

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**



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Application of WEST COAST GAS
COMPANY INC. (U 910 G) for Approval of
Low-Income Assistance Programs and
Budgets for Program Years 2028-2033.

Application 26-06-xxx
(Filed June 12, 2026)

**APPLICATION OF WEST COAST GAS COMPANY INC. (U 910 G)
FOR APPROVAL OF LOW-INCOME ASSISTANCE PROGRAMS AND
BUDGETS FOR PROGRAM YEARS 2028-2033**

Cynthia Morris, Administrator
WEST COAST GAS COMPANY INC.
9203 Beatty Drive
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June 12, 2026

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FOR APPROVAL OF LOW-INCOME ASSISTANCE PROGRAMS AND
BUDGETS FOR PROGRAM YEARS 2028-2033**

I. INTRODUCTION

Consistent with D.21-10-023, which authorized budgets for the CARE program for the 2021-2026 program cycle, West Coast Gas Company Inc. (WCG) respectfully submits to the California Public Utilities Commission (Commission) its Application for Approval of Low-Income Assistance Programs and Budgets for the Program Years (PY) 2028-2033.

II. SUMMARY OF REQUEST

WCG proposes a continuation of the six-year program cycle for the CARE program to promote administrative efficiency and program stability.

WCG's total CARE funding request in this application for PY 2028-2033 is \$169,515.

Additionally, WCG requests that the Commission authorize the continuation of funding for the CARE program for PY 2034 and beyond at the levels approved for PY 2033 or at the level authorized for the final year of the current program cycle, in the event that a timely decision regarding the subsequent program cycle is not issued. This would prevent program interruptions and a need to file for authorization for bridge funding in the interim while a final decision is pending for the subsequent program cycle.

WCG proposes that quarterly CARE reports be submitted 45 days after the end of each reporting quarter.

WCG also, requests that the CARE Eligibility compliance report deadline be moved to April 15.

III. SUPPORTING TESTIMONY

In support of this Application, WCG is serving the following prepared testimony.

Direct Testimony of Cynthia Morris, Administrator, addressing CARE Program Plans and Budgets.

IV. CARE PROGRAM DISCUSSION

A. CARE Program Background

The CARE Program, statutorily mandated by California Public Utilities (PU) Code Sections 739.1 and 739.2 assists income eligible households with a monthly discount on their natural gas bills. The CARE Program currently provides a 20% discount on natural gas charges. To qualify for the CARE program, eligible customer must have a total household gross income of no greater than 200% of the Federal Poverty Guidelines (FPG). Households that participate in certain means-tested assistance programs (referred to as categorial eligibility) are also eligible for the CARE Program. Customers eligible under the CARE Expansion Program include residents of non-profit group living facilities, agricultural employee housing and migrant farm worker housing centers.

B. CARE Program Proposal for PY 2028-2033

1. Summary of Proposal

In the PY 2021-2026 cycle, WCG achieved a 90% enrollment rate. In the PY 2028-2033 WCG will strive to maintain a 90% enrollment rate while continuing our commitment to program integrity and customer participation. (Attachment A, Table B-1 CARE Participation)

WCG requests the approval of a six-year administrative budget totaling \$55,272 and a discount budget of \$114,243. For a total budget of \$169,515. (Attachment A, Table B-2a CARE

Budget) The increased budget reflects the dramatic increase in CARE participants over the PY 2021-2026 cycle.

2. CARE Program Changes

WCG does not propose any CARE changes.

3. CARE Program Marketing, Education & Outreach (ME&O) Strategy

WCG will continue with its ME&O strategies which consist of quarterly billing statement notifications; on hold message; web site information and web site fillable application; new customer outreach mailing; and 2nd chance renewal notifications.

C. Revenue Requirement and Rate Impact

WCG is not requesting a change in customer rates as a result of this Application. Table D-1, Attachment A contains forecasted rate impacts of WCG's CARE Program on rates for the PY 2028-2033 cycle.

WCG recovers its CARE Program costs through the Public Purpose Program (PPP) surcharge. The CARE Program cost is calculated from the revenue requirement, which is based on the combination of the administration costs, the CARE subsidy and any pending balance in the CARE Balancing Account.

1. CARE Balancing Account

WCG maintains a CARE Balancing Account to track the CARE program expenses incurred against gas surcharge funds reimbursed from the California Department of Tax and Fee Administration (CDTFA).

