

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF HAWAII

In the Matter of the Application of) DOCKET NO. 2017-0350
)
WAIKOLOA RESORT UTILITIES, INC., dba)
WEST HAWAII UTILITY COMPANY)
)
For a General Rate Case and For Approval)
of Revisions to its Tariff)
_____)

APPLICATION

**EXHIBITS WHUC 1 THROUGH 4; WHUC WATER 3 THROUGH 12;
WHUC SEWER 3 THROUGH 15; and
WHUC IRRIGATION 3 THROUGH 12**

EXHIBITS WHUC-T-100 through WHUC-T-304

VERIFICATION

and

CERTIFICATE OF SERVICE

J. DOUGLAS ING
DAVID Y. NAKASHIMA
PAMELA J. LARSON
Watanabe Ing LLP
999 Bishop Street, Suite 1250
Honolulu, Hawaii 96813
Telephone: (808) 544-8300
Facsimile: (808) 544-8399

Attorneys for Applicant
WAIKOLOA RESORT UTILITIES, INC., dba
WEST HAWAII UTILITY COMPANY

FILED
2017 DEC 29 P 12:13
PUBLIC UTILITIES
COMMISSION

BINDER 1 OF 2

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF HAWAII

In the Matter of the Application of)	DOCKET NO. 2017-0350
)	
WAIKOLOA RESORT UTILITIES, INC., dba)	
WEST HAWAII UTILITY COMPANY)	
)	
For a General Rate Case and For Approval)	
of Revisions to its Tariff)	
_____)	

APPLICATION

WAIKOLOA RESORT UTILITIES, INC., dba WEST HAWAII UTILITY COMPANY (“WHUC” or “Applicant”) pursuant to Hawaii Revised Statutes (“HRS”) § 269-16, as amended, and Hawaii Administrative Rules (“HAR”) Title 6, Chapter 61, hereby submits this application (the “Application”) requesting that the Hawaii Public Utilities Commission (the “Commission”):

1. Determine this Application to be complete, pursuant to HRS § 269-16 and HAR § 6-61-87;
2. Conduct a public hearing on the island of Hawaii to consider this Application in accordance with HRS §§ 269-12 and 269-16, and HAR § 6-61-30;
3. Find that Applicant’s present rates for its customers are unjust and unreasonable, and will not allow Applicant to recover all of its reasonably incurred expenses, nor allow Applicant a reasonable opportunity to earn a fair return on its prudently incurred investments in utility property;
4. Approve, pursuant to HRS § 269-16, the water, sewer and irrigation service rates and charges proposed by Applicant as set forth in Exhibits WHUC Water 5, WHUC Sewer 5 and WHUC Irrigation 5, and authorize Applicant to put into effect the proposed rates after the date of authorization by the Commission;

5. Waive the requirement under HAR § 6-61-75 for audited financial statements and accept Applicant's unaudited financial statements filed herein;
6. Approve the request to modify the terms of Applicant's tariff, as described in Section VI below;
7. Approve the request to replace Applicant's existing unit depreciation rates with group depreciation rates;
8. Approve the request to modify certain reporting requirements, as described in Section VII below; and
9. Grant such other relief, including any interim rate increase, as may be just and reasonable under the circumstances.

In support of this Application, Applicant provides the following information:

I. COMMUNICATIONS REGARDING THIS APPLICATION

All pleading, correspondence and communications regarding this Application should be addressed as follows:

J. DOUGLAS ING
PAMELA J. LARSON
DAVID Y. NAKASHIMA
Watanabe Ing LLP
999 Bishop Street, Suite 1250
Honolulu, Hawaii 96813

II. DESCRIPTION AND BACKGROUND OF APPLICANT

Applicant is a Hawaii corporation with its principal place of business at 68-1845 Waikoloa Rd., Unit 116, Waikoloa, Hawaii 96738, and its legal offices at 1720 North First Street, San Jose, California 95112.

Applicant is a public utility that provides water and wastewater service to condominiums, hotels and other commercial establishments in the Waikoloa Beach Resort area on the Island of Hawaii. Applicant also provides irrigation water service to two golf courses within Waikoloa Beach Resort. Applicant's customers consist of two hotels (the Waikoloa Beach Marriott and the Hilton Waikoloa Village), two golf courses and related facilities, the Kings' Shops, the Queen's Market Place, 41 other commercial customers and approximately 52 residential customers, comprised of 23 multi-family complexes and 31 single family residential units.

Waikoloa Water Co., Inc., dba West Hawaii Water Company ("WHWC") and Waikoloa Sanitary Sewer Co., Inc., dba West Hawaii Sewer Company ("WHSC") are utilities that are affiliated with WHUC. WHUC, WHWC and WHSC are collectively referred to as the "Waikoloa Utilities". WHWC provides water service and WHSC provides wastewater service within the Waikoloa Village service area. In general, Applicant and WHWC jointly own, operate and maintain a potable water system that includes potable water wells, storage tanks, and transmission and distributions lines, pursuant to an Amended and Restated Water Sharing Agreement. On average, Applicant distributed approximately 3.33 million gallons of water per day to its customers for the calendar year ending December 31, 2016.

Applicant also owns, operates and maintains a sewage collection system and wastewater treatment facility (the "R-Plant"). The R-Plant has a treatment capacity of approximately 1,000,000 gallons per day and produces R-1 effluent.

Applicant is wholly owned by Hawaii Water Service Company, Inc. ("Hawaii Water").¹ Hawaii Water is a public utility which holds a CPCN to provide potable water service in Ka'anapali, Maui, and a CPCN to provide wastewater collection and treatment service in Pukalani, Maui. Hawaii Water also owns all of the stock of Kona Water Service Company, Inc.

Hawaii Water is a wholly-owned subsidiary of California Water Service Group (“CWSG”), a holding company incorporated in Delaware. CWSG has provided high-quality water utility services through its subsidiaries since 1926. Besides Hawaii Water, CWSG’s operating subsidiaries include California Water Service Company (water service), New Mexico Water Service Company (water and wastewater services), Washington Water Service Company (water and wastewater services), CWS Utility Services, a non-regulated subsidiary, and HWS Utility Services LLC, a non-regulated subsidiary. CWSG is a public company traded on the New York Stock Exchange under the symbol “CWT.” CWSG’s audited financial statements are available on the SEC’s website.

III. DESCRIPTION OF RATE RELIEF REQUESTED

A. Rate Relief Requested

Applicant seeks the review and approval by the Commission of a 2018 test year (the “Test Year”)² net overall revenue increase of \$2,400,603 for its consolidated operations.³ (Exhibit WHUC 3, Line 7, column 2). This amounts to an approximate increase of 29.2% from the pro forma revenue amount of \$8,232,802 at present rates for the Test Year, as shown on Exhibit WHUC 3 (line 7, column 1), attached hereto and as further described in the testimony of Robert Stout (Exhibit WHUC-T-100). The proposed increase is comprised of proposed

¹ See Decision and Order filed on August 20, 2008 in Docket No. 2008-0018.

² Pursuant to HAR § 6-61-87(4)(A), because this Application is being filed in the last six months of 2017, the Test Year is calendar year 2018.

³ Applicant is in the process of analyzing the effects of changes to the federal income tax laws that are scheduled to become effective on January 1, 2018. Applicant will provide updates to its income tax expense and any other schedules that are affected by these changes by mid- February. Applicant does not wish to delay filing the Application until it can incorporate changes to the tax laws, since a delay in filing beyond December 31, 2017 would require Applicant to either revise all of its supporting schedules to use a later test year, or request a waiver of the test year requirement set forth in HAR § 6-61-87(4)(A), and would result in a delay in obtaining an increase in revenues.

increases of \$305,026 for water service, \$2,046,590 for sewer service, and \$48,988 for irrigation service. This amounts to increases of approximately 7.2% for water service, 55.4% for sewer service, and 15.9% for irrigation service. If approved, the proposed revenue increase will provide Applicant with a 7.75% rate of return on its prudently incurred system improvements, as shown on Exhibit WHUC 3 (line 30, column 3).

B. Justification for Rate Relief Requested

Applicant's current rates do not now and will not in the foreseeable future produce sufficient revenues to allow it a reasonable opportunity to earn a fair rate of return on its prudently incurred investment. For calendar year 2017, on a pro forma basis, Applicant had revenues of approximately \$3,921,290 and a 7.96% rate of return for its water service, revenues of approximately \$3,234,360 and a 1.30% rate of return for its sewer service, and revenues of approximately \$318,242 and a 18.10% rate of return for its irrigation water service. (See Exhibits WHUC Water 9, WHUC Sewer 9, and WHUC Irrigation 9). For the Test Year, Applicant projects revenues of approximately \$4,229,110 and a 5.45% rate of return at present rates for its water service, revenues of approximately \$3,695,726 and a 2.09% rate of return at present rates for its sewer service, and revenues of approximately \$307,966 and a -3.48% rate of return at present rates for its irrigation service. (See Exhibits WHUC Water 6, WHUC Sewer 6, and WHUC Irrigation 6).

Moreover, Applicant has made significant capital improvements and plans to make additional capital improvements in the Test Year. In Applicant's last general rate, the Commission approved the inclusion of certain costs of the R-Plant in rate base. However, Applicant's plant in service in that case did not include all of the R-Plant costs. In addition, because the R-Plant was placed in service during the Test Year, and the Commission utilizes an

average Test Year rate base, Applicant has only been able to earn a return on half of the R-Plant costs that were included in plant in service. Applicant's proposed rate increase will allow it to earn a return on the full cost of the R-Plant. In addition, Applicant and WHWC are in the process of constructing a new well, DW-8, which they expect to place in service during the Test Year. Since Applicant's last rate case, it has also completed or will complete a number of other capital improvements. These capital improvements are discussed in the testimony of Stephen Green. (Exhibits WHUC-T-300 and WHUC-T-301). Finally, Applicant's operating expenses have increased since its last rate case.

In sum, the instant rate case is designed to allow Applicant to earn a fair and reasonable return on its prudently incurred costs for utility assets providing water, sewer and irrigation service to its customers.

IV. PRESENT AND PROPOSED RATES

The rates currently being charged by Applicant are set forth in Exhibits WHUC Water 4, WHUC Sewer 4 and WHUC Irrigation 4.

Applicant hereby respectfully requests that it be authorized to charge the rates set forth in Exhibits WHUC Water 5, WHUC Sewer 5 and WHUC Irrigation 5. All of the requested rates are greater than Applicant's current rates. In addition to reflecting and passing through to customers increased costs to the Applicant, the increases reflect increases in Applicant's rate base and a rate of return of 7.75%, as discussed in Section III.A. of the Application.

Applicant's present and proposed rates, as well as the proposed percent increase in rates are as follows:

WHUC Water Service:

Monthly Water Fees Meter Charge by Meter Size (inches)	Present Rate	Proposed Rate	
5/8"	\$ 9.43	\$ 18.86	100.0%
3/4"	\$ 9.43	\$ 18.86	100.0%
1"	\$ 18.08	\$ 36.16	100.0%
1 1/2"	\$ 31.70	\$ 63.40	100.0%
2"	\$ 43.24	\$ 86.48	100.0%
3"	\$ 86.48	\$ 172.96	100.0%
4"	\$ 144.13	\$ 288.26	100.0%
6"	\$ 288.28	\$ 576.56	100.0%
8"	\$ 518.89	\$ 1,037.78	100.0%
Private Water Service by Meter Size			
4"	\$ 144.13	\$ 288.26	100.0%
6"	\$ 288.28	\$ 576.56	100.0%
8"	\$ 518.89	\$ 1,037.78	100.0%
Quantity Charge			
per 1,000 gallons of water consumption	\$ 2.10	\$ 2.3096	10.0%

WHUC Sewer Service

Monthly Sewer Fees	Present Rate	Proposed Rate					
		Phase 1		Phase 2		Phase 3	
Stand-by Charge							
Residential - Condo/Hotel per month per dwelling unit	\$ 12.87	\$ 17.60	36.7%	\$ 21.44	21.8%	\$ 22.27	3.9%
Commercial per connection per month	\$ 30.28	\$ 41.40	36.7%	\$ 50.45	21.8%	\$ 52.39	3.9%
Quantity Charge							
per 1000 gallons of domestic water consumption	\$ 2.55	\$ 3.1755	24.5%	\$ 3.8693	21.8%	\$ 4.0185	3.9%

WHUC Irrigation Service

Monthly Irrigation Fees	Present Rate	Proposed Rate	
Non-Potable Irrigation Charge for Golf Courses			
per 1,000 gallons of irrigation water	\$ 0.1232	\$ 0.1902	54.4%

Power Cost Charge (“PCC”)

The PCC for Applicant’s water service includes a pump efficiency factor of 5.63 kWh per thousand gallons, and the PCC for Applicant’s irrigation service includes a pump efficiency factor of 0.5337 kWh per thousand gallons. WHUC proposes to revise its pump efficiency factors to 5.5132 kWh per thousand gallons for water service and 0.4249 kWh per thousand gallons for irrigation service to reflect the most recent changes to the cost to pump water in the Waikoloa Water system.

V. FINANCIAL INFORMATION AND WAIVER REQUEST

In accordance with HAR §§ 6-61-86 and 6-61-87,⁴ Applicant hereby files and incorporates by reference the following exhibits:

Exhibit WHUC 1 General Description of WHUC’s property and equipment

Exhibit WHUC 2 Financial Statements

Schedules

A. Amount and kinds of stock authorized by articles of incorporation and amount outstanding.

⁴ Because Applicant has annual gross operating revenues of more than \$2,000,000, the requirements set forth in HAR § 6-61-87 are applicable to this application.

- B. Terms of preference of preferred stock, whether cumulative or participate or on dividends of assets, or otherwise.
- C. Description of each security agreement, mortgage, and deed of trust on Applicant's property.
- D. Unaudited Financial Statements for the year ended December 31, 2016.
- E. Unaudited Financial Statements for the six (6) months ended June, 2017.
- F. Amount of bonds authorized and issued.
- G. Each note outstanding.
- H. Other indebtedness.
- I. Rate and amount of dividends paid during the five previous calendar years.
- J. The total earnings results for the total utility operations of Hawaii Water.
- K. Option elected by Applicant in computing deferred taxes, investment tax credit and depreciation deduction in determining its federal income tax payments, and whether Applicant has used the same method in calculating federal income taxes for the Test Year for ratemaking purposes.
- L. CWSG's last annual report to stockholders is available on its website, and is incorporated by reference⁵.
- M. CWSG's last proxy statement sent to stockholders is available on its website, and is incorporated by reference.
- N. The latest form 10(k), Annual Report filed with the Securities and Exchange Commission stockholders is available on CWSG's website, and is incorporated by reference.

⁵ <http://ir.calwatergroup.com/Investor-Relations/Financial-Reports/Annual-Reports>.

- O. Statement regarding whether or not the increase reflects and passes through to customers only increased costs to the Applicant for the services or commodities furnished by them.

Exhibit WHUC 3 WHUC Consolidated Revenue Requirement and Rate of Return Summary

Exhibit WHUC 4 WHUC Consolidated Average Rate Base

1. WHUC Water Operations

Exhibit WHUC Water 3 Property and Equipment, and Accumulated Depreciation

Exhibit WHUC Water 4 Present Rate Schedule

Exhibit WHUC Water 5 Proposed Rate Schedule

Exhibit WHUC Water 6 Rate of Return Summary at Present and Proposed Rates Pro Forma for the Test Year Ended December 31, 2018

Exhibit WHUC Water 6.1 Revenue Requirement Support

Exhibits WHUC Water 7 through 7.15 Rate Base Schedules

Exhibits WHUC Water 8 through 8.22 Revenue and Expense Schedules

Exhibit WHUC Water 9 Results of Operations Pro Forma December 31, 2017 at present and proposed rates. Results of operation for calendar year 2015, 2016 and the test year are included on Exhibits WHUC Water 6 and 8.

Exhibit WHUC Water 10 Rate of Return

Exhibit WHUC Water 11 Phase-in Schedule

Exhibit WHUC Water 12 Rate Design

2. WHUC Sewer Operations

Exhibit WHUC Sewer 3	Property and Equipment, and Accumulated Depreciation
Exhibit WHUC Sewer 4	Present Rate Schedule
Exhibit WHUC Sewer 5	Proposed Rate Schedule
Exhibit WHUC Sewer 6	Rate of Return Summary at Present and Proposed Rates Pro Forma for the Test Year Ended December 31, 2018
Exhibit WHUC Sewer 6.1	Revenue Requirement Support
Exhibits WHUC Sewer 7 through 7.15	Rate Base Schedules
Exhibits WHUC Sewer 8 through 8.21	Revenue and Expense Schedules
Exhibit WHUC Sewer 9	Results of Operations Pro Forma December 31, 2017 at present and proposed rates. Results of operation for calendar year 2015, 2016 and the test year are included on Exhibits WHUC Sewer 6 and 8.
Exhibit WHUC Sewer 10	Rate of Return
Exhibit WHUC Sewer 11	Phase-in Schedule
Exhibit WHUC Sewer 12	Rate Design
Exhibit WHUC Sewer 13	Rate Design Phase 1
Exhibit WHUC Sewer 14	Rate Design Phase 2
Exhibit WHUC Sewer 15	Rate Design Phase 3

3. WHUC Irrigation Operations

Exhibit WHUC Irrigation 3	Property and Equipment, and Accumulated Depreciation
Exhibit WHUC Irrigation 4	Present Rate Schedule
Exhibit WHUC Irrigation 5	Proposed Rate Schedule

- Exhibit WHUC Irrigation 6 Rate of Return Summary at Present and Proposed Rates Pro Forma for the Test Year Ended December 31, 2018
- Exhibit WHUC Irrigation 6.1 Revenue Requirement Support
- Exhibits WHUC Irrigation 7 through 7.15 Rate Base Schedules
- Exhibits WHUC Irrigation 8 through 8.21 Revenue and Expense Schedules
- Exhibit WHUC Irrigation 9 Results of Operations Pro Forma December 31, 2017 at present and proposed rates. Results of operation for calendar year 2015, 2016 and the test year are included on Exhibits WHUC Irrigation 6 and 8.
- Exhibit WHUC Irrigation 10 Rate of Return
- Exhibit WHUC Irrigation 11 Phase-in Schedule
- Exhibit WHUC Irrigation 12 Rate Design

E. Testimonies and Supporting Exhibits

- Exhibit WHUC-T-100 Testimony of Robert Stout
 - Exhibit WHUC-T-101 Quote to Perform Audit of Financial Statement
 - Exhibit WHUC-T-102 Waikoloa Water System Depreciation Study
 - Exhibit WHUC-T-103 Waikoloa Wastewater System Depreciation Study
 - Exhibit WHUC-T-104 First Amendment and Restatement of Water Sharing Agreement
 - Exhibit WHUC-T-105 Revised Tariff Pages (clean)
 - Exhibit WHUC-T-106 Revised Tariff Pages (black-lined)
 - Exhibit WHUC-T-107 WHUC Water Cost of Service Study
 - Exhibit WHUC-T-108 WHUC Sewer Cost of Service Study
 - Exhibit WHUC-T-109 WHUC Irrigation Cost of Service Study
- Exhibit WHUC-T-200 Testimony of Anthony Carrasco
 - Exhibit WHUC-T-201 Payroll Allocations (Confidential)

Exhibit WHUC-T-301	Capital Project Justifications
Exhibit WHUC-T-302	Design Standards
Exhibit WHUC-T-303	R-Plant Design Flows and Committed Capacity
Exhibit WHUC-T-304	R-Plant Recorded Flows

F. Request for Waiver.

Pursuant to HAR § 6-61-92, Applicant respectfully requests that its unaudited financial statements (Exhibits WHUC 2, Schedules D and E) submitted with this Application be accepted in lieu of audited financial statements. Because Applicant is a small utility, requiring Applicant to file audited financial statements would result in a hardship. CWSG, Hawaii Water’s 100% shareholder, has received an estimate of \$215,000 annually for its auditor, Deloitte & Touche, LLP, to conduct an independent audit of the Waikoloa Utilities. If the Commission orders the financial statements to be routinely audited, Applicant will need additional expense recovery in rates to support that effort. CWSG is regularly audited by Deloitte & Touche, LLP. A copy of CWSG’s latest annual report showing audited financial statements is available on CWSG’s website⁶, and is incorporated by reference.

VI. PROPOSED TARIFF CHANGES

Applicant also requests Commission approval of certain provisions of its tariff. The revisions are as follows:

1. Revisions of Rule XI, Section 7, and Section E-4, governing the amount of Contributions in Aid of Construction (“CIAC”) payable for water service. Applicant’s tariff currently provides that CIAC for water service is to be assessed at a rate of \$4.34 per gallon and

⁶<http://ir.calwatergroup.com/Investor-Relations/Financial-Reports/Annual-Reports>.

of estimated water usage. Applicant proposes to revise these provisions to provide that the amount of CIAC for water service will be determined based on a formula to determine an applicant's fair share of the cost of improvements required to serve its project. This is consistent with revisions to the tariff of Hawaii Water's other divisions, and with revisions that WHWC intends to propose in its rate case.

2. Removal of the service application form from Applicant's tariff.

The proposed tariff changes are described in and attached to the Testimony of Robert Stout. (Exhibits WHUC-T-105 and WHUC-T-106).

VII. MODIFICATION OF REPORTING REQUIREMENTS.

In Applicant's last general rate case, the Commission ordered it to file quarterly energy use and efficiency reports with the Commission. Applicant requests that this reporting requirement be modified to require annual, rather than quarterly, reports. This request is discussed in more detail the Testimony of Robert Stout. (Exhibit WHUC-T-100).

VIII. CONCLUSION

WHEREFORE, Applicant respectfully prays as follows:

1. That this Application be deemed a complete application, pursuant to HRS § 269-16 and HAR § 6-61-87;
2. That a public hearing be conducted on the island of Hawaii to consider this Application in accordance with HRS §§ 269-12 and 269-16, and HAR § 6-61-30;
3. That the Commission find that Applicant's present rates for its customers are unjust and unreasonable, and will not allow Applicant to recover all of its reasonably incurred expenses, nor allow Applicant to earn a fair return on its prudently incurred investments in utility property;

4. That the Commission approve, pursuant to HRS § 269-16, the water, sewer and irrigation rates proposed by Applicant as set forth in Exhibits WHUC Water 5, WHUC Sewer 5 and WHUC Irrigation 5, and authorize Applicant to put into effect the proposed rates after the date of authorization by the Commission;

5. That the Commission waive the requirement under HAR § 6-61-75 for audited financial statements and accept Applicant's unaudited financial statements filed herein;

6. That the Commission approve the request to modify the terms of Applicant's tariff as described in this Application;

7. That the Commission approve the request to replace Applicant's existing unit depreciation rates with group depreciation rates;

8. That the Commission approve the request to modify certain reporting requirements, as described in this Application; and

9. That the Applicant be granted such other and further relief as may be just and reasonable under the circumstances, including any interim rate increase.

DATED: Honolulu, Hawaii, December 29, 2017.



J. DOUGLAS ING
PAMELA J. LARSON
DAVID Y. NAKASHIMA
Attorneys for Applicant
WAIKOLOA RESORT UTILITIES, INC., dba
WEST HAWAII UTILITY COMPANY

West Hawaii Utility Company

Property and Equipment

Waikoloa Resort Utilities, Inc., doing business as West Hawaii Utility Company (“WHUC”), provides potable water, sewage treatment services, and irrigation water to the Waikoloa Beach Resort (“Resort”) area in South Kohala on the Island of Hawaii. Since the company first began its operations in 1980, it had developed potable water wells, tanks, and transmission/distribution lines. New facilities also include a wastewater treatment and collection system and a non-potable irrigation water delivery system including wells and transmission lines.

Potable Water System

WHUC operates a potable water system serving residential and commercial developments within the Resort. The system is a part of the overall potable water system, which serves the entire Waikoloa area including Waikoloa Village, Waikoloa Highlands and Ranchlands (undeveloped), and Waikoloa Beach Resort. The wells, transmission lines, and the majority of the storage facilities of this system are jointly owned, operated, and maintained by WHUC and West Hawaii Water Company (“WHWC”) pursuant to a Water Sharing Agreement (Docket 96-0003).¹

Potable Water Wells

Potable water delivered to the WHUC and WHWC service areas is pumped from seven deep wells located in two well fields at an elevation of 1,200 feet east of Waikoloa Village.

These include:

<u>Well</u>	<u>Depth</u>	<u>HP</u>	<u>Capacity (GPM)</u>	<u>Owner</u>
DW-1	1,350’	700	1,400	WHUC
DW-2	1,309’	450	1,000	WHUC
DW-3	1,285’	450	1,000	WHUC/WHWC
DW-4	1,229’	350	750	WHWC
DW-5	1,250’	350	750	WHWC

¹ The Water Sharing Agreement was amended and restated in October 2017. A copy of the First Amendment and Restatement of Water Sharing Agreement is attached as Exhibit WHUC-T-104.

Docket No. 2017-0350
Exhibit WHUC 1
Description of Property and Equipment
Witness: Carrasco

DW-6	1,350'	500	1,000	WHUC/WHWC
DW-7	1,346'	500	1,250	WHUC/WHWC

One additional well, DW-8 is under development and is scheduled to be completed and operational by the end of 2018. The operation of the wells is monitored and controlled via a telemetering system based at the utility base yard adjacent to Waikoloa Village. The telemetering system alerts utility personnel when outages occur and allows WHUC and WHWC to maintain peak avoidance contracts with Hawaii Electric Light Company (HELCO), minimizing total electrical costs to operate these wells.

Potable Water Tanks

The WHUC/WHWC water system includes seven storage tanks:

1. A one million gallon concrete tank owned by WHWC is located in the north well field (Tank 1200N-1),
2. A one million gallon glass lined, steel bolted tank owned by WHWC and WHUC is located at the north well field (Tank 1200N-2).
3. A one million gallon glass lined, steel bolted tank owned by WHUC is located at the south well field (Tank 1200S-1),
4. A one million gallon glass lined, steel bolted tank jointly owned by WHUC and WHWC is located at the south well field (Tank 1200S-2),
5. A one million gallon welded steel tank owned by WHUC is located above the Waikoloa Resort at an elevation of 300 feet (Tank 300-1),
6. Two (2), two million five hundred thousand gallon post-tension concrete tanks owned by WHUC are located above the Waikoloa Resort at an elevation of 300 feet (Tank 300-2 and Tank 300-3).

The system also includes a flow control tank located at an elevation of 900 feet.

All of the potable water tanks are connected to the telemetering system to facilitate monitoring of tank levels from the utility baseyard.

Potable Water Transmission and Distribution Lines

WHUC and WHWC own and maintain approximately 11.8 miles of transmission water lines, which deliver potable water from the potable well fields to their respective service areas. Operation and maintenance costs associated with that portion of the transmission lines that serve both service areas are shared by the companies pursuant to the Water Sharing Agreement. WHUC is responsible for the operation and maintenance of the transmission line below the Village delivering water to the Resort.

Within the Resort, WHUC operates 7.7 miles of transmission and distribution lines.

Sewer System

WHUC operates a sewage collection system within Waikoloa Beach Resort and transports the wastewater to its wastewater reclamation facility located east of Waikoloa Beach Resort and across the Queen Kaahumanu Highway. Wastewater is treated to R-1 quality effluent mandated by DOH requirements. The R-1 quality effluent is then mixed with brackish groundwater pumped by the company's irrigation wells and then delivered to two golf courses within the Resort for use as irrigation water. When the effluent quality does not meet R-1 standards, the effluent is sent to an underground injection well on the west side of Queen Kaahumanu Highway. When the golf courses do not need any irrigation water, the effluent can be diverted into the injection well. A description of the injection well follows later in this narrative.

Sewage Collection System

WHUC's existing sewage collection system consists of:

1. Gravity collection system including approximately 12,726 feet of gravity sewer lines 8 to 18 inches in diameter and 53 manholes. The gravity pipelines deliver raw sewage to four sewage pump stations,
2. Sewage Pump Stations (SPS). The SPS's are underground pumping stations with multiple pump configurations and complete backup power and emergency alarms systems.

Docket No. 2017-0350
Exhibit WHUC 1
Description of Property and Equipment
Witness: Carrasco

- SPS#1: This station pumps all of the raw sewage generated in the Resort except for SPS#3, to the wastewater reclamation facility. It consists of three pumps (two rated 2,200 gpm at 165' TDH, and one rated at 770 gpm at 90' TDH), a 400 KW Caterpillar emergency generator, and a 3,000 gallon diesel fuel storage tank.
 - SPS#2: This station currently pumps sewage collected from the northern side of the Resort to SPS#1. SPS#2 consists of two pumps (each rated 1,458 gpm at 36' TDH), a 175 KW Caterpillar generator, and a 300 gallon diesel fuel storage tank.
 - SPS #3. This station pumps sewage from the northeast side of the Resort and pumps directly to the wastewater reclamation facility. It consists of three pumps (one lead pump rated at 1,260 gpm at 83' TDH and two lag pumps rated at 1,700 gpm at 99' TDH, a 250 KW Cummins emergency generator, and a 4,000 gallon diesel fuel storage tank.
 - Naupaka Sewage Pumping Station. This station pumps sewage from the Naupaka subdivision to SPS#2. The pumping station consists of two pumps (each rated 73 gpm at 31 ft TDH) a 20 KW emergency generator, and a 300 gallon LPG fuel storage tank.
3. Force Main System. Three force mains are used to pump raw sewage from the lowest collection points in the Resort (near sea level) to the wastewater reclamation facility (elevation 64').
- Naupaka Sewage Pumping Station to SPS#2. A 3" force main is used to deliver sewage from Naupaka Sewage Pumping Station approximately 650 feet to a sewer manhole where it then gravity feeds to SPS#2.
 - SPS#2 to SPS#1: An 8" force main is used to deliver sewage from SPS#2 approximately 440 feet to a sewer manhole where it then gravity feeds to SPS#1.
 - SPS#1 to Reclamation Facility: This force main is 12" in diameter and 7,036 feet long.

- SPS#3 to Reclamation Facility: This force main is 12” in diameter and is 3,376 feet long.

Wastewater Reclamation Facility

WHUC’s wastewater reclamation facility is a Membrane Bio-Reactor (MBR) wastewater reclamation plant with an operating capacity of 1,000,000 gallons per day which produces R-1 effluent, satisfying the Department of Health’s guideline for reuse of this effluent for golf course irrigation in the proximity of residential homes. The effluent is disinfected by an ultraviolet disinfection system. The treated effluent is normally mixed with brackish water for irrigation water on two golf courses within the Resort. Facilities within the reclamation plant include:

1. Fine Screens: Two rotating drum fine screens material that would damage the downstream equipment in the sewage treatment process. The waste screenings are disposed of at a sanitary landfill.
2. Splitter Box: The screened wastewater is mixed with return activated sludge (RAS) forming the mixed liquor which then flows to the existing anoxic selector basin (a second parallel basin is planned for the next plant expansion to 2MGD capacity).
3. Anoxic Selector Basin: The anoxic selector basin reduces the ammonia nitrogen in the wastewater and also acts as a flow equalization basin for the downstream processes. From the anoxic basin the mixed liquor is pumped to the pre-aeration basin.
4. Pre-aeration Basin: The pre-aeration basin is where most of the Biochemical Oxygen Demand (BOD) in the mixed liquor is consumed by the mixed liquor organisms under aeration. The mixed liquor from the pre-aeration basin then flows to the feed channel.
5. Feed Channel: The feed channel transports and splits the flow of the mixed liquor from the pre-aeration basin to the MBR basins using two adjustable weir gates.

Docket No. 2017-0350
Exhibit WHUC 1
Description of Property and Equipment
Witness: Carrasco

6. MBR Basins: The special flat plate membranes in the aerated MBR basins separate and concentrate the mixed liquor and allow permeate (the highly purified effluent) to pass through the membranes. The permeate flows or is pumped from membrane cartridges in the basin to the ultraviolet (UV) disinfection system. The concentrated mixed liquor in the form of Return Activated Sludge (RAS) is piped back to the splitter box where it mixes with the screened raw wastewater.
7. UV Disinfection System: The permeate for the MBR basin is transported via pipe to the UV disinfection system where the permeate is radiated with high intensity UV light to disinfect the permeate making it R-1 quality effluent. The R-1 effluent from the UV channel passes through the effluent control valve vault where two automatic control valves are used to either send the effluent to the Waikoloa golf courses to be used for irrigation or to effluent disposal in the injection well when irrigation water is not needed or turbidity is too high for R-1 requirements.
8. Waste Activated Sludge (WAS) Basins: The additional mixed liquor grown in the pre-aeration basin and MBR basin is sent to the WAS basins where it is further stabilized under aeration and stored before being transferred by pump to the sludge screw press.
9. Sludge Screw Press: The sludge screw press dewateres the stabilized WAS producing a liquid extract which is recycled back to the plant and a dewatered sludge which is disposed at a sanitary landfill in a roll-off bin.
10. Sodium Hypochlorite Generator: Sodium hypochlorite used at the reclamation plant is generated by a generator system which uses electrolysis to convert salt to sodium hypochlorite. A covered hypochlorite generator equipment area and storage area provides a safe working area for this process. The sodium hypochlorite is used to clean the MBR plates for regularly needed maintenance.

11. Laboratory and Office Building: The Company has a water testing laboratory and office located within the confines of the wastewater reclamation facility. The company maintains a compliment of potable water and wastewater testing facilities for periodic process testing and regulatory testing requirements.

Irrigation System

WHUC provides non-potable irrigation water to two golf courses within the Waikoloa Beach Resort. The water delivered for this purpose is currently made up of pumped brackish ground water from low elevation brackish wells owned by the company. The brackish wells include:

<u>Well</u>	<u>Depth</u>	<u>Capacity (GPM)</u>
IR-1	63	400
IR-2	93	550
IR-3	110	500
IR-4	113	Not Outfitted
IR-5	140	Not Outfitted
IR-8	43	600
IR-9	57	300

Wells IR-1, IR-2, IR-3, and IR-9 are located east of Queen Kaahumanu Highway. Water from these wells is mixed with effluent from the wastewater reclamation plant in a mixing manhole and then delivered through a (12” transitioning to 14”) pipeline to Lake Number 7 on the Waikoloa Beach Golf Course. A 14” meter just prior to Lake Number 7 measures the delivery and is the general point of delivery. The golf courses accept ownership of the water at that point and are responsible for pressurizing their own irrigation systems.

Well IR-8 is located at elevation 40’ in the southern portion of the Resort. Water from this well is delivered via an 8” pipeline to a manhole just below Lake Number 7.

Docket No. 2017-0350
Exhibit WHUC 1
Description of Property and Equipment
Witness: Carrasco

Irrigation wells IR-4 and IR-5 were drilled in 1992 in anticipation of providing brackish water for the Waikoloa Homesites Venture's new golf course. The golf course project is now on hold. The outfitting and connection of these wells has been deferred until development of that golf course resumes. The new owner of the renamed development Ainamalu has reconfigured the property to all single family lots instead of a golf course with multi-family unit projects and may not need the irrigation wells.

Effluent Injection Well

An underground injection well is located on the west side of Queen Kaahumanu Highway adjacent to the effluent pipeline running from the Water Treatment Facility to Lake Number 7. The Effluent Injection Well is used to dispose of treated effluent from the MBR Waste Water Treatment Facility during times when irrigation is not required (infrequent high rainfall events) or when effluent does not meet R-1 standards as required by DOH.

Waikoloa Resort Utilities, Inc., dba West Hawaii Utility Company
Amount and Kinds of Stock Authorized by
Articles of Incorporation and Amount Outstanding

<u>Description</u>	<u># of Shares Authorized</u>	<u># of Shares Issued</u>	<u>PAR Value Per Share</u>	<u>Total PAR Value</u>
Preferred Stock	None	None	N/A	N/A
Common Stock*	10	10	\$100.00	\$1,000.00

* All of the outstanding shares of Waikoloa Resort Utilities, Inc., dba West Hawaii Utility Company are owned by Hawaii Water Service Company, Inc.

Docket No. 2017-0350
Exhibit WHUC 2, Schedule B
Preferred Stock
Witness: Stout

Waikoloa Resort Utilities, Inc., dba West Hawaii Utility Company
Terms of Preference of Preferred Stock, Whether Cumulative of
Participate or on Dividends of Assets, or Otherwise

None

Docket No. 2017-0350
Exhibit WHUC 2, Schedule C
Security Agreements, Mortgages, and Deeds of Trust
Witness: Stout

Waikoloa Resort Utilities, Inc., dba West Hawaii Utility Company
Description of Each Security Agreement, Mortgage, and Deed of Trust

None

**WEST HAWAII UTILITY COMPANY
 F.K.A. WAIKOLOA RESORT UTILITIES, INC.
 BALANCE SHEET
 DECEMBER 31, 2016**

ACCOUNT NUMBER	ASSETS & OTHER DEBITS	BALANCE 12/31/16
	<u>UTILITY PLANT</u>	
303.	Land	1,078,437
101.	Utility Plant in Service	60,502,626
105.	Construction Work in Progress	176,256
108.	Accum. Depreciation of Utility Plant in Service	<u>(18,036,427)</u>
	Total Utility Plant Less Reserves	43,720,892
	<u>OTHER PROPERTY & INVESTMENTS</u>	
121.	Nonutility Property	30,537,176
122.	Accum. Depreciation of Nonutility Plant	<u>(98,176)</u>
	Total Other Property & Investments	30,439,000
	<u>CURRENT & ACCRUED ASSETS</u>	
131.	Cash	0
141.	Customer Accounts Receivable	414,344
142.	Accounts Receivable Other	284
143.	Accum. Provision for Uncollectible Accts - Contra	0
145.	Accounts Receivable From Associated Companies	1,708,030
151.	Other Materials & Supplies	136,532
162.	Prepayments	107,448
173.	Accrued Utility Revenues	507,623
174.	Miscellaneous Other Assets	<u>0</u>
	Total Current & Accrued Assets	2,874,260
	<u>DEFERRED DEBITS</u>	
184.	Clearing Accounts	0
186.	Miscellaneous Deferred Debits	<u>346,996</u>
	Total Deferred Debits	346,996
	TOTAL ASSETS & OTHER DEBITS	<u><u>77,381,148</u></u>

**WEST HAWAII UTILITY COMPANY
 F.K.A. WAIKOLOA RESORT UTILITIES, INC.
 BALANCE SHEET
 DECEMBER 31, 2016**

<u>ACCOUNT NUMBER</u>	<u>EQUITY CAPITAL & LIABILITIES</u>	<u>BALANCE 12/31/16</u>
	<u>STOCKHOLDER'S EQUITY</u>	
201.	Common Stock	29,083,302
211.	Other Paid-In-Capital	0
215.	Unappropriated Retained Earnings	684,471
435.	Balance Transferred from Income	882,393
438.	Dividends Declared - Common Stock	0
	Total Stockholder's Equity/(Deficit)	30,650,166
	<u>LONG TERM DEBT</u>	
223.	Advances from Associated Companies	9,069,804
224.	Other Long Term Debt	0
	Total Long Term Debt	9,069,804
	<u>CURRENT & ACCRUED LIABILITIES</u>	
231.	Accounts Payable	15,862
233.	Accounts Payable to Associated Companies	16,671,667
234.	Notes Payable to Associated Companies	0
225.	Capitalized Lease Obligation	0
236.	Accrued Taxes Payable	581,669
239.	Matured Long Term Debt	0
241.	Other Liabilities	800
	Total Current & Accrued Liabilities	17,269,998
	<u>DEFERRED CREDITS</u>	
252.	Advances for Construction	0
253.	Other Deferred Credits	467,590
	Total Deferred Credits	467,590
	<u>OPERATING RESERVES</u>	
265.	Misc. Operating Reserves	0
	<u>CONTRIBUTIONS IN AID OF CONSTRUCTION</u>	
271.	Contributions in Aid of Construction	27,918,566
272.	Accum. Amortization of CIAC	(8,613,192)
	Total Contributions in Aid of Construction - Net	19,305,374
	<u>DEFERRED INCOME TAXES</u>	
283.	Accum. Deferred Income Taxes	618,216
	TOTAL LIABILITIES & OTHER CREDITS	77,381,148

WEST HAWAII UTILITY COMPANY
F.K.A. WAIKOLOA RESORT UTILITIES, INC.
INCOME STATEMENT
DECEMBER 31, 2016

<u>ACCOUNT NUMBER</u>		<u>CY 12/31/16</u>
<u>OPERATING REVENUES</u>		
<u>WATER SALES:</u>		
460.	Unmetered Water Revenue	0
461.	Metered Water Revenue	4,409,739
462.	Fire Protection Revenue	66,419
465.	Sales to Irrigation Customers	320,409
<u>OTHER WATER REVENUES:</u>		
471.	Miscellaneous Service Revenues	25,244
474.	Other Water Revenues - Unbilled Rev Adj	60,734
<u>WASTEWATER SALES</u>		
521.	Flat Rate Revenues	544,658
522.	Measured Revenue	2,884,017
523.	Revenues from Public Authorities	0
524.	Revenues from Other Systems	0
<u>OTHER WASTEWATER REVENUES</u>		
531.	Sale of Sludge	0
536.	Other Wastewater Revenues	25,027
<u>RECLAIMED WATER SALES</u>		
540.	Flat Rate Reuse Revenues	0
541.	Measured Reuse Revenue	0
544.	Reuse Revenues from Other Systems	0
	Total Operating Revenues	8,336,247
<u>OPERATING EXPENSES - WATER</u>		
610.1	Purchased Water	1,454
615.1	Purchased Power	1,991,871
601.1	Source of Supply - Salaries & Wages	77,591
616.1	Source of Supply - Fuel for Power Production	0
618.1	Source of Supply - Chemicals	0
631.1	Source of Supply - Contractual Svc - Engr	0
642.1	Source of Supply - Equipment Rental	0
675.1	Source of Supply - Misc Expense	14,819
601.2	Source of Supply - Maint - Salaries & Wages	8,272
620.2	Source of Supply - Maint - Materials & Supplies	0
675.2	Source of Supply - Maint - Misc Expense	5,212
601.3	Water Treatment - Salaries & Wages	10,000
618.3	Water Treatment - Chemicals	36,664
620.3	Water Treatment - Materials & Supplies	0
631.3	Water Treatment - Contractual Svc - Engr	0
635.3	Water Treatment - Contractual Svc - Testing	0
636.3	Water Treatment - Contractual Svc - Other	0
642.3	Water Treatment - Rental of Equipment	0
675.3	Water Treatment - Misc Expense	4,515
601.4	Water Treatment - Maint - Salaries & Wages	0
620.4	Water Treatment - Maint - Materials & Supplies	0
675.4	Water Treatment - Maint - Misc Expense	195

WEST HAWAII UTILITY COMPANY
F.K.A. WAIKOLOA RESORT UTILITIES, INC.
INCOME STATEMENT
DECEMBER 31, 2016

<u>ACCOUNT NUMBER</u>		<u>CY 12/31/16</u>
601.5	Trans & Distrib - Salaries & Wages	35,462
635.5	Trans & Distrib - Contractual Svc - Testing	0
642.5	Trans & Distrib - Rental of Equipment	0
675.5	Trans & Distrib - Misc Expense	30,249
601.6	Trans & Distrib - Maint - Salaries & Wages	0
675.6	Trans & Distrib - Maint - Misc Expense	11,096
	Total Operating Expenses - Water	<u>2,227,400</u>
 <u>OPERATING EXPENSES - WASTEWATER</u>		
715.3	Purchased Power	370,572
701.2	Collection - Maint - Salaries & Wages	15,682
720.2	Collection - Maint - Materials & Supplies	1,571
735.2	Collection - Maint - Contractual Svc - Testing	0
775.2	Collection - Maint - Miscellaneous Expense	4,753
701.3	Pumping - Salaries & Wages	64,367
716.3	Pumping - Fuel for Power Production	200
718.3	Pumping - Chemicals	0
731.3	Pumping - Contractual Svc - Engr	0
735.3	Pumping - Contractual Svc - Testing	1,424
742.3	Pumping - Rental of Equipment	0
775.3	Pumping - Miscellaneous Expense	34,595
701.4	Pumping - Maint - Salaries & Wages	0
775.4	Pumping - Maint - Misc Expense	0
701.5	Treat & Disposal - Salaries & Wages	254,274
710.5	Treat & Disposal - Purchased WW Treatment	0
711.5	Treat & Disposal - Sludge Removal Expense	63,813
718.5	Treat & Disposal - Chemicals	44,041
720.5	Treat & Disposal - Materials & Supplies	41,078
731.5	Treat & Disposal - Contractual Svc - Engr	0
735.5	Treat & Disposal - Contractual Svc - Testing	2,182
736.5	Treat & Disposal - Contractual Svc - Other	991
742.5	Treat & Disposal - Rental of Equipment	0
750.5	Treat & Disposal - Transportation Expenses	14,510
775.5	Treat & Disposal - Miscellaneous Expense	79,805
701.6	Treat & Disposal - Maint - Salaries & Wages	0
720.6	Treat & Disposal - Maint - Materials & Supplies	40,470
735.6	Treat & Disposal - Maint - Contractual Svc - Test	16,603
775.6	Treat & Disposal - Maint - Misc Expense	4,145
701.9	Reclaimed Wtr Treat - Salaries & Wages	0
718.9	Reclaimed Wtr Treat - Chemicals	0
720.9	Reclaimed Wtr Treat - Materials & Supplies	1,805
750.9	Reclaimed Wtr Treat - Transportation Expense	1,360
758.9	Reclaimed Wtr Treat - Insurance - Wrk Comp	0
701.10	Reclaimed Wtr Treat - Maint - Salaries & Wages	335
720.10	Reclaimed Wtr Treat - Maint - Matls & Supplies	0
720.11	Reclaimed Wtr Distr - Materials & Supplies	0
775.11	Reclaimed Wtr Distr - Miscellaneous Expense	2,184
	Total Operating Expenses - Wastewater	<u>1,060,760</u>
	Total Operating Expenses	3,288,161

WEST HAWAII UTILITY COMPANY
F.K.A. WAIKOLOA RESORT UTILITIES, INC.
INCOME STATEMENT
DECEMBER 31, 2016

<u>ACCOUNT NUMBER</u>		<u>CY 12/31/16</u>
	NET OPERATING INCOME / (LOSS)	5,048,086
	<u>OTHER INCOME & EXPENSES:</u>	
403.	Depreciation Expense	924,426
407.	Amortization Expense	0
408.	Taxes Other Than Income	0
415.	Revenues - Jobbing & Contract Work	0
416.	Costs & Expenses - Jobbing & Contract Work	0
419.	Interest and Dividend Income	0
421.	Nonutility Income	185
426.	Miscellaneous Nonutility Expenses	394
427.	Interest Expense / (Income)	498,412
	Total Other Income & Expenses	1,423,417
	<u>GENERAL & ADMINISTRATIVE EXPENSES:</u>	
601.7	Customer Accounts - Salaries & Wages	5,378
670.7	Customer Accounts - Bad Debt Expense	(1,047)
675.7	Customer Accounts - Misc Expense	12,800
601.8	Admin & General - Salaries & Wages	0
604.8	Admin & General - Empl Pensions & Benefits	311,636
620.8	Admin & General - Materials & Supplies	853
631.8	Admin & General - Contractual Svc - Engr	0
632.8	Admin & General - Contractual Svc - Acctg	0
633.8	Admin & General - Contractual Svc - Legal	0
636.8	Admin & General - Contractual Svc - Other	2,219
641.8	Admin & General - Building/Property Rental	6,410
657.8	Admin & General - Insurance - Gen Liab	69,474
658.8	Admin & General - Insurance - Worker's Comp	10,456
659.8	Admin & General - Insurance - Other	0
667.8	Admin & General - Regulatory Comm Expense	50,383
675.8	Admin & General - Misc Expense	1,238,789
	Total General & Administrative Expenses	1,707,351
	NET INCOME/(LOSS) BEFORE INCOME TAXES	1,917,318
	Income Tax Expense / (Benefit)	1,034,925
	NET INCOME/(LOSS)	<u>882,392</u>

WEST HAWAII UTILITY COMPANY
F.K.A. WAIKOLOA RESORT UTILITIES, INC.
BALANCE SHEET
June 30, 2017

ACCOUNT NUMBER	ASSETS & OTHER DEBITS	BALANCE 06/30/2017
	<u>UTILITY PLANT</u>	
303.	Land	1,078,437
101.	Utility Plant in Service	60,502,626
105.	Construction Work in Progress	219,565
108.	Accum. Depreciation of Utility Plant in Service	<u>(18,783,359)</u>
	Total Utility Plant Less Reserves	43,017,269
	<u>OTHER PROPERTY & INVESTMENTS</u>	
121.	Nonutility Property	30,537,176
122.	Accum. Depreciation of Nonutility Plant	<u>(103,646)</u>
	Total Other Property & Investments	30,433,530
	<u>CURRENT & ACCRUED ASSETS</u>	
131.	Cash	0
141.	Customer Accounts Receivable	418,590
142.	Accounts Receivable Other	238
143.	Accum. Provision for Uncollectible Accts - Contra	0
145.	Accounts Receivable From Associated Companies	3,464,028
151.	Other Materials & Supplies	147,583
162.	Prepayments	113,431
173.	Accrued Utility Revenues	473,007
174.	Miscellaneous Other Assets	<u>0</u>
	Total Current & Accrued Assets	4,616,878
	<u>DEFERRED DEBITS</u>	
184.	Clearing Accounts	0
186.	Miscellaneous Deferred Debits	<u>344,159</u>
	Total Deferred Debits	344,159
	TOTAL ASSETS & OTHER DEBITS	<u>78,411,835</u>

WEST HAWAII UTILITY COMPANY
F.K.A. WAIKOLOA RESORT UTILITIES, INC.
BALANCE SHEET
June 30, 2017

<u>ACCOUNT NUMBER</u>	<u>EQUITY CAPITAL & LIABILITIES</u>	<u>BALANCE 06/30/2017</u>
	<u>STOCKHOLDER'S EQUITY</u>	
201.	Common Stock	29,083,302
211.	Other Paid-In-Capital	0
215.	Unappropriated Retained Earnings	2,038,361
435.	Balance Transferred from Income	367,327
438.	Dividends Declared - Common Stock	<u>0</u>
	Total Stockholder's Equity/(Deficit)	31,488,989
	<u>LONG TERM DEBT</u>	
223.	Advances from Associated Companies	9,069,804
224.	Other Long Term Debt	<u>0</u>
	Total Long Term Debt	9,069,804
	<u>CURRENT & ACCRUED LIABILITIES</u>	
231.	Accounts Payable	12,973
233.	Accounts Payable to Associated Companies	17,110,812
234.	Notes Payable to Associated Companies	0
225.	Capitalized Lease Obligation	0
236.	Accrued Taxes Payable	567,068
239.	Matured Long Term Debt	0
241.	Other Liabilities	<u>800</u>
	Total Current & Accrued Liabilities	17,691,653
	<u>DEFERRED CREDITS</u>	
252.	Advances for Construction	0
253.	Other Deferred Credits	<u>484,474</u>
	Total Deferred Credits	484,474
	<u>OPERATING RESERVES</u>	
265.	Misc. Operating Reserves	0
	<u>CONTRIBUTIONS IN AID OF CONSTRUCTION</u>	
271.	Contributions in Aid of Construction	27,957,878
272.	Accum. Amortization of CIAC	<u>(8,899,180)</u>
	Total Contributions in Aid of Construction - Net	19,058,698
	<u>DEFERRED INCOME TAXES</u>	
283.	Accum. Deferred Income Taxes	<u>618,216</u>
	TOTAL LIABILITIES & OTHER CREDITS	<u>78,411,835</u>

**WEST HAWAII UTILITY COMPANY
 F.K.A. WAIKOLOA RESORT UTILITIES, INC.
 INCOME STATEMENT
 June 30, 2017**

<u>ACCOUNT NUMBER</u>		<u>6/30/2017</u>
<u>OPERATING REVENUES</u>		
<u>WATER SALES:</u>		
460.	Unmetered Water Revenue	0
461.	Metered Water Revenue	1,960,645
462.	Fire Protection Revenue	33,210
465.	Sales to Irrigation Customers	159,121
<u>OTHER WATER REVENUES:</u>		
471.	Miscellaneous Service Revenues	11,450
474.	Other Water Revenues - Unbilled Rev Adj	(20,335)
<u>WASTEWATER SALES</u>		
521.	Flat Rate Revenues	275,553
522.	Measured Revenue	1,341,627
523.	Revenues from Public Authorities	0
524.	Revenues from Other Systems	0
<u>OTHER WASTEWATER REVENUES</u>		
531.	Sale of Sludge	0
536.	Other Wastewater Revenues	(14,280)
<u>RECLAIMED WATER SALES</u>		
540.	Flat Rate Reuse Revenues	0
541.	Measured Reuse Revenue	0
544.	Reuse Revenues from Other Systems	0
	Total Operating Revenues	<u>3,746,990</u>
<u>OPERATING EXPENSES - WATER</u>		
610.1	Purchased Water	0
615.1	Purchased Power	920,433
601.1	Source of Supply - Salaries & Wages	32,065
616.1	Source of Supply - Fuel for Power Production	0
618.1	Source of Supply - Chemicals	0
631.1	Source of Supply - Contractual Svc - Engr	0
642.1	Source of Supply - Equipment Rental	0
675.1	Source of Supply - Misc Expense	10,639
601.2	Source of Supply - Maint - Salaries & Wages	7,434
620.2	Source of Supply - Maint - Materials & Supplies	0
675.2	Source of Supply - Maint - Misc Expense	3,464
601.3	Water Treatment - Salaries & Wages	7,176
618.3	Water Treatment - Chemicals	16,179
620.3	Water Treatment - Materials & Supplies	468
631.3	Water Treatment - Contractual Svc - Engr	0
635.3	Water Treatment - Contractual Svc - Testing	0
636.3	Water Treatment - Contractual Svc - Other	0
642.3	Water Treatment - Rental of Equipment	0
675.3	Water Treatment - Misc Expense	3,549
601.4	Water Treatment - Maint - Salaries & Wages	0

WEST HAWAII UTILITY COMPANY
F.K.A. WAIKOLOA RESORT UTILITIES, INC.
INCOME STATEMENT
June 30, 2017

<u>ACCOUNT NUMBER</u>		<u>6/30/2017</u>
620.4	Water Treatment - Maint - Materials & Supplies	0
675.4	Water Treatment - Maint - Misc Expense	782
601.5	Trans & Distrib - Salaries & Wages	23,777
635.5	Trans & Distrib - Contractual Svc - Testing	0
642.5	Trans & Distrib - Rental of Equipment	0
675.5	Trans & Distrib - Misc Expense	17,368
601.6	Trans & Distrib - Maint - Salaries & Wages	0
675.6	Trans & Distrib - Maint - Misc Expense	7,473
	Total Operating Expenses - Water	1,050,807
<u>OPERATING EXPENSES - WASTEWATER</u>		
715.3	Purchased Power	191,251
701.2	Collection - Maint - Salaries & Wages	13,584
720.2	Collection - Maint - Materials & Supplies	613
735.2	Collection - Maint - Contractual Svc - Testing	0
775.2	Collection - Maint - Miscellaneous Expense	2,244
701.3	Pumping - Salaries & Wages	27,175
716.3	Pumping - Fuel for Power Production	261
718.3	Pumping - Chemicals	0
731.3	Pumping - Contractual Svc - Engr	0
735.3	Pumping - Contractual Svc - Testing	4,230
742.3	Pumping - Rental of Equipment	0
775.3	Pumping - Miscellaneous Expense	18,860
701.4	Pumping - Maint - Salaries & Wages	0
775.4	Pumping - Maint - Misc Expense	0
701.5	Treat & Disposal - Salaries & Wages	123,553
710.5	Treat & Disposal - Purchased WW Treatment	0
711.5	Treat & Disposal - Sludge Removal Expense	26,930
718.5	Treat & Disposal - Chemicals	18,874
720.5	Treat & Disposal - Materials & Supplies	30,110
731.5	Treat & Disposal - Contractual Svc - Engr	0
735.5	Treat & Disposal - Contractual Svc - Testing	29
736.5	Treat & Disposal - Contractual Svc - Other	0
742.5	Treat & Disposal - Rental of Equipment	0
750.5	Treat & Disposal - Transportation Expenses	8,524
775.5	Treat & Disposal - Miscellaneous Expense	48,260
701.6	Treat & Disposal - Maint - Salaries & Wages	0
720.6	Treat & Disposal - Maint - Materials & Supplies	973
735.6	Treat & Disposal - Maint - Contractual Svc - Test	6,656
775.6	Treat & Disposal - Maint - Misc Expense	2,200
701.9	Reclaimed Wtr Treat - Salaries & Wages	0
718.9	Reclaimed Wtr Treat - Chemicals	0
720.9	Reclaimed Wtr Treat - Materials & Supplies	0
750.9	Reclaimed Wtr Treat - Transportation Expense	871
758.9	Reclaimed Wtr Treat - Insurance - Wrk Comp	0
701.10	Reclaimed Wtr Treat - Maint - Salaries & Wages	61
720.10	Reclaimed Wtr Treat - Maint - Mats & Supplies	0
720.11	Reclaimed Wtr Distr - Materials & Supplies	0
775.11	Reclaimed Wtr Distr - Miscellaneous Expense	776

WEST HAWAII UTILITY COMPANY
F.K.A. WAIKOLOA RESORT UTILITIES, INC.
INCOME STATEMENT
June 30, 2017

<u>ACCOUNT NUMBER</u>		<u>6/30/2017</u>
	Total Operating Expenses - Wastewater	<u>526,036</u>
	Total Operating Expenses	1,576,842
	NET OPERATING INCOME / (LOSS)	2,170,148
	<u>OTHER INCOME & EXPENSES:</u>	
403.	Depreciation Expense	455,236
407.	Amortization Expense	0
408.	Taxes Other Than Income	262,164
415.	Revenues - Jobbing & Contract Work	0
416.	Costs & Expenses - Jobbing & Contract Work	0
419.	Interest and Dividend Income	0
421.	Nonutility Income	0
426.	Miscellaneous Nonutility Expenses	0
427.	Interest Expense / (Income)	<u>249,385</u>
	Total Other Income & Expenses	966,786
	<u>GENERAL & ADMINISTRATIVE EXPENSES:</u>	
601.7	Customer Accounts - Salaries & Wages	2,647
670.7	Customer Accounts - Bad Debt Expense	0
675.7	Customer Accounts - Misc Expense	15,415
601.8	Admin & General - Salaries & Wages	0
604.8	Admin & General - Empl Pensions & Benefits	147,170
620.8	Admin & General - Materials & Supplies	452
631.8	Admin & General - Contractual Svc - Engr	0
632.8	Admin & General - Contractual Svc - Acctg	0
633.8	Admin & General - Contractual Svc - Legal	1,477
636.8	Admin & General - Contractual Svc - Other	6,996
641.8	Admin & General - Building/Property Rental	2,404
657.8	Admin & General - Insurance - Gen Liab	36,946
658.8	Admin & General - Insurance - Worker's Comp	6,267
659.8	Admin & General - Insurance - Other	0
667.8	Admin & General - Regulatory Comm Expense	25,875
675.8	Admin & General - Misc Expense	590,388
	Total General & Administrative Expenses	<u>836,035</u>
	NET INCOME/(LOSS) BEFORE INCOME TAXES	367,327
	Income Tax Expense / (Benefit)	<u>143,845</u>
	NET INCOME/(LOSS)	<u>223,482</u>

Docket No. 2017-0350
Exhibit WHUC 2, Schedule F
Amount of Bonds
Witness: Stout

Waikoloa Resort Utilities, Inc., dba West Hawaii Utility Company
Amount of Bonds Authorized and Issued

None

Docket No. 2017-0350
Exhibit WHUC 2, Schedule G
Each Note Outstanding
Witness: Stout

Waikoloa Resort Utilities, Inc., dba West Hawaii Utility Company
Each Note Outstanding

Type	Promissory note with its holding company, California Water Service Group, to finance capital improvements.	
Amount		\$9,069,804
Interest Rate		5.50%
Term		10 years
Agreement Date		5/31/2012
Due Date		5/31/2022
Monthly Payment		\$41,569.93

Docket No. 2017-0350
Exhibit WHUC 2, Schedule H
Other Indebtedness
Witness: Stout

Waikoloa Resort Utilities, Inc., dba West Hawaii Utility Company
Other Indebtedness

None

Waikoloa Resort Utilities, Inc., dba West Hawaii Utility Company
Rate and Amount of Dividends Paid during the Five
Previous Calendar Years*

<u>YEAR</u>	<u>AMOUNT</u>
2017**	\$513,919
2016	\$181,270
2015	\$0.00
2014	\$0.00
2013	\$1,428,203.88

***All dividends were paid by Hawaii Water to CWSG**

****This amount is as of September 2017**

Docket No. 2017-0350
Exhibit WHUC 2, Schedule J
Earnings Results for WHUC
Witness: Stout

Waikoloa Resort Utilities, Inc., dba West Hawaii Utility Company
Earnings Results for WHUC

The total earnings results for the total utility operations of Applicant. The earnings for WHUC are shown on Exhibits 6 and 8

Option Elected by WHUC In Computing Deferred Taxes, Investment Tax Credit and Depreciation Deduction in determining its Federal Income Tax Payments, and whether WHUC Has Used the Same Method In Calculating Federal Income Taxes for the Test Year for Ratemaking Purposes

Deferred taxes were based on accelerated depreciation for federal income tax purposes by the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986. Under these statutes, state regulatory commissions calculate a provision for federal income taxes at book rates, and then allow the utility to record the tax difference between book and federal depreciation as an adjustment to rate base. For the test year, deferred taxes were estimated based on the recent recorded accruals and forecasted of the new plant in the test year. Details of deferred taxes are shown in Exhibits 7.10 through 7.13.

Docket No. 2017-0350
Exhibit WHUC 2, Schedule O
Statement of Increase
Witness: Stout

**Statement Regarding Whether or Not the Increase Reflects and Passes Through to
Customers Only Increased Costs to the Applicant for the Services or Commodities
Furnished by It**

Applicant's proposed increases does not reflect and pass through to customers only increased costs to the applicant for the services or commodities furnished by it.

West Hawaii Utility Company
 Consolidated Revenue Requirements and Rate of Return Summary
 Test Year Ending December 31, 2018

Line No.	(1)	(2)	(3)	Change in Revenues
	Present Rates	Additional Amount	Test Year Proposed Rates 7.75%	
1				
2				
3				29.2%
4 Residential	\$ 2,796,998	\$ 1,141,922	\$ 3,938,920	
5 Non-Residential	\$ 3,104,061	\$ 1,321,443	\$ 4,425,503	
6 Power Cost Charge	\$ 2,331,744	\$ (62,761)	\$ 2,268,982	
7 Total Operating Revenues	\$ 8,232,802	\$ 2,400,603	\$ 10,633,406	
8 Labor Expenses	\$ 1,751,584	\$ -	\$ 1,751,584	
9 Fuel & Power	\$ 2,280,201	\$ -	\$ 2,280,201	
10 Chemicals	\$ 48,841	\$ -	\$ 48,841	
11 Materials & Supplies	\$ 66,102	\$ -	\$ 66,102	
12 Waste/Sludge Disposal	\$ 59,220	\$ -	\$ 59,220	
13 Affiliated Charges	\$ 308,525	\$ -	\$ 308,525	
14 Professional and Outside Services	\$ 16,772	\$ -	\$ 16,772	
15 Repairs & Maintenance	\$ 329,476	\$ -	\$ 329,476	
16 Rental Expenses	\$ 25,347	\$ -	\$ 25,347	
17 Insurance Expenses	\$ 29,747	\$ -	\$ 29,747	
18 Regulatory Expenses	\$ 201,833	\$ -	\$ 201,833	
19 General & Administrative Expenses	\$ 109,813	\$ -	\$ 109,813	
20 Customer Accounts Expenses	\$ 62,046	\$ -	\$ 62,046	
21 Total O&M Expenses	\$ 5,289,508	\$ -	\$ 5,289,508	
22 Taxes Other than Income Taxes	\$ 525,664	\$ 153,279	\$ 678,943	
23 Depreciation	\$ 1,453,290	\$ -	\$ 1,453,290	
24 Amortization	\$ -	\$ -	\$ -	
25 Income Taxes	\$ 140,769	\$ 908,870	\$ 1,049,639	
26 Diff. due to changing factors	\$ -	\$ 0	\$ 0	
27 Total Operating Expenses	\$ 7,409,231	\$ 1,062,148	\$ 8,471,380	
28 Operating Income	\$ 823,571	\$ 1,338,455	\$ 2,162,026	
29 Average Rate Base	\$ 27,897,096	\$ -	\$ 27,897,096	
30 Return on Rate Base	2.95%		7.75%	

West Hawaii Utility Company
 Consolidated Average Rate Base
 Test Year Ending December 31, 2018

Line No.		At Dec. 31, 2017	At Dec. 31, 2018	Average
1				
2	Description			
3	Plant In Service	\$ 64,347,012	\$ 67,586,769	\$ 65,966,890
4	Accumulated Depreciation Reserve	\$ 16,960,776	\$ 19,193,060	\$ 18,076,918
5	Net Plant-in-Service	\$ 47,386,236	\$ 48,393,709	\$ 47,889,972
6	Deduct:			
7	Net Contributions in Aid of Construction	\$ (15,857,258)	\$ (15,078,264)	\$ (15,467,761)
8	Customer Advances	\$ -	\$ -	\$ -
9	Customer Deposits	\$ -	\$ -	\$ -
10	Accumulated Deferred Taxes: Federal	\$ (2,594,964)	\$ (2,603,261)	\$ (2,599,113)
11	Accumulated Deferred Taxes: State	\$ (440,641)	\$ (438,450)	\$ (439,545)
12	Unamortized Hawaii Capital Goods Excise Tax Credit	\$ (899,710)	\$ (970,191)	\$ (934,951)
13	Net Salvage Adjustment	\$ -	\$ -	\$ (992,300)
14	subtotal	\$ (19,792,573)	\$ (19,090,166)	\$ (20,433,670)
15	Add:			
16	Working Capital	\$ 440,793	\$ 440,793	\$ 440,793
17	subtotal	\$ 440,793	\$ 440,793	\$ 440,793
18	Subtotal	\$ 28,034,456	\$ 29,744,335	
19	Rate Base at Proposed Rates			\$ 27,897,096

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
1	103030	Intangible Plant			
2		Waikoloa Potable Water Master Plan	\$ 26,360	12/1/2013	\$ 7,908
3		Total	<u>\$ 26,360</u>		<u>\$ 7,908</u>
4	103110	Structures & Improvement - Supply Plant			
5		DW#6 Pump Station Building	\$ 82,698	2/28/2007	\$ 16,286
6		DW4 ELEC UPGRADE-ENCLOSURE	\$ 7,209	3/1/1997	\$ 3,575
7		DW5 ELEC UPGRADE-ENCLOSURE	\$ 7,131	3/1/1997	\$ 3,536
8		FENCING-WELL#1,P#4 AND P#5	\$ 14,599	2/1/1991	\$ 14,599
9		Security Fencing - Tank 300	\$ 15,938	4/25/2003	\$ 4,361
10		WAIKOLOA WELL#2-FENCE/GATE	\$ 308	2/1/1993	\$ 147
11		WW#3 - Access road, site & drainage	\$ 47,244	5/22/1997	\$ 23,157
12		WW#3 - Control building (metal)	\$ 20,983	5/22/1997	\$ 10,285
13		WW#3 - Fence	\$ 4,781	5/22/1997	\$ 4,700
14		WW#3 - Light fixtures	\$ 478	5/22/1997	\$ 478
15		Total	<u>\$ 201,369</u>		<u>\$ 81,123</u>
16	103210	Structures & Improvement - Pumping Plant			
17		DW 7 Site Work	\$ 122,447	12/1/2013	\$ 14,635
18		DW7 Electrical & Chlorination Bldng	\$ 183,507	12/1/2013	\$ 21,933
19		DW7 Electrical Work	\$ 496,893	12/1/2013	\$ 59,388
20		Pumphouse and Site Improvements	\$ 186,153	12/1/2013	\$ 19,145
21		Total	<u>\$ 988,999</u>		<u>\$ 115,100</u>
22	103310	Structures & Improvement - Treatment Plant			
23		WAIKOLOA WELL#2-CONTROL BUILD'G	\$ 94,289	6/1/1991	\$ 48,245
24		WAIKOLOA WELL#2-FENCE/GATES	\$ 8,917	1/1/1992	\$ 4,458
25		Total	<u>\$ 103,206</u>		<u>\$ 52,703</u>
26	103410	Structures & Improvement - Transmission & Distribution Plant			
27		Chain Link Fence WHUC Portion	\$ 25,557	9/1/2010	\$ 5,395
28		Emergency Shower-Tank 300	\$ 1,470	3/1/2015	\$ 90
29		DW7 Piping to Tank	\$ 128,189	12/1/2013	\$ 13,183
30		Total	<u>\$ 155,216</u>		<u>\$ 18,668</u>
31	103411	Structures & Improvement - Pavement			
32		Concrete Pavement WHUC Portion	\$ 22,496	9/1/2010	\$ 5,812
33		Total	<u>\$ 22,496</u>		<u>\$ 5,812</u>
34	103710	Structures & Improvement - General Plant			
35		Base Yard Lunch Room Renovation (WHUC Share)	\$ 3,358	3/31/2001	\$ 1,766
36		BASEYARD FRAME & ROOF	\$ 17,823	3/31/1996	\$ 17,823
37		Baseyard Library and File Storage Room Traile	\$ 9,671	5/12/2004	\$ 8,167
38		Baseyard Security Fencing	\$ 12,268	3/16/2005	\$ 7,232

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
39		BY Storeroom Renovation-WHUC Share	\$ 4,226	6/15/2006	\$ 1,491
40		DW#6 Back-Up Generator	\$ 186,141	2/28/2007	\$ 122,645
41		DW#6 Chain Link Fence & Gate	\$ 11,450	2/28/2007	\$ 5,650
42		DW#6 Electrical Work	\$ 358,302	2/28/2007	\$ 236,078
43		DW#6 Miscellaneous	\$ 31,445	2/28/2007	\$ 20,718
44		DW#6 Site Work	\$ 189,160	2/28/2007	\$ 37,252
45		LOCKER ROOM UPGRADE	\$ 2,988	7/1/1994	\$ 2,988
46		OFFICE TRAILER	\$ 12,106	8/1/1992	\$ 12,106
47		Oil containment area	\$ 1,733	1/1/2001	\$ 1,733
48		Resort Plant Trailer/Storage/Shelvings	\$ 41,144	2/8/2006	\$ 41,144
49		Roof for Chlorine Storage at Baseyard	\$ 3,916	6/30/2004	\$ 1,257
50		Steel Flat File Drawers for New Trailer Office	\$ 1,105	6/30/2004	\$ 1,105
51		Utility Baseyard Locker Room Addition	\$ 12,218	5/2/2005	\$ 4,752
52		Wood Shop Storage Shed Repairs	\$ 13,022	6/21/2003	\$ 5,871
53		Total	<u>\$ 912,076</u>		<u>\$ 529,779</u>
54	103240	Pumping Equipment			
55		51' WELL SUBMERSIBLE PUMP MOTOR	\$ 2,600	6/3/1999	\$ 2,600
56		51' WELL TRANSFORMER	\$ 1,779	4/20/1999	\$ 1,779
57		BACKUP POWER DEEP WELL	\$ 42,192	11/1/1992	\$ 42,192
58		CAT 398 power unit DW2	\$ 19,511	8/31/1992	\$ 19,511
59		DW #2 fuel handling system	\$ 7,039	1/1/2001	\$ 4,505
60		DW 1 fuel handling	\$ 13,048	6/27/2000	\$ 8,632
61		DW#6 Column Assembly	\$ 41,184	2/28/2007	\$ 8,110
62		DW#6 Discharge Head	\$ 100,022	2/28/2007	\$ 65,902
63		DW#6 Pump Station & Control Bldg Equipment	\$ 19,512	2/28/2007	\$ 19,348
64		DW#6 Pumping Equipment	\$ 153,000	2/28/2007	\$ 151,711
65		DW1 IMPRVMT-BACKUP POWER	\$ 20,392	5/31/1997	\$ 20,392
66		DW4 BEARINGS	\$ 4,886	1/1/1997	\$ 4,886
67		DW4 ELEC UPGRADE-ELEC WORK	\$ 37,238	3/1/1997	\$ 29,542
68		DW4 ELEC UPGRADE-EQUIPMENT	\$ 8,565	3/1/1997	\$ 6,795
69		DW4 REBUILT PUMP/COLUMNS	\$ 44,335	6/15/1999	\$ 44,335
70		DW4&5 ELEC UPGRADE-SPARE PARTS	\$ 3,442	3/1/1997	\$ 3,442
71		DW4-install Layne 400hp	\$ 37,287	3/31/1994	\$ 37,287
72		DW4-Layne bowls replace	\$ 23,361	11/1/1996	\$ 23,361
73		DW5 ELEC UPGRADE-ELEC WORK	\$ 32,942	3/1/1997	\$ 26,134
74		DW5 ELEC UPGRADE-EQUIPMENT	\$ 8,565	3/1/1997	\$ 6,795
75		DW5-Install Layne 350HP	\$ 37,211	12/31/1992	\$ 37,211
76		Johnson 12cc pump motor repair	\$ 5,667	11/1/1996	\$ 5,667
77		STAND-BY GENERATOR	\$ 10,320	11/9/1995	\$ 10,320
78		WAIKOLOA WELL#1-ELECTRICAL	\$ 9,225	1/1/1992	\$ 4,613
79		WAIKOLOA WELL#1-PUMP ELECTRICAL	\$ 163,773	1/1/1990	\$ 163,773
80		WAIKOLOA WELL#2-PUMP	\$ 688,733	6/1/1991	\$ 352,402
81		WHUC Share-Rpr DW#2 Emergency repair cost	\$ 85,537	12/31/2007	\$ 77,620
82		WHUC Share-Rpr DW#3 Emergency Repair Cost	\$ 109,768	12/31/2007	\$ 99,607
83		WW#3 - Pump control valves & meter	\$ 29,820	5/22/1997	\$ 29,318
84		WW#3 - Switches, compressor & valves	\$ 14,223	5/22/1997	\$ 14,223
85		WW#3-450HP MOTOR	\$ 23,904	5/22/1997	\$ 23,904
86		WW#3-ELECTRICAL PARTS	\$ 3,624	5/22/1997	\$ 3,624
87		WW#3-ELECTRICAL SYSTEM	\$ 126,046	5/22/1997	\$ 126,046
88		WW#3-SPARE MOTOR BEARING	\$ 1,076	5/22/1997	\$ 1,076
89		WW#3-WATER COLUMN & OIL TUBE/SHAFT	\$ 102,548	5/22/1997	\$ 100,821

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
90		DW 7 Fuel Tank at Well Site	\$ 55,482	12/1/2013	\$ 4,279
91		Waikoloa Deep Well #7 New Pump	\$ 306,396	12/1/2013	\$ 23,632
92		Waikoloa DW7 Emergency Generator	\$ 428,232	12/1/2013	\$ 33,030
93		Total	<u>\$ 2,822,483</u>		<u>\$ 1,638,423</u>
94	103241	System Control Computer Equipment			
95		SCADA WHUC Portion	\$ 23,168	9/1/2010	\$ 3,572
96		DW7 SCADA Equipment	\$ 50,732	12/1/2013	\$ 3,913
97		Total	<u>\$ 73,900</u>		<u>\$ 7,485</u>
98	103320	Water Treatment Plant			
99		Chlorine gas regulators (2 sets)	\$ 2,990	10/20/2000	\$ 2,990
100		Replace Gas Detector Tank 300	\$ 2,698	12/1/2014	\$ 187
101		Total	<u>\$ 5,688</u>		<u>\$ 3,177</u>
102	103431	A.C.			
103		8" Pressure Reducing/Flow Control Valves	\$ 9,629	2/28/2008	\$ 8,576
104		DW#6 Water System Piping	\$ 212,756	2/28/2007	\$ 41,898
105		ENGINEERING-BROCKMEIER	\$ 1,680	7/1/1981	\$ 1,193
106		ENGINEERING-CONTINENTAL UTILITY	\$ 1,247	7/1/1981	\$ 886
107		Nikken Water Main Extension	\$ 311,660	12/31/2002	\$ 87,356
108		Pressure Reducing Valve-Located Near Tank300	\$ 10,171	7/17/2008	\$ 8,631
109		Pressure Reducing Valves - Tank 300	\$ 16,134	7/15/2008	\$ 13,714
110		PRESSURE REDUCING VALVES-TANK 300	\$ 11,194	5/16/2001	\$ 11,194
111		QueensMarketPlace-Dedic WaterFacilities	\$ 225,000	4/30/2008	\$ 39,058
112		T&D MAINS-HRW RELATED	\$ 344,172	1/1/1989	\$ 192,736
113		WAIKOLOA WELL#2-PIPELINE	\$ 6,288	1/1/1992	\$ 3,144
114		WAIKOLOA WELL#2-PIPELINE	\$ 1,211,109	6/1/1991	\$ 622,828
115		WATER PIPELINES (ORIGINAL PLANT)	\$ 446,302	7/1/1981	\$ 316,875
116		WW#3 - Pipeline	\$ 112,738	5/22/1997	\$ 63,169
117		Total	<u>\$ 2,920,079</u>		<u>\$ 1,411,256</u>
118	103434	All Other			
119		24" DI butterfly valve	\$ 260,842	3/1/2016	\$ 985
120		Water Sampling Stations	\$ 12,774	12/1/2013	\$ 5,434
121		Total	<u>\$ 273,616</u>		<u>\$ 6,419</u>
122	103435	Ductile Iron Pipe			
123		106' Ductile Iron Pipe 12" WHUC Portion	\$ 7,879	9/1/2010	\$ 1,663
124		117' Ductile Iron Pipe 16" WHUC Portion	\$ 15,342	9/1/2010	\$ 3,239
125		380' Ductile Iron Pipe 18" WHUC Portion	\$ 44,439	9/1/2010	\$ 9,381
126		4300 Lineal Feet of 24" DI Water Main and 600 Lineal Feet of 16" DI Water Main from Queen Kaahumanu Hwy to the Kings Course Club House on the Waikoloa Resort.	\$ 2,202,036	12/31/2009	\$ 279,865

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
127		5692 Lineal Feet of 24" DI Water Main from Tank 300-1,2,3 to the Waikoloa Resort, 4300 Lineal Feet of 24" DI Water Main and 600 Lineal Feet of 16" DI Water Main from Queen K Hwy to the Kings Course Club House on the Waikoloa Resort.	\$ 1,760,579	2/9/2010	\$ 223,012
128		990 Lineal Feet of 12" DI Water Main in the Mauna Lani Access Road for the Hilton Grand Vacations Kings' Land Development	\$ 185,252	12/31/2009	\$ 23,544
129		Total	<u>\$ 4,215,526</u>		<u>\$ 540,705</u>
130	103460	Meters & Meter Boxes			
131		(4) 3" fire hydrant meters	\$ 3,196	9/21/2004	\$ 784
132		(4) 3" fire hydrant meters	\$ 3,308	12/3/2003	\$ 865
133		1 METER-PETORGLYPH ROAD IRRIG.	\$ 1,087	9/1/1988	\$ 1,087
134		1" meter - GC stand pipe #5753548	\$ 91	10/17/1997	\$ 87
135		1.5 METER-WVA FISHPOND #52843386	\$ 559	8/9/1997	\$ 543
136		1.5" meter #55066614 1Z-036	\$ 7,693	11/5/1999	\$ 7,693
137		1.5" meter #55066615 1Z-038	\$ 3,758	10/8/1999	\$ 3,758
138		1-1/2" meter #55831646 (1Z-066)	\$ 547	1/1/2000	\$ 547
139		14 MODEL 101 PROPELLER METER	\$ 2,369	7/1/1990	\$ 1,569
140		2 METER #55066616 1Z-039	\$ 4,687	1/1/2000	\$ 4,687
141		2 METER #55066617 1Z-001	\$ 6,159	10/8/1999	\$ 6,159
142		2" Omni Meter-Waik Beach Assoc	\$ 875	9/1/2014	\$ 102
143		2" turbo meter #48926643	\$ 565	10/1/1994	\$ 315
144		6" turbo meter #1226783-HWV	\$ 2,315	9/1/1988	\$ 1,640
145		8" measuring chambers - tanks 300 & 900	\$ 2,298	3/14/1996	\$ 1,197
146		Detector check valve 8"	\$ 3,775	9/1/1988	\$ 3,775
147		DW#6 Water System Valves & Meters	\$ 32,607	2/28/2007	\$ 16,090
148		GAS STATION METER #47768827	\$ 1,789	2/1/1995	\$ 980
149		Meter box 1Z-002	\$ 2,248	10/8/1999	\$ 2,248
150		METER BOX 1Z-037	\$ 3,742	9/24/1999	\$ 3,742
151		PORTABLE LARGE METER TESTER	\$ 3,412	8/1/1994	\$ 3,412
152		Relocate 2" Meter Box-Waik Land	\$ 5,591	12/1/2014	\$ 583
153		REPLACEMENT METERS - 1995	\$ 2,346	12/31/1995	\$ 1,233
154		Replacement Meters (1403/10520)	\$ 2,926	7/31/2004	\$ 2,434
155		REPLACEMENT METERS 1996	\$ 837	12/31/1996	\$ 419
156		Replacement Meters 2002-2003	\$ 8,016	12/31/2003	\$ 6,983
157		RWH MASTER METERS #1533802,1534876	\$ 46,884	1/1/1998	\$ 22,269
158		TANK 300 8 METER #1	\$ 3,991	8/25/1989	\$ 2,730
159		Tank 300 8" meer #1	\$ 4,060	8/11/1989	\$ 2,783
160		Turbo meter 8" w/ strainer	\$ 3,633	9/1/1988	\$ 2,574
161		Turntable vibration tester	\$ 1,365	7/1/1991	\$ 1,365
162		Total	<u>\$ 166,729</u>		<u>\$ 104,653</u>
163	103480	Hydrants			
164		Hilton Fire hydrant	\$ 2,547	6/14/2000	\$ 845
165		Relocate (1) Resort Hydrant 9'	\$ 4,356	4/1/2014	\$ 300
166		Total	<u>\$ 6,903</u>		<u>\$ 1,145</u>
167	103420	Reservoirs & Tanks			

