ 8,000	\$ (4,508)	-56%
Dawson	0215	Bloomfield Elem	\$ 3,409	\$ 1,500	\$ 1,909	127%
Teton	0898	Pendroy Elem	\$ 2,746	\$ 1,491	\$ 1,255	84%
Blaine	0032	Cleveland Elem	\$ 2,732	\$ 1,600	\$ 1,132	71%
Powder River	0692	Biddle Elem	\$ 1,503	\$ 750	\$ 753	100%
Teton	0889	Bynum Elem	\$ 216	\$ 61	\$ 155	255%
<b>Total</b>			<b>\$ 20,219,633</b>	<b>\$ 7,171,803</b>	<b>\$ 13,047,830</b>	

**Table 2A: Schools that Budgeted Oil and Natural Gas Revenue in FY 2005,  
Sorted by Schools Estimating Revenue Closest to Receipts**

County	LE	District Name	Reported Revenue	Budgeted Revenue	Dollar Difference	Percent Difference
Toole	0915	Galata Elem	\$ 3,492	\$ 8,000	\$ (4,508)	-56%
Hill	0424	Davey Elem	\$ 18,982	\$ 27,045	\$ (8,063)	-30%
Toole	0910	Shelby Elem	\$ 31,264	\$ 39,900	\$ (8,636)	-22%
Stillwater	0858	Rapelje Elem	\$ 3,840	\$ 4,313	\$ (473)	-11%
Stillwater	0859	Rapelje H S	\$ 3,917	\$ 4,385	\$ (467)	-11%
Glacier	0400	Browning Elem	\$ 129,582	\$ 114,400	\$ 15,182	13%
Fallon	0256	Plevna K-12 Schools	\$ 912,014	\$ 800,777	\$ 111,237	14%
Blaine	0028	Chinook Elem	\$ 254,773	\$ 218,000	\$ 36,773	17%
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Sheridan	0831	Outlook	\$ 55,298	\$ 43,414	\$ 11,884	27%
Glacier	0401	Browning H S	\$ 52,270	\$ 39,300	\$ 12,970	33%
Liberty	0510	Chester Elem	\$ 80,757	\$ 56,200	\$ 24,557	44%
Roosevelt	0778	Culbertson H S	\$ 13,973	\$ 9,280	\$ 4,693	51%
Big Horn	1189	Hardin H S	\$ 355,547	\$ 235,000	\$ 120,547	51%
Hill	1220	Blue Sky K-12	\$ 7,935	\$ 5,120	\$ 2,815	55%
Blaine	0029	Chinook H S	\$ 618,295	\$ 394,000	\$ 224,295	57%
Richland	0745	Sidney Elem	\$ 352,049	\$ 222,500	\$ 129,549	58%
Valley	0933	Hinsdale H S	\$ 58,536	\$ 35,000	\$ 23,536	67%
Valley	0932	Hinsdale Elem	\$ 34,023	\$ 20,000	\$ 14,023	70%
Blaine	0032	Cleveland Elem	\$ 2,732	\$ 1,600	\$ 1,132	71%
Liberty	0511	Chester H S )	\$ 149,366	\$ 84,200	\$ 65,166	77%
Teton	0898	Pendroy Elem	\$ 2,746	\$ 1,491	\$ 1,255	84%
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Blaine	0031	Harlem H S	\$ 15,016	\$ 6,850	\$ 8,166	119%
McCone	0548	Circle H S	\$ 4,470	\$ 2,000	\$ 2,470	123%
Dawson	0215	Bloomfield Elem	\$ 3,409	\$ 1,500	\$ 1,909	127%
Big Horn	0023	Hardin Elem	\$ 10,213	\$ 4,464	\$ 5,748	129%
Dawson	1193	Deer Creek Elem	\$ 7,821	\$ 3,300	\$ 4,521	137%
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**Table 3A: Schools that Received but did not Budget  
 Oil and Gas Revenue in FY 2005**

