



**PAUL DICTOS, CPA**  
**FRESNO COUNTY ASSESSOR-RECORDER**  
P. O. Box 1146  
Fresno, CA 93715  
(559) 600-3534  
<https://www.fresnocountyca.gov/Departments/Asses>

**OIL AND GAS OPERATING  
EXPENSE DATA FOR 20\_\_**

*Declaration of costs and other related property  
information as of 12:01 A.M., January 1, 20\_\_. File  
a separate report for each property.*

1. NAME AND MAILING ADDRESS  
*(Make necessary corrections to the printed name and mailing address)*

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**OFFICIAL REQUIREMENT**

A report submitted on this form is required of you by section 441(d) of the Revenue and Taxation Code. The statement must be completed according to the instructions and filed with the Assessor on or before April 1, 20\_\_. Failure to timely file the statement will compel the Assessor's Office to estimate the value of your property from other information in its possession and add a penalty of 10 percent as required by Revenue and Taxation Code section 463.

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TELEPHONE NUMBER: (     ) \_\_\_\_\_

2. DESCRIPTION OF THE PROPERTY *(A separate report must be filed for each property)*

FIELD NAME	LEASE NAME AND POOL
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RECOVERY <input type="checkbox"/> PRIMARY <input type="checkbox"/> OTHER. DESCRIBE:
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3. PARCEL NUMBER	TAX RATE AREA
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4. ZONE OR WELL NUMBER
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WELL DATA:				ASSESSOR'S USE ONLY	
4. NUMBER OF PRODUCING WELLS					
5. AVERAGE TUBING DEPTH, FEET					
6. PRODUCTION					
a. CRUDE OIL (BBLS)					
b. WATER (BBLS)					
c. GAS (MCF)					
FIELD OPERATING EXPENSES:				TOTAL COST (\$)	
7. LABOR, INCLUDING EMPLOYEE BENEFITS					
8. MATERIALS AND SUPPLIES (EXPENSED ITEMS ONLY)					
9. WELL MAINTENANCE, GENERAL (PULLING, BAILING, ETC.)					
10. CONTRACT WORK AND RENTALS					
11. INSURANCE					
12. UTILITIES					
13. COMPRESSION SERVICES					
14. TRANSPORTATION (EXCEPT CRUDE OIL HAULING)					
15. DEHYDRATION AND WASTE WATER DISPOSAL					
16. ENHANCED RECOVERY COSTS					
	COST	TYPE	BARRELS/MCF		
a. FUEL					
1. PURCHASED					
2. LEASE PRODUCTS					
b. WATER					
c. CHEMICALS					
d. MAINTENANCE AND REPAIRS					
e. PURCHASED STEAM - OFF SITE SOURCE					
TOTAL ENHANCED RECOVERY COSTS \$					
17. OVERHEAD (DIRECT-FIELD OR DISTRICT)					
18. OTHER. EXPLAIN FULLY ON ATTACHED SHEET					
19. TOTAL FIELD OPERATING EXPENSES					

**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**



CAPITAL EXPENDITURES

20. NEW WELLS						ASSESSOR'S USE ONLY	
WELL NUMBER	WELL TYPE	DATE COMPLETED	DEPTH	COST \$			
TOTAL NEW WELL COST \$							
21. REMEDIAL WELL WORK							
WELL NUMBER	WELL TYPE	DATE COMPLETED	DEPTH	COST \$			
TOTAL REMEDIAL WELL WORK COST \$							
22. ABANDONMENTS							
WELL NUMBER	WELL TYPE	DATE ABANDONED	DEPTH	COST \$	SALVAGE VALUE \$		
TOTAL ABANDONMENT COST (NET) \$							
23. SURFACE INVESTMENT							
TYPE		DATE COMPLETED		COST \$			
TOTAL SURFACE INVESTMENT \$							
24. WORK IN PROGRESS							
				DESCRIPTION	COST \$		
FIXED PLANT, EQUIPMENT & OTHER							
WELLS, NON-FIXTURE & FIXTURE							
TOTAL IMPROVEMENT \$							
MOVEABLE EQUIPMENT							
25. OTHER (fully explain on attached sheet)							
26. TOTAL CAPITAL EXPENDITURES							
27. REMARKS:							