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
168		ENGINEERING-BROCKMEIER	\$ 3,787	7/1/1981	\$ 2,689
169		ENGINEERING-CONTINENTAL UTILITY	\$ 2,812	7/1/1981	\$ 1,997
170		Resort WRP Waterline Replacement	\$ 7,587	5/31/2004	\$ 4,790
171		TANK 1200S-1	\$ 920,249	6/1/1991	\$ 470,861
172		Tank 1200S-2	\$ 350,149	11/20/1997	\$ 191,185
173		TANK 300 (ORIGINAL PLANT)	\$ 1,006,167	7/1/1981	\$ 714,378
174		Tank 300-2&3 - Altitude Valve Station	\$ 56,614	7/28/2005	\$ 56,614
175		Tank 300-2&3 - Appurtenances	\$ 3,695,569	7/28/2005	\$ 844,835
176		Tank 300-2&3 - Low Rise Profile Dome	\$ 59,314	7/28/2005	\$ 22,620
177		Tank 300-2&3 - Piping and Fittings	\$ 512,707	7/28/2005	\$ 234,751
178		Tank 300-2&3 - SCADA System	\$ 15,918	7/28/2005	\$ 15,918
179		Tank 300-2&3 - Valves & Electrical Connection	\$ 161,060	7/28/2005	\$ 123,197
180		Tank300-Major Maint-Rem Int Coat,clean,recoat	\$ 394,813	12/18/2007	\$ 142,557
181		WHUC 1 Million Gallon Steel Bolted Tank	\$ 975,927	9/1/2010	\$ 200,607
182		WW#2-TANK CORROSION SURVEY/CONT	\$ 9,738	2/1/1993	\$ 4,658
183		Total	<u>\$ 8,172,411</u>		<u>\$ 3,031,657</u>
184	103150	Wells			
185		DW#6 Drilling and Casing	\$ 392,264	2/28/2007	\$ 77,249
186		WAIKOLOA WELL #1-WELL	\$ 336,751	1/1/1989	\$ 188,580
187		WAIKOLOA WELL#1-GROUT	\$ 10,846	1/1/1992	\$ 5,423
188		WAIKOLOA WELL#1-WELL	\$ 152,190	1/1/1991	\$ 79,139
189		WAIKOLOA WELL#2-GRADE/SITE-WELL	\$ 11,714	1/1/1992	\$ 5,857
190		WAIKOLOA WELL#2-WELL	\$ 1,091,623	6/1/1991	\$ 558,547
191		WW# 3 - Drilling done in 1992	\$ 632,926	5/22/1997	\$ 248,107
192		Waikoloa Deep Well #7 Outfitting	\$ 799,420	12/1/2013	\$ 57,430
193		Total	<u>\$ 3,427,734</u>		<u>\$ 1,220,333</u>
194	103720	Office Furn & Equip			
195		LOCKER ROOM UPGRADE-EQUIPMENT	\$ 2,991	7/1/1994	\$ 2,991
196		Operational stool & casters	\$ 375	7/29/1998	\$ 375
197		Resort Lab Cabinet/Countertop	\$ 8,128	10/1/2004	\$ 8,128
198		Resort laboratory wall cabinets (Home Dep)	\$ 3,635	1/1/2006	\$ 3,635
199		Safety Cabinet	\$ 226	7/3/2002	\$ 226
200		Safety Can Storage (Flammable) Cabinets	\$ 819	3/12/2004	\$ 819
201		SCOTTSMAN ICE MACHINE	\$ 2,741	7/1/1994	\$ 2,741
202		Storage Container	\$ 1,379	4/16/2004	\$ 1,379
203		Textured tile top mats	\$ 859	8/24/1998	\$ 859
204		Total	<u>\$ 21,154</u>		<u>\$ 21,154</u>
205	103721	Electronic Equipment/Computers			
206		DW3-TELEMETRY SCADA-HARDWARE	\$ 5,677	5/22/1997	\$ 5,677
207		FCC LICENSE-TELEMETRY SYSTEM	\$ 625	6/30/1991	\$ 625
208		MOD TALK SOFTWARE-TELEMETRY SYS	\$ 2,604	8/1/1991	\$ 2,604
209		Telemetry Hardware (Rugid Rug9D Computer)	\$ 2,442	10/15/2004	\$ 2,442
210		TELEMETRY SYSTEM-HARDWARE	\$ 8,681	6/30/1991	\$ 8,681
211		TELEMETRY SYSTEM-INSTALLATION	\$ 2,956	6/30/1991	\$ 2,956
212		TELEMETRY-PWR SUPPLY/CABLE	\$ 8,448	6/30/1991	\$ 8,448
213		Total	<u>\$ 31,433</u>		<u>\$ 31,433</u>

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
214	103730	Transportation Equipment			
215		2006 Ford 150 #219HDH Supercab	\$ 26,476	12/31/2005	\$ 26,476
216		2006 Ford 150 #220HDH Supercab	\$ 26,476	12/31/2005	\$ 26,476
217		2007 Ford Ranger 4Drive XCab	\$ 23,207	5/18/2007	\$ 23,207
218		2007 Ford Ranger 4Drive XCab	\$ 23,207	5/18/2007	\$ 23,207
219		2007 Nissan 4WD Xterra 4DWagon	\$ 24,784	11/1/2007	\$ 24,784
220		2008 (2) Nissan Frontiers-Crew Cab SE Auto	\$ 53,099	5/1/2008	\$ 53,099
221		2009 Ford Ranger 4x4 Extended Cab	\$ 25,846	12/1/2009	\$ 25,846
222		2009 Ford Ranger 4x4 Extended Cab	\$ 25,846	12/1/2009	\$ 25,846
223		2009 Ford Ranger 4x4 Extended Cab	\$ 25,846	12/1/2009	\$ 25,846
224		Bed Liner for '07 Ford RangerXCab	\$ 443	12/14/2006	\$ 443
225		Buyout-(3) '02 Chevrolet S-10	\$ 8,500	8/11/2008	\$ 8,500
226		Ford F-150 4 x4 V209201	\$ 31,522	12/1/2009	\$ 31,522
227		Ford F-150 4x4 V209200	\$ 31,522	12/1/2009	\$ 31,522
228		Total	<u>\$ 326,776</u>		<u>\$ 326,776</u>
229	103750	Laboratory Equipment			
230		Autoclave	\$ 3,489	9/11/2001	\$ 3,489
231		Chlorine residual analyzer	\$ 6,555	7/28/2000	\$ 6,555
232		Two Gas Detector-Airgas Gaspro	\$ 5,288	5/31/2007	\$ 5,110
233		Total	<u>\$ 15,332</u>		<u>\$ 15,154</u>
234	103770	Power Operated Equipment			
235		BACKHOE EQP #150 (LSE BYOUT)	\$ 9,220	1/31/1995	\$ 9,220
236		Bobcat Skid Steer Loader	\$ 31,730	12/1/2010	\$ 12,868
237		BOOM TRUCK W/ CRANE EQP #172	\$ 15,328	12/31/1996	\$ 15,328
238		Excavator	\$ 41,667	12/1/2010	\$ 16,898
239		Holland B95 Backhoe	\$ 80,208	5/18/2007	\$ 77,506
240		Plate Compactor	\$ 1,595	9/27/2002	\$ 1,595
241		POWER OPERATED EQUIPMENT [730]	\$ 833	12/1/2010	\$ 338
242		Total	<u>\$ 180,581</u>		<u>\$ 133,753</u>
243	103780	Tools, Shop, Garage Equipment			
244		Band Saw	\$ 559	7/1/2003	\$ 559
245		Baseyard Shop Air Compressor	\$ 6,600	5/31/2008	\$ 5,712
246		CONCRETE MIXER EQP #94	\$ 3,640	11/1/1989	\$ 3,640
247		Gasoline engine power cutter 14"	\$ 869	5/29/2002	\$ 869
248		HOMELITE DM20 TOOL SAW	\$ 628	7/20/1989	\$ 628
249		Mig Welder	\$ 2,091	10/30/2006	\$ 2,091
250		Pavement cutter (concrete walk behind saw)	\$ 2,374	6/26/2006	\$ 2,374
251		Pipe Locator	\$ 3,716	5/9/2005	\$ 3,716
252		Portable Generator	\$ 208	5/23/2002	\$ 208
253		Radial Saw	\$ 274	4/3/2003	\$ 274
254		Spin Balancer-WHUC Share	\$ 1,123	9/20/2006	\$ 1,123
255		Toolboxes - 2000 Chevy trucks (3)	\$ 207	1/17/2000	\$ 207
256		Upright rammer (jumping jack)	\$ 2,604	7/20/2006	\$ 2,604
257		Welder-multipro legend NT	\$ 5,000	11/2/1999	\$ 5,000

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
258		Total	\$ 29,894		\$ 29,006
259	103790	General Plant			
260		ATLAS COMP W/ JET PAVING EQP#93	\$ 14,583	11/1/1989	\$ 14,583
261		FIRE HYDRANT REACTION BLOCKS	\$ 4,996	7/31/1997	\$ 4,996
262		POWER VALVE ACTUATOR	\$ 4,416	5/1/1994	\$ 4,416
263		Powermax 380 plasma cutter	\$ 1,453	5/8/2006	\$ 1,453
264		REED ROTARY PIPE CUTTER	\$ 666	11/1/1989	\$ 666
265		WATER LEAK DETECTOR	\$ 2,027	8/18/1993	\$ 2,027
266		Total	\$ 28,141		\$ 28,141
267	103925	Asset Retirement Obligation			
268		Waikoloa Well #1 (comb with RI Well #3)	\$ 11,484	12/1/2007	\$ 3,115
269		Waikoloa Well #2	\$ 22,572	12/1/2007	\$ 6,160
270		Waikoloa Well #3	\$ 18,720	12/1/2007	\$ 4,302
271		Waikoloa Well #4 (comb with #5)	\$ 41,040	12/1/2007	\$ 24,622
272		Waikoloa Well #5 (comb with #4)	\$ 41,040	12/1/2007	\$ 24,622
273		Waikoloa Well #6	\$ 13,524	12/1/2007	\$ 2,463
274		Waikoloa-Kamakoa Lagoon	\$ 9,072	12/1/2007	\$ 2,252
275		Waikoloa-Original Plant Lagoon	\$ 13,524	12/1/2007	\$ 5,306
276		Waikoloa-Plant Expansion HRW Lagoon	\$ 10,800	12/1/2007	\$ 3,143
277		Waikoloa-Pukalani Well	\$ 17,460	12/1/2007	\$ 10,474
278		Total	\$ 199,236		\$ 86,459
279	HAWAII GENERAL OFFICE				
280		790 Leasehold Improvements	\$ 16,865	5/1/15	\$ 468
281		desks, conf table, chairs	\$ 3,060	3/1/10	\$ 1,877
282		2 Cubical Work Stations	\$ 5,650	12/1/10	\$ 2,825
283		Cherry Desk	\$ 855	12/1/10	\$ 427
284		Cherry Drawer	\$ 71	12/1/10	\$ 35
285		Cherry Credenza	\$ 509	12/1/10	\$ 255
286		Cherry Corner Unit	\$ 404	12/1/10	\$ 202
287		Regency Library	\$ 284	12/1/10	\$ 142
288		Chairs	\$ 2,037	12/1/10	\$ 1,018
289		Cherry Desk Shell 66"	\$ 429	12/1/10	\$ 214
290		24" x 74" Credenza Shells	\$ 793	12/1/10	\$ 397
291		Cherry Keyboard Drawer	\$ 71	12/1/10	\$ 35
292		Executive Chair	\$ 391	12/1/10	\$ 196
293		Desk Pedestal F/F	\$ 468	12/1/10	\$ 234
294		Cherry Shelf Unit	\$ 308	12/1/10	\$ 154
295		Cherry Storage Hutch	\$ 487	12/1/10	\$ 244
296		Cherry Credenza 66"	\$ 333	12/1/10	\$ 167
297		Regency Desk	\$ 709	12/1/10	\$ 355
298		2 Drawer Lateral File	\$ 988	12/1/10	\$ 494
299		3, 42" 4 Drawer Lateral File Cabinets	\$ 2,868	12/1/10	\$ 1,434
300		Cherry Desk Pedestal B/B/F	\$ 513	12/1/10	\$ 257
301		Regency Lateral File	\$ 567	12/1/10	\$ 284
302		Fireproof safe for Customer Service office.	\$ 2,386	12/1/11	\$ 1,046
303		Ricoh Aficio MP C3001	\$ 3,044	5/1/15	\$ 127
304		790 Office Furniture	\$ 631	5/1/15	\$ 26

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
305		Automated Electronic Defibrillators	\$ 7,161	12/1/10	\$ 7,161
306		License for Capture Now	\$ 237	12/1/10	\$ 237
307		Fujitsu Fi6140 scanner	\$ 1,666	12/1/10	\$ 1,666
308		Ricoh MP 4001SP Copier w/Finisher	\$ 10,686	12/1/10	\$ 10,686
309		Monitors	\$ 1,207	12/1/10	\$ 1,207
310		Mitel EP Dig 6 Line Model 8560 Telephone	\$ 8,102	12/1/10	\$ 8,102
311		ELECTRONICS [681]	\$ 744	12/1/11	\$ 744
312		8-way video conferencing system	\$ 37,185	12/1/11	\$ 37,185
313		Hewlett Packard laser printer	\$ 1,111	12/1/11	\$ 1,111
314		Desktop-HIWKLCS40	\$ 807	12/1/14	\$ 240
315		Desktop-HIWKLCS39	\$ 807	12/1/14	\$ 240
316		Desktop-HIWKLCS37	\$ 807	12/1/14	\$ 240
317		Desktop-HIWKLCS38	\$ 807	12/1/14	\$ 240
318		Desktop-HIWKLCS36	\$ 807	12/1/14	\$ 240
319		Desktop-HIWKLCS41	\$ 807	12/1/14	\$ 240
320		790 Server & Server room upgrade	\$ 17,650	5/1/15	\$ 4,202
321		Hawaii Business Unit Software	\$ 132,361	12/1/10	\$ 132,361
322		RMS Software	\$ 92,429	3/1/14	\$ 6,547
323		phone system with 8 phones	\$ 24,859	3/1/10	\$ 24,859
324		Miscellaneous Kitchen Equipment	\$ 981	12/1/10	\$ 398
325		laptop for CS Mgr	\$ 1,496	4/1/14	\$ 175
326		Total	<u>\$ 387,436</u>		<u>\$ 250,992</u>
327		HAWAII GENERAL OFFICE ALLOCATIONS		%	
328		700 - Kaanapali	\$ 84,174	21.73%	\$ 54,531
329		701 - Pukalani	\$ 26,623	6.87%	\$ 17,247
330		721 - Waikoloa Water	\$ 49,713	12.83%	\$ 32,206
331		722 - Waikoloa Sewer	\$ 38,813	10.02%	\$ 25,144
332		723 - Waikoloa Resort Water	\$ 51,423	13.27%	\$ 33,313
333		724 - Waikoloa Resort Sewer	\$ 70,422	18.18%	\$ 45,621
334		725 - Waikoloa Resort Irrigation	\$ 2,893	0.75%	\$ 1,874
335		726 - Kona Water	\$ 40,900	10.56%	\$ 26,497
336		727 - Kona Sewer	\$ 22,474	5.80%	\$ 14,560
337		BIG ISLAND			
338		(2)Replacement Op Computer Stations	\$ 2,081	12/1/13	\$ 916
339		Mobile office trailer	\$ 23,867	12/1/11	\$ 3,345
340		1996 Eagle Forklift	\$ 22,871	12/1/10	\$ 3,478
341		20' Container Shelving-Baseyard	\$ 931	6/1/15	\$ 37
342		20' Container Shelving-EMT	\$ 455	6/1/15	\$ 18
343		20' Container-Baseyard	\$ 10,373	6/1/15	\$ 411
344		20' Container-EMT	\$ 5,312	6/1/15	\$ 210
345		Storage Contr	\$ 3,187	12/1/10	\$ 1,293
346		Nissan Frontier	\$ 27,030	12/1/10	\$ 14,330
347		Nissan Titan	\$ 35,679	12/1/10	\$ 18,915
348		FORD XCAB	\$ 26,901	6/1/12	\$ 12,386
349		FORD XCAB	\$ 26,395	6/1/12	\$ 12,153
350		Ford F-150	\$ 30,500	9/1/12	\$ 12,541
351		Ford F-150	\$ 30,500	9/1/12	\$ 12,541
352		Ford F-150	\$ 30,500	9/1/12	\$ 12,541

Docket No. 2017-0350
 Exhibit WHUC Water 3
 Applicant's Property and Equipment, and Accumulated Depreciation
 Witness: Stout

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
353	FRONTIER		\$ 25,350	6/1/12	\$ 10,799
354	Ford Explorer		\$ 37,497	9/1/12	\$ 15,417
355	2014 Nissan Frontier. V214001		\$ 35,122	4/1/14	\$ 13,798
356	3 Ipad for Hawaii Island		\$ 2,542	9/1/13	\$ 1,211
357	Desk w Drawer		\$ 959	9/1/12	\$ 397
358	69"x43"x 18"		\$ 1,311	9/1/12	\$ 379
359	Diesel tank		\$ 725	12/1/11	\$ 92
360	GIS Software		\$ 7,621	12/1/11	\$ 7,621
361	Backflow Test Kit-Midwest 835		\$ 1,202	8/1/15	\$ 85
362	Big Island SCADA 2012		\$ 495,319	10/1/14	\$ 28,109
363	Book Case		\$ 298	9/1/12	\$ 123
364	Motorola Hardware		\$ 4,401	6/1/12	\$ 4,218
365	Work Order Addition		\$ 2,144	6/1/12	\$ 2,055
366	Misc. Wiring & Cables		\$ 544	6/1/12	\$ 521
367	Work Order Addition		\$ 747	6/1/12	\$ 716
368	1 desktops		\$ 1,133	4/1/13	\$ 607
369	1 desktops		\$ 1,133	4/1/13	\$ 607
370	Desktop-HIWKLOC56		\$ 1,572	12/1/14	\$ 468
371	Desktop-HIWKLOC57		\$ 1,613	12/1/14	\$ 480
372	dryer @ baseyard		\$ 503	4/1/17	\$ -
373	Exec Chair		\$ 351	9/1/12	\$ 145
374	Work Order Addition		\$ 51	9/1/13	\$ 24
375	Work Order Addition		\$ 182	9/1/12	\$ 168
376	Work Order Addition		\$ 13,813	6/1/12	\$ 13,519
377	EMT Laptop		\$ 4,509	3/1/14	\$ 1,825
378	Hand Helds		\$ 19,147	12/1/10	\$ 19,147
379	Desk Dock		\$ 2,793	12/1/10	\$ 2,793
380	Personnel Lift		\$ 5,844	6/1/12	\$ 1,786
381	Software		\$ 2,995	9/1/12	\$ 2,755
382	Hardware		\$ 8,824	9/1/12	\$ 8,118
383	Gradall lifting hook attachment		\$ 2,427	12/1/14	\$ 182
384	Forklift		\$ 27,625	12/1/10	\$ 14,119
385	HON chair		\$ 636	2/1/14	\$ 80
386	Hydro Jetter		\$ 5,941	12/1/10	\$ 3,644
387	Ice Maker-Manitowac ID-0452A		\$ 4,536	9/1/16	\$ 101
388	Ingersoll Needle/Chisel Sci		\$ 773	9/1/13	\$ 97
389	Internal labor		\$ 21,402	7/1/13	\$ 2,497
390	Knoll task chair		\$ 13,806	2/1/14	\$ 1,726
391	1 laptops		\$ 1,165	4/1/13	\$ 624
392	1 laptops		\$ 1,165	4/1/13	\$ 624
393	Laptop, EMT-HIWKOCLT02		\$ 1,631	11/1/16	\$ 39
394	Lateral File		\$ 525	9/1/12	\$ 218
395	Work Order Addition		\$ 1,447	12/1/11	\$ 209
396	Work Order Addition		\$ 4,571	12/1/11	\$ 638
397	Work Order Addition		\$ 16,749	6/1/11	\$ 16,749
398	New IP phone system		\$ 19,704	6/1/13	\$ 10,086
399	New Hydraulic Hammer		\$ 9,847	12/1/13	\$ 1,518
400	Office Furnishings		\$ 6,706	2/1/14	\$ 838
401	Office furniture & equip		\$ 4,134	9/1/12	\$ 1,640
402	Work Order Addition		\$ 47	9/1/12	\$ 19
403	Work Order Addition		\$ 90	9/1/12	\$ 26
404	Portable generator 3500w, EMT's		\$ 518	12/1/16	\$ 2
405	Power Quality Analyzer		\$ 8,416	3/1/15	\$ 772

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
406		Printer Cart	\$ 75	9/1/12	\$ 31
407		Projector-Dell 1610HD	\$ 626	12/1/16	\$ 7
408		Electrical Upgrade	\$ 8,770	12/1/11	\$ 1,269
409		Respirator supplied air system	\$ 4,239	12/1/16	\$ 18
410		Richo Copier	\$ 10,588	11/1/11	\$ 10,588
411		Richo Fax Module	\$ 1,045	11/1/11	\$ 1,045
412		RICOH MPC3004-Engineering office	\$ 8,282	12/1/16	\$ 99
413		Rplc computer w/laptop for Eng Mgr	\$ 1,478	10/1/14	\$ 475
414		SCADA iNET-II 900 Dual Gateway	\$ 22,377	3/1/16	\$ 466
415		SCADA radio data link	\$ 53,201	5/1/17	\$ 1,350
416		SCADA upgrade 2013	\$ 64,775	3/1/16	\$ 220
417		SCADAPack 32	\$ 10,539	3/1/16	\$ 199
418		Scaffolding	\$ 4,771	3/1/16	\$ 2
419		Work Order Addition	\$ 15	12/1/11	\$ 178
420		Tools & Equipment	\$ 994	6/1/13	\$ 18
421		Trailer, emergency compressor	\$ 426	3/1/16	\$ 86
422		Trailer, emergency generator EG6500	\$ 2,073	3/1/16	\$ 325
423		Trailer, emergency 6'x12' w/ramp	\$ 7,800	3/1/16	\$ 24,601
424		Work Order Addition	\$ 58,793	9/1/12	\$ 4,281
425		V208214, Ford F-150	\$ 6,817	12/1/10	\$ 5,662
426		V208216, Chevy Silverad	\$ 9,017	12/1/10	\$ 18,298
427		V208217, Chevy 3500	\$ 29,139	12/1/10	\$ 22,642
428		Visitor Chair	\$ 169	9/1/12	\$ 70
429		Total	<u>\$ 1,416,694</u>		<u>\$ 391,474</u>
430		BIG ISLAND ALLOCATIONS			
431		721 - Waikoloa Water	\$ 259,735	18.33%	\$ 71,772
432		722 - Waikoloa Sewer	\$ 197,136	13.92%	\$ 54,474
433		723 - Waikoloa Resort Water	\$ 271,103	19.14%	\$ 74,914
434		724 - Waikoloa Resort Sewer	\$ 359,850	25.40%	\$ 99,437
435		725 - Waikoloa Resort Irrigation	\$ 14,422	1.02%	\$ 3,985
436		726 - Kona Water	\$ 203,920	14.39%	\$ 56,349
437		727 - Kona Sewer	\$ 110,527	7.80%	\$ 30,542

WEST HAWAII UTILITY COMPANY
A subsidiary of Hawaii Water Service Company, Inc.
Waikoloa, Hawaii

WHUC Tariff No. 1
Third Revised Sheet No. 57
Cancels Second Revised Sheet No. 57

SECTION E-1

WATER RATE SCHEDULES

GENERAL SERVICE RATES

<u>Monthly Meter Size Charge (inches)</u>	<u>Minimum Service Per Installed Meter</u>
5/8 & 3/4	\$ 9.43
1	18.08
1-1/2	31.70
2	43.24
3	86.48
4	144.13
6	288.28
8	518.89

Monthly Water/Fire Consumption Charge

In addition to the Minimum Monthly Service Charge Per Installed Meter, there will be a monthly water quantity charge of \$2.10 per 1,000 gallons.

PRIVATE FIRE SERVICE CHARGES

For each connection for automatic fire sprinklers or other private fire protection, there shall be a charge per month based on the size of the connection, as follows:

<u>Size of Service</u>	<u>Charge Per Month</u>
4 - inch	\$144.13
6 - inch	288.28
8 - inch	518.89

POWER COST CHARGE

In addition to the Monthly Meter Charge and the Monthly Water Consumption Charge, there will be a Power Cost Charge per 1,000 gallons of metered water usage per month. The amount of the Power Cost Charge shall be calculated as follows:

Electric Power Cost Per Thousand Gallons =
Previous Month's electrical cost per kWh
Times 5.63 kWh per thousand gallons
Times 1.06385 (Public Service Company Tax and PUC Fee)

WEST HAWAII UTILITY COMPANY
A subsidiary of Hawaii Water Service Company, Inc.
Waikoloa, Hawaii

WHUC Tariff No. 1
Fourth Revised Sheet No. 57
Cancels Third Revised Sheet No. 57

SECTION E-1

WATER RATE SCHEDULES

GENERAL SERVICE RATES

<u>Monthly Meter Size Charge (inches)</u>	<u>Minimum Service Per Installed Meter</u>
5/8" & 3/4"	\$ 18.86
1"	\$ 36.16
1-1/2"	\$ 63.40
2"	\$ 86.48
3"	\$ 172.96
4"	\$ 288.26
6"	\$ 576.56
8"	\$1,037.78

Monthly Water/Fire Consumption Charge

In addition to the Minimum Monthly Service Charge Per Installed Meter, there will be a monthly water quantity charge of \$2.3096 per 1,000 gallons.

PRIVATE FIRE SERVICE CHARGES

For each connection for automatic fire sprinklers or other private fire protection, there shall be a charge per month based on the size of the connection, as follows:

<u>Size of Service (inches)</u>	<u>Charge Per Month</u>
4"	\$ 288.26
6"	\$ 576.56
8"	\$1,037.78

POWER COST CHARGE

In addition to the Monthly Meter Charge and the Monthly Water Consumption Charge, there will be a Power Cost Charge per 1,000 gallons of metered water usage per month. The amount of the Power Cost Charge shall be calculated as follows:

Electric Power Cost Per Thousand Gallons =
Previous Month's electrical cost per kWh
Times 5.5132 kWh per thousand gallons
Times 1.06385 (Public Service Company Tax and PUC Fee)

Issued:
By: Paul Townsley, Vice President - Regulatory

Effective:

Waikoloa Resort Utilities, Inc. Db a West Hawaii Utility Company
 Revenue Requirements & Rate of Return Summary
 Test Year Ending December 31, 2018

Line No.	(1)	(2)	(3)	Change in Revenues
	Present Rates	Additional Amount	Test Year Proposed Rates 7.75%	
1				
2				
3				7.2%
4 Residential	\$ 1,184,139	\$ 171,322	\$ 1,355,461	
5 Non-Residential	\$ 1,273,850	\$ 170,436	\$ 1,444,285	
6 Power Cost Charge	\$ 1,771,122	\$ (36,732)	\$ 1,734,390	
7 Total Operating Revenues	\$ 4,229,110	\$ 305,026	\$ 4,534,136	
8 Labor Expenses	\$ 742,688	\$ -	\$ 742,688	
9 Fuel & Power	\$ 1,777,349	\$ -	\$ 1,777,349	
10 Chemicals	\$ 14,421	\$ -	\$ 14,421	
11 Materials & Supplies	\$ 391	\$ -	\$ 391	
12 Waste/Sludge Disposal	\$ -	\$ -	\$ -	
13 Affiliated Charges	\$ 127,259	\$ -	\$ 127,259	
14 Professional and Outside Services	\$ 4,994	\$ -	\$ 4,994	
15 Repairs & Maintenance	\$ 99,545	\$ -	\$ 99,545	
16 Rental Expenses	\$ 10,449	\$ -	\$ 10,449	
17 Insurance Expenses	\$ 12,263	\$ -	\$ 12,263	
18 Regulatory Expenses	\$ 69,167	\$ -	\$ 69,167	
19 General & Administrative Expenses	\$ 50,067	\$ -	\$ 50,067	
20 Customer Accounts Expenses	\$ 40,126	\$ -	\$ 40,126	
21 Total O&M Expenses	\$ 2,948,719	\$ -	\$ 2,948,719	
22 Taxes Other than Income Taxes	\$ 270,029	\$ 19,476	\$ 289,505	
23 Depreciation	\$ 415,594		\$ 415,594	
24 Amortization	\$ -		\$ -	
25 Income Taxes	\$ 175,857	\$ 108,423	\$ 284,280	
26 Diff. due to changing factors		\$ 0	\$ 0	
27 Total Operating Expenses	\$ 3,810,199	\$ 127,899	\$ 3,938,098	
28 Operating Income	\$ 418,911	\$ 177,127	\$ 596,038	
29 Average Rate Base	\$ 7,690,807	\$ -	\$ 7,690,807	
30 Return on Rate Base	5.45%		7.75%	

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Revenue Requirements Support
 Test Year Ending December 31, 2018

Line No.				
1	Gross Revenue Factor			
2	Additional Revenue		1.000000	
3	Less:			
4	Bad Debts	0.000000		
5	PSCT	0.058850		
6	PUC Fee	0.005000		
7	Franchise	0.000000	0.063850	0.06385
8	Subject to Income Tax			
9	Less:		0.936150	
10	State Income Tax	0.039699		0.037164
11	Federal Income Tax	0.340000		0.318291
12		0.379699	0.355455	
13	Remaining for Net Income		0.580695	
14	Expense for each \$1 of Revenue		0.419305	
15	Factor for Moving Rate Base			
16	=	(1-Bad Debt%-Revenue Taxes-Income tax on Addl. Revenue)		
17				
18	Revenue Factor		0.5806947812	1.722075060
19	<u>Additional Revenue Requirements</u>			
20	Proposed rate of return			7.75%
21	Multiply rate base @ present rates by the above proposed ROR			596,038
22	Subtract the net income @ present rates from the above net income			177,127
23	Divide the above difference by the moving rate base factor to			
24	determine the additional revenue requirements @ the proposed ROR			305,026
25	Multiply the add'l revenues by the bad debt factor			0
26	Multiply the add'l revenues by the revenue tax factor			19476
27	Multiply the add'l revenues by the inc tax on add'l revenue			108423
28	Total Expenses at Proposed Rates			3,938,098
29	Subtract total expense from total revenues @ proposed rates			596,038
30	Subtract NI before WC change from NI after WC change			0.0
31	Divide change in NI by desired rate of return			0.0
32	Calculate change in rate base			7,690,807
33	Test - Divide NI by rate base			7.75%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Average Rate Base
 Test Year Ending December 31, 2018

Line No.	Description	At Dec. 31, 2017	At Dec. 31, 2018	Average
3	Plant In Service	\$ 26,214,909	\$ 29,333,189	\$ 27,774,049
4	Accumulated Depreciation Reserve	\$ 10,199,959	\$ 10,939,419	\$ 10,569,689
5	Net Plant-in-Service	\$ 16,014,950	\$ 18,393,770	\$ 17,204,360
6	Deduct:			
7	Net Contributions in Aid of Construction	\$ (8,096,740)	\$ (7,772,874)	\$ (7,934,807)
8	Customer Advances	\$ -	\$ -	\$ -
9	Customer Deposits	\$ -	\$ -	\$ -
10	Accumulated Deferred Taxes: Federal	\$ (973,745)	\$ (1,008,303)	\$ (991,024)
11	Accumulated Deferred Taxes: State	\$ (154,233)	\$ (159,401)	\$ (156,817)
	Unamortized Hawaii Capital Goods Excise Tax			
12	Credit	\$ (196,020)	\$ (300,024)	\$ (248,022)
13	Net Salvage Adjustment	\$ -	\$ -	\$ (428,610)
14	subtotal	\$ (9,420,738)	\$ (9,240,601)	\$ (9,759,280)
15	Add:			
16	Working Capital	\$ 245,727	\$ 245,727	\$ 245,727
17	subtotal	\$ 245,727	\$ 245,727	\$ 245,727
18	Subtotal	\$ 6,839,939	\$ 9,398,895	
19	Rate Base at Proposed Rates			\$ 7,690,807

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Rate Base Support
 Test Year Ending December 31, 2018

Line
 No.

1 Rate Base @ Dec. 31, 2017

Description	Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company		Adjustments	
2				
3 Plant In Service	\$	26,214,909	\$	-
4 Accumulated Depreciation Reserve	\$	10,199,959	\$	-
5 Net Plant-in-Service	\$	16,014,950	\$	-
6 Deduct:				
7 Net Contributions in Aid of Construction	\$	(8,096,740)	\$	-
8 Customer Advances	\$	-	\$	-
9 Customer Deposits	\$	-	\$	-
10 Accumulated Deferred Taxes: Federal	\$	(973,745)	\$	-
11 Accumulated Deferred Taxes: State	\$	(154,233)	\$	-
Unamortized Hawaii Capital Goods	\$	(196,020)	\$	-
12 Excise Tax Credit	\$	(196,020)	\$	-
13 subtotal	\$	(9,420,738)	\$	-
14 Add:				
15 Working Capital	\$	245,727	\$	-
16 subtotal	\$	245,727	\$	-

17 Rate Base @ Dec. 31, 2018

Description	Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company		Adjustments	
18				
19 Plant In Service	\$	29,333,189	\$	-
20 Accumulated Depreciation Reserve	\$	10,939,419	\$	-
21 Net Plant-in-Service	\$	18,393,770	\$	-
22 Deduct:				
23 Net Contributions in Aid of Construction	\$	(7,772,874)	\$	-
24 Customer Advances	\$	-	\$	-
25 Customer Deposits	\$	-	\$	-
26 Accumulated Deferred Taxes: Federal	\$	(1,008,303)	\$	-
27 Accumulated Deferred Taxes: State	\$	(159,401)	\$	-
Unamortized Hawaii Capital Goods	\$	(300,024)	\$	-
28 Excise Tax Credit	\$	(300,024)	\$	-
29 subtotal	\$	(9,240,601)	\$	-
30 Add:				
31 Working Capital	\$	245,727	\$	-
32 subtotal	\$	245,727	\$	-

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Depreciation and Amortization of Intangibles
 Test Year Ending December 31, 2018

Line No.	Description	Actual Cost		Balance as of Dec. 31, 2016	Dep. Exp. Jan. 1, 2017 to Dec. 31, 2017	Retirements Jan. 1, 2017 to Dec. 31, 2017	Adjustments Jan. 1, 2017 to Dec. 31, 2017	Balance as of Dec. 31, 2017	Dep. Exp. Jan. 1, 2018 to Dec. 31, 2018	Retirements Jan. 1, 2018 to Dec. 31, 2018	Adjustments Jan. 1, 2018 to Dec. 31, 2018	Test Year Balance as of Dec. 31, 2018
		Depr Base Dec. 31, 2016	Depr Base Dec. 31, 2017									
4		\$ 26,360	\$ 26,360	\$ -	\$ 2,636	\$ -	\$ -	\$ 2,636	\$ -	\$ -	\$ -	\$ 5,272
5	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Land and land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Structures and Improvements	\$ 2,363,362	\$ 2,547,435	\$ 803,043	\$ 65,244	\$ -	\$ -	\$ 868,287	\$ 65,481	\$ -	\$ -	\$ 933,768
8	Pumping Equipment	\$ 2,896,383	\$ 2,978,485	\$ 1,645,908	\$ 125,551	\$ -	\$ -	\$ 1,771,459	\$ 125,551	\$ -	\$ -	\$ 1,897,010
9	Treatment Equipment	\$ 5,688	\$ 5,688	\$ 3,177	\$ 204	\$ -	\$ -	\$ 3,380	\$ 204	\$ -	\$ -	\$ 3,584
10	Transmission & Distribution Plant	\$ 7,582,854	\$ 7,621,041	\$ 2,061,034	\$ 130,454	\$ -	\$ -	\$ 2,191,488	\$ 133,500	\$ -	\$ -	\$ 2,324,988
11	Reservoirs	\$ 8,172,411	\$ 8,369,598	\$ 3,031,657	\$ 184,968	\$ -	\$ -	\$ 3,216,626	\$ 184,968	\$ -	\$ -	\$ 3,401,594
12	Wells	\$ 3,427,734	\$ 3,427,734	\$ 1,224,528	\$ 107,631	\$ -	\$ -	\$ 1,332,159	\$ 200,963	\$ -	\$ -	\$ 1,533,122
13	Office Furniture and Equipment	\$ 52,588	\$ 52,588	\$ 52,588	\$ -	\$ -	\$ -	\$ 52,588	\$ -	\$ -	\$ -	\$ 52,588
14	Transportation	\$ 326,776	\$ 326,776	\$ 326,776	\$ -	\$ -	\$ -	\$ 326,776	\$ (9,389)	\$ -	\$ -	\$ 317,388
15	Tools and Laboratory Equipment	\$ 225,807	\$ 225,807	\$ 177,913	\$ 4,163	\$ -	\$ -	\$ 182,076	\$ 4,163	\$ -	\$ -	\$ 186,239
16	General Plant	\$ 28,141	\$ 28,141	\$ 28,141	\$ -	\$ -	\$ -	\$ 28,141	\$ -	\$ -	\$ -	\$ 28,141
17	Asset Retirement Obligation	\$ 199,236	\$ 199,236	\$ 86,459	\$ 6,641	\$ -	\$ -	\$ 93,101	\$ 6,641	\$ -	\$ -	\$ 99,742
18	Hawaii Water GO Allocation	\$ 51,423	\$ 51,423	\$ 33,313	\$ 1,119	\$ -	\$ -	\$ 34,432	\$ 1,119	\$ -	\$ -	\$ 35,551
19	Big Island Allocation	\$ 267,001	\$ 354,598	\$ 74,914	\$ 21,897	\$ -	\$ -	\$ 96,810	\$ 23,624	\$ -	\$ -	\$ 120,434
20	Total	\$ 25,645,765	\$ 26,214,909	\$ 9,549,453	\$ 650,506	\$ -	\$ -	\$ 10,199,959	\$ 739,460	\$ -	\$ -	\$ 10,939,419

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Depreciation Expense (Book)
 Test Year Ending December 31, 2018

Line No.	Description	Test Year Ending December 31, 2016		Test Year Ending December 31, 2017		Test Year Ending December 31, 2018		Test Year	
		Acc. Dep.	Dep. Exp.	Acc. Dep.	Dep. Exp.	Acc. Dep.	Dep. Exp.	Acc. Dep.	Dep. Exp.
		Dec. 31, 2016	Jan. 1, 2017 to Dec. 31, 2017	Dec. 31, 2017	Jan. 1, 2018 to Dec. 31, 2018	Dec. 31, 2018	Jan. 1, 2018 to Dec. 31, 2018	Dec. 31, 2018	Dec. 31, 2018
3									
4									
5	Intangible	\$ -	\$ 2,636	\$ 2,636	\$ -	\$ 2,636	\$ -	\$ 2,636	\$ 5,272
6	Land and land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Structures and Improvements	\$ 803,043	\$ 18,754	\$ 821,797	\$ 18,991	\$ 840,788	\$ 18,991	\$ 840,788	\$ 840,788
8	Pumping Equipment	\$ 1,645,908	\$ 122,772	\$ 1,768,680	\$ 122,772	\$ 1,891,452	\$ 122,772	\$ 1,891,452	\$ 1,891,452
9	Treatment Equipment	\$ 3,177	\$ 204	\$ 3,380	\$ 204	\$ 3,584	\$ 204	\$ 3,584	\$ 3,584
10	Transmission & Distribution Plant	\$ 2,061,034	\$ 15,349	\$ 2,076,383	\$ 18,395	\$ 2,094,779	\$ 18,395	\$ 2,094,779	\$ 2,094,779
11	Reservoirs	\$ 3,031,657	\$ 95,233	\$ 3,126,890	\$ 95,233	\$ 3,222,123	\$ 95,233	\$ 3,222,123	\$ 3,222,123
12	Wells	\$ 1,224,528	\$ 37,873	\$ 1,262,401	\$ 131,205	\$ 1,393,606	\$ 131,205	\$ 1,393,606	\$ 1,393,606
13	Office Furniture and Equipment	\$ 52,588	\$ -	\$ 52,588	\$ -	\$ 52,588	\$ -	\$ 52,588	\$ 52,588
14	Transportation	\$ 326,776	\$ -	\$ 326,776	\$ (9,389)	\$ 317,388	\$ (9,389)	\$ 317,388	\$ 317,388
15	Tools and Laboratory Equipment	\$ 177,913	\$ 4,163	\$ 182,076	\$ 4,163	\$ 186,239	\$ 4,163	\$ 186,239	\$ 186,239
16	General Plant	\$ 28,141	\$ -	\$ 28,141	\$ -	\$ 28,141	\$ -	\$ 28,141	\$ 28,141
17	Asset Retirement Obligation	\$ 86,459	\$ 6,641	\$ 93,101	\$ 6,641	\$ 99,742	\$ 6,641	\$ 99,742	\$ 99,742
18	Hawaii Water GO Allocation	\$ 33,313	\$ 1,119	\$ 34,432	\$ 1,119	\$ 35,551	\$ 1,119	\$ 35,551	\$ 35,551
19	Big Island Allocation	\$ 74,914	\$ 21,897	\$ 96,810	\$ 23,624	\$ 120,434	\$ 23,624	\$ 120,434	\$ 120,434
20	Total	\$ 9,549,453	\$ 326,640	\$ 9,876,093	\$ 415,594	\$ 10,291,687	\$ 415,594	\$ 10,291,687	\$ 10,291,687

Watsco Recreational, Inc., One West Howe Utah Company
 Accumulated Depreciation and Depreciation Expense Detail

Test Year Ending December 31, 2018

Line No.	Account	Description	Plant Balance (12/31/2016)	Accumulated Depreciation Reserve (12/31/2016)	Present Rate	Proposed Rate	Depreciation Expense (Percent Rate)	Depreciation Expense (Proposed Rate)	Accumulated Depreciation Reserve (12/31/2017)	2017 Additions	2017 Retirements	Plant Balance (12/31/2017)	2018 Additions	2018 Retirements	Plant Balance (12/31/2018)	Depreciation Expense (Percent Rate)	Depreciation Expense (Proposed Rate)	Accumulated Depreciation Reserve (12/31/2018)
WHUC Water																		
Non-Depreciable Plant																		
3	103030	Marigold Plant	\$ 26,330	\$ 7,568	10.00%	10.00%	\$ 2,635	\$ 2,635	\$ 10,544	\$ -	\$ -	\$ 26,330	\$ -	\$ -	\$ 26,330	\$ 2,635	\$ 2,635	\$ 13,180
4		Total Non-Depreciable Plant	\$ 26,330	\$ 7,568			\$ 2,635	\$ 2,635	\$ 10,544	\$ -	\$ -	\$ 26,330	\$ -	\$ -	\$ 26,330	\$ 2,635	\$ 2,635	\$ 13,180
Depreciable Plant																		
Structures and Improvements																		
7	103110	Structures & Improvement - Supply Plant	\$ 201,369	\$ 81,100	2.13%	2.13%	\$ 4,293	\$ 4,692	\$ 69,915	\$ -	\$ -	\$ 201,369	\$ -	\$ -	\$ 201,369	\$ 4,293	\$ 4,692	\$ 90,607
8	103210	Structures & Improvement - Pumping Plant	\$ 993,369	\$ 151,300	0.00%	2.37%	\$ -	\$ 23,328	\$ 142,428	\$ -	\$ -	\$ 993,369	\$ -	\$ -	\$ 993,369	\$ -	\$ 23,328	\$ 158,963
9	103310	Structures & Improvement - Distribution Plant	\$ 1,153,072	\$ 179,720	0.00%	2.37%	\$ -	\$ 27,258	\$ 162,428	\$ -	\$ -	\$ 1,153,072	\$ -	\$ -	\$ 1,153,072	\$ -	\$ 27,258	\$ 187,681
10	103410	Structures & Improvement - Transmission & Distribution Plant	\$ 155,218	\$ 18,526	3.33%	2.96%	\$ 1,174	\$ 4,116	\$ 24,842	\$ -	\$ -	\$ 155,218	\$ -	\$ -	\$ 155,218	\$ 1,174	\$ 4,116	\$ 30,322
11	103411	Structures & Improvement - Pumping - General Plant	\$ 22,406	\$ 5,812	3.33%	2.96%	\$ 750	\$ 2,007	\$ 7,876	\$ -	\$ -	\$ 22,406	\$ -	\$ -	\$ 22,406	\$ 750	\$ 2,007	\$ 9,648
12	103710	Structures & Improvement - General Plant	\$ 9,707	\$ 529,779	4.59%	2.44%	\$ 45,468	\$ 22,225	\$ 452,334	\$ -	\$ -	\$ 9,707	\$ -	\$ -	\$ 9,707	\$ 45,468	\$ 22,225	\$ 574,288
13		Total Structures and Improvements	\$ 2,582,032	\$ 951,929			\$ 57,749	\$ 65,244	\$ 652,297	\$ -	\$ -	\$ 2,582,032	\$ -	\$ -	\$ 2,582,032	\$ 57,749	\$ 65,244	\$ 933,568
Pumping Equipment																		
14	103240	Pumping Equipment	\$ 2,422,433	\$ 1,378,429	3.43%	3.92%	\$ 96,521	\$ 113,800	\$ 1,752,283	\$ -	\$ -	\$ 2,422,433	\$ -	\$ -	\$ 2,422,433	\$ 96,521	\$ 113,800	\$ 1,866,143
16	103241	System Control Computer Equipment	\$ 73,900	\$ 7,435	2.50%	15.92%	\$ 1,848	\$ 11,691	\$ 19,176	\$ -	\$ -	\$ 73,900	\$ -	\$ -	\$ 73,900	\$ 1,848	\$ 11,691	\$ 30,867
17		Total Pumping Equipment	\$ 2,496,333	\$ 1,445,864			\$ 101,379	\$ 125,491	\$ 1,771,459	\$ -	\$ -	\$ 2,496,333	\$ -	\$ -	\$ 2,496,333	\$ 101,379	\$ 125,491	\$ 1,897,010
Treatment Equipment																		
18	103320	Water Treatment Plant	\$ 5,688	\$ 3,177	1.58%	3.58%	\$ 90	\$ 204	\$ 3,380	\$ -	\$ -	\$ 5,688	\$ -	\$ -	\$ 5,688	\$ 90	\$ 204	\$ 3,584
20		Total Treatment Equipment	\$ 5,688	\$ 3,177			\$ 90	\$ 204	\$ 3,380	\$ -	\$ -	\$ 5,688	\$ -	\$ -	\$ 5,688	\$ 90	\$ 204	\$ 3,584
Transmission & Distribution Plant																		
21	103451	A.C.	\$ 2,020,079	\$ 408,112	2.13%	1.77%	\$ 62,076	\$ 51,685	\$ 1,459,798	\$ -	\$ -	\$ 2,020,079	\$ -	\$ -	\$ 2,020,079	\$ 62,076	\$ 51,685	\$ 1,511,883
22	103454	All Other	\$ 273,616	\$ 6,415	2.50%	1.69%	\$ 5,933	\$ 4,659	\$ 17,078	\$ 1,629	\$ -	\$ 279,980	\$ -	\$ -	\$ 279,980	\$ 5,933	\$ 4,659	\$ 15,770
24	103455	Ductile Iron Pipe	\$ 4,213,526	\$ 540,725	2.05%	1.48%	\$ 86,500	\$ 62,390	\$ 603,055	\$ -	\$ -	\$ 4,213,526	\$ -	\$ -	\$ 4,213,526	\$ 86,500	\$ 62,390	\$ 665,665
25	103460	Meters & Meter Boxes	\$ 195,729	\$ 104,683	2.78%	5.75%	\$ 5,587	\$ 11,570	\$ 116,223	\$ 51,887	\$ -	\$ 243,101	\$ -	\$ -	\$ 243,101	\$ 7,041	\$ 14,553	\$ 150,776
26	103460	Hydrants	\$ 6,903	\$ 1,143	2.31%	2.11%	\$ 169	\$ 150	\$ 1,284	\$ -	\$ -	\$ 6,903	\$ -	\$ -	\$ 6,903	\$ 169	\$ 179	\$ 1,474
27		Total Transmission & Distribution Plant	\$ 7,585,654	\$ 2,051,033			\$ 181,205	\$ 133,454	\$ 2,197,438	\$ 55,212	\$ -	\$ 2,616,533	\$ 167,169	\$ -	\$ 2,616,533	\$ 182,790	\$ 133,500	\$ 2,724,988
Reservoirs																		
28	103420	Reservoirs & Tanks	\$ 6,172,411	\$ 3,031,687	2.51%	2.21%	\$ 216,040	\$ 184,968	\$ 3,216,026	\$ -	\$ -	\$ 6,172,411	\$ -	\$ -	\$ 6,172,411	\$ 216,040	\$ 184,968	\$ 3,401,394
30		Total Reservoirs	\$ 6,172,411	\$ 3,031,687			\$ 216,040	\$ 184,968	\$ 3,216,026	\$ -	\$ -	\$ 6,172,411	\$ -	\$ -	\$ 6,172,411	\$ 216,040	\$ 184,968	\$ 3,401,394
Wells																		
32	103150	Wells	\$ 3,427,734	\$ 1,224,528	2.00%	3.15%	\$ 68,909	\$ 107,031	\$ 1,332,159	\$ 2,972,358	\$ -	\$ 6,400,992	\$ -	\$ -	\$ 6,400,992	\$ 128,103	\$ 200,953	\$ 1,533,122
33		Total Wells	\$ 3,427,734	\$ 1,224,528			\$ 68,909	\$ 107,031	\$ 1,332,159	\$ 2,972,358	\$ -	\$ 6,400,992	\$ -	\$ -	\$ 6,400,992	\$ 128,103	\$ 200,953	\$ 1,533,122
Office Furniture and Equipment																		
34	103720	Office Furn & Equip	\$ 21,154	\$ 21,154	0.00%	0.00%	\$ -	\$ -	\$ 21,154	\$ -	\$ -	\$ 21,154	\$ -	\$ -	\$ 21,154	\$ -	\$ -	\$ 21,154
36	103721	Electronic Equipment/Computers	\$ 31,433	\$ 31,433	0.00%	0.00%	\$ -	\$ -	\$ 31,433	\$ -	\$ -	\$ 31,433	\$ -	\$ -	\$ 31,433	\$ -	\$ -	\$ 31,433
37		Total Office Furniture and Equipment	\$ 52,587	\$ 52,587			\$ -	\$ -	\$ 52,587	\$ -	\$ -	\$ 52,587	\$ -	\$ -	\$ 52,587	\$ -	\$ -	\$ 52,587
Transportation																		
38	103750	Transportation Equipment	\$ 326,776	\$ 326,776	0.00%	-2.43%	\$ -	\$ -	\$ 326,776	\$ 59,590	\$ -	\$ 386,366	\$ -	\$ -	\$ 386,366	\$ -	\$ (9,389)	\$ 317,989
40		Total Transportation	\$ 326,776	\$ 326,776			\$ -	\$ -	\$ 326,776	\$ 59,590	\$ -	\$ 386,366	\$ -	\$ -	\$ 386,366	\$ -	\$ (9,389)	\$ 317,989
Tools and Laboratory Equipment																		
41	103760	Laboratory Equipment	\$ 15,332	\$ 15,154	3.49%	0.28%	\$ 534	\$ 40	\$ 15,104	\$ -	\$ -	\$ 15,332	\$ -	\$ -	\$ 15,332	\$ 534	\$ 40	\$ 16,204
42	103770	Power Operator Equipment	\$ 180,587	\$ 123,753	7.23%	2.24%	\$ 12,054	\$ 4,045	\$ 137,788	\$ -	\$ -	\$ 180,587	\$ -	\$ -	\$ 180,587	\$ 12,054	\$ 4,045	\$ 141,813
44	103760	Tools, Shop, Garage Equipment	\$ 29,694	\$ 29,002	2.23%	0.28%	\$ 866	\$ 78	\$ 28,084	\$ -	\$ -	\$ 29,694	\$ -	\$ -	\$ 29,694	\$ 866	\$ 78	\$ 29,511
45		Total Tools and Laboratory Equipment	\$ 325,603	\$ 277,913			\$ 14,254	\$ 1,603	\$ 182,976	\$ -	\$ -	\$ 325,603	\$ -	\$ -	\$ 325,603	\$ 14,254	\$ 1,603	\$ 186,529
General Plant																		
47	103750	General Plant	\$ 28,141	\$ 28,141	0.00%	0.00%	\$ -	\$ -	\$ 28,141	\$ -	\$ -	\$ 28,141	\$ -	\$ -	\$ 28,141	\$ -	\$ -	\$ 28,141
48		Total General Plant	\$ 28,141	\$ 28,141			\$ -	\$ -	\$ 28,141	\$ -	\$ -	\$ 28,141	\$ -	\$ -	\$ 28,141	\$ -	\$ -	\$ 28,141
Asset Retirement Obligation																		
49		Asset Retirement Obligation	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Wickiaco Resort Utilities, Inc. (The "Wickiaco Utility Company")
 Accumulated Depreciation and Depreciation Expense Detail

Test Year Ending December 31, 2018

Use No.	Account	Description	Accumulated Depreciation Reserve (12/31/2018)	2017 Additions	2017 Retirement	Plan Balance (12/31/2017)	Present Rate	Proposed Rate	Depreciation Expense (Present Rate)	Depreciation Expense (Proposed Rate)	Accumulated Depreciation Reserve (12/31/2017)	2018 Additions	2018 Retirement	Plan Balance (12/31/2018)	Depreciation Expense (Present Rate)	Depreciation Expense (Proposed Rate)	Accumulated Depreciation Reserve (12/31/2018)
50	109025 Asset Retirement Obligation		\$ 169,216	\$ 95,459	\$ -	\$ 199,236	3.33%	3.33%	\$ 6,641	\$ 6,641	\$ 95,101	\$ -	\$ -	\$ 169,216	\$ 6,641	\$ 6,641	\$ 99,742
51		Total Asset Retirement Obligation	\$ 169,216	\$ 95,459	\$ -	\$ 199,236			\$ 6,641	\$ 6,641	\$ 95,101	\$ -	\$ -	\$ 169,216	\$ 6,641	\$ 6,641	\$ 99,742
52		Total WHUC Water Plant	\$ 24,327,340	\$ 9,449,134	\$ 481,549	\$ 25,803,889			\$ 627,664	\$ 627,450	\$ 10,076,024	\$ 3,367,772	\$ -	\$ 28,900,032	\$ 681,982	\$ 714,717	\$ 10,791,342

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Depreciation and Depreciation Expense Detail (Hawaii Water, Big Island)
 Test Year Ending December 31, 2013

Line No	Description	In Service	Useful Life in Mos	12/31/2016			12/31/2017			12/31/2018			12/31/2019		
				Plant Balance	Accumulated Depreciation Reserve	Present Rate	Plant Balance	Accumulated Depreciation Reserve	2018 Retirements	Plant Balance	Accumulated Depreciation Reserve	2018 Retirements	Plant Balance	Accumulated Depreciation Reserve	2018 Retirements
HAWAII GENERAL OFFICE															
1	750 Leasehold Improvements	5/1/2015	720	\$ 16,865	\$ 468	1.67%	\$ 16,865	\$ 749	\$ -	\$ -	\$ 18,865	\$ 1,031	\$ -	\$ -	
2	desks, cont table, chairs	3/1/2010	120	\$ 3,060	\$ 1,877	10.00%	\$ 3,060	\$ 2,183	\$ -	\$ -	\$ 3,060	\$ 306	\$ 306	\$ -	
3	2 Cubical Work Stations	12/1/2010	120	\$ 5,650	\$ 2,825	10.00%	\$ 5,650	\$ 3,390	\$ -	\$ -	\$ 5,650	\$ 565	\$ 565	\$ -	
4	Cherry Desk	12/1/2010	120	\$ 955	\$ 427	10.00%	\$ 955	\$ 513	\$ -	\$ -	\$ 955	\$ 95	\$ 95	\$ -	
5	Cherry Drawer	12/1/2010	120	\$ 71	\$ 35	10.00%	\$ 71	\$ 42	\$ -	\$ -	\$ 71	\$ 7	\$ 7	\$ -	
6	Cherry Credenza	12/1/2010	120	\$ 509	\$ 255	10.00%	\$ 509	\$ 306	\$ -	\$ -	\$ 509	\$ 51	\$ 51	\$ -	
7	Cherry Corner Unit	12/1/2010	120	\$ 404	\$ 202	10.00%	\$ 404	\$ 242	\$ -	\$ -	\$ 404	\$ 40	\$ 40	\$ -	
8	Regency Library	12/1/2010	120	\$ 284	\$ 142	10.00%	\$ 284	\$ 170	\$ -	\$ -	\$ 284	\$ 28	\$ 28	\$ -	
9	Chairs	12/1/2010	120	\$ 2,037	\$ 1,018	10.00%	\$ 2,037	\$ 1,222	\$ -	\$ -	\$ 2,037	\$ 204	\$ 204	\$ -	
10	Cherry Desk Shell 66"	12/1/2010	120	\$ 429	\$ 214	10.00%	\$ 429	\$ 257	\$ -	\$ -	\$ 429	\$ 43	\$ 43	\$ -	
11	24" x 71" Credenza Shells	12/1/2010	120	\$ 793	\$ 397	10.00%	\$ 793	\$ 476	\$ -	\$ -	\$ 793	\$ 79	\$ 79	\$ -	
12	Cherry Keyboard Drawer	12/1/2010	120	\$ 35	\$ 17	10.00%	\$ 35	\$ 20	\$ -	\$ -	\$ 35	\$ 4	\$ 4	\$ -	
13	Executive Chair	12/1/2010	120	\$ 391	\$ 196	10.00%	\$ 391	\$ 235	\$ -	\$ -	\$ 391	\$ 39	\$ 39	\$ -	
14	Desk Pedestal F/F	12/1/2010	120	\$ 468	\$ 234	10.00%	\$ 468	\$ 281	\$ -	\$ -	\$ 468	\$ 47	\$ 47	\$ -	
15	Cherry Shelf Unit	12/1/2010	120	\$ 308	\$ 154	10.00%	\$ 308	\$ 185	\$ -	\$ -	\$ 308	\$ 31	\$ 31	\$ -	
16	Cherry Storage Hutch	12/1/2010	120	\$ 487	\$ 244	10.00%	\$ 487	\$ 293	\$ -	\$ -	\$ 487	\$ 49	\$ 49	\$ -	
17	Cherry Credenza 66"	12/1/2010	120	\$ 333	\$ 167	10.00%	\$ 333	\$ 200	\$ -	\$ -	\$ 333	\$ 33	\$ 33	\$ -	
18	Regency Desk	12/1/2010	120	\$ 709	\$ 355	10.00%	\$ 709	\$ 426	\$ -	\$ -	\$ 709	\$ 71	\$ 71	\$ -	
19	2 Drawer Lateral File	12/1/2010	120	\$ 988	\$ 494	10.00%	\$ 988	\$ 582	\$ -	\$ -	\$ 988	\$ 99	\$ 99	\$ -	
20	3, 4, 2 Drawer Lateral File Cabinets	12/1/2010	120	\$ 2,868	\$ 1,434	10.00%	\$ 2,868	\$ 1,721	\$ -	\$ -	\$ 2,868	\$ 287	\$ 287	\$ -	
21	Cherry Desk Pedestal B/B/F	12/1/2010	120	\$ 513	\$ 257	10.00%	\$ 513	\$ 308	\$ -	\$ -	\$ 513	\$ 51	\$ 51	\$ -	
22	Fireproof safe for Customer Service office.	12/1/2011	120	\$ 2,385	\$ 1,045	10.00%	\$ 2,385	\$ 341	\$ -	\$ -	\$ 2,385	\$ 239	\$ 239	\$ -	
23	Richo Afiso MP C3001	5/1/2015	480	\$ 3,044	\$ 127	2.50%	\$ 3,044	\$ 203	\$ -	\$ -	\$ 3,044	\$ 76	\$ 76	\$ -	
24	Richo Afiso MP C3001	5/1/2015	480	\$ 3,044	\$ 127	2.50%	\$ 3,044	\$ 203	\$ -	\$ -	\$ 3,044	\$ 76	\$ 76	\$ -	
25	Automated Electronic Defibrillators	12/1/2010	60	\$ 7,161	\$ 7,161	20.00%	\$ -	\$ -	\$ -	\$ -	\$ 7,161	\$ 16	\$ 16	\$ -	
26	License for Capture Now	12/1/2010	60	\$ 237	\$ 237	20.00%	\$ -	\$ -	\$ -	\$ -	\$ 237	\$ -	\$ -	\$ -	
27	Fujitsu F6140 scanner	12/1/2010	60	\$ 1,666	\$ 1,666	20.00%	\$ -	\$ -	\$ -	\$ -	\$ 1,666	\$ -	\$ -	\$ -	
28	Richo MP 4001SP Copier w/Finisher	12/1/2010	60	\$ 10,686	\$ 10,686	20.00%	\$ -	\$ -	\$ -	\$ -	\$ 10,686	\$ -	\$ -	\$ -	
29	Mitrol EP Dig 6 Line Model 8560 Telephones	12/1/2010	60	\$ 1,207	\$ 1,207	20.00%	\$ -	\$ -	\$ -	\$ -	\$ 1,207	\$ -	\$ -	\$ -	
30	ELECTRONICS (881)	12/1/2011	60	\$ 8,102	\$ 8,102	20.00%	\$ -	\$ -	\$ -	\$ -	\$ 8,102	\$ -	\$ -	\$ -	
31	8-way video conferencing system	12/1/2011	60	\$ 744	\$ 744	20.00%	\$ -	\$ -	\$ -	\$ -	\$ 744	\$ -	\$ -	\$ -	
32	Hewlett Packard laser printer	12/1/2011	60	\$ 37,185	\$ 37,185	20.00%	\$ -	\$ -	\$ -	\$ -	\$ 37,185	\$ -	\$ -	\$ -	
33	Desktop-HIWKI CS40	12/1/2014	60	\$ 1,111	\$ 1,111	20.00%	\$ -	\$ -	\$ -	\$ -	\$ 1,111	\$ -	\$ -	\$ -	
34	Desktop-HIWKI CS39	12/1/2014	60	\$ 807	\$ 807	14.29%	\$ -	\$ -	\$ -	\$ -	\$ 807	\$ -	\$ -	\$ -	
35	Desktop-HIWKI CS38	12/1/2014	60	\$ 807	\$ 807	14.29%	\$ -	\$ -	\$ -	\$ -	\$ 807	\$ -	\$ -	\$ -	
36	Desktop-HIWKI CS36	12/1/2014	60	\$ 807	\$ 807	14.29%	\$ -	\$ -	\$ -	\$ -	\$ 807	\$ -	\$ -	\$ -	
37	Desktop-HIWKI CS41	12/1/2014	60	\$ 807	\$ 807	14.29%	\$ -	\$ -	\$ -	\$ -	\$ 807	\$ -	\$ -	\$ -	
38	750 Server & Server room upgrade	5/1/2015	84	\$ 17,650	\$ 4,502	14.29%	\$ -	\$ -	\$ -	\$ -	\$ 17,650	\$ -	\$ -	\$ -	
39	Hawaii Business Unit Software	12/1/2010	60	\$ 132,361	\$ 132,361	20.00%	\$ -	\$ -	\$ -	\$ -	\$ 132,361	\$ -	\$ -	\$ -	
40	RMS Software	3/1/2014	480	\$ 32,429	\$ 13,851	2.50%	\$ -	\$ -	\$ -	\$ -	\$ 32,429	\$ -	\$ -	\$ -	
41	phone system with 8 phones	12/1/2010	60	\$ 24,859	\$ 24,859	20.00%	\$ -	\$ -	\$ -	\$ -	\$ 24,859	\$ -	\$ -	\$ -	
42	Miscellaneous Kitchen Equipment	12/1/2010	180	\$ 63	\$ 32	6.67%	\$ -	\$ -	\$ -	\$ -	\$ 63	\$ 65	\$ 65	\$ -	
43	laptop for CS Mgr	4/1/2014	360	\$ 1,496	\$ 175	3.33%	\$ -	\$ -	\$ -	\$ -	\$ 1,496	\$ 50	\$ 50	\$ -	
44	Total			\$ 387,436	\$ 250,992		\$ 387,436	\$ 259,422	\$ -	\$ -	\$ 397,436	\$ 8,430	\$ 8,430	\$ 267,852	
HAWAII GENERAL OFFICE ALLOCATIONS															
49	700 - Kona			\$ 84,174	\$ 54,531		\$ 84,174	\$ 56,382	\$ -	\$ -	\$ 84,174	\$ 1,831	\$ 1,831	\$ 58,194	
50	701 - Waialeale			\$ 26,623	\$ 17,247		\$ 26,623	\$ 17,247	\$ -	\$ -	\$ 26,623	\$ 579	\$ 579	\$ 18,405	
51	721 - Waialeale Water			\$ 48,713	\$ 32,206		\$ 48,713	\$ 32,206	\$ -	\$ -	\$ 48,713	\$ 1,082	\$ 1,082	\$ 34,369	
52	722 - Waialeale Sewer			\$ 35,913	\$ 23,144		\$ 35,913	\$ 23,144	\$ -	\$ -	\$ 35,913	\$ 844	\$ 844	\$ 26,833	
53	723 - Waialeale Water			\$ 51,423	\$ 33,313		\$ 51,423	\$ 33,313	\$ -	\$ -	\$ 51,423	\$ 1,119	\$ 1,119	\$ 35,557	
54	724 - Waialeale Sewer			\$ 70,422	\$ 45,821		\$ 70,422	\$ 45,821	\$ -	\$ -	\$ 70,422	\$ 1,532	\$ 1,532	\$ 48,866	
55	725 - Waialeale Water			\$ 2,853	\$ 1,874		\$ 2,853	\$ 1,874	\$ -	\$ -	\$ 2,853	\$ 63	\$ 63	\$ 2,000	
56	726 - Waialeale Sewer			\$ 40,900	\$ 26,497		\$ 40,900	\$ 26,497	\$ -	\$ -	\$ 40,900	\$ 890	\$ 890	\$ 28,276	
57	727 - Kona Water			\$ 22,474	\$ 14,560		\$ 22,474	\$ 14,560	\$ -	\$ -	\$ 22,474	\$ 489	\$ 489	\$ 15,538	
58	727 - Kona Sewer			\$ 387,436	\$ 250,992		\$ 387,436	\$ 259,422	\$ -	\$ -	\$ 387,436	\$ 8,430	\$ 8,430	\$ 267,852	
59	Total			\$ 387,436	\$ 250,992		\$ 387,436	\$ 259,422	\$ -	\$ -	\$ 397,436	\$ 8,430	\$ 8,430	\$ 267,852	

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Depreciation and Depreciation Expense Detail (Hawaii Water, Big Island)
 Test Year Ending December 31, 2018

Line No	Description	In Service	Useful Life in Mos	12/31/2016		2017		12/31/2017		Present Rate	12/31/2017		2018		12/31/2018		
				Plant Balance	Accumulated Depreciation Reserve	2017 Additions	Retirements	Plant Balance	Depreciation Expense		Accumulated Depreciation Reserve	2018 Additions	Retirements	Plant Balance	Depreciation Expense	Accumulated Depreciation Reserve	
129	Printer Cart	9/1/2012	120	\$ 75	\$ 31	\$ -	\$ -	\$ 75	\$ -	10.00%	\$ 75	\$ 8	\$ 39	\$ -	\$ 75	\$ 8	\$ 46
130	Projector-Dell 1610HD	12/1/2016	84	\$ 626	\$ -	\$ -	\$ -	\$ 626	\$ -	14.29%	\$ 626	\$ 89	\$ 97	\$ -	\$ 626	\$ 89	\$ 166
131	Electrical Upgrade	12/1/2011	480	\$ 8,770	\$ 1,269	\$ -	\$ -	\$ 8,770	\$ -	2.50%	\$ 8,770	\$ 219	\$ 1,468	\$ -	\$ 8,770	\$ 219	\$ 1,707
132	Respirator supplied air system	12/1/2016	240	\$ 4,239	\$ 18	\$ -	\$ -	\$ 4,239	\$ -	5.00%	\$ 4,239	\$ 212	\$ 230	\$ -	\$ 4,239	\$ 212	\$ 442
133	Reiko Copier	11/1/2011	60	\$ 10,588	\$ 10,588	\$ -	\$ -	\$ 10,588	\$ -	20.00%	\$ 10,588	\$ -	\$ 10,588	\$ -	\$ 10,588	\$ -	\$ 10,588
134	Reiko Fax Module	11/1/2011	60	\$ 1,045	\$ 1,045	\$ -	\$ -	\$ 1,045	\$ -	20.00%	\$ 1,045	\$ -	\$ 1,045	\$ -	\$ 1,045	\$ -	\$ 1,045
135	RICOH MPC3004-Engineering office	12/1/2016	84	\$ 8,282	\$ 99	\$ -	\$ -	\$ 8,282	\$ -	14.29%	\$ 8,282	\$ 1,183	\$ 1,282	\$ -	\$ 8,282	\$ 1,183	\$ 2,465
136	Rpic computer w/adapter for Eng Mgr	3/1/2016	84	\$ 1,478	\$ 475	\$ -	\$ -	\$ 1,478	\$ -	14.29%	\$ 1,478	\$ 211	\$ 666	\$ -	\$ 1,478	\$ 211	\$ 898
137	SCADA NET-ii 900 Dual Gateway	5/1/2017	480	\$ 22,377	\$ 466	\$ -	\$ -	\$ 22,377	\$ -	2.50%	\$ 22,377	\$ 559	\$ 1,026	\$ -	\$ 22,377	\$ 559	\$ 1,585
138	SCADA radio data link	3/1/2016	480	\$ 64,775	\$ 1,350	\$ -	\$ -	\$ 64,775	\$ -	2.50%	\$ 64,775	\$ 1,330	\$ 2,969	\$ -	\$ 64,775	\$ 1,330	\$ 2,660
139	SCADA upgrade 2013	3/1/2016	480	\$ 10,539	\$ 220	\$ -	\$ -	\$ 10,539	\$ -	2.50%	\$ 10,539	\$ 263	\$ 2,969	\$ -	\$ 10,539	\$ 263	\$ 4,588
140	SCADA Pack 32	3/1/2016	240	\$ 4,771	\$ 199	\$ -	\$ -	\$ 4,771	\$ -	5.00%	\$ 4,771	\$ 239	\$ 437	\$ -	\$ 4,771	\$ 239	\$ 747
141	Scaffolding	12/1/2011	480	\$ 15	\$ 2	\$ -	\$ -	\$ 15	\$ -	5.00%	\$ 15	\$ 0	\$ 2	\$ -	\$ 15	\$ 0	\$ 3
142	Work Order Addition	6/1/2013	240	\$ 994	\$ 178	\$ -	\$ -	\$ 994	\$ -	5.00%	\$ 994	\$ 50	\$ 228	\$ -	\$ 994	\$ 50	\$ 277
143	Tons & Equipment	3/1/2016	240	\$ 426	\$ 86	\$ -	\$ -	\$ 426	\$ -	5.00%	\$ 426	\$ 21	\$ 39	\$ -	\$ 426	\$ 21	\$ 60
144	Trailer, emergency generator, EG6500	3/1/2016	240	\$ 2,073	\$ 86	\$ -	\$ -	\$ 2,073	\$ -	5.00%	\$ 2,073	\$ 104	\$ 190	\$ -	\$ 2,073	\$ 104	\$ 294
145	Trailer, emergency generator, EG6500	3/1/2016	240	\$ 7,800	\$ 325	\$ -	\$ -	\$ 7,800	\$ -	5.00%	\$ 7,800	\$ 360	\$ 715	\$ -	\$ 7,800	\$ 360	\$ 1,105
146	Trailer, emergency 6 K12, w/amp	9/1/2012	120	\$ 58,793	\$ 24,601	\$ -	\$ -	\$ 58,793	\$ -	10.00%	\$ 58,793	\$ 5,879	\$ 39,481	\$ -	\$ 58,793	\$ 5,879	\$ 36,360
147	Work Order Addition	12/1/2010	120	\$ 6,817	\$ 4,281	\$ -	\$ -	\$ 6,817	\$ -	10.00%	\$ 6,817	\$ 882	\$ 4,963	\$ -	\$ 6,817	\$ 882	\$ 5,945
148	V209214, Fore F-150	12/1/2010	120	\$ 9,017	\$ 5,662	\$ -	\$ -	\$ 9,017	\$ -	10.00%	\$ 9,017	\$ 902	\$ 6,564	\$ -	\$ 9,017	\$ 902	\$ 7,465
149	V209217, Chevy Silverad	12/1/2010	120	\$ 26,138	\$ 18,296	\$ -	\$ -	\$ 26,138	\$ -	10.00%	\$ 26,138	\$ 2,514	\$ 21,212	\$ -	\$ 26,138	\$ 2,514	\$ 24,126
150	V209222, 03 TOY 4 RUNNER	12/1/2008	120	\$ 32,269	\$ 22,642	\$ -	\$ -	\$ 32,269	\$ -	10.00%	\$ 32,269	\$ 3,227	\$ 25,869	\$ -	\$ 32,269	\$ 3,227	\$ 29,096
151	Visitor Chair	9/1/2012	120	\$ 169	\$ 70	\$ -	\$ -	\$ 169	\$ -	10.00%	\$ 169	\$ 17	\$ 87	\$ -	\$ 169	\$ 17	\$ 104
152	SCADA Report Writer System	11/30/2017	480	\$ -	\$ -	\$ 42,691	\$ -	\$ -	\$ 42,691	2.50%	\$ -	\$ 1,067	\$ 1,067	\$ -	\$ -	\$ 1,067	\$ 2,135
153	Fuel Station	8/31/2017	360	\$ -	\$ -	\$ 183,000	\$ -	\$ -	\$ 183,000	3.33%	\$ -	\$ 6,100	\$ 6,100	\$ -	\$ -	\$ 6,100	\$ 12,400
154	Base Yard Security Cameras	10/3/2017	120	\$ -	\$ -	\$ 10,014	\$ -	\$ -	\$ 10,014	10.00%	\$ -	\$ 1,001	\$ 1,001	\$ -	\$ -	\$ 1,001	\$ 2,003
155	Big Island Radio Communication	9/30/2017	120	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	10.00%	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 10,000
156	EMT Service Truck	10/31/2017	84	\$ -	\$ -	\$ 77,492	\$ -	\$ -	\$ 77,492	14.29%	\$ -	\$ 11,070	\$ 11,070	\$ -	\$ -	\$ 11,070	\$ 22,141
157	EMT Service Truck Tools	10/31/2017	120	\$ -	\$ -	\$ 8,673	\$ -	\$ -	\$ 8,673	10.00%	\$ -	\$ 867	\$ 867	\$ -	\$ -	\$ 867	\$ 1,735
158	Handheld Meter Readers	8/30/2017	120	\$ -	\$ -	\$ 8,787	\$ -	\$ -	\$ 8,787	10.00%	\$ -	\$ 879	\$ 879	\$ -	\$ -	\$ 879	\$ 1,757
159	Portable Air Compressor	6/30/2017	120	\$ -	\$ -	\$ 21,139	\$ -	\$ -	\$ 21,139	10.00%	\$ -	\$ 2,114	\$ 2,114	\$ -	\$ -	\$ 2,114	\$ 4,228
160	Socket fuser & welding prep kit	7/1/2018	84	\$ -	\$ -	\$ 2,249	\$ -	\$ -	\$ 2,249	10.00%	\$ -	\$ 225	\$ 225	\$ -	\$ -	\$ 225	\$ 450
161	Socket fuser & welding prep kit	7/1/2018	84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14.29%	\$ -	\$ -	\$ 26,765	\$ -	\$ -	\$ 26,765	\$ 3,824
162	Iton Handheld Meter Readers	7/1/2018	84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14.29%	\$ -	\$ -	\$ 42,925	\$ -	\$ -	\$ 42,925	\$ 6,132
163	2018 Toyota 4Runner 4x4	7/1/2018	84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14.29%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,132
164	2018 Toyota Tacoma TRD 4x4	7/1/2018	84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14.29%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,800
165	Total			\$ 1,395,260	\$ 391,474	\$ 457,748	\$ -	\$ 1,853,008	\$ -		\$ 1,853,008	\$ 114,425	\$ 535,859	\$ 110,282	\$ 1,963,300	\$ 123,451	\$ 629,319
166	BIG ISLAND ALLOCATIONS																
167	721 - Waikoloa Water		18.33%	\$ 265,806	\$ 71,172	\$ 83,633	\$ -	\$ 339,729	\$ -		\$ 339,729	\$ 20,578	\$ 92,751	\$ 20,221	\$ 559,950	\$ 22,653	\$ 115,364
168	722 - Waikoloa Sewer		13.92%	\$ 134,153	\$ 54,474	\$ 63,697	\$ -	\$ 257,650	\$ -		\$ 257,650	\$ 15,922	\$ 70,387	\$ 15,347	\$ 575,137	\$ 17,178	\$ 87,975
169	723 - Waikoloa Resort Water		18.14%	\$ 287,001	\$ 74,314	\$ 81,595	\$ -	\$ 394,856	\$ -		\$ 394,856	\$ 21,897	\$ 96,810	\$ 21,108	\$ 715,703	\$ 31,824	\$ 120,434
170	724 - Waikoloa Resort Sewer		25.40%	\$ 354,406	\$ 99,437	\$ 116,271	\$ -	\$ 470,677	\$ -		\$ 470,677	\$ 29,065	\$ 128,502	\$ 28,015	\$ 486,692	\$ 31,357	\$ 158,859
171	725 - Waikoloa Resort Irrigation		1.02%	\$ 74,204	\$ 3,985	\$ 4,660	\$ -	\$ 82,849	\$ -		\$ 82,849	\$ 1,165	\$ 5,150	\$ 1,123	\$ 19,987	\$ 1,257	\$ 6,407
172	726 - Kona Water		14.39%	\$ 200,635	\$ 56,349	\$ 66,889	\$ -	\$ 268,274	\$ -		\$ 268,274	\$ 16,470	\$ 72,820	\$ 15,976	\$ 282,589	\$ 17,770	\$ 90,589
173	727 - Kona Sewer		7.60%	\$ 108,655	\$ 30,342	\$ 35,712	\$ -	\$ 144,509	\$ -		\$ 144,509	\$ 8,927	\$ 39,489	\$ 8,605	\$ 153,172	\$ 9,931	\$ 49,100
174	Total			\$ 1,395,260	\$ 391,474	\$ 457,748	\$ -	\$ 1,853,008	\$ -		\$ 1,853,008	\$ 114,425	\$ 535,859	\$ 110,282	\$ 1,963,300	\$ 123,451	\$ 629,319

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Contributions in Aid of Construction
 Test Year Ending December 31, 2018

Line No.	Description	Balance as of		Additions		Adjustments		Balance as of		Additions		Adjustments		Balance as of	
		Dec. 31, 2016	Jan. 1, 2017 to Dec. 31, 2017	CIAC	CIAC	Jan. 1, 2017 to Dec. 31, 2017	Dec. 31, 2017	Jan. 1, 2018 to Dec. 31, 2018	Dec. 31, 2018	CIAC	CIAC	Jan. 1, 2018 to Dec. 31, 2018	Dec. 31, 2018		
4	Intangible	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
6	Land and land rights	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
7	Structures and Improvements	\$ (950,341)	\$ -	-	\$ -	-	\$ (950,341)	-	\$ (950,341)	-	\$ -	-	\$ -	-	\$ (950,341)
8	Pumping Equipment	\$ (303,223)	\$ -	-	\$ -	-	\$ (303,223)	-	\$ (303,223)	-	\$ -	-	\$ -	-	\$ (303,223)
9	Treatment Equipment	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
10	Transmission & Distribution Plant	\$ (5,650,133)	\$ -	-	\$ -	-	\$ (5,650,133)	-	\$ (5,650,133)	-	\$ -	-	\$ -	-	\$ (5,650,133)
11	Reservoirs	\$ (3,506,384)	\$ -	-	\$ -	-	\$ (3,506,384)	-	\$ (3,506,384)	-	\$ -	-	\$ -	-	\$ (3,506,384)
12	Wells	\$ (2,092,755)	\$ -	-	\$ -	-	\$ (2,092,755)	-	\$ (2,092,755)	-	\$ -	-	\$ -	-	\$ (2,092,755)
13	Office Furniture and Equipment	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
14	Transportation	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
15	Tools and Laboratory Equipment	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
16	General Plant	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
17	Asset Retirement Obligation	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
18	Hawaii Water GO Allocation	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
19	Big Island Allocation	\$ -	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -
20	Total	\$ (12,502,836)	\$ -	-	\$ -	-	\$ (12,502,836)	-	\$ (12,502,836)	-	\$ -	-	\$ -	-	\$ (12,502,836)

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Amortization of Contributions in Aid of Construction
 Test Year Ending December 31, 2018

Line No.	Description	Amount Received	Amortization Rate	Acc. Amort. Balance as of Dec. 31, 2016	Amortization Jan. 1, 2017 to Dec. 31, 2017	Adjustment Jan. 1, 2017 to Dec. 31, 2017	Acc. Amort. Balance as of Dec. 31, 2017	Amortization Jan. 1, 2018 to Dec. 31, 2018	Adjustment Jan. 1, 2018 to Dec. 31, 2018	Test Year Acc. Amort. Balance as of Dec. 31, 2018
3		\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Intangible	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Land and land rights	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Structures and Improvements	\$ 950,341	4.89%	\$ 485,614	\$ 46,490	\$ -	\$ 532,103	\$ 46,490	\$ -	\$ 578,593
7	Pumping Equipment	\$ 303,223	0.92%	\$ 296,110	\$ 2,779	\$ -	\$ 298,888	\$ 2,779	\$ -	\$ 301,667
8	Treatment Equipment	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Transmission & Distribution Plant	\$ 5,650,133	2.04%	\$ 1,225,342	\$ 115,105	\$ -	\$ 1,340,447	\$ 115,105	\$ -	\$ 1,455,551
10	Reservoirs	\$ 3,506,384	2.56%	\$ 1,464,758	\$ 89,735	\$ -	\$ 1,554,494	\$ 89,735	\$ -	\$ 1,644,229
11	Wells	\$ 2,092,755	3.33%	\$ 610,406	\$ 69,758	\$ -	\$ 680,164	\$ 69,758	\$ -	\$ 749,922
12	Office Furniture and Equipment	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Transportation	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Tools and Laboratory Equipment	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	General Plant	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Asset Retirement Obligation	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Hawaii Water GO Allocation	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Big Island Allocation	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19		\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Total	\$ 12,502,836		\$ 4,082,230	\$ 323,866	\$ -	\$ 4,406,096	\$ 323,866	\$ -	\$ 4,729,962