WCG maintains the CARE Balancing Account by recording entries for CARE discounts, CARE administrative costs, CARE revenue from monthly surcharges and payments to and from the CDTFA. WCG does not propose any changes to the CARE Balancing Account.

D. CARE Expansion Program

While WCG does not have any non-profit group living facilities, agricultural employee housing and migrant farm worker housing centers in its territory at this time. WCG has developed an application for the CARE Expansion Program.

E. Studies and Other Reports

WCG requests an adjustment to the CARE reporting compliance deadline for quarterly reports to be set at 45 days after the end of the reporting quarter. The requested timeline will support data receipt and validation needs for more accurate reporting and improved coordination opportunity across the Small and Multi-Jurisdictional Utilities (SMJU).

WCG also requests the CARE Eligibility report requirement compliance deadline be moved to April 15th of each reporting calendar year to align with the issuance of the Federal Poverty Guideline (FPG) which aligns with historically granted Commission extension requests.

V. STATUTORY AND PROCEDURAL REQUIREMENTS

In compliance with the Commission's Rules of Practice and Procedure (Rules), WCG addresses below the proposed category for this proceeding, the need for hearing, the issues to be considered, a proposed schedule, and the general requirement for applications set forth in the Rules.

A. Rule 2.1(a)-(c)

This application is made pursuant to the Sections 451, 701, 702, 728 and 729 of the Public Utilities Code of the State of California, the Commission's Rules and the other relevant prior decisions, orders and resolutions of the Commission.

1. Rule 2.1(a) – Legal Name

West Coast Gas Company Inc. is a public utility corporation organized and existing under the laws of the State of California. West Coast Gas Company Inc.'s principal place of business and mailing address is 9203 Beatty Drive, Sacramento, CA 95826.

2. Rule 2.1(b) – Correspondence

All correspondence and communications to WCG regarding this Application should be addressed to:

Cynthia Morris, Administrator

WEST COAST GAS COMPANY INC.

9203 Beatty Drive

Sacramento, CA 95826

Telephone: 916-364-4100

Email: westgas@aol.com

3. Rule 2.1(c) – Proposed Categorization and Need for Hearing, Issues to be Considered and Schedule

WCG proposes that this Application be designated as a “ratesetting” proceeding. WCG does not believe that an evidentiary hearing is necessary and therefore, no proposed schedule is included in the Application.

B. Rule 2.2 – Articles of Incorporation

In compliance with Rule 2.2, a copy of WCG’s Articles of Incorporation with the State of California, dated September 17, 1997, was filed with the Commission in connection with WCG’s Application 26-01-021 and is by reference made part of hereof.

C. Rule 3.2 (a)(1-8)

In accordance with Rule 3.2(a)-(d) of the Commission’s Rules of Practice and Procedure, WCG provides the following information:

1. Rule 3.2(a)(1) – Balance Sheet and Income Statement

The most recent Balance Sheet and Income Statement for WCG as of December 31, 2025 is attached to the Application as Attachment B.

2. Rule 3.2(a)(2) and (3) Statement of Present and Proposed Rates

The illustrative rate changes that will result from this Application are described in Attachment A Tables.

3. Rule 3.2(a)(4) – Description of Property & Equipment

A statement of Original Cost and Depreciation Reserve as of December 31, 2025 is attached as Attachment D.

4. 3.2(a)(5) and (6) Summary of Earnings

A summary of earnings for WCG as of December 31, 2025 is included herein as Attachment C.

5. Rule 3.2(a)(7) – Depreciation

For financial statement purposes, depreciation of the utility plant has been computed on a straight-line remaining life basis at rates based on the estimated useful life of plant property.

6. Rule 3.2(a)(8) – Proxy Statement

WCG does not have a proxy statement.

VI. SERVICING

Since this is a new Application, there is no established service list that has been established. Therefore, this Application will be electronically served to all parties on the office service list in A..26-01-021.

VII. CONCLUSION

WCG is pleased to make this income-qualified program available to its customers.

WCG respectfully requests that the Commission grant WCG’s application as described herein and the testimony served concurrently herewith.

Respectfully submitted this 12th day of June 2026.

