



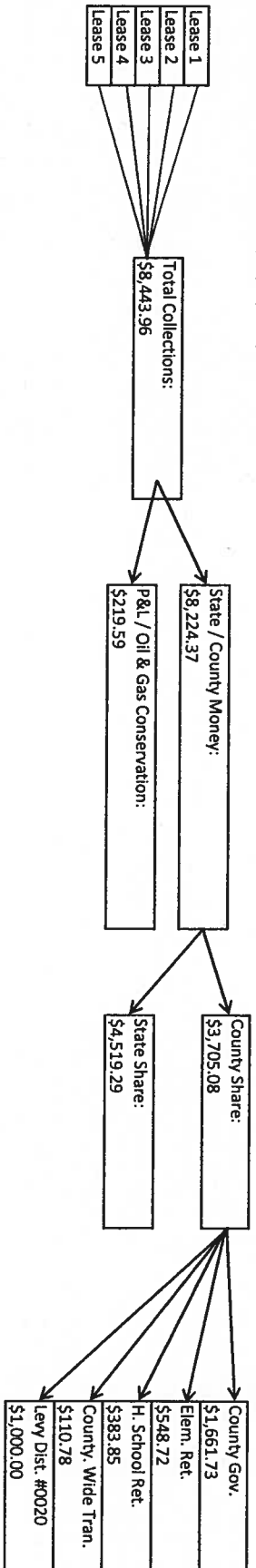
Comparison of Oil and Gas Distribution

Exhibit A is Pre SB 329

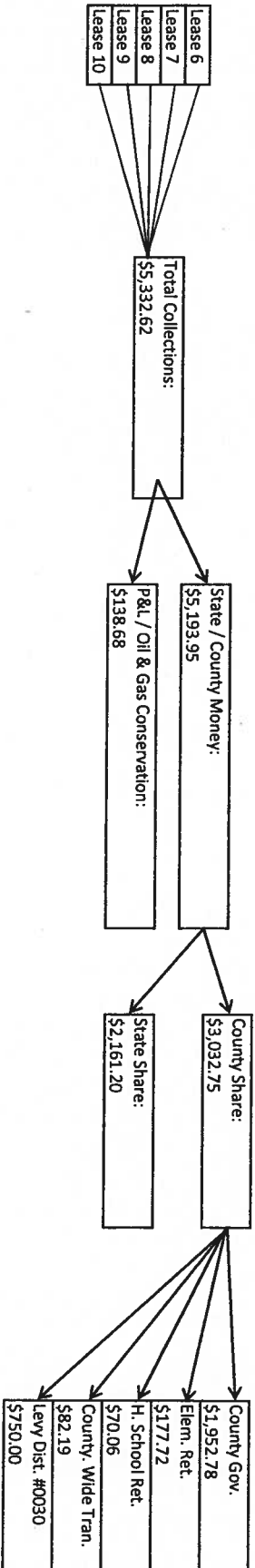
Exhibit B is Post SB 329

Pre SB 329 Oil & Gas Distribution (Exhibit A)

County #1 (Used Big Horn County % for sample purposes)



County #2 (Used Blain County % for sample purposes)



County #3 (Used Carbon County % for sample purposes)

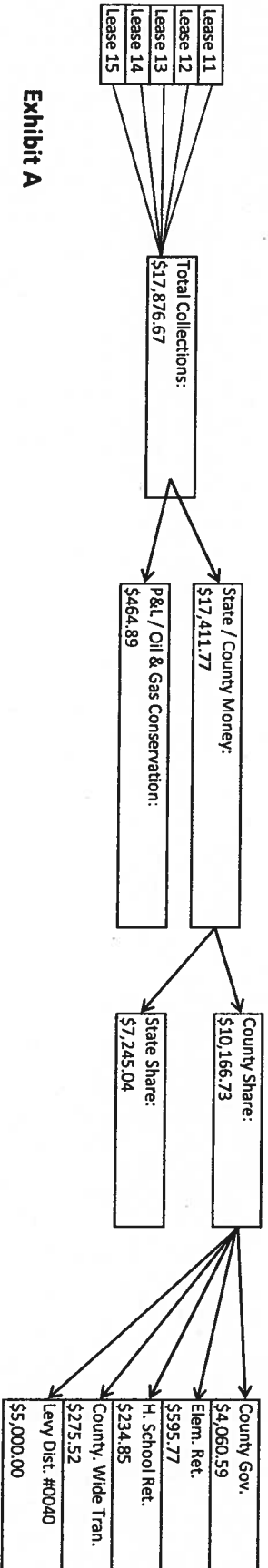
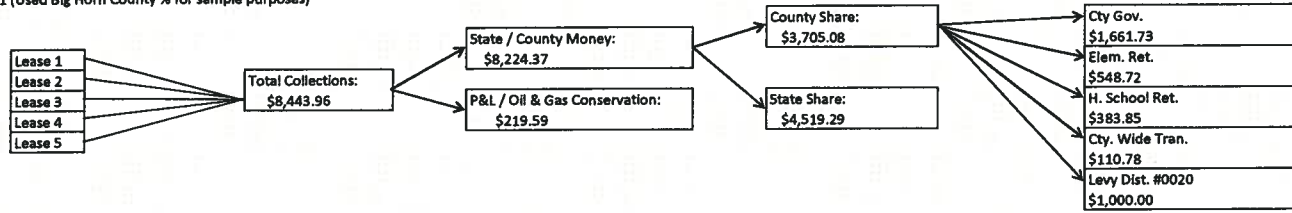