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal
 Test Year Ending December 31, 2018

Line No.	Description	Acc. Tax Dep. Balance as of Dec. 31, 2016	Dep. Exp.	Adjustments	Acc. Tax Dep. Balance as of Dec. 31, 2017	Dep. Exp.	Adjustments	Test Year Acc. Tax Dep. Balance as of Dec. 31, 2018
5	Intangible	\$ 4,218	\$ 1,054	\$ -	\$ 5,272	\$ 1,054	\$ -	\$ 6,326
6	Land and land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Structures and improvements	\$ 378,398	\$ 62,320	\$ -	\$ 440,718	\$ 62,708	\$ -	\$ 503,426
8	Pumping Equipment	\$ 1,581,785	\$ 68,585	\$ -	\$ 1,650,369	\$ 68,585	\$ -	\$ 1,718,954
9	Treatment Equipment	\$ 2,357	\$ 228	\$ -	\$ 2,584	\$ 228	\$ -	\$ 2,812
10	Transmission & Distribution Plant	\$ 1,415,708	\$ 31,626	\$ -	\$ 1,447,334	\$ 42,835	\$ -	\$ 1,490,169
11	Reservoirs	\$ 2,724,111	\$ 144,355	\$ -	\$ 2,868,466	\$ 143,966	\$ -	\$ 3,012,431
12	Wells	\$ 1,255,088	\$ 25,306	\$ -	\$ 1,280,394	\$ 144,200	\$ -	\$ 1,424,595
13	Office Furniture and Equipment	\$ 52,588	\$ -	\$ -	\$ 52,588	\$ -	\$ -	\$ 52,588
14	Transportation	\$ 326,776	\$ -	\$ -	\$ 326,776	\$ 11,918	\$ -	\$ 338,694
15	Tools and Laboratory Equipment	\$ 225,807	\$ -	\$ -	\$ 225,807	\$ -	\$ -	\$ 225,807
16	General Plant	\$ 66,970	\$ -	\$ -	\$ 66,970	\$ -	\$ -	\$ 66,970
17	Asset Retirement Obligation	\$ 146,664	\$ 7,969	\$ -	\$ 154,634	\$ 7,969	\$ -	\$ 162,603
18	Hawaii Water GO Allocation	\$ 47,360	\$ 2,097	\$ -	\$ 49,457	\$ 717	\$ -	\$ 50,174
19	Big Island Allocation	\$ 204,660	\$ 36,022	\$ -	\$ 240,682	\$ 38,222	\$ -	\$ 278,904
20	Total	\$ 8,432,489	\$ 379,562	\$ -	\$ 8,812,052	\$ 522,402	\$ -	\$ 9,334,453
21	Accumulated Book Depreciation	\$ 5,467,223			\$ 5,793,863			\$ 6,209,457
22	ADIT Balance	\$ (956,523)			\$ (973,745)			\$ (1,008,303)

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation									
						2016	2017	2018	2016	2017	2018							
1	103030	Intangible Plant	12/1/2013	SL-25	25	\$	1,054	\$	1,054	\$	1,054	\$	4,218	\$	5,272	\$	6,326	
3		Total				\$	1,054	\$	1,054	\$	1,054	\$	4,218	\$	5,272	\$	6,326	
4	103110	Structures & Improvement - Supply Plant																
5		DW#6 Pump Station Building	2/28/2007	SL-25	25	\$	3,308	\$	3,308	\$	3,308	\$	33,079	\$	36,387	\$	39,695	
6		DW4 ELEC UPGRADE-ENCLOSURE	3/1/1997	SL-25	25	\$	288	\$	288	\$	288	\$	5,767	\$	6,055	\$	6,344	
7		DW5 ELEC UPGRADE-ENCLOSURE	3/1/1997	SL-25	25	\$	285	\$	285	\$	285	\$	5,705	\$	5,990	\$	6,275	
8		FENCING-WELL#1, P#4 AND P#5	2/1/1991	SL-25	25	\$	-	\$	-	\$	-	\$	14,599	\$	14,599	\$	14,599	
9		Security Fencing - Tank 300	4/25/2003	SL-25	25	\$	638	\$	638	\$	638	\$	8,925	\$	9,563	\$	10,200	
10		WAIKOLOA WELL#2-FENCE/GATE	2/1/1993	SL-25	25	\$	12	\$	12	\$	12	\$	296	\$	308	\$	308	
11		WW#3 - Access road, site & drainage	5/22/1997	SL-25	25	\$	1,890	\$	1,890	\$	1,890	\$	37,795	\$	39,685	\$	41,575	
12		WW#3 - Control building (metal)	5/22/1997	SL-25	25	\$	839	\$	839	\$	839	\$	16,786	\$	17,626	\$	18,465	
13		WW#3 - Fence	5/22/1997	SL-25	25	\$	191	\$	191	\$	191	\$	3,825	\$	4,016	\$	4,207	
14		WW#3 - Light fixtures	5/22/1997	SL-25	25	\$	19	\$	19	\$	19	\$	382	\$	402	\$	421	
15		Total				\$	7,471	\$	7,471	\$	7,459	\$	127,160	\$	134,631	\$	142,089	
16	103210	Structures & Improvement - Pumping Plant																
17		DW 7 Site Work	12/1/2013	SL-25	25	\$	4,898	\$	4,898	\$	4,898	\$	19,591	\$	24,489	\$	29,387	
18		DW7 Electrical & Chlorination Bldg	12/1/2013	SL-25	25	\$	7,340	\$	7,340	\$	7,340	\$	29,361	\$	36,701	\$	44,042	
19		DW7 Electrical Work	12/1/2013	SL-25	25	\$	19,876	\$	19,876	\$	19,876	\$	79,503	\$	99,379	\$	119,254	
20		Pumphouse and Site Improvements	12/1/2013	SL-25	25	\$	7,446	\$	7,446	\$	7,446	\$	29,784	\$	37,231	\$	44,677	
21		DW1 Electrical Building	9/30/2017	SL-25	25	\$	-	\$	6,563	\$	6,563	\$	-	\$	6,563	\$	13,126	
22		Security Cameras at 300 Tanks	7/1/2018	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	401	
23		Total				\$	39,560	\$	46,123	\$	46,523	\$	158,240	\$	204,363	\$	250,886	
24	103310	Structures & Improvement - Treatment Plant																
25		WAIKOLOA WELL#2-CONTROL BUILD'G	6/1/1991	SL-25	25	\$	-	\$	-	\$	-	\$	94,289	\$	94,289	\$	94,289	
26		WAIKOLOA WELL#2-FENCE/GATES	1/1/1992	SL-25	25	\$	357	\$	-	\$	-	\$	8,917	\$	8,917	\$	8,917	
27		Total				\$	357	\$	-	\$	-	\$	103,206	\$	103,206	\$	103,206	
28	103410	Structures & Improvement - Transmission & Distribution Plant																
29		Chain Link Fence WHUC Portion	9/1/2010	SL-25	25	\$	1,022	\$	1,022	\$	1,022	\$	7,156	\$	8,178	\$	9,200	
30		Emergency Shower-Tank 300	3/1/2015	SL-25	25	\$	59	\$	59	\$	59	\$	118	\$	176	\$	235	
31		DW7 Piping to Tank	12/1/2013	SL-25	25	\$	5,128	\$	5,128	\$	5,128	\$	20,510	\$	25,638	\$	30,765	
32		Total				\$	6,209	\$	6,209	\$	6,209	\$	27,784	\$	33,992	\$	40,201	
33	103411	Structures & Improvement - Pavement																
34		Concrete Pavement WHUC Portion	9/1/2010	SL-25	25	\$	900	\$	900	\$	900	\$	6,299	\$	7,199	\$	8,098	
35		Total				\$	900	\$	900	\$	900	\$	6,299	\$	7,199	\$	8,098	
36	103710	Structures & Improvement - General Plant																

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization				Accumulated Depreciation				
							2016	2017	2018	2016	2017	2018			
37		Base Yard Lunch Room Removal (WHUC Share)	\$ 3,358	3/31/2001	SL-25	25	\$ 134	\$ 134	\$ 134	\$ 2,149	\$ 2,283	\$ 2,417	\$ 14,971	\$ 15,684	\$ 16,397
38		BASEYARD FRAME & ROOF	\$ 17,823	3/31/1996	SL-25	25	\$ 713	\$ 713	\$ 713	\$ 14,971	\$ 15,684	\$ 16,397	\$ 14,971	\$ 15,684	\$ 16,397
39		Baseyard Library and File Storage Room Traile	\$ 9,671	5/12/2004	SL-25	25	\$ 387	\$ 387	\$ 387	\$ 5,029	\$ 5,416	\$ 5,803	\$ 5,029	\$ 5,416	\$ 5,803
40		Baseyard Security Fencing	\$ 12,268	3/16/2005	SL-25	25	\$ 491	\$ 491	\$ 491	\$ 5,889	\$ 6,379	\$ 6,870	\$ 5,889	\$ 6,379	\$ 6,870
41		BY Storeroom Renovation-WHUC Share	\$ 4,226	6/15/2006	SL-25	25	\$ 169	\$ 169	\$ 169	\$ 1,859	\$ 2,028	\$ 2,197	\$ 1,859	\$ 2,028	\$ 2,197
42		DW#6 Back-Up Generator	\$ 186,141	2/28/2007	SL-25	25	\$ 7,446	\$ 7,446	\$ 7,446	\$ 74,456	\$ 81,902	\$ 89,348	\$ 74,456	\$ 81,902	\$ 89,348
43		DW#6 Chain Link Fence & Gate	\$ 11,450	2/28/2007	SL-25	25	\$ 458	\$ 458	\$ 458	\$ 4,580	\$ 5,038	\$ 5,496	\$ 4,580	\$ 5,038	\$ 5,496
44		DW#6 Electrical Work	\$ 358,302	2/28/2007	SL-25	25	\$ 14,332	\$ 14,332	\$ 14,332	\$ 143,321	\$ 157,653	\$ 171,985	\$ 143,321	\$ 157,653	\$ 171,985
45		DW#6 Miscellaneous	\$ 31,445	2/28/2007	SL-25	25	\$ 1,258	\$ 1,258	\$ 1,258	\$ 12,578	\$ 13,836	\$ 15,094	\$ 12,578	\$ 13,836	\$ 15,094
46		DW#6 Site Work	\$ 189,160	2/28/2007	SL-25	25	\$ 7,566	\$ 7,566	\$ 7,566	\$ 75,664	\$ 83,230	\$ 90,797	\$ 75,664	\$ 83,230	\$ 90,797
47		LOCKER ROOM UPGRADE	\$ 2,988	7/1/1994	SL-25	25	\$ 120	\$ 120	\$ 120	\$ 2,749	\$ 2,868	\$ 2,988	\$ 2,749	\$ 2,868	\$ 2,988
48		OFFICE TRAILER	\$ 12,106	8/1/1992	SL-25	25	\$ 484	\$ 484	\$ 484	\$ 12,106	\$ 12,106	\$ 12,106	\$ 12,106	\$ 12,106	\$ 12,106
49		Oil containment area	\$ 1,733	1/1/2001	SL-25	25	\$ 69	\$ 69	\$ 69	\$ 1,109	\$ 1,179	\$ 1,248	\$ 1,109	\$ 1,179	\$ 1,248
50		Resort Plant Trailer/Storage/Shelving	\$ 41,144	2/8/2004	SL-25	25	\$ 1,846	\$ 1,846	\$ 1,846	\$ 18,104	\$ 19,749	\$ 21,395	\$ 18,104	\$ 19,749	\$ 21,395
51		Roof for Chlorine Storage at Baseyard	\$ 3,916	6/30/2004	SL-25	25	\$ 157	\$ 157	\$ 157	\$ 2,036	\$ 2,193	\$ 2,350	\$ 2,036	\$ 2,193	\$ 2,350
52		Steel Flat File Drawers for New Trailer Office	\$ 1,105	6/30/2004	SL-25	25	\$ 44	\$ 44	\$ 44	\$ 574	\$ 619	\$ 663	\$ 574	\$ 619	\$ 663
53		Utility Baseyard Locker Room Addition	\$ 12,218	5/2/2005	SL-25	25	\$ 489	\$ 489	\$ 489	\$ 5,865	\$ 6,353	\$ 6,842	\$ 5,865	\$ 6,353	\$ 6,842
54		Wood Shop Storage Shed Repairs	\$ 13,022	6/21/2003	SL-25	25	\$ 521	\$ 521	\$ 521	\$ 7,292	\$ 7,813	\$ 8,334	\$ 7,292	\$ 7,813	\$ 8,334
55		Total	\$ 912,076				\$ 36,453	\$ 35,999	\$ 35,999	\$ 390,332	\$ 426,331	\$ 462,329	\$ 390,332	\$ 426,331	\$ 462,329
56	103240	Pumping Equipment	\$ 2,600	6/3/1999	SL-25	25	\$ 104	\$ 104	\$ 104	\$ 1,872	\$ 1,976	\$ 2,080	\$ 1,872	\$ 1,976	\$ 2,080
57		51' WELL SUBMERSIBLE PUMP MOTOR	\$ 1,779	4/20/1999	SL-25	25	\$ 71	\$ 71	\$ 71	\$ 1,281	\$ 1,352	\$ 1,424	\$ 1,281	\$ 1,352	\$ 1,424
58		BACKUP POWER DEEP WELL	\$ 42,192	11/1/1992	SL-25	25	\$ 1,688	\$ -	\$ -	\$ 42,192	\$ 42,192	\$ 42,192	\$ 42,192	\$ 42,192	\$ 42,192
59		CAT 398 power unit DW2	\$ 19,511	8/31/1992	SL-25	25	\$ 780	\$ -	\$ -	\$ 19,511	\$ 19,511	\$ 19,511	\$ 19,511	\$ 19,511	\$ 19,511
60		DW #2 fuel handling system	\$ 7,039	1/1/2000	SL-25	25	\$ 282	\$ 282	\$ 282	\$ 4,505	\$ 4,786	\$ 5,068	\$ 4,505	\$ 4,786	\$ 5,068
61		DW #2 fuel handling	\$ 13,048	6/27/2000	SL-25	25	\$ 522	\$ 522	\$ 522	\$ 8,872	\$ 9,394	\$ 9,916	\$ 8,872	\$ 9,394	\$ 9,916
62		DW#6 Column Assembly	\$ 41,184	2/28/2007	SL-25	25	\$ 1,647	\$ 1,647	\$ 1,647	\$ 16,473	\$ 18,121	\$ 19,768	\$ 16,473	\$ 18,121	\$ 19,768
63		DW#6 Discharge Head	\$ 100,022	2/28/2007	SL-25	25	\$ 4,001	\$ 4,001	\$ 4,001	\$ 40,009	\$ 44,010	\$ 48,010	\$ 40,009	\$ 44,010	\$ 48,010
64		DW#6 Pump Station & Control Bldg Equipment	\$ 19,512	2/28/2007	SL-25	25	\$ 780	\$ 780	\$ 780	\$ 7,805	\$ 8,585	\$ 9,366	\$ 7,805	\$ 8,585	\$ 9,366
65		DW#6 Pumping Equipment	\$ 153,000	2/28/2007	SL-25	25	\$ 6,120	\$ 6,120	\$ 6,120	\$ 61,200	\$ 67,320	\$ 73,440	\$ 61,200	\$ 67,320	\$ 73,440
66		DW#6 IMPRVNMT-BACKUP POWER	\$ 20,392	5/31/1997	SL-25	25	\$ 816	\$ 816	\$ 816	\$ 16,314	\$ 17,129	\$ 17,945	\$ 16,314	\$ 17,129	\$ 17,945
67		DW4 BEARINGS	\$ 4,886	1/1/1997	SL-25	25	\$ 195	\$ 195	\$ 195	\$ 3,909	\$ 4,105	\$ 4,300	\$ 3,909	\$ 4,105	\$ 4,300
68		DW4 ELEC UPGRADE-ELEC WORK	\$ 37,238	3/1/1997	SL-25	25	\$ 1,490	\$ 1,490	\$ 1,490	\$ 29,730	\$ 31,280	\$ 32,769	\$ 29,730	\$ 31,280	\$ 32,769
69		DW4 ELEC UPGRADE-EQUIPMENT	\$ 8,565	3/1/1997	SL-25	25	\$ 343	\$ 343	\$ 343	\$ 6,852	\$ 7,194	\$ 7,537	\$ 6,852	\$ 7,194	\$ 7,537
70		DW4 REBUILT PUMP/COLUMNS	\$ 44,335	6/15/1999	SL-25	25	\$ 1,773	\$ 1,773	\$ 1,773	\$ 31,921	\$ 33,694	\$ 35,468	\$ 31,921	\$ 33,694	\$ 35,468
71		DW4&5 ELEC UPGRADE-SPARE PARTS	\$ 3,442	3/1/1997	SL-25	25	\$ 138	\$ 138	\$ 138	\$ 2,753	\$ 2,891	\$ 3,029	\$ 2,753	\$ 2,891	\$ 3,029
72		DW4-install Layne 400hp	\$ 37,287	3/31/1994	SL-25	25	\$ 1,491	\$ 1,491	\$ 1,491	\$ 34,304	\$ 36,795	\$ 39,287	\$ 34,304	\$ 36,795	\$ 39,287
73		DW4-Layne bowls replace	\$ 23,361	11/1/1996	SL-25	25	\$ 934	\$ 934	\$ 934	\$ 19,624	\$ 20,568	\$ 21,493	\$ 19,624	\$ 20,568	\$ 21,493
74		DW5 ELEC UPGRADE-ELEC WORK	\$ 32,942	3/1/1997	SL-25	25	\$ 1,318	\$ 1,318	\$ 1,318	\$ 26,354	\$ 27,671	\$ 28,989	\$ 26,354	\$ 27,671	\$ 28,989
75		DW5 ELEC UPGRADE-EQUIPMENT	\$ 6,565	3/1/1997	SL-25	25	\$ 343	\$ 343	\$ 343	\$ 6,862	\$ 7,194	\$ 7,537	\$ 6,862	\$ 7,194	\$ 7,537
76		DW5-install Layne 350HP	\$ 37,211	12/31/1992	SL-25	25	\$ 1,488	\$ -	\$ -	\$ 37,211	\$ 37,211	\$ 37,211	\$ 37,211	\$ 37,211	\$ 37,211
77		Johnson 12cc pump motor repair	\$ 5,667	11/1/1996	SL-25	25	\$ 227	\$ 227	\$ 227	\$ 4,760	\$ 4,987	\$ 5,214	\$ 4,760	\$ 4,987	\$ 5,214
78		STAND-BY GENERATOR	\$ 10,320	11/19/1995	SL-25	25	\$ 413	\$ 413	\$ 413	\$ 9,082	\$ 9,494	\$ 9,907	\$ 9,082	\$ 9,494	\$ 9,907
79		WAIKOLOA WELL#1-ELECTRICAL	\$ 9,225	1/1/1992	SL-25	25	\$ 369	\$ -	\$ -	\$ 9,225	\$ 9,225	\$ 9,225	\$ 9,225	\$ 9,225	\$ 9,225
80		WAIKOLOA WELL#1-PUMP ELECTRICAL	\$ 163,773	1/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 163,773	\$ 163,773	\$ 163,773	\$ 163,773	\$ 163,773	\$ 163,773
81		WAIKOLOA WELL#2-PUMP	\$ 688,733	6/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ 688,733	\$ 688,733	\$ 688,733	\$ 688,733	\$ 688,733	\$ 688,733
82		WHUC Share-Rpr DW#2 Emergency repair cost	\$ 109,768	12/31/2007	SL-25	25	\$ 4,391	\$ 4,391	\$ 4,391	\$ 43,907	\$ 48,298	\$ 52,688	\$ 43,907	\$ 48,298	\$ 52,688
83		WHUC Share-Rpr DW#3 Emergency Repair Cost	\$ 29,820	5/22/1997	SL-25	25	\$ 1,193	\$ 1,193	\$ 1,193	\$ 23,856	\$ 25,049	\$ 26,242	\$ 23,856	\$ 25,049	\$ 26,242
84		WW#3 - Pump control valves & meter													

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
86		WW#3 - Switches, compressor & valves	\$ 14,223	5/22/1997	SL-25	25	\$ 569	\$ 569	\$ 569	\$ 11,947	\$ 12,516	
87		WW#3-450HP MOTOR	\$ 23,904	5/22/1997	SL-25	25	\$ 956	\$ 956	\$ 956	\$ 20,079	\$ 21,036	
88		WW#3-ELECTRICAL PARTS	\$ 3,624	5/22/1997	SL-25	25	\$ 145	\$ 145	\$ 145	\$ 3,044	\$ 3,189	
89		WW#3-ELECTRICAL SYSTEM	\$ 126,046	5/22/1997	SL-25	25	\$ 5,042	\$ 5,042	\$ 5,042	\$ 105,879	\$ 110,921	
90		WW#3-SPARE MOTOR BEARING	\$ 1,076	5/22/1997	SL-25	25	\$ 43	\$ 43	\$ 43	\$ 904	\$ 947	
91		WW#3-WATER COLUMN & OIL TUBE/SHAFT	\$ 102,548	5/22/1997	SL-25	25	\$ 4,102	\$ 4,102	\$ 4,102	\$ 86,140	\$ 90,242	
92		DW 7 Fuel Tank at Well Site	\$ 55,482	12/1/2013	SL-25	25	\$ 2,219	\$ 2,219	\$ 2,219	\$ 11,096	\$ 13,316	
93		Waikoloa Deep Well #7 New Pump	\$ 306,396	12/1/2013	SL-25	25	\$ 12,256	\$ 12,256	\$ 12,256	\$ 61,279	\$ 73,535	
94		Waikoloa DW7 Emergency Generator	\$ 428,232	12/1/2013	SL-25	25	\$ 17,129	\$ 17,129	\$ 17,129	\$ 85,646	\$ 102,776	
95		Upgrade DW2 Starter	\$ 82,102	12/31/2017	SL-25	25	\$ -	\$ 3,284	\$ 3,284	\$ -	\$ 6,568	
96		PRV Stations 600 & 300 Design	\$ -	12/31/2017	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	
97		Total	\$ 2,904,585				\$ 78,799	\$ 77,758	\$ 77,758	\$ 1,818,466	\$ 1,896,224	
98		System Control Computer Equipment										
99	103241	SCADA WHUC Portion	\$ 23,168	9/1/2010	SL-25	25	\$ 927	\$ 927	\$ 927	\$ 7,414	\$ 8,341	
100		DW7 SCADA Equipment	\$ 50,732	12/1/2013	SL-25	25	\$ 2,029	\$ 2,029	\$ 2,029	\$ 10,146	\$ 12,176	
101		Geographic Information Systems	\$ -	12/31/2017	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	
102		Total	\$ 73,900				\$ 2,956	\$ 2,956	\$ 2,956	\$ 17,560	\$ 20,516	
103		Water Treatment Plant										
104	103320	Chlorine gas regulators (2 sets)	\$ 2,990	10/20/2000	SL-25	25	\$ 120	\$ 120	\$ 120	\$ 2,152	\$ 2,272	
105		Replace Gas Detector Tank 300	\$ 2,898	12/1/2014	SL-25	25	\$ 108	\$ 108	\$ 108	\$ 432	\$ 540	
106		Total	\$ 5,888				\$ 228	\$ 228	\$ 228	\$ 2,584	\$ 2,812	
107		A.C.										
108		8" Pressure Reducing/Flow Control Valves	\$ 9,629	2/28/2008	SL-25	25	\$ 385	\$ 385	\$ 385	\$ 3,466	\$ 4,237	
109		DW#6 Water System Piping	\$ 212,756	2/28/2007	SL-25	25	\$ 8,510	\$ 8,510	\$ 8,510	\$ 83,612	\$ 102,123	
110		ENGINEERING-BROCKMEIER	\$ 1,680	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 1,680	\$ 1,680	
111		ENGINEERING-CONTINENTAL UTILITY	\$ 1,247	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 1,247	\$ 1,247	
112		Nikken Water Main Extension	\$ 311,860	12/31/2002	SL-25	25	\$ 12,466	\$ 12,466	\$ 12,466	\$ 186,996	\$ 211,929	
113		Pressure Reducing Valve-Located Near Tank300	\$ 10,171	7/17/2008	SL-25	25	\$ 407	\$ 407	\$ 407	\$ 4,068	\$ 4,475	
114		Pressure Reducing Valves - Tank 300	\$ 16,134	7/15/2008	SL-25	25	\$ 645	\$ 645	\$ 645	\$ 6,453	\$ 7,099	
115		PRESSURE REDUCING VALVES-TANK 300	\$ 11,194	5/16/2001	SL-25	25	\$ 448	\$ 448	\$ 448	\$ 7,164	\$ 8,060	
116		QueensMarketPlace-Dedic WaterFacilities	\$ 225,000	4/30/2008	SL-25	25	\$ 9,000	\$ 9,000	\$ 9,000	\$ 81,000	\$ 99,000	
117		T&D MAINS-HRW RELATED	\$ 344,172	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ 344,172	\$ 344,172	
118		WAIKOLOA WELL#2-PIPELINE	\$ 6,288	1/1/1992	SL-25	25	\$ 252	\$ 252	\$ 252	\$ 6,288	\$ 6,288	
119		WAIKOLOA WELL#2-PIPELINE	\$ 1,211,109	6/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ 1,211,109	\$ 1,211,109	
120		WATER PIPELINES (ORIGINAL PLANT)	\$ 448,302	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 448,302	\$ 448,302	
121		WW#3 - Pipeline	\$ 112,738	5/22/1997	SL-25	25	\$ 4,510	\$ 4,510	\$ 4,510	\$ 94,700	\$ 99,210	
122		Total	\$ 2,920,079				\$ 36,623	\$ 36,371	\$ 36,371	\$ 2,510,558	\$ 2,546,930	
123		All Other										
124	103434	24" DI butterfly valve	\$ 260,842	3/1/2016	SL-25	25	\$ 10,434	\$ 10,434	\$ 10,434	\$ 20,867	\$ 31,301	
125		Water Sampling Stations	\$ 12,774	12/1/2013	SL-25	25	\$ 511	\$ 511	\$ 511	\$ 2,555	\$ 3,066	
126		Resort Irrigation 2.5" Lateral	\$ 3,705	12/31/2017	SL-25	25	\$ -	\$ 148	\$ 148	\$ -	\$ 296	
125		1" Water Main Replacement	\$ 1,959	2/28/2018	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ 78	

Waikoloa Resort Utilities, Inc. DBA West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
127		Total	\$ 279,280				\$ 10,945	\$ 11,093	\$ 11,171	\$ 12,477	\$ 23,570	\$ 34,742
128	103435	Ductile Iron Pipe										
129		106" Ductile Iron Pipe 12" WHUC Portion	\$ 7,679	9/1/2010	SL-25	25	\$ 315	\$ 315	\$ 315	\$ 2,206	\$ 2,521	\$ 2,836
130		117" Ductile Iron Pipe 16" WHUC Portion	\$ 15,342	9/1/2010	SL-25	25	\$ 614	\$ 614	\$ 614	\$ 4,296	\$ 4,909	\$ 5,523
131		380" Ductile Iron Pipe 18" WHUC Portion	\$ 44,439	9/1/2010	SL-25	25	\$ 1,778	\$ 1,778	\$ 1,778	\$ 12,443	\$ 14,220	\$ 15,998
132		4300 Lineal Feet of 24" DI Water Main and 600 Lineal Feet of 16" DI Water Main from Queen Kaahumanu Hwy to the Kings Course Club House on the Waikoloa Resort. 5682 Lineal Feet of 24" DI Water Main from Tank 300-1,2,3 to the Waikoloa Resort. 4300 Lineal Feet of 24" DI Water Main and 600 Lineal Feet of 16" DI Water Main from Queen K Hwy to the Kings Course Club House on the Waikoloa Resort.	\$ 2,202,036	12/31/2009	SL-25	25	\$ 88,081	\$ 88,081	\$ 88,081	\$ 704,652	\$ 792,733	\$ 880,814
133		990 Lineal Feet of 12" DI Water Main in the Mauna Lani Access Road for the Hilton Grand Vacations Kings' Land Development	\$ 1,760,579	2/9/2010	SL-25	25	\$ 70,423	\$ 70,423	\$ 70,423	\$ 492,962	\$ 563,385	\$ 633,808
134			\$ 185,252	12/31/2009	SL-25	25	\$ 7,410	\$ 7,410	\$ 7,410	\$ 59,281	\$ 66,691	\$ 74,101
135		Total	\$ 4,215,526				\$ 168,621	\$ 168,621	\$ 168,621	\$ 1,275,839	\$ 1,444,460	\$ 1,613,081
136	103460	Meters & Meter Boxes										
137		(4) 3" fire hydrant meters	\$ 3,196	9/21/2004	SL-25	25	\$ 128	\$ 128	\$ 128	\$ 1,662	\$ 1,790	\$ 1,918
138		(4) 3" fire hydrant meters	\$ 3,308	12/3/2003	SL-25	25	\$ 132	\$ 132	\$ 132	\$ 1,852	\$ 1,985	\$ 2,117
139		1 METER-PETORGLYPH ROAD IRRIG.	\$ 1,087	9/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ 1,087	\$ 1,087	\$ 1,087
140		1" meter - GC stand pipe #5753548	\$ 91	10/17/1997	SL-25	25	\$ 4	\$ 4	\$ 4	\$ 73	\$ 76	\$ 80
141		1.5 METER-WVA FISHPOND #52843386	\$ 559	8/9/1997	SL-25	25	\$ 22	\$ 22	\$ 22	\$ 448	\$ 470	\$ 492
142		1.5" meter #55066614 1Z-036	\$ 7,693	11/5/1999	SL-25	25	\$ 308	\$ 308	\$ 308	\$ 5,539	\$ 5,847	\$ 6,155
143		1.5" meter #55066615 1Z-038	\$ 3,758	10/8/1999	SL-25	25	\$ 150	\$ 150	\$ 150	\$ 2,706	\$ 2,856	\$ 3,006
144		1-1/2" meter #55831646 (1Z-066)	\$ 547	1/1/2000	SL-25	25	\$ 22	\$ 22	\$ 22	\$ 372	\$ 394	\$ 416
145		14 MODEL 101 PROPELLER METER	\$ 2,369	7/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 2,369	\$ 2,369	\$ 2,369
146		2 METER #55066616 1Z-039	\$ 4,687	1/1/2000	SL-25	25	\$ 187	\$ 187	\$ 187	\$ 3,187	\$ 3,375	\$ 3,562
147		2 METER #55066617 1Z-001	\$ 6,159	10/8/1999	SL-25	25	\$ 246	\$ 246	\$ 246	\$ 4,434	\$ 4,681	\$ 4,927
148		2" Omni Meter-Waik Beach Assoc	\$ 875	9/1/2014	SL-25	25	\$ 35	\$ 35	\$ 35	\$ 105	\$ 140	\$ 175
149		2" turbo meter #48926643	\$ 565	10/1/1994	SL-25	25	\$ 23	\$ 23	\$ 23	\$ 520	\$ 543	\$ 565
150		6" turbo meter #1226783-HWV	\$ 2,315	9/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ 2,315	\$ 2,315	\$ 2,315
151		8" measuring chambers - tanks 300 & 900	\$ 2,298	3/14/1996	SL-25	25	\$ 92	\$ 92	\$ 92	\$ 1,931	\$ 2,023	\$ 2,115
152		Detector check valve 8"	\$ 3,775	9/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ 3,775	\$ 3,775	\$ 3,775
153		DW#6 Water System Valves & Meters	\$ 32,607	2/28/2007	SL-25	25	\$ 1,304	\$ 1,304	\$ 1,304	\$ 13,043	\$ 14,347	\$ 15,651
154		Meter box 1Z-002	\$ 1,789	2/1/1995	SL-25	25	\$ 72	\$ 72	\$ 72	\$ 1,574	\$ 1,646	\$ 1,717
155		METER BOX 1Z-003	\$ 2,248	10/8/1999	SL-25	25	\$ 90	\$ 90	\$ 90	\$ 1,618	\$ 1,708	\$ 1,798
156		PORTABLE LARGE METER TESTER	\$ 3,742	9/24/1999	SL-25	25	\$ 150	\$ 150	\$ 150	\$ 2,694	\$ 2,844	\$ 2,994
157		Relocate 2" Meter Box-Waik Land	\$ 3,412	8/1/1994	SL-25	25	\$ 136	\$ 136	\$ 136	\$ 3,139	\$ 3,275	\$ 3,412
158		REPLACEMENT METERS - 1995	\$ 5,651	12/1/2014	SL-25	25	\$ 224	\$ 224	\$ 224	\$ 671	\$ 895	\$ 1,118
159		Replacement Meters (1403/10520)	\$ 2,346	12/31/1995	SL-25	25	\$ 94	\$ 94	\$ 94	\$ 2,065	\$ 2,159	\$ 2,253
160		REPLACEMENT METERS 1996	\$ 2,926	7/31/2004	SL-25	25	\$ 117	\$ 117	\$ 117	\$ 1,521	\$ 1,638	\$ 1,755
161		REPLACEMENT METERS 2002-2003	\$ 837	12/31/1996	SL-25	25	\$ 33	\$ 33	\$ 33	\$ 703	\$ 737	\$ 770
162		RWH MASTER METERS #1533602 1534876	\$ 8,016	12/31/2003	SL-25	25	\$ 321	\$ 321	\$ 321	\$ 4,489	\$ 4,810	\$ 5,130
163		TANK 300 8" METER #1	\$ 46,884	1/1/1998	SL-25	25	\$ 1,875	\$ 1,875	\$ 1,875	\$ 35,631	\$ 37,507	\$ 39,382
164		Tank 300 8" meter #1	\$ 3,991	8/25/1989	SL-25	25	\$ -	\$ -	\$ -	\$ 3,991	\$ 3,991	\$ 3,991
165		Tank 300 8" meter #1	\$ 4,060	8/11/1989	SL-25	25	\$ -	\$ -	\$ -	\$ 4,060	\$ 4,060	\$ 4,060

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
166		Turbo meter 8" w/ strainer	\$ 3,633	9/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ 3,633	\$ 3,633	\$ 3,633
167		Turntable vibration tester	\$ 1,365	7/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ 1,365	\$ 1,365	\$ 1,365
168		Water Loss Control Plan	\$ 34,481	12/31/2017	SL-25	25	\$ -	\$ 1,379	\$ 1,379	\$ -	\$ 1,379	\$ 2,758
169		Tank 300 Flow Meters	\$ 10,302	6/30/2018	SL-25	25	\$ -	\$ -	\$ 412	\$ -	\$ -	\$ 412
170		Water Loss Control Plan	\$ 41,589	6/30/2018	SL-25	25	\$ -	\$ -	\$ 1,664	\$ -	\$ -	\$ 1,664
171		Total	\$ 253,101				\$ 5,765	\$ 7,145	\$ 9,220	\$ 112,572	\$ 119,717	\$ 128,937
172	103480	Hydrants										
173		Hilton Fire hydrant	\$ 2,547	6/14/2000	SL-25	25	\$ 102	\$ 102	\$ 102	\$ 1,732	\$ 1,834	\$ 1,936
174		Relocate (1) Resort Hydrant 9'	\$ 4,356	4/1/2014	SL-25	25	\$ 174	\$ 174	\$ 174	\$ 523	\$ 697	\$ 871
175		Hydrant Flushing System	\$ 1,363	6/30/2018	SL-25	25	\$ -	\$ -	\$ 55	\$ -	\$ -	\$ 55
176		Total	\$ 8,266				\$ 276	\$ 276	\$ 331	\$ 2,255	\$ 2,531	\$ 2,862
177	103420	Reservoirs & Tanks										
178		ENGINEERING-BROCKMEIER	\$ 3,787	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 3,787	\$ 3,787	\$ 3,787
179		ENGINEERING-CONTINENTAL UTILITY	\$ 2,812	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 2,812	\$ 2,812	\$ 2,812
180		Resort WRP Waterline Replacement	\$ 7,587	5/31/2004	SL-25	25	\$ 303	\$ 303	\$ 303	\$ 3,945	\$ 4,249	\$ 4,552
181		TANK 1200S-1	\$ 920,249	6/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ 920,249	\$ 920,249	\$ 920,249
182		Tank 1200S-2	\$ 350,149	11/20/1997	SL-25	25	\$ 14,006	\$ 14,006	\$ 14,006	\$ 280,119	\$ 294,125	\$ 308,131
183		TANK 300 (ORIGINAL PLANT)	\$ 1,006,167	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 1,006,167	\$ 1,006,167	\$ 1,006,167
184		Tank 300-283 - Altitude Valve Station	\$ 56,614	7/28/2005	SL-25	25	\$ 2,265	\$ 2,265	\$ 2,265	\$ 27,175	\$ 29,439	\$ 31,704
185		Tank 300-283 - Appurtenances	\$ 3,695,569	7/28/2005	SL-25	25	\$ 147,823	\$ 147,823	\$ 147,823	\$ 1,773,873	\$ 1,921,696	\$ 2,069,519
186		Tank 300-283 - Low Rise Profile Dome	\$ 59,314	7/28/2005	SL-25	25	\$ 2,373	\$ 2,373	\$ 2,373	\$ 28,470	\$ 30,843	\$ 33,216
187		Tank 300-283 - Piping and Fittings	\$ 512,707	7/28/2005	SL-25	25	\$ 20,508	\$ 20,508	\$ 20,508	\$ 246,099	\$ 266,607	\$ 287,116
188		Tank 300-283 - SCADA System	\$ 15,918	7/28/2005	SL-25	25	\$ 637	\$ 637	\$ 637	\$ 7,641	\$ 8,278	\$ 8,914
189		Tank 300-283 - Valves & Electrical Connection	\$ 161,060	7/28/2005	SL-25	25	\$ 6,442	\$ 6,442	\$ 6,442	\$ 77,309	\$ 83,751	\$ 90,194
190		Tank 300-Major Maint-Rem Int Coat, clean, recoat	\$ 394,813	12/18/2007	SL-25	25	\$ 15,793	\$ 15,793	\$ 15,793	\$ 157,925	\$ 173,718	\$ 189,510
191		WHUC 1 Million Gallon Steel Bolted Tank	\$ 975,927	9/1/2010	SL-25	25	\$ 39,037	\$ 39,037	\$ 39,037	\$ 273,260	\$ 312,297	\$ 351,334
192		WW#2-TANK CORROSION SURVEY/CONT	\$ 9,738	2/1/1993	SL-25	25	\$ 390	\$ 390	\$ 390	\$ 9,349	\$ 9,738	\$ 9,738
193		Replace (3) Clava's at 1200N	\$ 16,603	12/31/2017	SL-25	25	\$ -	\$ 664	\$ 664	\$ -	\$ 664	\$ 1,328
194		Replace 24" Valve Tank 300	\$ 180,583	12/31/2017	SL-25	25	\$ -	\$ 7,223	\$ 7,223	\$ -	\$ 7,223	\$ 14,447
195		Total	\$ 8,369,598				\$ 249,576	\$ 257,463	\$ 257,074	\$ 4,818,180	\$ 5,075,643	\$ 5,332,717
196	103150	Wells										
197		DW#6 Drilling and Casing	\$ 392,264	2/28/2007	SL-25	25	\$ 15,691	\$ 15,691	\$ 15,691	\$ 156,905	\$ 172,596	\$ 188,287
198		WAIKOLOA WELL #1-WELL	\$ 336,751	1/1/1992	SL-25	25	\$ -	\$ -	\$ -	\$ 336,751	\$ 336,751	\$ 336,751
199		WAIKOLOA WELL#1-GROUT	\$ 10,846	1/1/1991	SL-25	25	\$ 434	\$ -	\$ -	\$ 10,846	\$ 10,846	\$ 10,846
200		WAIKOLOA WELL#1-WELL	\$ 152,190	1/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ 152,190	\$ 152,190	\$ 152,190
201		WAIKOLOA WELL#2-GRADDE/SITE-WELL	\$ 11,714	1/1/1992	SL-25	25	\$ 469	\$ -	\$ -	\$ 11,714	\$ 11,714	\$ 11,714
202		WAIKOLOA WELL #2-WELL	\$ 1,091,623	6/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ 1,091,623	\$ 1,091,623	\$ 1,091,623
203		WW# 3 - Drilling done in 1992	\$ 632,926	5/22/1997	SL-25	25	\$ 25,317	\$ 25,317	\$ 25,317	\$ 508,341	\$ 531,658	\$ 556,975
204		Waikoloa Deep Well #7 Outfitting	\$ 789,420	12/1/2013	SL-25	25	\$ 31,977	\$ 31,977	\$ 31,977	\$ 127,907	\$ 159,884	\$ 191,861
205		Waikoloa Deep Well #8	\$ 2,972,358	12/31/2018	SL-25	25	\$ -	\$ -	\$ 118,894	\$ -	\$ -	\$ 118,894
206		Total	\$ 6,400,092				\$ 73,887	\$ 72,984	\$ 191,879	\$ 2,394,278	\$ 2,467,263	\$ 2,659,141
207	103720	Office Furn & Equip										
208		LOCKER ROOM UPGRADE-EQUIPMENT	\$ 2,991	7/1/1994	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,991	\$ 2,991	\$ 2,991

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
209		Operational stool & casters	\$ 375	7/23/1998	MACRS 7	7	\$ -	\$ -	\$ -	\$ 375	\$ 375	\$ 375
210		Resort Lab Cabinet/Countertop	\$ 8,128	10/1/2004	MACRS 7	7	\$ -	\$ -	\$ -	\$ 8,128	\$ 8,128	\$ 8,128
211		Resort laboratory wall cabinets (Home Dep)	\$ 3,635	1/1/2006	MACRS 7	7	\$ -	\$ -	\$ -	\$ 3,635	\$ 3,635	\$ 3,635
212		Safety Cabinet	\$ 226	7/3/2002	MACRS 7	7	\$ -	\$ -	\$ -	\$ 226	\$ 226	\$ 226
213		Safety Can Storage (Flammable) Cabinets	\$ 819	3/12/2004	MACRS 7	7	\$ -	\$ -	\$ -	\$ 819	\$ 819	\$ 819
214		SCOTTSMAN ICE MACHINE	\$ 2,741	7/1/1994	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,741	\$ 2,741	\$ 2,741
215		Storage Container	\$ 1,379	4/16/2004	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,379	\$ 1,379	\$ 1,379
216		Textured tile top mats	\$ 859	8/24/1998	MACRS 7	7	\$ -	\$ -	\$ -	\$ 859	\$ 859	\$ 859
217		Total	\$ 21,154				\$ -	\$ -	\$ -	\$ 21,154	\$ 21,154	\$ 21,154
218		Electronic Equipment/Computers										
219	103721	DW3-TELEMETRY SCADA-HARDWARE	\$ 5,677	5/22/1987	MACRS 5	5	\$ -	\$ -	\$ -	\$ 5,677	\$ 5,677	\$ 5,677
220		FCC LICENSE-TELEMETRY SYSTEM	\$ 625	6/30/1991	MACRS 5	5	\$ -	\$ -	\$ -	\$ 625	\$ 625	\$ 625
221		MOD TALK SOFTWARE-TELEMETRY SYS	\$ 2,604	8/1/1991	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,604	\$ 2,604	\$ 2,604
222		Telemetry Hardware (Rigid Rug9D Computer)	\$ 2,442	10/15/2004	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,442	\$ 2,442	\$ 2,442
223		TELEMETRY SYSTEM-HARDWARE	\$ 8,681	6/30/1991	MACRS 5	5	\$ -	\$ -	\$ -	\$ 8,681	\$ 8,681	\$ 8,681
224		TELEMETRY SYSTEM-INSTALLATION	\$ 2,956	6/30/1991	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,956	\$ 2,956	\$ 2,956
225		TELEMETRY-PWR SUPPLY/CABLE	\$ 8,448	6/30/1991	MACRS 5	5	\$ -	\$ -	\$ -	\$ 8,448	\$ 8,448	\$ 8,448
226		Total	\$ 31,433				\$ -	\$ -	\$ -	\$ 31,433	\$ 31,433	\$ 31,433
227		Transportation Equipment										
228	103730	2006 Ford 150 #219HDH Supercab	\$ 26,476	12/31/2005	MACRS 5	5	\$ -	\$ -	\$ -	\$ 26,476	\$ 26,476	\$ 26,476
229		2006 Ford 150 #220HDH Supercab	\$ 26,476	12/31/2005	MACRS 5	5	\$ -	\$ -	\$ -	\$ 26,476	\$ 26,476	\$ 26,476
230		2007 Ford Ranger 4Drive XCab	\$ 23,207	5/18/2007	MACRS 5	5	\$ -	\$ -	\$ -	\$ 23,207	\$ 23,207	\$ 23,207
231		2007 Ford Ranger 4Drive XCab	\$ 23,207	5/18/2007	MACRS 5	5	\$ -	\$ -	\$ -	\$ 23,207	\$ 23,207	\$ 23,207
232		2007 Nissan 4WD Xterra 4DWagon	\$ 24,784	11/1/2007	MACRS 5	5	\$ -	\$ -	\$ -	\$ 24,784	\$ 24,784	\$ 24,784
233		2008 (2) Nissan Frontiers-Crew Cab SE Auto	\$ 53,099	5/1/2008	MACRS 5	5	\$ -	\$ -	\$ -	\$ 53,099	\$ 53,099	\$ 53,099
234		2009 Ford Ranger 4x4 Extended Cab	\$ 25,846	12/1/2009	MACRS 5	5	\$ -	\$ -	\$ -	\$ 25,846	\$ 25,846	\$ 25,846
235		2009 Ford Ranger 4x4 Extended Cab	\$ 25,846	12/1/2009	MACRS 5	5	\$ -	\$ -	\$ -	\$ 25,846	\$ 25,846	\$ 25,846
236		2009 Ford Ranger 4x4 Extended Cab	\$ 25,846	12/1/2009	MACRS 5	5	\$ -	\$ -	\$ -	\$ 25,846	\$ 25,846	\$ 25,846
237		Bed Liner for 07 Ford RangerXCab	\$ 443	12/14/2006	MACRS 5	5	\$ -	\$ -	\$ -	\$ 443	\$ 443	\$ 443
238		Buyout(3) 02 Chevrolet S-10	\$ 8,500	8/11/2008	MACRS 5	5	\$ -	\$ -	\$ -	\$ 8,500	\$ 8,500	\$ 8,500
239		Ford F-150 4 x4 V209201	\$ 31,522	12/1/2009	MACRS 5	5	\$ -	\$ -	\$ -	\$ 31,522	\$ 31,522	\$ 31,522
240		Ford F-150 4x4 V209200	\$ 31,522	12/1/2009	MACRS 5	5	\$ -	\$ -	\$ -	\$ 31,522	\$ 31,522	\$ 31,522
241		Resort Backhoe	\$ 59,590	7/1/2018	MACRS 5	5	\$ -	\$ -	\$ 11,918	\$ -	\$ -	\$ 11,918
242		Total	\$ 386,386				\$ -	\$ -	\$ 11,918	\$ 326,776	\$ 326,776	\$ 338,694
243		Laboratory Equipment										
244	103750	Autoclave	\$ 3,489	9/11/2001	MACRS 7	7	\$ -	\$ -	\$ -	\$ 3,489	\$ 3,489	\$ 3,489
245		Chlorine residual analyzer	\$ 6,555	7/28/2000	MACRS 7	7	\$ -	\$ -	\$ -	\$ 6,555	\$ 6,555	\$ 6,555
246		Two Gas Detector-Airgas Gaspro	\$ 5,288	5/31/2007	MACRS 7	7	\$ -	\$ -	\$ -	\$ 5,288	\$ 5,288	\$ 5,288
247		Total	\$ 15,332				\$ -	\$ -	\$ -	\$ 15,332	\$ 15,332	\$ 15,332
248		Power Operated Equipment										
249	103770	BACKHOE EQP #150 (LSE BYOUT)	\$ 9,220	1/31/1995	MACRS 5	5	\$ -	\$ -	\$ -	\$ 9,220	\$ 9,220	\$ 9,220
250		Bobcat Skid Steer Loader	\$ 31,730	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 31,730	\$ 31,730	\$ 31,730
251		BOOM TRUCK W/ CRANE EQP #172	\$ 15,328	12/31/1986	MACRS 5	5	\$ -	\$ -	\$ -	\$ 15,328	\$ 15,328	\$ 15,328

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
252		Escavator	\$ 41,667	12/11/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 41,667	\$ 41,667	\$ 41,667
253		Holland B95 Backhoe	\$ 80,208	5/18/2007	MACRS 5	5	\$ -	\$ -	\$ -	\$ 80,208	\$ 80,208	\$ 80,208
254		Plate Compactor	\$ 1,595	9/27/2002	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,595	\$ 1,595	\$ 1,595
255		POWER OPERATED EQUIPMENT [730]	\$ 833	12/11/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 833	\$ 833	\$ 833
256		Total	\$ 180,581				\$ -	\$ -	\$ -	\$ 180,581	\$ 180,581	\$ 180,581
Tools, Shop, Garage Equipment												
257	103780	Band Saw	\$ 559	7/11/2003	MACRS 7	7	\$ -	\$ -	\$ -	\$ 559	\$ 559	\$ 559
258		Baseyard Shop Air Compressor	\$ 6,600	5/31/2008	MACRS 7	7	\$ -	\$ -	\$ -	\$ 6,600	\$ 6,600	\$ 6,600
259		CONCRETE MIXER EQ #94	\$ 3,640	11/11/1989	MACRS 7	7	\$ -	\$ -	\$ -	\$ 3,640	\$ 3,640	\$ 3,640
260		Gasoline engine power cutter 14"	\$ 869	5/29/2002	MACRS 7	7	\$ -	\$ -	\$ -	\$ 869	\$ 869	\$ 869
261		HOMELITE DM20 TOOL SAW	\$ 628	7/20/1989	MACRS 7	7	\$ -	\$ -	\$ -	\$ 628	\$ 628	\$ 628
262		Mig Welder	\$ 2,091	10/30/2006	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,091	\$ 2,091	\$ 2,091
263		Pavement cutter (concrete walk behind saw)	\$ 2,374	6/28/2006	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,374	\$ 2,374	\$ 2,374
264		Pipe Locator	\$ 3,716	5/9/2005	MACRS 7	7	\$ -	\$ -	\$ -	\$ 3,716	\$ 3,716	\$ 3,716
265		Portable Generator	\$ 208	5/23/2002	MACRS 7	7	\$ -	\$ -	\$ -	\$ 208	\$ 208	\$ 208
266		Radial Saw	\$ 274	4/3/2003	MACRS 7	7	\$ -	\$ -	\$ -	\$ 274	\$ 274	\$ 274
267		Spin Balancer-WHUC Share	\$ 1,123	9/20/2006	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,123	\$ 1,123	\$ 1,123
268		Toolboxes - 2000 Chevy trucks (3)	\$ 207	1/17/2000	MACRS 7	7	\$ -	\$ -	\$ -	\$ 207	\$ 207	\$ 207
269		Upright rammer (jumping jack)	\$ 2,604	7/20/2006	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,604	\$ 2,604	\$ 2,604
270		Welder-multipro legend NI	\$ 5,000	11/2/1999	MACRS 7	7	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
271												
272		Total	\$ 29,894				\$ -	\$ -	\$ -	\$ 29,894	\$ 29,894	\$ 29,894
General Plant												
273	103790	ATLAS COMP W/ JET PAVING EQ#93	\$ 14,583	11/11/1989	MACRS 7	7	\$ -	\$ -	\$ -	\$ 14,583	\$ 14,583	\$ 14,583
274		FIRE HYDRANT REACTION BLOCKS	\$ 4,996	7/31/1997	MACRS 7	7	\$ -	\$ -	\$ -	\$ 4,996	\$ 4,996	\$ 4,996
275		POWER VALVE ACTUATOR	\$ 4,416	5/11/1984	MACRS 7	7	\$ -	\$ -	\$ -	\$ 4,416	\$ 4,416	\$ 4,416
276		Powermax 380 plasma cutter	\$ 1,453	5/8/2006	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,453	\$ 1,453	\$ 1,453
277		REED ROTARY PIPE CUTTER	\$ 666	11/11/1989	MACRS 7	7	\$ -	\$ -	\$ -	\$ 666	\$ 666	\$ 666
278		WATER LEAK DETECTOR	\$ 2,027	8/18/1993	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,027	\$ 2,027	\$ 2,027
279												
280		Total	\$ 28,141				\$ -	\$ -	\$ -	\$ 28,141	\$ 28,141	\$ 28,141
Asset Retirement Obligation												
281	103925	Waikoloa Well #1 (comb with RI Well #3)	\$ 11,484	12/11/2007	SL-25	25	\$ 459	\$ 459	\$ 459	\$ 5,053	\$ 5,053	\$ 5,053
282		Waikoloa Well #2	\$ 22,572	12/11/2007	SL-25	25	\$ 903	\$ 903	\$ 903	\$ 9,932	\$ 9,932	\$ 9,932
283		Waikoloa Well #3	\$ 18,720	12/11/2007	SL-25	25	\$ 749	\$ 749	\$ 749	\$ 8,986	\$ 8,986	\$ 8,986
284		Waikoloa Well #4 (comb with #5)	\$ 41,040	12/11/2007	SL-25	25	\$ 1,642	\$ 1,642	\$ 1,642	\$ 18,058	\$ 18,058	\$ 18,058
285		Waikoloa Well #5 (comb with #4)	\$ 41,040	12/11/2007	SL-25	25	\$ 1,642	\$ 1,642	\$ 1,642	\$ 18,058	\$ 18,058	\$ 18,058
286		Waikoloa Well #6	\$ 13,524	12/11/2007	SL-25	25	\$ 541	\$ 541	\$ 541	\$ 5,951	\$ 5,951	\$ 5,951
287		Waikoloa-Kamakoa Lagoon	\$ 9,072	12/11/2007	SL-25	25	\$ 363	\$ 363	\$ 363	\$ 3,992	\$ 3,992	\$ 3,992
288		Waikoloa-Original Plant Lagoon	\$ 13,524	12/11/2007	SL-25	25	\$ 541	\$ 541	\$ 541	\$ 5,951	\$ 5,951	\$ 5,951
289		Waikoloa-Plant Expansion HRW Lagoon	\$ 10,800	12/11/2007	SL-25	25	\$ 432	\$ 432	\$ 432	\$ 4,752	\$ 4,752	\$ 4,752
290		Waikoloa-Pukalani Well	\$ 17,460	12/11/2007	SL-25	25	\$ 698	\$ 698	\$ 698	\$ 7,682	\$ 7,682	\$ 7,682
291												
292		Total	\$ 199,236				\$ 7,969	\$ 7,969	\$ 7,969	\$ 154,634	\$ 154,634	\$ 154,634
293		CONTRIBUTIONS IN AID OF CONSTRUCTION										

Waikoloa Resort Utilities, Inc. DBA West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation				
							2016	2017	2018	2016	2017	2018		
294	103110	Structures & Improvement - Supply Plant												
295		Kings' Land CIAC	\$ (82,698)	2/28/2007	SL-25	25	\$ (3,308)	\$ (3,308)	\$ (3,308)	\$ (33,079)	\$ (36,387)	\$ (39,695)		
296		Total	<u>\$ (82,698)</u>				<u>\$ (3,308)</u>	<u>\$ (3,308)</u>	<u>\$ (3,308)</u>	<u>\$ (33,079)</u>	<u>\$ (36,387)</u>	<u>\$ (39,695)</u>		
297	103310	Structures & Improvement - Treatment Plant												
298		VISTA WATER FP1964/2	\$ (90,810)	3/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (90,810)	\$ (90,810)	\$ (90,810)		
299		Total	<u>\$ (90,810)</u>				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (90,810)</u>	<u>\$ (90,810)</u>	<u>\$ (90,810)</u>		
300	103710	Structures & Improvement - General Plant												
301		Kings' Land CIAC	\$ (89,992)	2/28/2007	SL-25	25	\$ (3,600)	\$ (3,600)	\$ (3,600)	\$ (35,997)	\$ (39,597)	\$ (43,196)		
302		Kings' Land CIAC	\$ (358,302)	2/28/2007	SL-25	25	\$ (14,332)	\$ (14,332)	\$ (14,332)	\$ (143,321)	\$ (157,663)	\$ (171,985)		
303		Queens' Market Place	\$ (186,141)	2/28/2007	SL-25	25	\$ (7,446)	\$ (7,446)	\$ (7,446)	\$ (74,456)	\$ (81,902)	\$ (89,348)		
304		Queens Market Place-CIAC	\$ (99,502)	2/28/2007	SL-25	25	\$ (3,980)	\$ (3,980)	\$ (3,980)	\$ (39,801)	\$ (43,781)	\$ (47,761)		
305		Queens Market Place-CIAC	\$ (11,450)	2/28/2007	SL-25	25	\$ (458)	\$ (458)	\$ (458)	\$ (4,580)	\$ (5,038)	\$ (5,496)		
306		Queens' Market Place-CIAC	\$ (31,445)	2/28/2007	SL-25	25	\$ (1,258)	\$ (1,258)	\$ (1,258)	\$ (12,578)	\$ (13,836)	\$ (15,094)		
307		Total	<u>\$ (776,832)</u>				<u>\$ (31,073)</u>	<u>\$ (31,073)</u>	<u>\$ (31,073)</u>	<u>\$ (310,733)</u>	<u>\$ (341,806)</u>	<u>\$ (372,879)</u>		
308	103240	Pumping Equipment												
309		Bay Club li - water - 2nd half - partial	\$ (146,551)	2/24/1999	SL-25	25	\$ (5,862)	\$ (5,862)	\$ (5,862)	\$ (105,517)	\$ (111,379)	\$ (117,241)		
310		CIAC-Kings Shops Expansion-water (DW 1 fuel ha	\$ (13,048)	6/27/2000	SL-25	25	\$ (522)	\$ (522)	\$ (522)	\$ (8,872)	\$ (9,394)	\$ (9,916)		
311		Kings Land CIAC	\$ (19,512)	2/28/2007	SL-25	25	\$ (780)	\$ (780)	\$ (780)	\$ (7,805)	\$ (8,585)	\$ (9,366)		
312		Kings' Land CIAC	\$ (117,075)	2/28/2007	SL-25	25	\$ (4,683)	\$ (4,683)	\$ (4,683)	\$ (46,830)	\$ (51,513)	\$ (56,196)		
313		Kings' Shops Expansion-Water (DW 2 Fuel Handl	\$ (7,039)	1/1/2001	SL-25	25	\$ (282)	\$ (282)	\$ (282)	\$ (4,505)	\$ (4,786)	\$ (5,068)		
314		Total	<u>\$ (303,224)</u>				<u>\$ (12,129)</u>	<u>\$ (12,129)</u>	<u>\$ (12,129)</u>	<u>\$ (173,528)</u>	<u>\$ (185,657)</u>	<u>\$ (197,786)</u>		
315	103431	A.C.												
316		BAY CLUB I - WATER	\$ (128,028)	3/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (128,028)	\$ (128,028)	\$ (128,028)		
317		CIAC-QueensMarketPlaceDedicWater	\$ (225,000)	4/30/2008	SL-25	25	\$ (9,000)	\$ (9,000)	\$ (9,000)	\$ (81,000)	\$ (90,000)	\$ (90,000)		
318		KINGS SHOPS-SEWER FP2001/5	\$ (36,597)	3/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (36,597)	\$ (36,597)	\$ (36,597)		
319		KINGS SHOPS-WATER FP2001/5	\$ (36,597)	3/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (36,597)	\$ (36,597)	\$ (36,597)		
320		Nikken Water Main Extension	\$ (307,415)	12/31/2002	SL-25	25	\$ (12,297)	\$ (12,297)	\$ (12,297)	\$ (184,449)	\$ (196,746)	\$ (209,042)		
321		T&D MAINS-HRW RELATED	\$ (344,172)	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ (344,172)	\$ (344,172)	\$ (344,172)		
322		WATER PIPELINES (ORIGINAL PLANT)	\$ (301,040)	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ (301,040)	\$ (301,040)	\$ (301,040)		
323		WLCC FP 1562 Lot 1 - Kings Shop parking lot	\$ (68,381)	4/28/1989	SL-25	25	\$ (2,735)	\$ (2,735)	\$ (2,735)	\$ (49,234)	\$ (51,970)	\$ (54,705)		
324		Total	<u>\$ (1,447,230)</u>				<u>\$ (24,032)</u>	<u>\$ (24,032)</u>	<u>\$ (24,032)</u>	<u>\$ (1,161,117)</u>	<u>\$ (1,185,149)</u>	<u>\$ (1,200,181)</u>		
325	103435	Ductile Iron Pipe												
326		4300 Lineal Feet of 24" DI Water Main and 600 Lineal Feet of 16" DI Water Main from Queen Kaahumanu Hwy to the Kings Course Club House on the Waikoloa Resort. 5692 Lineal Feet of 24" DI Water Main from Tank 300-1, 2, 3 to the Waikoloa Resort. 4300 Lineal Feet of 24" DI Water Main and 600 Lineal Feet of 16" DI Water Main from Queen K Hwy to the Kings Course Club House on the Waikoloa Resort.	\$ (2,202,036)	12/31/2009	SL-25	25	\$ (88,081)	\$ (88,081)	\$ (88,081)	\$ (704,652)	\$ (792,733)	\$ (880,814)		
327		Total	<u>\$ (1,760,579)</u>	2/9/2010	SL-25	25	\$ (70,423)	\$ (70,423)	\$ (70,423)	\$ (492,962)	\$ (563,385)	\$ (633,808)		

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes -- Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
						2016	2017	2018	2016	2017	2018
328		990 Lineal Feet of 12" DI Water Main in the Mauna Lani Access Road for the Hilton Grand Vacations Kings' Land Development	12/31/2009	SL-25	25	\$ (7,410)	\$ (7,410)	\$ (7,410)	\$ (59,281)	\$ (66,691)	\$ (74,101)
329		Total				\$ (165,915)	\$ (165,915)	\$ (165,915)	\$ (1,256,894)	\$ (1,422,809)	\$ (1,588,724)
330	103460	Meters & Meter Boxes									
331	332	Detector check valve 6"	9/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ (674)	\$ (674)	\$ (674)
332	333	DETECTOR CHECK VALVE 8"	9/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ (2,254)	\$ (2,254)	\$ (2,254)
333	334	DETECTOR CHECK VALVE 8"	9/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ (2,342)	\$ (2,342)	\$ (2,342)
334	335	METERS 1995	2/1/1995	SL-25	25	\$ (56)	\$ (56)	\$ (56)	\$ (1,274)	\$ (1,332)	\$ (1,390)
335	336	RWH MASTER METER	1/1/1998	SL-25	25	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (35,631)	\$ (37,507)	\$ (39,382)
336		Turbo meter 6" with strainer	9/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ (1,436)	\$ (1,436)	\$ (1,436)
337		Total				\$ (1,933)	\$ (1,933)	\$ (1,933)	\$ (43,611)	\$ (45,544)	\$ (47,477)
338	103420	Reservoirs & Tanks									
339	340	TANK 300 (ORIGINAL PLANT)	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ (678,679)	\$ (678,679)	\$ (678,679)
340	341	Tank 300-2&3 - Appurtenances	7/28/2005	SL-25	25	\$ (70,602)	\$ (70,602)	\$ (70,602)	\$ (847,226)	\$ (917,828)	\$ (985,430)
341	342	Tank 300-2&3 - Piping & Fittings	7/28/2005	SL-25	25	\$ (20,508)	\$ (20,508)	\$ (20,508)	\$ (246,099)	\$ (266,607)	\$ (287,116)
342	343	Tank 300-2&3 - SCADA System	7/28/2005	SL-25	25	\$ (637)	\$ (637)	\$ (637)	\$ (7,641)	\$ (8,278)	\$ (8,914)
343	344	Tank 300-2&3 - Valves and Electrical Connecti	7/28/2005	SL-25	25	\$ (6,442)	\$ (6,442)	\$ (6,442)	\$ (77,309)	\$ (83,751)	\$ (90,194)
344	345	Tank 300-2&3 - Altitude Valve Station	7/28/2005	SL-25	25	\$ (2,265)	\$ (2,265)	\$ (2,265)	\$ (27,175)	\$ (29,439)	\$ (31,704)
345	346	Tank 300-273 - Low Rise Profile Dome	7/28/2005	SL-25	25	\$ (2,373)	\$ (2,373)	\$ (2,373)	\$ (28,470)	\$ (30,843)	\$ (33,216)
346	347	TJK KAWALANI-WTR FP 1954/6	6/28/1999	SL-25	25	\$ (9,954)	\$ (9,954)	\$ (9,954)	\$ (179,180)	\$ (189,135)	\$ (199,089)
347		WHUC 1 Mil Gal Steel Bolted Tank CIAC	9/1/2010	SL-25	25	\$ (327)	\$ (327)	\$ (327)	\$ (2,289)	\$ (2,616)	\$ (2,943)
348		Total				\$ (113,108)	\$ (113,108)	\$ (113,108)	\$ (2,094,069)	\$ (2,207,177)	\$ (2,320,285)
349	103150	Wells									
350	351	BAY CLUB II- WATER FP 1954 (TO OFFSET OLD POR	3/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ (50,585)	\$ (50,585)	\$ (50,585)
351	352	ELLEAIR-WATER FP 2013/(TO-OFFSET OLD PORTION	4/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (239,973)	\$ (239,973)	\$ (239,973)
352	353	KAMALANI-WATER (TO OFFSET OLD PORTION OF DW3)	3/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (119,030)	\$ (119,030)	\$ (119,030)
353	354	PALMS-WATER (TO OFFSET OLD PORTION OF DW3)	3/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (119,420)	\$ (119,420)	\$ (119,420)
354	355	SHORES-SEWER FP1562/18	1/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ (35,040)	\$ (35,040)	\$ (35,040)
355	356	WAIKOLOA WELL #1-WELL	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ (336,751)	\$ (336,751)	\$ (336,751)
356	357	ELLEAIR-WATER FP 2013/(TO-OFFSET OLD PORTION	10/1/2012	SL-25	25	\$ (35,891)	\$ (35,891)	\$ (35,891)	\$ (179,454)	\$ (215,345)	\$ (251,236)
357	358	HILTON GRAND VACATIONS	10/1/2012	SL-25	25	\$ (11,787)	\$ (11,787)	\$ (11,787)	\$ (58,937)	\$ (70,725)	\$ (82,512)
358		Total				\$ (47,678)	\$ (47,678)	\$ (47,678)	\$ (1,139,190)	\$ (1,186,869)	\$ (1,234,547)
359	HAWAII GENERAL OFFICE										
360	361	790 Leasehold Improvements	5/1/15	MACRS 7	7	\$ 4,130	\$ 2,950	\$ 2,106	\$ 6,540	\$ 9,490	\$ 11,596
361	362	desks, conf table, chairs	3/1/10	MACRS 7	7	\$ 273	\$ 136	\$ -	\$ 2,924	\$ 3,060	\$ 3,060
362		2 Cubical Work Stations	12/1/10	MACRS 7	7	\$ 505	\$ 252	\$ -	\$ 5,398	\$ 5,650	\$ 5,650

Waikoloa Resort Utilities, Inc. Dbw West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
363		Cherry Desk	\$ 855	12/1/10	MACRS 7	7	\$ 76	\$ 38	\$ -	\$ 817	\$ 855	\$ 855
364		Cherry Drawer	\$ 71	12/1/10	MACRS 7	7	\$ 6	\$ 3	\$ -	\$ 67	\$ 71	\$ 71
365		Cherry Credenza	\$ 509	12/1/10	MACRS 7	7	\$ 45	\$ 23	\$ -	\$ 487	\$ 509	\$ 509
366		Cherry Corner Unit	\$ 404	12/1/10	MACRS 7	7	\$ 36	\$ 18	\$ -	\$ 386	\$ 404	\$ 404
367		Regency Library	\$ 284	12/1/10	MACRS 7	7	\$ 25	\$ 13	\$ -	\$ 271	\$ 284	\$ 284
368		Chairs	\$ 2,037	12/1/10	MACRS 7	7	\$ 182	\$ 91	\$ -	\$ 1,946	\$ 2,037	\$ 2,037
369		Cherry Desk Shell 66"	\$ 429	12/1/10	MACRS 7	7	\$ 38	\$ 19	\$ -	\$ 410	\$ 429	\$ 429
370		24" x 71" Credenza Shells	\$ 793	12/1/10	MACRS 7	7	\$ 71	\$ 35	\$ -	\$ 758	\$ 793	\$ 793
371		Cherry Keyboard Drawer	\$ 71	12/1/10	MACRS 7	7	\$ 6	\$ 3	\$ -	\$ 67	\$ 71	\$ 71
372		Executive Chair	\$ 391	12/1/10	MACRS 7	7	\$ 35	\$ 17	\$ -	\$ 374	\$ 391	\$ 391
373		Desk Pedestal F/F	\$ 468	12/1/10	MACRS 7	7	\$ 42	\$ 21	\$ -	\$ 447	\$ 468	\$ 468
374		Cherry Shelf Unit	\$ 308	12/1/10	MACRS 7	7	\$ 27	\$ 14	\$ -	\$ 294	\$ 308	\$ 308
375		Cherry Storage Hutch	\$ 487	12/1/10	MACRS 7	7	\$ 44	\$ 22	\$ -	\$ 466	\$ 487	\$ 487
376		Cherry Credenza 66"	\$ 333	12/1/10	MACRS 7	7	\$ 30	\$ 15	\$ -	\$ 319	\$ 333	\$ 333
377		Regency Desk	\$ 709	12/1/10	MACRS 7	7	\$ 63	\$ 32	\$ -	\$ 678	\$ 709	\$ 709
378		2 Drawer Lateral File	\$ 988	12/1/10	MACRS 7	7	\$ 88	\$ 44	\$ -	\$ 943	\$ 988	\$ 988
379		3, 42" 4 Drawer Lateral File Cabinets	\$ 2,868	12/1/10	MACRS 7	7	\$ 256	\$ 128	\$ -	\$ 2,740	\$ 2,868	\$ 2,868
380		Cherry Desk Pedestal B/B/F	\$ 513	12/1/10	MACRS 7	7	\$ 46	\$ 23	\$ -	\$ 490	\$ 513	\$ 513
381		Regency Lateral File	\$ 567	12/1/10	MACRS 7	7	\$ 51	\$ 25	\$ -	\$ 542	\$ 567	\$ 567
382		Fireproof safe for Customer Service office.	\$ 2,386	12/1/15	MACRS 5	5	\$ 213	\$ 213	\$ 106	\$ 2,067	\$ 2,386	\$ 2,386
383		Ricoh Aficio MP C3001	\$ 3,044	5/1/15	MACRS 5	5	\$ 974	\$ 585	\$ 351	\$ 1,583	\$ 2,168	\$ 2,518
384		790 Office Furniture	\$ 631	5/1/15	MACRS 5	5	\$ 154	\$ 110	\$ 79	\$ 245	\$ 355	\$ 434
385		Automated Electronic Defibrillators	\$ 7,161	12/1/10	MACRS 3	3	\$ -	\$ -	\$ -	\$ 7,161	\$ 7,161	\$ 7,161
386		License for Capture Now	\$ 237	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 237	\$ 237	\$ 237
387		Fujitsu F6140 scanner	\$ 1,666	12/1/10	MACRS 7	5	\$ -	\$ -	\$ -	\$ 1,666	\$ 1,666	\$ 1,666
388		Ricoh MP 4001SP Copier w/Finisher	\$ 10,686	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 10,686	\$ 10,686	\$ 10,686
389		Monitors	\$ 1,207	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,207	\$ 1,207	\$ 1,207
390		Mitel EP Dig 6 Line Model 8560 Telephone	\$ 8,102	12/1/10	MACRS 7	5	\$ -	\$ -	\$ -	\$ 8,102	\$ 8,102	\$ 8,102
391		ELECTRONICS [681]	\$ 744	12/1/11	MACRS 5	5	\$ 43	\$ -	\$ -	\$ 744	\$ 744	\$ 744
392		8-way video conferencing system	\$ 37,185	12/1/11	MACRS 5	5	\$ 2,142	\$ -	\$ -	\$ 37,185	\$ 37,185	\$ 37,185
393		Hewlett Packard laser printer	\$ 1,111	12/1/11	MACRS 5	5	\$ 64	\$ -	\$ -	\$ 1,111	\$ 1,111	\$ 1,111
394		Desktop-HIWKLC540	\$ 807	12/1/14	MACRS 5	5	\$ 155	\$ 93	\$ 93	\$ 574	\$ 667	\$ 760
395		Desktop-HIWKLC539	\$ 807	12/1/14	MACRS 5	5	\$ 155	\$ 93	\$ 93	\$ 574	\$ 667	\$ 760
396		Desktop-HIWKLC537	\$ 807	12/1/14	MACRS 5	5	\$ 155	\$ 93	\$ 93	\$ 574	\$ 667	\$ 760
397		Desktop-HIWKLC538	\$ 807	12/1/14	MACRS 5	5	\$ 155	\$ 93	\$ 93	\$ 574	\$ 667	\$ 760
398		Desktop-HIWKLC536	\$ 807	12/1/14	MACRS 5	5	\$ 155	\$ 93	\$ 93	\$ 574	\$ 667	\$ 760
399		Desktop-HIWKLC541	\$ 807	12/1/14	MACRS 5	5	\$ 155	\$ 93	\$ 93	\$ 574	\$ 667	\$ 760
400		790 Server & Server room upgrade	\$ 17,650	5/1/15	MACRS 3	3	\$ 5,648	\$ 3,389	\$ 2,033	\$ 9,178	\$ 12,567	\$ 14,600
401		Hawaii Business Unit Software	\$ 132,361	12/1/14	MACRS 5	3	\$ -	\$ -	\$ -	\$ 132,361	\$ 132,361	\$ 132,361
402		RMS Software	\$ 92,429	3/1/14	MACRS 5	3	\$ 13,689	\$ 6,849	\$ -	\$ 85,580	\$ 92,429	\$ 92,429
403		phone system with 8 phones	\$ 24,859	3/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 24,859	\$ 24,859	\$ 24,859
404		Miscellaneous Kitchen Equipment	\$ 981	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 981	\$ 981	\$ 981
405		laptop for CS Mgr	\$ 1,496	4/1/14	MACRS 5	5	\$ 287	\$ 172	\$ 172	\$ 1,065	\$ 1,238	\$ 1,410
406		Total	\$ 387,436				\$ 30,220	\$ 15,797	\$ 5,405	\$ 356,826	\$ 372,624	\$ 378,029
407		HAWAII GENERAL OFFICE ALLOCATIONS										
408		700 - Kaanapali	\$ 84,174	%			\$ 6,566	\$ 3,432	\$ 1,174	\$ 77,524	\$ 80,956	\$ 82,131
409		701 - Pukalani	\$ 26,623	21.73%			\$ 2,077	\$ 1,066	\$ 371	\$ 24,519	\$ 25,605	\$ 25,976
410		721 - Waikoloa Water	\$ 49,713	6.87%			\$ 3,878	\$ 2,027	\$ 694	\$ 45,786	\$ 47,813	\$ 48,506
411		722 - Waikoloa Sewer	\$ 38,813	12.83%			\$ 3,027	\$ 1,583	\$ 542	\$ 35,746	\$ 37,329	\$ 37,870
				10.02%								