/s/ Cynthia Morris

Cynthia Morris, Administrator
WEST COAST GAS COMPANY INC.
9203 Beatty Drive
Sacramento, CA 95826
Telephone: 916-364-4100
Facsimile: 916-364-4200
Email: westgas@aol.com

OFFICER VERIFICATION

I am an officer of West Coast Gas Company Inc. and am authorized to make this verification on its behalf. I am informed and believe that the matters stated in the foregoing Application are true and my own knowledge, except as to matters which are therein stated on information and belief, and as to those matters, I believe them to be true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 12th day of June, 2026 at Sacramento, California.

Respectfully submitted,

/s/ Chad LeBlanc

Chad LeBlanc, COO
WEST COAST GAS COMPANY INC.
9203 Beatty Drive
Sacramento, CA 95826
Telephone: 916-364-4100
Facsimile: 916-364-4200
Email: westgas@aol.com

ATTACHEMENT A

STATEMENT OF PROPOSED RATES

Attachment A
WEST COAST GAS COMPANY INC.
 TABLE B-1 - CARE Participation

WCG - Proposed CARE Participation and Enrollment for PYs 2028-2033								
CARE Goals	Approved PY 2026 (D.21-10- 023)	Proposed PY 2027 (A.26-01- 021)	PY 2028	PY 2029	PY 2030	PY 2031	PY 2032	PY 2033
Participation Goal	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Estimated CARE Eligible Customers¹	111	111	111	111	111	111	111	111
90% CARE Customers Penetration	100	100	100	100	100	100	100	100

[1] Eligible customers were determined by the demographic % provided by Athens for 2024 (.087006) times the number of available households in our territory which is a static 1272.

WCG - Estimated CARE Penetration as of December 31, 2025					
County	Total Households	Demographic Eligibility Rate - Income at 200% of Federal Poverty Guideline	Eligible House- holds	Partici- pating CARE House- holds	Estimated CARE Penetra- tion Rate
SACRAMENTO	1,272	0.087006	111	104	94%
TOTAL	1,272	0.087006	111	104	94%

Attachment A
WEST COAST GAS COMPANY INC.
 TABLE B-2 - Proposed CARE Budget

WCG - Proposed CARE Budget for PYs 2028 - 2033								
	Approved PY 2026 (D.21-10- 023)	Proposed PY 2027 (A.26-01- 021)	PY 2028	PY 2029	PY 2030	PY 2031	PY 2032	PY 2033
Gas								
CARE Administrative Budget	\$8,064	\$8,064	\$8,064	\$8,064	\$8,064	\$8,064	\$8,064	\$8,064
CARE Discount Budget	\$6,417	\$17,271	\$17,952	\$18,374	\$18,806	\$19,248	\$19,700	\$20,163
CARE Administrative + Discount Budget	\$14,481	\$25,335	\$26,016	\$26,438	\$26,870	\$27,312	\$27,764	\$28,227

NOTE: Increase based on 2026 CPI increase of 2.35% (AL 702-G)

Attachment A
WEST COAST GAS COMPANY INC.
 TABLE B-2a - CARE Budget

WCG - Proposed CARE Budget Category Detail for PYs 2028 - 2033									
CARE Budget Categories	Approved PY 2026 (D.21-10- 023)	Proposed PY 2027 (A.26-01- 021)	PY 2028	PY 2029	PY 2030	PY 2031	PY 2032	PY 2033	TOTAL 2028-2033
Outreach	\$2,688	\$2,751	\$2,688	\$2,688	\$2,688	\$2,688	\$2,688	\$2,688	\$16,128
Processing, Certification, Recertification	\$2,688	\$2,751	\$2,688	\$2,688	\$2,688	\$2,688	\$2,688	\$2,688	\$16,128
General	\$2,688	\$2,751	\$2,688	\$2,688	\$2,688	\$2,688	\$2,688	\$2,688	\$16,128
Studies and Research¹	\$0	\$0	\$1,092	\$1,114	\$1,136	\$1,159	\$1,182	\$1,206	\$6,888
Subtotal Administrative Costs	\$8,064	\$8,253	\$9,156	\$9,178	\$9,200	\$9,223	\$9,246	\$9,270	\$55,272
Customer Discounts²	\$16,874	\$17,271	\$17,952	\$18,374	\$18,806	\$19,248	\$19,700	\$20,163	\$114,243
Total Program Administrative Costs & Discounts	\$24,938	\$25,524	\$27,108	\$27,552	\$28,006	\$28,471	\$28,946	\$29,433	\$169,515