County	LE	District Name	Reported Oil & Gas Revenue
Big Horn	0020	Spring Creek Elementary	\$ 13,085
Big Horn	0025	Lodge Grass Elementary	\$ 8,192
Big Horn	1190	Lodge Grass H S	\$ 4,700
Blaine	0030	Harlem Elementary	\$ 1,121
Blaine	0048	Bear Paw Elementary	\$ 17,844
Chouteau	0134	Fort Benton H S	\$ 1,389
Chouteau	0137	Big Sandy Elem	\$ 5,773
Chouteau	0138	Big Sandy H S	\$ 119,011
Chouteau	0161	Knees Elem	\$ 469
Custer	0190	S H Elem	\$ 3,060
Custer	0192	Custer County H S	\$ 21,676
Dawson	0206	Glendive Elem	\$ 152,035
Dawson	0207	Dawson H S	\$ 174,434
Fergus	0291	Winifred K-12 Schools	\$ 1,935
Gallatin	0368	Belgrade Elem	\$ 4,803
Gallatin	0369	Belgrade H S	\$ 2,854
Garfield	0380	Big Dry Creek Elem	\$ 6,278
Garfield	0392	Sand Springs Elem	\$ 3,092
Golden Valley	0407	Ryegate K-12 Schools	\$ 19,952
Hill	0425	Box Elder Elem	\$ 10
Hill	0426	Box Elder H S	\$ 8
Hill	0445	Cottonwood Elem	\$ 47,290
Hill	1208	K-G Elem	\$ 25
Hill	1209	K-G H S	\$ 2,333
Hill	1229	Rocky Boy H S	\$ 21,256
Liberty	0506	Whitlash Elem	\$ 22,704
Phillips	0659	Malta K-12 Schools	\$ 8,641
Pondera	0671	Dupuyer Elem	\$ 2,386
Pondera	0679	Valier Elem	\$ 10,041
Pondera	0680	Valier H S	\$ 7,575
Pondera	0682	Brady K-12 Schools	\$ 9,053
Pondera	0684	Miami Elem	\$ 2,010
Prairie	0726	Terry K-12 Schools	\$ 64,337
Roosevelt	0774	Frontier Elem	\$ 63,530
Roosevelt	0780	Wolf Point Elem	\$ 31,746
Roosevelt	0781	Wolf Point H S	\$ 30,721
Roosevelt	0786	Froid Elem	\$ 40,116
Roosevelt	0787	Froid H S	\$ 20,566
Rosebud	0791	Forsyth H S	\$ 281,316
Sheridan	0822	Medicine Lake K-12 Schools	\$ 625,354
Sweet Grass	0868	Melville Elem	\$ 2,269
Sweet Grass	0882	Sweet Grass County H S	\$ 5,301
Teton	0893	Dutton K-12 Schools	\$ 3,336
Valley	0927	Frazer Elem	\$ 13,004
Valley	0928	Frazer H S	\$ 79,311
Yellowstone	0970	Laurel Elem	\$ 1,977
Yellowstone	0971	Laurel H S	\$ 1,350
<b>Total</b>			<b>\$ 1,959,271</b>





**OFFICE OF THE GOVERNOR**  
**BUDGET AND PROGRAM PLANNING**  
 STATE OF MONTANA

BRIAN SCHWEITZER  
 GOVERNOR



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<b>Table 4A: Coal Gross Proceeds Revenue Budgeted by School District - FY 2005</b>										
Fund	Spring Creek Elementary	Roundup Elementary	Roundup High School	Hardin High School	Lodge Grass High School	Savage Elementary	Savage High School	Colstrip Elementary	Colstrip High School	Total
General	16,096	1,285	1,184	450,000		79,021	61,815	424,046	295,019	1,328,466
Transportation		12	27	31,000		14,919	6,035		10,663	62,656
Bus Depreciation								6,398	6,398	12,796
Tuition		68								68
Adult Education				5,000					8,175	13,175
Flexibility								12,085		12,085
Debt Service		91	145		132,344	4,574	10,669			147,823
Building Reserve						4,574	10,669	86,018		101,261
<b>TOTAL BUDGETED</b>	<b>16,096</b>	<b>1,456</b>	<b>1,356</b>	<b>486,000</b>	<b>132,344</b>	<b>103,088</b>	<b>89,188</b>	<b>528,547</b>	<b>320,255</b>	<b>1,678,330</b>
Reported Coal Gross Proceeds Revenue	16,096	0	0	547,856	22,017	98,514	78,519	528,539	320,184	1,611,724
<b>Dollar Difference</b>	<b>(0)</b>	<b>(1,456)</b>	<b>(1,356)</b>	<b>61,856</b>	<b>(110,327)</b>	<b>(4,574)</b>	<b>(10,669)</b>	<b>(8)</b>	<b>(71)</b>	<b>(66,606)</b>
<b>Percent Difference</b>	<b>0.00%</b>	<b>-100.00%</b>	<b>-100.00%</b>	<b>12.73%</b>	<b>-83.36%</b>	<b>-4.44%</b>	<b>-11.96%</b>	<b>0.00%</b>	<b>-0.02%</b>	<b>-3.97%</b>

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