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
412	723 - Waikoloa Resort Water		\$ 51,423	13.27%			\$ 4,011	\$ 2,097	\$ 717	\$ 47,360	\$ 49,457	\$ 50,174
413	724 - Waikoloa Resort Sewer		\$ 70,422	18.18%			\$ 5,493	\$ 2,871	\$ 983	\$ 64,858	\$ 67,730	\$ 68,712
414	725 - Waikoloa Resort Irrigation		\$ 2,893	0.75%			\$ 226	\$ 118	\$ 40	\$ 2,664	\$ 2,782	\$ 2,822
415	726 - Kona Water		\$ 40,900	10.56%			\$ 3,190	\$ 1,668	\$ 571	\$ 37,669	\$ 39,337	\$ 39,907
416	727 - Kona Sewer		\$ 22,474	5.80%			\$ 1,753	\$ 916	\$ 314	\$ 20,699	\$ 21,615	\$ 21,929
417	BIG ISLAND											
418	(2)Replacement Op Computer Stations		\$ 2,081	12/1/13	MACRS 5	5	\$ 240	\$ 240	\$ 240	\$ 1,721	\$ 1,961	\$ 2,081
419	Mobile office trailer		\$ 23,867	12/1/11	MACRS 5	5	\$ 1,375	\$ -	\$ -	\$ 23,867	\$ 23,867	\$ 23,867
420	1996 Eagle Forklift		\$ 22,871	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 22,871	\$ 22,871	\$ 22,871
421	20' Container Shelving-Baseyard		\$ 931	6/1/15	SL-25	25	\$ 37	\$ 37	\$ 37	\$ 74	\$ 112	\$ 149
422	20' Container Shelving-EMT		\$ 455	6/1/15	SL-25	25	\$ 18	\$ 18	\$ 18	\$ 36	\$ 55	\$ 73
423	20' Container-Baseyard		\$ 10,373	6/1/15	SL-25	25	\$ 415	\$ 415	\$ 415	\$ 830	\$ 1,245	\$ 1,660
424	20' Container-EMT		\$ 5,312	6/1/15	SL-25	25	\$ 212	\$ 212	\$ 212	\$ 425	\$ 637	\$ 850
425	Storage Contr		\$ 3,187	12/1/10	SL-25	25	\$ 127	\$ 127	\$ 127	\$ 892	\$ 1,020	\$ 1,147
426	Nissan Frontier		\$ 27,030	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 27,030	\$ 27,030	\$ 27,030
427	Nissan Titan		\$ 35,679	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 35,679	\$ 35,679	\$ 35,679
428	FORD XCAB		\$ 26,901	6/1/12	MACRS 5	5	\$ 3,099	\$ 1,549	\$ -	\$ 25,351	\$ 26,901	\$ 26,901
429	FORD XCAB		\$ 26,395	6/1/12	MACRS 5	5	\$ 3,041	\$ 1,520	\$ -	\$ 24,875	\$ 26,395	\$ 26,395
430	Ford F-150		\$ 30,500	9/1/12	MACRS 5	5	\$ 3,514	\$ 1,757	\$ -	\$ 28,743	\$ 30,500	\$ 30,500
431	Ford F-150		\$ 30,500	9/1/12	MACRS 5	5	\$ 3,514	\$ 1,757	\$ -	\$ 28,743	\$ 30,500	\$ 30,500
432	Ford F-150		\$ 30,500	9/1/12	MACRS 5	5	\$ 3,514	\$ 1,757	\$ -	\$ 28,743	\$ 30,500	\$ 30,500
433	FRONTIER		\$ 25,350	6/1/12	MACRS 5	5	\$ 2,920	\$ 1,460	\$ -	\$ 23,890	\$ 25,350	\$ 25,350
434	Ford Explorer		\$ 37,497	9/1/12	MACRS 5	5	\$ 4,320	\$ 2,160	\$ -	\$ 35,337	\$ 37,497	\$ 37,497
435	2014 Nissan Frontier, V214001		\$ 35,122	4/1/14	MACRS 5	5	\$ 6,743	\$ 4,046	\$ 4,046	\$ 25,007	\$ 28,053	\$ 33,099
436	3 iPad for Hawaii Island		\$ 2,542	9/1/13	MACRS 5	5	\$ 293	\$ 293	\$ 146	\$ 2,103	\$ 2,396	\$ 2,542
437	Desk w Drawer		\$ 959	9/1/12	MACRS 7	7	\$ 86	\$ 86	\$ 86	\$ 745	\$ 831	\$ 916
438	69"x43"x 18" Diesel tank		\$ 1,311	9/1/12	MACRS 7	7	\$ 117	\$ 117	\$ 117	\$ 1,019	\$ 1,135	\$ 1,253
439	GIS Software		\$ 725	12/1/11	MACRS 7	7	\$ 65	\$ 65	\$ 32	\$ 628	\$ 693	\$ 725
440	Backflow Test Kit-Midwest 835		\$ 1,202	12/1/11	MACRS 5	5	\$ 439	\$ -	\$ -	\$ 7,621	\$ 7,621	\$ 7,621
441	Big Island SCADA 2012		\$ 495,319	8/1/15	MACRS 5	5	\$ 385	\$ 231	\$ 138	\$ 625	\$ 856	\$ 994
442	Book Case		\$ 298	10/1/14	MACRS 5	5	\$ 95,101	\$ 57,061	\$ 57,061	\$ 352,667	\$ 408,728	\$ 466,788
443	Motorola Hardware		\$ 4,401	9/1/12	MACRS 7	7	\$ 27	\$ 27	\$ 27	\$ 231	\$ 258	\$ 284
444	Work Order Addition		\$ 2,144	6/1/12	MACRS 5	5	\$ 507	\$ 254	\$ -	\$ 4,148	\$ 4,401	\$ 4,401
445	Misc. Wiring & Cables		\$ 544	6/1/12	MACRS 5	5	\$ 247	\$ 124	\$ -	\$ 2,021	\$ 2,144	\$ 2,144
446	Work Order Addition		\$ 747	6/1/12	MACRS 5	5	\$ 63	\$ 31	\$ -	\$ 513	\$ 544	\$ 544
447	1 desktops		\$ 1,133	6/1/12	MACRS 5	5	\$ 86	\$ 43	\$ -	\$ 704	\$ 747	\$ 747
448	1 desktops		\$ 1,133	4/1/13	MACRS 5	5	\$ 131	\$ 131	\$ 65	\$ 937	\$ 1,068	\$ 1,133
449	Desktop-HIWKLOC56		\$ 1,572	4/1/13	MACRS 5	5	\$ 131	\$ 131	\$ 65	\$ 937	\$ 1,068	\$ 1,133
450	Desktop-HIWKLOC57		\$ 1,613	12/1/14	MACRS 5	5	\$ 302	\$ 181	\$ 181	\$ 1,119	\$ 1,301	\$ 1,482
451	dryer @ baseyard		\$ 503	12/1/14	MACRS 5	5	\$ 310	\$ 186	\$ 186	\$ 1,148	\$ 1,334	\$ 1,520
452	Exec Chair		\$ 351	4/1/17	MACRS 5	5	\$ -	\$ 101	\$ 161	\$ -	\$ 101	\$ 261
453	Work Order Addition		\$ 51	9/1/12	MACRS 7	7	\$ 31	\$ 31	\$ 31	\$ 273	\$ 304	\$ 335
454	Work Order Addition		\$ 182	9/1/13	MACRS 5	5	\$ 6	\$ 6	\$ 3	\$ 42	\$ 48	\$ 51
455	Work Order Addition		\$ 13,813	9/1/12	MACRS 5	5	\$ 21	\$ 11	\$ -	\$ 172	\$ 182	\$ 182
456	EMT Laptop		\$ 4,509	6/1/12	MACRS 5	5	\$ 1,591	\$ 796	\$ -	\$ 13,017	\$ 13,813	\$ 13,813
457	Hand Helds		\$ 19,147	3/1/14	MACRS 5	5	\$ 866	\$ 519	\$ 519	\$ 19,147	\$ 19,147	\$ 19,147
458	Desk Dock		\$ 2,793	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,793	\$ 2,793	\$ 2,793
459			\$ -	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
460		Personnel Lift	\$ 5,844	6/1/12	MACRS 5	5	\$ 673	\$ 337	\$ -	\$ 5,507	\$ 5,844	\$ 5,844
461		Software	\$ 2,995	9/1/12	MACRS 5	5	\$ 345	\$ 173	\$ -	\$ 2,822	\$ 2,995	\$ 2,995
462		Hardware	\$ 8,824	9/1/12	MACRS 5	5	\$ 1,017	\$ 508	\$ -	\$ 8,316	\$ 8,824	\$ 8,824
463		Gradall lifting hook attachment	\$ 2,427	12/1/14	MACRS 5	5	\$ 466	\$ 280	\$ 280	\$ 1,728	\$ 2,008	\$ 2,287
464		Forklift	\$ 27,625	12/1/10	MACRS 7	7	\$ -	\$ -	\$ -	\$ 27,625	\$ 27,625	\$ 27,625
465		HON chair	\$ 636	2/1/14	MACRS 7	7	\$ 111	\$ 79	\$ 57	\$ 358	\$ 438	\$ 494
466		Hydro Jetter	\$ 5,941	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 5,941	\$ 5,941	\$ 5,941
467		Ice Maker-Manitowac ID-0452A	\$ 4,536	9/1/16	MACRS 5	5	\$ 907	\$ 1,451	\$ 871	\$ 907	\$ 2,359	\$ 3,230
468		Ingersoll Needle/Chisel Scl	\$ 773	9/1/13	MACRS 5	5	\$ 89	\$ 89	\$ 45	\$ 639	\$ 728	\$ 773
469		Internal labor	\$ 21,402	7/1/13	MACRS 5	5	\$ 2,465	\$ 2,465	\$ 1,233	\$ 17,703	\$ 20,169	\$ 21,402
470		Knoll task chair	\$ 13,896	2/1/14	MACRS 7	7	\$ 2,415	\$ 1,724	\$ 1,233	\$ 7,769	\$ 9,493	\$ 10,726
471		1 laptops	\$ 1,165	4/1/13	MACRS 5	5	\$ 134	\$ 134	\$ 67	\$ 964	\$ 1,038	\$ 1,165
472		1 laptops	\$ 1,165	4/1/13	MACRS 5	5	\$ 134	\$ 134	\$ 67	\$ 964	\$ 1,038	\$ 1,165
473		Laptop. EMT-HIWKOCLT02	\$ 1,631	11/1/16	MACRS 5	5	\$ 326	\$ 522	\$ 313	\$ 326	\$ 848	\$ 1,161
474		Lateral File	\$ 525	9/1/12	MACRS 5	5	\$ 60	\$ 30	\$ -	\$ 495	\$ 525	\$ 525
475		Work Order Addition	\$ 1,447	12/1/11	MACRS 5	5	\$ 83	\$ -	\$ -	\$ 1,447	\$ 1,447	\$ 1,447
476		Work Order Addition	\$ 4,571	9/1/12	MACRS 5	5	\$ 263	\$ -	\$ -	\$ 4,571	\$ 4,571	\$ 4,571
477		Work Order Addition	\$ 16,749	6/1/11	MACRS 5	5	\$ 965	\$ -	\$ -	\$ 16,749	\$ 16,749	\$ 16,749
478		New IP phone system	\$ 19,704	6/1/13	MACRS 5	5	\$ 2,270	\$ 2,270	\$ 1,135	\$ 16,239	\$ 18,569	\$ 19,704
479		New Hydraulic Hammer	\$ 9,847	12/1/13	MACRS 5	5	\$ 1,134	\$ 1,134	\$ 567	\$ 8,145	\$ 9,280	\$ 9,847
480		Office Furnishings	\$ 6,706	2/1/14	MACRS 7	7	\$ 1,173	\$ 838	\$ 569	\$ 3,773	\$ 4,611	\$ 5,210
481		Office furniture & equip	\$ 4,134	9/1/12	MACRS 7	7	\$ 369	\$ 369	\$ 369	\$ 3,212	\$ 3,581	\$ 3,950
482		Work Order Addition	\$ 47	9/1/12	MACRS 5	5	\$ 5	\$ 3	\$ -	\$ 45	\$ 47	\$ 47
483		Work Order Addition	\$ 90	9/1/12	MACRS 5	5	\$ 10	\$ 5	\$ -	\$ 85	\$ 90	\$ 90
484		Portable generator 3500w, EMT's	\$ 518	12/1/16	MACRS 5	5	\$ 104	\$ 166	\$ 99	\$ 104	\$ 269	\$ 369
485		Power Quality Analyzer	\$ 8,416	3/1/15	MACRS 5	5	\$ 2,693	\$ 1,616	\$ 970	\$ 4,377	\$ 5,993	\$ 6,962
486		Printer Cart	\$ 75	9/1/12	MACRS 5	5	\$ 9	\$ 4	\$ -	\$ 71	\$ 75	\$ 75
487		Projector-Dell 1610HD	\$ 626	12/1/16	MACRS 5	5	\$ 125	\$ 200	\$ 120	\$ 125	\$ 326	\$ 446
488		Electrical Upgrade	\$ 8,770	12/1/11	MACRS 5	5	\$ 505	\$ -	\$ -	\$ 8,770	\$ 8,770	\$ 8,770
489		Respirator supplied air system	\$ 4,239	12/1/16	MACRS 5	5	\$ 848	\$ 1,356	\$ 814	\$ 848	\$ 2,204	\$ 3,018
490		Ricoh Copier	\$ 10,588	11/1/11	MACRS 5	5	\$ 610	\$ -	\$ -	\$ 10,588	\$ 10,588	\$ 10,588
491		Ricoh Fax Module	\$ 1,045	11/1/11	MACRS 5	5	\$ 60	\$ -	\$ -	\$ 1,045	\$ 1,045	\$ 1,045
492		RICOH MPC3004-Engineering office	\$ 8,282	10/1/16	MACRS 5	5	\$ 1,656	\$ 2,650	\$ 1,590	\$ 1,656	\$ 4,307	\$ 5,897
493		Rplc computer-w/aptop for Eng Mgr	\$ 1,478	10/1/16	MACRS 5	5	\$ 284	\$ 170	\$ 170	\$ 1,053	\$ 1,223	\$ 1,393
494		SCADA INET-II 900 Dual Gateway	\$ 22,377	3/1/16	MACRS 5	5	\$ 4,475	\$ 7,161	\$ 4,296	\$ 4,475	\$ 11,636	\$ 15,932
495		SCADA radio data link	\$ 53,201	5/1/17	MACRS 5	5	\$ -	\$ 10,640	\$ 17,024	\$ -	\$ 10,640	\$ 27,664
496		SCADA upgrade 2013	\$ 64,775	3/1/16	MACRS 5	5	\$ 12,955	\$ 20,728	\$ 12,437	\$ 12,955	\$ 33,683	\$ 46,119
497		SCADAPack 32	\$ 10,539	3/1/16	MACRS 5	5	\$ 2,108	\$ 3,372	\$ 2,023	\$ 2,108	\$ 5,480	\$ 7,503
498		Scaffolding	\$ 4,771	3/1/16	MACRS 5	5	\$ 954	\$ 1,527	\$ 916	\$ 954	\$ 2,481	\$ 3,397
499		Work Order Addition	\$ 15	12/1/11	MACRS 5	5	\$ 1	\$ -	\$ -	\$ 15	\$ 15	\$ 15
500		Tools & Equipment	\$ 994	6/1/13	MACRS 5	5	\$ 114	\$ 114	\$ 57	\$ 822	\$ 937	\$ 994
501		Trailer, emergency compressor	\$ 426	3/1/16	SL-25	25	\$ 17	\$ 17	\$ 17	\$ 17	\$ 34	\$ 51
502		Trailer, emergency generator EG6500	\$ 2,073	3/1/16	SL-25	25	\$ 83	\$ 83	\$ 83	\$ 83	\$ 166	\$ 249
503		Trailer, emergency 6'x12' w/ramp	\$ 7,800	3/1/16	SL-25	25	\$ 312	\$ 312	\$ 312	\$ 312	\$ 624	\$ 936
504		Work Order Addition	\$ 58,793	9/1/12	MACRS 5	5	\$ 6,773	\$ 3,386	\$ -	\$ 55,406	\$ 58,793	\$ 58,793
505		V208214, Ford F-150	\$ 6,817	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 6,817	\$ 6,817	\$ 6,817
506		V208216, Chevy Silverad	\$ 9,017	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 9,017	\$ 9,017	\$ 9,017
507		V208217, Chevy 3500	\$ 28,139	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 28,139	\$ 29,139	\$ 29,139
508		V208222, '08 TOY 4 RUNNER	\$ 32,269	12/1/08	MACRS 5	5	\$ -	\$ -	\$ -	\$ 32,269	\$ 32,269	\$ 32,269
509		Visitor Chair	\$ 169	9/1/12	MACRS 7	7	\$ 15	\$ 15	\$ 15	\$ 131	\$ 146	\$ 161
510		SCADA Report Writer System	\$ 42,691	11/30/17	SL-25	25	\$ -	\$ 1,708	\$ 1,708	\$ -	\$ 1,708	\$ 3,415

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
511		Fuel Station	\$ 183,000	8/31/17	SL-25	25	\$ -	\$ 7,320	\$ 7,320	\$ -	\$ 7,320	\$ 14,640
512		Base Yard Security Cameras	\$ 10,014	10/31/17	MACRS 5	5	\$ -	\$ 2,003	\$ 3,204	\$ -	\$ 2,003	\$ 5,207
513		Big Island Radio Communication	\$ 50,000	9/30/17	MACRS 5	5	\$ -	\$ 10,000	\$ 16,000	\$ -	\$ 10,000	\$ 26,000
514		EMT Service Truck	\$ 77,492	9/30/17	MACRS 5	5	\$ -	\$ 15,498	\$ 24,798	\$ -	\$ 15,498	\$ 40,296
515		Handheld Meter Readers	\$ 8,673	10/31/17	MACRS 5	5	\$ -	\$ 1,735	\$ 2,775	\$ -	\$ 1,735	\$ 4,510
516		EMT Service Truck Tools	\$ 8,787	10/31/17	MACRS 5	5	\$ -	\$ 1,757	\$ 2,812	\$ -	\$ 1,757	\$ 4,569
517		Portable Air Compressor	\$ 21,139	6/30/17	MACRS 5	5	\$ -	\$ 4,228	\$ 6,764	\$ -	\$ 4,228	\$ 10,992
518		Socket fusion & welding prep kit	\$ 2,249	6/30/17	MACRS 5	5	\$ -	\$ 450	\$ 720	\$ -	\$ 450	\$ 1,169
519		Iron Handheld Meter Readers	\$ 26,765	7/1/18	MACRS 5	5	\$ -	\$ -	\$ 5,353	\$ -	\$ -	\$ 5,353
520		2018 Toyota 4Runner 4x4	\$ 42,925	7/1/18	MACRS 5	5	\$ -	\$ -	\$ 8,585	\$ -	\$ -	\$ 8,585
521		2018 Toyota Tacoma TRD 4x4	\$ 40,602	7/1/18	MACRS 5	5	\$ -	\$ -	\$ 8,120	\$ -	\$ -	\$ 8,120
522		Total	\$ 1,963,300				\$ 184,009	\$ 188,240	\$ 199,734	\$ 1,069,482	\$ 1,257,723	\$ 1,457,457
523		BIG ISLAND ALLOCATIONS										
524		721 - Waikoloa Water	\$ 359,950	18.33%			\$ 33,736	\$ 34,512	\$ 36,619	\$ -	\$ 196,078	\$ 267,209
525		722 - Waikoloa Sewer	\$ 273,197	13.92%			\$ 25,605	\$ 26,194	\$ 27,793	\$ -	\$ 148,820	\$ 202,808
526		723 - Waikoloa Resort Water	\$ 375,703	19.14%			\$ 35,213	\$ 36,022	\$ 38,222	\$ 204,860	\$ 240,682	\$ 278,904
527		724 - Waikoloa Resort Sewer	\$ 498,692	25.40%			\$ 46,740	\$ 47,814	\$ 50,734	\$ 271,856	\$ 319,470	\$ 370,204
528		725 - Waikoloa Resort Irrigation	\$ 19,987	1.02%			\$ 1,873	\$ 1,916	\$ 2,033	\$ 10,888	\$ 12,804	\$ 14,837
529		726 - Kona Water	\$ 282,599	14.39%			\$ 26,486	\$ 27,095	\$ 28,750	\$ 153,942	\$ 181,038	\$ 209,788
530		727 - Kona Sewer	\$ 153,172	7.80%			\$ 14,356	\$ 14,686	\$ 15,583	\$ 83,438	\$ 98,124	\$ 113,707

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State
 Test Year Ending December 31, 2018

Line No.	Description	Acc. Tax Dep. Balance as of			Acc. Tax Dep. Balance as of			Test Year		
		Dec. 31, 2016	Dep. Exp.	Adjustments	Dec. 31, 2017	Dep. Exp.	Adjustments	Dec. 31, 2018	Acc. Tax Dep. Balance as of	Dec. 31, 2018
5	Intangible	\$ 4,049	\$ 1,012	\$ -	\$ 5,061	\$ 1,012	\$ -	\$ 6,073		
6	Land and land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
7	Structures and Improvements	\$ 363,262	\$ 59,827	\$ -	\$ 423,089	\$ 60,200	\$ -	\$ 483,289		
8	Pumping Equipment	\$ 1,518,513	\$ 65,841	\$ -	\$ 1,584,354	\$ 65,841	\$ -	\$ 1,650,196		
9	Treatment Equipment	\$ 2,262	\$ 218	\$ -	\$ 2,481	\$ 218	\$ -	\$ 2,699		
10	Transmission & Distribution Plant	\$ 1,359,080	\$ 30,361	\$ -	\$ 1,389,441	\$ 41,121	\$ -	\$ 1,430,562		
11	Reservoirs	\$ 2,615,146	\$ 138,581	\$ -	\$ 2,753,727	\$ 138,207	\$ -	\$ 2,891,934		
12	Wells	\$ 1,204,885	\$ 24,294	\$ -	\$ 1,229,178	\$ 138,432	\$ -	\$ 1,367,611		
13	Office Furniture and Equipment	\$ 50,484	\$ -	\$ -	\$ 50,484	\$ -	\$ -	\$ 50,484		
14	Transportation	\$ 313,705	\$ -	\$ -	\$ 313,705	\$ 11,441	\$ -	\$ 325,147		
15	Tools and Laboratory Equipment	\$ 216,775	\$ -	\$ -	\$ 216,775	\$ -	\$ -	\$ 216,775		
16	General Plant	\$ 27,016	\$ -	\$ -	\$ 27,016	\$ -	\$ -	\$ 27,016		
17	Asset Retirement Obligation	\$ 76,507	\$ 7,651	\$ -	\$ 84,157	\$ 7,651	\$ -	\$ 91,808		
18	Hawaii Water GO Allocation	\$ 45,466	\$ 2,013	\$ -	\$ 47,479	\$ 689	\$ -	\$ 48,167		
19	Big Island Allocation	\$ 196,473	\$ 34,581	\$ -	\$ 231,055	\$ 36,693	\$ -	\$ 267,747		
20	Total	\$ 7,993,623	\$ 364,380	\$ 0	\$ 8,358,003	\$ 501,506	\$ 0	\$ 8,859,508		
21	Accumulated Book Depreciation	\$ 5,467,223			\$ 5,793,863			\$ 6,209,457		
22	ADIT Balance	(\$ 151,963)			(\$ 154,233)			(\$ 159,401)		

Waikoloa Resort Utilities, Inc. DBA West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
1	103030	Intangible Plant	\$ 25,305	12/1/2013	SL-25	25	\$ 1,012	\$ 1,012	\$ 1,012	\$ 4,049	\$ 5,061	\$ 6,073
3		Waikoloa Potable Water Master Plan	\$ 25,305				\$ 1,012	\$ 1,012	\$ 1,012	\$ 4,049	\$ 5,061	\$ 6,073
4	103110	Structures & Improvement - Supply Plant										
5		DW#6 Pump Station Building	\$ 79,590	2/28/2007	SL-25	25	\$ 3,176	\$ 3,176	\$ 3,176	\$ 31,756	\$ 34,932	\$ 38,107
6		DW4 ELEC UPGRADE-ENCLOSURE	\$ 6,920	3/1/1997	SL-25	25	\$ 277	\$ 277	\$ 277	\$ 5,536	\$ 5,813	\$ 6,090
7		DW5 ELEC UPGRADE-ENCLOSURE	\$ 6,846	3/1/1997	SL-25	25	\$ 274	\$ 274	\$ 274	\$ 5,476	\$ 5,750	\$ 6,024
8		FENCING-WELL#1,P#4 AND P#5	\$ 14,015	2/1/1991	SL-25	25	-	-	-	\$ 14,015	\$ 14,015	\$ 14,015
9		Security Fencing - Tank 300	\$ 15,300	4/25/2003	SL-25	25	\$ 612	\$ 612	\$ 612	\$ 8,568	\$ 9,180	\$ 9,792
10		WAIKOLOA WELL#2-FENCE/GATE	\$ 296	2/1/1993	SL-25	25	\$ 12	\$ 12	\$ 12	\$ 284	\$ 296	\$ 296
11		WW#3 - Access road, site & drainage	\$ 45,354	5/22/1997	SL-25	25	\$ 1,814	\$ 1,814	\$ 1,814	\$ 36,283	\$ 38,097	\$ 39,912
12		WW#3 - Control building (metal)	\$ 20,144	5/22/1997	SL-25	25	\$ 806	\$ 806	\$ 806	\$ 16,115	\$ 16,921	\$ 17,726
13		WW#3 - Fence	\$ 4,590	5/22/1997	SL-25	25	\$ 184	\$ 184	\$ 184	\$ 3,672	\$ 3,855	\$ 4,039
14		WW#3 - Light fixtures	\$ 459	5/22/1997	SL-25	25	\$ 18	\$ 18	\$ 18	\$ 367	\$ 386	\$ 404
15		Total	\$ 193,314				\$ 7,172	\$ 7,172	\$ 7,160	\$ 122,074	\$ 129,246	\$ 136,406
16	103210	Structures & Improvement - Pumping Plant										
17		DW 7 Site Work	\$ 117,549	12/1/2013	SL-25	25	\$ 4,702	\$ 4,702	\$ 4,702	\$ 18,808	\$ 23,510	\$ 28,212
18		DW7 Electrical & Chlorination Bldg	\$ 176,167	12/1/2013	SL-25	25	\$ 7,047	\$ 7,047	\$ 7,047	\$ 28,187	\$ 35,233	\$ 42,280
19		DW7 Electrical Work	\$ 477,017	12/1/2013	SL-25	25	\$ 19,081	\$ 19,081	\$ 19,081	\$ 76,323	\$ 95,403	\$ 114,484
20		Pumphouse and Site Improvements	\$ 178,707	12/1/2013	SL-25	25	\$ 7,148	\$ 7,148	\$ 7,148	\$ 28,593	\$ 35,741	\$ 42,890
21		DW1 Electrical Building	\$ 157,510	9/30/2017	SL-25	25	-	\$ 6,300	\$ 6,300	-	\$ 6,300	\$ 12,601
22		Security Cameras at 300 Tanks	\$ 9,613	7/1/2018	SL-25	25	-	-	\$ 385	-	-	\$ 385
23		Total	\$ 1,116,563				\$ 37,978	\$ 44,278	\$ 44,663	\$ 151,910	\$ 196,188	\$ 240,851
24	103310	Structures & Improvement - Treatment Plant										
25		WAIKOLOA WELL#2-CONTROL BUILD'G	\$ 90,518	6/1/1991	SL-25	25	-	-	-	\$ 90,518	\$ 90,518	\$ 90,518
26		WAIKOLOA WELL#2-FENCE/GATES	\$ 8,560	1/1/1992	SL-25	25	\$ 342	\$ 342	\$ 342	\$ 8,560	\$ 8,560	\$ 8,560
27		Total	\$ 99,078				\$ 342	\$ 342	\$ 342	\$ 99,078	\$ 99,078	\$ 99,078
28	103410	Structures & Improvement - Transmission & Distribution Plant										
29		Chain Link Fence WHUC Portion	\$ 24,535	9/1/2010	SL-25	25	\$ 981	\$ 981	\$ 981	\$ 6,870	\$ 7,851	\$ 8,832
30		Emergency Shower-Tank 300	\$ 1,411	3/1/2015	SL-25	25	\$ 56	\$ 56	\$ 56	\$ 113	\$ 169	\$ 226
31		DW7 Piping to Tank	\$ 123,062	12/1/2013	SL-25	25	\$ 4,922	\$ 4,922	\$ 4,922	\$ 19,690	\$ 24,612	\$ 29,535
32		Total	\$ 149,007				\$ 5,960	\$ 5,960	\$ 5,960	\$ 26,672	\$ 32,633	\$ 38,593
33	103411	Structures & Improvement - Pavement										
34		Concrete Pavement WHUC Portion	\$ 21,596	9/1/2010	SL-25	25	\$ 864	\$ 864	\$ 864	\$ 6,047	\$ 6,911	\$ 7,774
35		Total	\$ 21,596				\$ 864	\$ 864	\$ 864	\$ 6,047	\$ 6,911	\$ 7,774
36	103710	Structures & Improvement - General Plant										
37		Base Yard Lunch Room Renovation (WHUC Share)	\$ 3,223	3/31/2001	SL-25	25	\$ 129	\$ 129	\$ 129	\$ 2,063	\$ 2,192	\$ 2,321

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
38		BASEYARD FRAME & ROOF	\$ 17,110	3/31/1996	SL-25	25	\$ 684	\$ 684	\$ 684	\$ 14,373	\$ 15,057	\$ 15,741
39		Baseyard Library and File Storage Room	\$ 9,284	5/12/2004	SL-25	25	\$ 371	\$ 371	\$ 371	\$ 4,828	\$ 5,199	\$ 5,571
40		Baseyard Security Fencing	\$ 11,778	3/16/2005	SL-25	25	\$ 471	\$ 471	\$ 471	\$ 5,653	\$ 6,124	\$ 6,595
41		BY Storeroom Renovation-WHUC Share	\$ 4,057	6/15/2006	SL-25	25	\$ 162	\$ 162	\$ 162	\$ 1,785	\$ 1,947	\$ 2,110
42		DW#6 Back-Up Generator	\$ 178,695	2/28/2007	SL-25	25	\$ 7,148	\$ 7,148	\$ 7,148	\$ 71,478	\$ 78,626	\$ 85,774
43		DW#6 Chain Link Fence & Gate	\$ 10,992	2/28/2007	SL-25	25	\$ 440	\$ 440	\$ 440	\$ 4,397	\$ 4,836	\$ 5,276
44		DW#6 Electrical Work	\$ 343,970	2/28/2007	SL-25	25	\$ 13,759	\$ 13,759	\$ 13,759	\$ 137,588	\$ 151,347	\$ 165,105
45		DW#6 Miscellaneous	\$ 30,187	2/28/2007	SL-25	25	\$ 1,207	\$ 1,207	\$ 1,207	\$ 12,075	\$ 13,282	\$ 14,490
46		DW#6 Site Work	\$ 181,593	2/28/2007	SL-25	25	\$ 7,264	\$ 7,264	\$ 7,264	\$ 72,637	\$ 79,901	\$ 87,165
47		LOCKER ROOM UPGRADE	\$ 2,868	7/1/1994	SL-25	25	\$ 115	\$ 115	\$ 115	\$ 2,639	\$ 2,763	\$ 2,868
48		OFFICE TRAILER	\$ 11,622	8/1/1992	SL-25	25	\$ 465	\$ -	\$ -	\$ 11,622	\$ 11,622	\$ 11,622
49		Oil containment area	\$ 1,664	1/1/2001	SL-25	25	\$ 67	\$ 67	\$ 67	\$ 1,065	\$ 1,132	\$ 1,198
50		Resort Plant Trailer/Storage/Shelving	\$ 39,499	2/8/2006	SL-25	25	\$ 1,580	\$ 1,580	\$ 1,580	\$ 17,379	\$ 18,969	\$ 20,539
51		Roof for Chlorine Storage at Baseyard	\$ 3,759	6/30/2004	SL-25	25	\$ 150	\$ 150	\$ 150	\$ 1,955	\$ 2,105	\$ 2,256
52		Steel Flat File Drawers for New Trailer	\$ 1,061	6/30/2004	SL-25	25	\$ 42	\$ 42	\$ 42	\$ 551	\$ 594	\$ 636
53		Utility Baseyard Locker Room Addition	\$ 11,730	5/2/2005	SL-25	25	\$ 469	\$ 469	\$ 469	\$ 5,630	\$ 6,099	\$ 6,569
54		Wood Shop Storage Shed Repairs	\$ 12,501	6/21/2003	SL-25	25	\$ 500	\$ 500	\$ 500	\$ 7,001	\$ 7,501	\$ 8,001
55		Total	\$ 875,593				\$ 35,024	\$ 34,559	\$ 34,559	\$ 374,719	\$ 409,277	\$ 443,836
56	103240	Pumping Equipment	\$ 2,496	6/3/1999	SL-25	25	\$ 100	\$ 100	\$ 100	\$ 1,797	\$ 1,897	\$ 1,997
57		51' WELL SUBMERSIBLE PUMP MOTOR	\$ 1,708	4/20/1999	SL-25	25	\$ 68	\$ 68	\$ 68	\$ 1,230	\$ 1,298	\$ 1,367
58		BACKUP POWER DEEP WELL	\$ 40,504	11/1/1992	SL-25	25	\$ 1,620	\$ -	\$ -	\$ 40,504	\$ 40,504	\$ 40,504
59		CAT 398 power unit DW2	\$ 18,731	8/31/1992	SL-25	25	\$ 749	\$ -	\$ -	\$ 18,731	\$ 18,731	\$ 18,731
60		DW #2 fuel handling system	\$ 6,757	1/1/2001	SL-25	25	\$ 270	\$ 270	\$ 270	\$ 4,325	\$ 4,595	\$ 4,865
61		DW 1 fuel handling	\$ 12,526	6/27/2000	SL-25	25	\$ 501	\$ 501	\$ 501	\$ 8,517	\$ 9,018	\$ 9,519
62		DW#6 Column Assembly	\$ 39,536	2/28/2007	SL-25	25	\$ 1,581	\$ 1,581	\$ 1,581	\$ 15,815	\$ 17,396	\$ 18,977
63		DW#6 Discharge Head	\$ 96,021	2/28/2007	SL-25	25	\$ 3,841	\$ 3,841	\$ 3,841	\$ 38,408	\$ 42,249	\$ 46,090
64		DW#6 Pump Station & Control Bldg Equipment	\$ 18,731	2/28/2007	SL-25	25	\$ 749	\$ 749	\$ 749	\$ 7,493	\$ 8,242	\$ 8,991
65		DW#6 Pumping Equipment	\$ 146,880	2/28/2007	SL-25	25	\$ 5,875	\$ 5,875	\$ 5,875	\$ 58,752	\$ 64,627	\$ 70,502
66		DW1 IMPRVMT-BACKUP POWER	\$ 19,576	5/3/1997	SL-25	25	\$ 783	\$ 783	\$ 783	\$ 15,661	\$ 16,444	\$ 17,227
67		DW4 BEARINGS	\$ 4,691	1/1/1997	SL-25	25	\$ 188	\$ 188	\$ 188	\$ 3,753	\$ 3,940	\$ 4,128
68		DW4 ELEC UPGRADE-ELEC WORK	\$ 35,748	3/1/1997	SL-25	25	\$ 1,430	\$ 1,430	\$ 1,430	\$ 28,598	\$ 30,028	\$ 31,458
69		DW4 ELEC UPGRADE-EQUIPMENT	\$ 8,222	3/1/1997	SL-25	25	\$ 329	\$ 329	\$ 329	\$ 6,578	\$ 6,907	\$ 7,236
70		DW4 REBUILT PUMPCOLUMNS	\$ 42,561	6/15/1999	SL-25	25	\$ 1,702	\$ 1,702	\$ 1,702	\$ 30,644	\$ 32,347	\$ 34,049
71		DW485 ELEC UPGRADE-SPARE PARTS	\$ 3,304	3/1/1997	SL-25	25	\$ 132	\$ 132	\$ 132	\$ 2,643	\$ 2,775	\$ 2,908
72		DW4-install Layne 400hp	\$ 35,795	3/31/1996	SL-25	25	\$ 1,432	\$ 1,432	\$ 1,432	\$ 32,932	\$ 34,364	\$ 35,795
73		DW4-Layne bowis replace	\$ 22,427	11/1/1996	SL-25	25	\$ 897	\$ 897	\$ 897	\$ 18,839	\$ 19,736	\$ 20,633
74		DW5 ELEC UPGRADE-ELEC WORK	\$ 31,624	3/1/1997	SL-25	25	\$ 1,265	\$ 1,265	\$ 1,265	\$ 25,300	\$ 26,565	\$ 27,830
75		DW5 ELEC UPGRADE-EQUIPMENT	\$ 8,222	3/1/1997	SL-25	25	\$ 329	\$ 329	\$ 329	\$ 6,578	\$ 6,907	\$ 7,236
76		DW5-Install Layne 350HP	\$ 35,722	12/31/1992	SL-25	25	\$ 1,429	\$ -	\$ -	\$ 35,722	\$ 35,722	\$ 35,722
77		Johnson 12cc pump motor repair	\$ 5,440	11/1/1996	SL-25	25	\$ 218	\$ 218	\$ 218	\$ 4,570	\$ 4,787	\$ 5,005
78		STAND-BY GENERATOR	\$ 9,907	11/9/1995	SL-25	25	\$ 396	\$ 396	\$ 396	\$ 8,718	\$ 9,115	\$ 9,511
79		WAIKOLOA WELL#1-ELECTRICAL	\$ 8,856	1/1/1992	SL-25	25	\$ 354	\$ -	\$ -	\$ 8,856	\$ 8,856	\$ 8,856
80		WAIKOLOA WELL#2-PUMP	\$ 157,222	1/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 157,222	\$ 157,222	\$ 157,222
81		WAIKOLOA WELL#2-ELECTRICAL	\$ 661,184	6/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ 661,184	\$ 661,184	\$ 661,184
82		WHUC Share-Rpr DW#2 Emergency repair cost	\$ 82,116	12/31/2007	SL-25	25	\$ 3,285	\$ 3,285	\$ 3,285	\$ 32,846	\$ 36,131	\$ 39,416
83		WHUC Share-Rpr DW#3 Emergency Repair Cost	\$ 105,377	12/31/2007	SL-25	25	\$ 4,215	\$ 4,215	\$ 4,215	\$ 42,151	\$ 46,366	\$ 50,581
84		WW#3 - Pump control valves & meter	\$ 28,827	5/22/1997	SL-25	25	\$ 1,145	\$ 1,145	\$ 1,145	\$ 22,902	\$ 24,047	\$ 25,192
85		WW#3 - Switches, compressor & valves	\$ 13,654	5/22/1997	SL-25	25	\$ 546	\$ 546	\$ 546	\$ 10,923	\$ 11,469	\$ 12,015

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
87	WW#3-450HP MOTOR		\$ 22,948	5/22/1997	SL-25	25	\$ 918	\$ 918	\$ 918	\$ 18,358	\$ 19,276	\$ 20,194
88	WW#3-ELECTRICAL PARTS		\$ 3,479	5/22/1997	SL-25	25	\$ 139	\$ 139	\$ 139	\$ 2,783	\$ 2,922	\$ 3,061
89	WW#3-ELECTRICAL SYSTEM		\$ 121,004	5/22/1997	SL-25	25	\$ 4,840	\$ 4,840	\$ 4,840	\$ 96,804	\$ 101,644	\$ 106,484
90	WW#3-SPARE MOTOR BEARING		\$ 1,033	5/22/1997	SL-25	25	\$ 41	\$ 41	\$ 41	\$ 826	\$ 867	\$ 909
91	WW#3-WATER COLUMN & OIL TUBE/SHAFT		\$ 98,446	5/22/1997	SL-25	25	\$ 3,938	\$ 3,938	\$ 3,938	\$ 78,757	\$ 82,695	\$ 86,633
92	DW 7 Fuel Tank at Well Site		\$ 53,262	12/1/2013	SL-25	25	\$ 2,130	\$ 2,130	\$ 2,130	\$ 8,522	\$ 10,652	\$ 12,783
93	Waikoloa Deep Well #7 New Pump		\$ 294,140	12/1/2013	SL-25	25	\$ 11,766	\$ 11,766	\$ 11,766	\$ 47,062	\$ 58,828	\$ 70,594
94	Waikoloa DW7 Emergency Generator		\$ 411,103	12/1/2013	SL-25	25	\$ 16,444	\$ 16,444	\$ 16,444	\$ 65,776	\$ 82,221	\$ 98,665
95	Upgrade DW2 Starter		\$ 78,818	12/31/2017	SL-25	25	\$ -	\$ 3,153	\$ 3,153	\$ -	\$ -	\$ 6,305
96	PRV Stations 600 & 300 Design		\$ -	12/31/2017	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	Total		\$ 2,788,402				\$ 75,647	\$ 74,647	\$ 74,647	\$ 1,671,080	\$ 1,745,728	\$ 1,820,375
98	103241 System Control Computer Equipment		\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	SCADA WHUC Portion		\$ 22,241	9/1/2010	SL-25	25	\$ 890	\$ 890	\$ 890	\$ 6,228	\$ 7,117	\$ 8,007
100	DW7 SCADA Equipment		\$ 48,703	12/1/2013	SL-25	25	\$ 1,948	\$ 1,948	\$ 1,948	\$ 7,792	\$ 9,741	\$ 11,689
101	Geographic Information Systems		\$ -	12/31/2017	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	Total		\$ 70,944				\$ 2,838	\$ 2,838	\$ 2,838	\$ 14,020	\$ 16,858	\$ 19,696
103	103320 Water Treatment Plant		\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	Chlorine gas regulators (2 sets)		\$ 2,870	10/20/2000	SL-25	25	\$ 115	\$ 115	\$ 115	\$ 1,952	\$ 2,066	\$ 2,181
105	Replace Gas Detector Tank 300		\$ 2,590	12/1/2014	SL-25	25	\$ 104	\$ 104	\$ 104	\$ 311	\$ 414	\$ 518
106	Total		\$ 5,460				\$ 218	\$ 218	\$ 218	\$ 2,262	\$ 2,481	\$ 2,699
107	103431 A.C.		\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	8" Pressure Reducing/Flow Control Valves		\$ 9,244	2/28/2008	SL-25	25	\$ 370	\$ 370	\$ 370	\$ 3,328	\$ 3,697	\$ 4,067
109	DW#6 Water System Piping		\$ 204,245	2/28/2007	SL-25	25	\$ 8,170	\$ 8,170	\$ 8,170	\$ 81,698	\$ 89,868	\$ 98,038
110	ENGINEERING-BROCKMEIER		\$ 1,613	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 1,613	\$ 1,613	\$ 1,613
111	ENGINEERING-CONTINENTAL UTILITY		\$ 1,197	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 1,197	\$ 1,197	\$ 1,197
112	Nikken Water Main Extension		\$ 299,194	12/31/2002	SL-25	25	\$ 11,968	\$ 11,968	\$ 11,968	\$ 179,516	\$ 191,484	\$ 203,452
113	Pressure Reducing Valve-Located Near Tank300		\$ 9,764	7/17/2008	SL-25	25	\$ 391	\$ 391	\$ 391	\$ 3,515	\$ 3,906	\$ 4,296
114	Pressure Reducing Valves - Tank 300		\$ 15,488	7/15/2008	SL-25	25	\$ 620	\$ 620	\$ 620	\$ 5,576	\$ 6,195	\$ 6,815
115	PRESSURE REDUCING VALVES-TANK 300		\$ 10,746	5/16/2001	SL-25	25	\$ 430	\$ 430	\$ 430	\$ 6,878	\$ 7,308	\$ 7,737
116	QueensMarketPlace-Dedic Water-facilities		\$ 216,000	4/30/2008	SL-25	25	\$ 8,640	\$ 8,640	\$ 8,640	\$ 77,760	\$ 86,400	\$ 95,040
117	T&D MAINS-HRW RELATED		\$ 330,405	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ 330,405	\$ 330,405	\$ 330,405
118	WAIKOLOA WELL#2-PIPELINE		\$ 6,036	1/1/1992	SL-25	25	\$ 241	\$ -	\$ -	\$ 6,036	\$ 6,036	\$ 6,036
119	WAIKOLOA WELL#2-PIPELINE		\$ 1,162,665	6/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ 1,162,665	\$ 1,162,665	\$ 1,162,665
120	WATER PIPELINES (ORIGINAL PLANT)		\$ 428,450	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 428,450	\$ 428,450	\$ 428,450
121	WW#3 - Pipeline		\$ 108,229	5/22/1997	SL-25	25	\$ 4,329	\$ 4,329	\$ 4,329	\$ 86,583	\$ 90,912	\$ 95,241
122	Total		\$ 2,803,276				\$ 35,158	\$ 34,916	\$ 34,916	\$ 2,375,220	\$ 2,410,136	\$ 2,445,053
123	103434 All Other		\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	24" DI butterfly valve		\$ 250,408	3/1/2016	SL-25	25	\$ 10,016	\$ 10,016	\$ 10,016	\$ 10,016	\$ 20,033	\$ 30,049
125	Water Sampling Stations		\$ 12,263	12/1/2013	SL-25	25	\$ 491	\$ 491	\$ 491	\$ 1,962	\$ 2,453	\$ 2,943
126	Resort Irrigation 2.5" Lateral		\$ 3,557	12/31/2017	SL-25	25	\$ -	\$ 142	\$ 142	\$ -	\$ 142	\$ 285
127	1" Water Main Replacement		\$ 1,880	2/28/2018	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75
128	Total		\$ 268,109				\$ 10,507	\$ 10,649	\$ 10,724	\$ 11,978	\$ 22,627	\$ 33,352

Waikoloa Resort Utilities, Inc. DBA West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization		Accumulated Depreciation		
							2016	2017	2016	2017	2018
129	103435	Ductile Iron Pipe	\$ 7,564	9/1/2010	SL-25	25	\$ 303	\$ 303	\$ 2,118	\$ 2,420	\$ 2,723
130		106' Ductile Iron Pipe 12" WHUC Portion	\$ 14,728	9/1/2010	SL-25	25	\$ 589	\$ 589	\$ 4,124	\$ 4,713	\$ 5,302
131		117' Ductile Iron Pipe 16" WHUC Portion	\$ 42,661	9/1/2010	SL-25	25	\$ 1,706	\$ 1,706	\$ 11,945	\$ 13,652	\$ 15,358
132		380' Ductile Iron Pipe 18" WHUC Portion									
133		4300 Lineal Feet of 24" DI Water Main and 600 Lineal Feet of 16" DI Water Main from Queen Kaahumanu Hwy to the Kings Course Club House on the Waikoloa Resort.	\$ 2,113,955	12/31/2009	SL-25	25	\$ 84,558	\$ 84,558	\$ 676,465	\$ 761,024	\$ 845,582
134		5682 Lineal Feet of 24" DI Water Main from Tank 300-1, 2, 3 to the Waikoloa Resort. 4300 Lineal Feet of 24" DI Water Main and 600 Lineal Feet of 16" DI Water Main from Queen K Hwy to the Kings Course Club House on the Waikoloa Resort.	\$ 1,690,156	2/9/2010	SL-25	25	\$ 67,606	\$ 67,606	\$ 473,244	\$ 540,850	\$ 608,456
135		990 Lineal Feet of 12" DI Water Main in the Mauna Lani Access Road for the Hilton Grand Vacations Kings' Land Development	\$ 177,842	12/31/2009	SL-25	25	\$ 7,114	\$ 7,114	\$ 56,909	\$ 64,023	\$ 71,137
136		Total	\$ 4,045,905				\$ 161,876	\$ 161,876	\$ 1,224,805	\$ 1,386,682	\$ 1,548,558
137	103460	Meters & Meter Boxes									
138		(4) 3" fire hydrant meters	\$ 3,068	9/21/2004	SL-25	25	\$ 123	\$ 123	\$ 1,595	\$ 1,718	\$ 1,841
139		(4) 3" fire hydrant meters	\$ 3,175	12/3/2003	SL-25	25	\$ 127	\$ 127	\$ 1,778	\$ 1,905	\$ 2,032
140		1 METER-PETORGLYPH ROAD IRRIG.	\$ 1,043	9/1/1988	SL-25	25	\$ -	\$ -	\$ 1,043	\$ 1,043	\$ 1,043
141		1" meter - GC stand pipe #5753548	\$ 87	10/17/1997	SL-25	25	\$ 3	\$ 3	\$ 70	\$ 73	\$ 77
142		1.5 METER-WVA FISHPOND #52843386	\$ 537	8/9/1997	SL-25	25	\$ 21	\$ 21	\$ 430	\$ 451	\$ 473
143		1.5" meter #55066614 1Z-036	\$ 3,766	11/5/1999	SL-25	25	\$ 295	\$ 295	\$ 5,918	\$ 5,613	\$ 5,909
144		1.5" meter #55066615 1Z-036	\$ 3,607	10/8/1999	SL-25	25	\$ 144	\$ 144	\$ 2,597	\$ 2,742	\$ 2,886
145		1-1/2" meter #55831646 (1Z-066)	\$ 525	1/1/2000	SL-25	25	\$ 21	\$ 21	\$ 357	\$ 378	\$ 399
146		14 MODEL 101 PROPELLER METER	\$ 2,274	7/1/1990	SL-25	25	\$ -	\$ -	\$ 2,274	\$ 2,274	\$ 2,274
147		2 METER #55066616 1Z-039	\$ 4,500	1/1/2000	SL-25	25	\$ 180	\$ 180	\$ 3,060	\$ 3,240	\$ 3,420
148		2 METER #55066617 1Z-001	\$ 5,913	10/8/1999	SL-25	25	\$ 237	\$ 237	\$ 4,257	\$ 4,494	\$ 4,730
149		2" Omni Meter-Vaik Beach Assoc	\$ 840	9/1/2014	SL-25	25	\$ 34	\$ 34	\$ 101	\$ 134	\$ 168
150		2" turbo meter #48926643	\$ 543	10/1/1994	SL-25	25	\$ 22	\$ 22	\$ 499	\$ 521	\$ 543
151		6" measuring chambers - tanks 300 & 900	\$ 2,222	9/1/1988	SL-25	25	\$ -	\$ -	\$ 2,222	\$ 2,222	\$ 2,222
152		8" Detector check valve 8"	\$ 2,206	3/14/1996	SL-25	25	\$ 88	\$ 88	\$ 1,853	\$ 1,942	\$ 2,030
153		DW#6 Water System Valves & Meters	\$ 3,624	9/1/1988	SL-25	25	\$ -	\$ -	\$ 3,624	\$ 3,624	\$ 3,624
154		GAS STATION METER #47768827	\$ 31,303	2/28/2007	SL-25	25	\$ 1,252	\$ 1,252	\$ 12,521	\$ 13,773	\$ 15,025
155		Meter box 1Z-002	\$ 1,717	2/1/1995	SL-25	25	\$ 69	\$ 69	\$ 1,511	\$ 1,580	\$ 1,648
156		METER BOX 1Z-037	\$ 2,158	10/8/1999	SL-25	25	\$ 86	\$ 86	\$ 1,553	\$ 1,640	\$ 1,726
157		PORTABLE LARGE METER TESTER	\$ 3,593	9/24/1989	SL-25	25	\$ 144	\$ 144	\$ 2,587	\$ 2,730	\$ 2,874
158		Relocate 2" Meter Box-Waik Land	\$ 3,275	8/1/1994	SL-25	25	\$ 131	\$ 131	\$ 3,013	\$ 3,144	\$ 3,275
159		REPLACEMENT METERS - 1995	\$ 5,368	12/1/2014	SL-25	25	\$ 215	\$ 215	\$ 644	\$ 689	\$ 1,074
160		Replacement Meters (1403/10520)	\$ 2,253	12/31/1995	SL-25	25	\$ 90	\$ 90	\$ 1,982	\$ 2,072	\$ 2,162
161		REPLACEMENT METERS 1996	\$ 2,809	7/31/2004	SL-25	25	\$ 112	\$ 112	\$ 1,461	\$ 1,573	\$ 1,685
162		Replacement Meters 2002-2003	\$ 804	12/31/1996	SL-25	25	\$ 32	\$ 32	\$ 675	\$ 707	\$ 739
163		Replacement Meters #1533802.1534876	\$ 7,695	12/31/2003	SL-25	25	\$ 308	\$ 308	\$ 4,309	\$ 4,617	\$ 4,925
164		TANK 300 8 METER #1	\$ 45,008	8/25/1989	SL-25	25	\$ 1,800	\$ 1,800	\$ 34,206	\$ 36,007	\$ 37,807
165		Tank 300 8" meer #1	\$ 3,898	8/11/1989	SL-25	25	\$ -	\$ -	\$ 3,831	\$ 3,831	\$ 3,831
166		Turbo meter 8" w/ strainer	\$ 3,488	9/1/1988	SL-25	25	\$ -	\$ -	\$ 3,488	\$ 3,488	\$ 3,488
167			\$ 3,488				\$ -	\$ -	\$ 3,488	\$ 3,488	\$ 3,488

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
168		Turntable vibration fester	\$ 1,310	7/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ 1,310	\$ 1,310	\$ 1,310
169		Water Loss Control Plan	\$ 33,102	12/31/2017	SL-25	25	\$ -	\$ 1,324	\$ 1,324	\$ -	\$ -	\$ 2,648
170		Tank 300 Flow Meters	\$ 9,890	6/30/2018	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 396
171		Water Loss Control Plan	\$ 39,925	6/30/2018	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,597
172		Total	\$ 242,977				\$ 5,535	\$ 6,859	\$ 8,851	\$ 108,069	\$ 114,928	\$ 123,780
173	103480	Hydrants										
174		Hilton Fire hydrant	\$ 2,445	6/14/2000	SL-25	25	\$ 98	\$ 98	\$ 98	\$ 1,663	\$ 1,761	\$ 1,858
175		Relocate (1) Resort Hydrant 9'	\$ 4,182	4/1/2014	SL-25	25	\$ 167	\$ 167	\$ 167	\$ 502	\$ 669	\$ 836
176		Hydrant Flushing System	\$ 1,308	6/30/2018	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52
176		Total	\$ 7,935				\$ 265	\$ 265	\$ 317	\$ 2,165	\$ 2,430	\$ 2,747
177	103420	Reservoirs & Tanks										
178		ENGINEERING-BROCKMEIER	\$ 3,836	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 3,836	\$ 3,836	\$ 3,836
179		ENGINEERING-CONTINENTAL UTILITY	\$ 2,899	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 2,899	\$ 2,899	\$ 2,899
180		Resort WRP Waterline Replacement	\$ 7,284	5/31/2004	SL-25	25	\$ 291	\$ 291	\$ 291	\$ 3,788	\$ 4,079	\$ 4,370
181		TANK 1200S-1	\$ 883,439	6/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ 883,439	\$ 883,439	\$ 883,439
182		Tank 1200S-2	\$ 336,143	11/20/1997	SL-25	25	\$ 13,446	\$ 13,446	\$ 13,446	\$ 268,915	\$ 282,360	\$ 295,806
183		TANK 300 (ORIGINAL PLANT)	\$ 965,920	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 965,920	\$ 965,920	\$ 965,920
184		Tank 300-2&3 - Altitude Valve Station	\$ 54,350	7/28/2005	SL-25	25	\$ 2,174	\$ 2,174	\$ 2,174	\$ 26,088	\$ 28,262	\$ 30,436
185		Tank 300-2&3 - Appurtenances	\$ 3,547,747	7/28/2005	SL-25	25	\$ 141,910	\$ 141,910	\$ 141,910	\$ 1,702,918	\$ 1,844,828	\$ 1,986,738
186		Tank 300-2&3 - Low Rise Profile Dome	\$ 56,941	7/28/2005	SL-25	25	\$ 2,278	\$ 2,278	\$ 2,278	\$ 27,332	\$ 29,609	\$ 31,887
187		Tank 300-2&3 - Piping and Fittings	\$ 492,198	7/28/2005	SL-25	25	\$ 19,688	\$ 19,688	\$ 19,688	\$ 236,255	\$ 255,943	\$ 275,631
188		Tank 300-2&3 - SCADA System	\$ 15,282	7/28/2005	SL-25	25	\$ 611	\$ 611	\$ 611	\$ 7,335	\$ 7,946	\$ 8,558
189		Tank 300-2&3 - Valves & Electrical Connection	\$ 154,618	7/28/2005	SL-25	25	\$ 6,185	\$ 6,185	\$ 6,185	\$ 74,216	\$ 80,401	\$ 86,586
190		Tank 300-Major Maint-Rem Int Coat, clean, recoat	\$ 379,020	12/18/2007	SL-25	25	\$ 15,161	\$ 15,161	\$ 15,161	\$ 151,808	\$ 166,769	\$ 181,930
191		WHUC 1 Million Gallon Steel Bolted Tank	\$ 936,890	9/1/2010	SL-25	25	\$ 37,476	\$ 37,476	\$ 37,476	\$ 262,329	\$ 299,805	\$ 337,280
192		WW#2-TANK CORROSION SURVEY/CONT	\$ 9,349	2/1/1993	SL-25	25	\$ 374	\$ 374	\$ -	\$ 8,975	\$ 9,349	\$ 9,349
193		Replace (3) Cla-vals at 1200N	\$ 15,939	12/31/2017	SL-25	25	\$ -	\$ 638	\$ 638	\$ -	\$ 638	\$ 1,275
194		Replace 24" Valve Tank 300	\$ 173,360	12/31/2017	SL-25	25	\$ -	\$ 6,934	\$ 6,934	\$ -	\$ 6,934	\$ 13,869
195		Total	\$ 8,034,814				\$ 239,593	\$ 247,165	\$ 246,791	\$ 4,625,452	\$ 4,872,617	\$ 5,119,408
196	103150	Wells										
197		DW#6 Drilling and Casing	\$ 376,573	2/28/2007	SL-25	25	\$ 15,063	\$ 15,063	\$ 15,063	\$ 150,629	\$ 165,692	\$ 180,755
198		WAIKOLOA WELL #1-WELL	\$ 323,281	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ 323,281	\$ 323,281	\$ 323,281
199		WAIKOLOA WELL#1-GROUT	\$ 10,413	1/1/1992	SL-25	25	\$ 417	\$ -	\$ -	\$ 10,413	\$ 10,413	\$ 10,413
200		WAIKOLOA WELL#1-WELL	\$ 146,102	1/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ 146,102	\$ 146,102	\$ 146,102
201		WAIKOLOA WELL#2-GRADE/SITE-WELL	\$ 11,246	1/1/1992	SL-25	25	\$ 450	\$ -	\$ -	\$ 11,246	\$ 11,246	\$ 11,246
202		WAIKOLOA WELL#2-WELL	\$ 1,047,958	6/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ 1,047,958	\$ 1,047,958	\$ 1,047,958
203		WW# 3 - Drilling done in 1992	\$ 607,609	5/22/1997	SL-25	25	\$ 24,304	\$ 24,304	\$ 24,304	\$ 486,087	\$ 510,392	\$ 534,696
204		Waikoloa Deep Well #7 Outfitting	\$ 767,443	12/1/2013	SL-25	25	\$ 30,698	\$ 30,698	\$ 30,698	\$ 122,791	\$ 153,484	\$ 184,186
205		Waikoloa Deep Well #8	\$ 2,853,463	12/31/2018	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,139
206		Total	\$ 6,144,088				\$ 70,931	\$ 70,065	\$ 184,204	\$ 2,298,507	\$ 2,368,572	\$ 2,552,776
207	103720	Office Furn & Equip										
208		LOCKER ROOM UP-GRADE-EQUIPMENT	\$ 2,871	7/1/1994	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,871	\$ 2,871	\$ 2,871
209		Operational stool & casters	\$ 360	7/29/1998	MACRS 7	7	\$ -	\$ -	\$ -	\$ 360	\$ 360	\$ 360

Waikoloa Resort Utilities, Inc. DBA West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
210		Resort Lab Cabinet/Counterop	\$ 7,803	10/1/2004	MACRS 7	7	\$ -	\$ -	\$ -	\$ 7,803	\$ 7,803	\$ 7,803
211		Resort laboratory wall cabinets (Home Dep)	\$ 3,490	11/2/2006	MACRS 7	7	\$ -	\$ -	\$ -	\$ 3,490	\$ 3,490	\$ 3,490
212		Safety Cabinet	\$ 217	7/3/2002	MACRS 7	7	\$ -	\$ -	\$ -	\$ 217	\$ 217	\$ 217
213		Safety Can Storage (Flammable) Cabinets	\$ 786	3/12/2004	MACRS 7	7	\$ -	\$ -	\$ -	\$ 786	\$ 786	\$ 786
214		SCOTT SWAN ICE MACHINE	\$ 2,631	7/1/1994	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,631	\$ 2,631	\$ 2,631
215		Storage Container	\$ 1,324	4/16/2004	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,324	\$ 1,324	\$ 1,324
216		Textured tile top mats	\$ 825	8/24/1998	MACRS 7	7	\$ -	\$ -	\$ -	\$ 825	\$ 825	\$ 825
217		Total	\$ 20,308				\$ -	\$ -	\$ -	\$ 20,308	\$ 20,308	\$ 20,308
218	103721	Electronic Equipment/Computers										
219		DW3-TELEMETRY SCADA-HARDWARE	\$ 5,450	5/22/1997	MACRS 5	5	\$ -	\$ -	\$ -	\$ 5,450	\$ 5,450	\$ 5,450
220		FCC LICENSE-TELEMETRY SYSTEM	\$ 600	6/30/1991	MACRS 5	5	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ 600
221		MOD TALK SOFTWARE-TELEMETRY SYS	\$ 2,500	8/1/1991	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
222		Telemetry Hardware (Rugid Rug9D Computer)	\$ 2,344	10/15/2004	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,344	\$ 2,344	\$ 2,344
223		TELEMETRY SYSTEM-HARDWARE	\$ 8,334	6/30/1991	MACRS 5	5	\$ -	\$ -	\$ -	\$ 8,334	\$ 8,334	\$ 8,334
224		TELEMETRY SYSTEM-INSTALLATION	\$ 2,838	6/30/1991	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,838	\$ 2,838	\$ 2,838
225		TELEMETRY-PWR SUPPLY/CABLE	\$ 8,110	6/30/1991	MACRS 5	5	\$ -	\$ -	\$ -	\$ 8,110	\$ 8,110	\$ 8,110
226		Total	\$ 30,176				\$ -	\$ -	\$ -	\$ 30,176	\$ 30,176	\$ 30,176
227	103730	Transportation Equipment										
228		2006 Ford 150 #219HDH Supercab	\$ 25,417	12/31/2005	MACRS 5	5	\$ -	\$ -	\$ -	\$ 25,417	\$ 25,417	\$ 25,417
229		2006 Ford 150 #220HDH Supercab	\$ 25,417	12/31/2005	MACRS 5	5	\$ -	\$ -	\$ -	\$ 25,417	\$ 25,417	\$ 25,417
230		2007 Ford Ranger 4Drive Xcab	\$ 22,279	5/18/2007	MACRS 5	5	\$ -	\$ -	\$ -	\$ 22,279	\$ 22,279	\$ 22,279
231		2007 Ford Ranger 4Drive Xcab	\$ 22,279	5/18/2007	MACRS 5	5	\$ -	\$ -	\$ -	\$ 22,279	\$ 22,279	\$ 22,279
232		2007 Nissan 4WD Xterra 4DWagon	\$ 23,793	11/1/2007	MACRS 5	5	\$ -	\$ -	\$ -	\$ 23,793	\$ 23,793	\$ 23,793
233		2008 (2) Nissan Frontiers-Crew Cab SE Auto	\$ 50,975	5/1/2008	MACRS 5	5	\$ -	\$ -	\$ -	\$ 50,975	\$ 50,975	\$ 50,975
234		2009 Ford Ranger 4x4 Extended Cab	\$ 24,812	12/1/2009	MACRS 5	5	\$ -	\$ -	\$ -	\$ 24,812	\$ 24,812	\$ 24,812
235		2009 Ford Ranger 4x4 Extended Cab	\$ 24,812	12/1/2009	MACRS 5	5	\$ -	\$ -	\$ -	\$ 24,812	\$ 24,812	\$ 24,812
236		2009 Ford Ranger 4x4 Extended Cab	\$ 24,812	12/1/2009	MACRS 5	5	\$ -	\$ -	\$ -	\$ 24,812	\$ 24,812	\$ 24,812
237		Bed Liner for '07 Ford RangerXCab	\$ 425	12/14/2006	MACRS 5	5	\$ -	\$ -	\$ -	\$ 425	\$ 425	\$ 425
238		Buyout-(3) 02 Chevrolet S-10	\$ 8,160	8/11/2008	MACRS 5	5	\$ -	\$ -	\$ -	\$ 8,160	\$ 8,160	\$ 8,160
239		Ford F-150 4 x4 V209201	\$ 30,262	12/1/2009	MACRS 5	5	\$ -	\$ -	\$ -	\$ 30,262	\$ 30,262	\$ 30,262
240		Ford F-150 4x4 V209200	\$ 30,262	12/1/2009	MACRS 5	5	\$ -	\$ -	\$ -	\$ 30,262	\$ 30,262	\$ 30,262
241		Resort Backhoe	\$ 57,206	7/1/2018	MACRS 5	5	\$ -	\$ -	\$ 11,441	\$ -	\$ -	\$ 11,441
242		Total	\$ 370,912				\$ -	\$ -	\$ 11,441	\$ 313,705	\$ 313,705	\$ 325,147
243	103750	Laboratory Equipment										
244		Autoclave	\$ 3,350	9/11/2001	MACRS 7	7	\$ -	\$ -	\$ -	\$ 3,350	\$ 3,350	\$ 3,350
245		Chlorine residual analyzer	\$ 6,293	7/28/2000	MACRS 7	7	\$ -	\$ -	\$ -	\$ 6,293	\$ 6,293	\$ 6,293
246		Two Gas Detector-Arigas Gaspro	\$ 5,077	5/31/2007	MACRS 7	7	\$ -	\$ -	\$ -	\$ 5,077	\$ 5,077	\$ 5,077
247		Total	\$ 14,719				\$ -	\$ -	\$ -	\$ 14,719	\$ 14,719	\$ 14,719
248	103770	Power Operated Equipment										
249		BACKHOE EQP #150 (LSE BYOUT)	\$ 8,851	1/31/1995	MACRS 5	5	\$ -	\$ -	\$ -	\$ 8,851	\$ 8,851	\$ 8,851
250		Bobcat Skid Steer Loader	\$ 30,461	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 30,461	\$ 30,461	\$ 30,461
251		BOOM TRUCK W/ CRANE EQP #172	\$ 14,714	12/31/1996	MACRS 5	5	\$ -	\$ -	\$ -	\$ 14,714	\$ 14,714	\$ 14,714
252		Escavator	\$ 40,000	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
253		Holland B95 Backhoe	\$ 77,000	5/18/2007	MACRS 5	5	\$ -	\$ -	\$ -	\$ 77,000	\$ 77,000	\$ 77,000
254		Plate Compactor	\$ 1,531	9/27/2002	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,531	\$ 1,531	\$ 1,531
255		POWER OPERATED EQUIPMENT [730]	\$ 800	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ 800
256		Total	\$ 173,357				\$ -	\$ -	\$ -	\$ 173,357	\$ 173,357	\$ 173,357
257	103780	Tools, Shop, Garage Equipment										
258		Band Saw	\$ 537	7/1/2003	MACRS 7	7	\$ -	\$ -	\$ -	\$ 537	\$ 537	\$ 537
259		Baseyard Shop Air Compressor	\$ 6,336	5/31/2008	MACRS 7	7	\$ -	\$ -	\$ -	\$ 6,336	\$ 6,336	\$ 6,336
260		CONCRETE MIXER EQ# #94	\$ 3,495	11/1/1989	MACRS 7	7	\$ -	\$ -	\$ -	\$ 3,495	\$ 3,495	\$ 3,495
261		Gasoline engine power cutter 14"	\$ 834	5/29/2002	MACRS 7	7	\$ -	\$ -	\$ -	\$ 834	\$ 834	\$ 834
262		HOMELITE DM20 TOOL SAW	\$ 603	7/20/1989	MACRS 7	7	\$ -	\$ -	\$ -	\$ 603	\$ 603	\$ 603
263		Mig Welder	\$ 2,007	10/30/2006	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,007	\$ 2,007	\$ 2,007
264		Pavement cutter (concrete walk behind saw)	\$ 2,279	6/26/2006	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,279	\$ 2,279	\$ 2,279
265		Pipe Locator	\$ 3,567	5/9/2005	MACRS 7	7	\$ -	\$ -	\$ -	\$ 3,567	\$ 3,567	\$ 3,567
266		Portable Generator	\$ 200	5/23/2002	MACRS 7	7	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200
267		Radial Saw	\$ 263	4/3/2003	MACRS 7	7	\$ -	\$ -	\$ -	\$ 263	\$ 263	\$ 263
268		Spin Balancer-WHUC Share	\$ 1,078	9/20/2006	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,078	\$ 1,078	\$ 1,078
269		Toolboxes - 2000 Chevy trucks (3)	\$ 199	1/17/2000	MACRS 7	7	\$ -	\$ -	\$ -	\$ 199	\$ 199	\$ 199
270		Upright rammer (jumping jack)	\$ 2,500	7/20/2006	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
271		Welder-multiipro legend NT	\$ 4,800	11/2/1999	MACRS 7	7	\$ -	\$ -	\$ -	\$ 4,800	\$ 4,800	\$ 4,800
272		Total	\$ 28,698				\$ -	\$ -	\$ -	\$ 28,698	\$ 28,698	\$ 28,698
273	103790	General Plant										
274		ATLAS COMP W/ JET PAVING EQ#93	\$ 14,000	11/1/1989	MACRS 7	7	\$ -	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 14,000
275		FIRE HYDRANT REACTION BLOCKS	\$ 4,797	7/31/1997	MACRS 7	7	\$ -	\$ -	\$ -	\$ 4,797	\$ 4,797	\$ 4,797
276		POWER VALVE ACTUATOR	\$ 4,239	5/1/1994	MACRS 7	7	\$ -	\$ -	\$ -	\$ 4,239	\$ 4,239	\$ 4,239
277		Powermax 380 plasma cutter	\$ 1,395	5/8/2006	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,395	\$ 1,395	\$ 1,395
278		REED ROTARY PIPE CUTTER	\$ 639	11/1/1989	MACRS 7	7	\$ -	\$ -	\$ -	\$ 639	\$ 639	\$ 639
279		WATER LEAK DETECTOR	\$ 1,946	8/18/1993	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,946	\$ 1,946	\$ 1,946
280		Total	\$ 27,016				\$ -	\$ -	\$ -	\$ 27,016	\$ 27,016	\$ 27,016
281	103925	Asset Retirement Obligation										
282		Waikoloa Well #1 (comb with RI Well #3)	\$ 11,025	12/1/2007	SL-25	25	\$ 441	\$ 441	\$ 441	\$ 4,410	\$ 4,851	\$ 5,292
283		Waikoloa Well #2	\$ 21,669	12/1/2007	SL-25	25	\$ 867	\$ 867	\$ 867	\$ 8,668	\$ 9,534	\$ 10,401
284		Waikoloa Well #3	\$ 17,971	12/1/2007	SL-25	25	\$ 719	\$ 719	\$ 719	\$ 7,188	\$ 7,907	\$ 8,626
285		Waikoloa Well #4 (comb with #5)	\$ 39,398	12/1/2007	SL-25	25	\$ 1,576	\$ 1,576	\$ 1,576	\$ 15,759	\$ 17,335	\$ 18,911
286		Waikoloa Well #5 (comb with #4)	\$ 39,398	12/1/2007	SL-25	25	\$ 1,576	\$ 1,576	\$ 1,576	\$ 15,759	\$ 17,335	\$ 18,911
287		Waikoloa Well #6	\$ 12,983	12/1/2007	SL-25	25	\$ 519	\$ 519	\$ 519	\$ 5,193	\$ 5,713	\$ 6,232
288		Waikoloa-Kamakoa Lagoon	\$ 8,709	12/1/2007	SL-25	25	\$ 348	\$ 348	\$ 348	\$ 3,484	\$ 3,832	\$ 4,180
289		Waikoloa-Original Plant Lagoon	\$ 12,983	12/1/2007	SL-25	25	\$ 519	\$ 519	\$ 519	\$ 5,193	\$ 5,713	\$ 6,232
290		Waikoloa-Plant Expansion HRW Lagoon	\$ 10,368	12/1/2007	SL-25	25	\$ 415	\$ 415	\$ 415	\$ 4,147	\$ 4,562	\$ 4,977
291		Waikoloa-Pukalani Well	\$ 16,762	12/1/2007	SL-25	25	\$ 670	\$ 670	\$ 670	\$ 6,705	\$ 7,375	\$ 8,046
292		Total	\$ 191,267				\$ 7,651	\$ 7,651	\$ 7,651	\$ 76,507	\$ 84,157	\$ 91,808
293	CONTRIBUTIONS IN AID OF CONSTRUCTION											
294	103110	Structures & Improvement - Supply Plant										

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
295		Kings' Land CIAC	\$ (79,390)	2/28/2007	SL-25	25	\$ (3,176)	\$ (3,176)	\$ (3,176)	\$ (31,756)	\$ (34,932)	\$ (38,107)
296		Total	\$ (79,390)				\$ (3,176)	\$ (3,176)	\$ (3,176)	\$ (31,756)	\$ (34,932)	\$ (38,107)
297	103310	Structures & Improvement - Treatment Plant										
298		VISTA WATER FP1964/2	\$ (87,178)	3/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (87,178)	\$ (87,178)	\$ (87,178)
299		Total	\$ (87,178)				\$ -	\$ -	\$ -	\$ (87,178)	\$ (87,178)	\$ (87,178)
300	103710	Structures & Improvement - General Plant										
301		Kings Land CIAC	\$ (86,393)	2/28/2007	SL-25	25	\$ (3,456)	\$ (3,456)	\$ (3,456)	\$ (34,557)	\$ (38,013)	\$ (41,468)
302		Kings' Land CIAC	\$ (343,970)	2/28/2007	SL-25	25	\$ (13,759)	\$ (13,759)	\$ (13,759)	\$ (137,588)	\$ (151,347)	\$ (165,105)
303		Queens' Market Place	\$ (178,695)	2/28/2007	SL-25	25	\$ (7,148)	\$ (7,148)	\$ (7,148)	\$ (71,478)	\$ (78,626)	\$ (85,774)
304		Queens Market Place-CIAC	\$ (95,522)	2/28/2007	SL-25	25	\$ (3,821)	\$ (3,821)	\$ (3,821)	\$ (38,209)	\$ (42,030)	\$ (45,851)
305		Queens Market Place-CIAC	\$ (10,992)	2/28/2007	SL-25	25	\$ (440)	\$ (440)	\$ (440)	\$ (4,397)	\$ (4,836)	\$ (5,276)
306		Queens' Market Place-CIAC	\$ (30,187)	2/28/2007	SL-25	25	\$ (1,207)	\$ (1,207)	\$ (1,207)	\$ (12,075)	\$ (13,282)	\$ (14,490)
307		Total	\$ (745,759)				\$ (29,830)	\$ (29,830)	\$ (29,830)	\$ (298,304)	\$ (328,134)	\$ (357,964)
308	103240	Pumping Equipment										
309		Bay Club II - water - 2nd half - partial	\$ (140,689)	2/24/1999	SL-25	25	\$ (5,628)	\$ (5,628)	\$ (5,628)	\$ (101,296)	\$ (106,923)	\$ (112,551)
310		CIAC-Kings Shops Expansion-water (DW1 fuel ha	\$ (12,526)	6/27/2000	SL-25	25	\$ (501)	\$ (501)	\$ (501)	\$ (8,517)	\$ (9,018)	\$ (9,519)
311		Kings Land CIAC	\$ (18,731)	2/28/2007	SL-25	25	\$ (749)	\$ (749)	\$ (749)	\$ (7,493)	\$ (8,242)	\$ (8,991)
312		Kings' Land CIAC	\$ (112,392)	2/28/2007	SL-25	25	\$ (4,496)	\$ (4,496)	\$ (4,496)	\$ (44,957)	\$ (49,452)	\$ (53,948)
313		Kings' Shops Expansion-Water (DW 2 Fuel Handl	\$ (6,757)	1/1/2001	SL-25	25	\$ (270)	\$ (270)	\$ (270)	\$ (4,325)	\$ (4,595)	\$ (4,865)
314		Total	\$ (291,095)				\$ (11,644)	\$ (11,644)	\$ (11,644)	\$ (166,587)	\$ (178,231)	\$ (189,875)
315	103431	A.C.										
316		BAY CLUB I - WATER	\$ (122,907)	3/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (122,907)	\$ (122,907)	\$ (122,907)
317		CIAC-QueensMarketPlaceDedictWater Facilities	\$ (216,000)	4/30/2008	SL-25	25	\$ (8,640)	\$ (8,640)	\$ -	\$ (77,760)	\$ (86,400)	\$ (86,400)
318		KINGS SHOPS-SEWER FP2001/5	\$ (35,133)	3/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (35,133)	\$ (35,133)	\$ (35,133)
319		KINGS SHOPS-WATER FP2001/5	\$ (35,133)	3/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (35,133)	\$ (35,133)	\$ (35,133)
320		Nikken Water Main Extension	\$ (295,119)	12/31/2002	SL-25	25	\$ (11,805)	\$ (11,805)	\$ (11,805)	\$ (177,071)	\$ (188,876)	\$ (200,681)
321		T&D MAINS-HRW RELATED	\$ (330,405)	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ (330,405)	\$ (330,405)	\$ (330,405)
322		WATER PIPELINES (ORIGINAL PLANT)	\$ (288,998)	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ (288,998)	\$ (288,998)	\$ (288,998)
323		WLCC FP 1562 Lot 1 - Kings Shop parking lot	\$ (65,646)	4/28/1999	SL-25	25	\$ (2,626)	\$ (2,626)	\$ (2,626)	\$ (47,265)	\$ (49,891)	\$ (52,517)
324		Total	\$ (1,389,341)				\$ (23,071)	\$ (23,071)	\$ (23,071)	\$ (1,114,672)	\$ (1,137,743)	\$ (1,152,174)
325	103435	Ductile Iron Pipe										
326		4300 Lineal Feet of 24" DI Water Main and 600 Lineal Feet of 16" DI Water Main from Queen Kaahumanu Hwy to the Kings Course Club House on the Waikoloa Resort.	\$ (2,113,955)	12/31/2009	SL-25	25	\$ (84,558)	\$ (84,558)	\$ (84,558)	\$ (676,465)	\$ (761,024)	\$ (845,582)
327		5892 Lineal Feet of 24" DI Water Main from Tank 300-1.2.3 to the Waikoloa Resort, 4300 Lineal Feet of 24" DI Water Main and 600 Lineal Feet of 16" DI Water Main from Queen K Hwy to the Kings Course Club House on the Waikoloa Resort.	\$ (1,690,156)	2/9/2010	SL-25	25	\$ (67,606)	\$ (67,606)	\$ (67,606)	\$ (473,244)	\$ (540,850)	\$ (608,456)

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
328		930 Lineal Feet of 12" DI Water Main in the Mauna Lani Access Road for the Hilton Grand Vacations Kings' Land Development	\$ (177,842)	12/31/2009	SL-25	25	\$ (7,114)	\$ (7,114)	\$ (7,114)	\$ (56,909)	\$ (64,023)	\$ (71,137)
329		Total	<u>\$ (3,981,952)</u>				<u>\$ (159,278)</u>	<u>\$ (159,278)</u>	<u>\$ (159,278)</u>	<u>\$ (1,206,619)</u>	<u>\$ (1,365,897)</u>	<u>\$ (1,525,175)</u>
330	103460	Meters & Meter Boxes										
331		Detector check valve 6"	\$ (647)	9/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ (647)	\$ (647)	\$ (647)
332		DETECTOR CHECK VALVE 8"	\$ (2,163)	9/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ (2,163)	\$ (2,163)	\$ (2,163)
333		DETECTOR CHECK VALVE 8"	\$ (2,248)	9/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ (2,248)	\$ (2,248)	\$ (2,248)
334		METERS 1995	\$ (1,390)	2/1/1995	SL-25	25	\$ (56)	\$ (56)	\$ (56)	\$ (1,223)	\$ (1,279)	\$ (1,334)
335		RWH MASTER METER	\$ (45,008)	1/1/1998	SL-25	25	\$ (1,800)	\$ (1,800)	\$ (1,800)	\$ (34,206)	\$ (36,007)	\$ (37,807)
336		Turbo meter 6" with strainer	\$ (1,379)	9/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ (1,379)	\$ (1,379)	\$ (1,379)
337		Total	<u>\$ (52,835)</u>				<u>\$ (1,856)</u>	<u>\$ (1,856)</u>	<u>\$ (1,856)</u>	<u>\$ (41,867)</u>	<u>\$ (43,722)</u>	<u>\$ (45,578)</u>
338	103420	Reservoirs & Tanks										
339		TANK 300 (ORIGINAL PLANT)	\$ (651,532)	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ (651,532)	\$ (651,532)	\$ (651,532)
340		Tank 300-283 - Appurtenances	\$ (1,694,452)	7/28/2005	SL-25	25	\$ (67,778)	\$ (67,778)	\$ (67,778)	\$ (813,337)	\$ (881,115)	\$ (948,893)
341		Tank 300-283 - Piping & Fittings	\$ (492,196)	7/28/2005	SL-25	25	\$ (19,688)	\$ (19,688)	\$ (19,688)	\$ (236,255)	\$ (255,943)	\$ (275,631)
342		Tank 300-283 - SCADA System	\$ (15,282)	7/28/2005	SL-25	25	\$ (611)	\$ (611)	\$ (611)	\$ (7,335)	\$ (7,946)	\$ (8,558)
343		Tank 300-283 - Valves and Electrical Connecti	\$ (154,618)	7/28/2005	SL-25	25	\$ (6,185)	\$ (6,185)	\$ (6,185)	\$ (74,216)	\$ (80,401)	\$ (86,586)
344		Tank 300-283 -Altitude Valve Station	\$ (54,350)	7/28/2005	SL-25	25	\$ (2,174)	\$ (2,174)	\$ (2,174)	\$ (26,088)	\$ (28,262)	\$ (30,436)
345		Tank 300-273 - Low Rise Profile Dome	\$ (56,941)	7/28/2005	SL-25	25	\$ (2,278)	\$ (2,278)	\$ (2,278)	\$ (27,332)	\$ (29,609)	\$ (31,887)
346		TJK KAMALANI-WTR FP 1954/6	\$ (238,907)	6/28/1999	SL-25	25	\$ (9,556)	\$ (9,556)	\$ (9,556)	\$ (172,013)	\$ (181,569)	\$ (191,125)
347		WHUC 1 Mil Gal Steel Bolted Tank CIAC	\$ (7,848)	9/1/2010	SL-25	25	\$ (314)	\$ (314)	\$ (314)	\$ (2,198)	\$ (2,512)	\$ (2,825)
348		Total	<u>\$ (3,366,128)</u>				<u>\$ (108,584)</u>	<u>\$ (108,584)</u>	<u>\$ (108,584)</u>	<u>\$ (2,010,306)</u>	<u>\$ (2,118,890)</u>	<u>\$ (2,227,474)</u>
349	103150	Wells										
350		BAY CLUB II- WATER FP 1954 (TO OFFSET OLD POR	\$ (48,562)	3/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (48,562)	\$ (48,562)	\$ (48,562)
351		ELLEAIR-WATER FP 2013/1(TO OFFSET OLD PORTION	\$ (230,374)	4/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (230,374)	\$ (230,374)	\$ (230,374)
352		KAMALANI-WATER (TO OFFSET OLD PORTION OF DW3)	\$ (114,269)	3/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (114,269)	\$ (114,269)	\$ (114,269)
353		PALMS-WATER (TO OFFSET OLD PORTION OF DW3)	\$ (114,643)	3/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (114,643)	\$ (114,643)	\$ (114,643)
354		SHORES-SEWER FP:1562/18	\$ (33,639)	11/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ (33,639)	\$ (33,639)	\$ (33,639)
355		WAIKOLOA WELL #1-WELL	\$ (323,281)	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ (323,281)	\$ (323,281)	\$ (323,281)
356		ELLEAIR-WATER FP 2013/1(TO OFFSET OLD PORTION	\$ (861,379)	10/1/2012	SL-25	25	\$ (34,455)	\$ (34,455)	\$ (34,455)	\$ (172,276)	\$ (206,731)	\$ (241,186)
357		HILTON GRAND VACATIONS	\$ (282,899)	10/1/2012	SL-25	25	\$ (11,316)	\$ (11,316)	\$ (11,316)	\$ (56,580)	\$ (67,896)	\$ (79,212)
358		Total	<u>\$ (2,009,045)</u>				<u>\$ (45,771)</u>	<u>\$ (45,771)</u>	<u>\$ (45,771)</u>	<u>\$ (1,093,623)</u>	<u>\$ (1,199,394)</u>	<u>\$ (1,185,165)</u>
359	HAWAII GENERAL OFFICE											
360		790 Leasehold improvements	\$ 16,190	5/1/2015	MACRS 7	7	\$ 3,965	\$ 2,832	\$ 2,022	\$ 6,279	\$ 9,110	\$ 11,133
361		desks, conf table, chairs	\$ 2,938	3/1/2010	MACRS 7	7	\$ 262	\$ 131	\$ -	\$ 2,807	\$ 2,938	\$ 2,938
362		2 Cubical Work Stations	\$ 5,424	12/1/2010	MACRS 7	7	\$ 484	\$ 242	\$ -	\$ 5,182	\$ 5,424	\$ 5,424