[1] The costs are allocated to each SMJU using allocations as provided in (D.21-10-023). WCG's allocation is 2%.
 [2] Increase is based on 2026 CPI increase of 2.35% (AL 702-G)

<i>Information acquired from Therm Usage File, Tab CARE Bal Acct, Column B</i>		Disc. Given	CARE Cust
	2020	7,754.84	55
	2021	8,784.87	55
Participation increase in 2022 and beyond was due to categorical enrollment.	2022	13,738.29	68
	2023	24,022.87	97
	2024	17,049.14	99
	2025	20,644.27	100
	6 Yr Avg	15,332.38	
	2023-2025 3 Yr Avg	20,572.09	
		17,952.24	<i>Avg of both totals</i>

Attachment A
WEST COAST GAS COMPANY INC.
 TABLE C-1 - SMJU Studies

WCG - CARE Studies Cost Allocation Assumption					
Statewide Study	Total Cost¹	Percent paid by Utility²	Total Cost Paid by Utility	Start Date	End Date
2026	\$0	2%	\$0	1/1/2026	12/31/2026
2027	\$0	2%	\$0	1/1/2027	12/31/2027
2028	\$54,595	2%	\$1,092	1/1/2028	12/31/2028
2029	\$55,687	2%	\$1,114	1/1/2029	12/31/2029
2030	\$56,801	2%	\$1,136	1/1/2030	12/31/2030
2031	\$57,937	2%	\$1,159	1/1/2031	12/31/2031
2032	\$59,095	2%	\$1,182	1/1/2032	12/31/2032
2033	\$60,277	2%	\$1,206	1/1/2033	12/31/2033

[1] Escalation rate of 1.2% used for estimating customers.

[2] Allocation percentage based on OP44 Decision 21-10-023 to Application 20-03-014.

Attachment A
WEST COAST GAS COMPANY INC.
 TABLE D-1 - CARE Rate Impact

WCG - CARE Illustrative Revenue Requirement and Rate Impacts						
Program Year	PY 2028	PY 2029	PY 2030	PY 2031	PY 2032	PY 2033
Program Cost	\$ 27,108	\$ 27,552	\$ 28,006	\$ 28,471	\$ 28,946	\$ 29,433
Applicable Volumes (3 Year Average)	489,173	489,173	489,173	489,173	489,173	489,173
Adjustment Rate¹	0.02350	0.02350	0.02350	0.02350	0.02350	0.02350
Monthly Therms	Monthly Bill Impact					
5	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12
15	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.35
50	\$ 1.18	\$ 1.18	\$ 1.18	\$ 1.18	\$ 1.18	\$ 1.18
108	\$ 2.54	\$ 2.54	\$ 2.54	\$ 2.54	\$ 2.54	\$ 2.54
124	\$ 2.91	\$ 2.91	\$ 2.91	\$ 2.91	\$ 2.91	\$ 2.91
150	\$ 3.53	\$ 3.53	\$ 3.53	\$ 3.53	\$ 3.53	\$ 3.53
200	\$ 4.70	\$ 4.70	\$ 4.70	\$ 4.70	\$ 4.70	\$ 4.70

[1] The PY 2028-2033 estimated adjustment rate is based on 2026 CPI Increase of 2.35% (AL 702-G)

ATTACHEMENT B

BALANCE SHEET AND INCOME STATEMENT

Attachment B
WEST COAST GAS COMPANY INC.
Balance Sheet, December 31, 2025
Page 1 of 8

ASSETS

Cash & Cash Equivalent Assets

131	BA Checking	\$	232,541.31
131a	Working Funds / Petty Cash		500.00
131b	CD & Money Market Funds		2,651,087.57
			<hr/>
	Total Cash & Cash Equivalent Assets		2,884,128.88

Other Current Assets

140	Accounts Receivable		317,093.63
141	Employee Advance		7,216.16
141a	Employee Advance - Karen		1,346.95
142	Special Deposits		5,000.00
143	Special Projects		1,938.52
144	Uncollectable Accounts		(9,756.77)
154	Material & Supply Inventory		3,870.77
183	Gen Liab, Veh, Prop Insurance		19,976.59
183a	CARE / PPP Balancing Account		(6,398.70)
183b	General Rate Case		24,828.44
183c	Web Site		127,263.33
183d	CARB Memo Account		30,558.90
183e	Misc. Deferred Debits		66,130.45
183g	MAMA Memo Account		7,111.90
183i	COVID 19		25,473.47
183j	Navitas Transfer		21,296.90
183k	Treasure Island		55.62
183l	Leases		16,383.83
			<hr/>
	Total Other Current Assets		659,389.99