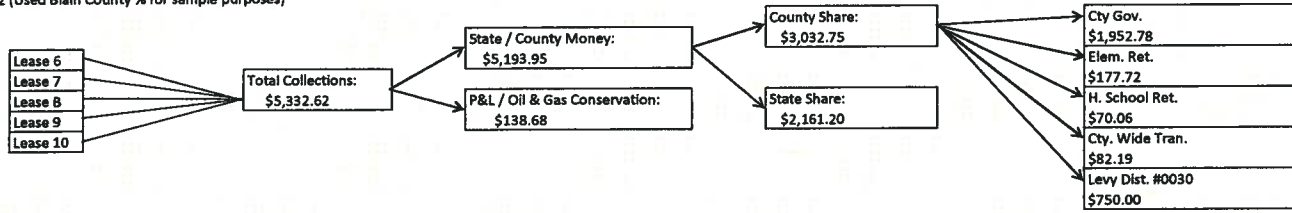
Exhibit A

Oil & Gas Distribution Post SB 329 (Exhibit B)

County #1 (Used Big Horn County % for sample purposes)



County #2 (Used Blain County % for sample purposes)



County #3 (Used Carbon County % for sample purposes)

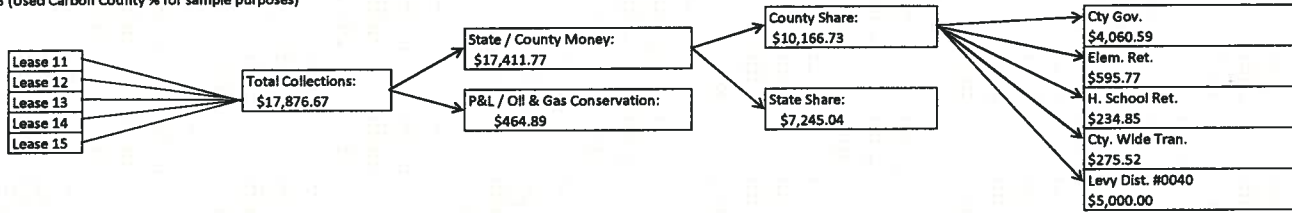


Exhibit B

← Previous Distribution: Post SB 329 Distribution: →

Entity	Share	HS. #	K-12
Elem. #E02	Share: \$200 ((4/20)*1,000)	HS. #H03	K-12
Elem. #E03	Share: \$321 ((12/28)*750)	HS. #H03	K-12
Elem. #E02	Share: \$1,667 ((4/12)*5,000)	HS. #H04	K-12

School Dist.	Mills	130% Budget
Elem. #E02	4	\$1,000
Elem. #E03	12	\$2,000
HS. #H03	16	\$4,000
HS. #H04	8	\$5,000

- Step 1: Total \$ for each Levy Dist. is split per mills into Elem., HS. or K-12 Dist. \$.
- Step 2: Sum the Elem., HS. and K-12 Dist. to determine if over or under 130% budget number.
- Step 3: If under then get full amount, if over any amount in excess goes to General Fund/Special Fund.
- Step 4: If a School Dist. meets its 130% then you pro rate each share to get to the 130% total...for example #E02 exceeds its 130% so you divide \$200 by \$1,867 to get 10.7124% = \$107.12 of the \$1,000 (or remaining balance of 130% budget) goes to the School Dist. the remainder to the General Fund/Special Fund. Same calc for the \$1,667 = 89.2876% = \$892.88. For a total of \$1,000.
- Step 5: We have to give the \$ amounts for each School dist. to the county. For example in levy dist. #0020 if we were just to send the county the check in the amount of \$907.12 they would then try to allocate by mills the full amount to each school dist.

School Dist. Total \$:		
#E02=	\$1,867	Over 130% limit to \$1,000...
#E03=	\$321	Under...
#H03=	\$1,229	Under...
#H04=	\$3,333	Under...