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
363		Cherry Desk	\$ 821	12/1/2010	MACRS 7	7	\$ 73	\$ 37	\$ -	\$ 784	\$ 821	\$ 821
364		Cherry Drawer	\$ 68	12/1/2010	MACRS 7	7	\$ 6	\$ 3	\$ -	\$ 65	\$ 68	\$ 68
365		Cherry Credenza	\$ 489	12/1/2010	MACRS 7	7	\$ 44	\$ 22	\$ -	\$ 467	\$ 489	\$ 489
366		Cherry Corner Unit	\$ 388	12/1/2010	MACRS 7	7	\$ 35	\$ 17	\$ -	\$ 371	\$ 388	\$ 388
367		Regency Library	\$ 272	12/1/2010	MACRS 7	7	\$ 24	\$ 12	\$ -	\$ 260	\$ 272	\$ 272
368		Chairs	\$ 1,955	12/1/2010	MACRS 7	7	\$ 175	\$ 87	\$ -	\$ 1,868	\$ 1,955	\$ 1,955
369		Cherry Desk Shell 66"	\$ 412	12/1/2010	MACRS 7	7	\$ 37	\$ 18	\$ -	\$ 393	\$ 412	\$ 412
370		24" x 71" Credenza Shells	\$ 761	12/1/2010	MACRS 7	7	\$ 68	\$ 34	\$ -	\$ 727	\$ 761	\$ 761
371		Cherry Keyboard Drawer	\$ 68	12/1/2010	MACRS 7	7	\$ 6	\$ 3	\$ -	\$ 65	\$ 68	\$ 68
372		Executive Chair	\$ 376	12/1/2010	MACRS 7	7	\$ 34	\$ 17	\$ -	\$ 359	\$ 376	\$ 376
373		Desk Pedestal F/F	\$ 449	12/1/2010	MACRS 7	7	\$ 40	\$ 20	\$ -	\$ 429	\$ 449	\$ 449
374		Cherry Shelf Unit	\$ 295	12/1/2010	MACRS 7	7	\$ 26	\$ 13	\$ -	\$ 282	\$ 295	\$ 295
375		Cherry Storage Hutch	\$ 468	12/1/2010	MACRS 7	7	\$ 42	\$ 21	\$ -	\$ 447	\$ 468	\$ 468
376		Cherry Credenza 66"	\$ 320	12/1/2010	MACRS 7	7	\$ 29	\$ 14	\$ -	\$ 306	\$ 320	\$ 320
377		Regency Desk	\$ 681	12/1/2010	MACRS 7	7	\$ 61	\$ 30	\$ -	\$ 651	\$ 681	\$ 681
378		2 Drawer Lateral File	\$ 948	12/1/2010	MACRS 7	7	\$ 85	\$ 42	\$ -	\$ 906	\$ 948	\$ 948
379		3.42' x 4 Drawer Lateral File Cabinets	\$ 2,754	12/1/2010	MACRS 7	7	\$ 246	\$ 123	\$ -	\$ 2,631	\$ 2,754	\$ 2,754
380		Cherry Desk Pedestal B/B/F	\$ 492	12/1/2010	MACRS 7	7	\$ 44	\$ 22	\$ -	\$ 471	\$ 492	\$ 492
381		Regency Lateral File	\$ 545	12/1/2010	MACRS 7	7	\$ 49	\$ 24	\$ -	\$ 520	\$ 545	\$ 545
382		Fireproof safe for Customer Service office.	\$ 2,291	12/1/2011	MACRS 5	5	\$ 204	\$ 205	\$ 102	\$ 1,984	\$ 2,139	\$ 2,291
383		Ricoh Aficio MP C3001	\$ 2,923	5/1/2015	MACRS 5	5	\$ 935	\$ 561	\$ 337	\$ 1,520	\$ 2,081	\$ 2,418
384		790 Office Furniture	\$ 606	5/1/2015	MACRS 5	5	\$ 148	\$ 106	\$ 76	\$ 235	\$ 341	\$ 416
385		Automated Electronic Defibrillators	\$ 6,875	12/1/2010	MACRS 3	3	\$ -	\$ -	\$ -	\$ 6,875	\$ 6,875	\$ 6,875
386		License for Capture Now	\$ 227	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 227	\$ 227	\$ 227
387		Fujitsu F16140 scanner	\$ 1,599	12/1/2010	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,599	\$ 1,599	\$ 1,599
388		Ricoh MP 400TSP Copier w/Finisher	\$ 10,259	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 10,259	\$ 10,259	\$ 10,259
389		Monitors	\$ 1,159	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,159	\$ 1,159	\$ 1,159
390		Mitel EP Dig 6 Line Model 8560 Telephone	\$ 7,778	12/1/2010	MACRS 7	7	\$ -	\$ -	\$ -	\$ 7,778	\$ 7,778	\$ 7,778
391		ELECTRONICS [681]	\$ 714	12/1/2011	MACRS 5	5	\$ 41	\$ -	\$ -	\$ 714	\$ 714	\$ 714
392		8-way video conferencing system	\$ 35,698	12/1/2011	MACRS 5	5	\$ 2,056	\$ -	\$ -	\$ 35,698	\$ 35,698	\$ 35,698
393		Hewlett Packard laser printer	\$ 1,066	12/1/2011	MACRS 5	5	\$ 61	\$ -	\$ -	\$ 1,066	\$ 1,066	\$ 1,066
394		Desktop-HIWKLCS40	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 89	\$ 89	\$ 551	\$ 640	\$ 730
395		Desktop-HIWKLCS39	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 89	\$ 89	\$ 551	\$ 640	\$ 730
396		Desktop-HIWKLCS37	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 89	\$ 89	\$ 551	\$ 640	\$ 730
397		Desktop-HIWKLCS38	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 89	\$ 89	\$ 551	\$ 640	\$ 730
398		Desktop-HIWKLCS36	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 89	\$ 89	\$ 551	\$ 640	\$ 730
399		Desktop-HIWKLCS41	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 89	\$ 89	\$ 551	\$ 640	\$ 730
400		790 Server & Server room upgrade	\$ 16,944	5/1/2015	MACRS 3	3	\$ 5,422	\$ 3,253	\$ 1,952	\$ 8,811	\$ 12,064	\$ 14,016
401		Hawaii Business Unit Software	\$ 127,067	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 127,067	\$ 127,067	\$ 127,067
402		RMS Software	\$ 86,732	3/1/2014	MACRS 5	5	\$ 13,141	\$ 6,575	\$ -	\$ 82,157	\$ 88,732	\$ 88,732
403		phone system with 8 phones	\$ 23,864	3/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 23,864	\$ 23,864	\$ 23,864
404		Miscellaneous Kitchen Equipment	\$ 941	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 941	\$ 941	\$ 941
405		laptop for CS Mgr	\$ 1,436	4/1/2014	MACRS 5	5	\$ 276	\$ 165	\$ 165	\$ 1,023	\$ 1,188	\$ 1,353
406		Total	\$ 371,938				\$ 29,011	\$ 15,165	\$ 5,189	\$ 342,553	\$ 357,719	\$ 362,908
407		HAWAII GENERAL OFFICE ALLOCATIONS										
408		700 - Kaanapali	\$ 80,808	%			\$ 6,303	\$ 3,295	\$ 1,127	\$ 74,423	\$ 77,718	\$ 78,846
409		701 - Pukalani	\$ 25,558	6.87%			\$ 1,984	\$ 1,042	\$ 357	\$ 23,539	\$ 24,581	\$ 24,937
410		721 - Waikoloa Water	\$ 47,725	12.83%			\$ 3,723	\$ 1,946	\$ 666	\$ 43,954	\$ 45,900	\$ 46,566
411		722 - Waikoloa Sewer	\$ 37,260	10.02%			\$ 2,906	\$ 1,519	\$ 520	\$ 34,317	\$ 35,836	\$ 36,356

Waikoloa Resort Utilities, Inc. DBA West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
412	723 - Waikoloa Resort Water		\$ 49,366	13.27%			\$ 3,851	\$ 2,013	\$ 889	\$ 45,466	\$ 47,479	\$ 48,167
413	724 - Waikoloa Resort Sewer		\$ 67,605	18.18%			\$ 5,273	\$ 2,757	\$ 943	\$ 62,264	\$ 65,020	\$ 65,984
414	725 - Waikoloa Resort Irrigation		\$ 21,777	0.75%			\$ 217	\$ 113	\$ 39	\$ 2,557	\$ 2,671	\$ 2,709
415	726 - Kona Water		\$ 39,264	10.56%			\$ 3,063	\$ 1,601	\$ 548	\$ 36,162	\$ 37,763	\$ 38,311
416	727 - Kona Sewer		\$ 21,576	5.80%			\$ 1,683	\$ 880	\$ 301	\$ 19,871	\$ 20,751	\$ 21,052
BIG ISLAND												
417	(2)Replacement Op Computer Stations		\$ 1,998	12/1/2013	MACRS 5	5	\$ 230	\$ 230	\$ 115	\$ 1,652	\$ 1,883	\$ 1,998
418	Mobile office trailer		\$ 22,912	12/1/2011	MACRS 5	5	\$ 1,320	\$ -	\$ -	\$ 22,912	\$ 22,912	\$ 22,912
420	1996 Eagle Forklift		\$ 21,956	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 21,956	\$ 21,956	\$ 21,956
421	20' Container Shelving-Baseyard		\$ 894	6/1/2015	SL-25	25	\$ 36	\$ 36	\$ 36	\$ 72	\$ 107	\$ 143
422	20' Container Shelving-EMT		\$ 437	6/1/2015	SL-25	25	\$ 17	\$ 17	\$ 17	\$ 35	\$ 52	\$ 70
423	20' Container-Baseyard		\$ 9,958	6/1/2015	SL-25	25	\$ 398	\$ 398	\$ 398	\$ 797	\$ 1,195	\$ 1,593
424	20' Container-EMT		\$ 5,100	6/1/2015	SL-25	25	\$ 204	\$ 204	\$ 204	\$ 408	\$ 612	\$ 816
425	Storage Contr		\$ 3,060	12/1/2010	SL-25	25	\$ 122	\$ 122	\$ 122	\$ 857	\$ 979	\$ 1,102
426	Nissan Frontier		\$ 25,949	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 25,949	\$ 25,949	\$ 25,949
427	Nissan Titan		\$ 34,252	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 34,252	\$ 34,252	\$ 34,252
428	FORD XCAB		\$ 25,825	6/1/2012	MACRS 5	5	\$ 2,975	\$ 1,487	\$ -	\$ 24,337	\$ 25,825	\$ 25,825
429	FORD XCAB		\$ 25,339	6/1/2012	MACRS 5	5	\$ 2,919	\$ 1,460	\$ -	\$ 23,880	\$ 25,339	\$ 25,339
430	Ford F-150		\$ 29,280	9/1/2012	MACRS 5	5	\$ 3,373	\$ 1,687	\$ -	\$ 27,594	\$ 29,280	\$ 29,280
431	Ford F-150		\$ 29,280	9/1/2012	MACRS 5	5	\$ 3,373	\$ 1,687	\$ -	\$ 27,594	\$ 29,280	\$ 29,280
432	Ford F-150		\$ 29,280	9/1/2012	MACRS 5	5	\$ 3,373	\$ 1,687	\$ -	\$ 27,594	\$ 29,280	\$ 29,280
433	FRONTIER		\$ 24,336	6/1/2012	MACRS 5	5	\$ 2,803	\$ 1,402	\$ -	\$ 22,934	\$ 24,336	\$ 24,336
434	Ford Explorer		\$ 35,997	4/1/2014	MACRS 5	5	\$ 4,147	\$ 2,073	\$ -	\$ 33,924	\$ 35,997	\$ 35,997
435	2014 Nissan Frontier, V214001		\$ 33,717	9/1/2013	MACRS 5	5	\$ 6,474	\$ 3,884	\$ 3,884	\$ 24,006	\$ 27,891	\$ 31,775
436	3 Ipad for Hawaii Island		\$ 2,441	9/1/2013	MACRS 5	5	\$ 281	\$ 281	\$ 141	\$ 2,019	\$ 2,300	\$ 2,441
437	Desk w/Drawer		\$ 921	9/1/2012	MACRS 7	7	\$ 82	\$ 82	\$ 82	\$ 715	\$ 797	\$ 880
438	60"x43"x18"		\$ 1,259	9/1/2012	MACRS 7	7	\$ 112	\$ 112	\$ 112	\$ 978	\$ 1,080	\$ 1,202
439	Diesel tank		\$ 696	12/1/2011	MACRS 7	7	\$ 62	\$ 62	\$ 31	\$ 603	\$ 665	\$ 696
440	GIS Software		\$ 7,316	12/1/2011	MACRS 5	5	\$ 421	\$ -	\$ -	\$ 7,316	\$ 7,316	\$ 7,316
441	1,154		\$ 1,154	8/1/2015	MACRS 5	5	\$ 369	\$ 222	\$ 133	\$ 600	\$ 821	\$ 954
442	Backflow Test Kit-Midwest 835		\$ 475,506	10/1/2014	MACRS 5	5	\$ 91,297	\$ 54,778	\$ 54,778	\$ 338,560	\$ 393,338	\$ 448,117
443	Book Case		\$ 286	9/1/2012	MACRS 7	7	\$ 26	\$ 25	\$ 26	\$ 222	\$ 247	\$ 273
444	Motorola Hardware		\$ 4,225	6/1/2012	MACRS 5	5	\$ 487	\$ 243	\$ -	\$ 3,982	\$ 4,225	\$ 4,225
445	Work Order Addition		\$ 2,059	6/1/2012	MACRS 5	5	\$ 237	\$ 119	\$ -	\$ 1,940	\$ 2,059	\$ 2,059
446	Misc. Wiring & Cables		\$ 522	6/1/2012	MACRS 5	5	\$ 60	\$ 30	\$ -	\$ 492	\$ 522	\$ 522
447	Work Order Addition		\$ 717	6/1/2012	MACRS 5	5	\$ 83	\$ 41	\$ -	\$ 676	\$ 717	\$ 717
448	1 desktops		\$ 1,088	4/1/2013	MACRS 5	5	\$ 125	\$ 125	\$ 63	\$ 900	\$ 1,025	\$ 1,088
449	1 desktops		\$ 1,088	4/1/2013	MACRS 5	5	\$ 125	\$ 125	\$ 63	\$ 900	\$ 1,025	\$ 1,088
450	Desktop-HIWKLOC56		\$ 1,509	12/1/2014	MACRS 5	5	\$ 290	\$ 174	\$ 174	\$ 1,075	\$ 1,249	\$ 1,422
451	Desktop-HIWKLOC57		\$ 1,549	12/1/2014	MACRS 5	5	\$ 297	\$ 178	\$ 178	\$ 1,103	\$ 1,281	\$ 1,459
452	dryer @ baseyard		\$ 483	4/1/2017	MACRS 5	5	\$ -	\$ 97	\$ 154	\$ -	\$ 97	\$ 251
453	Exec Chair		\$ 337	9/1/2012	MACRS 7	7	\$ 30	\$ 30	\$ 30	\$ 262	\$ 292	\$ 322
454	Work Order Addition		\$ 49	9/1/2013	MACRS 5	5	\$ 6	\$ 6	\$ 3	\$ 40	\$ 46	\$ 49
455	Work Order Addition		\$ 175	9/1/2012	MACRS 5	5	\$ 20	\$ 10	\$ -	\$ 165	\$ 175	\$ 175
456	Work Order Addition		\$ 13,260	6/1/2012	MACRS 5	5	\$ 1,528	\$ 764	\$ -	\$ 12,496	\$ 13,260	\$ 13,260
457	EMT Laptop		\$ 4,328	3/1/2014	MACRS 5	5	\$ 831	\$ 499	\$ 499	\$ 3,082	\$ 3,580	\$ 4,079
458	Hand Helds		\$ 18,382	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 18,382	\$ 18,382	\$ 18,382
459	Desk Dock		\$ 2,681	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,681	\$ 2,681	\$ 2,681

Waikoloa Resort Utilities, Inc. Dbw West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
460		Personal Lift	\$ 5,610	6/1/2012	MACRS 5	5	\$ 646	\$ 323	\$ -	\$ 5,287	\$ 5,610	\$ 5,610
461		Software	\$ 2,875	9/1/2012	MACRS 5	5	\$ 331	\$ 166	\$ -	\$ 2,710	\$ 2,875	\$ 2,875
462		Hardware	\$ 8,471	9/1/2012	MACRS 5	5	\$ 976	\$ 488	\$ -	\$ 7,983	\$ 8,471	\$ 8,471
463		Gradall lifting hook attachment	\$ 2,330	12/1/2014	MACRS 5	5	\$ 447	\$ 268	\$ 268	\$ 1,659	\$ 1,927	\$ 2,196
464		Forklift	\$ 26,520	12/1/2010	MACRS 7	7	\$ -	\$ -	\$ -	\$ 26,520	\$ 26,520	\$ 26,520
465		HON chair	\$ 611	2/1/2014	MACRS 7	7	\$ 107	\$ 76	\$ 55	\$ 344	\$ 420	\$ 475
466		Hydro Jetter	\$ 5,703	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 5,703	\$ 5,703	\$ 5,703
467		Ice Maker-Mantowac ID-0452A	\$ 4,354	9/1/2016	MACRS 5	5	\$ 871	\$ 1,393	\$ 836	\$ 871	\$ 2,264	\$ 3,100
468		Ingersoll Needler/Chisel Sct	\$ 742	9/1/2013	MACRS 5	5	\$ 85	\$ 85	\$ 43	\$ 614	\$ 699	\$ 742
469		Internal labor	\$ 20,546	7/1/2013	MACRS 5	5	\$ 2,367	\$ 2,367	\$ 1,183	\$ 16,995	\$ 19,362	\$ 20,546
470		Internal labor	\$ 13,254	2/1/2014	MACRS 7	7	\$ 2,318	\$ 1,655	\$ 1,184	\$ 7,458	\$ 9,113	\$ 10,297
471		Knoll task chair	\$ 1,119	4/1/2013	MACRS 5	5	\$ 129	\$ 129	\$ 64	\$ 925	\$ 1,054	\$ 1,119
472		1 laptops	\$ 1,119	4/1/2013	MACRS 5	5	\$ 129	\$ 129	\$ 64	\$ 925	\$ 1,054	\$ 1,119
473		Laptop, EMT-HIWKOCLT02	\$ 1,566	11/1/2016	MACRS 5	5	\$ 313	\$ 501	\$ 301	\$ 313	\$ 814	\$ 1,115
474		Lateral File	\$ 504	9/1/2012	MACRS 5	5	\$ 58	\$ 29	\$ -	\$ 475	\$ 504	\$ 504
475		Work Order Addition	\$ 1,389	12/1/2011	MACRS 5	5	\$ 80	\$ -	\$ -	\$ 1,389	\$ 1,389	\$ 1,389
476		Work Order Addition	\$ 4,388	12/1/2011	MACRS 5	5	\$ 253	\$ -	\$ -	\$ 4,388	\$ 4,388	\$ 4,388
477		Work Order Addition	\$ 16,079	6/1/2011	MACRS 5	5	\$ 926	\$ -	\$ -	\$ 16,079	\$ 16,079	\$ 16,079
478		New IP phone system	\$ 18,915	6/1/2013	MACRS 5	5	\$ 2,179	\$ 2,179	\$ 1,080	\$ 15,647	\$ 17,826	\$ 18,915
479		New Hydraulic Hammer	\$ 9,453	12/1/2013	MACRS 5	5	\$ 1,089	\$ 1,089	\$ 544	\$ 7,819	\$ 8,908	\$ 9,453
480		Office Furnishings	\$ 6,438	2/1/2014	MACRS 7	7	\$ 1,126	\$ 804	\$ 575	\$ 3,622	\$ 4,427	\$ 5,001
481		Office furniture & equip	\$ 3,969	9/1/2012	MACRS 7	7	\$ 354	\$ 354	\$ 354	\$ 3,083	\$ 3,437	\$ 3,792
482		Work Order Addition	\$ 45	9/1/2012	MACRS 5	5	\$ 5	\$ 3	\$ -	\$ 43	\$ 45	\$ 45
483		Work Order Addition	\$ 87	9/1/2012	MACRS 5	5	\$ 10	\$ 5	\$ -	\$ 82	\$ 87	\$ 87
484		Portable generator 3500w, EMT's	\$ 497	12/1/2016	MACRS 5	5	\$ 99	\$ 159	\$ 95	\$ 99	\$ 259	\$ 354
485		Power Quality Analyzer	\$ 8,080	3/1/2015	MACRS 5	5	\$ 2,986	\$ 1,551	\$ 931	\$ 4,202	\$ 5,753	\$ 6,684
486		Printer Cart	\$ 72	9/1/2012	MACRS 5	5	\$ 8	\$ 4	\$ -	\$ 68	\$ 72	\$ 72
487		Projector-Dell 1610HD	\$ 601	12/1/2016	MACRS 5	5	\$ 120	\$ 192	\$ 115	\$ 120	\$ 313	\$ 428
488		Electrical Upgrade	\$ 8,419	12/1/2011	MACRS 5	5	\$ 485	\$ -	\$ -	\$ 8,419	\$ 8,419	\$ 8,419
489		Respirator supplied air system	\$ 4,069	12/1/2016	MACRS 5	5	\$ 814	\$ 1,302	\$ 781	\$ 814	\$ 2,116	\$ 2,897
490		Ricoh Copier	\$ 10,164	11/1/2011	MACRS 5	5	\$ 585	\$ -	\$ -	\$ 10,164	\$ 10,164	\$ 10,164
491		Ricoh Fax Module	\$ 1,003	11/1/2011	MACRS 5	5	\$ 58	\$ -	\$ -	\$ 1,003	\$ 1,003	\$ 1,003
492		RICOH MPC3004-Engineering office	\$ 7,951	12/1/2016	MACRS 5	5	\$ 1,590	\$ 2,544	\$ 1,527	\$ 1,590	\$ 4,134	\$ 5,661
493		Rpic computer w/laptop for Eng Mgr	\$ 1,419	10/1/2014	MACRS 5	5	\$ 272	\$ 163	\$ 163	\$ 1,010	\$ 1,174	\$ 1,337
494		SCADA INET-II 900 Dual Gateway	\$ 21,482	3/1/2016	MACRS 5	5	\$ 4,296	\$ 6,874	\$ 4,125	\$ 4,296	\$ 11,171	\$ 15,295
495		SCADA radio data link	\$ 51,073	5/1/2017	MACRS 5	5	\$ -	\$ 10,215	\$ 16,343	\$ -	\$ 10,215	\$ 26,558
496		SCADA upgrade 2013	\$ 62,184	3/1/2016	MACRS 5	5	\$ 12,437	\$ 19,899	\$ 11,939	\$ 12,437	\$ 32,335	\$ 44,275
497		SCADAPack 32	\$ 10,117	3/1/2016	MACRS 5	5	\$ 2,023	\$ 3,237	\$ 1,942	\$ 2,023	\$ 5,261	\$ 7,203
498		Scaffolding	\$ 4,580	3/1/2016	MACRS 5	5	\$ 916	\$ 1,466	\$ 879	\$ 916	\$ 2,382	\$ 3,261
499		Work Order Addition	\$ 14	12/1/2011	MACRS 5	5	\$ 1	\$ -	\$ -	\$ 14	\$ 14	\$ 14
500		Tools & Equipment	\$ 954	6/1/2013	MACRS 5	5	\$ 110	\$ 110	\$ 55	\$ 789	\$ 899	\$ 954
501		Trailer, emergency compressor	\$ 409	3/1/2016	SL-25	25	\$ 16	\$ 16	\$ 16	\$ 16	\$ 33	\$ 49
502		Trailer, emergency generator EG6500	\$ 1,990	3/1/2016	SL-25	25	\$ 80	\$ 80	\$ 80	\$ 80	\$ 159	\$ 239
503		Trailer, emergency 6x12' w/ramp	\$ 7,488	3/1/2016	SL-25	25	\$ 300	\$ 300	\$ 300	\$ 300	\$ 599	\$ 899
504		Work Order Addition	\$ 56,441	9/1/2012	MACRS 5	5	\$ 6,502	\$ 3,251	\$ -	\$ 53,190	\$ 56,441	\$ 56,441
505		V208214, Ford F-150	\$ 6,545	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 6,545	\$ 6,545	\$ 6,545
506		V208216, Chevy Silverad	\$ 8,656	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 8,656	\$ 8,656	\$ 8,656
507		V208217, Chevy 3500	\$ 27,973	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 27,973	\$ 27,973	\$ 27,973
508		V208222, '08 TOY 4 RUNNER	\$ 30,978	12/1/2008	MACRS 5	5	\$ -	\$ -	\$ -	\$ 30,978	\$ 30,978	\$ 30,978
509		Visitor Chair	\$ 162	9/1/2012	MACRS 7	7	\$ 14	\$ 14	\$ 14	\$ 126	\$ 140	\$ 155
510		SCADA Report Writer System	\$ 40,983	11/30/2017	SL-25	25	\$ -	\$ 1,639	\$ 1,639	\$ -	\$ 1,639	\$ 3,279

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
511		Fuel Station	\$ 175,680	8/31/2017	SL-25	25	\$ 7,027	\$ 7,027	\$ 7,027	\$ -	\$ 7,027	\$ 14,054
512		Base Yard Security Cameras	\$ 9,613	10/31/2017	MACRS 5	5	\$ -	\$ 1,923	\$ 3,076	\$ -	\$ 1,923	\$ 4,999
513		Big Island Radio Communication	\$ 48,000	9/30/2017	MACRS 5	5	\$ -	\$ 9,600	\$ 15,360	\$ -	\$ 9,600	\$ 24,960
514		EMT Service Truck	\$ 74,393	9/30/2017	MACRS 5	5	\$ -	\$ 14,879	\$ 23,806	\$ -	\$ 14,879	\$ 38,684
515		Handheld Meter Readers	\$ 8,326	10/31/2017	MACRS 5	5	\$ -	\$ 1,665	\$ 2,664	\$ -	\$ 1,665	\$ 4,330
516		EMT Service Truck Tools	\$ 8,436	10/31/2017	MACRS 5	5	\$ -	\$ 1,687	\$ 2,699	\$ -	\$ 1,687	\$ 4,386
517		Portable Air Compressor	\$ 20,293	6/30/2017	MACRS 5	5	\$ -	\$ 4,059	\$ 6,494	\$ -	\$ 4,059	\$ 10,553
518		Socket fusion & welding prep kit	\$ 2,159	6/30/2017	MACRS 5	5	\$ -	\$ 432	\$ 691	\$ -	\$ 432	\$ 1,123
519		Iron Handheld Meter Readers	\$ 25,694	7/1/2018	MACRS 5	5	\$ -	\$ -	\$ 5,139	\$ -	\$ -	\$ 5,139
520		2018 Toyota 4Runner 4x4	\$ 41,208	7/1/2018	MACRS 5	5	\$ -	\$ -	\$ 8,242	\$ -	\$ -	\$ 8,242
521		2018 Toyota Tacoma TRD 4x4	\$ 38,978	7/1/2018	MACRS 5	5	\$ -	\$ -	\$ 7,796	\$ -	\$ -	\$ 7,796
522		Total	\$ 1,884,768				\$ 176,649	\$ 180,711	\$ 191,745	\$ 1,026,703	\$ 1,207,414	\$ 1,399,159
523		BIG ISLAND ALLOCATIONS										
524		721 - Waikoloa Water	\$ 345,552	18.33%			\$ 32,387	\$ 33,131	\$ 35,154	\$ 188,235	\$ 221,366	\$ 256,520
525		722 - Waikoloa Sewer	\$ 262,269	13.92%			\$ 24,581	\$ 25,146	\$ 26,682	\$ 142,868	\$ 168,014	\$ 194,696
526		723 - Waikoloa Resort Water	\$ 360,675	19.14%			\$ 33,804	\$ 34,531	\$ 36,693	\$ 196,473	\$ 231,055	\$ 267,747
527		724 - Waikoloa Resort Sewer	\$ 478,744	25.40%			\$ 44,870	\$ 45,902	\$ 48,705	\$ 260,790	\$ 308,692	\$ 355,396
528		725 - Waikoloa Resort Irrigation	\$ 19,187	1.02%			\$ 1,798	\$ 1,840	\$ 1,952	\$ 10,452	\$ 12,292	\$ 14,244
529		726 - Kona Water	\$ 271,295	14.39%			\$ 25,427	\$ 26,012	\$ 27,600	\$ 147,785	\$ 173,796	\$ 201,396
530		727 - Kona Sewer	\$ 147,045	7.80%			\$ 13,782	\$ 14,099	\$ 14,959	\$ 80,101	\$ 94,199	\$ 109,159

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
Hawaii Capital Goods Excise Tax Credit
Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCOSETC	Amortization Period	Annual Amortization			Accumulated Amortization			Unamortized HCOSETC					
								2016	2017	2018	2016	2017	2018	2016	2017	2018			
1	103030	Intangible Plant																	
2		Waikoloa Potable Water Master Plan	12/1/2013	\$ 25,360	\$ 25,305	\$ 1,054	25	\$ 42	\$ 42	\$ 42	\$ 42	\$ 263	\$ 886	\$ 844	\$ 801				
3		Total		\$ 25,360	\$ 25,305	\$ 1,054		\$ 42	\$ 42	\$ 42	\$ 263	\$ 886	\$ 844	\$ 801					
4	103110	Structures & Improvement - Supply Plant																	
5		DW#6 Pump Station Building	2/28/2007	\$ 65,698	\$ 79,390	\$ 3,338	25	\$ 132	\$ 132	\$ 132	\$ 1,455	\$ 1,588	\$ 1,685	\$ 1,822	\$ 1,726				
6		DW#6 ELEC UPGRADE-ENCLOSURE	3/1/1997	\$ 7,209	\$ 6,920	\$ 288	25	\$ 12	\$ 12	\$ 12	\$ 242	\$ 284	\$ 294	\$ 48	\$ 35				
7		DW#5 ELEC UPGRADE-ENCLOSURE	3/1/1997	\$ 14,331	\$ 6,846	\$ 295	25	\$ 11	\$ 11	\$ 11	\$ 226	\$ 240	\$ 251	\$ 40	\$ 34				
8		FENCING-WELL#1 P&A AND P&S	2/1/1991	\$ 7,159	\$ 14,015	\$ 584	25	\$ 23	\$ 23	\$ 23	\$ 584	\$ 584	\$ 0	\$ 0	\$ 0				
9		Security Fencing - Tank 300	4/28/2003	\$ 15,308	\$ 15,300	\$ 638	25	\$ 26	\$ 26	\$ 26	\$ 393	\$ 408	\$ 26	\$ 259	\$ 200				
10		Security Fencing - Tank 300	2/1/1993	\$ 0	\$ 296	\$ 12	25	\$ 0	\$ 0	\$ 0	\$ 12	\$ 12	\$ 0	\$ 0	\$ 0				
11		WW#3 - Access road, site & drainage	5/22/1997	\$ 47,244	\$ 45,354	\$ 1,890	25	\$ 76	\$ 76	\$ 76	\$ 1,512	\$ 1,587	\$ 1,663	\$ 378	\$ 302	\$ 227			
12		WW#3 - Control building (metal)	5/22/1997	\$ 20,963	\$ 20,144	\$ 839	25	\$ 34	\$ 34	\$ 34	\$ 671	\$ 705	\$ 738	\$ 168	\$ 134	\$ 101			
13		WW#3 - Fence	5/22/1997	\$ 4,781	\$ 4,580	\$ 191	25	\$ 6	\$ 6	\$ 6	\$ 163	\$ 166	\$ 166	\$ 38	\$ 31	\$ 23			
14		WW#3 - Light fixtures	5/22/1997	\$ 478	\$ 459	\$ 19	25	\$ 1	\$ 1	\$ 1	\$ 15	\$ 17	\$ 17	\$ 4	\$ 3	\$ 2			
15		Total		\$ 201,969	\$ 193,974	\$ 8,055		\$ 322	\$ 299	\$ 299	\$ 5,086	\$ 5,395	\$ 5,684	\$ 2,966	\$ 2,670	\$ 2,371			
16	103210	Structures & Improvement - Pumping Plant																	
17		DW7 Site Work	12/1/2013	\$ 122,447	\$ 117,549	\$ 4,888	25	\$ 196	\$ 196	\$ 196	\$ 784	\$ 980	\$ 1,175	\$ 4,114	\$ 3,918	\$ 3,722			
18		DW7 Electrical & Chlorination Bldg	12/1/2013	\$ 183,507	\$ 176,167	\$ 7,340	25	\$ 284	\$ 284	\$ 284	\$ 1,174	\$ 1,489	\$ 1,762	\$ 6,186	\$ 5,872	\$ 5,579			
19		DW7 Electrical Work	12/1/2013	\$ 498,893	\$ 477,017	\$ 19,876	25	\$ 785	\$ 785	\$ 785	\$ 3,160	\$ 3,975	\$ 4,770	\$ 16,896	\$ 15,901	\$ 15,106			
20		Pumphouse and Site Improvements	12/1/2013	\$ 188,153	\$ 178,707	\$ 7,446	25	\$ 288	\$ 288	\$ 288	\$ 1,191	\$ 1,489	\$ 1,787	\$ 6,255	\$ 5,957	\$ 5,659			
21		DW1 Electrical Building	9/30/2017	\$ 164,073	\$ 157,516	\$ 6,563	25	\$ 263	\$ 263	\$ 263	\$ -	\$ 283	\$ 525	\$ -	\$ 6,300	\$ 6,038			
22		Security Cameras at 300 Tanks	7/1/2018	\$ 10,014	\$ 9,613	\$ 401	25	\$ 16	\$ 16	\$ 16	\$ -	\$ -	\$ 16	\$ -	\$ -	\$ 385			
23		Total		\$ 1,163,086	\$ 1,116,563	\$ 46,523		\$ 1,661	\$ 1,582	\$ 1,645	\$ 6,330	\$ 8,175	\$ 10,035	\$ 33,230	\$ 37,948	\$ 36,488			
24	103310	Structures & Improvement - Treatment Plant																	
25		WAIKOLOA WELL#2-CONTROL BUILDG	6/1/1991	\$ 94,289	\$ 90,518	\$ 3,772	25	\$ 151	\$ -	\$ -	\$ 3,772	\$ 3,772	\$ -	\$ 0	\$ 0	\$ 0			
26		WAIKOLOA WELL#2-FENCE/GATES	1/1/1992	\$ 8,917	\$ 8,560	\$ 357	25	\$ 14	\$ -	\$ -	\$ 357	\$ 357	\$ -	\$ 0	\$ 0	\$ 0			
27		Total		\$ 103,206	\$ 99,078	\$ 4,128		\$ 165	\$ -	\$ -	\$ 4,128	\$ 4,128	\$ -	\$ 0	\$ 0	\$ 0			
28	103410	Structures & Improvement - Transmission & Distribution Plant																	
29		Chain Link Fence WHUC Portion	9/1/2010	\$ 25,557	\$ 24,535	\$ 1,022	25	\$ 41	\$ 41	\$ 41	\$ 286	\$ 327	\$ 368	\$ 738	\$ 695	\$ 654			
30		Emergency Shower/Tank 300	3/1/2015	\$ 1,470	\$ 1,411	\$ 59	25	\$ 2	\$ 2	\$ 2	\$ 5	\$ 7	\$ 9	\$ 54	\$ 52	\$ 49			
31		DW7 Piping to Tank	12/1/2013	\$ 128,189	\$ 123,062	\$ 5,128	25	\$ 205	\$ 205	\$ 205	\$ 820	\$ 1,026	\$ 1,231	\$ 4,307	\$ 4,102	\$ 3,897			
32		Total		\$ 155,216	\$ 149,007	\$ 6,209		\$ 248	\$ 248	\$ 248	\$ 1,111	\$ 1,360	\$ 1,608	\$ 5,097	\$ 4,849	\$ 4,601			
33	103411	Structures & Improvement - Pavement																	
34		Concrete Pavement WHUC Portion	9/1/2010	\$ 22,499	\$ 21,599	\$ 900	25	\$ 36	\$ 36	\$ 36	\$ 252	\$ 288	\$ 324	\$ 648	\$ 612	\$ 576			
35		Total		\$ 22,499	\$ 21,599	\$ 900		\$ 36	\$ 36	\$ 36	\$ 252	\$ 288	\$ 324	\$ 648	\$ 612	\$ 576			
36	103710	Structures & Improvement - General Plant																	
37		Base Yard Leach Room Renovation (WHUC Share)	3/31/2001	\$ 3,358	\$ 3,223	\$ 134	25	\$ 5	\$ 5	\$ 5	\$ 86	\$ 91	\$ 97	\$ 48	\$ 43	\$ 38			
38		BASEYARD FRAME & ROOF	3/31/1996	\$ 17,623	\$ 17,110	\$ 513	25	\$ 29	\$ 29	\$ 29	\$ 599	\$ 659	\$ 714	\$ 144	\$ 86	\$ 57			
39		Basement Library and File Storage Room	5/19/2004	\$ 9,671	\$ 9,284	\$ 387	25	\$ 15	\$ 15	\$ 15	\$ 231	\$ 217	\$ 223	\$ 168	\$ 170	\$ 155			
40		Basement Security Fence	3/16/2005	\$ 12,268	\$ 11,778	\$ 490	25	\$ 20	\$ 20	\$ 20	\$ 236	\$ 255	\$ 275	\$ 265	\$ 238	\$ 218			
41		BY Slopeworm Renovation-WHUC Share	6/15/2006	\$ 4,226	\$ 4,057	\$ 169	25	\$ 7	\$ 7	\$ 7	\$ 74	\$ 81	\$ 88	\$ 65	\$ 68	\$ 71			
42		DW#6 Back-Up Generator	2/28/2007	\$ 186,141	\$ 178,985	\$ 7,156	25	\$ 258	\$ 258	\$ 258	\$ 2,878	\$ 3,276	\$ 3,724	\$ 4,467	\$ 4,170	\$ 3,872			
43		DW#6 Chain Link Fence & Gate	11/4/50	\$ 11,450	\$ 10,932	\$ 518	25	\$ 18	\$ 18	\$ 18	\$ 183	\$ 202	\$ 220	\$ 275	\$ 256	\$ 233			
44		DW#6 Electrical Work	2/28/2007	\$ 353,302	\$ 343,370	\$ 9,932	25	\$ 573	\$ 573	\$ 573	\$ 5,733	\$ 6,306	\$ 6,879	\$ 8,569	\$ 8,200	\$ 7,853			
45		DW#6 Miscellaneous	2/28/2007	\$ 31,445	\$ 30,487	\$ 958	25	\$ 50	\$ 50	\$ 50	\$ 503	\$ 553	\$ 604	\$ 755	\$ 704	\$ 654			
46		DW#6 Site Work	2/28/2007	\$ 189,180	\$ 181,993	\$ 7,187	25	\$ 303	\$ 303	\$ 303	\$ 3,027	\$ 3,329	\$ 3,632	\$ 4,540	\$ 4,237	\$ 3,935			
47		LOCKER ROOM UPGRADE	7/1/1994	\$ 2,988	\$ 2,868	\$ 120	25	\$ 5	\$ 5	\$ 5	\$ 110	\$ 115	\$ 120	\$ 10	\$ 0	\$ 0			
48		OFFICE TRAILER	8/1/1992	\$ 12,108	\$ 11,622	\$ 486	25	\$ 19	\$ 19	\$ 19	\$ 484	\$ 524	\$ 564	\$ 0	\$ 0	\$ 0			
49		Oil containment area	1/1/2001	\$ 1,733	\$ 1,664	\$ 69	25	\$ 3	\$ 3	\$ 3	\$ 44	\$ 47	\$ 50	\$ 25	\$ 22	\$ 20			
50		Roson Plant Trailer/Storage/Shelving	2/8/2006	\$ 41,144	\$ 39,099	\$ 1,646	25	\$ 66	\$ 66	\$ 66	\$ 724	\$ 790	\$ 859	\$ 922	\$ 869	\$ 803			
51		Roof for Chlorine Storage at Baseword	6/30/2004	\$ 3,916	\$ 3,759	\$ 157	25	\$ 6	\$ 6	\$ 6	\$ 83	\$ 88	\$ 94	\$ 75	\$ 69	\$ 63			
52		Steel Flat File Drawers for New Trailer Office	6/30/2004	\$ 1,105	\$ 1,061	\$ 44	25	\$ 2	\$ 2	\$ 2	\$ 23	\$ 25	\$ 27	\$ 5	\$ 5	\$ 5			
53		Utility Basement Locker Room Addition	5/23/2005	\$ 12,218	\$ 11,730	\$ 489	25	\$ 20	\$ 20	\$ 20	\$ 235	\$ 254	\$ 274	\$ 254	\$ 235	\$ 215			
54		Wood Shop Storage Shed Repairs	6/2/2003	\$ 13,022	\$ 12,501	\$ 521	25	\$ 21	\$ 21	\$ 21	\$ 292	\$ 313	\$ 333	\$ 229	\$ 208	\$ 186			
55		Total		\$ 912,976	\$ 875,593	\$ 36,483		\$ 1,459	\$ 1,440	\$ 1,440	\$ 15,613	\$ 17,053	\$ 18,493	\$ 23,870	\$ 23,430	\$ 22,990			
56	103240	Pumping Equipment																	
57		51 WELL SUBMERSIBLE PUMP MOTOR	6/31/1998	\$ 2,600	\$ 2,495	\$ 104	25	\$ 4	\$ 4	\$ 4	\$ 75	\$ 79	\$ 83	\$ 26	\$ 25	\$ 25			

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Hawaii Capital Goods Excise Tax Credit
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCGETC	Amortization Period	Annual Amortization			Accumulated Amortization			Unamortized HCGETC		
								2016	2017	2018	2016	2017	2018	2016	2017	2018
56	571	WELL POWER DEEP	4/20/1990	\$ 42,192	\$ 1,708	71	25	\$ 68	\$ 3	\$ 3	\$ 54	\$ 57	\$ 70	\$ 17	\$ 14	
59	59	CAT 388 power unit DW2	8/31/1992	\$ 19,511	\$ 18,751	780	25	\$ 31	\$ 31	\$ -	\$ 1,688	\$ 1,688	\$ (0)	\$ (0)	\$ (0)	
60	61	DW #2 fuel handling system	1/12/2001	\$ 7,039	\$ 12,526	282	25	\$ 11	\$ 11	\$ 11	\$ 780	\$ 780	\$ (0)	\$ (0)	\$ (0)	
62	63	DW#6 Column Assembly	2/28/2000	\$ 4,184	\$ 39,596	522	25	\$ 21	\$ 21	\$ 21	\$ 180	\$ 203	\$ 101	\$ 90	\$ 79	
64	64	DW#6 Discharge Head	2/28/2007	\$ 100,022	\$ 96,021	4,001	25	\$ 66	\$ 66	\$ 66	\$ 659	\$ 791	\$ 167	\$ 146	\$ 125	
65	65	DW#6 Pump Station & Control Bldg Equipment	2/28/2007	\$ 18,731	\$ 18,731	800	25	\$ 180	\$ 180	\$ 180	\$ 1,800	\$ 1,800	\$ 988	\$ 923	\$ 857	
66	67	DW#6 Pumping Equipment	2/28/2007	\$ 106,880	\$ 106,880	6,120	25	\$ 245	\$ 245	\$ 245	\$ 3,120	\$ 3,715	\$ 2,401	\$ 2,240	\$ 2,080	
67	67	DW#6 BEARINGS	1/11/1997	\$ 4,691	\$ 4,691	195	25	\$ 8	\$ 8	\$ 8	\$ 653	\$ 653	\$ 486	\$ 437	\$ 382	
68	69	DW#4 ELEC UPGRADE-ELEC WORK	3/11/1997	\$ 37,238	\$ 35,748	1,490	25	\$ 60	\$ 60	\$ 60	\$ 1,920	\$ 1,920	\$ 163	\$ 151	\$ 138	
70	70	DW#4 ELEC UPGRADE-EQUIPMENT	8/15/1999	\$ 44,335	\$ 42,561	1,773	25	\$ 14	\$ 14	\$ 14	\$ 1,348	\$ 1,348	\$ 298	\$ 238	\$ 179	
71	71	DW#4 REBUILT PUMP/COLUMNS	3/11/1994	\$ 3,442	\$ 3,204	138	25	\$ 6	\$ 6	\$ 6	\$ 110	\$ 121	\$ 487	\$ 55	\$ 41	
72	72	DW#4&5 ELEC UPGRADE-SPARE PARTS	1/11/1996	\$ 37,287	\$ 35,795	1,491	25	\$ 60	\$ 60	\$ 60	\$ 1,372	\$ 1,491	\$ 28	\$ 25	\$ 11	
73	74	DW#4-Layne bows replace	3/11/1997	\$ 23,961	\$ 22,427	1,518	25	\$ 37	\$ 37	\$ 37	\$ 785	\$ 862	\$ 119	\$ 60	\$ 0	
74	75	DW#5 ELEC UPGRADE-ELEC WORK	3/11/1997	\$ 32,942	\$ 31,624	1,318	25	\$ 53	\$ 53	\$ 53	\$ 1,054	\$ 1,107	\$ 150	\$ 122	\$ 76	
75	76	DW#5 ELEC UPGRADE-EQUIPMENT	3/11/1997	\$ 8,565	\$ 8,222	343	25	\$ 14	\$ 14	\$ 14	\$ 274	\$ 288	\$ 284	\$ 211	\$ 158	
76	77	DW#5-Install Layne 350HP	12/31/1992	\$ 37,211	\$ 35,722	1,488	25	\$ 60	\$ 60	\$ 60	\$ 1,488	\$ 1,488	\$ 89	\$ 55	\$ 41	
77	78	Johnson 12cc pump motor repair	1/11/1996	\$ 5,667	\$ 5,440	227	25	\$ 9	\$ 9	\$ 9	\$ 190	\$ 190	\$ (0)	\$ (0)	\$ (0)	
78	79	STAND-BY GENERATOR	1/11/1995	\$ 10,300	\$ 9,907	413	25	\$ 17	\$ 17	\$ 17	\$ 363	\$ 380	\$ 36	\$ 27	\$ 18	
79	80	WAIKOLOA WELL#1-ELECTRICAL	1/11/1992	\$ 9,725	\$ 8,956	369	25	\$ 15	\$ 15	\$ 15	\$ 369	\$ 369	\$ 50	\$ 33	\$ 17	
80	81	WAIKOLOA WELL#2-PUMP	1/11/1990	\$ 163,773	\$ 157,223	6,551	25	\$ 262	\$ 262	\$ 262	\$ 6,551	\$ 6,551	\$ (0)	\$ (0)	\$ (0)	
81	82	WAIKOLOA WELL#3-ELECTRICAL	6/11/1991	\$ 688,733	\$ 651,184	27,549	25	\$ 1,102	\$ 1,102	\$ 1,102	\$ 27,549	\$ 27,549	\$ (0)	\$ (0)	\$ (0)	
82	83	WHUC Share-Rtr DW#3 Emergency repair cost	12/31/2007	\$ 85,337	\$ 82,116	3,421	25	\$ 137	\$ 137	\$ 137	\$ 1,369	\$ 1,505	\$ 2,053	\$ 1,916	\$ 1,779	
83	84	WHUC Share-Rtr DW#3 Emergency Repair Cost	12/31/2007	\$ 109,768	\$ 105,377	4,391	25	\$ 176	\$ 176	\$ 176	\$ 1,759	\$ 1,932	\$ 2,634	\$ 2,459	\$ 2,283	
84	85	WHUC - Pump control valves & meter	5/22/1997	\$ 29,820	\$ 28,620	1,193	25	\$ 48	\$ 48	\$ 48	\$ 394	\$ 432	\$ 239	\$ 191	\$ 143	
85	86	WH#3 - Switches, compressor & valves	5/22/1997	\$ 23,904	\$ 22,945	966	25	\$ 23	\$ 23	\$ 23	\$ 168	\$ 183	\$ 114	\$ 91	\$ 68	
86	87	WH#3-450HP MOTOR	5/22/1997	\$ 3,479	\$ 3,479	145	25	\$ 6	\$ 6	\$ 6	\$ 78	\$ 84	\$ 191	\$ 153	\$ 115	
87	88	WH#3-ELECTRICAL PARTS	5/22/1997	\$ 126,946	\$ 121,004	5,042	25	\$ 202	\$ 202	\$ 202	\$ 4,033	\$ 4,239	\$ 1,008	\$ 807	\$ 635	
88	89	WH#3-ELECTRICAL SYSTEM	5/22/1997	\$ 1,078	\$ 1,033	41	25	\$ 2	\$ 2	\$ 2	\$ 34	\$ 36	\$ (0)	\$ (0)	\$ (0)	
89	90	WH#3-SPARE MOTOR BEARING	5/22/1997	\$ 102,548	\$ 98,446	4,102	25	\$ 184	\$ 184	\$ 184	\$ 3,282	\$ 3,446	\$ 820	\$ 656	\$ 492	
90	91	DW 7 Fuel Tank at Well Site	12/1/2013	\$ 55,482	\$ 53,262	2,119	25	\$ 80	\$ 80	\$ 80	\$ 395	\$ 444	\$ 1,664	\$ 1,775	\$ 1,887	
91	92	Waikoloa Deep Well #7 New Pump	12/1/2013	\$ 306,986	\$ 294,140	12,256	25	\$ 490	\$ 489	\$ 489	\$ 1,911	\$ 2,451	\$ 10,285	\$ 9,805	\$ 9,314	
92	93	Waikoloa DW7 Emergency Generator	12/1/2013	\$ 429,339	\$ 411,103	17,139	25	\$ 685	\$ 685	\$ 685	\$ 2,741	\$ 3,426	\$ 14,389	\$ 13,703	\$ 13,018	
93	94	Upgrade DW2 Starter	12/31/2017	\$ 82,100	\$ 78,918	3,284	25	\$ 151	\$ 151	\$ 151	\$ -	\$ 131	\$ -	\$ -	\$ -	
94	95	PRV Stations 600 & 300 Design	12/31/2017	\$ -	\$ -	-	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
96	96			\$ 2,934,565	\$ 2,788,402	116,183		\$ 4,627	\$ 3,110	\$ 3,110	\$ 69,628	\$ 72,739	\$ 43,271	\$ 40,445	\$ 40,336	
97	97	Total		\$ 2,934,565	\$ 2,788,402	116,183		\$ 4,627	\$ 3,110	\$ 3,110	\$ 69,628	\$ 72,739	\$ 43,271	\$ 40,445	\$ 40,336	
98	98	103241 System Control Computer Equipment	9/1/2010	\$ 23,168	\$ 22,241	927	25	\$ 37	\$ 37	\$ 37	\$ 259	\$ 297	\$ 667	\$ 630	\$ 593	
99	99	SCADA WHUC Pictis	12/1/2013	\$ 50,132	\$ 46,703	2,029	25	\$ 81	\$ 81	\$ 81	\$ 325	\$ 406	\$ 1,705	\$ 1,623	\$ 1,542	
100	100	DW7 SCADA Equipment	12/31/2017	\$ -	\$ -	-	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101	101	Geographic Information Systems		\$ 73,800	\$ 70,944	2,856		\$ 118	\$ 118	\$ 118	\$ 954	\$ 702	\$ 2,372	\$ 2,254	\$ 2,135	
102	102	Total		\$ 73,800	\$ 70,944	2,856		\$ 118	\$ 118	\$ 118	\$ 954	\$ 702	\$ 2,372	\$ 2,254	\$ 2,135	
103	103	103220 Water Treatment Plant	10/20/2000	\$ 2,890	\$ 2,870	120	25	\$ 5	\$ 5	\$ 5	\$ 81	\$ 96	\$ 38	\$ 33	\$ 28	
104	104	Chlorine gas regulators (2 sets)	12/1/2014	\$ 2,698	\$ 2,590	108	25	\$ 4	\$ 4	\$ 4	\$ 13	\$ 17	\$ 85	\$ 91	\$ 86	
105	105	Replace Gas Detector Tank 300		\$ 5,888	\$ 5,460	228		\$ 9	\$ 9	\$ 9	\$ 94	\$ 103	\$ 183	\$ 174	\$ 115	
106	106	Total		\$ 5,888	\$ 5,460	228		\$ 9	\$ 9	\$ 9	\$ 94	\$ 103	\$ 183	\$ 174	\$ 115	
107	107	103431 A.C.	2/28/2008	\$ 9,429	\$ 9,244	385	25	\$ 15	\$ 15	\$ 15	\$ 139	\$ 154	\$ 246	\$ 231	\$ 216	
108	108	8" Pressure Reducing/Flow Control Valves	2/28/2007	\$ 212,756	\$ 204,245	8,510	25	\$ 340	\$ 340	\$ 340	\$ 3,404	\$ 3,744	\$ 5,106	\$ 4,766	\$ 4,425	
109	109	DW#6 Water System Piping	7/1/1981	\$ 1,680	\$ 1,613	67	25	\$ 3	\$ 3	\$ 3	\$ 67	\$ 67	\$ (0)	\$ (0)	\$ (0)	
110	110	ENGINEERING-SROCKMEIER	7/1/1981	\$ 1,247	\$ 1,197	50	25	\$ 2	\$ 2	\$ 2	\$ 50	\$ 50	\$ (0)	\$ (0)	\$ (0)	
111	111	ENGINEERING-CONTINENTAL UTILITY	12/31/2002	\$ 311,660	\$ 289,194	12,456	25	\$ 489	\$ 489	\$ 489	\$ 7,800	\$ 9,477	\$ 4,987	\$ 4,488	\$ 3,989	
112	112	Nikken Water Main Extension	7/1/2008	\$ 10,171	\$ 9,764	407	25	\$ 16	\$ 16	\$ 16	\$ 146	\$ 163	\$ 280	\$ 244	\$ 228	
113	113	Pressure Reducing Valve-Localized Near Tank300	7/15/2008	\$ 16,174	\$ 15,488	645	25	\$ 25	\$ 25	\$ 25	\$ 232	\$ 259	\$ 413	\$ 387	\$ 361	
114	114	Pressure Reducing Valves - Tank 300	5/16/2001	\$ 11,194	\$ 10,746	448	25	\$ 19	\$ 18	\$ 18	\$ 287	\$ 304	\$ 181	\$ 143	\$ 125	
115	115	PRESSURE REDUCING VALVES-TANK 300	4/30/2005	\$ 225,000	\$ 216,000	9,000	25	\$ 360	\$ 360	\$ 360	\$ 3,240	\$ 3,600	\$ 5,760	\$ 5,040	\$ 4,540	
116	116	Cluenns/replace-Deic Water/Facilities	1/1/1989	\$ 344,172	\$ 330,405	13,787	25	\$ 551	\$ 551	\$ 551	\$ 13,787	\$ 13,787	\$ (0)	\$ (0)	\$ (0)	
117	117	TSD MAINS-TRW RELATED	1/1/1992	\$ 6,268	\$ 6,036	252	25	\$ 10	\$ 10	\$ 10	\$ 252	\$ 252	\$ (0)	\$ (0)	\$ (0)	
118	118	WAIKOLOA WELL#2-PIPELINE	6/1/1991	\$ 1,211,109	\$ 1,162,865	48,444	25	\$ 1,938	\$ 1,938	\$ 1,938	\$ 48,444	\$ 48,444	\$ (0)	\$ (0)	\$ (0)	
119	119	WAIKOLOA WELL#2-PIPELINE	7/1/1981	\$ 446,302	\$ 428,450	17,852	25	\$ 714	\$ 714	\$ 714	\$ 17,852	\$ 17,852	\$ (0)	\$ (0)	\$ (0)	
120	120	WATER PIPELINES (ORIGINAL PLANT)	5/22/1997	\$ 112,738	\$ 108,229	4,510	25	\$ 180	\$ 180	\$ 180	\$ 3,608	\$ 3,789	\$ 902	\$ 722	\$ 541	
121	121	WH#3 - Pipeline		\$ 2,920,079	\$ 2,805,276	116,803		\$ 4,672	\$ 3,110	\$ 3,110	\$ 99,567	\$ 100,422	\$ 17,836	\$ 16,381	\$ 14,926	
122	122	Total		\$ 2,920,079	\$ 2,805,276	116,803		\$ 4,672	\$ 3,110	\$ 3,110	\$ 99,567	\$ 100,422	\$ 17,836	\$ 16,381	\$ 14,926	

Waikoloa Resort Utilities, Inc. Oka West Hawaii Utility Company
 Hawaii Capital Goods Expense Tax Credit
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCGFTC	Amortization Period	Annual Amortization				Accumulated Amortization				Unamortized HCGFTC			
								2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
123	103434 All Other	24" DI bursty valve	3/4/2016	\$ 290,642	\$ 250,409	\$ 10,434	25	\$ 417	\$ 417	\$ 417	\$ 417	\$ 1,252	\$ 10,016	\$ 9,598	\$ 9,182				
124		Water Sampling Station	12/12/2013	\$ 12,774	\$ 12,263	\$ 511	25	\$ 20	\$ 20	\$ 20	\$ 20	\$ 123	\$ 429	\$ 403	\$ 388				
125		Resort Irrigation 2" Lateral	12/31/2017	\$ 3,705	\$ 3,557	\$ 148	25	\$ 6	\$ 6	\$ 6	\$ 6	\$ 12	\$ -	\$ 142	\$ 136				
127		1" Water Main Replacement	2/28/2018	\$ 1,859	\$ 1,880	\$ 78	25	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75			
		Total		\$ 279,202	\$ 268,103	\$ 11,171		\$ 447	\$ 438	\$ 444	\$ 447	\$ 943	\$ 1,350	\$ 10,448	\$ 10,150	\$ 9,782			
129	103435 Ductile Iron Pipe	106" Ductile Iron Pipe 12" WHUC Portion	9/1/2010	\$ 7,564	\$ 7,564	\$ 315	25	\$ 13	\$ 13	\$ 13	\$ 13	\$ 101	\$ 113	\$ 214	\$ 202				
130		117" Ductile Iron Pipe 16" WHUC Portion	9/1/2010	\$ 15,342	\$ 14,738	\$ 614	25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 196	\$ 221	\$ 442	\$ 417	\$ 393			
131		360" Ductile Iron Pipe 18" WHUC Portion	9/1/2010	\$ 44,439	\$ 42,461	\$ 1,778	25	\$ 71	\$ 71	\$ 71	\$ 71	\$ 569	\$ 640	\$ 1,260	\$ 1,209	\$ 1,138			
133		4300 Linear Feet of 24" DI Water Main and 600 Linear Feet of 16" DI Water Main from Queen Kaahumanu Hwy to the Kings Course Club House on the Waikoloa Resort.	12/31/2009	\$ 2,202,036	\$ 2,113,865	\$ 88,081	25	\$ 3,523	\$ 3,523	\$ 3,523	\$ 3,523	\$ 28,186	\$ 31,709	\$ 59,895	\$ 56,372	\$ 52,848			
134		5692 Linear Feet of 24" DI Water Main from Tank 300-1.2.3 to the Waikoloa Resort. 4300 Linear Feet of 24" DI Water Main and 630 Linear Feet of 16" DI Water Main from Queen Kaahumanu Hwy to the Kings Course Club House on the Waikoloa Resort.	2/9/2010	\$ 1,760,579	\$ 1,690,156	\$ 70,423	25	\$ 2,817	\$ 2,817	\$ 2,817	\$ 2,817	\$ 22,536	\$ 25,352	\$ 50,705	\$ 47,868	\$ 45,071			
135		990 Linear Feet of 12" DI Water Main in the Mauna Lani Access Road for the Hilton Grand Vacations Kings Land Development.	12/31/2009	\$ 185,232	\$ 177,942	\$ 7,410	25	\$ 296	\$ 296	\$ 296	\$ 296	\$ 2,668	\$ 2,964	\$ 5,039	\$ 4,742	\$ 4,446			
		Total		\$ 4,219,526	\$ 4,046,905	\$ 168,621		\$ 6,745	\$ 6,745	\$ 6,745	\$ 6,745	\$ 51,034	\$ 57,778	\$ 117,598	\$ 110,843	\$ 104,096			
137	103460 Meters & Meter Boxes	(4) 3" fire hydrant meters	9/21/2004	\$ 3,156	\$ 3,068	\$ 128	25	\$ 5	\$ 5	\$ 5	\$ 5	\$ 66	\$ 72	\$ 61	\$ 56	\$ 51			
138		1" METER FOR (L) PH ROAD (RR)RG.	12/32/2003	\$ 3,336	\$ 3,179	\$ 132	25	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 43	\$ 43	\$ 3	\$ 48			
140		1" METER FOR (L) PH ROAD (RR)RG.	9/11/1986	\$ 1,067	\$ 1,043	\$ 43	25	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3	\$ 3	\$ 1	\$ 1	\$ 0			
141		1" METER FOR (L) PH ROAD (RR)RG.	10/17/1987	\$ 87	\$ 87	\$ 22	25	\$ 1	\$ 1	\$ 1	\$ 1	\$ 19	\$ 20	\$ 4	\$ 4	\$ 3			
142		1.5" METER WATER METER	8/5/1987	\$ 1,589	\$ 1,537	\$ 308	25	\$ 12	\$ 12	\$ 12	\$ 12	\$ 222	\$ 234	\$ 248	\$ 248	\$ 234	\$ 62		
143		1.5" METER WATER METER	11/6/1989	\$ 3,758	\$ 3,607	\$ 150	25	\$ 6	\$ 6	\$ 6	\$ 6	\$ 108	\$ 114	\$ 120	\$ 120	\$ 36	\$ 30		
144		1.5" METER WATER METER	10/8/1989	\$ 1,938	\$ 1,877	\$ 222	25	\$ 6	\$ 6	\$ 6	\$ 6	\$ 15	\$ 16	\$ 17	\$ 17	\$ 6	\$ 5		
145		1.5" METER WATER METER	11/2/2000	\$ 547	\$ 525	\$ 22	25	\$ 4	\$ 4	\$ 4	\$ 4	\$ 127	\$ 135	\$ 142	\$ 142	\$ 0	\$ 0		
146		14 MODEL 101 PRESSURE METER	7/1/1990	\$ 4,987	\$ 4,900	\$ 187	25	\$ 10	\$ 10	\$ 10	\$ 10	\$ 177	\$ 187	\$ 197	\$ 197	\$ 69	\$ 49		
147		2 METER #5506617-12-009	10/8/1989	\$ 619	\$ 593	\$ 246	25	\$ 3	\$ 3	\$ 3	\$ 3	\$ 4	\$ 4	\$ 6	\$ 6	\$ 0	\$ 0		
148		2" Output Meter Water Meter Assoc	9/12/2014	\$ 915	\$ 840	\$ 35	25	\$ 1	\$ 1	\$ 1	\$ 1	\$ 4	\$ 4	\$ 7	\$ 7	\$ 28	\$ 28		
149		6" turbo meter #4829863 Assoc	10/17/1984	\$ 359	\$ 343	\$ 23	25	\$ 1	\$ 1	\$ 1	\$ 1	\$ 21	\$ 22	\$ 23	\$ 23	\$ 0	\$ 0		
150		6" turbo meter #1226783-HWV	9/17/1988	\$ 2,315	\$ 2,222	\$ 93	25	\$ 4	\$ 4	\$ 4	\$ 4	\$ 93	\$ 93	\$ 93	\$ 93	\$ 0	\$ 0		
151		6" turbo meter #1226783-HWV	3/14/1986	\$ 2,298	\$ 2,208	\$ 92	25	\$ 4	\$ 4	\$ 4	\$ 4	\$ 77	\$ 81	\$ 85	\$ 85	\$ 11	\$ 7		
152		6" turbo meter #1226783-HWV	9/17/1988	\$ 3,775	\$ 3,624	\$ 151	25	\$ 6	\$ 6	\$ 6	\$ 6	\$ 151	\$ 151	\$ 151	\$ 151	\$ 0	\$ 0		
153		6" turbo meter #1226783-HWV	2/28/2007	\$ 32,607	\$ 31,303	\$ 1,304	25	\$ 52	\$ 52	\$ 52	\$ 52	\$ 574	\$ 629	\$ 783	\$ 730	\$ 678			
154		6" turbo meter #1226783-HWV	2/17/1985	\$ 1,789	\$ 1,717	\$ 72	25	\$ 3	\$ 3	\$ 3	\$ 3	\$ 63	\$ 69	\$ 9	\$ 6	\$ 3			
155		6" turbo meter #1226783-HWV	10/6/1989	\$ 2,248	\$ 2,158	\$ 90	25	\$ 4	\$ 4	\$ 4	\$ 4	\$ 65	\$ 68	\$ 72	\$ 72	\$ 18	\$ 19		
156		6" turbo meter #1226783-HWV	9/24/1989	\$ 3,742	\$ 3,593	\$ 150	25	\$ 6	\$ 6	\$ 6	\$ 6	\$ 108	\$ 114	\$ 120	\$ 120	\$ 30	\$ 30		
157		PORTABLE LARGE METER TESTER	8/11/1994	\$ 3,412	\$ 3,275	\$ 136	25	\$ 5	\$ 5	\$ 5	\$ 5	\$ 126	\$ 131	\$ 136	\$ 136	\$ 0	\$ 0		
158		PORTABLE LARGE METER TESTER	12/12/2014	\$ 5,591	\$ 5,368	\$ 224	25	\$ 9	\$ 9	\$ 9	\$ 9	\$ 27	\$ 27	\$ 38	\$ 45	\$ 197	\$ 188	\$ 179	
160		REPLACEMENT METERS 095	12/31/1995	\$ 2,346	\$ 2,253	\$ 94	25	\$ 4	\$ 4	\$ 4	\$ 4	\$ 83	\$ 88	\$ 90	\$ 111	\$ 8	\$ 4		
161		REPLACEMENT METERS 10320	7/31/2004	\$ 4,926	\$ 4,809	\$ 117	25	\$ 5	\$ 5	\$ 5	\$ 5	\$ 61	\$ 66	\$ 70	\$ 70	\$ 51	\$ 47		
162		REPLACEMENT METERS 10320	12/31/1996	\$ 837	\$ 804	\$ 33	25	\$ 1	\$ 1	\$ 1	\$ 1	\$ 28	\$ 29	\$ 31	\$ 31	\$ 5	\$ 3		
163		REPLACEMENT METERS 10320	12/31/2003	\$ 6,016	\$ 5,795	\$ 321	25	\$ 13	\$ 13	\$ 13	\$ 13	\$ 180	\$ 192	\$ 205	\$ 218	\$ 115	\$ 115		
164		ROHM MASTER METERS #1533002, 1534876	1/11/1988	\$ 46,884	\$ 45,008	\$ 1,875	25	\$ 75	\$ 75	\$ 75	\$ 75	\$ 1,425	\$ 1,500	\$ 460	\$ 375	\$ 300			
165		TANK 300 METER #1	9/23/1989	\$ 3,931	\$ 3,831	\$ 160	25	\$ 6	\$ 6	\$ 6	\$ 6	\$ 160	\$ 160	\$ 160	\$ 160	\$ 0	\$ 0		
166		Tank meter 9" w/ strainer	9/17/1989	\$ 4,060	\$ 3,898	\$ 162	25	\$ 6	\$ 6	\$ 6	\$ 6	\$ 162	\$ 162	\$ 162	\$ 162	\$ 0	\$ 0		
167		Turbine rotation tester	9/17/1989	\$ 3,633	\$ 3,488	\$ 145	25	\$ 6	\$ 6	\$ 6	\$ 6	\$ 145	\$ 145	\$ 145	\$ 145	\$ 0	\$ 0		
168		Turbine rotation tester	7/17/1991	\$ 1,365	\$ 1,310	\$ 55	25	\$ 2	\$ 2	\$ 2	\$ 2	\$ 55	\$ 55	\$ 55	\$ 55	\$ 0	\$ 0		
169		Water Loss Control Plan	12/31/2017	\$ 34,481	\$ 33,102	\$ 1,379	25	\$ 55	\$ 55	\$ 55	\$ 55	\$ 55	\$ 110	\$ 124	\$ 129	\$ 129	\$ 0	\$ 0	
170		Tank 300 Flow Meters	6/30/2016	\$ 10,302	\$ 9,990	\$ 412	25	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 396	\$ 396		
171		Water Loss Control Plan	6/30/2018	\$ 41,589	\$ 39,925	\$ 1,664	25	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 1,597	\$ 1,597		
		Total		\$ 253,101	\$ 242,377	\$ 10,124		\$ 405	\$ 231	\$ 286	\$ 369	\$ 4,503	\$ 4,789	\$ 2,166	\$ 3,260	\$ 4,997			
173	103480 Hydrants	Hilton Fire Hydrant	6/14/2000	\$ 2,547	\$ 2,445	\$ 102	25	\$ 4	\$ 4	\$ 4	\$ 4	\$ 69	\$ 73	\$ 33	\$ 26	\$ 24			
174		Rebate (1) Resort Hydrant 9"	4/12/2014	\$ 4,356	\$ 4,182	\$ 174	25	\$ 7	\$ 7	\$ 7	\$ 7	\$ 21	\$ 28	\$ 153	\$ 146	\$ 139			
176		Hydrant Flushing System	6/30/2018	\$ 1,363	\$ 1,308	\$ 55	25	\$ 2	\$ 2	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 52			
		Total		\$ 8,266	\$ 7,935	\$ 331		\$ 13	\$ 11	\$ 11	\$ 13	\$ 90	\$ 101	\$ 186	\$ 175	\$ 216			

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Hawaii Capital Credits Expense Tax Credit
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Credit	State Tax Cost	HCGECT	Amortization Period	Annual Amortization					Unamortized HCGECT			
								2016	2017	2018	2016	2017		2018		
297	103240	Pumping Equipment		\$ (146,551)	\$ (140,688)	\$ (5,862)	25	\$ (234)	\$ (234)	\$ (234)	\$ (4,221)	\$ (4,455)	\$ (4,690)	\$ (1,641)	\$ (1,407)	\$ (1,172)
298		Bay Club II - water - 2nd half - partial	2/22/1999	\$ (13,048)	\$ (12,526)	\$ (522)	25	\$ (21)	\$ (21)	\$ (21)	\$ (355)	\$ (376)	\$ (397)	\$ (107)	\$ (146)	\$ (125)
299		CIAC-Kings Shops Expansion-Water (DW) Fuel Ha	6/27/2000	\$ (16,512)	\$ (16,331)	\$ (181)	25	\$ (31)	\$ (31)	\$ (31)	\$ (312)	\$ (343)	\$ (364)	\$ (488)	\$ (437)	\$ (408)
300		Kings Land CIAC	2/28/2007	\$ (117,075)	\$ (112,392)	\$ (4,683)	25	\$ (167)	\$ (167)	\$ (167)	\$ (1,823)	\$ (2,061)	\$ (2,248)	\$ (2,910)	\$ (2,622)	\$ (2,433)
301		Kings Shops Expansion-Water (DW) Fuel Handl	1/17/2001	\$ (7,059)	\$ (6,757)	\$ (302)	25	\$ (11)	\$ (11)	\$ (11)	\$ (180)	\$ (191)	\$ (203)	\$ (101)	\$ (90)	\$ (79)
302				\$ (303,224)	\$ (291,095)	\$ (12,129)		\$ (485)	\$ (485)	\$ (485)	\$ (6,941)	\$ (7,428)	\$ (7,911)	\$ (5,188)	\$ (4,703)	\$ (4,217)
303		Total		\$ (1,447,200)	\$ (1,388,341)	\$ (57,859)		\$ (2,316)	\$ (961)	\$ (601)	\$ (46,445)	\$ (47,409)	\$ (48,007)	\$ (11,445)	\$ (10,483)	\$ (9,892)
304	103431	A.C.		\$ (128,028)	\$ (122,907)	\$ (5,121)	25	\$ (206)	\$ -	\$ -	\$ (5,121)	\$ (5,121)	\$ (5,121)	\$ (0)	\$ (0)	\$ (0)
305		BAY CLUB I - WATER	4/30/2008	\$ (235,000)	\$ (216,000)	\$ (19,000)	25	\$ (36C)	\$ (36C)	\$ (36C)	\$ (3,240)	\$ (3,600)	\$ (3,600)	\$ (6,760)	\$ (6,400)	\$ (6,000)
306		CIAC-QueensMarketPlace/Die/Die/Water Facilities	3/7/1991	\$ (38,597)	\$ (35,133)	\$ (3,464)	25	\$ (59)	\$ -	\$ -	\$ (1,464)	\$ (1,464)	\$ (1,464)	\$ -	\$ -	\$ -
307		KINGS SHOPS-SEWER FP2001/5	3/7/1991	\$ (307,415)	\$ (295,119)	\$ (12,297)	25	\$ (482)	\$ (482)	\$ (482)	\$ (7,378)	\$ (7,870)	\$ (8,362)	\$ (4,919)	\$ (4,427)	\$ (3,935)
308		Nihoa Water Main Extension	12/31/2002	\$ (344,172)	\$ (330,405)	\$ (13,767)	25	\$ (551)	\$ -	\$ -	\$ (13,767)	\$ (13,767)	\$ (13,767)	\$ (0)	\$ (0)	\$ (0)
309		T&D MAINS-HRW RELATED	7/1/1989	\$ (301,040)	\$ (285,989)	\$ (15,051)	25	\$ (482)	\$ -	\$ -	\$ (12,042)	\$ (12,042)	\$ (12,042)	\$ (0)	\$ (0)	\$ (0)
310		WATER PIPELINES (ORIGINAL PLANT)	7/1/1981	\$ (66,381)	\$ (65,646)	\$ (735)	25	\$ (109)	\$ (109)	\$ (109)	\$ (1,969)	\$ (2,079)	\$ (2,188)	\$ (766)	\$ (666)	\$ (547)
311		WLCC FP 1562 Lot 1 - Kings Shop parking lot	4/28/1999	\$ (1,447,200)	\$ (1,388,341)	\$ (57,859)	25	\$ (2,316)	\$ (961)	\$ (601)	\$ (46,445)	\$ (47,409)	\$ (48,007)	\$ (11,445)	\$ (10,483)	\$ (9,892)
312		Total		\$ (2,202,036)	\$ (2,113,985)	\$ (88,051)		\$ (3,523)	\$ (3,523)	\$ (3,523)	\$ (28,186)	\$ (31,709)	\$ (35,233)	\$ (69,886)	\$ (65,372)	\$ (62,846)
314	103435	Ductile Iron Pipe		\$ (1,760,579)	\$ (1,690,156)	\$ (70,423)	25	\$ (2,817)	\$ (2,817)	\$ (2,817)	\$ (19,718)	\$ (22,535)	\$ (25,352)	\$ (50,705)	\$ (47,988)	\$ (45,071)
315		4300 Lineal Feet of 24" DI Water Main and 600 Lineal Feet of 16" DI Water Main from Queen Kahanamoku Hwy to the Kings Course Club House on the Waikoloa Resort.	12/31/2008	\$ (185,252)	\$ (177,842)	\$ (7,410)	25	\$ (236)	\$ (236)	\$ (236)	\$ (2,371)	\$ (2,668)	\$ (2,964)	\$ (5,039)	\$ (4,742)	\$ (4,446)
316		5692 Lineal Feet of 24" DI Water Main from Tank 300-1, 2, 3 to the Waikoloa Resort, 4300 Lineal Feet of 24" DI Water Main and 600 Lineal Feet of 16" DI Water Main from Queen K Hwy to the Kings Course Club House on the Waikoloa Resort.	2/8/2010	\$ (4,147,867)	\$ (3,991,952)	\$ (155,915)	25	\$ (6,637)	\$ (6,637)	\$ (6,637)	\$ (50,276)	\$ (56,912)	\$ (63,548)	\$ (119,639)	\$ (109,002)	\$ (102,386)
317		990 Lineal Feet of 12" DI Water Main in the Mauna Lani Access Road for the Hilton Grand Vacations Kings' Land Development	12/31/2009	\$ (674)	\$ (647)	\$ (27)	25	\$ (1)	\$ -	\$ -	\$ (27)	\$ (27)	\$ (27)	\$ -	\$ -	\$ -
318		Total		\$ (4,147,867)	\$ (3,991,952)	\$ (155,915)		\$ (6,637)	\$ (6,637)	\$ (6,637)	\$ (50,276)	\$ (56,912)	\$ (63,548)	\$ (119,639)	\$ (109,002)	\$ (102,386)
319	103460	Meters & Meter Boxes		\$ (674)	\$ (647)	\$ (27)	25	\$ (1)	\$ -	\$ -	\$ (27)	\$ (27)	\$ (27)	\$ -	\$ -	\$ -
320		Detector check valve 6"	9/1/1988	\$ (2,254)	\$ (2,163)	\$ (91)	25	\$ (4)	\$ -	\$ -	\$ (90)	\$ (90)	\$ (90)	\$ -	\$ -	\$ -
321		DETECTOR CHECK VALVE 8"	9/1/1988	\$ (1,448)	\$ (1,390)	\$ (58)	25	\$ (2)	\$ (2)	\$ (2)	\$ (51)	\$ (53)	\$ (56)	\$ (7)	\$ (5)	\$ (2)
322		METERS 1995	2/1/1998	\$ (46,894)	\$ (45,008)	\$ (1,875)	25	\$ (75)	\$ (75)	\$ (75)	\$ (1,425)	\$ (1,500)	\$ (1,575)	\$ (450)	\$ (375)	\$ (300)
323		RWH MASTER METER	8/1/1988	\$ (1,436)	\$ (1,379)	\$ (57)	25	\$ (2)	\$ -	\$ -	\$ (57)	\$ (57)	\$ (57)	\$ (0)	\$ (0)	\$ (0)
324		Turbo meter 6" with strainer		\$ (55,037)	\$ (52,835)	\$ (2,201)	25	\$ (89)	\$ (77)	\$ (77)	\$ (1,744)	\$ (1,822)	\$ (1,899)	\$ (457)	\$ (390)	\$ (302)
325		Total		\$ (674)	\$ (647)	\$ (27)		\$ (89)	\$ (77)	\$ (77)	\$ (1,744)	\$ (1,822)	\$ (1,899)	\$ (457)	\$ (390)	\$ (302)
326		Reservoirs & Tanks		\$ (678,679)	\$ (651,532)	\$ (27,147)	25	\$ (1,066)	\$ -	\$ -	\$ (27,147)	\$ (27,147)	\$ (27,147)	\$ (0)	\$ (0)	\$ (0)
327	103420	TANK 300 (ORIGINAL PLANT)	7/1/1981	\$ (1,765,084)	\$ (1,694,452)	\$ (70,632)	25	\$ (2,824)	\$ (2,824)	\$ (2,824)	\$ (23,899)	\$ (26,713)	\$ (29,527)	\$ (56,713)	\$ (53,889)	\$ (51,065)
328		Tank 300-283 - Appliances	7/28/2005	\$ (512,707)	\$ (492,198)	\$ (20,508)	25	\$ (820)	\$ (820)	\$ (820)	\$ (8,844)	\$ (9,664)	\$ (10,484)	\$ (10,684)	\$ (10,884)	\$ (11,084)
329		Tank 300-283 - Piping & Fittings	7/28/2005	\$ (15,918)	\$ (15,282)	\$ (637)	25	\$ (25)	\$ (25)	\$ (25)	\$ (306)	\$ (331)	\$ (357)	\$ (331)	\$ (306)	\$ (280)
330		Tank 300-283 - SCADA System	7/28/2005	\$ (161,060)	\$ (154,818)	\$ (6,242)	25	\$ (258)	\$ (258)	\$ (258)	\$ (3,082)	\$ (3,350)	\$ (3,618)	\$ (3,618)	\$ (3,350)	\$ (3,082)
331		Tank 300-283 - Valves and Electrical Connecti	7/28/2005	\$ (56,314)	\$ (54,300)	\$ (2,014)	25	\$ (91)	\$ (91)	\$ (91)	\$ (1,087)	\$ (1,178)	\$ (1,268)	\$ (1,178)	\$ (1,087)	\$ (996)
332		Tank 300-283 - Valves and Electrical Connecti	7/28/2005	\$ (56,314)	\$ (54,300)	\$ (2,014)	25	\$ (91)	\$ (91)	\$ (91)	\$ (1,087)	\$ (1,178)	\$ (1,268)	\$ (1,178)	\$ (1,087)	\$ (996)
333		Tank 300-283 - Low Rise Profile Dome	7/28/2005	\$ (248,861)	\$ (238,907)	\$ (9,954)	25	\$ (398)	\$ (398)	\$ (398)	\$ (7,187)	\$ (7,565)	\$ (7,944)	\$ (1,234)	\$ (1,139)	\$ (1,044)
334		TJK KAMALANI-WTR FP 1954/6	6/28/1999	\$ (8,175)	\$ (7,848)	\$ (327)	25	\$ (13)	\$ (13)	\$ (13)	\$ (82)	\$ (82)	\$ (82)	\$ (237)	\$ (237)	\$ (237)
335		WHUC 1 Mil Gal Steel Belled Tank CIAC	9/1/2010	\$ (3,906,394)	\$ (3,386,128)	\$ (520,265)	25	\$ (5,610)	\$ (4,524)	\$ (4,524)	\$ (63,763)	\$ (68,287)	\$ (72,811)	\$ (56,493)	\$ (51,983)	\$ (47,444)
336		Total		\$ (678,679)	\$ (651,532)	\$ (27,147)		\$ (1,066)	\$ -	\$ -	\$ (27,147)	\$ (27,147)	\$ (27,147)	\$ (0)	\$ (0)	\$ (0)
337		Wells		\$ (50,586)	\$ (48,562)	\$ (2,023)	25	\$ (81)	\$ -	\$ -	\$ (2,023)	\$ (2,023)	\$ (2,023)	\$ (0)	\$ (0)	\$ (0)
338	103150	BAY CLUB II - WATER FP - 1954 (TO OFFSET OLD POR	3/1/1991	\$ (239,973)	\$ (230,374)	\$ (9,599)	25	\$ (364)	\$ -	\$ -	\$ (9,599)	\$ (9,599)	\$ (9,599)	\$ -	\$ -	\$ -
339		ELLERBAY WATER FP 2013 (TO OFFSET OLD PORTION	4/1/1991	\$ (119,030)	\$ (114,289)	\$ (4,741)	25	\$ (190)	\$ -	\$ -	\$ (4,741)	\$ (4,741)	\$ (4,741)	\$ (0)	\$ (0)	\$ (0)
340		KAMALANI-WATER (TO OFFSET OLD PORTION OF DW3)	3/1/1991	\$ (119,420)	\$ (114,643)	\$ (4,777)	25	\$ (191)	\$ -	\$ -	\$ (4,777)	\$ (4,777)	\$ (4,777)	\$ (0)	\$ (0)	\$ (0)
341		PALMS-WATER (TO OFFSET OLD PORTION OF DW3)	11/1/1988	\$ (65,040)	\$ (63,639)	\$ (1,402)	25	\$ (56)	\$ -	\$ -	\$ (1,402)	\$ (1,402)	\$ (1,402)	\$ (0)	\$ (0)	\$ (0)
342		SHORES-SEWER FP 1562/18		\$ (50,586)	\$ (48,562)	\$ (2,023)	25	\$ (81)	\$ -	\$ -	\$ (2,023)	\$ (2,023)	\$ (2,023)	\$ (0)	\$ (0)	\$ (0)
343		Total		\$ (50,586)	\$ (48,562)	\$ (2,023)		\$ (81)	\$ -	\$ -	\$ (2,023)	\$ (2,023)	\$ (2,023)	\$ (0)	\$ (0)	\$ (0)