Attachment B
WEST COAST GAS COMPANY INC.
Balance Sheet, December 31, 2025
Page 2 of 8

Long Term Assets

186	Base Rate Revenue	227,061.52
	Total Long Term Assets	227,061.52

Non Utility Plant Assets (121)

121	Non Utility Herlong Plant	383,459.11
121a	Non Utility Plant PHFU	24,370.62
122	Non Utility Depreciation	(268,145.66)
	Total Non Utility Plant Assets	139,684.07

Intangible Plant Assets (301-303)

301c	Organization Cost - Castle	9,858.58
301m	Organization Cost - Mather	37,744.42
302c	Franchise & Consents - Castle	66,110.00
302m	Franchise & Consents - Mather	332,066.00
	Total Intangible Plant Assets	445,779.00

Distribution Plant Assets (374-387)

376c	Mains - Castle	132,419.42
376m	Mains - Mather	897,689.36
378m	Meas & Reg Equipment - Mather	16,813.04
379c	Meas Equipment Prison - Castle	57,124.27
379m	Meas Equipment Wherry - Mather	32,964.32
380c	Services - Castle	19,574.58
380m	Services - Mather	379,919.86
381c	Meters - Castle	9,839.22
381m	Meters - Mather	528,068.11
382c	Meter Installation - Castle	522.63
382m	Meter Installation - Mather	13,555.87
383c	Regulators - Castle	1,939.50

Attachment B
WEST COAST GAS COMPANY INC.
Balance Sheet, December 31, 2025
Page 3 of 8

Distribution Plant Assets (374-387) (Continued)

383m	Regulators - Mather	7,641.47
385c	Reg Station - Castle	81,195.48
385m	Reg Station - Mather	37,752.56
387c	Cathodic Protection - Castle	32,595.69
387m	Cathodic Protection - Mather	251,005.21

Total Distribution Plant Assets **2,500,620.59**

General Plant Assets (389-398)

389	Land - 1323 Castle	37,226.35
390	Structures & Improvements	94,513.71
391	Office Furniture & Equipment	100,237.00
392	Transportation Equipment	365,248.88
393	Excavator	61,327.63
394	Tools, Shop, Garage Equipment	58,843.76
396	Power Operated Equipment	51,596.97
397	Communication Equipment	10,408.54
398	Misc. Equipment	104,302.56

Total General Plant Assets **883,705.40**

Total Utility Plant In Service (101) **3,830,104.99**

Depreciation

108	Accumulated Depreciation - DP	(2,103,074.32)
108a	Accumulated Depreciation - GP	(603,967.93)

Total Depreciation **(2,707,042.25)**

TOTAL ASSETS **\$** **5,033,327.20**

Attachment B
WEST COAST GAS COMPANY INC.
Balance Sheet, December 31, 2025
Page 4 of 8

LIABILITIES AND CAPITAL

Current Liabilities

232	Accounts Payable	\$ 397,827.65
236	Commercial Customer Deposits	500.00
		<hr/>
	Total Current Liabilities	398,327.65

Deferred Liabilities

252	Refundable Customer Advances	33,036.27
271	Construction Aid Contribution	648,317.09
271a	Advance for Construction	9,122.25
281F	Federal Income Tax Paid	(206,138.91)
281S	Statel Income Tax Paid	(115,098.09)
		<hr/>
	Total Deferred Liabilities	369,238.61

Long-Term Liabilities

225	Base Rate Revenue	227,061.52
231a	Notes Payable / Auto Loans	25,174.46
		<hr/>
	Total Long-Term Liabilities	252,235.98

Capital

201	Common Stock	1,092,578.00
216	Retained Earnings	2,936,851.05
	Net Income	(15,904.09)
		<hr/>
	Total Capital	4,013,524.96
	TOTAL LIABILITIES & CAPITAL	\$ 5,033,327.20
		<hr/> <hr/>

Attachment B

WEST COAST GAS COMPANY INC.