DECLARATION BY ASSESSEE

OWNERSHIP TYPE ( )			<b>Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</b>		
Proprietorship			I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and believe it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 20__.		
Partnership					
Corporation					
Other					
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*				DATE	
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)				TITLE	
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)				FEDERAL EMPLOYER ID NUMBER	
PREPARER'S NAME AND ADDRESS (typed or printed)				TELEPHONE NUMBER ( )	TITLE

\*Agent: See page 4 for Declaration by Assessee instructions.  
**THIS REPORT IS SUBJECT TO AUDIT**



**INSTRUCTIONS FOR COMPLETING THE OIL AND GAS  
OPERATING EXPENSE DATA REPORT**

Line numbers listed in these instructions refer to identical line numbers printed on the form.

**LINE 1. DATE, NAME, MAILING ADDRESS AND PHONE NUMBER**

- a. At top of form: fill in the year of the lien date for which this expense report is made.
- b. NAME OF OPERATOR (PERSON OR CORPORATION)  
If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name, and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.
- c. DBA OR FICTITIOUS NAME  
Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership, or corporation.
- d. MAILING ADDRESS  
Enter the mailing address of the legal entity shown in line 1b above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state, and ZIP code.
- e. PHONE NUMBER  
Enter the phone number where we may contact you or your authorized representative for information regarding the subject property.

**LINE 2. DESCRIPTION OF THE PROPERTY**

Report each property or parcel on a separate report form. Fill in field name, lease name and pool. Conform to Division of Oil and Gas classification in regard to name of field, pool, and zone. Check whether recovery is primary or other type. If other, describe method [for example, water-flood, steam injection (cyclic or flood), fire flood, etc.].

**LINE 3. PARCEL NUMBER**

Fill in the parcel number and tax rate area number, if known.

**LINE 4.** Producing wells reported are those wells which actually contribute to normal lease production on a profitable basis.

**LINE 6.** Production is to be for the same period as used for the reporting of the expense data on this form.

**LINES 7 thru 15.** Report direct field operating expenses only. Do not report capitalized items or royalty payments on these lines.

**LINE 16.** Report costs related to enhanced recovery only on this line. Use line 12 for all utility costs not associated with enhanced recovery operations.

**LINES 17 thru 19.** Report direct field operating expenses only. Do not report capitalized items or royalty payments on these lines.

**LINES 20 and 21.** Report the well number, well type (for example, producing, pumping, injection steam, observation, water source), date completed, depth and total cost (tangible and intangible) for each well. Report the summation of the costs for each line. Report on these lines all work that required a Division of Oil and Gas permit.

**LINE 22.** Report the well number, well type (for example, producing, pumping, injection steam, observation, water source), date abandoned, well depth, total cost, and salvage value for each well abandoned. For the Total Abandonment Cost (Net) entry, report the total cost less any salvage from the wells.

**LINE 23.** Report amounts capitalized for surface investment (for example, steam generators, buildings, product handling equipment, and vapor recovery systems).



**LINE 24.** Report expenditures for projects not yet completed for intended use differentiating moveable equipment, wells, and fixed plant and facilities. Indicate whether the amounts reported are for new equipment or structures, or maintenance, repair, overhauls, etc.

**LINE 25.** Report all other investment expenditures not listed in lines 20 thru 24.

Crude Hauling. Report expenses on line 18 if oil must be hauled. Fully explain on attached sheet.

**Do not include depreciation, depletion, amortization, interest, federal and state income taxes, property taxes, royalty payments, and general office overhead.**

#### DECLARATION BY ASSESSEE

The law requires that this expense data statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a corporation, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a partnership, the declaration must be signed by a partner or an authorized employee or agent. In the case of a Limited Liability Company (LLC) the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs an expense data statement and who is required to have written authorization to provide proof of authorization.

An expense data statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned expense data statements.