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
Hawaii Capital Goods Expense Tax Credit
Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCGE/C	Amortization Period	Accumulated Amortization					Unamortized HCGE/C			
								2016	2017	2018	2016	2017	2018	2016	2017	2018
344	WAIKOLOA WELL #1-WELL		11/1868	\$ (336,751)	\$ (323,281)	\$ (13,470)	25	\$ (53)	\$ -	\$ -	\$ (13,470)	\$ (13,470)	\$ -	\$ (0)	\$ (0)	
345	ELLEAIR/WATER FP 2013/1(TO OFF-SET OLD PORTION)		10/12012	\$ (897,270)	\$ (861,379)	\$ (35,891)	25	\$ (1,436)	\$ (1,436)	\$ (1,436)	\$ (7,178)	\$ (8,614)	\$ (10,049)	\$ (23,713)	\$ (21,277)	\$ (25,841)
346	HILTON GRAND VACATIONS		10/12012	\$ (284,686)	\$ (282,893)	\$ (1,793)	25	\$ (471)	\$ (471)	\$ (471)	\$ (2,357)	\$ (2,829)	\$ (3,300)	\$ (9,430)	\$ (8,958)	\$ (8,487)
347				\$ (2,092,755)	\$ (2,005,045)	\$ (83,710)		\$ (3,343)	\$ (1,907)	\$ (1,907)	\$ (45,936)	\$ (47,475)	\$ (49,382)	\$ (33,143)	\$ (35,235)	\$ (34,328)
348	TOTAL CONTRIBUTED ASSETS			\$ (12,502,837)	\$ (12,002,723)	\$ (500,113)		\$ (20,005)	\$ (15,967)	\$ (15,607)	\$ (268,088)	\$ (293,695)	\$ (323,025)	\$ (247,982)	\$ (232,025)	\$ (216,418)
349	HAWAII GENERAL OFFICE															
350	796 Leasehold Improvements		5/1/2015	\$ 16,965	\$ 16,100	\$ 875	7	\$ 96	\$ 96	\$ 96	\$ 103	\$ 289	\$ 385	\$ 482	\$ 385	\$ 289
351	desks, chairs, chairs		12/12010	\$ 3,060	\$ 3,038	\$ 22	7	\$ 17	\$ 17	\$ 17	\$ 122	\$ 122	\$ 122	\$ (0)	\$ (0)	\$ -
352	2 Copy Work Stations		12/12010	\$ 5,650	\$ 5,424	\$ 226	7	\$ 32	\$ 32	\$ 32	\$ 226	\$ 226	\$ 226	\$ (0)	\$ (0)	\$ -
353	Client Desk		12/12010	\$ 854	\$ 821	\$ 33	7	\$ 5	\$ 5	\$ 5	\$ 34	\$ 34	\$ 34	\$ (0)	\$ (0)	\$ -
354	Client Printer		12/12010	\$ 509	\$ 488	\$ 21	7	\$ 0	\$ 0	\$ 0	\$ 3	\$ 3	\$ 3	\$ (0)	\$ (0)	\$ -
355	Client Credenza		12/12010	\$ 404	\$ 388	\$ 16	7	\$ 2	\$ 2	\$ 2	\$ 20	\$ 20	\$ 20	\$ (0)	\$ (0)	\$ -
356	Client Corner Unit		12/12010	\$ 284	\$ 272	\$ 12	7	\$ 2	\$ 2	\$ 2	\$ 16	\$ 16	\$ 16	\$ (0)	\$ (0)	\$ -
357	Regency Library		12/12010	\$ 2,037	\$ 1,955	\$ 81	7	\$ 12	\$ 12	\$ 12	\$ 81	\$ 81	\$ 81	\$ (0)	\$ (0)	\$ -
358	Client Desk, Shd. 66"		12/12010	\$ 429	\$ 412	\$ 17	7	\$ 2	\$ 2	\$ 2	\$ 17	\$ 17	\$ 17	\$ (0)	\$ (0)	\$ -
359	21 X 4 Credenza Shells		12/12010	\$ 783	\$ 761	\$ 22	7	\$ 0	\$ 0	\$ 0	\$ 32	\$ 32	\$ 32	\$ (0)	\$ (0)	\$ -
360	Client Keyboard Drawer		12/12010	\$ 381	\$ 376	\$ 5	7	\$ 0	\$ 0	\$ 0	\$ 3	\$ 3	\$ 3	\$ (0)	\$ (0)	\$ -
361	Executive Chair		12/12010	\$ 468	\$ 449	\$ 19	7	\$ 3	\$ 3	\$ 3	\$ 19	\$ 19	\$ 19	\$ (0)	\$ (0)	\$ -
362	Desk Pedestal FF		12/12010	\$ 308	\$ 295	\$ 12	7	\$ 2	\$ 2	\$ 2	\$ 12	\$ 12	\$ 12	\$ (0)	\$ (0)	\$ -
363	Client Storage Hutch		12/12010	\$ 467	\$ 458	\$ 9	7	\$ 3	\$ 3	\$ 3	\$ 19	\$ 19	\$ 19	\$ (0)	\$ (0)	\$ -
364	Client Credenza 66"		12/12010	\$ 333	\$ 320	\$ 13	7	\$ 2	\$ 2	\$ 2	\$ 13	\$ 13	\$ 13	\$ (0)	\$ (0)	\$ -
365	Regency Desk		12/12010	\$ 709	\$ 681	\$ 28	7	\$ 4	\$ 4	\$ 4	\$ 28	\$ 28	\$ 28	\$ (0)	\$ (0)	\$ -
366	2 Drawer Lateral File		12/12010	\$ 968	\$ 948	\$ 20	7	\$ 16	\$ 16	\$ 16	\$ 40	\$ 40	\$ 40	\$ (0)	\$ (0)	\$ -
367	3.42' 4 Drawer Lateral File Cabinets		12/12010	\$ 2,968	\$ 2,754	\$ 215	7	\$ 3	\$ 3	\$ 3	\$ 115	\$ 115	\$ 115	\$ (0)	\$ (0)	\$ -
368	Regency Lateral File		12/12010	\$ 567	\$ 545	\$ 22	7	\$ 3	\$ 3	\$ 3	\$ 21	\$ 21	\$ 21	\$ (0)	\$ (0)	\$ -
369	Fireproof safe for Customer Service office.		12/12011	\$ 2,398	\$ 2,291	\$ 107	7	\$ 14	\$ 14	\$ 14	\$ 82	\$ 95	\$ 95	\$ 14	\$ 14	\$ 14
370	Room Alpha MP C3601		5/1/2015	\$ 3,044	\$ 2,923	\$ 122	5	\$ 24	\$ 24	\$ 24	\$ 49	\$ 73	\$ 97	\$ 73	\$ 49	\$ 24
371	900 Office Furniture		12/12015	\$ 651	\$ 606	\$ 45	5	\$ 4	\$ 4	\$ 4	\$ 7	\$ 11	\$ 14	\$ 18	\$ 14	\$ 11
372	Automated Electronic Definitioners		12/12010	\$ 7,161	\$ 6,975	\$ 186	5	\$ 57	\$ 57	\$ 57	\$ 286	\$ 286	\$ 286	\$ -	\$ -	\$ -
373	License for Capture Now		12/12010	\$ 237	\$ 227	\$ 10	3	\$ 3	\$ 3	\$ 3	\$ 9	\$ 9	\$ 9	\$ -	\$ -	\$ -
374	Fujitsu P16 140 scanner		12/12010	\$ 1,668	\$ 1,599	\$ 67	3	\$ 13	\$ 13	\$ 13	\$ 67	\$ 67	\$ 67	\$ -	\$ -	\$ -
375	Room MP 4001SP Copier w/Finisher		12/12010	\$ 10,688	\$ 10,259	\$ 427	5	\$ 85	\$ 85	\$ 85	\$ 427	\$ 427	\$ 427	\$ -	\$ -	\$ -
376	Monitors		12/12010	\$ 1,207	\$ 1,159	\$ 48	5	\$ 10	\$ 10	\$ 10	\$ 48	\$ 48	\$ 48	\$ -	\$ -	\$ -
377	8-way video conferencing system		12/12011	\$ 3,165	\$ 2,977	\$ 188	5	\$ 6	\$ 6	\$ 6	\$ 30	\$ 30	\$ 30	\$ -	\$ -	\$ -
378	ELECTRONICS [561]		12/12011	\$ 1,111	\$ 1,066	\$ 45	5	\$ 9	\$ 9	\$ 9	\$ 44	\$ 44	\$ 44	\$ -	\$ -	\$ -
379	Hewlett Packard Laser printer		12/12014	\$ 807	\$ 774	\$ 33	5	\$ 6	\$ 6	\$ 6	\$ 19	\$ 26	\$ 32	\$ 13	\$ 6	\$ 6
380	Desktop-HWKLCS40		12/12014	\$ 807	\$ 774	\$ 33	5	\$ 6	\$ 6	\$ 6	\$ 19	\$ 26	\$ 32	\$ 13	\$ 6	\$ 6
381	Desktop-HWKLCS39		12/12014	\$ 807	\$ 774	\$ 33	5	\$ 6	\$ 6	\$ 6	\$ 19	\$ 26	\$ 32	\$ 13	\$ 6	\$ 6
382	Desktop-HWKLCS37		12/12014	\$ 807	\$ 774	\$ 33	5	\$ 6	\$ 6	\$ 6	\$ 19	\$ 26	\$ 32	\$ 13	\$ 6	\$ 6
383	Desktop-HWKLCS38		12/12014	\$ 807	\$ 774	\$ 33	5	\$ 6	\$ 6	\$ 6	\$ 19	\$ 26	\$ 32	\$ 13	\$ 6	\$ 6
384	Desktop-HWKLCS41		12/12014	\$ 807	\$ 774	\$ 33	5	\$ 6	\$ 6	\$ 6	\$ 19	\$ 26	\$ 32	\$ 13	\$ 6	\$ 6
385	790 Server & Server room upgrade		5/1/2015	\$ 17,650	\$ 16,944	\$ 706	3	\$ 141	\$ 141	\$ 141	\$ 282	\$ 424	\$ 565	\$ 424	\$ 282	\$ 141
386	Hawaii Business Unit Software		12/12010	\$ 132,361	\$ 127,087	\$ 5,274	3	\$ 1,765	\$ -	\$ -	\$ 5,294	\$ 5,294	\$ 5,294	\$ -	\$ -	\$ -
387	RMS Software		3/1/2014	\$ 92,429	\$ 88,724	\$ 3,705	3	\$ 1,232	\$ 1,232	\$ -	\$ 3,697	\$ 3,697	\$ 3,697	\$ -	\$ -	\$ -
388	phone system with 6 phones		12/12010	\$ 24,859	\$ 23,984	\$ 875	5	\$ 199	\$ -	\$ -	\$ 994	\$ 994	\$ 994	\$ -	\$ -	\$ -
389	miscellaneous Kitchen Equipment		4/1/2014	\$ 941	\$ 941	\$ -	5	\$ 8	\$ 8	\$ 8	\$ 39	\$ 39	\$ 39	\$ -	\$ -	\$ -
390	lepbop for CS Mgr		4/1/2014	\$ 1,499	\$ 1,436	\$ 63	5	\$ 12	\$ 12	\$ 12	\$ 36	\$ 48	\$ 60	\$ 24	\$ 12	\$ -
391				\$ 387,436	\$ 371,936	\$ 15,497		\$ 4,204	\$ 1,999	\$ 1,687	\$ 14,716	\$ 15,032	\$ 1,112	\$ 782	\$ 465	\$ 465
392	HAWAII GENERAL OFFICE ALLOCATIONS															
393	700 - Kamehali		21.73%	\$ 84,174	\$ 80,809	\$ 3,367		\$ 913	\$ 434	\$ 366	\$ 3,125	\$ 3,167	\$ 241	\$ 170	\$ 54	\$ 32
394	701 - Waikoloa		6.87%	\$ 26,623	\$ 25,559	\$ 1,065		\$ 299	\$ 137	\$ 116	\$ 986	\$ 1,011	\$ 1,033	\$ 76	\$ 54	\$ 32
395	721 - Waikoloa Water		12.83%	\$ 49,713	\$ 47,725	\$ 1,989		\$ 539	\$ 257	\$ 216	\$ 42	\$ 1,846	\$ 1,888	\$ 143	\$ 100	\$ 60
396	722 - Waikoloa Sewer		10.02%	\$ 35,813	\$ 37,260	\$ 1,447		\$ 421	\$ 200	\$ 169	\$ 33	\$ 1,411	\$ 1,506	\$ 111	\$ 78	\$ 47
397	723 - Waikoloa Resort Water		13.27%	\$ 51,423	\$ 49,366	\$ 2,057		\$ 556	\$ 256	\$ 224	\$ 44	\$ 1,908	\$ 1,953	\$ 148	\$ 104	\$ 62
398	724 - Waikoloa Resort Sewer		18.18%	\$ 70,422	\$ 67,605	\$ 2,817		\$ 764	\$ 363	\$ 307	\$ 60	\$ 2,615	\$ 2,672	\$ 202	\$ 142	\$ 85
399	725 - Waikoloa Resort Irrigation		0.75%	\$ 2,853	\$ 2,777	\$ 76		\$ 31	\$ 15	\$ 13	\$ 2	\$ 107	\$ 110	\$ 8	\$ 6	\$ 3
400	726 - Kona Water		10.56%	\$ 40,500	\$ 39,284	\$ 1,216		\$ 444	\$ 211	\$ 178	\$ 35	\$ 1,519	\$ 1,587	\$ 117	\$ 83	\$ 49
401	727 - Kona Sewer		5.80%	\$ 22,474	\$ 21,576	\$ 898		\$ 244	\$ 116	\$ 98	\$ 19	\$ 835	\$ 854	\$ 64	\$ 45	\$ 27

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Hawaii Capital Goods Excess Tax Credit
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCGEET	Amortization Period	Annual Amortization		2016		2017		2018		2019		2020		
								Amount	Percentage	2016	2017	2018	2019	2020	2021	2022				
407	BIG ISLAND																			
408		(2)Replacement Op. Computer Stations	12/1/2013	\$ 2,081	\$ 1,988	\$ 83	5	\$ 17	5	\$ 17	\$ 17	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83	\$ 83
409		Mobile office trailer	12/1/2011	\$ 23,887	\$ 22,912	\$ 955	5	\$ 191	5	\$ 191	\$ 191	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955	\$ 955
410		1995 Eagle Forklift	6/1/2010	\$ 22,871	\$ 21,956	\$ 915	5	\$ 183	5	\$ 183	\$ 183	\$ 915	\$ 915	\$ 915	\$ 915	\$ 915	\$ 915	\$ 915	\$ 915	\$ 915
411		20' Container Shelving-Basseyard	6/1/2015	\$ 931	\$ 894	\$ 37	25	\$ 1	5	\$ 1	\$ 1	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
412		20' Container Shelving-EMT	6/1/2015	\$ 455	\$ 437	\$ 18	25	\$ 1	5	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
413		20' Container-Basseyard	6/1/2015	\$ 10,373	\$ 9,958	\$ 415	25	\$ 17	5	\$ 17	\$ 17	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
414		20' Container-EMT	6/1/2010	\$ 5,312	\$ 5,100	\$ 212	25	\$ 8	5	\$ 8	\$ 8	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
415		Storage Cont.	12/1/2010	\$ 3,187	\$ 3,080	\$ 107	25	\$ 5	5	\$ 5	\$ 5	\$ 41	\$ 41	\$ 41	\$ 41	\$ 41	\$ 41	\$ 41	\$ 41	\$ 41
416		Nissan Frontier	12/1/2010	\$ 27,030	\$ 25,949	\$ 1,081	5	\$ 216	5	\$ 216	\$ 216	\$ 1,081	\$ 1,081	\$ 1,081	\$ 1,081	\$ 1,081	\$ 1,081	\$ 1,081	\$ 1,081	\$ 1,081
417		Nissan Titan	12/1/2010	\$ 36,679	\$ 34,232	\$ 2,447	5	\$ 285	5	\$ 285	\$ 285	\$ 1,427	\$ 1,427	\$ 1,427	\$ 1,427	\$ 1,427	\$ 1,427	\$ 1,427	\$ 1,427	\$ 1,427
418		FORD XCAB	6/1/2012	\$ 28,901	\$ 28,825	\$ 76	5	\$ 215	5	\$ 215	\$ 215	\$ 1,076	\$ 1,076	\$ 1,076	\$ 1,076	\$ 1,076	\$ 1,076	\$ 1,076	\$ 1,076	\$ 1,076
419		FORD XCAB	6/1/2012	\$ 28,395	\$ 28,339	\$ 56	5	\$ 211	5	\$ 211	\$ 211	\$ 1,056	\$ 1,056	\$ 1,056	\$ 1,056	\$ 1,056	\$ 1,056	\$ 1,056	\$ 1,056	\$ 1,056
420		Ford F-150	9/1/2012	\$ 30,500	\$ 29,280	\$ 1,220	5	\$ 244	5	\$ 244	\$ 244	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220
421		Ford F-150	9/1/2012	\$ 30,500	\$ 29,280	\$ 1,220	5	\$ 244	5	\$ 244	\$ 244	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220
422		Ford F-150	9/1/2012	\$ 30,500	\$ 29,280	\$ 1,220	5	\$ 244	5	\$ 244	\$ 244	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220	\$ 1,220
423		FRONTIER	6/1/2012	\$ 25,350	\$ 24,336	\$ 1,014	5	\$ 203	5	\$ 203	\$ 203	\$ 1,014	\$ 1,014	\$ 1,014	\$ 1,014	\$ 1,014	\$ 1,014	\$ 1,014	\$ 1,014	\$ 1,014
424		Ford Explorer	9/1/2012	\$ 37,437	\$ 36,937	\$ 500	5	\$ 300	5	\$ 300	\$ 300	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
425		2014 Nissan Frontier V214001	4/1/2014	\$ 35,122	\$ 33,717	\$ 1,405	5	\$ 281	5	\$ 281	\$ 281	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405	\$ 1,405
426		3 head for Hawaii Island	9/1/2013	\$ 2,542	\$ 2,441	\$ 101	5	\$ 20	5	\$ 20	\$ 20	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101	\$ 101
427		Desk w/ Drawer	9/1/2012	\$ 959	\$ 921	\$ 38	7	\$ 5	5	\$ 5	\$ 5	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33
428		69"x43"x 18"	9/1/2012	\$ 1,311	\$ 1,259	\$ 52	7	\$ 7	5	\$ 7	\$ 7	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45
429		Diesel tank	12/1/2011	\$ 725	\$ 696	\$ 29	7	\$ 4	4	\$ 4	\$ 4	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
430		GIS Software	12/1/2011	\$ 7,521	\$ 7,316	\$ 205	5	\$ 61	5	\$ 61	\$ 61	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305	\$ 305
431		Backup Test Kit-Midwest 835	8/1/2015	\$ 1,202	\$ 1,154	\$ 48	5	\$ 10	5	\$ 10	\$ 10	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48
432		Bb Island SCADA 2012	10/1/2014	\$ 485,319	\$ 475,506	\$ 9,813	7	\$ 3,963	7	\$ 3,963	\$ 3,963	\$ 19,813	\$ 19,813	\$ 19,813	\$ 19,813	\$ 19,813	\$ 19,813	\$ 19,813	\$ 19,813	\$ 19,813
433		Book Case	9/1/2012	\$ 298	\$ 286	\$ 12	7	\$ 2	2	\$ 2	\$ 2	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9
434		Motorola Hardware	6/1/2012	\$ 4,401	\$ 4,225	\$ 176	5	\$ 35	5	\$ 35	\$ 35	\$ 176	\$ 176	\$ 176	\$ 176	\$ 176	\$ 176	\$ 176	\$ 176	\$ 176
435		Work Order Addition	6/1/2012	\$ 2,144	\$ 2,059	\$ 85	5	\$ 17	5	\$ 17	\$ 17	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85
436		Misc. Wiring & Cables	6/1/2012	\$ 544	\$ 522	\$ 22	5	\$ 4	4	\$ 4	\$ 4	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22
437		Work Order Addition	6/1/2012	\$ 747	\$ 717	\$ 30	5	\$ 6	5	\$ 6	\$ 6	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30
438		1 desktops	4/1/2013	\$ 1,133	\$ 1,088	\$ 45	5	\$ 9	5	\$ 9	\$ 9	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45
439		Work Order Addition	4/1/2013	\$ 1,133	\$ 1,088	\$ 45	5	\$ 9	5	\$ 9	\$ 9	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45
440		Desktop-HW/KLOC6	12/1/2014	\$ 1,572	\$ 1,509	\$ 63	5	\$ 13	5	\$ 13	\$ 13	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63	\$ 63
441		Desktop-HW/KLOC57	12/1/2014	\$ 1,613	\$ 1,549	\$ 64	5	\$ 13	5	\$ 13	\$ 13	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64
442		erger @ basseyard	4/1/2012	\$ 503	\$ 483	\$ 20	5	\$ 4	4	\$ 4	\$ 4	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20
443		Exec Chair	9/1/2012	\$ 381	\$ 363	\$ 18	7	\$ 2	2	\$ 2	\$ 2	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18
444		Work Order Addition	9/1/2012	\$ 182	\$ 175	\$ 7	5	\$ 1	1	\$ 1	\$ 1	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
445		Work Order Addition	9/1/2012	\$ 182	\$ 175	\$ 7	5	\$ 1	1	\$ 1	\$ 1	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
446		Work Order Addition	6/1/2012	\$ 13,813	\$ 13,260	\$ 553	5	\$ 111	5	\$ 111	\$ 111	\$ 553	\$ 553	\$ 553	\$ 553	\$ 553	\$ 553	\$ 553	\$ 553	\$ 553
447		EMT Laptop	3/1/2014	\$ 4,509	\$ 4,326	\$ 183	5	\$ 36	5	\$ 36	\$ 36	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183
448		Hand Helds	12/1/2010	\$ 19,147	\$ 18,392	\$ 755	5	\$ 150	5	\$ 150	\$ 150	\$ 755	\$ 755	\$ 755	\$ 755	\$ 755	\$ 755	\$ 755	\$ 755	\$ 755
449		Desk Dock	12/1/2010	\$ 2,793	\$ 2,681	\$ 112	5	\$ 22	5	\$ 22	\$ 22	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112
450		Personnel Lift	6/1/2012	\$ 5,844	\$ 5,610	\$ 234	5	\$ 47	5	\$ 47	\$ 47	\$ 234	\$ 234	\$ 234	\$ 234	\$ 234	\$ 234	\$ 234	\$ 234	\$ 234
451		Software	9/1/2012	\$ 2,995	\$ 2,875	\$ 120	5	\$ 24	5	\$ 24	\$ 24	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120
452		Hardware	9/1/2012	\$ 8,894	\$ 8,471	\$ 423	5	\$ 71	5	\$ 71	\$ 71	\$ 423	\$ 423	\$ 423	\$ 423	\$ 423	\$ 423	\$ 423	\$ 423	\$ 423
453		Grapple lifting hook attachment	12/1/2014	\$ 2,457	\$ 2,330	\$ 127	5	\$ 19	5	\$ 19	\$ 19	\$ 127	\$ 127	\$ 127	\$ 127	\$ 127	\$ 127	\$ 127	\$ 127	\$ 127
454		Forklift	12/1/2014	\$ 21,655	\$ 20,520	\$ 1,135	5	\$ 221	5	\$ 221	\$ 221	\$ 1,135	\$ 1,135	\$ 1,135	\$ 1,135	\$ 1,135	\$ 1,135	\$ 1,135	\$ 1,135	\$ 1,135
455		HON chair	2/1/2012	\$ 690	\$ 611	\$ 79	5	\$ 4	4	\$ 4	\$ 4	\$ 79	\$ 79	\$ 79	\$ 79	\$ 79	\$ 79	\$ 79	\$ 79	\$ 79
456		Hydro Jetter	12/1/2015	\$ 5,703	\$ 5,434	\$ 269	5	\$ 48	5	\$ 48	\$ 48	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269	\$ 269
457		Ice Maker-Maitovrac ID-0452A	9/1/2016	\$ 4,556	\$ 4,354	\$ 202	5	\$ 36	5	\$ 36	\$ 36	\$ 202	\$ 202	\$ 202	\$ 202	\$ 202	\$ 202	\$ 202	\$ 202	\$ 202
458		Ingersoll Rand/Chisel Scl	9/1/2013	\$ 742	\$ 712	\$ 30	5	\$ 6	5	\$ 6	\$ 6	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30
459		Internal labor	7/1/2013	\$ 21,402	\$ 20,546	\$ 856	5	\$ 171	5	\$ 171	\$ 171	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856	\$ 856
460		Kroll task chair	2/1/2014	\$ 13,868	\$ 13,254	\$ 614	7	\$ 78	7	\$ 78	\$ 78	\$ 614	\$ 614	\$ 614	\$ 614	\$ 614	\$ 614	\$ 614	\$ 614	\$ 614
461		1 laptops	4/1/2013	\$ 1,165	\$ 1,119	\$ 46	5	\$ 9	5	\$ 9	\$ 9	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
462		1 laptops	4/1/2013	\$ 1,165	\$ 1,119	\$ 46	5	\$ 9	5	\$ 9	\$ 9	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
463		Laptop	12/1/2012	\$ 1,506	\$ 1,418	\$ 88	5	\$ 13	5	\$ 13	\$ 13	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88
464		Lateral File	9/1/2012	\$ 1,551	\$ 1,466															

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
Working Cash
Test Year Ending December 31, 2018

Line No.			
1	Labor Expenses	\$	742,688
2	Fuel & Power	\$	1,777,349
3	Chemicals	\$	14,421
4	Materials & Supplies	\$	391
5	Waste/Sludge Disposal	\$	-
6	Affiliated Charges	\$	127,259
7	Professional and Outside Services	\$	4,994
8	Repairs & Maintenance	\$	99,545
9	Rental Expenses	\$	10,449
10	Insurance Expenses	\$	12,263
11	Regulatory Expenses	\$	69,167
12	General & Administrative Expenses	\$	50,067
13	Customer Accounts Expenses	\$	40,126
14	subtotal	\$	2,948,719
15	Working Cash factor		<u>12</u>
16	Working Cash	\$	<u><u>245,727</u></u>

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Historical Summary
 Test Year Ending December 31, 2018

Line No.		Test Year					Test Year	Test Year
		2013	2014	2015	2016	2017	Present Rates Jan 1, 2018 to Dec. 31, 2018	Proposed Rates Jan 1, 2018 to Dec. 31, 2018
3	Revenues							
4	Water							
5	Residential							
6	Single-family							
7	Fixed revenue	\$ 5,476	\$ 5,382	\$ 5,841	\$ 5,749	\$ 5,596	\$ 5,971	\$ 12,016
8	Metered Revenue	\$ 186,810	\$ 152,483	\$ 153,858	\$ 156,106	\$ 142,334	\$ 69,021	\$ 75,872
9	Power Cost Charge	\$ 38,655	\$ 77,231	\$ 128,577	\$ 110,178	\$ 106,150	\$ 51,999	\$ 50,921
10	Multi-Family							
11	Fixed revenue	\$ 7,692	\$ 8,041	\$ 11,488	\$ 12,151	\$ 12,108	\$ 52,928	\$ 106,514
12	Metered Revenue	\$ 1,384,385	\$ 1,210,955	\$ 946,174	\$ 1,156,380	\$ 1,066,103	\$ 1,056,219	\$ 1,161,059
13	Power Cost Charge	\$ 284,435	\$ 569,915	\$ 784,639	\$ 813,368	\$ 794,732	\$ 795,730	\$ 779,227
14	subtotal	\$ 1,907,453	\$ 2,024,006	\$ 2,030,577	\$ 2,253,932	\$ 2,127,022	\$ 2,031,868	\$ 2,185,609
15	Non-Residential							
16	Business							
17	Fixed revenue	\$ 31,976	\$ 33,376	\$ 35,727	\$ 35,972	\$ 35,597	\$ 48,176	\$ 96,951
18	Metered Revenue	\$ 1,719,678	\$ 1,516,735	\$ 1,181,126	\$ 1,243,124	\$ 1,007,643	\$ 1,225,673	\$ 1,347,334
19	Power Cost Charge	\$ 354,972	\$ 710,971	\$ 980,667	\$ 876,710	\$ 751,027	\$ 923,393	\$ 904,242
20	subtotal	\$ 2,106,626	\$ 2,261,082	\$ 2,197,520	\$ 2,155,807	\$ 1,794,268	\$ 2,197,243	\$ 2,348,528
21	Other Revenue							
22	Private Fire Protection	\$ 59,538	\$ 61,772	\$ 66,419	\$ 66,419	\$ 66,419	\$ -	\$ -
23	Miscellaneous Service	\$ 1,672	\$ 1,103	\$ (40)	\$ 1,361	\$ 507	\$ -	\$ -
24	Other	\$ 40,332	\$ 46,251	\$ 32,607	\$ 23,344	\$ 22,105	\$ -	\$ -
25	Unbilled Revenue Adjustment	\$ (53,408)	\$ 116,167	\$ (86,964)	\$ 60,903	\$ (42,806)	\$ -	\$ -
26	TOTAL REVENUES	\$ 4,062,212	\$ 4,510,381	\$ 4,240,119	\$ 4,561,765	\$ 3,967,515	\$ 4,229,110	\$ 4,534,136
27	Expenses							
28	Labor Expenses	\$ 532,914	\$ 483,862	\$ 494,169	\$ 427,008	\$ 428,820	\$ 742,688	\$ 742,688
29	Fuel & Power	\$ 2,313,377	\$ 2,292,407	\$ 1,844,506	\$ 1,786,358	\$ 1,674,459	\$ 1,777,349	\$ 1,777,349
30	Chemicals	\$ 14,401	\$ 11,598	\$ 13,579	\$ 16,571	\$ 10,837	\$ 14,421	\$ 14,421
31	Materials & Supplies	\$ (645)	\$ 708	\$ -	\$ -	\$ 936	\$ 391	\$ 391
32	Waste/Sludge Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Affiliated Charges	\$ 113,521	\$ 133,330	\$ 146,680	\$ 121,284	\$ 127,731	\$ 127,259	\$ 127,259
34	Professional and Outside Services	\$ 5,683	\$ 35,777	\$ 6,480	\$ 3,283	\$ 4,409	\$ 4,994	\$ 4,994
35	Repairs & Maintenance	\$ 80,275	\$ 90,925	\$ 84,094	\$ 89,339	\$ 110,665	\$ 99,545	\$ 99,545
36	Rental Expenses	\$ 12,960	\$ 11,728	\$ 7,904	\$ 7,960	\$ 5,857	\$ 10,449	\$ 10,449
37	Insurance Expenses	\$ 6,216	\$ 4,122	\$ 4,505	\$ 3,978	\$ 433	\$ 12,263	\$ 12,263
38	Regulatory Expenses	\$ 5,661	\$ -	\$ 30,012	\$ 31,289	\$ 23,403	\$ 69,167	\$ 69,167
39	General & Administrative Expenses	\$ 74,751	\$ 54,483	\$ 49,764	\$ 42,868	\$ 49,938	\$ 50,067	\$ 50,067
40	Customer Accounts Expenses	\$ 6,029	\$ 4,629	\$ 17,888	\$ 17,977	\$ 14,230	\$ 40,126	\$ 40,126
41	Taxes Other than Income Taxes	\$ 181,987	\$ 295,134	\$ 279,765	\$ 296,137	\$ 260,149	\$ 270,029	\$ 289,505
42	Depreciation	\$ 234,650	\$ 247,890	\$ 246,940	\$ 246,767	\$ 230,487	\$ 415,594	\$ 415,594
43	Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Income Taxes	\$ 159,168	\$ 293,760	\$ 358,168	\$ 530,360	\$ 366,452	\$ 175,857	\$ 284,280
45	TOTAL EXPENSES	\$ 3,740,949	\$ 3,960,355	\$ 3,584,454	\$ 3,621,178	\$ 3,308,805	\$ 3,810,199	\$ 3,938,098
46	NET INCOME/(LOSS)	\$ 321,263	\$ 550,026	\$ 655,665	\$ 940,587	\$ 658,710	\$ 418,911	\$ 596,039

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Revenue Summary
 Test Year Ending December 31, 2018

Line No.		2013	2014	2015	2016	2017	Test Year Present Rates Jan 1, 2018 to Dec. 31, 2018	Test Year Proposed Rates Jan 1, 2018 to Dec. 31, 2018
1								
2	Water							
3	Residential							
4	Single-family customers							
5	Fixed revenue	\$ 5,476	\$ 5,382	\$ 5,841	\$ 5,749	\$ 5,596	\$ 5,971	\$ 12,016
6	Metered Revenue	\$ 186,810	\$ 152,483	\$ 153,858	\$ 156,106	\$ 142,334	\$ 69,021	\$ 75,872
7	Power Cost Charge	\$ 38,655	\$ 77,231	\$ 128,577	\$ 110,178	\$ 106,150	\$ 51,999	\$ 50,921
8	subtotal	<u>\$ 230,941</u>	<u>\$ 235,095</u>	<u>\$ 288,276</u>	<u>\$ 272,033</u>	<u>\$ 254,080</u>	<u>\$ 126,991</u>	<u>\$ 138,809</u>
9	Multi-family							
10	Fixed revenue	\$ 7,692	\$ 8,041	\$ 11,488	\$ 12,151	\$ 12,108	\$ 52,928	\$ 106,514
11	Metered Revenue	\$ 1,384,385	\$ 1,210,955	\$ 946,174	\$ 1,156,380	\$ 1,066,103	\$ 1,056,219	\$ 1,161,059
12	Power Cost Charge	\$ 284,435	\$ 569,915	\$ 784,639	\$ 813,368	\$ 794,732	\$ 795,730	\$ 779,227
13	subtotal	<u>\$ 1,676,512</u>	<u>\$ 1,788,911</u>	<u>\$ 1,742,301</u>	<u>\$ 1,981,899</u>	<u>\$ 1,872,942</u>	<u>\$ 1,904,877</u>	<u>\$ 2,046,800</u>
14	Non-Residential							
15	Business							
16	Fixed revenue	\$ 31,976	\$ 33,376	\$ 35,727	\$ 35,972	\$ 35,597	\$ 48,176	\$ 96,951
17	Metered Revenue	\$ 1,719,678	\$ 1,516,735	\$ 1,181,126	\$ 1,243,124	\$ 1,007,643	\$ 1,225,673	\$ 1,347,334
18	Power Cost Charge	\$ 354,972	\$ 710,971	\$ 980,667	\$ 876,710	\$ 751,027	\$ 923,393	\$ 904,242
19	subtotal	<u>\$ 2,106,626</u>	<u>\$ 2,261,082</u>	<u>\$ 2,197,520</u>	<u>\$ 2,155,807</u>	<u>\$ 1,794,268</u>	<u>\$ 2,197,243</u>	<u>\$ 2,348,528</u>
20	Other Revenue							
21	Private Fire Protection	\$ 59,538	\$ 61,772	\$ 66,419	\$ 66,419	\$ 66,419	\$ -	\$ -
22	Miscellaneous Service	\$ 1,672	\$ 1,103	\$ (40)	\$ 1,361	\$ 507	\$ -	\$ -
23	Other	\$ 40,332	\$ 46,251	\$ 32,607	\$ 23,344	\$ 22,105	\$ -	\$ -
24	Unbilled Revenue Adjustment	\$ (53,408)	\$ 116,167	\$ (86,964)	\$ 60,903	\$ (42,806)	\$ -	\$ -
25	TOTAL	<u>\$ 4,062,212</u>	<u>\$ 4,510,381</u>	<u>\$ 4,240,119</u>	<u>\$ 4,561,765</u>	<u>\$ 3,967,515</u>	<u>\$ 4,229,110</u>	<u>\$ 4,534,136</u>

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Sales and Production
 Test Year Ending December 31, 2018

Line No.	Usage / Volumetric measurements	2013	2014	2015	2016	2017	Test Year	
							Present Rates	Proposed Rates
2	Water							
3	Consumption [TG]							
4	Single Family	27,955	26,339	31,227	34,857	32,518	32,867	32,867
5	Multi-Family	443,713	444,091	450,559	550,657	507,668	502,961	502,961
6	Business	588,863	585,680	604,784	631,088	515,090	583,654	583,654
7	Total Consumption	<u>1,060,531</u>	<u>1,056,110</u>	<u>1,086,570</u>	<u>1,216,602</u>	<u>1,055,276</u>	<u>1,119,483</u>	<u>1,119,483</u>
8	Production [TG]							
9	Waikoloa Deep Well #1 Pump	302,461	1,620	0	0	0	0	0
10	Waikoloa Deep Well #2 Pump	26,263	179,944	134,912	149,199	155,180	146,430	146,430
11	Waikoloa Deep Well #3 Pump	257,864	263,778	309,028	363,129	288,530	320,229	320,229
12	Waikoloa Deep Well #4 Pump	203,893	99,551	217,095	183,888	159,352	186,778	186,778
13	Waikoloa Deep Well #5 Pump	232,812	136,252	144,499	296,417	271,798	237,571	237,571
14	Waikoloa Deep Well #6 Pump	522,413	522,152	432,832	444,545	439,804	439,060	439,060
15	Waikoloa Deep Well #7 Pump	313,780	591,268	614,486	632,067	571,860	606,138	606,138
16	Total Production	<u>1,859,486</u>	<u>1,794,565</u>	<u>1,852,852</u>	<u>2,069,245</u>	<u>1,886,524</u>	<u>1,936,207</u>	<u>1,936,207</u>
17	Cost Sharing Allocations							
18	Waikoloa Village Sales [TG]	650,493	579,062	619,655	686,482	681,998	662,712	662,712
19	Waikoloa Resort Water Sales [TG]	1,060,531	1,056,110	1,086,570	1,216,602	1,055,276	1,119,483	1,119,483
20	Total Sales [TG]	<u>1,711,024</u>	<u>1,635,172</u>	<u>1,706,225</u>	<u>1,903,084</u>	<u>1,737,274</u>	<u>1,782,194</u>	<u>1,782,194</u>
21	Waikoloa Village Allocation	38.02%	35.41%	36.32%	36.07%	39.26%	37.19%	37.19%
22	Waikoloa Resort Allocation	61.98%	64.59%	63.68%	63.93%	60.74%	62.81%	62.81%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Meter Count
 Test Year Ending December 31, 2018

Line No.	Customer Count	2013	2014	2015	2016	2017	Test Year Present Rates	Test Year Proposed Rates
2	Water							
3	Residential							
4	Single-family							
5	5/8"	0	0	0	0	0	0	0
6	3/4"	0	0	0	0	0	0	0
7	1"	17	17	17	17	17	17	17
8	1.5"	5	6	6	6	6	6	6
9	2"	0	0	0	0	0	0	0
10	3"	0	0	0	0	0	0	0
11	4"	0	0	0	0	0	0	0
12	6"	0	0	0	0	0	0	0
13	8"	0	0	0	0	0	0	0
14	Subtotal Single-family	22	23	23	23	23	23	23
15	Multi-family							
16	5/8"	0	0	0	0	0	0	0
17	3/4"	0	0	0	0	0	0	0
18	1"	0	0	0	0	0	0	0
19	1.5"	0	0	0	0	0	0	0
20	2"	10	10	10	10	10	10	10
21	3"	0	0	0	0	0	0	0
22	4"	0	0	0	0	0	0	0
	6"	11	11	12	12	12	12	12
23	8"	1	1	1	1	1	1	1
24	Subtotal Multi-family	22	22	23	23	23	23	23
25	Non-residential							
26	Business							
27	5/8"	8	8	8	7	6	6	6
28	3/4"	0	0	0	0	0	0	0
29	1"	6	4	4	4	4	4	4
30	1.5"	13	13	13	13	13	13	13
31	2"	13	13	13	14	13	13	13
32	3"	2	3	2	2	3	3	3
33	4"	0	0	0	0	0	0	0
34	6"	2	2	2	2	2	2	2
35	8"	4	4	4	3	4	4	4
36	Subtotal Business	48	47	46	45	45	45	45
37	TOTAL Meters	92	92	92	91	91	91	91

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
Inflation Factors
Test Year Ending December 31, 2018

Inflation Year	Percentage	Notes
2013->2014	1.44%	
2014->2015	1.01%	
2015->2016	2.28%	
2016->2017	2.71%	(based on Department of Business, Economic Development and Tourism Forecast)
2017->2018	2.71%	(based on Department of Business, Economic Development and Tourism Forecast)

References:

2013 - 2016 data source:

http://data.bls.gov/pdq/SurveyOutputServlet?series_id=CUURA426SA0,CUUSA426SA0

2017 - 2018 data source: <http://dbedt.hawaii.gov/economic/qser/outlook-economy/>

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Four Factor Allocations
 Test Year Ending December 31, 2018

Line No.		2012 - 2015	2016	2017	2018
1	Allocations from Big Island (Dept 720)				
2	Waikoloa Water (721)	19.17%	19.11%	18.33%	18.33%
3	Waikoloa Sewer (722)	15.14%	14.35%	13.92%	13.92%
4	Waikoloa Resort Water (723)	20.81%	18.66%	19.14%	19.14%
5	Waikoloa Resort Sewer (724)	21.51%	24.73%	25.40%	25.40%
6	Waikoloa Resort Irrigation (725)	0.94%	0.93%	1.02%	1.02%
7	Kona Water (726)	14.09%	12.59%	14.39%	14.39%
8	Kona Sewer (727)	8.34%	9.62%	7.80%	7.80%
		100.00%	100.00%	100.00%	100.00%
9	Allocations from Hawaii General Office (790)				
10	Ka'anapali (700)	23.67%	21.51%	21.73%	21.73%
11	Pukalani (701)	6.73%	6.69%	6.87%	6.87%
12	Waikoloa Water (721)	13.06%	13.46%	12.83%	12.83%
13	Waikoloa Sewer (722)	10.46%	10.37%	10.02%	10.02%
14	Waikoloa Resort Water (723)	14.43%	13.03%	13.27%	13.27%
15	Waikoloa Resort Sewer (724)	14.78%	17.74%	18.18%	18.18%
16	Waikoloa Resort Irrigation (725)	0.68%	0.69%	0.75%	0.75%
17	Kona Water (726)	10.15%	9.36%	10.56%	10.56%
18	Kona Sewer (727)	6.04%	7.14%	5.80%	5.80%
		100.00%	100.00%	100.00%	100.00%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Labor Expense
 Test Year Ending December 31, 2018

Line No.	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
3	Expenses					
4	Payroll:					
5	\$ 316,753	\$ 302,638	\$ 291,489	\$ 269,204	\$ 270,424	\$ 448,004
6	\$ 316,753	\$ 302,638	\$ 291,489	\$ 269,204	\$ 270,424	\$ 448,004
7	Employee Benefits					
8	\$ 10,136	\$ 22,186	\$ 10,567	\$ 3,023	\$ 2,054	\$ 132,795
9	\$ 9,039	\$ 6,221	\$ 4,124	\$ 14,320	\$ (2,804)	\$ 12,679
10	\$ 153,247	\$ 119,625	\$ 156,421	\$ 114,444	\$ 118,923	\$ 114,851
11	\$ 172,422	\$ 148,032	\$ 171,112	\$ 131,787	\$ 118,173	\$ 260,324
12	Payroll Taxes					
13	\$ 34,771	\$ 29,584	\$ 28,217	\$ 25,343	\$ 31,976	\$ 32,632
14	\$ 294	\$ 253	\$ 244	\$ 225	\$ 270	\$ 259
15	\$ 8,674	\$ 3,356	\$ 3,106	\$ 449	\$ 7,977	\$ 1,468
16	\$ 43,739	\$ 33,193	\$ 31,567	\$ 26,017	\$ 40,223	\$ 34,360

Waikoloa Resort Utilities, Inc. Db a West Hawaii Utility Company
 Fuel & Power
 Test Year Ending December 31, 2018

Line No.		2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
3	Expenses [\$]						
4	Waikoloa Deep Well #1 Pump	\$ 728,358	\$ 83,149	\$ -	\$ -	\$ -	\$ -
5	Waikoloa Deep Well #2 Pump	\$ 68,505	\$ 343,444	\$ 234,679	\$ 209,325	\$ 233,897	\$ 216,572
6	Waikoloa Deep Well #3 Pump	\$ 489,756	\$ 498,192	\$ 469,438	\$ 480,618	\$ 390,767	\$ 415,579
7	Waikoloa Deep Well #4 Pump	\$ 444,291	\$ 218,766	\$ 379,869	\$ 269,920	\$ 254,293	\$ 296,881
8	Waikoloa Deep Well #5 Pump	\$ 422,165	\$ 308,551	\$ 199,771	\$ 417,912	\$ 416,845	\$ 345,625
9	Waikoloa Deep Well #6 Pump	\$ 988,150	\$ 986,818	\$ 686,040	\$ 589,082	\$ 639,998	\$ 632,284
10	Waikoloa Deep Well #7 Pump	\$ 575,752	\$ 1,091,150	\$ 911,689	\$ 813,283	\$ 806,500	\$ 912,744
11	Waikoloa Well #1 Aux	\$ 2,950	\$ 1,483	\$ 449	\$ 399	\$ 394	\$ 16
12	Waikoloa Well #2 Aux	\$ 3,971	\$ 3,951	\$ 2,993	\$ 2,911	\$ 3,097	\$ 2,084
13	Waikoloa Well #3 Aux	\$ 5,534	\$ 5,815	\$ 4,935	\$ 4,560	\$ 4,664	\$ 3,457
14	Waikoloa Well #6 Aux	\$ 2,752	\$ 2,703	\$ 2,349	\$ 2,341	\$ 2,255	\$ 1,534
15	Waikoloa Well #7 Aux	\$ 272	\$ 5,146	\$ 4,311	\$ 3,888	\$ 4,054	\$ 2,946
16	Allocated to WHWC	\$ (1,419,080)	\$ (1,256,760)	\$ (1,052,017)	\$ (1,007,882)	\$ (1,082,306)	\$ (1,052,374)
17	subtotal	\$ 2,313,377	\$ 2,292,407	\$ 1,844,506	\$ 1,786,358	\$ 1,674,459	\$ 1,777,349
18	Fuel for Power Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Total Expense	\$ 2,313,377	\$ 2,292,407	\$ 1,844,506	\$ 1,786,358	\$ 1,674,459	\$ 1,777,349
20	Units of consumption [kWh]						
21	Waikoloa Deep Well #1 Pump	2,000,000	16,000	0	0	0	0
22	Waikoloa Deep Well #2 Pump	154,200	943,200	779,100	816,000	864,600	819,900
23	Waikoloa Deep Well #3 Pump	1,383,300	1,360,800	1,629,900	1,934,400	1,155,600	1,573,300
24	Waikoloa Deep Well #4 Pump	1,264,600	589,000	1,333,200	1,087,800	950,800	1,123,933
25	Waikoloa Deep Well #5 Pump	1,180,800	864,800	698,400	1,666,600	1,560,400	1,308,467
26	Waikoloa Deep Well #6 Pump	2,897,400	2,749,800	2,371,200	2,358,300	2,451,600	2,393,700
27	Waikoloa Deep Well #7 Pump	1,459,800	3,168,900	3,322,200	3,853,400	3,190,800	3,455,467
28	Waikoloa Well #1 Aux	6,149	2,638	164	19	0	61
29	Waikoloa Well #2 Aux	8,590	8,474	7,435	8,012	8,220	7,889
30	Waikoloa Well #3 Aux	12,320	12,897	13,006	13,270	12,982	13,086
31	Waikoloa Well #6 Aux	5,682	5,531	5,572	6,192	5,662	5,809
32	Waikoloa Well #7 Aux	488	11,312	11,206	11,128	11,128	11,154
33	subtotal	10,373,329	9,733,352	10,171,383	11,755,121	10,211,792	10,712,765
34	Unit Cost [\$ / kWh]	\$ 0.3598	\$ 0.3646	\$ 0.2848	\$ 0.2377	\$ 0.2700	\$ 0.2641

Waikoloa Resort Utilities, Inc. DbA West Hawaii Utility Company
 Power Cost Charge
 Test Year Ending December 31, 2018

Line
 No.

Line No.		TY Expense [\$]	TY Power Consumed [kWh]	3 Year Avg Production [TG]	Pump Efficiency [kWh / TG]	Electricity Unit Cost [\$ / kWh]
1						
2	Waikoloa Deep Well #1 Pump	0	0	0	#DIV/0!	#DIV/0!
3	Waikoloa Deep Well #2 Pump	216,572	819,900	146,430	5.5992	0.2641
4	Waikoloa Deep Well #3 Pump	415,579	1,573,300	320,229	4.9130	0.2641
5	Waikoloa Deep Well #4 Pump	296,881	1,123,933	186,778	6.0175	0.2641
6	Waikoloa Deep Well #5 Pump	345,625	1,308,467	237,571	5.5077	0.2641
7	Waikoloa Deep Well #6 Pump	632,284	2,393,700	439,060	5.4519	0.2641
8	Waikoloa Deep Well #7 Pump	912,744	3,455,467	606,138	5.7008	0.2641
9	Total	2,819,686	10,674,767	1,936,207	5.5132	0.2641
10	Present Rate Calculation					
11	Revenue Tax Factor		6.385%			
12	Pump Efficiency Factor [kWh / TG]		5.6300			
13	Power Cost Charge [\$ / TG]	\$	1.4871			
14	PCC Revenue	\$	1,771,122			
15	Proposed Rate Calculation					
16	Revenue Tax Factor		6.385%			
17	Pump Efficiency Factor [kWh / TG]		5.5132			
18	Power Cost Charge [\$ / TG]	\$	1.4563			
19	PCC Revenue	\$	1,734,390			

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Chemicals
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Chemicals	14,401	11,598	13,579	16,571	10,837	\$ 13,662
3	subtotal	<u>\$14,401</u>	<u>\$ 11,598</u>	<u>\$ 13,579</u>	<u>\$ 16,571</u>	<u>\$ 10,837</u>	<u>\$ 13,662</u>
4	In 2018 Dollars						
5	Chemicals	\$ 15,922	\$ 12,640	\$ 14,651	\$ 17,481	\$ 11,130	\$ 14,421
6	Total	<u>\$ 15,922</u>	<u>\$ 12,640</u>	<u>\$ 14,651</u>	<u>\$ 17,481</u>	<u>\$ 11,130</u>	<u>\$ 14,421</u>

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Materials & Supplies
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Water						
3	Treatment and Disposal	\$ -	\$ 708	\$ -	\$ -	\$ 936	\$ 312
4	Water Treatment and Water Quality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Transmission & Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Pumping	\$ (645)	\$ -	\$ -	\$ -	\$ -	\$ -
8	subtotal	\$ (645)	\$ 708	\$ -	\$ -	\$ 936	\$ 312
9	Allocated From Hawaii Water to WHUC Water						
10	Treatment and Disposal	\$ 2	\$ 31	\$ 139	\$ 27	\$ -	\$ 55
11	Water Treatment and Water Quality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Transmission & Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Collection	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -
14	Pumping	\$ -	\$ 25	\$ 7	\$ -	\$ 25	\$ 11
15	subtotal	\$ 0	\$ 56	\$ 145	\$ 27	\$ 25	\$ 66
	Direct and Allocated Professional & Outside Services						
16	Outside Services						
17	Treatment and Disposal	\$ 2	\$ 739	\$ 139	\$ 27	\$ 936	\$ 367
18	Water Treatment and Water Quality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Transmission & Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Collection	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -
21	Pumping	\$ (645)	\$ 25	\$ 7	\$ -	\$ 25	\$ 11
22	subtotal	\$ (645)	\$ 765	\$ 145	\$ 27	\$ 962	\$ 378
23	In 2018 Dollars						
24	Treatment and Disposal	\$ 2	\$ 806	\$ 150	\$ 28	\$ 962	\$ 380
25	Water Treatment and Water Quality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Transmission & Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Collection	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -
28	Pumping	\$ (713)	\$ 27	\$ 7	\$ -	\$ 26	\$ 11
29	Total	\$ (713)	\$ 833	\$ 157	\$ 28	\$ 988	\$ 391

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Waste/Sludge Disposal
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Sludge Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	In 2018 Dollars						
5	Sludge Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Affiliated Charges
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	PubCo	\$ 113,521	\$ 133,330	\$ 146,680	\$ 121,284	\$ 127,731	\$ 127,259
3	Total	<u>\$113,521</u>	<u>\$133,330</u>	<u>\$146,680</u>	<u>\$121,284</u>	<u>\$127,731</u>	<u>\$ 127,259</u>
4	Allocated to Hawaii Water Service Co						
5	PubCo	\$ 855,305	\$ 1,004,551	\$ 1,105,133	\$ 913,790	\$ 962,364	
	4-Factor						
6	Proposed PubCo Allocation Factor	13.27%	\$ 133,330	\$ 146,680	\$ 121,284	\$ 127,731	
7	Adjustment for Account 791000		\$ (7,560)	\$ (12,541)	\$ (1,378)	\$ -	
8	Proposed Allocation		\$ 125,770	\$ 134,139	\$ 119,906	\$ 127,731	\$ 127,259

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Professional and Outside Services
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Water						
3	Legal Expense	\$ 781	\$ 24,658	\$ -	\$ -	\$ 2,953	\$ 984
4	Other Outside Services	\$ -	\$ 990	\$ -	\$ -	\$ -	\$ -
5	Training Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	subtotal	\$ 781	\$ 25,648	\$ -	\$ -	\$ 2,953	\$ 984
7	Allocated From Hawaii Water to WHUC Water						
8	Legal Expense	\$ 3,434	\$ 3,313	\$ 2,242	\$ 2,450	\$ 1,366	\$ 2,020
9	Other Outside Services	\$ 991	\$ 6,816	\$ 2,629	\$ 833	\$ 90	\$ 1,184
10	Training Consultants	\$ 476	\$ -	\$ -	\$ -	\$ -	\$ -
11	Auditors and Consultants	\$ -	\$ -	\$ 1,609	\$ -	\$ -	\$ 536
12	subtotal	\$ 4,902	\$ 10,129	\$ 6,480	\$ 3,283	\$ 1,456	\$ 3,740
13	Direct and Allocated Professional & Outside Services						
14	Legal Expense	\$ 4,216	\$ 27,971	\$ 2,242	\$ 2,450	\$ 4,320	\$ 3,004
15	Other Outside Services	\$ 991	\$ 7,806	\$ 2,629	\$ 833	\$ 90	\$ 1,184
16	Training Consultants	\$ 476	\$ -	\$ -	\$ -	\$ -	\$ -
17	Auditors and Consultants	\$ -	\$ -	\$ 1,609	\$ -	\$ -	\$ 536
18	subtotal	\$ 5,683	\$ 35,777	\$ 6,480	\$ 3,283	\$ 4,409	\$ 4,724
19	In 2018 Dollars						
20	Legal Expense	\$ 4,661	\$ 30,485	\$ 2,419	\$ 2,585	\$ 4,436	\$ 3,147
21	Other Outside Services	\$ 1,096	\$ 8,507	\$ 2,837	\$ 879	\$ 92	\$ 1,269
22	Training Consultants	\$ 527	\$ -	\$ -	\$ -	\$ -	\$ -
23	Auditors and Consultants	\$ -	\$ -	\$ 1,736	\$ -	\$ -	\$ 579
24	Total	\$ 6,283	\$ 38,992	\$ 6,991	\$ 3,463	\$ 4,529	\$ 4,994

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Repairs & Maintenance
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Water						
3	Source of Supply	\$ -	\$ 2,550	\$ 3,508	\$ 98	\$ 782	\$ 1,463
4	Pumping	\$ 12,507	\$ 11,416	\$ 22,270	\$ 7,225	\$ 3,734	\$ 11,076
5	Treatment and Disposal	\$ 9,811	\$ 32,081	\$ 19,697	\$ 18,852	\$ 18,816	\$ 19,122
6	Transmission & Distribution	\$ 12,992	\$ 15,125	\$ 10,908	\$ 23,873	\$ 34,900	\$ 23,227
7	A&G	\$ 126	\$ 197	\$ 233	\$ 465	\$ -	\$ 233
8	Mileage	\$ 38,528	\$ 26,755	\$ 28,197	\$ 35,285	\$ 41,780	\$ 35,087
8	less chemicals	\$ (14,401)	\$ (11,598)	\$ (13,579)	\$ (16,571)	\$ (10,837)	\$ (13,662)
9	less materials & supplies	\$ 645	\$ (708)	\$ -	\$ -	\$ (936)	\$ (312)
10	less waste disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	subtotal	\$ 60,208	\$ 75,818	\$ 71,235	\$ 69,226	\$ 88,239	\$ 76,233
12	Allocated From Hawaii Water to WHUC Water						
13	Source of Supply	\$ 85	\$ 561	\$ -	\$ -	\$ 54	\$ 18
14	Pumping	\$ 5,624	\$ 1,097	\$ 681	\$ 91	\$ 1,591	\$ 788
15	Treatment and Disposal	\$ 3,398	\$ 3,487	\$ 1,870	\$ 219	\$ 344	\$ 811
16	Transmission & Distribution	\$ 5,396	\$ 4,828	\$ 4,935	\$ 5,322	\$ 5,497	\$ 5,251
17	A&G	\$ 5,565	\$ 4,781	\$ 4,911	\$ 3,527	\$ 3,628	\$ 4,022
18	Mileage	\$ -	\$ 410	\$ 608	\$ 10,981	\$ 11,337	\$ 7,642
19	less materials & supplies	\$ (0)	\$ (56)	\$ (145)	\$ (27)	\$ (25)	\$ (66)
20	subtotal	\$ 20,067	\$ 14,754	\$ 12,397	\$ 9,160	\$ 11,114	\$ 10,890
21	Direct and Allocated Repairs & Maintenance						
22	Source of Supply	\$ 85	\$ 3,111	\$ 3,508	\$ 98	\$ 836	\$ 1,481
23	Pumping	\$ 18,131	\$ 12,513	\$ 22,952	\$ 7,316	\$ 5,325	\$ 11,864
24	Treatment and Disposal	\$ 13,209	\$ 35,568	\$ 21,567	\$ 19,071	\$ 19,160	\$ 19,933
25	Transmission & Distribution	\$ 18,388	\$ 19,953	\$ 15,843	\$ 29,195	\$ 40,397	\$ 28,478
26	A&G	\$ 5,691	\$ 4,978	\$ 5,144	\$ 3,992	\$ 3,628	\$ 4,255
27	Mileage	\$ 38,528	\$ 27,165	\$ 28,805	\$ 46,265	\$ 53,117	\$ 42,729
28	less chemicals	\$ (14,401)	\$ (11,598)	\$ (13,579)	\$ (16,571)	\$ (10,837)	\$ (13,662)
29	less materials & supplies	\$ 645	\$ (765)	\$ (145)	\$ (27)	\$ (962)	\$ (378)
30	less waste disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	subtotal	\$ 80,275	\$ 90,925	\$ 84,094	\$ 89,339	\$ 110,665	\$ 94,699
32	In 2018 Dollars						
33	Source of Supply	\$ 94	\$ 3,390	\$ 3,785	\$ 103	\$ 859	\$ 1,582
34	Pumping	\$ 20,045	\$ 13,637	\$ 24,763	\$ 7,718	\$ 5,469	\$ 12,650
35	Treatment and Disposal	\$ 14,604	\$ 38,764	\$ 23,269	\$ 20,117	\$ 19,679	\$ 21,022
36	Transmission & Distribution	\$ 20,329	\$ 21,746	\$ 17,093	\$ 30,797	\$ 41,490	\$ 29,793
37	A&G	\$ 6,292	\$ 5,425	\$ 5,550	\$ 4,211	\$ 3,726	\$ 4,496
38	Mileage	\$ 42,597	\$ 29,607	\$ 31,079	\$ 48,804	\$ 54,555	\$ 44,813
39	less chemicals	\$ (15,922)	\$ (12,640)	\$ (14,651)	\$ (17,481)	\$ (11,130)	\$ (14,421)
40	less materials & supplies	\$ 713	\$ (833)	\$ (157)	\$ (28)	\$ (988)	\$ (391)
41	less waste disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Total	\$ 88,752	\$ 99,096	\$ 90,732	\$ 94,241	\$ 113,661	\$ 99,545

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Rents
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Waikoloa Office and Baseyard	\$ 12,960	\$ 11,728	\$ 7,904	\$ 7,960	\$ 5,857	\$ 10,449
3	Total	\$12,960	\$ 11,728	\$ 7,904	\$ 7,960	\$ 5,857	\$ 10,449
4	Waikoloa General Office Rent Expense (2018)	\$ 59,500					
5	Waikoloa Baseyard Rent Expense (2018)	\$ 19,229					
6	4-Factor Allocation to WHUC Water (proposed)	13.27%					
7	Total ((4 + 5) x 6)	\$ 10,449					

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Insurance Expenses
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Water						
3	Liability Insurance - General, Auto, Umbrella, and etc	\$ 389	\$ -	\$ -	\$ -	\$ 118	
4	subtotal	\$ 389	\$ -	\$ -	\$ -	\$ 118	\$ -
5	Allocated From Hawaii Water to WHUC Water						
6	Liability Insurance - General, Auto, Umbrella, and etc	\$ 5,827	\$ 4,122	\$ 4,505	\$ 3,978	\$ 315	
7	subtotal	\$ 5,827	\$ 4,122	\$ 4,505	\$ 3,978	\$ 315	\$ -
8	Direct and Allocated Insurance						
9	Liability Insurance - General, Auto, Umbrella, and etc	\$ 6,216	\$ 4,122	\$ 4,505	\$ 3,978	\$ 433	\$ 12,263
10	Total	\$ 6,216	\$ 4,122	\$ 4,505	\$ 3,978	\$ 433	\$ 12,263
11	(1) Test year expense based on Marsh Insurance quotation and allocated to WHUC Water using a four-factor allocation methodology						
12	Total Company Ins. Quote	\$ 2,905,487					
13	4-factor allocation to Hawaii	3.18%					
14	4-factor allocation to WHUC Water (proposed)	13.27%					
	Total (12 x 13 x 14)	\$ 12,263					

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Regulatory Expenses
 Test Year Ending December 31, 2018

Line No.	Description	Test Year
1		
2	<u>Description</u>	<u>Test Year</u>
3	PREPARATION AND FILING	
4	Rate case consulting	
5	Accounting	\$ -
6	Engineering	\$ -
7	Other	\$ -
8	Legal	\$ 16,500
9	Travel	\$ -
10	Other non-labor	\$ -
11	subotal	\$ 16,500
12	DISCOVERY AND SETTLEMENT	
13	Rate case consulting	
14	Accounting	\$ -
15	Engineering	\$ -
16	Other	\$ -
17	Legal	\$ 130,000
18	Travel	\$ 7,500
19	Other non-labor	\$ -
20	subotal	\$ 137,500
21	HEARINGS AND BRIEFING	
22	Rate case consulting	
23	Accounting	\$ -
24	Engineering	\$ -
25	Other	\$ -
26	Legal	\$ 20,000
27	Travel	\$ 5,000
28	Other non-labor	\$ -
29	subotal	\$ 25,000
30	STUDIES	
31	Cost of Service	\$ 18,500
32	Depreciation	\$ 10,000
33	subotal	\$ 28,500
34	Total	\$ 207,500
35	Amortization Period	3
36	Test Year expense (Ln30/Ln31)	\$ 69,167

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Regulatory Expenses
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Water						
3	Regulatory Expense	\$ 5,596	\$ -	\$ 26,541	\$ 22,457	\$ 23,036	\$ -
4	subtotal	\$ 5,596	\$ -	\$ 26,541	\$ 22,457	\$ 23,036	\$ -
5	Allocated From Hawaii Water to WHUC Water						
6	Regulatory Expense	\$ 65	\$ -	\$ 3,471	\$ 8,832	\$ 368	
7	subtotal	\$ 65	\$ -	\$ 3,471	\$ 8,832	\$ 368	\$ -
8	Direct and Allocated Regulatory						
9	Regulatory Expense	\$ 5,661	\$ -	\$ 30,012	\$ 31,289	\$ 23,403	\$ 69,167
10	Total	\$ 5,661	\$ -	\$ 30,012	\$ 31,289	\$ 23,403	\$ 69,167

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 General & Administrative Expenses
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Water						
3	Office Supplies	\$ 1,189	\$ 5,837	\$ 6,477	\$ 7,931	\$ 13,921	\$ 9,443
4	Misc G&A	\$ 8,405	\$ 12,651	\$ 6,618	\$ 7,477	\$ 754	\$ 4,950
5	subtotal	\$ 9,594	\$ 18,487	\$ 13,095	\$ 15,408	\$ 14,675	\$ 14,392
6	Allocated From Hawaii Water to WHUC Water						
7	Office Supplies	\$ 31,921	\$ 21,225	\$ 24,636	\$ 22,832	\$ 30,933	\$ 26,134
8	Misc G&A	\$ 33,236	\$ 14,771	\$ 12,033	\$ 4,628	\$ 4,331	\$ 6,997
9	subtotal	\$ 65,157	\$ 35,996	\$ 36,669	\$ 27,460	\$ 35,263	\$ 33,131
10	Direct and Allocated General & Administrative						
11	Office Supplies	\$ 33,109	\$ 27,061	\$ 31,113	\$ 30,763	\$ 44,853	\$ 35,577
12	Misc G&A	\$ 41,642	\$ 27,421	\$ 18,651	\$ 12,105	\$ 5,084	\$ 11,947
13	Total General & Administrative	\$ 74,751	\$ 54,483	\$ 49,764	\$ 42,868	\$ 49,938	\$ 47,523
14	In 2018 Dollars						
15	Office Supplies	\$ 36,606	\$ 29,493	\$ 33,569	\$ 32,451	\$ 46,068	\$ 37,363
16	Misc G&A	\$ 46,039	\$ 29,886	\$ 20,123	\$ 12,769	\$ 5,222	\$ 12,705
17	Total	\$ 82,645	\$ 59,379	\$ 53,691	\$ 45,220	\$ 51,290	\$ 50,067

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Customer Accounts Expenses
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Water						
3	Customer Accounts Exp.	\$ (2,408)	\$ (285)	\$ 3,426	\$ (1,047)	\$ -	\$ 793
4	subtotal	<u>(\$2,408)</u>	<u>\$ (285)</u>	<u>\$ 3,426</u>	<u>\$ (1,047)</u>	<u>\$ -</u>	<u>\$ 793</u>
5	Allocated From Hawaii Water to WHUC Water						
6	Customer Accounts Exp.	\$ 8,437	\$ 4,914	\$ 14,462	\$ 19,024	\$ 14,230	\$ 15,905
7	subtotal	<u>\$ 8,437</u>	<u>\$ 4,914</u>	<u>\$ 14,462</u>	<u>\$ 19,024</u>	<u>\$ 14,230</u>	<u>\$ 15,905</u>
8	Direct and Allocated Miscellaneous & Other						
9	Customer Accounts Exp.	\$ 6,029	\$ 4,629	\$ 17,888	\$ 17,977	\$ 14,230	\$ 16,698
10	Total Miscellaneous & Other	<u>\$ 6,029</u>	<u>\$ 4,629</u>	<u>\$ 17,888</u>	<u>\$ 17,977</u>	<u>\$ 14,230</u>	<u>\$ 16,698</u>
11	In 2018 Dollars						
12	Customer Accounts Exp.	\$ 6,666	\$ 5,045	\$ 19,300	\$ 18,964	\$ 14,615	\$ 17,626
13	Conservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,500
14	Total	<u>\$ 6,666</u>	<u>\$ 5,045</u>	<u>\$ 19,300</u>	<u>\$ 18,964</u>	<u>\$ 14,615</u>	<u>\$ 40,126</u>

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Taxes Other Than Income Taxes
 Test Year Ending December 31, 2018

Line No.		Revenues at Present Rates	Revenues at Proposed Rates	Tax Rates	Taxes at Present Rates	Taxes at Proposed Rates
1						
2						
3	<u>Revenue Taxes</u>					
4						
5	Public Company Service Tax	\$ 4,229,110	\$ 4,534,136	5.885%	\$ 248,883	\$ 266,834
6	(Pursuant to HRS § 239)					
7	Public Utility Fee	\$ 4,229,110	\$ 4,534,136	0.500%	\$ 21,146	\$ 22,671
8	(Pursuant to HRS § 269-30)					
9	Total Revenue Taxes				\$ 270,029	\$ 289,505
10	Total Taxes Other Than Income Taxes				\$ 270,029	\$ 289,505

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
Income Tax Expense
Test Year Ending December 31, 2018

Line No.			At Present Rates	At Proposed Rates
1	Total Revenues		\$ 4,229,110	\$ 4,534,136
2	Total Operations & Maintenance Expenses		\$ 2,948,719	\$ 2,948,719
3	Depreciation		\$ 415,594	\$ 415,594
4	Amortization		\$ -	\$ -
5	Taxes Other than Income Taxes		\$ 270,029	\$ 289,505
6	Total Operating Expenses		\$ 3,634,341	\$ 3,653,817
7	Operating Income before Income Taxes		\$ 594,769	\$ 880,319
8	Interest Expenses		\$ 93,439	\$ 93,439
9	State taxable Income		\$ 501,329	\$ 786,879
		Less:		
10	State income Tax	Tax Rates		
11	less than \$25K	4.2150%	\$ 1,054	\$ 1,054
12	Over \$25K, but less than \$100K	5.0945%	\$ 3,821	\$ 3,821
13	Over \$100K	6.0150%	\$ 24,140	\$ 41,316
14	Less Hawaii Capital Goods Excise Tax Credit		\$ (20,825)	\$ (20,825)
15	Federal taxable income		\$ 493,139	\$ 761,513
16	Federal income tax			
17	less than \$50K	15.0%	\$ 7,500	\$ 7,500
18	Over \$50K, but less than \$75K	25.0%	\$ 6,250	\$ 6,250
19	Over \$75K, but less than \$100K	34.0%	\$ 8,500	\$ 8,500
20	Over \$100K, but less than \$335K	39.0%	\$ 91,650	\$ 91,650
21	Over \$335K	34.0%	\$ 53,767	\$ 145,015
22	Total Federal and State income taxes		\$ 175,857	\$ 284,280
23	Effective Tax Rate		35.078%	36.128%
24	State		1.634%	3.224%
25	Federal		34.0000%	34.0000%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Results of Operations for Recorded 2017 at Present and Proposed Rates
 Test Year Ending December 31, 2018

Line No.	(1) Pro Forma for Year Ended December 31, 2017 Present Rates	(2) Proposed Increase	(3) Proposed Rates (7.75%)
1			
2			
3			
4 Residential	\$ 1,226,140	\$ 139,380	\$ 1,365,520
5 Non-Residential	\$ 1,043,240	\$ 242,769	\$ 1,286,009
6 Power Cost Charge	\$ 1,651,909	\$ (115,118)	\$ 1,536,792
7 Total Operating Revenues	\$ 3,921,290	\$ 267,031	\$ 4,188,320
8 Labor Expenses	\$ 428,820	\$ -	\$ 428,820
9 Fuel & Power	\$ 1,674,459	\$ -	\$ 1,674,459
10 Chemicals	\$ 10,837	\$ -	\$ 10,837
11 Materials & Supplies	\$ 936	\$ -	\$ 936
12 Waste/Sludge Disposal	\$ -	\$ -	\$ -
13 Affiliated Charges	\$ 127,731	\$ -	\$ 127,731
14 Professional and Outside Services	\$ 4,409	\$ -	\$ 4,409
15 Repairs & Maintenance	\$ 110,665	\$ -	\$ 110,665
16 Rental Expenses	\$ 5,857	\$ -	\$ 5,857
17 Insurance Expenses	\$ 433	\$ -	\$ 433
18 Regulatory Expenses	\$ 23,403	\$ -	\$ 23,403
19 General & Administrative Expenses	\$ 49,938	\$ -	\$ 49,938
20 Customer Accounts Expenses	\$ 14,230	\$ -	\$ 14,230
21 Total O&M Expenses	\$ 2,451,718	\$ -	\$ 2,451,718
22 Taxes Other than Income Taxes	\$ 260,149	\$ -	\$ 260,149
23 Depreciation	\$ 230,487	\$ -	\$ 230,487
24 Amortization	\$ -	\$ -	\$ -
25 Income Taxes	\$ 366,452	\$ 110,551	\$ 477,003
26 Diff. due to changing factors		\$ -	\$ -
27 Total Operating Expenses	\$ 3,308,805	\$ 110,551	\$ 3,419,356
28 Operating Income	\$ 612,484	\$ 156,480	\$ 768,964
29 Average Rate Base	\$ 7,690,807	\$ -	\$ 7,690,807
30 Return on Rate Base	7.96%		10.00%

HAWAII WATER SERVICE COMPANY
PROJECTED RATE OF RETURN

Line
No.