Income Statement, Twelve Months Ended December 31, 2025

Page 5 of 8

Operating Revenue			YTD
480	Mather Residential	\$	1,178,829.24
481c	Castle Commercial		899,140.94
481m	Mather Commercial		972,435.22
495	Other Gas Revenue / App Fee		1,725.00
495a	Other Gas Revenue / CSF		2,385.00
495b	Other Gas Rev / Misc. Income		107.78
Total Operating Revenue			3,054,623.18
Operating Expense - Natural Gas Supply			
730	Natural Gas Purchases		490,347.09
736	Other Gas Supply Expenses		76,302.55
750	Natural Gas Transport / Gold		48,979.24
750c	Natural Gas Transport / Castle		347,932.87
750m	Natural Gas Transport / Mather		659,287.58
Total Gas Supply Expense			1,622,849.33
GROSS MARGIN			\$1,431,773.85
Operating Expense			
760	Supervision	\$	135,769.84
761	Mains & Services Labor		20,095.81
762	Mains & Services Supplies		6,476.70
763	Meters & House Regulators		9,951.97
763NL	Meters & House Regulators NL		0.00
764	Customer Installation		4,308.99
765	Misc. Distribution Expense		171,307.21
765NL	Misc. Distrib Exp / Non Labor		168,082.41
766	Maintenance Space / Rent		120,276.00
Total Operating Expense			636,268.93

Attachment B

WEST COAST GAS COMPANY INC.

Income Statement, Twelve Months Ended December 31, 2025

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Maintenance Expense

767	Line Maintenance Expense	147,724.92
767NL	Line Maintenance Exp / Non Lab	7,771.73
768a	OME Procedures	16,998.61
768b	OQ & Field Training	14,719.41
768c	Mandatory Reports	15,509.62
768d	Safety Audits	2,562.30
768e	Advice Letters	17,652.82
768f	FERC Accounting	2,783.90
887	Leak Repair	21,963.48
887NL	Leak Repair / Non Labor	2,026.36
	Total Maintenance Expense	249,713.15

Customer Accounting Expense

901	Meter Reading	19,207.89
902	Accounting & Collecting Labor	91,275.52
903	Accting & Collecting Supplies	19,654.61
904	Uncollectable Account	3,600.87
	Total Customer Accounting Expense	133,738.89

Adminstriation & General Expense

920	Admin & General Salaries	51,323.92
921	Office Expenses	0.00
921NL	Office Expenses / Non Labor	20,815.05
923	Outside Services	61,673.30
924	Prop, Liab, Work Comp Insur	139,252.94
926	Employee Benefits	135,292.64
926S	Employee Benefit / Sick Time	16,735.25
926V	Employee Benefit / Vac Time	39,920.24
927	Franchise Requirements	22,693.08
928	Regulatory Commission Expense	1,334.88
930	Misc. Gen Exp / Merchant Serv	22,895.52
931	Office Space / Rent	40,092.00

Attachment B

WEST COAST GAS COMPANY INC.

Income Statement, Twelve Months Ended December 31, 2025

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Adminstriation & General Expense (Continued)

935	General Plant Maintenance	13,906.71
935NL	General Plant Maint / Non Lab	57,032.82
	Total Administraion & General Expense	622,968.35

Tax Expense (Other Than Income Tax)

408b	Property Taxes	14,521.26
408e	Utility User Tax	24,602.54
	Total Tax Expense (Other Than Income Tax)	39,123.80

Misc. Operating Expense

403	Depreciation Expense	77,533.03
405	Amortization Expense	19,054.20
409	Utility Income Tax Expense	(100,796.61)
	Total Misc. Operating Expense	(4,209.38)

TOTAL OPERATING EXPENSE **\$1,677,603.74****NET OPERATING INCOME** **(\$245,829.89)**

Attachment B

WEST COAST GAS COMPANY INC.

Income Statement, Twelve Months Ended December 31, 2025

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Other Income / Expense

409a	Non Utility Income Tax Expense	89,649.97
411	Other Utility Income	0.00
411a	Other Non Utility Income	(4,812.09)
412	Non Utility Expenses	50,528.75
417a	Non Utility Herlong Income	(415,171.94)
417b	Non Utility Herlong Deprec	12,782.04
417c	Non Utility Herlong Gas Purch	160,310.13
417e	Non Utility Herlong Expense	21,102.72
419	Interest Income	(143,252.00)
426	Civic & Political Activities	875.00
431	Interest Expense	(1,938.38)
	Total Other Income / Expense	(229,925.80)
	NET INCOME	(\$15,904.09)

ATTACHEMENT C

SUMMARY OF EARNINGS

Attachment C

WEST COAST GAS COMPANY INC.

