

## Master Expenditures Categories List

Capex Expenditure Categories	Category Definition
G&G	Includes work and or costs associated with the performance or acquisition of seismic and/or geological and geophysical data.
Exploration Drilling	Includes drilling an exploration well, drilling an appraisal well that is post discovery and prior to development and including side tracks on a discovery well, appraisal costs including coring and testing discovery wells.
Development Drilling	Includes costs associated with well drilling, completions, planned multilaterals of development wells, including costs upstream of the christmas tree.
Well Workovers	Includes all costs related to well rework or recompletions.
Production Facilities – Rate Increasing	Includes well tie-in costs, increases to choke capacity, expansions of existing facilities such as increasing oil, gas or water handling, debottlenecking, or processing facilities.
Production Facilities – Non-rate	Includes improvements to reliability or reduced operational costs, costs that do not contribute to the choke capacity of a production facility, and production control system upgrades.
Support Facilities	Includes costs for IT, communications equipment, non-production control systems, camp sites or accommodation facilities, medical facility, laboratories, warehouses, and maintenance buildings.
Transit and gathering/flow lines	Includes transit lines, gathering lines, and flow lines, or the addition of new production lines and/or pumps to trunk or downstream lines.
Transit and gathering/flow lines – Replacement	Includes replacement of transit lines, gathering lines, and flow lines to trunk or downstream lines. Does not include repairs to such lines.
Other Capital	Includes significant capital equipment, health, safety, environment, and other non-drilling related costs not captured in other categories.

<b>Opex Expenditure Categories (Not Yet Defined)</b>
G&G (Geological & Geophysical Work)
Wells - Workover
Wells - Injection - Water
Wells - Injection - Gas
Alternative Recovery - Injectants
Platforms Operations
Platforms Repairs & Maintenance
Facility - Production - Operations
Facility - Production - Repairs & Maintenance
Facility - Support - Operations
Facility - Support - Repairs & Maintenance
Transit Lines - Operation
Transit Lines - Repairs & Maintenance
Gathering Lines - Operation
Gathering Lines - Repairs & Maintenance
Fuel
Roads, Pads & Runway Maintenance
Health, Safety & Environmental
Other Operating Expenses
Taxes - Property
Taxes - PILT - Payments in Lieu of Taxes
Net Profit Share Lease Payment
Adjustments - Payments Under 43.55.170 (a)(1) Reimbursed Facility Charges
Adjustments - Payments Under 43.55.170 (a)(2) Reimbursed Lease Expenditures
Adjustments - Payments Under 43.55.170 (a)(3) Sale or Transfer of Asset or Oil or Gas
Exclusions - Under 15 AAC 55.520(f)(4)(G) which are the Exclusions under AS 43.44.165 (e)(18) and (19)
Exclusions - Under AS 43.55.165(e)