	<i>PRO FORMA AVERAGE CAPITAL</i>			<i>RATE OF</i>
	<i>AMOUNT</i>	<i>RATIO</i>	<i>EFF. RATE</i>	<i>RETURN</i>
1				
2				
3				
4	<i>Estimated Average Rate of Return 2018</i>			
5	Long-Term Debt	\$ 3,614,679	47.0%	5.50%
6	Common Stock	4,076,128	53.0%	9.75%
7		7,690,807	100.00%	7.75%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
Phase-in Schedule
Test Year Ending December 31, 2018

Line No.	<u>Revenue Requirement</u>	<u>Present Rates</u>	<u>Incremental</u>	<u>Proposed Rates</u>	<u>% Increase</u>
1					
2	No Phase-in	\$ 4,229,110	\$ 305,026	\$ 4,534,136	7.21%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Rate Design
 Test Year Ending December 31, 2018

Line No.	Revenue Requirement	Split	Present	Incremental	Proposed Revenue Split	+/- Rev Req	% Increase		
1	Fixed	4.4%	\$ 107,075	\$ 107,075	7.6% \$ 214,149	\$ 679	100.0%		
2	Metered	95.6%	\$ 2,350,914	\$ 234,684	92.4% \$ 2,585,597	\$ -	100.0%		
3	PCC		\$ 1,771,122	\$ (36,732)	\$ 1,734,390	\$ -			
4	Total		\$ 4,229,110	\$ 305,026	\$ 4,534,136	\$ 0	7.2%		
5	Fixed Revenue								
6	Current Ratio	Meter Size	Current Charge	Proposed Charge	Number of Services (Present)	Number of Services (Proposed)	Present Revenues	Proposed Revenues	% Increase
7		1.00 5/8"	\$ 9.43	\$ 18.86	6	6	\$ 679	\$ 1,358	100.0%
8		1.00 3/4"	\$ 9.43	\$ 18.86	0	0	\$ -	\$ -	100.0%
9		1.92 1"	\$ 18.08	\$ 36.16	21	21	\$ 4,556	\$ 9,112	100.0%
10		3.36 1 1/2"	\$ 31.70	\$ 63.40	19	19	\$ 7,228	\$ 14,455	100.0%
11		4.59 2"	\$ 43.24	\$ 86.48	23	23	\$ 11,934	\$ 23,868	100.0%
12		9.17 3"	\$ 86.48	\$ 172.96	3	3	\$ 3,113	\$ 6,227	100.0%
13		15.28 4"	\$ 144.13	\$ 288.26	0	0	\$ -	\$ -	100.0%
14		30.57 6"	\$ 288.28	\$ 576.56	14	14	\$ 48,431	\$ 96,862	100.0%
15		55.03 8"	\$ 518.89	\$ 1,037.78	5	5	\$ 31,133	\$ 62,267	100.0%
					91	91	\$ 107,075	\$ 214,149	

Metered Revenue	Present	Proposed	% Increase
16 Sales [TG]	\$ 1,119,483	\$ 1,119,483	
17 Quantity Rate	\$ 2,100	\$ 2,3096	10.0%
19 Total Metered Revenue	\$ 2,350,914	\$ 2,585,597	

Power Cost Charge	Present	Proposed
20 Sales [TG]	\$ 1,119,483	\$ 1,119,483
22 PCC	\$ 1,4871	\$ 1,4563
23 Total PCC Revenue	\$ 1,771,122	\$ 1,734,390

24 Bill Impact	Present	Proposed	Difference
25 Monthly Usage [TG]			
26 Meter Size	110	110	
27 Meter Charge	\$ 18.08	\$ 36.16	\$ 18.08
28 Quantity Charge	\$ 231.00	\$ 254.06	\$ 23.06
29 PCC	\$ 163.58	\$ 160.19	\$ (3.39)
30 Total	\$ 412.66	\$ 450.41	\$ 37.75

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
1	103061	Land			
2		17.667 Acres	\$ 1,078,437	9/1/2012	\$ -
3			<u>Total</u>		<u>\$ -</u>
4	103540	Structures and Improvements			
5		Effluent Injctn Well-Cement, Concrete, Gravel	\$ 28,442	8/16/2006	\$ 5,886
6		LAB/PLANT EXPANSION-HRW RELATED	\$ 88,244	1/1/1989	\$ 49,416
7		Generator building - HRW related	\$ 73,051	1/1/1989	\$ 40,908
8		SUBSTATION ACCESS ROAD	\$ 21,119	6/1/1986	\$ 12,918
9		Effluent Injctn Well-Borehole	\$ 117,985	8/16/2006	\$ 40,731
10		Effluent Injctn Well-Casing	\$ 60,261	8/16/2006	\$ 24,977
11		Reroof Resort Laboratory	\$ 8,425	11/9/2005	\$ 2,412
12		R WWTP Electrical & Instrumentation	\$ 1,602,748	12/1/2013	\$ 161,710
13		Resort WWTP Design&Cons	\$ 4,500,188	12/1/2013	\$ 271,644
14		R WWTP OPS & EQUIP Bldngs	\$ 812,730	12/1/2013	\$ 82,001
15		R Plant Site Work	\$ 1,668,291	12/1/2013	\$ 168,323
16		Emergency Shower-Resort UV	\$ 1,286	3/1/2015	\$ 79
17		Valve & Bypass/ARV Vault	\$ 138,534	12/1/2010	\$ 28,092
18		890 sq ft Pavement	\$ 123,965	12/1/2010	\$ 25,138
19		Flow Meter Vault	\$ 58,726	12/1/2010	\$ 11,908
20		Resort Plant Consultants and Trailer	\$ 132,237	7/1/2013	\$ 15,428
21			<u>Total</u>		<u>\$ 941,569</u>
22	103701	Pumping Equipment			
23		PUMP 30HP-S/N 11-7118	\$ 15,105	6/13/1996	\$ 15,105
24		NO FLOW SWITCH	\$ 887	2/1/1994	\$ 887
25		SEWER LIFT UPGRADE	\$ 30,518	8/31/1996	\$ 30,518
26		Sewer ByPass Pump-Pacific Pump&Power	\$ 39,646	8/1/2008	\$ 33,368
27		PUMP STATION/GENERATOR-HRW	\$ 305,269	1/1/1989	\$ 170,950
28		TRANSFORMER	\$ 916	4/1/1995	\$ 916
29		SEWER BYPASS SYSTEM EQP #95	\$ 3,020	5/1/1995	\$ 3,020
30		WASTE RETURN PUMP REPLACEMENT	\$ 22,263	1/1/1998	\$ 22,263
31		SPS #1 (Centex Dedicated Facility)	\$ 1,624,954	10/31/2003	\$ 428,368
32		PUMP 100HP-S/N 11-7069	\$ 19,531	6/13/1996	\$ 19,531
33		3 Submersible Lead Pumps, 84 HP, 1835 gpm each	\$ 187,500	2/11/2009	\$ 140,546
34		2 Submersible Pumps, 47 HP, 1260 gpm each	\$ 62,500	2/11/2009	\$ 46,849
35		Solid State Controllers-Rplc&Spare	\$ 13,482	12/1/2013	\$ 1,386
36		Toshiba Pump Drive SPS#1 pump 2	\$ 14,624	3/1/2014	\$ 1,381
37		Resort SPS#1 pump 1 soft starter	\$ 3,420	12/1/2014	\$ 238
38		Effluent Pump, 2"-Resort WWTP	\$ 1,168	12/1/2014	\$ 81
39		Pump Station Electrical Installations	\$ 608,063	12/1/2010	\$ 123,092
40		Bypass & ARV Vault Equipment	\$ 105,594	12/1/2010	\$ 21,412
41		2 Submersible Pumps	\$ 229,823	12/1/2010	\$ 46,603
42		Valve Vault Equipment	\$ 59,630	12/1/2010	\$ 12,092
43			<u>Total</u>		<u>\$ 1,118,606</u>

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
44	103801	Treatment & Disposal Equipment			
45		STP EXPANSION-PHASE IIb	\$ 535,044	3/1/1991	\$ 276,439
46		STP EXPANSION-PHASE II ADDITION	\$ 2,550	1/1/1992	\$ 1,275
47		Aerator motor	\$ 2,336	2/8/1999	\$ 2,336
48		AERATOR MOTOR	\$ 2,092	4/1/1996	\$ 2,092
49		Aqua aerobics - 10 hp aerator	\$ 2,092	4/1/1997	\$ 2,092
50		Boat Trailer	\$ 625	6/24/2002	\$ 625
51		(2) Aqua-Jet Aerators	\$ 9,073	4/16/2004	\$ 9,073
52		VACUUM REGULATOR	\$ 1,969	8/1/1994	\$ 1,969
53		ENGINEERING-BROCKMEIER	\$ 4,334	7/1/1981	\$ 3,077
54		Flow metering system - SPS #2	\$ 5,198	8/1/1991	\$ 3,303
55		Installation - flow meter system - SPS #2	\$ 635	8/1/1991	\$ 403
56		6'x6' Concrete Cover for Flow Meter Vault	\$ 3,008	12/11/2003	\$ 787
57		2 Aqua-Jet Aerator Drives	\$ 8,954	6/12/2002	\$ 8,954
58		ENGINEERING-CONTINENTAL UTILITY	\$ 3,218	7/1/1981	\$ 2,284
59		2 Aqua-Jet Aerators	\$ 13,836	5/1/2003	\$ 13,836
60		AQUA-AEROBIC 10HP AERATOR	\$ 2,092	4/1/1997	\$ 2,092
61		Aerator motor	\$ 2,181	5/15/1998	\$ 2,181
62		2 Aqua Jet Aerator Drives	\$ 8,825	8/20/2001	\$ 8,825
63		12" intake meter	\$ 3,352	10/30/2003	\$ 3,352
64		1999 Erickson Pumper Truck Expense Balance	\$ 6,006	8/4/2005	\$ 6,006
65		R WWTP HYPOCHLORITES Pump Syst.	\$ 140,264	12/1/2013	\$ 14,416
66		R WWTP Screening Facility	\$ 710,833	12/1/2013	\$ 73,058
67		R WWTP MBR System	\$ 3,839,204	12/1/2013	\$ 394,585
68		R WWTP WAS Basin	\$ 1,122,489	12/1/2013	\$ 115,367
69		R WWTP UV Disinfection	\$ 757,293	12/1/2013	\$ 77,833
70		RWWTP Screw Press/Conveyor/Walkway	\$ 881,645	12/1/2013	\$ 90,613
71		Flow Meter Circuit Board-WAS No.2	\$ 2,030	12/1/2014	\$ 141
72		Resort Plant Effluent Disposal Pit	\$ 78,361	12/1/2009	\$ 11,553
73		Total	\$ 8,149,539		\$ 1,128,569
74	103600	Collection Sewers Force			
75		ENGINEERING-CONTINENTAL UTILITY	\$ 2,292	7/1/1981	\$ 1,627
76		ENGINEERING-BROCKMEIER	\$ 3,087	7/1/1981	\$ 2,192
77		SEWER FORCE MAIN (ORIGINAL PLANT)	\$ 682,843	7/1/1981	\$ 484,819
78		SEWER FORCE MAIN-HRW RELATED	\$ 39,608	1/1/1989	\$ 22,181
79		Sewer Force Main (Centex Dedicated Facility)	\$ 845,691	10/31/2003	\$ 222,940
80		3,581 Lineal Feet of 12" DI Force Main Connecting SPS#3 to the Waikoloa Resort Wastewater Treatment Plant	\$ 1,002,680	2/11/2009	\$ 129,607
81		SPS#2 Force Main Relocation	\$ 613,544	10/1/2014	\$ 46,016
82		SPS#1 12" SS Bypass Pipe Brace	\$ 13,075	12/1/2014	\$ 908
83		Hilton 6' of 6" PVC sewer line	\$ 1,668	11/1/2016	\$ 9
84		111 lf 12" DI Force Main	\$ 193,051	12/1/2010	\$ 39,146
85		Total	\$ 3,397,539		\$ 949,444
86	103610	Collection Sewers Gravity			
87		Nikken Sewer Main Extension	\$ 198,108	12/31/2002	\$ 55,528

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
88		SEWER GRAVITY MAIN-HRW RELATED	\$ 170,109	1/1/1989	\$ 95,261
89		4900 Lineal Feet of 24" PVC Sewer Gravity Collection Mains from the Hilton Grand Vacations Kings' Land Development to the Wailoloa Resort Maintenance Road and 1506 Lineal Feet PVC Sewer Gravity Collection Mains on the Waikoloa Maintenance Road to SPS #3.	\$ 2,277,753	12/31/2009	\$ 289,489
90		900 Lineal Feet of 8" PVC Sewer Gravity Collection Mains in the Mauna Lani Access Road for the Hilton Grand Vacations Kings' Land Development	\$ 215,446	12/31/2009	\$ 27,382
91		47 lf 24" PVC Gravity Main	\$ 414,020	12/1/2010	\$ 83,954
92		Sewer Manhole #1B	\$ 97,877	12/1/2010	\$ 19,847
93		Sewer Manhole #1A	\$ 254,556	12/1/2010	\$ 51,618
94		Total	<u>\$ 3,627,868</u>		<u>\$ 623,078</u>
95	103620	Special Collecting Structure			
96		638 sq/ft Generator Building SPS #3	\$ 200,000	2/11/2009	\$ 25,852
97		R WWTP MBR BASIN	\$ 2,577,030	12/1/2013	\$ 264,861
98		SPS1 ss bypass brace	\$ 15,168	3/1/2015	\$ 927
99		Total	<u>\$ 2,792,198</u>		<u>\$ 291,641</u>
100	103640	Flow Measuring Devices			
101		R WWTP Piping	\$ 3,510	12/1/2014	\$ 244
102		RAS#2 10" flow meter	\$ 12,897	3/1/2016	\$ 358
103		Flow Meter Equipment	\$ 59,630	12/1/2010	\$ 12,092
104		Total	<u>\$ 76,037</u>		<u>\$ 12,694</u>
105	103820	Outfall Sewer Lines			
106		R WWTP Piping	\$ 114,384	12/1/2013	\$ 11,756
107		Total	<u>\$ 114,384</u>		<u>\$ 11,756</u>
108	103850	Reuse Transmission & Distribution System			
109		R WWTP Injection Well Connect	\$ 264,783	12/1/2013	\$ 27,214
110		Total	<u>\$ 264,783</u>		<u>\$ 27,214</u>
111	103890	Other Equipment			
112		R WWTP Water heater	\$ 2,516	12/1/2013	\$ 259
113		Total	<u>\$ 2,516</u>		<u>\$ 259</u>
114	103700	Receiving Wells			
115		Wet well with valve box, piping and well structure	\$ 1,042,048	2/11/2009	\$ 134,695
116		Total	<u>\$ 1,042,048</u>		<u>\$ 134,695</u>

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
117	103550	Power Generation Equipment			
118		SPS #3 Emergency 312.5 kVA Generator	\$ 350,000	2/11/2009	\$ 262,353
119		R WWTP Fuel Storage Tank	\$ 122,947	12/1/2013	\$ 12,636
120		R WWTP Generator	\$ 87,749	12/1/2013	\$ 9,019
121		Total	<u>\$ 560,696</u>		<u>\$ 284,008</u>
122	103955	Office Furn & Equip			
123		R WWTP Office Furniture	\$ 6,210	12/1/2013	\$ 638
124		(1) New Computer-Resort WWTP	\$ 1,131	12/1/2013	\$ 116
125		Total	<u>\$ 7,341</u>		<u>\$ 754</u>
126	103965	Transportation Equipment			
127		Rolloff Container Truck	\$ 237,396	6/1/2011	\$ 61,456
128		2013 Nissan Frontier V213003	\$ 492	10/1/2014	\$ 49
129		Total	<u>\$ 237,889</u>		<u>\$ 61,505</u>
130	103940	Laboratory Equipment			
131		CENTRIFUGE	\$ 600	4/1/1995	\$ 600
132		SPECTROPHOTOMETER	\$ 1,820	5/10/2001	\$ 1,820
133		Muffle furnace	\$ 1,450	6/13/2000	\$ 1,450
134		UV INTENSITY METER	\$ 499	5/17/2001	\$ 499
135		PORTABLE TURBIDMETER	\$ 863	7/3/2001	\$ 863
136		Portable Wastewater Sampler	\$ 2,640	6/8/2004	\$ 2,640
137		STP LAB EQUIPMENT	\$ 2,910	12/1/1990	\$ 2,910
138		CAMBRIDGE MICROSCOPE	\$ 605	1/1/1991	\$ 605
139		FUME HOOD	\$ 1,600	6/1/1992	\$ 1,600
140		INCUBATOR	\$ 570	5/1/1994	\$ 570
141		LAB EXPANSION/RENOVATION	\$ 22,199	7/1/1996	\$ 9,102
142		LAB EQ-WATER BATH	\$ 609	10/7/1997	\$ 609
143		LAB FF&E-HRW RELATED	\$ 382	1/1/1989	\$ 214
144		CENTRIFUGE	\$ 596	5/17/2001	\$ 596
145		TEST INSTRUMENTS	\$ 751	6/30/1991	\$ 751
146		CIRCULATING WATER BATH	\$ 1,743	5/5/1999	\$ 1,743
147		Digital DO Meter	\$ 851	7/25/2002	\$ 851
148		TURBIDITY METER	\$ 1,028	6/1/1994	\$ 1,028
149		Compact portable sampler	\$ 2,927	6/19/2000	\$ 2,927
150		PORTABLE DO METER - MODEL YSI 55	\$ 711	5/14/2001	\$ 711
151		REVERSE OSMOSIS WATER SYSTEM	\$ 502	5/23/2001	\$ 502
152		Portable Photometer	\$ 1,862	3/31/2003	\$ 1,862
153		Portable Coliform Incubator	\$ 1,611	5/23/2003	\$ 1,611
154		Lab Type III Water Treatment System	\$ 2,149	9/13/2004	\$ 2,149
155		Rst Chlorine Analyzer-Harrington Industries	\$ 2,815	6/27/2007	\$ 2,696
156		AG6000P PORTABLE H2S ANALYZER	\$ 1,700	9/1/1991	\$ 1,700
157		DREL/2000 PORTABLE LAB	\$ 3,016	5/1/1990	\$ 3,016
158		COD REACTOR 120-240V/50-60HZ	\$ 419	1/1/1991	\$ 419
159		SAFETY SHIELD/LAB BENCH	\$ 210	1/1/1991	\$ 210

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
160		MANHOLE VENTILATION HOLE	\$ 875	1/1/1992	\$ 875
161		REFRIGERATOR	\$ 926	4/1/1994	\$ 926
162		HANDHELD OXYGEN SYSTEM (2)	\$ 1,743	4/1/1995	\$ 1,743
163		BINOCULAR MICROSCOPE	\$ 1,991	6/15/1995	\$ 1,991
164		GRAVITY DRYING OVEN	\$ 1,589	10/7/1997	\$ 1,589
165		ANALYTICAL WEIGHT SET	\$ 643	2/20/1998	\$ 643
166		PH METER	\$ 281	3/3/1998	\$ 281
167		High res microscope	\$ 4,984	7/1/2013	\$ 582
168		Analytical balance-ENTRIS 224-IS	\$ 1,744	6/1/2016	\$ 34
169		Total	<u>\$ 74,413</u>		<u>\$ 54,916</u>
170	103950	Power Operated Equipment			
171		ELECTRIC HOIST-JC 150-011	\$ 3,921	5/31/1997	\$ 3,921
172		ANALOG DIGITAL DMM	\$ 175	7/1/1991	\$ 175
173		Total	<u>\$ 4,096</u>		<u>\$ 4,096</u>
174	103960	Communication Equipment			
175		NORSTAR PHONE SYSTEM-BASEYARD	\$ 1,842	4/12/1999	\$ 1,842
176		Air conditioner condensing unit	\$ 2,764	11/7/2000	\$ 2,764
177		2 Baseyard Computers	\$ 486	7/1/2002	\$ 486
178		(2) Telemetry Field Computers	\$ 1,728	4/15/2004	\$ 1,728
179		2-Way Radio for 2006 Chevy Silverado	\$ 372	11/8/2005	\$ 372
180		Dell Precision 390 Computer-Util Clerk-Acctng	\$ 432	10/18/2007	\$ 432
181		INGERSOLL LIGHT SYSTEM EQP #96	\$ 1,820	7/14/1995	\$ 1,820
182		E.F. JOHNSON CHALLENGER MOBILE RADIO	\$ 573	5/1/1997	\$ 573
183		DW4 actuator	\$ 755	1/1/1996	\$ 755
184		2-Way Radio for 2004 F-150	\$ 195	4/22/2005	\$ 195
185		Resort Util Lab Computer-Dell OptiPlex	\$ 1,432	1/31/2008	\$ 1,432
186		Telemetry Field Computer	\$ 466	3/18/2004	\$ 466
187		Kenwood TK 760K mobile radios (2) (Chevy S10)	\$ 1,229	10/13/1999	\$ 1,229
188		Windows 98 & Microsoft upgrades (1/3 sh)	\$ 1,065	12/1/1999	\$ 1,065
189		Copy Machine	\$ 2,047	9/11/2001	\$ 2,047
190		Baseyard Computer-Utility Clerk	\$ 335	2/19/2003	\$ 335
191		HP 5500 Color Jet (Color Laser Printer)	\$ 1,603	8/8/2003	\$ 1,603
192		Software Windows Upgrade for Softwater Billin	\$ 1,083	4/2/2004	\$ 1,083
193		Lexmark T630N Laser Printer	\$ 515	10/31/2004	\$ 515
194		Alloc-Dell Computer Workstation	\$ 2,249	5/26/2006	\$ 2,249
195		Telemetry Hardware (Buyout)#77532740512756	\$ 1,400	4/10/2007	\$ 1,365
196		Lexmark T642 Laser Printer-Billing	\$ 1,369	8/31/2008	\$ 1,369
197		VOLTAGE RECORDER/CURRENT CLAMP	\$ 1,534	12/1/1993	\$ 1,534
198		Softwater security features	\$ 208	1/1/1999	\$ 208
199		Dell computer	\$ 290	7/6/2000	\$ 290
200		Epson printer & stand (1/3 share)	\$ 668	12/10/1998	\$ 668
201		Computer-Accounts Receivable Dept.	\$ 352	2/19/2002	\$ 352
202		DIMENSION 425 S/V COMPUTER (GREEN)	\$ 1,397	3/1/1994	\$ 1,397
203		TELEMETRY-BERKLEY ENGINEERING	\$ 15,253	5/22/1992	\$ 15,253
204		TELEMETRY HARDWARE	\$ 19,938	12/1/1996	\$ 19,938
205		TELEMETRY SOFTWARE	\$ 18,000	12/1/1996	\$ 18,000

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
206		Pentium computer (2) (1/3 share)	\$ 760	12/12/1998	\$ 760
207		PLC System Software	\$ 3,536	4/1/2014	\$ 324
208		Total	<u>\$ 87,696</u>		<u>\$ 84,449</u>
209	103975	Stores Equipment			
210		20' Storage Container	\$ 5,052	3/1/2014	\$ 477
211		Total	<u>\$ 5,052</u>		<u>\$ 477</u>
212	103970	General Plant			
213		SPS #1 & #2 telemetry software	\$ 12,564	11/21/1998	\$ 12,564
214		Upgrade fuel tank	\$ 26,263	1/1/1999	\$ 26,263
215		SurvianiSigma SCBA unit	\$ 2,848	11/7/2000	\$ 2,848
216		Tire Changer	\$ 989	8/8/2002	\$ 989
217		Quite Generator	\$ 1,799	5/21/2007	\$ 1,739
218		Four Gas Monitor	\$ 1,931	9/4/2001	\$ 1,931
219		2000 Chevrolet 3500 Cab/Chassis (Dump Truck)	\$ 6,450	8/30/2005	\$ 6,450
220		SPS #1 & #2 telemetry software	\$ 2,000	11/21/1998	\$ 2,000
221		Sewer Video Equipment	\$ 11,182	5/18/2007	\$ 10,805
222		Emergency/safety equipment	\$ 5,564	8/1/1992	\$ 5,564
223		Confined space equipment	\$ 4,837	6/1/1994	\$ 4,837
224		Flask scrubber	\$ 6,488	4/6/2000	\$ 6,488
225		Contact basin walkway	\$ 2,251	10/1/1997	\$ 2,251
226		Trash Pump	\$ 1,325	11/20/2002	\$ 1,325
227		3" Trash Pump	\$ 4,406	4/2/2007	\$ 4,296
228		SPS #3 Double Walled Concrete Convault Fuel Storage Tar	\$ 80,000	2/11/2009	\$ 10,341
229		SPS #3 Electrical equipment and system controls	\$ 1,500,000	2/11/2009	\$ 1,124,368
230		New Refrigerator - Lab	\$ 838	9/1/2013	\$ 93
231		R WWTP Submersible Equip. Lifting Device	\$ 7,921	12/1/2013	\$ 814
232		Total	<u>\$ 1,679,656</u>		<u>\$ 1,225,966</u>
233	HAWAII GENERAL OFFICE				
234		790 Leasehold Improvements	\$ 16,865	5/1/15	\$ 468
235		desks, conf table, chairs	\$ 3,060	3/1/10	\$ 1,877
236		2 Cubical Work Stations	\$ 5,650	12/1/10	\$ 2,825
237		Cherry Desk	\$ 855	12/1/10	\$ 427
238		Cherry Drawer	\$ 71	12/1/10	\$ 35
239		Cherry Credenza	\$ 509	12/1/10	\$ 255
240		Cherry Corner Unit	\$ 404	12/1/10	\$ 202
241		Regency Library	\$ 284	12/1/10	\$ 142
242		Chairs	\$ 2,037	12/1/10	\$ 1,018
243		Cherry Desk Shell 66'	\$ 429	12/1/10	\$ 214
244		24" x 71" Credenza Shells	\$ 793	12/1/10	\$ 397
245		Cherry Keyboard Drawer	\$ 71	12/1/10	\$ 35
246		Executive Chair	\$ 391	12/1/10	\$ 196
247		Desk Pedestal F/F	\$ 468	12/1/10	\$ 234
248		Cherry Shelf Unit	\$ 308	12/1/10	\$ 154

Docket No. 2017-0350
 Exhibit WHUC Sewer 3
 Applicant's Property and Equipment, and Accumulated Depreciation
 Witness: Stout

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
249		Cherry Storage Hutch	\$ 487	12/1/10	\$ 244
250		Cherry Credenza 66"	\$ 333	12/1/10	\$ 167
251		Regency Desk	\$ 709	12/1/10	\$ 355
252		2 Drawer Lateral File	\$ 988	12/1/10	\$ 494
253		3, 42" 4 Drawer Lateral File Cabinets	\$ 2,868	12/1/10	\$ 1,434
254		Cherry Desk Pedestal B/B/F	\$ 513	12/1/10	\$ 257
255		Regency Lateral File	\$ 567	12/1/10	\$ 284
256		Fireproof safe for Customer Service office.	\$ 2,386	12/1/11	\$ 1,046
257		Ricoh Aficio MP C3001	\$ 3,044	5/1/15	\$ 127
258		790 Office Furniture	\$ 631	5/1/15	\$ 26
259		Automated Electronic Defibrillators	\$ 7,161	12/1/10	\$ 7,161
260		License for Capture Now	\$ 237	12/1/10	\$ 237
261		Fujitsu Fi6140 scanner	\$ 1,666	12/1/10	\$ 1,666
262		Ricoh MP 4001SP Copier w/Finisher	\$ 10,686	12/1/10	\$ 10,686
263		Monitors	\$ 1,207	12/1/10	\$ 1,207
264		Mitel EP Dig 6 Line Model 8560 Telephone	\$ 8,102	12/1/10	\$ 8,102
265		ELECTRONICS [681]	\$ 744	12/1/11	\$ 744
266		8-way video conferencing system	\$ 37,185	12/1/11	\$ 37,185
267		Hewlett Packard laser printer	\$ 1,111	12/1/11	\$ 1,111
268		Desktop-HIWKLC340	\$ 807	12/1/14	\$ 240
269		Desktop-HIWKLC339	\$ 807	12/1/14	\$ 240
270		Desktop-HIWKLC337	\$ 807	12/1/14	\$ 240
271		Desktop-HIWKLC338	\$ 807	12/1/14	\$ 240
272		Desktop-HIWKLC336	\$ 807	12/1/14	\$ 240
273		Desktop-HIWKLC341	\$ 807	12/1/14	\$ 240
274		790 Server & Server room upgrade	\$ 17,650	5/1/15	\$ 4,202
275		Hawaii Business Unit Software	\$ 132,361	12/1/10	\$ 132,361
276		RMS Software	\$ 92,429	3/1/14	\$ 6,547
277		phone system with 8 phones	\$ 24,859	3/1/10	\$ 24,859
278		Miscellaneous Kitchen Equipment	\$ 981	12/1/10	\$ 398
279		laptop for CS Mgr	\$ 1,496	4/1/14	\$ 175
280		Total	\$ 387,436		\$ 250,992
281		HAWAII GENERAL OFFICE ALLOCATIONS		%	
282		700 - Kaanapali	\$ 84,174	21.73%	\$ 54,531
283		701 - Pukalani	\$ 26,623	6.87%	\$ 17,247
284		721 - Waikoloa Water	\$ 49,713	12.83%	\$ 32,206
285		722 - Waikoloa Sewer	\$ 38,813	10.02%	\$ 25,144
286		723 - Waikoloa Resort Water	\$ 51,423	13.27%	\$ 33,313
287		724 - Waikoloa Resort Sewer	\$ 70,422	18.18%	\$ 45,621
288		725 - Waikoloa Resort Irrigation	\$ 2,893	0.75%	\$ 1,874
289		726 - Kona Water	\$ 40,900	10.56%	\$ 26,497
290		727 - Kona Sewer	\$ 22,474	5.80%	\$ 14,560
291	BIG ISLAND				
292		(2)Replacement Op Computer Stations	\$ 2,081	12/1/13	\$ 916
293		Mobile office trailer	\$ 23,867	12/1/11	\$ 3,345

Docket No. 2017-0350
 Exhibit WHUC Sewer 3
 Applicant's Property and Equipment, and Accumulated Depreciation
 Witness: Stout

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
294		1996 Eagle Forklift	\$ 22,871	12/1/10	\$ 3,478
295		20' Container Shelving-Baseyard	\$ 931	6/1/15	\$ 37
296		20' Container Shelving-EMT	\$ 455	6/1/15	\$ 18
297		20' Container-Baseyard	\$ 10,373	6/1/15	\$ 411
298		20' Container-EMT	\$ 5,312	6/1/15	\$ 210
299		Storage Contr	\$ 3,187	12/1/10	\$ 1,293
300		Nissan Frontier	\$ 27,030	12/1/10	\$ 14,330
301		Nissan Titan	\$ 35,679	12/1/10	\$ 18,915
302		FORD XCAB	\$ 26,901	6/1/12	\$ 12,386
303		FORD XCAB	\$ 26,395	6/1/12	\$ 12,153
304		Ford F-150	\$ 30,500	9/1/12	\$ 12,541
305		Ford F-150	\$ 30,500	9/1/12	\$ 12,541
306		Ford F-150	\$ 30,500	9/1/12	\$ 12,541
307		FRONTIER	\$ 25,350	6/1/12	\$ 10,799
308		Ford Explorer	\$ 37,497	9/1/12	\$ 15,417
309		2014 Nissan Frontier. V214001	\$ 35,122	4/1/14	\$ 13,798
310		3 Ipad for Hawaii Island	\$ 2,542	9/1/13	\$ 1,211
311		Desk w Drawer	\$ 959	9/1/12	\$ 397
312		69"x43"x 18"	\$ 1,311	9/1/12	\$ 379
313		Diesel tank	\$ 725	12/1/11	\$ 92
314		GIS Software	\$ 7,621	12/1/11	\$ 7,621
315		Backflow Test Kit-Midwest 835	\$ 1,202	8/1/15	\$ 85
316		Big Island SCADA 2012	\$ 495,319	10/1/14	\$ 28,109
317		Book Case	\$ 298	9/1/12	\$ 123
318		Motorola Hardware	\$ 4,401	6/1/12	\$ 4,218
319		Work Order Addition	\$ 2,144	6/1/12	\$ 2,055
320		Misc. Wiring & Cables	\$ 544	6/1/12	\$ 521
321		Work Order Addition	\$ 747	6/1/12	\$ 716
322		1 desktops	\$ 1,133	4/1/13	\$ 607
323		1 desktops	\$ 1,133	4/1/13	\$ 607
324		Desktop-HIWKLOC56	\$ 1,572	12/1/14	\$ 468
325		Desktop-HIWKLOC57	\$ 1,613	12/1/14	\$ 480
326		dryer @ baseyard	\$ 503	4/1/17	\$ -
327		Exec Chair	\$ 351	9/1/12	\$ 145
328		Work Order Addition	\$ 51	9/1/13	\$ 24
329		Work Order Addition	\$ 182	9/1/12	\$ 168
330		Work Order Addition	\$ 13,813	6/1/12	\$ 13,519
331		EMT Laptop	\$ 4,509	3/1/14	\$ 1,825
332		Hand Helds	\$ 19,147	12/1/10	\$ 19,147
333		Desk Dock	\$ 2,793	12/1/10	\$ 2,793
334		Personnel Lift	\$ 5,844	6/1/12	\$ 1,786
335		Software	\$ 2,995	9/1/12	\$ 2,755
336		Hardware	\$ 8,824	9/1/12	\$ 8,118
337		Gradall lifting hook attachment	\$ 2,427	12/1/14	\$ 182
338		Forklift	\$ 27,625	12/1/10	\$ 14,119
339		HON chair	\$ 636	2/1/14	\$ 80
340		Hydro Jetter	\$ 5,941	12/1/10	\$ 3,644
341		Ice Maker-Manitowac ID-0452A	\$ 4,536	9/1/16	\$ 101
342		Ingersoll Needle/Chisel Scl	\$ 773	9/1/13	\$ 97
343		Internal labor	\$ 21,402	7/1/13	\$ 2,497

Docket No. 2017-0350
 Exhibit WHUC Sewer 3
 Applicant's Property and Equipment, and Accumulated Depreciation
 Witness: Stout

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
344		Knoll task chair	\$ 13,806	2/1/14	\$ 1,726
345		1 laptops	\$ 1,165	4/1/13	\$ 624
346		1 laptops	\$ 1,165	4/1/13	\$ 624
347		Laptop, EMT-HIWKOCLT02	\$ 1,631	11/1/16	\$ 39
348		Lateral File	\$ 525	9/1/12	\$ 218
349		Work Order Addition	\$ 1,447	12/1/11	\$ 209
350		Work Order Addition	\$ 4,571	12/1/11	\$ 638
351		Work Order Addition	\$ 16,749	6/1/11	\$ 16,749
352		New IP phone system	\$ 19,704	6/1/13	\$ 10,086
353		New Hydraulic Hammer	\$ 9,847	12/1/13	\$ 1,518
354		Office Furnishings	\$ 6,706	2/1/14	\$ 838
355		Office furniture & equip	\$ 4,134	9/1/12	\$ 1,640
356		Work Order Addition	\$ 47	9/1/12	\$ 19
357		Work Order Addition	\$ 90	9/1/12	\$ 26
358		Portable generator 3500w, EMT's	\$ 518	12/1/16	\$ 2
359		Power Quality Analyzer	\$ 8,416	3/1/15	\$ 772
360		Printer Cart	\$ 75	9/1/12	\$ 31
361		Projector-Dell 1610HD	\$ 626	12/1/16	\$ 7
362		Electrical Upgrade	\$ 8,770	12/1/11	\$ 1,269
363		Respirator supplied air system	\$ 4,239	12/1/16	\$ 18
364		Richo Copier	\$ 10,588	11/1/11	\$ 10,588
365		Richo Fax Module	\$ 1,045	11/1/11	\$ 1,045
366		RICOH MPC3004-Engineering office	\$ 8,282	12/1/16	\$ 99
367		Rplc computer w/laptop for Eng Mgr	\$ 1,478	10/1/14	\$ 475
368		SCADA iNET-II 900 Dual Gateway	\$ 22,377	3/1/16	\$ 466
369		SCADA radio data link	\$ 53,201	5/1/17	\$ 1,350
370		SCADA upgrade 2013	\$ 64,775	3/1/16	\$ 220
371		SCADAPack 32	\$ 10,539	3/1/16	\$ 199
372		Scaffolding	\$ 4,771	3/1/16	\$ 2
373		Work Order Addition	\$ 15	12/1/11	\$ 178
374		Tools & Equipment	\$ 994	6/1/13	\$ 18
375		Trailer, emergency compressor	\$ 426	3/1/16	\$ 86
376		Trailer, emergency generator EG6500	\$ 2,073	3/1/16	\$ 325
377		Trailer, emergency 6'x12' w/ramp	\$ 7,800	3/1/16	\$ 24,601
378		Work Order Addition	\$ 58,793	9/1/12	\$ 4,281
379		V208214, Ford F-150	\$ 6,817	12/1/10	\$ 5,662
380		V208216, Chevy Silverad	\$ 9,017	12/1/10	\$ 18,298
381		V208217, Chevy 3500	\$ 29,139	12/1/10	\$ 22,642
382		Visitor Chair	\$ 169	9/1/12	\$ 70
383		Total	\$ 1,416,694		\$ 391,474
384		BIG ISLAND ALLOCATIONS			
385		721 - Waikoloa Water	\$ 259,735	18.33%	\$ 71,772
386		722 - Waikoloa Sewer	\$ 197,136	13.92%	\$ 54,474
387		723 - Waikoloa Resort Water	\$ 271,103	19.14%	\$ 74,914
388		724 - Waikoloa Resort Sewer	\$ 359,850	25.40%	\$ 99,437
389		725 - Waikoloa Resort Irrigation	\$ 14,422	1.02%	\$ 3,985
390		726 - Kona Water	\$ 203,920	14.39%	\$ 56,349
391		727 - Kona Sewer	\$ 110,527	7.80%	\$ 30,542

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
392	WASTEWATER ADMINISTRATION				
393	IPad 3 - WW Mgr.		\$ 810	9/1/2013	\$ 106
394		Total	<u>\$ 810</u>		<u>\$ 106</u>
395	WASTEWATER ADMINISTRATION ALLOCATIONS				
396	701 - Pukalani		\$ 139	17.22%	\$ 18
397	722 - Waikoloa Sewer		\$ 199	24.52%	\$ 26
398	724 - Waikoloa Resort Sewer		\$ 366	45.16%	\$ 48
399	727 - Kona Sewer		\$ 106	13.10%	\$ 14

WEST HAWAII UTILITY COMPANY
A subsidiary of Hawaii Water Service Company, Inc.
Waikoloa, Hawaii

WHUC Tariff No. 1
Third Revised Sheet No. 58
Cancels Second Revised Sheet No. 58

SECTION E-2
SEWER RATE SCHEDULES
GENERAL SERVICE RATES

MINIMUM MONTHLY SERVICE CHARGES

	<u>First Phase</u> <u>(7/31/14)</u>	<u>Second Phase</u> <u>(7/31/15)</u>
<u>Residential - Condo/Hotel</u>	\$ 10.34 per month per living unit	\$12.87 per month per living unit
<u>Commercial</u>	\$24.34 per connection per month	\$30.28 per connection per month

MONTHLY SEWER CONSUMPTION CHARGE:

In addition to the Minimum Monthly Service Charge, there shall be the following monthly sewer consumption charge per 1,000 gallons of metered potable water:

	<u>First Phase</u> <u>(7/31/14)</u>	<u>Second Phase</u> <u>(7/31/15)</u>
Per 1,000 gallons of metered water per month	\$ 1.97	\$2.55

POWER COST CHARGE

In addition to the Monthly Service Charge and the Monthly Sewer Consumption Charge, there will be a Power Cost Charge per 1,000 gallons of metered water usage per month. The amount of the Power Cost Charge shall be calculated as follows:

Electric Power Cost Per Thousand Gallons =
Previous Month's Electrical Cost
Divided by Previous Month's Total Metered TG of Water to the Company's
Customers
Times 1.06385 (Public Service Company Tax and PUC Fee)

WEST HAWAII UTILITY COMPANY
 A subsidiary of Hawaii Water Service Company, Inc.
 Waikoloa, Hawaii

WHUC Tariff No. 1
 Fourth Revised Sheet No. 58
 Cancels Third Revised Sheet No. 58

SECTION E-2

SEWER RATE SCHEDULES

GENERAL SERVICE RATES

MINIMUM MONTHLY SERVICE CHARGES

Monthly Sewer Fees	Phase 1	Phase 2	Phase 3
	()	()	()
Stand-by Charge			
Residential - Condo/Hotel per month per living unit	\$ 17.60	\$ 21.44	\$ 22.27
Commercial per connection per month	\$ 41.40	\$ 50.45	\$ 52.39
Quantity Charge			
per 1000 gallons of domestic water consumption	\$ 3.1755	\$ 3.8693	\$ 4.0185

POWER COST CHARGE

In addition to the Monthly Service Charge and the Monthly Sewer Consumption Charge, there will be a Power Cost Charge per 1,000 gallons of metered water usage per month. The amount of the Power Cost Charge shall be calculated as follows:

Electric Power Cost Per Thousand Gallons =
 Previous Month's Electrical Cost
 Divided by Previous Month's Total Metered TG of Water to the Company's
 Customers
 Times 1.06385 (Public Service Company Tax and PUC Fee)

Issued:
 By: Paul Townsley, Vice President - Regulatory

Effective:

Waikoloa Resort Utilities, Inc. Db a West Hawaii Utility Company
 Revenue Requirements & Rate of Return Summary
 Test Year Ending December 31, 2018

Line No.	(1)	(2)	(3)	Change in Revenues
	Present Rates	Additional Amount	Test Year Proposed Rates 7.75%	
1				
2				
3				55.4%
4 Residential	\$ 1,612,859	\$ 970,695	\$ 2,583,554	
5 Non-Residential	\$ 1,692,305	\$ 1,075,895	\$ 2,768,201	
6 Power Cost Charge	\$ 390,561	\$ -	\$ 390,561	
7 Total Operating Revenues	<u>\$ 3,695,726</u>	<u>\$ 2,046,590</u>	<u>\$ 5,742,316</u>	
8 Labor Expenses	\$ 971,044	\$ -	\$ 971,044	
9 Fuel & Power	\$ 367,465	\$ -	\$ 367,465	
10 Chemicals	\$ 34,421	\$ -	\$ 34,421	
11 Materials & Supplies	\$ 65,711	\$ -	\$ 65,711	
12 Waste/Sludge Disposal	\$ 59,220	\$ -	\$ 59,220	
13 Affiliated Charges	\$ 174,277	\$ -	\$ 174,277	
14 Professional and Outside Services	\$ 11,583	\$ -	\$ 11,583	
15 Repairs & Maintenance	\$ 213,567	\$ -	\$ 213,567	
16 Rental Expenses	\$ 14,310	\$ -	\$ 14,310	
17 Insurance Expenses	\$ 16,794	\$ -	\$ 16,794	
18 Regulatory Expenses	\$ 69,167	\$ -	\$ 69,167	
19 General & Administrative Expenses	\$ 53,985	\$ -	\$ 53,985	
20 Customer Accounts Expenses	\$ 21,064	\$ -	\$ 21,064	
21 Total O&M Expenses	<u>\$ 2,072,608</u>	<u>\$ -</u>	<u>\$ 2,072,608</u>	
22 Taxes Other than Income Taxes	\$ 235,972	\$ 130,675	\$ 366,647	
23 Depreciation	\$ 1,007,108		\$ 1,007,108	
24 Amortization	\$ -		\$ -	
25 Income Taxes	\$ (35,089)	\$ 788,356	\$ 753,267	
26 Diff. due to changing factors		\$ (0)	\$ (0)	
27 Total Operating Expenses	<u>\$ 3,280,599</u>	<u>\$ 919,031</u>	<u>\$ 4,199,630</u>	
28 Operating Income	<u>\$ 415,127</u>	<u>\$ 1,127,559</u>	<u>\$ 1,542,686</u>	
29 Average Rate Base	<u>\$ 19,905,623</u>	<u>\$ -</u>	<u>\$ 19,905,623</u>	
30 Return on Rate Base	<u>2.09%</u>		<u>7.75%</u>	

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Revenue Requirements Support
 Test Year Ending December 31, 2018

Line No.				
1	Gross Revenue Factor			
2	Additional Revenue		1.000000	
3	Less:			
4	Bad Debts	0.000000		
5	PSCT	0.058850		
6	PUC Fee	0.005000		
7	Franchise	<u>0.000000</u>	<u>0.063850</u>	0.06385
8	Subject to Income Tax			
9	Less:		0.936150	
10	State Income Tax	0.071478		0.066914
11	Federal Income Tax	0.340000		0.318291
12		0.411478	<u>0.385205</u>	
13	Remaining for Net Income		<u>0.550945</u>	
14	Expense for each \$1 of Revenue		<u>0.449055</u>	
15	Factor for Moving Rate Base			
16		(1-Bad Debt%-Revenue Taxes-Income tax on Addl. Revenue)		
17			0.5509452980	
18	Revenue Factor		1.815062228	
19	<u>Additional Revenue Requirements</u>			
20	Proposed rate of return			7.75%
21	Multiply rate base @ present rates by the above proposed ROR			1,542,686
22	Subtract the net income @ present rates from the above net income			1,127,559
23	Divide the above difference by the moving rate base factor to			
24	determine the additional revenue requirements @ the proposed ROR			2,046,590
25	Multiply the add'l revenues by the bad debt factor			0
26	Multiply the add'l revenues by the revenue tax factor			130675
27	Multiply the add'l revenues by the inc tax on add'l revenue			788356
28	Total Expenses at Proposed Rates			4,199,630
29	Subtract total expense from total revenues @ proposed rates			1,542,686
30	Subtract NI before WC change from NI after WC change			0.0
31	Divide change in NI by desired rate of return			0.0
32	Calculate change in rate base			19,905,623
33	Test - Divide NI by rate base			7.75%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Average Rate Base
 Test Year Ending December 31, 2018

Line No.	Description	At Dec. 31, 2017	At Dec. 31, 2018	Average
3	Plant In Service	\$ 36,966,320	\$ 37,086,674	\$ 37,026,497
4	Accumulated Depreciation Reserve	\$ 6,034,287	\$ 7,496,523	\$ 6,765,405
5	Net Plant-in-Service	\$ 30,932,033	\$ 29,590,152	\$ 30,261,092
6	Deduct:			
7	Net Contributions in Aid of Construction	\$ (7,760,518)	\$ (7,305,390)	\$ (7,532,954)
8	Customer Advances	\$ -	\$ -	\$ -
9	Customer Deposits	\$ -	\$ -	\$ -
10	Accumulated Deferred Taxes: Federal	\$ (1,501,462)	\$ (1,482,808)	\$ (1,492,135)
11	Accumulated Deferred Taxes: State	\$ (266,677)	\$ (260,768)	\$ (263,722)
12	Unamortized Hawaii Capital Goods Excise Tax Credit	\$ (702,942)	\$ (669,653)	\$ (686,298)
13	Net Salvage Adjustment	\$ -	\$ -	\$ (553,078)
14	subtotal	\$ (10,231,598)	\$ (9,718,618)	\$ (10,528,186)
15	Add:			
16	Working Capital	\$ 172,717	\$ 172,717	\$ 172,717
17	subtotal	\$ 172,717	\$ 172,717	\$ 172,717
18	Subtotal	\$ 20,873,152	\$ 20,044,250	
19	Rate Base at Proposed Rates			\$ 19,905,623

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Rate Base Support
 Test Year Ending December 31, 2018

Line
 No.

1 Rate Base @ Dec. 31, 2017

2	Description	Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company	Adjustments	
3	Plant In Service	\$ 36,966,320	\$ -	\$ 36,966,320
4	Accumulated Depreciation Reserve	\$ 6,034,287	\$ -	\$ 6,034,287
5	Net Plant-in-Service	\$ 30,932,033	\$ -	\$ 30,932,033
6	Deduct:			
7	Net Contributions in Aid of Construction	\$ (7,760,518)	\$ -	\$ (7,760,518)
8	Customer Advances	\$ -	\$ -	\$ -
9	Customer Deposits	\$ -	\$ -	\$ -
10	Accumulated Deferred Taxes: Federal	\$ (1,501,462)	\$ -	\$ (1,501,462)
11	Accumulated Deferred Taxes: State	\$ (266,677)	\$ -	\$ (266,677)
	Unamortized Hawaii Capital Goods	\$ (702,942)	\$ -	\$ (702,942)
12	Excise Tax Credit			
13	subtotal	\$ (10,231,598)	\$ -	\$ (10,231,598)
14	Add:			
15	Working Capital	\$ 172,717	\$ -	\$ 172,717
16	subtotal	\$ 172,717	\$ -	\$ 172,717

17 Rate Base @ Dec. 31, 2018

18	Description	Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company	Adjustments	
19	Plant In Service	\$ 37,086,674	\$ -	\$ 37,086,674
20	Accumulated Depreciation Reserve	\$ 7,496,523	\$ -	\$ 7,496,523
21	Net Plant-in-Service	\$ 29,590,152	\$ -	\$ 29,590,152
22	Deduct:			
23	Net Contributions in Aid of Construction	\$ (7,305,390)	\$ -	\$ (7,305,390)
24	Customer Advances	\$ -	\$ -	\$ -
25	Customer Deposits	\$ -	\$ -	\$ -
26	Accumulated Deferred Taxes: Federal	\$ (1,482,808)	\$ -	\$ (1,482,808)
27	Accumulated Deferred Taxes: State	\$ (260,768)	\$ -	\$ (260,768)
28	Unamortized Hawaii Capital Goods	\$ (669,653)	\$ -	\$ (669,653)
	Excise Tax Credit			
29	subtotal	\$ (9,718,618)	\$ -	\$ (9,718,618)
30	Add:			
31	Working Capital	\$ 172,717	\$ -	\$ 172,717
32	subtotal	\$ 172,717	\$ -	\$ 172,717

Waikoloa Resort Utilities, Inc. DBA West Hawaii Utility Company
 Accumulated Depreciation and Amortization of Intangibles
 Test Year Ending December 31, 2018

Line No.	Description	Actual Cost		Balance as of Dec. 31, 2016	Dep. Exp. Jan. 1, 2017 to Dec. 31, 2017	Retirements Jan. 1, 2017 to Dec. 31, 2017	Adjustments Jan. 1, 2017 to Dec. 31, 2017	Balance as of Dec. 31, 2017	Dep. Exp. Jan. 1, 2018 to Dec. 31, 2018	Retirements Jan. 1, 2018 to Dec. 31, 2018	Adjustments Jan. 1, 2018 to Dec. 31, 2018	Test Year Balance as of Dec. 31, 2018
		Dec. 31, 2016	Dec. 31, 2017									
5	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Land and land rights	\$ 1,078,437	\$ 1,078,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Structures and improvements	\$ 9,436,232	\$ 9,446,780	\$ (70,832)	\$ 296,629	\$ -	\$ -	\$ 225,797	\$ 296,943	\$ -	\$ -	\$ 522,740
8	Pumping Equipment	\$ 3,347,913	\$ 3,410,222	\$ 1,118,606	\$ 167,101	\$ -	\$ -	\$ 1,285,707	\$ 167,101	\$ -	\$ -	\$ 1,452,808
9	Treatment Equipment	\$ 8,149,539	\$ 8,157,640	\$ 787,973	\$ 375,251	\$ -	\$ -	\$ 1,163,224	\$ 375,642	\$ -	\$ -	\$ 1,538,866
10	Transmission & Distribution Plant	\$ 10,275,326	\$ 10,632,891	\$ 1,890,232	\$ 289,325	\$ -	\$ -	\$ 2,179,557	\$ 289,325	\$ -	\$ -	\$ 2,468,882
11	Source of Supply	\$ 1,042,048	\$ 1,042,048	\$ 134,695	\$ 36,576	\$ -	\$ -	\$ 171,271	\$ 36,576	\$ -	\$ -	\$ 207,847
12	Office Furniture and Equipment	\$ 7,341	\$ 7,341	\$ 781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 781
13	Power Generation Equipment	\$ 560,696	\$ 560,696	\$ 284,008	\$ 22,596	\$ -	\$ -	\$ 306,604	\$ 22,596	\$ -	\$ -	\$ 329,200
14	Transportation	\$ 237,889	\$ 237,889	\$ 61,505	\$ 44,818	\$ -	\$ -	\$ 106,323	\$ 56,045	\$ -	\$ -	\$ 162,368
15	Tools and Laboratory Equipment	\$ 171,256	\$ 171,256	\$ 143,938	\$ 8,024	\$ -	\$ -	\$ 151,962	\$ 9,017	\$ -	\$ -	\$ 160,979
16	General Plant	\$ 1,679,656	\$ 1,679,656	\$ 91,257	\$ 176,028	\$ -	\$ -	\$ 267,284	\$ 176,028	\$ -	\$ -	\$ 443,312
17	Hawai Water GO Allocation	\$ 70,422	\$ 70,422	\$ 45,621	\$ 1,532	\$ -	\$ -	\$ 47,154	\$ 1,532	\$ -	\$ -	\$ 48,686
18	Big Island Allocation	\$ 354,406	\$ 470,677	\$ 99,437	\$ 29,065	\$ -	\$ -	\$ 128,502	\$ 31,357	\$ -	\$ -	\$ 159,859
19	Wastewater Administration	\$ 366	\$ 366	\$ 48	\$ 73	\$ -	\$ -	\$ 121	\$ 73	\$ -	\$ -	\$ 194
20	Total	\$ 36,411,526	\$ 36,966,320	\$ 4,587,269	\$ 1,447,019	\$ -	\$ -	\$ 6,034,287	\$ 1,462,236	\$ -	\$ -	\$ 7,496,523

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Depreciation Expense (Book)
 Test Year Ending December 31, 2018

Line No.	Description	Acc. Dep.		Dep. Exp.		Acc. Dep.		Dep. Exp.		Test Year	
		Dec. 31, 2016	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2017 to Dec. 31, 2017	Dec. 31, 2017	Dec. 31, 2016	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2018 to Dec. 31, 2018	Dec. 31, 2018		
1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ (70,832)	\$ 296,629	\$ 296,629	\$ 225,797	\$ 296,629	\$ 296,943	\$ 296,943	\$ 522,740	\$ 522,740	\$ 522,740
4		\$ 1,118,606	\$ 85,989	\$ 85,989	\$ 1,204,595	\$ 1,290,584	\$ 85,989	\$ 85,989	\$ 1,290,584	\$ 1,290,584	\$ 1,290,584
5		\$ 787,973	\$ 374,551	\$ 374,551	\$ 1,162,523	\$ 1,537,465	\$ 374,942	\$ 374,942	\$ 1,537,465	\$ 1,537,465	\$ 1,537,465
6		\$ 1,890,232	\$ 181,971	\$ 181,971	\$ 2,072,204	\$ 2,254,175	\$ 181,971	\$ 181,971	\$ 2,254,175	\$ 2,254,175	\$ 2,254,175
7		\$ 134,695	\$ 12,478	\$ 12,478	\$ 147,174	\$ 159,652	\$ 12,478	\$ 12,478	\$ 159,652	\$ 159,652	\$ 159,652
8		\$ 781	\$ -	\$ -	\$ 781	\$ 781	\$ -	\$ -	\$ 781	\$ 781	\$ 781
9		\$ 284,008	\$ (12,404)	\$ (12,404)	\$ 271,604	\$ 259,200	\$ (12,404)	\$ (12,404)	\$ 259,200	\$ 259,200	\$ 259,200
10		\$ 61,505	\$ 44,818	\$ 44,818	\$ 106,323	\$ 162,368	\$ 44,818	\$ 44,818	\$ 162,368	\$ 162,368	\$ 162,368
11		\$ 143,938	\$ 8,017	\$ 8,017	\$ 151,954	\$ 160,964	\$ 8,009	\$ 8,009	\$ 160,964	\$ 160,964	\$ 160,964
12		\$ 91,257	\$ (30,829)	\$ (30,829)	\$ 60,428	\$ 29,599	\$ (30,829)	\$ (30,829)	\$ 29,599	\$ 29,599	\$ 29,599
13		\$ 45,621	\$ 1,532	\$ 1,532	\$ 47,154	\$ 48,686	\$ 1,532	\$ 1,532	\$ 48,686	\$ 48,686	\$ 48,686
14		\$ 99,437	\$ 29,065	\$ 29,065	\$ 128,502	\$ 159,859	\$ 29,065	\$ 29,065	\$ 159,859	\$ 159,859	\$ 159,859
15		\$ 48	\$ 73	\$ 73	\$ 121	\$ 194	\$ 73	\$ 73	\$ 194	\$ 194	\$ 194
16		\$ 4,587,269	\$ 991,891	\$ 991,891	\$ 5,579,159	\$ 6,586,267	\$ 1,007,108	\$ 1,007,108	\$ 6,586,267	\$ 6,586,267	\$ 6,586,267
17		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Total	\$ 4,587,269	\$ 991,891	\$ 991,891	\$ 5,579,159	\$ 6,586,267	\$ 1,007,108	\$ 1,007,108	\$ 6,586,267	\$ 6,586,267	\$ 6,586,267

Waialeale Resort Utilities, Inc. Das West Hawaii Utility Company
 Accumulated Depreciation and Depreciation Expense Detail
 Test Year Ending December 31, 2016

Line No.	Account	Description	Plan Balance (10/31/2016)	2017 Additions	2017 Retirements	Plan Balance (10/31/2017)	Pretest Rate	Proposed Rate	Depreciation Expense (Present Rate)	Depreciation Expense (Proposed Rate)	Accumulated Depreciation Reserve (12/31/2017)	2018 Additions	2018 Retirements	Plan Balance (10/31/2018)	Depreciation Expense (Present Rate)	Depreciation Expense (Proposed Rate)	Accumulated Depreciation Reserve (12/31/2018)
1		WHUC Sewer															
2		Non-Depreciable Plant															
3	10361	Land	\$ 1,076,437	\$ -	\$ -	\$ 1,076,437	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4		Total Non-Depreciable Plant	\$ 1,076,437	\$ -	\$ -	\$ 1,076,437			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5		Depreciable Plant															
6		Structures and Improvements	\$ 9,436,232	\$ 70,832	\$ -	\$ 9,507,064	2.85%	3.14%	\$ 269,326	\$ 298,629	\$ 233,797	\$ 10,010	\$ -	\$ 9,486,790	\$ 269,811	\$ 298,611	\$ 527,740
7	10350	Structures & Improvements - Transmission & Distribution Plant	\$ 9,436,232	\$ 70,832	\$ -	\$ 9,507,064	2.85%	3.14%	\$ 269,326	\$ 298,629	\$ 233,797	\$ 10,010	\$ -	\$ 9,486,790	\$ 269,811	\$ 298,611	\$ 527,740
8		Total Structures and Improvements	\$ 9,436,232	\$ 70,832	\$ -	\$ 9,507,064			\$ 269,326	\$ 298,629	\$ 233,797	\$ 10,010	\$ -	\$ 9,486,790	\$ 269,811	\$ 298,611	\$ 527,740
9		Pumping Equipment															
10	10370	Pumping Equipment	\$ 3,347,213	\$ 1,118,886	\$ 62,208	\$ 4,528,907	3.15%	4.80%	\$ 107,290	\$ 187,101	\$ 1,282,707	\$ -	\$ -	\$ 4,466,717	\$ 107,290	\$ 187,101	\$ 1,472,628
11		Total Pumping Equipment	\$ 3,347,213	\$ 1,118,886	\$ 62,208	\$ 4,528,907			\$ 107,290	\$ 187,101	\$ 1,282,707	\$ -	\$ -	\$ 4,466,717	\$ 107,290	\$ 187,101	\$ 1,472,628
12		Treatment Equipment															
13	10380	Treatment & Disposal Equipment	\$ 8,149,538	\$ 787,973	\$ 8,101	\$ 8,937,612	3.10%	4.80%	\$ 252,752	\$ 375,251	\$ 1,163,224	\$ 8,469	\$ -	\$ 8,186,138	\$ 252,016	\$ 375,642	\$ 1,538,865
14		Total Treatment Equipment	\$ 8,149,538	\$ 787,973	\$ 8,101	\$ 8,937,612			\$ 252,752	\$ 375,251	\$ 1,163,224	\$ 8,469	\$ -	\$ 8,186,138	\$ 252,016	\$ 375,642	\$ 1,538,865
15		Transmission & Distribution Plant															
16	10390	Collection Sewers Force Mains	\$ 3,307,938	\$ 848,444	\$ -	\$ 4,156,382	2.88%	2.95%	\$ 77,600	\$ 125,667	\$ 1,037,100	\$ -	\$ -	\$ 4,156,382	\$ 77,600	\$ 125,667	\$ 1,162,767
17	10391	Collection Sewers Gravity	\$ 2,793,188	\$ 285,288	\$ 87,697	\$ 3,090,679	3.20%	2.82%	\$ 75,504	\$ 95,374	\$ 214,460	\$ -	\$ -	\$ 3,090,679	\$ 75,504	\$ 95,374	\$ 412,037
18	10392	Sanitary Collection Structures	\$ 76,037	\$ 12,684	\$ 7,748	\$ 96,469	3.33%	2.82%	\$ 2,793	\$ 3,700	\$ 308,840	\$ -	\$ -	\$ 96,469	\$ 2,793	\$ 3,700	\$ 314,339
19	10393	Flow Measuring Devices	\$ 114,384	\$ 11,256	\$ 832,120	\$ 957,760	3.33%	3.89%	\$ 12,217	\$ 14,557	\$ 28,013	\$ -	\$ -	\$ 957,760	\$ 12,217	\$ 14,557	\$ 48,270
20	10394	Outfall Sewer Lines	\$ 264,783	\$ 27,214	\$ -	\$ 291,997	3.20%	3.89%	\$ 8,886	\$ 10,300	\$ 37,514	\$ -	\$ -	\$ 291,997	\$ 8,886	\$ 10,300	\$ 47,814
21	10395	Reuse Transmission & Distribution System	\$ 21,916	\$ 251	\$ -	\$ 22,167	3.20%	0.35%	\$ 84	\$ 211	\$ 470	\$ -	\$ -	\$ 22,167	\$ 84	\$ 211	\$ 481
22		Total Sewer Equipment	\$ 10,275,335	\$ 1,880,232	\$ 357,365	\$ 12,512,932			\$ 302,668	\$ 485,325	\$ 2,178,557	\$ -	\$ -	\$ 12,512,932	\$ 302,668	\$ 485,325	\$ 2,488,882
23		Total Transmission & Distribution Plant	\$ 10,275,335	\$ 1,880,232	\$ 357,365	\$ 12,512,932			\$ 302,668	\$ 485,325	\$ 2,178,557	\$ -	\$ -	\$ 12,512,932	\$ 302,668	\$ 485,325	\$ 2,488,882
24		Source of Supply															
25	10370	Retaining Walls	\$ 1,042,048	\$ 134,885	\$ -	\$ 1,176,933	3.07%	3.51%	\$ 21,961	\$ 35,578	\$ 171,271	\$ -	\$ -	\$ 1,176,933	\$ 21,961	\$ 35,578	\$ 207,847
26		Total Source of Supply	\$ 1,042,048	\$ 134,885	\$ -	\$ 1,176,933			\$ 21,961	\$ 35,578	\$ 171,271	\$ -	\$ -	\$ 1,176,933	\$ 21,961	\$ 35,578	\$ 207,847
27		Power Generation Equipment															
28	10350	Power Generation Equipment	\$ 560,696	\$ 284,098	\$ -	\$ 844,794	8.76%	4.03%	\$ 49,094	\$ 22,596	\$ 306,604	\$ -	\$ -	\$ 844,794	\$ 49,094	\$ 22,596	\$ 328,200
29		Total Power Generation Equipment	\$ 560,696	\$ 284,098	\$ -	\$ 844,794			\$ 49,094	\$ 22,596	\$ 306,604	\$ -	\$ -	\$ 844,794	\$ 49,094	\$ 22,596	\$ 328,200
30		Office Furniture and Equipment															
31	10385	Office Furniture & Equip	\$ 7,341	\$ 781	\$ -	\$ 8,122	0.00%	0.00%	\$ -	\$ -	\$ 781	\$ -	\$ -	\$ 8,122	\$ -	\$ -	\$ 781
32		Total Office Furniture and Equipment	\$ 7,341	\$ 781	\$ -	\$ 8,122			\$ -	\$ -	\$ 781	\$ -	\$ -	\$ 8,122	\$ -	\$ -	\$ 781
33		Transportation															
34	10385	Transportation Equipment	\$ 237,889	\$ 61,695	\$ -	\$ 299,584	5.12%	18.84%	\$ 12,445	\$ 44,618	\$ 106,323	\$ 59,590	\$ -	\$ 257,419	\$ 15,562	\$ 56,045	\$ 163,368
35		Total Transportation	\$ 237,889	\$ 61,695	\$ -	\$ 299,584			\$ 12,445	\$ 44,618	\$ 106,323	\$ 59,590	\$ -	\$ 257,419	\$ 15,562	\$ 56,045	\$ 163,368
36		Treats and Laboratory Equipment															
37	10360	Laboratory Equipment	\$ 74,413	\$ 54,616	\$ -	\$ 129,029	1.29%	7.80%	\$ 660	\$ 5,604	\$ 60,720	\$ -	\$ -	\$ 129,029	\$ 660	\$ 5,604	\$ 66,324
38	10361	Photocopiers	\$ 67,686	\$ 84,488	\$ -	\$ 152,174	0.30%	2.13%	\$ 258	\$ 1,868	\$ 6,317	\$ -	\$ -	\$ 152,174	\$ 258	\$ 1,868	\$ 6,575
39	10375	Communications Equipment	\$ 5,052	\$ 417	\$ -	\$ 5,469	3.33%	6.87%	\$ 169	\$ 362	\$ 839	\$ 14,241	\$ -	\$ 19,933	\$ 643	\$ 1,345	\$ 2,174
40		Total Treats and Laboratory Equipment	\$ 147,151	\$ 140,521	\$ -	\$ 287,672			\$ 1,087	\$ 7,774	\$ 71,776	\$ 14,241	\$ -	\$ 201,136	\$ 1,961	\$ 7,774	\$ 75,073
41		General Plant															
42	10370	General Plant	\$ 1,679,656	\$ 91,257	\$ -	\$ 1,770,913	3.32%	10.44%	\$ 55,995	\$ 176,028	\$ 287,284	\$ -	\$ -	\$ 1,679,656	\$ 55,995	\$ 176,028	\$ 443,312
43		Total General Plant	\$ 1,679,656	\$ 91,257	\$ -	\$ 1,770,913			\$ 55,995	\$ 176,028	\$ 287,284	\$ -	\$ -	\$ 1,679,656	\$ 55,995	\$ 176,028	\$ 443,312
44		Total WHUC Sewer Plant	\$ 35,886,332	\$ 4,442,162	\$ 438,531	\$ 40,767,025			\$ 1,037,531	\$ 1,416,446	\$ 5,859,511	\$ 92,339	\$ -	\$ 36,517,195	\$ 1,041,872	\$ 1,429,273	\$ 7,237,684

Waikoloa Resort Utilities, Inc. Do West Hawaii Utility Company
 Accumulated Depreciation and Depreciation Expense Detail (Hawaii Water, Big Island, WNY Admin)
 Test Year Ending December 31, 2018

Line No	Description	In Service	Useful Life in Yrs	2016 (12/31/2016)			2017 (12/31/2017)			2018 (12/31/2018)			2019 (12/31/2019)			
				Plant Balance	Accumulated Depreciation Reserve	Present Rate	Retirements	Plant Balance	Accumulated Depreciation Reserve	Present Rate	Retirements	Plant Balance	Accumulated Depreciation Reserve	Present Rate	Retirements	Plant Balance
HAWAII GENERAL OFFICE																
1	730 Leasehold Improvements	5/1/2015	720	\$ 16,865	\$ 468	1.67%	\$ -	\$ 16,865	1.67%	\$ -	\$ 749	\$ 16,865	\$ 281	\$ -	\$ 1,031	
2	desks, cont table, chairs	3/1/2010	120	\$ 3,060	\$ 1,977	10.00%	\$ -	\$ 3,060	10.00%	\$ -	\$ 2,183	\$ 3,060	\$ 306	\$ -	\$ 2,489	
3	2 Cubical Work Stations	12/1/2010	120	\$ 5,650	\$ 2,925	10.00%	\$ -	\$ 5,650	10.00%	\$ -	\$ 3,380	\$ 5,650	\$ 565	\$ -	\$ 3,955	
4	Cherry Desk	12/1/2010	120	\$ 855	\$ 427	10.00%	\$ -	\$ 855	10.00%	\$ -	\$ 513	\$ 855	\$ 85	\$ -	\$ 598	
5	Cherry Drawer	12/1/2010	120	\$ 71	\$ 35	10.00%	\$ -	\$ 71	10.00%	\$ -	\$ 42	\$ 71	\$ 7	\$ -	\$ 48	
6	Cherry Credenza	12/1/2010	120	\$ 509	\$ 255	10.00%	\$ -	\$ 509	10.00%	\$ -	\$ 306	\$ 509	\$ 51	\$ -	\$ 356	
7	Cherry Corner Unit	12/1/2010	120	\$ 404	\$ 202	10.00%	\$ -	\$ 404	10.00%	\$ -	\$ 242	\$ 404	\$ 40	\$ -	\$ 283	
8	Regency Library	12/1/2010	120	\$ 284	\$ 142	10.00%	\$ -	\$ 284	10.00%	\$ -	\$ 170	\$ 284	\$ 28	\$ -	\$ 198	
9	Chairs	12/1/2010	120	\$ 2,037	\$ 1,018	10.00%	\$ -	\$ 2,037	10.00%	\$ -	\$ 1,222	\$ 2,037	\$ 204	\$ -	\$ 1,428	
10	Cherry Desk Shell 66"	12/1/2010	120	\$ 429	\$ 214	10.00%	\$ -	\$ 429	10.00%	\$ -	\$ 257	\$ 429	\$ 43	\$ -	\$ 300	
11	Cherry Credenza Shells	12/1/2010	120	\$ 793	\$ 397	10.00%	\$ -	\$ 793	10.00%	\$ -	\$ 476	\$ 793	\$ 79	\$ -	\$ 555	
12	Cherry Chair Drawer	12/1/2010	120	\$ 35	\$ 18	10.00%	\$ -	\$ 35	10.00%	\$ -	\$ 21	\$ 35	\$ 3	\$ -	\$ 29	
13	Executive Chair	12/1/2010	120	\$ 361	\$ 181	10.00%	\$ -	\$ 361	10.00%	\$ -	\$ 216	\$ 361	\$ 36	\$ -	\$ 274	
14	Desk Pedestal F/F	12/1/2010	120	\$ 468	\$ 234	10.00%	\$ -	\$ 468	10.00%	\$ -	\$ 283	\$ 468	\$ 47	\$ -	\$ 214	
15	Cherry Shell Unit	12/1/2010	120	\$ 308	\$ 154	10.00%	\$ -	\$ 308	10.00%	\$ -	\$ 186	\$ 308	\$ 31	\$ -	\$ 225	
16	Cherry Storage Hutch	12/1/2010	120	\$ 487	\$ 244	10.00%	\$ -	\$ 487	10.00%	\$ -	\$ 293	\$ 487	\$ 49	\$ -	\$ 345	
17	Cherry Credenza 66"	12/1/2010	120	\$ 333	\$ 167	10.00%	\$ -	\$ 333	10.00%	\$ -	\$ 200	\$ 333	\$ 33	\$ -	\$ 233	
18	Regency Desk	12/1/2010	120	\$ 709	\$ 355	10.00%	\$ -	\$ 709	10.00%	\$ -	\$ 426	\$ 709	\$ 71	\$ -	\$ 497	
19	2 Drawer Lateral File Cabinets	12/1/2010	120	\$ 988	\$ 494	10.00%	\$ -	\$ 988	10.00%	\$ -	\$ 592	\$ 988	\$ 99	\$ -	\$ 691	
20	3.42' 4 Drawer Lateral File Cabinets	12/1/2010	120	\$ 2,858	\$ 1,434	10.00%	\$ -	\$ 2,858	10.00%	\$ -	\$ 1,721	\$ 2,858	\$ 287	\$ -	\$ 2,008	
21	Cherry Desk Festibal 26x6'	12/1/2010	120	\$ 513	\$ 257	10.00%	\$ -	\$ 513	10.00%	\$ -	\$ 309	\$ 513	\$ 51	\$ -	\$ 359	
22	Regency Lateral File	12/1/2010	120	\$ 567	\$ 284	10.00%	\$ -	\$ 567	10.00%	\$ -	\$ 341	\$ 567	\$ 57	\$ -	\$ 397	
23	Regency Lateral File	12/1/2010	120	\$ 2,386	\$ 1,193	10.00%	\$ -	\$ 2,386	10.00%	\$ -	\$ 1,264	\$ 2,386	\$ 239	\$ -	\$ 1,523	
24	Freipool safe for Customer Service office.	5/1/2015	480	\$ 3,044	\$ 177	2.50%	\$ -	\$ 3,044	2.50%	\$ -	\$ 203	\$ 3,044	\$ 76	\$ -	\$ 279	
25	Ricoh Alico MP C3001	5/1/2015	480	\$ 631	\$ 28	2.50%	\$ -	\$ 631	2.50%	\$ -	\$ 42	\$ 631	\$ 16	\$ -	\$ 58	
26	790 Office Furniture	12/1/2010	60	\$ 7,161	\$ 7,161	20.00%	\$ -	\$ 7,161	20.00%	\$ -	\$ -	\$ 7,161	\$ -	\$ -	\$ 7,161	
27	Automated Electronic Defibrillators	12/1/2010	60	\$ 237	\$ 237	20.00%	\$ -	\$ 237	20.00%	\$ -	\$ -	\$ 237	\$ -	\$ -	\$ 237	
28	License for Capture Now	12/1/2010	60	\$ 1,666	\$ 1,666	20.00%	\$ -	\$ 1,666	20.00%	\$ -	\$ -	\$ 1,666	\$ -	\$ -	\$ 1,666	
29	Fujitsu P16-140 scanner	12/1/2010	60	\$ 10,986	\$ 10,986	20.00%	\$ -	\$ 10,986	20.00%	\$ -	\$ -	\$ 10,986	\$ -	\$ -	\$ 10,986	
30	Ricoh MP 401SP Copier w/Finisher	12/1/2010	60	\$ 1,207	\$ 1,207	20.00%	\$ -	\$ 1,207	20.00%	\$ -	\$ -	\$ 1,207	\$ -	\$ -	\$ 1,207	
31	MELEP One E Line Model 6580 Telephone	12/1/2010	60	\$ 8,102	\$ 8,102	20.00%	\$ -	\$ 8,102	20.00%	\$ -	\$ -	\$ 8,102	\$ -	\$ -	\$ 8,102	
32	ELECTRONICS 18x1	12/1/2011	60	\$ 37,184	\$ 37,184	20.00%	\$ -	\$ 37,184	20.00%	\$ -	\$ -	\$ 37,184	\$ -	\$ -	\$ 37,184	
33	Bway video conferencing system	12/1/2011	60	\$ 1,111	\$ 1,111	20.00%	\$ -	\$ 1,111	20.00%	\$ -	\$ -	\$ 1,111	\$ -	\$ -	\$ 1,111	
34	Hewlett Packard laser printer	12/1/2011	60	\$ 1,111	\$ 1,111	20.00%	\$ -	\$ 1,111	20.00%	\$ -	\$ -	\$ 1,111	\$ -	\$ -	\$ 1,111	
35	Desktop-HMWKLS340	12/1/2014	84	\$ 807	\$ 240	14.29%	\$ -	\$ 807	14.29%	\$ -	\$ 355	\$ 807	\$ 115	\$ -	\$ 470	
36	Desktop-HMWKLS340	12/1/2014	84	\$ 807	\$ 240	14.29%	\$ -	\$ 807	14.29%	\$ -	\$ 355	\$ 807	\$ 115	\$ -	\$ 470	
37	Desktop-HMWKLS337	12/1/2014	84	\$ 807	\$ 240	14.29%	\$ -	\$ 807	14.29%	\$ -	\$ 355	\$ 807	\$ 115	\$ -	\$ 470	
38	Desktop-HMWKLS338	12/1/2014	84	\$ 807	\$ 240	14.29%	\$ -	\$ 807	14.29%	\$ -	\$ 355	\$ 807	\$ 115	\$ -	\$ 470	
39	Desktop-HMWKLS336	12/1/2014	84	\$ 807	\$ 240	14.29%	\$ -	\$ 807	14.29%	\$ -	\$ 355	\$ 807	\$ 115	\$ -	\$ 470	
40	Desktop-HMWKLS341	12/1/2014	84	\$ 807	\$ 240	14.29%	\$ -	\$ 807	14.29%	\$ -	\$ 355	\$ 807	\$ 115	\$ -	\$ 470	
41	790 Server & Server room upgrade	5/1/2015	84	\$ 17,650	\$ 4,202	14.29%	\$ -	\$ 17,650	14.29%	\$ -	\$ 6,724	\$ 17,650	\$ 2,521	\$ -	\$ 9,245	
42	Hawai Business Unit Software	12/1/2010	80	\$ 132,361	\$ 132,361	20.00%	\$ -	\$ 132,361	20.00%	\$ -	\$ -	\$ 132,361	\$ -	\$ -	\$ 132,361	
43	RMS Software	3/1/2014	480	\$ 92,428	\$ 6,547	2.50%	\$ -	\$ 92,428	2.50%	\$ -	\$ 8,858	\$ 92,428	\$ 2,311	\$ -	\$ 11,169	
44	phone system with 6 phones	12/1/2010	180	\$ 24,859	\$ 24,859	20.00%	\$ -	\$ 24,859	20.00%	\$ -	\$ -	\$ 24,859	\$ -	\$ -	\$ 24,859	
45	Miscellaneous Kitchen Equipment	12/1/2010	360	\$ 981	\$ 388	6.67%	\$ -	\$ 981	6.67%	\$ -	\$ 463	\$ 981	\$ 95	\$ -	\$ 529	
46	laptop for CS Mgr	4/1/2014	360	\$ 1,496	\$ 175	3.33%	\$ -	\$ 1,496	3.33%	\$ -	\$ 225	\$ 1,496	\$ 50	\$ -	\$ 274	
47	Total			\$ 387,436	\$ 250,992		\$ -	\$ 387,436		\$ -	\$ 259,422	\$ 397,436	\$ 6,430	\$ -	\$ 267,652	
48	HAWAII GENERAL OFFICE ALLOCATIONS															
49	10 - Mirrabilli	21.75%		\$ 84,174	\$ 54,331		\$ -	\$ 84,174		\$ -	\$ 56,362	\$ 84,174	\$ 1,831	\$ -	\$ 58,194	
50	701 - Kona	6.17%		\$ 20,733	\$ 17,447		\$ -	\$ 20,733		\$ -	\$ 17,026	\$ 20,733	\$ 579	\$ -	\$ 18,405	
51	701 - Waikoloa Water	12.84%		\$ 26,753	\$ 22,436		\$ -	\$ 26,753		\$ -	\$ 23,287	\$ 26,753	\$ 1,062	\$ -	\$ 24,969	
52	721 - Waikoloa Sewer	10.02%		\$ 38,813	\$ 33,313		\$ -	\$ 38,813		\$ -	\$ 35,613	\$ 38,813	\$ 944	\$ -	\$ 36,331	
53	722 - Waikoloa Sewer	13.27%		\$ 51,423	\$ 45,631		\$ -	\$ 51,423		\$ -	\$ 47,423	\$ 51,423	\$ 1,119	\$ -	\$ 48,551	
54	723 - Waikoloa Resort Water	18.15%		\$ 70,423	\$ 65,631		\$ -	\$ 70,423		\$ -	\$ 67,423	\$ 70,423	\$ 1,532	\$ -	\$ 68,551	
55	724 - Waikoloa Resort Sewer	6.75%		\$ 2,853	\$ 1,574		\$ -	\$ 2,853		\$ -	\$ 2,182	\$ 2,853	\$ 653	\$ -	\$ 2,000	
56	725 - Waikoloa Resort Irrigation	10.56%		\$ 40,900	\$ 26,467		\$ -	\$ 40,900		\$ -	\$ 37,346	\$ 40,900	\$ 869	\$ -	\$ 38,538	
57	726 - Kona Water	5.80%		\$ 22,474	\$ 14,560		\$ -	\$ 22,474		\$ -	\$ 15,049	\$ 22,474	\$ 489	\$ -	\$ 21,538	

Wakolee Resort Utilities, Inc. Oba West-Hawaii Utility Company
 Accumulated Depreciation and Depreciation Expense Detail (Hawaii Water, Big Island, WW Admin)
 Test Year Ending December 31, 2018

Line No	Description	In Service	Useful Life in Mths	Plant Balance (12/31/2016)	2017 Retirements	2018 Additions	2019 Retirements	Plant Balance (12/31/2018)	Depreciator Expense	Accumulated Depreciation (12/31/2018)
59	Total			\$ 387,436	\$ 253,932	\$ 285,422	\$ 8,430	\$ 387,436	\$ 8,430	\$ 267,862
60	BIG ISLAND									
61	(2)Replacement Cp Computer Stations	12/1/2013	84	\$ 2,081	\$ -	\$ -	\$ -	\$ 2,081	\$ -	\$ 1,511
62	Mobile office trailer	12/1/2011	480	\$ 23,867	\$ -	\$ -	\$ -	\$ 23,867	\$ 572	\$ 4,538
63	1936 Eagle Forklift	12/1/2010	480	\$ 22,871	\$ -	\$ -	\$ -	\$ 22,871	\$ 572	\$ 4,622
64	20 Container Shelving-Baseward	6/1/2015	480	\$ 931	\$ -	\$ -	\$ -	\$ 931	\$ 23	\$ 83
65	20 Container Shelving-EMT	6/1/2015	480	\$ 455	\$ -	\$ -	\$ -	\$ 455	\$ 11	\$ 258
66	20 Container-Baseward	6/1/2015	480	\$ 10,373	\$ -	\$ -	\$ -	\$ 10,373	\$ 258	\$ 929
67	20 Container-EMT	6/1/2015	480	\$ 5,312	\$ -	\$ -	\$ -	\$ 5,312	\$ 133	\$ 476
68	Storage Corer	12/1/2010	180	\$ 3,187	\$ -	\$ -	\$ -	\$ 3,187	\$ 212	\$ 1,718
69	Nissan Frontier	12/1/2010	120	\$ 27,030	\$ -	\$ -	\$ -	\$ 27,030	\$ 2,703	\$ 19,738
70	Nissan Titan	12/1/2010	120	\$ 35,679	\$ -	\$ -	\$ -	\$ 35,679	\$ 3,568	\$ 26,051
71	FORD XCAS	6/1/2012	120	\$ 28,901	\$ -	\$ -	\$ -	\$ 28,901	\$ 2,890	\$ 17,765
72	FORD XCAS	6/1/2012	120	\$ 26,385	\$ -	\$ -	\$ -	\$ 26,385	\$ 2,640	\$ 17,432
73	FORD XCAS	6/1/2012	120	\$ 30,500	\$ -	\$ -	\$ -	\$ 30,500	\$ 3,050	\$ 18,841
74	Ford F-150	6/1/2012	120	\$ 30,500	\$ -	\$ -	\$ -	\$ 30,500	\$ 3,050	\$ 18,841
75	Ford F-150	6/1/2012	120	\$ 30,500	\$ -	\$ -	\$ -	\$ 30,500	\$ 3,050	\$ 18,841
76	FROSTER	6/1/2012	120	\$ 25,390	\$ -	\$ -	\$ -	\$ 25,390	\$ 2,539	\$ 18,865
77	Ford Explorer	6/1/2012	120	\$ 37,487	\$ -	\$ -	\$ -	\$ 37,487	\$ 3,749	\$ 23,817
78	2014 Nissan Frontier, V214001	6/1/2014	84	\$ 35,122	\$ -	\$ -	\$ -	\$ 35,122	\$ 3,512	\$ 23,833
79	3 iPad for Hawaii Island	6/1/2012	84	\$ 2,542	\$ -	\$ -	\$ -	\$ 2,542	\$ 254	\$ 1,937
80	Desk w/Drawer	6/1/2012	120	\$ 959	\$ -	\$ -	\$ -	\$ 959	\$ 96	\$ 537
81	65"x33"x18"	6/1/2012	120	\$ 1,311	\$ -	\$ -	\$ -	\$ 1,311	\$ 131	\$ 87
82	Diesel tank	12/1/2011	480	\$ 725	\$ -	\$ -	\$ -	\$ 725	\$ 18	\$ 128
83	GIS Software	12/1/2011	60	\$ 7,621	\$ -	\$ -	\$ -	\$ 7,621	\$ -	\$ 7,621
84	Backflow Test Kit-Midwest 835	10/1/2014	240	\$ 1,202	\$ -	\$ -	\$ -	\$ 1,202	\$ 60	\$ 205
85	Big Island SCADA 2012	10/1/2014	480	\$ 485,319	\$ -	\$ -	\$ -	\$ 485,319	\$ 12,383	\$ 52,874
86	Book Case	6/1/2012	120	\$ 288	\$ -	\$ -	\$ -	\$ 288	\$ 30	\$ 183
87	Motorola Hardware	6/1/2012	60	\$ 4,401	\$ -	\$ -	\$ -	\$ 4,401	\$ 440	\$ 5,098
88	Work Order Addition	6/1/2012	60	\$ 2,144	\$ -	\$ -	\$ -	\$ 2,144	\$ -	\$ 2,144
89	Misc. Wiring & Cables	6/1/2012	60	\$ 544	\$ -	\$ -	\$ -	\$ 544	\$ -	\$ 544
90	Work Order Addition	6/1/2012	60	\$ 747	\$ -	\$ -	\$ -	\$ 747	\$ -	\$ 747
91	1 desktop	4/1/2013	84	\$ 1,133	\$ -	\$ -	\$ -	\$ 1,133	\$ 113	\$ 931
92	1 desktop	4/1/2013	84	\$ 1,133	\$ -	\$ -	\$ -	\$ 1,133	\$ 113	\$ 931
93	1 desktop	4/1/2013	84	\$ 1,133	\$ -	\$ -	\$ -	\$ 1,133	\$ 113	\$ 931
94	1 desktop	4/1/2013	84	\$ 1,133	\$ -	\$ -	\$ -	\$ 1,133	\$ 113	\$ 931
95	1 desktop	4/1/2013	84	\$ 1,133	\$ -	\$ -	\$ -	\$ 1,133	\$ 113	\$ 931
96	Exec Chair	6/1/2012	120	\$ 351	\$ -	\$ -	\$ -	\$ 351	\$ 35	\$ 218
97	Work Order Addition	6/1/2012	120	\$ 51	\$ -	\$ -	\$ -	\$ 51	\$ 5	\$ 38
98	Work Order Addition	6/1/2012	60	\$ 182	\$ -	\$ -	\$ -	\$ 182	\$ 18	\$ 208
99	Work Order Addition	6/1/2012	60	\$ 13,813	\$ -	\$ -	\$ -	\$ 13,813	\$ -	\$ 16,281
100	Hand Helds	12/1/2010	84	\$ 4,509	\$ -	\$ -	\$ -	\$ 4,509	\$ 644	\$ 3,113
101	EMT Laptop	3/1/2014	84	\$ 19,147	\$ -	\$ -	\$ -	\$ 19,147	\$ -	\$ 19,147
102	Desk Dock	6/1/2010	90	\$ 2,793	\$ -	\$ -	\$ -	\$ 2,793	\$ -	\$ 2,793
103	Personnel Lift	6/1/2012	180	\$ 5,844	\$ -	\$ -	\$ -	\$ 5,844	\$ 390	\$ 2,565
104	Software	6/1/2012	60	\$ 2,985	\$ -	\$ -	\$ -	\$ 2,985	\$ -	\$ 3,354
105	Hardware	6/1/2012	60	\$ 8,824	\$ -	\$ -	\$ -	\$ 8,824	\$ -	\$ 9,883
106	Gradual lifting hook attachment	12/1/2014	360	\$ 2,427	\$ -	\$ -	\$ -	\$ 2,427	\$ -	\$ 344
107	FordLT	12/1/2010	120	\$ 27,625	\$ -	\$ -	\$ -	\$ 27,625	\$ 2,762	\$ 19,544
108	HON chair	2/1/2014	360	\$ 636	\$ -	\$ -	\$ -	\$ 636	\$ 21	\$ 122
109	Hydro Jetter	6/1/2016	120	\$ 5,941	\$ -	\$ -	\$ -	\$ 5,941	\$ 594	\$ 4,332
110	Ice Maker-Remberts ID-0452A	6/1/2013	360	\$ 4,535	\$ -	\$ -	\$ -	\$ 4,535	\$ 302	\$ 708
111	Infersal heater-Cher/Su	7/1/2013	360	\$ 2,173	\$ -	\$ -	\$ -	\$ 2,173	\$ 217	\$ 1,488
112	Infersal heater	7/1/2013	360	\$ 2,173	\$ -	\$ -	\$ -	\$ 2,173	\$ 217	\$ 1,488
113	Kroll task chair	4/1/2013	84	\$ 1,165	\$ -	\$ -	\$ -	\$ 1,165	\$ 117	\$ 857
114	Laptops	4/1/2013	84	\$ 1,165	\$ -	\$ -	\$ -	\$ 1,165	\$ 117	\$ 857
115	Laptops	4/1/2013	84	\$ 1,165	\$ -	\$ -	\$ -	\$ 1,165	\$ 117	\$ 857
116	Laptop, EMT-IMKCOLT02	11/1/2016	84	\$ 1,631	\$ -	\$ -	\$ -	\$ 1,631	\$ 163	\$ 925
117	Lateral File	9/1/2012	120	\$ 565	\$ -	\$ -	\$ -	\$ 565	\$ 57	\$ 323
118	Work Order Addition	12/1/2012	120	\$ 1,447	\$ -	\$ -	\$ -	\$ 1,447	\$ 145	\$ 932
119	Work Order Addition	12/1/2012	120	\$ 209	\$ -	\$ -	\$ -	\$ 209	\$ 21	\$ 122
120	Work Order Addition	6/1/2012	480	\$ 4,571	\$ -	\$ -	\$ -	\$ 4,571	\$ 457	\$ 3,325
121	New IP phone system	6/1/2013	84	\$ 16,749	\$ -	\$ -	\$ -	\$ 16,749	\$ -	\$ 16,749
122	New Hydraulic Hammer	12/1/2014	240	\$ 9,947	\$ -	\$ -	\$ -	\$ 9,947	\$ 482	\$ 5,203
123	Office Furnishings	2/1/2014	360	\$ 6,706	\$ -	\$ -	\$ -	\$ 6,706	\$ 224	\$ 2,458
124	Office furniture & equip	9/1/2012	120	\$ 4,134	\$ -	\$ -	\$ -	\$ 4,134	\$ 413	\$ 2,458
125	Work Order Addition	9/1/2012	120	\$ 47	\$ -	\$ -	\$ -	\$ 47	\$ 5	\$ 28
126	Work Order Addition	9/1/2012	180	\$ 90	\$ -	\$ -	\$ -	\$ 90	\$ 6	\$ 38
127	Portable generator 550W, EMIT's	12/1/2016	240	\$ 518	\$ -	\$ -	\$ -	\$ 518	\$ 26	\$ 54

Waikoloa Resort Utilities, Inc. (The West Hawaii Utility Company)
 Accumulated Depreciation and Depreciation Expense Detail (Waikoloa Water - Big Island, WW Admin)
 Test Year Ending December 31, 2018