Summary of Earnings, Twelve Months Ended December 31, 2025

Page 1 of 1

Line No.		YTD
1	Operating Revenue	\$1,431,773.85
2	Operating Expense	\$1,677,603.74
3	Net Operating Income	(\$245,829.89)

ATTACHEMENT D

DEPRECIATION

Attachment D

WEST COAST GAS COMPANY INC.

Depreciation as of December 31, 2025

Page 1 of 2

ACCT. #	DEPRECIATION	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET BOOK VALUE
NON UTILITY PLANT ASSETS				
121	Herlong Plant	383,459.11	268,144.89	115,314.22
121a	Plant PHFU	24,370.62	0.00	24,370.62
TOTAL NON UTILITY PLANT ASSETS		407,829.73	268,144.89	139,684.84
ORGANIZATIONAL COSTS				
301c	Castle	9,858.58	0.00	9,858.58
301m	Mather	37,744.42	0.00	37,744.42
302c	Other	66,110.00	0.00	66,110.00
302m	Loan Fees & Costs	332,066.00	0.00	332,066.00
TOTAL ORGANIZATIONAL COSTS		445,779.00	0.00	445,779.00
GAS FACILITIES - CASTLE				
376c	Mains	132,419.42	119,594.13	12,825.29
378c	Measure & Regulator Equipment	0.00	0.00	0.00
379c	Measure Equipment - Prison	57,124.27	35,141.43	21,982.84
380c	Services	19,574.58	15,726.21	3,848.37
381c	Meters	9,839.22	7,803.97	2,035.25
382c	Meter Installation	522.63	455.55	67.08
383c	Regulators	1,939.50	948.90	990.60
385c	Reg Station	81,195.48	65,229.88	15,965.60
387c	Cathodic Protection	32,595.69	25,861.79	6,733.90
Total Castle		335,210.79	270,761.86	64,448.93

Attachment D

WEST COAST GAS COMPANY INC.

Depreciation as of December 31, 2025

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ACCT. #	DEPRECIATION	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET BOOK VALUE
GAS FACILITIES - MATHER				
376m	Mains	897,689.36	897,689.36	0.00
378m	Measure & Regulator Equipment	17,366.42	15,729.08	1,637.34
379m	Measure Equipment - Wherry	32,964.32	31,166.76	1,797.56
380m	Services	379,919.86	302,355.31	77,564.55
381m	Meters	525,186.66	528,068.11	-2,881.45
382m	Meter Installation	13,555.87	13,555.87	0.00
383m	Regulators	7,641.47	6,473.62	1,167.85
385m	Reg Station	37,941.54	16,984.85	20,956.69
387m	Cathodica Protection	244,736.07	53,289.46	191,446.61
	Total Mather	2,157,001.57	1,865,312.42	291,689.15
	TOTAL GAS FACILITIES	2,492,212.36	2,136,074.28	356,138.08
389	Land	37,226.35	0.00	37,226.35
OTHER ASSETS				
390	Improvements	94,513.71	38,286.60	56,227.11
391	Office Furniture & Equipment	100,237.00	79,195.09	21,041.91
392	Automotive Equipment	365,248.88	238,670.94	126,577.94
393	Excavator	61,327.63	61,327.63	0.00
394	Machinery & Equipment	58,843.76	54,029.94	4,813.82
396	Power Operated Equipment	51,596.97	49,064.75	2,532.22
397	Communication Equipment	10,408.54	10,080.94	327.60
398	Misc. Equipment	104,302.56	73,312.00	30,990.56
	TOTAL OTHER ASSETS	846,479.05	603,967.89	242,511.16
	GRAND TOTAL ASSETS	4,229,526.49	3,008,187.06	1,221,339.43

ATTACHEMENT E

ABBREVIATIONS

Attachment E
WEST COAST GAS COMPANY INC.

Abbreviations

Page 1 of 1

CA	California
CARE	California Alternative Rates for Energy
CDTFA	California Department of Tax and Fee Administration
Commission	California Public Utilities Commission
COO	Chief Operation Officer
FPG	Federal Poverty Guidelines
GRC	General Rate Case
ME&O	Marketing, Education & Outreach
PPP	Public Purpose Program
PY	Program Year
SMJU	Small and Multi-Jurisdictional Utilities
TY	Test Year
WCG	West Coast Gas Company Inc.