Line No	Description	In Service	Useful Life in Mos	Plant Balance (12/31/2016)	Accumulated Depreciation Reserve (12/31/2016)	2017 Additions	Retirements	Plant Balance (12/31/2017)	Present Rate	Depreciation Expense (12/31/2017)	Accumulated Depreciation Reserve (12/31/2017)	2018 Retirements	Plant Balance (12/31/2018)	Depreciation Expense	Accumulated Depreciation Reserve (12/31/2018)
128	Power Quality Analyzer	3/1/2016	243	\$ 8,416	\$ 772	\$ -	\$ -	\$ 8,416	5.00%	\$ 421	\$ 1,192	\$ -	\$ 8,416	\$ 421	\$ 1,613
129	Printer Cart	9/1/2012	120	\$ 75	\$ 31	\$ -	\$ -	\$ 75	10.00%	\$ 8	\$ 38	\$ -	\$ 75	\$ 8	\$ 46
130	Projector-Dell 1910HD	12/1/2016	84	\$ 626	\$ 7	\$ -	\$ -	\$ 626	14.29%	\$ 89	\$ 97	\$ -	\$ 626	\$ 89	\$ 186
131	Electrical Upgrade	12/1/2011	480	\$ 8,770	\$ 1,289	\$ -	\$ -	\$ 8,770	2.50%	\$ 219	\$ 1,468	\$ -	\$ 8,770	\$ 219	\$ 1,707
132	Respirator supplied air system	12/1/2016	240	\$ 4,239	\$ 18	\$ -	\$ -	\$ 4,239	5.00%	\$ 212	\$ 230	\$ -	\$ 4,239	\$ 212	\$ 442
133	Roho Copier	11/1/2011	60	\$ 10,588	\$ 10,588	\$ -	\$ -	\$ 10,588	20.00%	\$ -	\$ 10,588	\$ -	\$ 10,588	\$ -	\$ 10,588
134	Roho Fax Module	11/1/2011	60	\$ 1,045	\$ 1,045	\$ -	\$ -	\$ 1,045	20.00%	\$ 183	\$ 1,282	\$ -	\$ 1,045	\$ 183	\$ 2,685
135	RICOH MP C3004C-Engineering office	12/1/2016	84	\$ 2,282	\$ 475	\$ -	\$ -	\$ 2,282	14.29%	\$ 211	\$ 989	\$ -	\$ 2,282	\$ 211	\$ 898
136	picomputer workstation for Eng Mgr	10/1/2014	480	\$ 1,478	\$ -	\$ -	\$ -	\$ 1,478	2.50%	\$ 135	\$ 1,026	\$ -	\$ 1,478	\$ 135	\$ 1,585
137	SCADA main server Gateway	5/1/2016	480	\$ 22,377	\$ 468	\$ -	\$ -	\$ 22,377	2.50%	\$ 1,830	\$ 2,308	\$ -	\$ 22,377	\$ 1,830	\$ 2,690
138	SCADA main server	5/1/2016	480	\$ 64,775	\$ 1,350	\$ 53,201	\$ -	\$ 64,775	2.50%	\$ 1,830	\$ 2,308	\$ -	\$ 64,775	\$ 1,830	\$ 4,248
139	SCADA upgrade 21*3	3/1/2016	480	\$ 10,539	\$ 220	\$ -	\$ -	\$ 10,539	2.50%	\$ 283	\$ 483	\$ -	\$ 10,539	\$ 283	\$ 428
140	SCADA/PAK 32	3/1/2016	243	\$ 4,771	\$ 199	\$ -	\$ -	\$ 4,771	5.00%	\$ 238	\$ 437	\$ -	\$ 4,771	\$ 238	\$ 676
141	Starfielding	12/1/2011	480	\$ -	\$ -	\$ -	\$ -	\$ -	5.00%	\$ 0	\$ 2	\$ -	\$ -	\$ 0	\$ 3
142	Work Order Addition	6/1/2013	240	\$ 994	\$ 15	\$ -	\$ -	\$ 994	5.00%	\$ 50	\$ 228	\$ -	\$ 994	\$ 50	\$ 277
143	Tools & Equipment	3/1/2016	240	\$ 426	\$ 178	\$ -	\$ -	\$ 426	5.00%	\$ 21	\$ 39	\$ -	\$ 426	\$ 21	\$ 60
144	Trailer, emergency generator	3/1/2016	240	\$ 2,073	\$ 86	\$ -	\$ -	\$ 2,073	5.00%	\$ 104	\$ 190	\$ -	\$ 2,073	\$ 104	\$ 294
145	Trailer, emergency generator EGS600	3/1/2016	240	\$ 7,800	\$ 325	\$ -	\$ -	\$ 7,800	5.00%	\$ 360	\$ 715	\$ -	\$ 7,800	\$ 360	\$ 1,205
146	Trailer, emergency 6x12 w/ramb	3/1/2016	120	\$ 58,793	\$ 24,501	\$ -	\$ -	\$ 58,793	10.00%	\$ 5,879	\$ 30,481	\$ -	\$ 58,793	\$ 5,879	\$ 36,360
147	Work Order Addition	9/1/2012	120	\$ 8,817	\$ 4,281	\$ -	\$ -	\$ 8,817	10.00%	\$ 882	\$ 4,963	\$ -	\$ 8,817	\$ 882	\$ 5,645
148	V208214, Fons F-150	12/1/2010	120	\$ 9,017	\$ 5,662	\$ -	\$ -	\$ 9,017	10.00%	\$ 902	\$ 5,664	\$ -	\$ 9,017	\$ 902	\$ 7,465
149	V208216, Chevy Silverad	12/1/2010	120	\$ 29,139	\$ 18,288	\$ -	\$ -	\$ 29,139	10.00%	\$ 2,914	\$ 21,212	\$ -	\$ 29,139	\$ 2,914	\$ 24,126
150	V208217, Chevy 3500	12/1/2010	120	\$ 32,289	\$ 22,842	\$ -	\$ -	\$ 32,289	10.00%	\$ 3,227	\$ 25,869	\$ -	\$ 32,289	\$ 3,227	\$ 29,096
151	V208222, 06 TOY 4 RUNNER	12/1/2008	120	\$ 169	\$ 70	\$ -	\$ -	\$ 169	10.00%	\$ 17	\$ 87	\$ -	\$ 169	\$ 17	\$ 104
152	Visitor Chair	9/1/2012	480	\$ -	\$ -	\$ 42,891	\$ -	\$ -	2.50%	\$ 1,067	\$ 1,067	\$ -	\$ -	\$ 1,067	\$ 2,135
153	SCADA Report Writer System	11/30/2017	360	\$ -	\$ -	\$ 183,000	\$ -	\$ -	3.33%	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 12,000
154	Bell Shallow Security Cameras	8/31/2017	360	\$ -	\$ -	\$ 10,074	\$ -	\$ -	10.00%	\$ 1,001	\$ 1,001	\$ -	\$ -	\$ 1,001	\$ 2,003
155	Backup Battery	10/3/2017	120	\$ -	\$ -	\$ 50,000	\$ -	\$ -	10.00%	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 10,000
156	Backup Battery	8/3/2017	84	\$ -	\$ -	\$ 7,632	\$ -	\$ -	10.00%	\$ 763	\$ 763	\$ -	\$ -	\$ 763	\$ 1,526
157	EMT Sanitary Sink	8/3/2017	120	\$ -	\$ -	\$ 8,673	\$ -	\$ -	10.00%	\$ 867	\$ 867	\$ -	\$ -	\$ 867	\$ 1,735
158	Handhold Meter Readers	10/3/2017	120	\$ -	\$ -	\$ 8,787	\$ -	\$ -	10.00%	\$ 879	\$ 879	\$ -	\$ -	\$ 879	\$ 1,758
159	EMT Service Truck Tools	10/3/2017	120	\$ -	\$ -	\$ 21,138	\$ -	\$ -	10.00%	\$ 2,114	\$ 2,114	\$ -	\$ -	\$ 2,114	\$ 4,227
160	Portable AT Compressor	9/30/2017	120	\$ -	\$ -	\$ 2,249	\$ -	\$ -	10.00%	\$ 225	\$ 225	\$ -	\$ -	\$ 225	\$ 450
161	Sacret fusion & welding prep kit	6/30/2017	120	\$ -	\$ -	\$ -	\$ -	\$ -	14.29%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
162	Iron Handheld Meter Readers	7/1/2018	84	\$ -	\$ -	\$ -	\$ -	\$ -	14.29%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163	2018 Toyota 4Runner 4x4	7/1/2018	84	\$ -	\$ -	\$ -	\$ -	\$ -	14.29%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
164	2018 Toyota Tacoma TRO 4x4	7/1/2018	84	\$ -	\$ -	\$ -	\$ -	\$ -	14.29%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	Total			\$ 1,395,260	\$ 381,474	\$ 457,748	\$ -	\$ 1,853,008		\$ 114,425	\$ 505,919	\$ 110,292	\$ 1,963,300	\$ 123,451	\$ 629,249
166	BIG ISLAND ALLOCATIONS														
167	721 - Waikoloa Water		18.33%	\$ 255,896	\$ 71,772	\$ 83,923	\$ -	\$ 339,729		\$ 20,979	\$ 92,751	\$ 20,221	\$ 359,950	\$ 22,633	\$ 115,384
168	722 - Waikoloa Sewer (722)		19.92%	\$ 194,153	\$ 54,474	\$ 63,697	\$ -	\$ 257,850		\$ 15,922	\$ 70,367	\$ 15,347	\$ 273,197	\$ 17,178	\$ 87,575
169	723 - Waikoloa Resort Water		19.14%	\$ 357,001	\$ 74,914	\$ 87,696	\$ -	\$ 434,606		\$ 21,897	\$ 96,810	\$ 21,106	\$ 455,703	\$ 23,624	\$ 120,434
170	724 - Waikoloa Resort Sewer		25.40%	\$ 294,406	\$ 99,437	\$ 116,271	\$ -	\$ 410,677		\$ 29,955	\$ 128,502	\$ 28,015	\$ 438,692	\$ 31,367	\$ 159,859
171	725 - Waikoloa Resort Irrigation		1.02%	\$ 14,204	\$ 3,985	\$ 4,660	\$ -	\$ 18,864		\$ 1,765	\$ 5,150	\$ 1,123	\$ 19,987	\$ 1,267	\$ 6,407
172	726 - Kona Water		14.38%	\$ 200,895	\$ 95,349	\$ 65,889	\$ -	\$ 261,724		\$ 16,470	\$ 74,820	\$ 15,876	\$ 282,599	\$ 17,770	\$ 90,659
173	727 - Kona Sewer		7.80%	\$ 102,955	\$ 30,542	\$ 35,712	\$ -	\$ 144,507		\$ 9,277	\$ 39,469	\$ 8,605	\$ 153,172	\$ 9,831	\$ 49,100
174	Total			\$ 1,395,260	\$ 381,474	\$ 457,748	\$ -	\$ 1,853,008		\$ 114,425	\$ 505,919	\$ 110,292	\$ 1,963,300	\$ 123,451	\$ 629,249
175	WASTEWATER ADMINISTRATION														
176	IPad 3 - WW Mgr.	9/1/2013	60	\$ 810	\$ 106	\$ -	\$ -	\$ 916	20.00%	\$ 162	\$ 268	\$ -	\$ 916	\$ 162	\$ 430
177	Total			\$ 810	\$ 106	\$ -	\$ -	\$ 916		\$ 162	\$ 268	\$ -	\$ 916	\$ 162	\$ 430
178	WASTEWATER ADMINISTRATION ALLOCATIONS														
179	701 - Pukalani		17.27%	\$ 139	\$ 18	\$ -	\$ -	\$ 157		\$ 28	\$ 46	\$ -	\$ 139	\$ 28	\$ 74
180	722 - Waikoloa Sewer		24.52%	\$ 190	\$ 26	\$ -	\$ -	\$ 216		\$ 43	\$ 66	\$ -	\$ 216	\$ 43	\$ 105
181	724 - Waikoloa Resort Sewer		46.16%	\$ 365	\$ 48	\$ -	\$ -	\$ 413		\$ 73	\$ 121	\$ -	\$ 413	\$ 73	\$ 194
182	727 - Kona Sewer		11.10%	\$ 105	\$ 14	\$ -	\$ -	\$ 119		\$ 16	\$ 26	\$ -	\$ 119	\$ 16	\$ 36
183	Total			\$ 810	\$ 106	\$ -	\$ -	\$ 916		\$ 162	\$ 268	\$ -	\$ 916	\$ 162	\$ 430

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Contributions in Aid of Construction
 Test Year Ending December 31, 2018

Line No.	Description	Balance as of		Additions		Adjustments		Balance as of		Additions		Adjustments		Test Year Balance as of	
		Dec. 31, 2016	Jan. 1, 2017 to Dec. 31, 2017 CIAC	Jan. 1, 2017 to Dec. 31, 2017	Dec. 31, 2017	Jan. 1, 2018 to Dec. 31, 2018	CIAC	Jan. 1, 2018 to Dec. 31, 2018	Dec. 31, 2018	Jan. 1, 2018 to Dec. 31, 2018	Dec. 31, 2018	Jan. 1, 2018 to Dec. 31, 2018	Dec. 31, 2018	Dec. 31, 2018	
4	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Land and land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Structures and Improvements	\$ (1,294,104)	\$ -	\$ -	\$ (1,294,104)	\$ -	\$ -	\$ -	\$ (1,294,104)	\$ -	\$ -	\$ -	\$ -	\$ (1,294,104)	\$ -
7	Pumping Equipment	\$ (2,198,996)	\$ -	\$ -	\$ (2,198,996)	\$ -	\$ -	\$ -	\$ (2,198,996)	\$ -	\$ -	\$ -	\$ -	\$ (2,198,996)	\$ -
8	Treatment Equipment	\$ (35,040)	\$ -	\$ -	\$ (35,040)	\$ -	\$ -	\$ -	\$ (35,040)	\$ -	\$ -	\$ -	\$ -	\$ (35,040)	\$ -
9	Transmission & Distribution Plant	\$ (5,367,679)	\$ -	\$ -	\$ (5,367,679)	\$ -	\$ -	\$ -	\$ (5,367,679)	\$ -	\$ -	\$ -	\$ -	\$ (5,367,679)	\$ -
10	Source of Supply	\$ (1,204,874)	\$ -	\$ -	\$ (1,204,874)	\$ -	\$ -	\$ -	\$ (1,204,874)	\$ -	\$ -	\$ -	\$ -	\$ (1,204,874)	\$ -
11	Office Furniture and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Power Generation Equipment	\$ (350,000)	\$ -	\$ -	\$ (350,000)	\$ -	\$ -	\$ -	\$ (350,000)	\$ -	\$ -	\$ -	\$ -	\$ (350,000)	\$ -
13	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Tools and Laboratory Equipment	\$ (382)	\$ -	\$ -	\$ (382)	\$ -	\$ -	\$ -	\$ (382)	\$ -	\$ -	\$ -	\$ -	\$ (382)	\$ -
15	General Plant	\$ (1,796,196)	\$ -	\$ -	\$ (1,796,196)	\$ -	\$ -	\$ -	\$ (1,796,196)	\$ -	\$ -	\$ -	\$ -	\$ (1,796,196)	\$ -
16	Hawaii Water GO Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Big Island Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Total	\$ (12,247,271)	\$ -	\$ -	\$ (12,247,271)	\$ -	\$ -	\$ -	\$ (12,247,271)	\$ -	\$ -	\$ -	\$ -	\$ (12,247,271)	\$ -

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Amortization of Contributions in Aid of Construction
 Test Year Ending December 31, 2018

Line No.	Description	Amount Received	Amortization		Acc. Amort. Balance as of Dec. 31, 2016	Amortization		Acc. Amort. Balance as of Dec. 31, 2017	Amortization		Test Year Acc. Amort. Balance as of Dec. 31, 2018
			Rate	Jan. 1, 2016 to Dec. 31, 2016		Rate	Jan. 1, 2017 to Dec. 31, 2017		Rate	Jan. 1, 2018 to Dec. 31, 2018	
3	Description										
4											
5	Intangible		-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -
6	Land and land rights		-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -
7	Structures and Improvements	\$ 1,294,104	0.00%	\$ 241,672	\$ 241,672	-	\$ 241,672	\$ 241,672	-	\$ -	\$ 241,672
8	Pumping Equipment	\$ 2,198,996	3.69%	\$ 791,662	\$ 791,662	81,112	\$ 872,774	\$ 872,774	81,112	\$ -	\$ 953,885
9	Treatment Equipment	\$ 35,040	2.00%	\$ 18,901	\$ 18,901	701	\$ 19,602	\$ 19,602	701	\$ -	\$ 20,303
10	Transmission & Distribution Plant	\$ 5,367,879	2.00%	\$ 1,172,321	\$ 1,172,321	107,354	\$ 1,279,675	\$ 1,279,675	107,354	\$ -	\$ 1,387,028
11	Source of Supply	\$ 1,204,874	2.00%	\$ 218,551	\$ 218,551	24,097	\$ 242,649	\$ 242,649	24,097	\$ -	\$ 266,746
12	Office Furniture and Equipment	\$ -	0.00%	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -
13	Power Generation Equipment	\$ 350,000	10.00%	\$ 262,353	\$ 262,353	35,000	\$ 297,353	\$ 297,353	35,000	\$ -	\$ 332,353
14	Transportation	\$ -	0.00%	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -
15	Tools and Laboratory Equipment	\$ 382	2.00%	\$ 214	\$ 214	8	\$ 222	\$ 222	8	\$ -	\$ 229
16	General Plant	\$ 1,796,196	11.52%	\$ 1,325,951	\$ 1,325,951	206,857	\$ 1,532,808	\$ 1,532,808	206,857	\$ -	\$ 1,739,664
17	Hawaii Water GO Allocation	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -
18	Big Island Allocation	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -
19	Wastewater Administration	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -
20	Total	\$ 12,247,271		\$ 4,031,625	\$ 4,031,625	\$ 455,128	\$ 4,486,753	\$ 4,486,753	\$ 455,128	\$ -	\$ 4,941,881

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal
 Test Year Ending December 31, 2018

Line No.	Description	2016			2017			2018		
		Acc. Tax Dep. Balance as of Dec. 31, 2016	Dep. Exp.	Adjustments	Acc. Tax Dep. Balance as of Dec. 31, 2017	Dep. Exp.	Adjustments	Acc. Tax Dep. Balance as of Dec. 31, 2018	Dep. Exp.	Adjustments
5	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Land and land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Structures and Improvements	\$ 1,372,925	\$ 325,262	\$ -	\$ 1,698,187	\$ 325,262	\$ -	\$ 2,023,450	\$ 325,262	\$ -
8	Pumping Equipment	\$ 389,444	\$ 48,449	\$ -	\$ 437,893	\$ 48,449	\$ -	\$ 486,342	\$ 48,449	\$ -
9	Treatment Equipment	\$ 1,796,336	\$ 326,004	\$ -	\$ 2,122,339	\$ 304,708	\$ -	\$ 2,427,048	\$ 304,708	\$ -
10	Transmission & Distribution Plant	\$ 1,176,856	\$ 199,919	\$ -	\$ 1,376,775	\$ 199,919	\$ -	\$ 1,576,694	\$ 199,919	\$ -
11	Source of Supply	\$ (162,826)	\$ -	\$ -	\$ (162,826)	\$ -	\$ -	\$ (162,826)	\$ -	\$ -
12	Office Furniture and Equipment	\$ 5,206	\$ 685	\$ -	\$ 5,891	\$ 619	\$ -	\$ 6,510	\$ 619	\$ -
13	Power Generation Equipment	\$ 33,711	\$ 8,428	\$ -	\$ 42,139	\$ 8,428	\$ -	\$ 50,567	\$ 8,428	\$ -
14	Transportation	\$ 237,747	\$ 57	\$ -	\$ 237,804	\$ 11,975	\$ -	\$ 249,778	\$ 11,975	\$ -
15	Tools and Laboratory Equipment	\$ 163,115	\$ 1,336	\$ -	\$ 164,451	\$ 1,521	\$ -	\$ 165,973	\$ 1,521	\$ -
16	General Plant	\$ (73,641)	\$ (6,283)	\$ -	\$ (79,924)	\$ (6,284)	\$ -	\$ (86,208)	\$ (6,284)	\$ -
17	Hawaii Water GO Allocation	\$ 64,858	\$ 2,871	\$ -	\$ 67,730	\$ 983	\$ -	\$ 68,712	\$ 983	\$ -
18	Big Island Allocation	\$ 271,656	\$ 47,814	\$ -	\$ 319,470	\$ 50,734	\$ -	\$ 370,204	\$ 50,734	\$ -
19	Wastewater Administration	\$ 303	\$ 42	\$ -	\$ 345	\$ 21	\$ -	\$ 366	\$ 21	\$ -
20	Total	\$ 5,275,690	\$ 954,584	\$ -	\$ 6,230,274	\$ 946,335	\$ -	\$ 7,176,609	\$ 946,335	\$ -
21	Accumulated Book Depreciation	\$ 555,643			\$ 1,547,534			\$ 2,554,642		
22	ADIT Balance	\$ (1,512,602)			\$ (1,501,462)			\$ (1,482,808)		

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation										
							2016	2017	2018	2016	2017	2018								
1	103540	Structures and Improvements																		
2		Resort Plant Headworks Electrical Work	-	11/17/2007	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3		WBR Waste Water Reclamation Plant Phase II-Se	-	7/11/2003	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
4		Effluent Injctn Well-Cement, Concrete, Gravel	28,442	8/16/2006	SL-25	25	\$	1,138	\$	1,138	\$	1,138	\$	13,662	\$	14,790	\$			
5		Resort Plant Headworks Site Work	-	11/17/2007	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
6		LAB/PLANT EXPANSION-HRW RELATED	88,244	1/1/1989	SL-25	25	\$	-	\$	-	\$	-	\$	95,303	\$	95,303	\$			
7		Generator building - HRW related	73,051	1/1/1989	SL-25	25	\$	-	\$	-	\$	-	\$	78,895	\$	78,895	\$			
8		WBR Waste Water Reclamation Plant Phase II-Si	-	7/11/2003	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9		LAGOON #2 RELINING	-	6/1/1996	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10		Resort Plant Headworks Dewatering Pad	-	11/17/2007	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11		LAGOON RELINING-ADDITIONAL	-	10/31/1994	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12		SUBSTATION ACCESS ROAD	21,119	6/1/1986	SL-25	25	\$	-	\$	-	\$	-	\$	22,808	\$	22,808	\$			
13		LAGOON #1 RELINING	-	1/1/1994	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
14		WBR Waste Water Reclamation Plant Phase II-Ru	-	7/11/2003	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
15		WBR Waste Water Reclamation Plant Phase II-Sa	-	7/11/2003	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
16		WBR Waste Water Reclamation Plant Phase II-Ef	-	7/11/2003	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
17		Effluent Injctn Well-Borehole	117,985	8/16/2006	SL-25	25	\$	4,719	\$	4,719	\$	4,719	\$	51,913	\$	56,633	\$			
18		Effluent Injctn Well-Casing	60,261	8/16/2006	SL-25	25	\$	2,410	\$	2,410	\$	2,410	\$	26,515	\$	28,925	\$			
19		Resort Plant Headworks Piping	-	11/17/2007	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
20		Reroof Resort Laboratory	8,425	11/9/2005	SL-25	25	\$	337	\$	337	\$	337	\$	4,044	\$	4,381	\$			
21		Resort Plant Headworks Fine Screen	-	11/17/2007	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
22		LAGOON/PLANT EXPANSION-HRW	-	1/1/1989	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
23		R WWTP Electrical & Instrumentation	1,602,748	12/1/2013	SL-25	25	\$	64,110	\$	64,110	\$	64,110	\$	256,440	\$	320,550	\$			
24		Resort WWTP Design&Cons	4,500,188	12/1/2013	SL-25	25	\$	180,008	\$	180,008	\$	180,008	\$	720,030	\$	900,036	\$			
25		R WWTP OPS & EQUIP Bldgns	812,730	12/1/2013	SL-25	25	\$	32,509	\$	32,509	\$	32,509	\$	130,037	\$	162,546	\$			
26		R Plant Site Work	1,668,291	12/1/2013	SL-25	25	\$	66,732	\$	66,732	\$	66,732	\$	266,927	\$	333,658	\$			
27		Emergency Shower-Resort UV	1,286	3/1/2015	SL-25	25	\$	51	\$	51	\$	51	\$	103	\$	154	\$			
28		Valve & Bypass/ARV Vault	138,534	12/1/2010	SL-25	25	\$	5,541	\$	5,541	\$	5,541	\$	38,789	\$	44,331	\$			
29		890 sq ft Pavement	123,965	12/1/2010	SL-25	25	\$	4,959	\$	4,959	\$	4,959	\$	34,710	\$	39,669	\$			
30		Flow Meter Vault	58,726	12/1/2010	SL-25	25	\$	2,349	\$	2,349	\$	2,349	\$	16,443	\$	18,792	\$			
31		Resort Plant Consultants and Trailer	132,237	7/1/2013	SL-25	25	\$	5,289	\$	5,289	\$	5,289	\$	21,158	\$	26,447	\$			
32		Storage Roof	10,548	10/31/2017	SL-25	25	\$	-	\$	422	\$	422	\$	-	\$	422	\$			
33		Resort WWTP Security Cameras	10,010	7/1/2018	SL-25	25	\$	-	\$	-	\$	-	\$	-	\$	-	\$			
34		Total	9,456,789				\$	370,153	\$	370,575	\$	370,975	\$	1,776,630	\$	2,147,205	\$	2,517,780	\$	2,517,780
35	103701	Pumping Equipment																		
36		PUMP 30HP-S/N 11-7118	15,105	6/13/1996	SL-25	25	\$	604	\$	604	\$	604	\$	12,688	\$	13,293	\$			
37		NO FLOW SWITCH	887	2/1/1994	SL-25	25	\$	35	\$	35	\$	35	\$	816	\$	852	\$			
38		SEWER LIFT UPGRADE	30,518	6/31/1996	SL-25	25	\$	1,221	\$	1,221	\$	1,221	\$	25,635	\$	26,856	\$			
39		Sewer Bypass Pump-Pacific Pump&Power	39,646	8/1/2008	SL-25	25	\$	1,586	\$	1,586	\$	1,586	\$	14,272	\$	15,858	\$			
40		PUMP STATION/GENERATOR-HRW	305,269	1/1/1989	SL-25	25	\$	-	\$	-	\$	-	\$	329,691	\$	329,691	\$			
41		TRANSFORMER	916	4/1/1995	SL-25	25	\$	37	\$	37	\$	37	\$	806	\$	843	\$			
42		SEWER BYPASS SYSTEM EQP #85	3,020	5/1/1995	SL-25	25	\$	121	\$	121	\$	121	\$	2,658	\$	2,778	\$			
43		WASTE RETURN PUMP REPLACEMENT	22,283	11/1/1998	SL-25	25	\$	891	\$	891	\$	891	\$	16,920	\$	17,810	\$			
44		SPS #1 (Cemtex Dedicated Facility)	1,624,954	10/31/2003	SL-25	25	\$	64,998	\$	64,998	\$	64,998	\$	909,974	\$	974,972	\$			
45		PUMP 100HP-S/N 11-7069	19,531	6/1/1996	SL-25	25	\$	781	\$	781	\$	781	\$	16,406	\$	17,188	\$			
46		3 Submersible Lead Pumps, 84 HP, 1835 gpm each	187,500	2/11/2009	SL-25	25	\$	7,500	\$	7,500	\$	7,500	\$	60,000	\$	67,500	\$			
47		2 Submersible Lead Pumps, 47 HP, 1260 gpm each	62,500	2/11/2009	SL-25	25	\$	2,500	\$	2,500	\$	2,500	\$	20,000	\$	22,500	\$			
48		Solid State Controllers-Rp&Spare	13,482	12/1/2013	SL-25	25	\$	539	\$	539	\$	539	\$	2,157	\$	2,696	\$			

Waikoloa Resort Utilities, Inc. Doa West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
						2016	2017	2018	2016	2017	2018
49		Toshiba Pump Drive SPS#1 pump 2	3/1/2014	SL-25	25	\$ 585	\$ 585	\$ 585	\$ 1,755	\$ 2,340	\$ 2,925
50		Resort SPS#1 pump 1 soft starter	12/1/2014	SL-25	25	\$ 137	\$ 137	\$ 137	\$ 410	\$ 547	\$ 684
51		Effluent Pump, 2"-Resort WWTP	12/1/2014	SL-25	25	\$ 47	\$ 47	\$ 47	\$ 140	\$ 187	\$ 234
52		Pump Station Electrical Installations	12/1/2010	SL-25	25	\$ 24,323	\$ 24,323	\$ 24,323	\$ 170,256	\$ 194,560	\$ 218,903
53		Bypass & ARV Vault Equipment	12/1/2010	SL-25	25	\$ 4,224	\$ 4,224	\$ 4,224	\$ 29,566	\$ 33,790	\$ 38,014
54		2 Submersible Pumps	12/1/2010	SL-25	25	\$ 9,193	\$ 9,193	\$ 9,193	\$ 64,350	\$ 73,543	\$ 82,736
55		Valve Vault Equipment	12/1/2010	SL-25	25	\$ 2,385	\$ 2,385	\$ 2,385	\$ 16,696	\$ 19,082	\$ 21,467
56		SPS Pump Control Replacement	12/31/2017	SL-25	25	\$ -	\$ 1,290	\$ 1,290	\$ -	\$ 1,290	\$ 2,579
57		VFD for SPS#1	12/31/2017	SL-25	25	\$ -	\$ 601	\$ 601	\$ -	\$ 601	\$ 1,203
58		VFD for SPS#3	12/31/2017	SL-25	25	\$ -	\$ 601	\$ 601	\$ -	\$ 601	\$ 1,203
59		Total				\$ 121,706	\$ 124,198	\$ 124,198	\$ 1,695,200	\$ 1,819,398	\$ 1,943,595
60	103801	Treatment & Disposal Equipment									
61		STP EXPANSION-PHASE II	3/1/1991	SL-25	25	\$ 535,044	\$ 21,402	\$ 21,402	\$ 556,446	\$ 577,848	\$ 577,848
62		STP EXPANSION-PHASE II ADDITION	1/1/1992	SL-25	25	\$ 2,550	\$ 102	\$ 102	\$ 2,550	\$ 2,652	\$ 2,754
63		Aerator motor	2/8/1999	SL-25	25	\$ 2,336	\$ 93	\$ 93	\$ 1,682	\$ 1,775	\$ 1,869
64		AERATOR MOTOR	4/1/1996	SL-25	25	\$ 2,092	\$ 84	\$ 84	\$ 1,758	\$ 1,841	\$ 1,925
65		Aqua aerobics - 10 hp aerator	4/1/1997	SL-25	25	\$ 2,092	\$ 84	\$ 84	\$ 1,674	\$ 1,758	\$ 1,841
66		Boat Trailer	6/24/2002	SL-25	25	\$ 625	\$ 25	\$ 25	\$ 375	\$ 400	\$ 425
67		(2) Aqua-Jet Aerators	4/16/2004	SL-25	25	\$ 9,073	\$ 363	\$ 363	\$ 4,718	\$ 5,081	\$ 5,444
68		Surface Aerators- Replacement	4/22/2008	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69		VACUUM REGULATOR	8/1/1994	SL-25	25	\$ 1,969	\$ 79	\$ 79	\$ 1,811	\$ 1,890	\$ 1,969
70		ENGINEERING-BROCKMEIER	7/1/1981	SL-25	25	\$ 4,334	\$ -	\$ -	\$ 4,681	\$ 4,681	\$ 4,681
71		Flow metering system - SPS #2	8/1/1991	SL-25	25	\$ 5,198	\$ 208	\$ 208	\$ 5,406	\$ 5,614	\$ 5,814
72		Installation - flow meter system - SPS #2	8/1/1991	SL-25	25	\$ 635	\$ 25	\$ 25	\$ 660	\$ 685	\$ 710
73		Surface Aerators-Aqua-Jet Power	4/19/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74		6'x6' Concrete Cover for Flow Meter Vault	12/11/2003	SL-25	25	\$ 3,008	\$ 120	\$ 120	\$ 1,684	\$ 1,805	\$ 1,925
75		TREAT & DISP EQUIP (ORIGINAL PLANT)	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76		POLYMER TREATMENT SYSTEM	6/1/1993	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77		2 Aqua-Jet Aerator Drives	6/2/2002	SL-25	25	\$ 8,954	\$ 358	\$ 358	\$ 5,373	\$ 5,731	\$ 6,089
78		ENGINEERING-CONTINENTAL UTILITY	7/1/1981	SL-25	25	\$ 3,218	\$ -	\$ -	\$ 3,475	\$ 3,475	\$ 3,475
79		2 Aqua-Jet Aerators	5/1/2003	SL-25	25	\$ 13,836	\$ 553	\$ 553	\$ 7,748	\$ 8,301	\$ 8,855
80		AQUA-AEROBIC 10HP AERATOR	4/1/1997	SL-25	25	\$ 2,092	\$ 84	\$ 84	\$ 1,674	\$ 1,758	\$ 1,841
81		Aerator motor	5/15/1998	SL-25	25	\$ 2,181	\$ 87	\$ 87	\$ 1,657	\$ 1,745	\$ 1,832
82		2 Aqua Jet Aerator Drives	8/20/2001	SL-25	25	\$ 8,825	\$ 353	\$ 353	\$ 5,648	\$ 6,001	\$ 6,354
83		Two Ton Electric Hoist & Trolley	10/31/2002	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84		12" intake meter	10/30/2003	SL-25	25	\$ 3,352	\$ 134	\$ 134	\$ 1,877	\$ 2,011	\$ 2,145
85		Aqua-Jet Surface Aerators 10-HP Cast Iron End	7/18/2005	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86		1998 Erickson Pumper Truck Expense Balance	8/4/2005	SL-25	25	\$ 6,006	\$ 240	\$ 240	\$ 2,883	\$ 3,123	\$ 3,363
87		Resort Plant Sand Filler Air Compressor	5/5/2008	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88		R WWTP HYPOCHLORITES Pump Syst.	12/1/2013	SL-25	25	\$ 140,264	\$ 5,611	\$ 5,611	\$ 22,442	\$ 28,053	\$ 33,663
89		R WWTP Screening Facility	12/1/2013	SL-25	25	\$ 710,833	\$ 28,433	\$ 28,433	\$ 113,733	\$ 142,167	\$ 170,600
90		R WWTP MBR System	12/1/2013	SL-25	25	\$ 3,839,204	\$ 153,568	\$ 153,568	\$ 614,273	\$ 767,841	\$ 921,409
91		R WWTP WAS Basin	12/1/2013	SL-25	25	\$ 1,122,489	\$ 44,900	\$ 44,900	\$ 179,598	\$ 224,498	\$ 269,397
92		R WWTP UV Disinfection	12/1/2013	SL-25	25	\$ 757,293	\$ 30,292	\$ 30,292	\$ 121,167	\$ 151,459	\$ 181,750
93		RWWTP Screw Press/Conveyor/Walkway	12/1/2013	SL-25	25	\$ 881,645	\$ 35,266	\$ 35,266	\$ 141,063	\$ 176,329	\$ 211,595
94		Flow Meter Circuit Board-WAS No.2	12/1/2014	SL-25	25	\$ 2,030	\$ 81	\$ 81	\$ 244	\$ 325	\$ 405
95		Resort Plant Effluent Disposal Pit	12/1/2009	SL-25	25	\$ 76,361	\$ 3,134	\$ 3,134	\$ 25,076	\$ 28,210	\$ 31,345
96		Trojan 300 UVI Sensor	12/31/2017	SL-25	25	\$ 2,820	\$ -	\$ -	\$ -	\$ -	\$ 113
97		Hydraulic Wiper for UV System	12/31/2017	SL-25	25	\$ 5,280	\$ -	\$ -	\$ -	\$ -	\$ 211

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
98		Chemical Feed Pump	\$ 8,499	6/30/2018	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340
99		Total	\$ 8,166,136				\$ 325,679	\$ 326,004	\$ 304,708	\$ 1,831,376	\$ 2,157,379	\$ 2,462,088
100	103600	Collection Sewers Force										
101		ENGINEERING-CONTINENTAL UTILITY	\$ 2,292	7/11/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 2,475	\$ 2,475	\$ 2,475
102		ENGINEERING-BROCKMEIER	\$ 3,087	7/11/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 3,334	\$ 3,334	\$ 3,334
103		SEWER FORCE MAIN (ORIGINAL PLANT)	\$ 682,843	7/11/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 737,471	\$ 737,471	\$ 737,471
104		SEWER FORCE MAIN-HRW RELATED	\$ 39,608	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ 42,777	\$ 42,777	\$ 42,777
105		Sewer Force Main (Centex Dedicated Facility)	\$ 845,691	10/31/2003	SL-25	25	\$ 33,828	\$ 33,828	\$ 33,828	\$ 473,587	\$ 507,415	\$ 541,242
106		3.581' Lineal Feet of 12" DI Force Main Connecting SPS#3 to the Waikoloa Resort Wastewater Treatment Plant	\$ 1,002,680	2/11/2009	SL-25	25	\$ 40,107	\$ 40,107	\$ 40,107	\$ 320,858	\$ 360,965	\$ 401,072
107		SPS#2 Force Main Relocation	\$ 613,544	10/1/2014	SL-25	25	\$ 24,542	\$ 24,542	\$ 24,542	\$ 73,625	\$ 98,167	\$ 122,709
108		SPS#1 12" SS Bypass Pipe Brace	\$ 13,075	12/1/2014	SL-25	25	\$ 523	\$ 523	\$ 523	\$ 1,569	\$ 2,092	\$ 2,615
109		Hilton 6" of 6" PVC sewer line	\$ 1,668	11/1/2016	SL-25	25	\$ 67	\$ 67	\$ 67	\$ 67	\$ 133	\$ 200
110		111' 1/2" DI Force Main	\$ 193,051	12/1/2010	SL-25	25	\$ 7,722	\$ 7,722	\$ 7,722	\$ 54,054	\$ 61,776	\$ 69,498
111		Total	\$ 3,397,539				\$ 106,788	\$ 106,788	\$ 106,788	\$ 1,709,816	\$ 1,816,505	\$ 1,923,393
112	103610	Collection Sewers Gravity										
113		Nikken Sewer Main Extension	\$ 198,108	12/31/2002	SL-25	25	\$ 7,924	\$ 7,924	\$ 7,924	\$ 118,865	\$ 126,789	\$ 134,713
114		SEWER GRAVITY MAIN-HRW RELATED	\$ 170,109	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ 183,717	\$ 183,717	\$ 183,717
115		4900 Lineal Feet of 24" PVC Sewer Gravity Collection Mains from the Hilton Grand Vacations Kings' Land Development to the Waikoloa Resort Maintenance Road and 1506 Lineal Feet PVC Sewer Gravity Collection Mains on the Waikoloa Maintenance Road to SPS #3.	\$ 2,277,753	12/31/2009	SL-25	25	\$ 91,110	\$ 91,110	\$ 91,110	\$ 728,881	\$ 819,991	\$ 911,101
116		900 Lineal Feet of 8" PVC Sewer Gravity Collection Mains in the Mauna Lani Access Road for the Hilton Grand Vacations Kings' Land Development	\$ 215,446	12/31/2009	SL-25	25	\$ 8,618	\$ 8,618	\$ 8,618	\$ 68,943	\$ 77,561	\$ 86,178
117		47' 1/2" PVC Gravity Main	\$ 414,020	12/1/2010	SL-25	25	\$ 16,561	\$ 16,561	\$ 16,561	\$ 115,926	\$ 132,486	\$ 149,047
118		Sewer Manhole #1B	\$ 97,877	12/1/2010	SL-25	25	\$ 3,915	\$ 3,915	\$ 3,915	\$ 27,406	\$ 31,321	\$ 35,236
119		Sewer Manhole #1A	\$ 254,556	12/1/2010	SL-25	25	\$ 10,182	\$ 10,182	\$ 10,182	\$ 71,276	\$ 81,458	\$ 91,640
120		Rehabilitate Sewer Manholes	\$ 97,697	12/31/2017	SL-25	25	\$ -	\$ 3,908	\$ 3,908	\$ -	\$ 3,908	\$ 7,816
121		Total	\$ 3,725,565				\$ 138,310	\$ 142,218	\$ 142,218	\$ 1,315,012	\$ 1,457,231	\$ 1,599,449
122	103620	Special Collecting Structure										
123		638 sqft Generator Building SPS #3	\$ 200,000	2/1/2009	SL-25	25	\$ 8,000	\$ 8,000	\$ 8,000	\$ 64,000	\$ 72,000	\$ 80,000
124		R WWTP MBR BASIN	\$ 2,577,030	12/1/2013	SL-25	25	\$ 103,081	\$ 103,081	\$ 103,081	\$ 412,325	\$ 515,406	\$ 618,487
125		SPS1 ss bypass brace	\$ 15,168	3/1/2015	SL-25	25	\$ 607	\$ 607	\$ 607	\$ 1,213	\$ 1,820	\$ 2,427
126		Total	\$ 2,792,188				\$ 111,688	\$ 111,688	\$ 111,688	\$ 477,538	\$ 589,226	\$ 700,914
127	103640	Flow Measuring Devices										
128		R WWTP Piping	\$ 3,510	12/1/2014	SL-25	25	\$ 140	\$ 140	\$ 140	\$ 421	\$ 562	\$ 702
129		RAS#2 10" flow meter	\$ 12,897	3/1/2016	SL-25	25	\$ 516	\$ 516	\$ 516	\$ 516	\$ 1,032	\$ 1,548
130		Flow Meter Equipment	\$ 59,630	12/1/2010	SL-25	25	\$ 2,385	\$ 2,385	\$ 2,385	\$ 19,686	\$ 19,082	\$ 21,467
131		Anoxic Basin Pump 2 Flow Meter	\$ 7,748	12/31/2017	SL-25	25	\$ -	\$ 310	\$ 310	\$ -	\$ 310	\$ 620

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
132		Total	\$ 83,785				\$ 3,041	\$ 3,351	\$ 3,351	\$ 17,633	\$ 20,985	\$ 24,336
133	103820	Outfall Sewer Lines										
134		R WWTP Piping	\$ 114,384	12/1/2013	SL-25	25	\$ 4,575	\$ 4,575	\$ 4,575	\$ 18,301	\$ 22,877	\$ 27,452
135		SPS#1 Piping	\$ 252,120	12/31/2017	SL-25	25	-	\$ 10,085	\$ 10,085	-	\$ 10,085	\$ 20,170
136		Total	\$ 366,504				\$ 4,575	\$ 14,660	\$ 14,660	\$ 18,301	\$ 32,962	\$ 47,622
137	103850	Reuse Transmission & Distribution System										
138		R WWTP Injection Well Connect	\$ 264,783	12/1/2013	SL-25	25	\$ 10,591	\$ 10,591	\$ 10,591	\$ 42,365	\$ 52,957	\$ 63,548
139		Total	\$ 264,783				\$ 10,591	\$ 10,591	\$ 10,591	\$ 42,365	\$ 52,957	\$ 63,548
140	103890	Other Equipment										
141		R WWTP Water heater	\$ 2,516	12/1/2013	SL-25	25	\$ 101	\$ 101	\$ 101	\$ 403	\$ 503	\$ 604
142		Geographic Information System	-	7/1/2016	SL-25	25	-	-	-	-	-	-
143		Total	\$ 2,516				\$ 101	\$ 101	\$ 101	\$ 403	\$ 503	\$ 604
144	103700	Receiving Wells										
145		Wet well with valve box, piping and well structure	\$ 1,042,048	2/11/2009	SL-25	25	\$ 41,682	\$ 41,682	\$ 41,682	\$ 333,455	\$ 375,137	\$ 416,819
146		Total	\$ 1,042,048				\$ 41,682	\$ 41,682	\$ 41,682	\$ 333,455	\$ 375,137	\$ 416,819
147	103550	Power Generation Equipment										
148		SPS #3 Emergency 312.5 KVA Generator	\$ 350,000	2/11/2009	SL-25	25	\$ 14,000	\$ 14,000	\$ 14,000	\$ 112,000	\$ 126,000	\$ 140,000
149		R WWTP Fuel Storage Tank	\$ 122,947	12/1/2013	SL-25	25	\$ 4,918	\$ 4,918	\$ 4,918	\$ 19,672	\$ 24,589	\$ 29,507
150		R WWTP Generator	\$ 87,749	12/1/2013	SL-25	25	\$ 3,510	\$ 3,510	\$ 3,510	\$ 14,040	\$ 17,550	\$ 21,060
151		Total	\$ 560,696				\$ 22,428	\$ 22,428	\$ 22,428	\$ 145,711	\$ 168,139	\$ 190,567
152	103955	Office Furn & Equip										
153		R WWTP Office Furniture	\$ 6,210	12/1/2013	MACRS 7	7	\$ 776	\$ 555	\$ 554	\$ 4,270	\$ 4,825	\$ 5,378
154		(1) New Computer-Resort WWTP	\$ 1,131	12/1/2013	MACRS 5	5	\$ 130	\$ 130	\$ 55	\$ 936	\$ 1,066	\$ 1,131
155		Total	\$ 7,341				\$ 906	\$ 685	\$ 619	\$ 5,206	\$ 5,891	\$ 6,510
156	103965	Transportation Equipment										
157		Rolloff Container Truck	\$ 237,396	6/1/2011	MACRS 5	5	\$ 13,674	\$ -	\$ -	\$ 237,396	\$ 237,396	\$ 237,396
158		2013 Nissan Frontier V213003	\$ 492	10/1/2014	MACRS 5	5	\$ 95	\$ 57	\$ 57	\$ 351	\$ 407	\$ 464
159		Resort Backhoe	\$ 59,590	7/1/2016	MACRS 5	5	-	-	\$ 11,918	-	-	\$ 11,918
160		Total	\$ 297,479				\$ 13,769	\$ 57	\$ 11,918	\$ 237,747	\$ 237,804	\$ 249,778
161	103940	Laboratory Equipment										
162		CENTRIFUGE	\$ 600	4/1/1995	MACRS 7	7	-	-	-	\$ 600	\$ 600	\$ 600
163		SPECTROPHOTOMETER	\$ 1,820	5/10/2001	MACRS 7	7	-	-	-	\$ 1,820	\$ 1,820	\$ 1,820
164		Muffle furnace	\$ 1,450	6/13/2000	MACRS 7	7	-	-	-	\$ 1,450	\$ 1,450	\$ 1,450
165		UV INTENSITY METER	\$ 499	5/17/2001	MACRS 7	7	-	-	-	\$ 499	\$ 499	\$ 499

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
166		PORTABLE TURBIDIMETER	\$ 863	7/3/2001	MACRS 7	7	\$ -	\$ -	\$ -	\$ 863	\$ 863	\$ 863
167		Portable Wastewater Sampler	\$ 2,640	6/8/2004	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,640	\$ 2,640	\$ 2,640
168		STP LAB EQUIPMENT	\$ 2,910	12/1/1990	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,910	\$ 2,910	\$ 2,910
169		CAMBRIDGE MICROSCOPE	\$ 605	1/1/1991	MACRS 7	7	\$ -	\$ -	\$ -	\$ 605	\$ 605	\$ 605
170		FUME HOOD	\$ 1,600	6/1/1992	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,600	\$ 1,600	\$ 1,600
171		INCUBATOR	\$ 570	5/1/1994	MACRS 7	7	\$ -	\$ -	\$ -	\$ 570	\$ 570	\$ 570
172		LAB EXPANSION/RENOVATION	\$ 22,199	7/1/1996	MACRS 7	7	\$ -	\$ -	\$ -	\$ 22,199	\$ 22,199	\$ 22,199
173		LAB EQ-WATER BATH	\$ 609	10/7/1997	MACRS 7	7	\$ -	\$ -	\$ -	\$ 609	\$ 609	\$ 609
174		LAB F&E-HRW RELATED	\$ 382	1/1/1989	MACRS 7	7	\$ -	\$ -	\$ -	\$ 382	\$ 382	\$ 382
175		CENTRIFUGE	\$ 596	5/17/2001	MACRS 7	7	\$ -	\$ -	\$ -	\$ 596	\$ 596	\$ 596
176		TEST INSTRUMENTS	\$ 751	6/30/1991	MACRS 7	7	\$ -	\$ -	\$ -	\$ 751	\$ 751	\$ 751
177		CIRCULATING WATER BATH	\$ 1,743	5/5/1999	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,743	\$ 1,743	\$ 1,743
178		Digital DO Meter	\$ 851	7/25/2002	MACRS 7	7	\$ -	\$ -	\$ -	\$ 851	\$ 851	\$ 851
179		Compact portable sampler	\$ 1,028	6/1/1994	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,028	\$ 1,028	\$ 1,028
180		PORTABLE DO METER - MODEL YSI 55	\$ 2,927	8/19/2000	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,927	\$ 2,927	\$ 2,927
181		REVERSE OSMOSIS WATER SYSTEM	\$ 711	5/14/2001	MACRS 7	7	\$ -	\$ -	\$ -	\$ 711	\$ 711	\$ 711
182		Portable Photometer	\$ 1,862	5/23/2001	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,862	\$ 1,862	\$ 1,862
183		Portable Coliform incubator	\$ 1,611	3/3/12003	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,611	\$ 1,611	\$ 1,611
184		Lab Type III Water Treatment System	\$ 2,149	5/23/2003	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,149	\$ 2,149	\$ 2,149
185		Rst Chlorine Analyzer-Harrington Industries	\$ 2,815	9/13/2004	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,815	\$ 2,815	\$ 2,815
186		AG6000P PORTABLE H2S ANALYZER	\$ 1,700	6/27/2007	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,700	\$ 1,700	\$ 1,700
187		DREL/2000 PORTABLE LAB	\$ 3,016	9/1/1991	MACRS 7	7	\$ -	\$ -	\$ -	\$ 3,016	\$ 3,016	\$ 3,016
188		COD REACTOR 120-240V/50-60HZ	\$ 419	5/1/1990	MACRS 7	7	\$ -	\$ -	\$ -	\$ 419	\$ 419	\$ 419
189		SAFETY SHIELD/LAB BENCH	\$ 210	1/1/1991	MACRS 7	7	\$ -	\$ -	\$ -	\$ 210	\$ 210	\$ 210
190		MANHOLE VENTILATION HOLE	\$ 875	1/1/1992	MACRS 7	7	\$ -	\$ -	\$ -	\$ 875	\$ 875	\$ 875
191		REFRIGERATOR	\$ 926	4/1/1994	MACRS 7	7	\$ -	\$ -	\$ -	\$ 926	\$ 926	\$ 926
192		HANDHELD OXYGEN SYSTEM (2)	\$ 1,743	4/1/1995	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,743	\$ 1,743	\$ 1,743
193		BINOCULAR MICROSCOPE	\$ 1,991	6/15/1995	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,991	\$ 1,991	\$ 1,991
194		GRAVITY DRYING OVEN	\$ 1,589	10/7/1997	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,589	\$ 1,589	\$ 1,589
195		ANALYTICAL WEIGHT SET	\$ 643	2/20/1998	MACRS 7	7	\$ -	\$ -	\$ -	\$ 643	\$ 643	\$ 643
196		PH METER	\$ 281	3/3/1998	MACRS 7	7	\$ -	\$ -	\$ -	\$ 281	\$ 281	\$ 281
197		High res microscope	\$ 4,984	7/1/2013	MACRS 7	7	\$ 623	\$ 445	\$ 445	\$ 3,427	\$ 3,872	\$ 4,317
198		Analytical balance-ENTRIS 224-IS	\$ 1,744	6/1/2016	MACRS 7	7	\$ 249	\$ 427	\$ 305	\$ 249	\$ 676	\$ 982
200		Total	\$ 74,413				\$ 872	\$ 872	\$ 750	\$ 71,360	\$ 72,233	\$ 72,982
201	103950	Power Operated Equipment										
202		ELECTRIC HOIST-JC 150-011	\$ 3,921	5/5/1/1997	MACRS 7	7	\$ -	\$ -	\$ -	\$ 3,921	\$ 3,921	\$ 3,921
203		ANALOG DIGITAL DIMM	\$ 175	7/1/1991	MACRS 7	7	\$ -	\$ -	\$ -	\$ 175	\$ 175	\$ 175
204		Total	\$ 4,096				\$ -	\$ -	\$ -	\$ 4,096	\$ 4,096	\$ 4,096
205	103960	Communication Equipment										
206		NORSTAR PHONE SYSTEM-BASEYARD	\$ 1,942	4/12/1999	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,942	\$ 1,942	\$ 1,942
207		Air conditioner condensing unit	\$ 2,764	11/17/2000	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,764	\$ 2,764	\$ 2,764
208		2 Baseyard Computers	\$ 486	7/1/2002	MACRS 5	5	\$ -	\$ -	\$ -	\$ 486	\$ 486	\$ 486
209		(2) Telemetry Field Computers	\$ 1,728	4/15/2004	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,728	\$ 1,728	\$ 1,728
210		2-Way Radio for 2006 Chevy Silverado	\$ 372	1/18/2005	MACRS 5	5	\$ -	\$ -	\$ -	\$ 372	\$ 372	\$ 372
211		Dell Precision 390 Computer-Unit Clerk-Accting	\$ 432	10/18/2007	MACRS 5	5	\$ -	\$ -	\$ -	\$ 432	\$ 432	\$ 432
212		INGERSOLL LIGHT SYSTEM EQ #86	\$ 1,820	7/1/14/1995	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,820	\$ 1,820	\$ 1,820

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
213		E.F. JOHNSON CHALLENGER MOBILE RADIO	\$ 573	5/17/1997	MACRS 5	5	\$ -	\$ -	\$ -	\$ 573	\$ 573	\$ 573
214		DWA actuator	\$ 755	1/1/1996	MACRS 5	5	\$ -	\$ -	\$ -	\$ 755	\$ 755	\$ 755
215		2-Way Radio for 2004 F-150	\$ 195	4/22/2005	MACRS 5	5	\$ -	\$ -	\$ -	\$ 195	\$ 195	\$ 195
216		Resort Uhl Lab Computer-Dell OptiPlex	\$ 1,432	1/31/2008	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,432	\$ 1,432	\$ 1,432
217		Telemetry Field Computer	\$ 466	3/18/2004	MACRS 5	5	\$ -	\$ -	\$ -	\$ 466	\$ 466	\$ 466
218		Kenwood TK 760K mobile radios (2) (Chevy S10)	\$ 1,229	10/13/1999	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,229	\$ 1,229	\$ 1,229
219		Windows 98 & Microsoft upgrades (1/3 sh)	\$ 1,065	12/1/1999	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,065	\$ 1,065	\$ 1,065
220		Copy Machine	\$ 2,047	9/11/2001	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,047	\$ 2,047	\$ 2,047
221		Baseyard Computer-Utility Clerk	\$ 335	2/19/2003	MACRS 5	5	\$ -	\$ -	\$ -	\$ 335	\$ 335	\$ 335
222		HP 5500 Color Jet (Color Laser Printer)	\$ 1,603	8/8/2003	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,603	\$ 1,603	\$ 1,603
223		Software Windows Upgrade for Software: Billin	\$ 1,083	4/2/2004	MACRS 3	3	\$ -	\$ -	\$ -	\$ 1,083	\$ 1,083	\$ 1,083
224		Lexmark T630N Laser Printer	\$ 515	10/31/2004	MACRS 5	5	\$ -	\$ -	\$ -	\$ 515	\$ 515	\$ 515
225		Alloc-Dell Computer Workstation	\$ 2,249	5/26/2006	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,249	\$ 2,249	\$ 2,249
226		Telemetry Hardware (Buyout)#7532740512756	\$ 1,400	4/10/2007	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ 1,400
227		Lexmark T642 Laser Printer-Billing	\$ 1,369	8/31/2008	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,369	\$ 1,369	\$ 1,369
228		VOLTAGE RECORDER/CURRENT CLAMP	\$ 1,534	12/1/1993	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,534	\$ 1,534	\$ 1,534
229		Software security features	\$ 208	1/1/1999	MACRS 3	3	\$ -	\$ -	\$ -	\$ 208	\$ 208	\$ 208
230		Dell computer	\$ 290	7/6/2000	MACRS 5	5	\$ -	\$ -	\$ -	\$ 290	\$ 290	\$ 290
231		Epson printer & stand (1/3 share)	\$ 668	12/10/1998	MACRS 5	5	\$ -	\$ -	\$ -	\$ 668	\$ 668	\$ 668
232		Computer-Accounts Receivable Dept.	\$ 352	2/19/2002	MACRS 5	5	\$ -	\$ -	\$ -	\$ 352	\$ 352	\$ 352
233		DIMENSION 425 SW COMPUTER (GREEN)	\$ 1,397	3/1/1994	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,397	\$ 1,397	\$ 1,397
234		TELEMETRY-BERKLEY ENGINEERING	\$ 15,253	5/22/1992	MACRS 5	5	\$ -	\$ -	\$ -	\$ 15,253	\$ 15,253	\$ 15,253
235		TELEMETRY HARDWARE	\$ 19,938	12/1/1996	MACRS 5	5	\$ -	\$ -	\$ -	\$ 19,938	\$ 19,938	\$ 19,938
236		TELEMETRY SOFTWARE	\$ 18,000	12/1/1996	MACRS 3	3	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 18,000
237		Pentium computer (2) (1/3 share)	\$ 760	12/12/1998	MACRS 5	5	\$ -	\$ -	\$ -	\$ 760	\$ 760	\$ 760
238		PLC System Software	\$ 3,536	4/1/2014	MACRS 3	3	\$ 524	\$ 262	\$ -	\$ 3,274	\$ 3,536	\$ 3,536
239		Total	\$ 87,696				\$ 524	\$ 262	\$ -	\$ 87,434	\$ 87,696	\$ 87,696
240	103975	Stores Equipment										
241		20' Storage Container	\$ 5,052	3/1/2014	SL-25	25	\$ 202	\$ 202	\$ 202	\$ 606	\$ 808	\$ 1,010
242		Replace Roll-off Bin Rails	\$ 14,241	7/1/2016	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 570
243		Total	\$ 19,293				\$ 202	\$ 202	\$ 202	\$ 606	\$ 808	\$ 1,580
244	103970	General Plant										
245		SPS #1 & #2 telemetry software	\$ 12,564	11/21/1998	MACRS 3	3	\$ -	\$ -	\$ -	\$ 12,564	\$ 12,564	\$ 12,564
246		Upgrade fuel tank	\$ 26,263	1/1/1999	SL-25	25	\$ 1,051	\$ 1,051	\$ 1,051	\$ 18,909	\$ 19,960	\$ 21,010
247		SurvairSigma SCBA unit	\$ 2,848	11/7/2000	SL-25	25	\$ 114	\$ 114	\$ 114	\$ 1,937	\$ 2,050	\$ 2,164
248		Tire Changer	\$ 989	8/8/2002	SL-25	25	\$ 40	\$ 40	\$ 40	\$ 594	\$ 633	\$ 673
249		Quiet Generator	\$ 1,799	5/21/2007	SL-25	25	\$ 72	\$ 72	\$ 72	\$ 720	\$ 792	\$ 864
250		Four Gas Monitor	\$ 1,931	9/4/2001	SL-25	25	\$ 77	\$ 77	\$ 77	\$ 1,236	\$ 1,313	\$ 1,390
251		2000 Chevrolet 3500 Cab/Chassis (Dump Truck)	\$ 6,450	8/30/2005	MACRS 5	5	\$ -	\$ -	\$ -	\$ 5,160	\$ 5,160	\$ 5,160
252		SPS #1 & #2 telemetry software	\$ 2,000	11/21/1998	MACRS 3	3	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
253		Sewer Video Equipment	\$ 11,182	5/18/2007	MACRS 7	7	\$ -	\$ -	\$ -	\$ 11,182	\$ 11,182	\$ 11,182
254		Emergency/safety equipment	\$ 5,564	8/1/1992	MACRS 7	7	\$ -	\$ -	\$ -	\$ 5,564	\$ 5,564	\$ 5,564
255		Confined space equipment	\$ 4,837	6/1/1994	MACRS 7	7	\$ -	\$ -	\$ -	\$ 4,837	\$ 4,837	\$ 4,837
256		Flask scrubber	\$ 6,488	4/6/2000	MACRS 7	7	\$ -	\$ -	\$ -	\$ 6,488	\$ 6,488	\$ 6,488
257		Contact-basin walkway	\$ 2,251	10/1/1997	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,251	\$ 2,251	\$ 2,251
258		Trash Pump	\$ 1,325	11/20/2002	SL-25	25	\$ 53	\$ 53	\$ 53	\$ 795	\$ 848	\$ 901
259		3" Trash Pump	\$ 4,406	4/2/2007	SL-25	25	\$ 176	\$ 176	\$ 176	\$ 1,762	\$ 1,939	\$ 2,115

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization		Accumulated Depreciation	
							2016	2017	2016	2017
260		SPS #3 Double Walled Concrete Convault Fuel Storage Tank - Off Road Diesel Fuel for Emergency Generator	\$ 80,000	2/11/2009	SL-25	25	\$ 3,200	\$ 3,200	\$ 28,800	\$ 32,000
261		SPS #3 Electrical equipment and system controls	\$ 1,500,000	2/11/2009	SL-25	25	\$ 60,000	\$ 60,000	\$ 540,000	\$ 600,000
262		New Refrigerator - Lab	\$ 838	9/1/2013	MACRS 7	7	\$ 105	\$ 75	\$ 576	\$ 726
263		R WWTP Submersible Equip. Lifting Device	\$ 7,921	12/1/2013	MACRS 7	7	\$ 989	\$ 707	\$ 5,446	\$ 6,860
264		Total	\$ 1,679,655				\$ 65,877	\$ 65,565	\$ 587,621	\$ 718,749
CONTRIBUTIONS IN AID OF CONSTRUCTION										
265	103540	LAGOON/PLANT EXPANSION-HRW								
266		CIAC-WBR Waste Water Reclamation Plant Phase	\$ -	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ -
267		CIAC-WBR Waste Water Reclamation Plant Phase	\$ -	7/11/2003	SL-25	25	\$ -	\$ -	\$ -	\$ -
268		CIAC-WBR Waste Water Reclamation Plant Phase	\$ -	7/11/2003	SL-25	25	\$ -	\$ -	\$ -	\$ -
269		CIAC-WBR Waste Water Reclamation Plant Phase	\$ -	1/1/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -
270		Kings' Land (Resort Plant Headworks)	\$ -	1/1/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -
271		TJK Kamalani (Resort Plant Headworks)	\$ -	1/1/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -
272		GENERATOR BUILDING-HRW RELATED	\$ (73,051)	1/1/1989	SL-25	25	\$ -	\$ -	\$ (73,051)	\$ (73,051)
273		Kings' Land (Resort Plant Headworks)	\$ -	1/1/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -
274		LAB/PLANT EXPANSION-HRW RELATED	\$ (88,244)	1/1/1989	SL-25	25	\$ -	\$ -	\$ (88,244)	\$ (88,244)
275		CIAC-Kings Shops Expansion-sewer (WBR waste w	\$ (44,023)	7/11/2003	SL-25	25	\$ (1,761)	\$ (1,761)	\$ (24,653)	\$ (28,175)
276		CIAC-WBR Waste Water Reclamation Plant Phase	\$ -	7/11/2003	SL-25	25	\$ -	\$ -	\$ -	\$ -
277		CIAC-WBR Waste Water Reclamation Plant Phase	\$ -	7/11/2003	SL-25	25	\$ -	\$ -	\$ -	\$ -
278		CIAC-WBR Waste Water Reclamation Plant Phase	\$ -	7/11/2003	SL-25	25	\$ -	\$ -	\$ -	\$ -
279		Queens' Market Place (Resort Plant Headworks)	\$ -	1/1/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -
280		Kings' Land (Resort Plant Headworks)	\$ -	1/1/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -
281		Hilton Grand Vacations	\$ (191,517)	6/1/2012	SL-25	25	\$ (7,661)	\$ (7,661)	\$ (38,303)	\$ (53,625)
282		Ellear	\$ (897,270)	6/1/2012	SL-25	25	\$ (35,891)	\$ (35,891)	\$ (179,454)	\$ (251,236)
283		Total	\$ (1,294,105)				\$ (45,312)	\$ (45,312)	\$ (403,705)	\$ (494,330)
Pumping Equipment										
284	103701	PUMP STATION/GENERATOR-HRW	\$ (305,269)	1/1/1989	SL-25	25	\$ -	\$ -	\$ (305,269)	\$ (305,269)
285		CIAC-SPS #1 (Centex Dedicated Facility)	\$ (1,643,727)	10/31/2003	SL-25	25	\$ (65,749)	\$ (65,749)	\$ (920,487)	\$ (1,051,985)
287		3 Submersible Lead Pumps, 84 HP, 1835 gpm each	\$ (187,500)	2/11/2009	SL-25	25	\$ (7,500)	\$ (7,500)	\$ (60,000)	\$ (75,000)
288		2 Submersible Pumps, 47 HP, 1260 gpm each	\$ (62,500)	2/11/2009	SL-25	25	\$ (2,500)	\$ (2,500)	\$ (20,000)	\$ (25,000)
289		Total	\$ (2,198,996)				\$ (75,749)	\$ (75,749)	\$ (1,305,756)	\$ (1,457,254)
Treatment & Disposal Equipment										
290	103801	SHORES-WATER FP1562/18	\$ (35,040)	11/1/1988	SL-25	25	\$ -	\$ -	\$ (35,040)	\$ (35,040)
291		TREAT & SIDP EQUIP (ORIGINAL PLANT)	\$ -	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ -
293		Total	\$ (35,040)				\$ -	\$ -	\$ (35,040)	\$ (35,040)
Collection Sewers Force										
294	103600	SEWER FORCE MAIN (ORIGINAL PLANT)	\$ (460,591)	7/1/1981	SL-25	25	\$ -	\$ -	\$ (460,591)	\$ (460,591)
295		CIAC-Sewer Force Main (GenTex Dedicated Facil	\$ (845,691)	10/31/2003	SL-25	25	\$ (33,828)	\$ (33,828)	\$ (473,587)	\$ (541,242)
296		SEWER FORCE MAIN-HRW RELATED	\$ -	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ -
297			\$ -				\$ -	\$ -	\$ -	\$ -

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
298		3,581 Lineal Feet of 12" DI Force Main Connecting SPS#3 to the Waikoloa Resort Wastewater Treatment Plant	\$ (1,002,680)	2/11/2009	SL-25	25	\$ (40,107)	\$ (40,107)	\$ (40,107)	\$ (320,858)	\$ (360,966)	\$ (401,072)
299		Total	\$ (2,309,962)				\$ (73,935)	\$ (73,935)	\$ (73,935)	\$ (1,255,036)	\$ (1,328,971)	\$ (1,402,995)
300	103610	Collection Sewers Gravity										
301		Nikken Sewer Main Extension	\$ (195,409)	12/31/2002	SL-25	25	\$ (7,816)	\$ (7,816)	\$ (7,816)	\$ (117,245)	\$ (125,062)	\$ (132,878)
302		SEWER GRAVITY MAIN-HRW RELATED	\$ (170,109)	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ (170,109)	\$ (170,109)	\$ (170,109)
303		4900 Lineal Feet of 24" PVC Sewer Gravity Collection Mains from the Hilton Grand Vacations Kings' Land Development to the Waikoloa Resort Maintenance Road and 1506 Lineal Feet PVC Sewer Gravity Collection Mains on the Waikoloa Maintenance Road to SPS #3. 900 Lineal Feet of 8" PVC Sewer Gravity Collection Mains in the Mauna Lani Access Road for the Hilton Grand Vacations Kings' Land Development	\$ (2,277,753)	12/31/2009	SL-25	25	\$ (91,110)	\$ (91,110)	\$ (91,110)	\$ (728,881)	\$ (819,991)	\$ (911,101)
304			\$ (215,446)	12/31/2009	SL-25	25	\$ (8,618)	\$ (8,618)	\$ (8,618)	\$ (68,943)	\$ (77,561)	\$ (86,178)
305		Total	\$ (2,858,717)				\$ (107,544)	\$ (107,544)	\$ (107,544)	\$ (1,085,178)	\$ (1,192,722)	\$ (1,300,266)
306	103620	Special Collecting Structure										
307		638 sqft Generator Building SPS #3	\$ (200,000)	2/11/2009	SL-25	25	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (64,000)	\$ (72,000)	\$ (80,000)
308		Total	\$ (200,000)				\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (64,000)	\$ (72,000)	\$ (80,000)
309	103700	Receiving Wells										
310		Well with valve box, piping and well structure	\$ (1,042,048)	2/11/2009	SL-25	25	\$ (41,682)	\$ (41,682)	\$ (41,682)	\$ (333,455)	\$ (375,137)	\$ (418,819)
311		ELLEAIR-SEWER FP 2013/1	\$ (162,826)	4/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (162,826)	\$ (162,826)	\$ (162,826)
312		Total	\$ (1,204,874)				\$ (41,682)	\$ (41,682)	\$ (41,682)	\$ (496,281)	\$ (537,963)	\$ (579,645)
313	103550	Power Generation Equipment										
314		SPS #3 Emergency 312.5 KVA Generator	\$ (350,000)	2/11/2009	SL-25	25	\$ (14,000)	\$ (14,000)	\$ (14,000)	\$ (112,000)	\$ (126,000)	\$ (140,000)
315		Total	\$ (350,000)				\$ (14,000)	\$ (14,000)	\$ (14,000)	\$ (112,000)	\$ (126,000)	\$ (140,000)
316	103940	Laboratory Equipment										
317		LAB FF&E-HRW RELATED	\$ (382)	1/1/1989	MACRS 7	7	\$ -	\$ -	\$ -	\$ (382)	\$ (382)	\$ (382)
318		Total	\$ (382)				\$ -	\$ -	\$ -	\$ (382)	\$ (382)	\$ (382)
319	103970	General Plant										
320		SPS #3 Electrical equipment and system controls	\$ (1,500,000)	2/11/2009	SL-25	25	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (480,000)	\$ (540,000)	\$ (600,000)
321		SPS #3 Double Walled Concrete Vault Fuel Storage Tank - Off Road Diesel Fuel for Emergency Generator	\$ (80,000)	2/11/2009	SL-25	25	\$ (3,200)	\$ (3,200)	\$ (3,200)	\$ (25,600)	\$ (28,800)	\$ (32,000)
322		TJK Kamalani - swr FP 1954/6	\$ (133,461)	6/28/1999	SL-25	25	\$ (5,338)	\$ (5,338)	\$ (5,338)	\$ (96,092)	\$ (101,430)	\$ (106,769)
323		BAY CLUB II-SEWER	\$ (62,735)	2/24/1999	SL-25	25	\$ (3,309)	\$ (3,309)	\$ (3,309)	\$ (59,568)	\$ (62,879)	\$ (66,188)

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
324	Total		\$ (1,796,196)				\$ (71,848)	\$ (71,848)	\$ (71,848)	\$ (661,261)	\$ (733,109)	\$ (804,957)
325	HAWAII GENERAL OFFICE											
326		790 Leasehold Improvements	\$ 16,865	5/1/15	MACRS 7	7	\$ 4,130	\$ 2,950	\$ 2,106	\$ 5,540	\$ 9,490	\$ 11,596
327		desks, cont table, chairs	\$ 3,060	3/1/10	MACRS 7	7	\$ 273	\$ 136	\$ -	\$ 2,924	\$ 3,060	\$ 3,060
328		2 Cubical Work Stations	\$ 5,650	12/1/10	MACRS 7	7	\$ 505	\$ 252	\$ -	\$ 5,398	\$ 5,650	\$ 5,650
329		Cherry Desk	\$ 855	12/1/10	MACRS 7	7	\$ 76	\$ 38	\$ -	\$ 817	\$ 855	\$ 855
330		Cherry Drawer	\$ 71	12/1/10	MACRS 7	7	\$ 6	\$ 3	\$ -	\$ 67	\$ 71	\$ 71
331		Cherry Credenza	\$ 509	12/1/10	MACRS 7	7	\$ 45	\$ 23	\$ -	\$ 487	\$ 509	\$ 509
332		Cherry Corner Unit	\$ 404	12/1/10	MACRS 7	7	\$ 36	\$ 18	\$ -	\$ 366	\$ 404	\$ 404
333		Regency Library	\$ 284	12/1/10	MACRS 7	7	\$ 25	\$ 13	\$ -	\$ 271	\$ 284	\$ 284
334		Chairs	\$ 2,037	12/1/10	MACRS 7	7	\$ 182	\$ 91	\$ -	\$ 1,946	\$ 2,037	\$ 2,037
335		Cherry Desk Shell 66"	\$ 429	12/1/10	MACRS 7	7	\$ 38	\$ 19	\$ -	\$ 410	\$ 429	\$ 429
336		24" x 71" Credenza Shells	\$ 793	12/1/10	MACRS 7	7	\$ 71	\$ 35	\$ -	\$ 758	\$ 793	\$ 793
337		Cherry Keyboard Drawer	\$ 71	12/1/10	MACRS 7	7	\$ 6	\$ 3	\$ -	\$ 67	\$ 71	\$ 71
338		Executive Chair	\$ 391	12/1/10	MACRS 7	7	\$ 35	\$ 17	\$ -	\$ 374	\$ 391	\$ 391
339		Desk Pedestal F/F	\$ 468	12/1/10	MACRS 7	7	\$ 42	\$ 21	\$ -	\$ 447	\$ 468	\$ 468
340		Cherry Shelf Unit	\$ 308	12/1/10	MACRS 7	7	\$ 27	\$ 14	\$ -	\$ 294	\$ 308	\$ 308
341		Cherry Storage Hutch	\$ 487	12/1/10	MACRS 7	7	\$ 44	\$ 22	\$ -	\$ 466	\$ 487	\$ 487
342		Cherry Credenza 66"	\$ 333	12/1/10	MACRS 7	7	\$ 30	\$ 15	\$ -	\$ 333	\$ 333	\$ 333
343		Regency Desk	\$ 709	12/1/10	MACRS 7	7	\$ 63	\$ 32	\$ -	\$ 678	\$ 709	\$ 709
344		2 Drawer Lateral File	\$ 988	12/1/10	MACRS 7	7	\$ 88	\$ 44	\$ -	\$ 943	\$ 988	\$ 988
345		3, 42" 4 Drawer Lateral File Cabinets	\$ 2,868	12/1/10	MACRS 7	7	\$ 256	\$ 128	\$ -	\$ 2,740	\$ 2,868	\$ 2,868
346		Cherry Desk Pedestal B/B/F	\$ 513	12/1/10	MACRS 7	7	\$ 46	\$ 23	\$ -	\$ 490	\$ 513	\$ 513
347		Regency Lateral File	\$ 567	12/1/10	MACRS 7	7	\$ 51	\$ 25	\$ -	\$ 542	\$ 567	\$ 567
348		Fireproof safe for Customer Service office.	\$ 2,386	12/1/10	MACRS 7	7	\$ 213	\$ 213	\$ 106	\$ 2,067	\$ 2,280	\$ 2,386
349		Ricoh Aficio MP C3001	\$ 3,044	5/1/15	MACRS 5	5	\$ 974	\$ 585	\$ 351	\$ 1,563	\$ 2,168	\$ 2,518
350		790 Office Furniture	\$ 631	5/1/15	MACRS 5	7	\$ 154	\$ 110	\$ 79	\$ 245	\$ 355	\$ 434
351		Automated Electronic Detribulators	\$ 7,161	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 7,161	\$ 7,161	\$ 7,161
352		License for Capture Now	\$ 237	12/1/10	MACRS 3	3	\$ -	\$ -	\$ -	\$ 237	\$ 237	\$ 237
353		Fujitsu F6140 scanner	\$ 1,666	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,666	\$ 1,666	\$ 1,666
354		Ricoh MP 4C01SP Copier w/Finisher	\$ 10,686	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 10,686	\$ 10,686	\$ 10,686
355		Monitors	\$ 1,207	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,207	\$ 1,207	\$ 1,207
356		Mitel EP Dig 6 Line Model 8560 Telephone	\$ 8,102	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 8,102	\$ 8,102	\$ 8,102
357		ELECTRONICS [881]	\$ 744	12/1/11	MACRS 5	5	\$ 43	\$ -	\$ -	\$ 744	\$ 744	\$ 744
358		8-way video conferencing system	\$ 37,185	12/1/11	MACRS 5	5	\$ 2,142	\$ -	\$ -	\$ 37,185	\$ 37,185	\$ 37,185
359		Hewlett Packard laser printer	\$ 1,111	12/1/11	MACRS 5	5	\$ 64	\$ -	\$ -	\$ 1,111	\$ 1,111	\$ 1,111
360		Desktop-HIWKLCSS40	\$ 807	12/1/14	MACRS 5	5	\$ 155	\$ 93	\$ 93	\$ 574	\$ 667	\$ 760
361		Desktop-HIWKLCSS39	\$ 807	12/1/14	MACRS 5	5	\$ 155	\$ 93	\$ 93	\$ 574	\$ 667	\$ 760
362		Desktop-HIWKLCSS37	\$ 807	12/1/14	MACRS 5	5	\$ 155	\$ 93	\$ 93	\$ 574	\$ 667	\$ 760
363		Desktop-HIWKLCSS38	\$ 807	12/1/14	MACRS 5	5	\$ 155	\$ 93	\$ 93	\$ 574	\$ 667	\$ 760
364		Desktop-HIWKLCSS36	\$ 807	12/1/14	MACRS 5	5	\$ 155	\$ 93	\$ 93	\$ 574	\$ 667	\$ 760
365		Desktop-HIWKLCSS41	\$ 807	12/1/14	MACRS 5	5	\$ 155	\$ 93	\$ 93	\$ 574	\$ 667	\$ 760
366		790 Server & Server room upgrade	\$ 17,650	5/1/15	MACRS 5	5	\$ 5,648	\$ 3,389	\$ 2,033	\$ 9,178	\$ 12,567	\$ 14,600
367		Hawaii Business Unit Software	\$ 132,361	12/1/10	MACRS 3	3	\$ -	\$ -	\$ -	\$ 132,361	\$ 132,361	\$ 132,361
368		RMS Software	\$ 92,429	3/1/14	MACRS 3	3	\$ 13,689	\$ 6,849	\$ -	\$ 85,580	\$ 92,429	\$ 92,429
369		phone system with 8 phones	\$ 24,859	3/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 24,859	\$ 24,859	\$ 24,859
370		Miscellaneous Kitchen Equipment	\$ 981	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 981	\$ 981	\$ 981
371		laptop for CS Mgr	\$ 1,496	4/1/14	MACRS 5	5	\$ 287	\$ 172	\$ -	\$ 1,065	\$ 1,238	\$ 1,410

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
372		Total	\$ 387,436				\$ 30,220	\$ 15,797	\$ 5,405	\$ 356,826	\$ 372,624	\$ 378,029
HAWAII GENERAL OFFICE ALLOCATIONS												
373		700 - Kaanapali	\$ 84,174	21.73%			\$ 6,566	\$ 3,432	\$ 1,174	\$ 77,524	\$ 80,956	\$ 82,131
374		701 - Pukalani	\$ 26,623	6.87%			\$ 2,077	\$ 1,086	\$ 371	\$ 24,519	\$ 25,605	\$ 25,976
375		721 - Waikoloa Water	\$ 49,713	12.83%			\$ 3,878	\$ 2,027	\$ 694	\$ 45,786	\$ 47,813	\$ 48,506
376		722 - Waikoloa Sewer	\$ 38,813	10.02%			\$ 3,027	\$ 1,583	\$ 542	\$ 35,746	\$ 37,329	\$ 37,870
377		723 - Waikoloa Resort Water	\$ 51,423	13.27%			\$ 4,011	\$ 2,097	\$ 717	\$ 47,360	\$ 49,457	\$ 50,174
378		724 - Waikoloa Sewer	\$ 70,422	18.18%			\$ 5,493	\$ 2,871	\$ 983	\$ 64,858	\$ 67,730	\$ 68,712
379		725 - Waikoloa Resort Irrigation	\$ 2,863	0.75%			\$ 226	\$ 118	\$ 40	\$ 2,664	\$ 2,782	\$ 2,822
380		726 - Kona Water	\$ 40,900	10.56%			\$ 3,190	\$ 1,668	\$ 571	\$ 37,669	\$ 39,337	\$ 39,907
381		727 - Kona Sewer	\$ 22,474	5.80%			\$ 1,753	\$ 916	\$ 314	\$ 20,698	\$ 21,615	\$ 21,929
382												
383 BIG ISLAND												
384		(2)Replacement Op Computer Stations	\$ 2,081	12/1/13	MACRS 5	5	\$ 240	\$ 240	\$ 120	\$ 1,721	\$ 1,961	\$ 2,081
385		Mobile office trailer	\$ 23,867	12/1/11	MACRS 5	5	\$ 1,375	\$ -	\$ -	\$ 23,867	\$ 23,867	\$ 23,867
386		1996 Eagle Forklift	\$ 22,871	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 22,871	\$ 22,871	\$ 22,871
387		20' Container Shelving-Baseyard	\$ 931	6/1/15	SL-25	25	\$ 37	\$ 37	\$ 37	\$ 74	\$ 112	\$ 149
388		20' Container Shelving-EMT	\$ 455	6/1/15	SL-25	25	\$ 18	\$ 18	\$ 18	\$ 36	\$ 55	\$ 73
389		20' Container-Baseyard	\$ 10,373	6/1/15	SL-25	25	\$ 415	\$ 415	\$ 415	\$ 830	\$ 1,245	\$ 1,660
390		20' Container-EMT	\$ 5,312	6/1/15	SL-25	25	\$ 212	\$ 212	\$ 212	\$ 425	\$ 637	\$ 850
391		Storage Contnr	\$ 3,187	12/1/10	SL-25	25	\$ 127	\$ 127	\$ 127	\$ 882	\$ 1,020	\$ 1,147
392		Nissan Frontier	\$ 27,030	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 27,030	\$ 27,030	\$ 27,030
393		Nissan Titan	\$ 35,679	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 35,679	\$ 35,679	\$ 35,679
394		FORD XCAB	\$ 26,901	6/1/12	MACRS 5	5	\$ 3,099	\$ 1,549	\$ -	\$ 25,351	\$ 26,901	\$ 26,901
395		FORD XCAB	\$ 26,395	6/1/12	MACRS 5	5	\$ 3,041	\$ 1,520	\$ -	\$ 24,875	\$ 26,395	\$ 26,395
396		Ford F-150	\$ 30,500	9/1/12	MACRS 5	5	\$ 3,514	\$ 1,757	\$ -	\$ 28,743	\$ 30,500	\$ 30,500
397		Ford F-150	\$ 30,500	9/1/12	MACRS 5	5	\$ 3,514	\$ 1,757	\$ -	\$ 28,743	\$ 30,500	\$ 30,500
398		Ford F-150	\$ 30,500	9/1/12	MACRS 5	5	\$ 3,514	\$ 1,757	\$ -	\$ 28,743	\$ 30,500	\$ 30,500
399		FRONTIER	\$ 25,350	6/1/12	MACRS 5	5	\$ 2,920	\$ 1,460	\$ -	\$ 23,890	\$ 25,350	\$ 25,350
400		Ford Explorer	\$ 37,497	9/1/12	MACRS 5	5	\$ 4,320	\$ 2,160	\$ -	\$ 35,337	\$ 37,497	\$ 37,497
401		2014 Nissan Frontier V214001	\$ 35,122	4/1/14	MACRS 5	5	\$ 6,743	\$ 4,046	\$ 4,046	\$ 25,007	\$ 29,053	\$ 33,099
402		3 iPad for Hawaii Island	\$ 2,542	9/1/13	MACRS 5	5	\$ 293	\$ 293	\$ 146	\$ 2,103	\$ 2,396	\$ 2,542
403		Desk w/Drawer	\$ 959	9/1/12	MACRS 7	7	\$ 86	\$ 86	\$ 86	\$ 745	\$ 831	\$ 916
404		69"x43"x 18"	\$ 1,311	9/1/12	MACRS 7	7	\$ 117	\$ 117	\$ 117	\$ 1,019	\$ 1,135	\$ 1,253
405		Diesel Tank	\$ 725	12/1/11	MACRS 7	7	\$ 65	\$ 65	\$ 32	\$ 628	\$ 693	\$ 725
406		GIS Software	\$ 7,621	12/1/11	MACRS 5	5	\$ 439	\$ -	\$ -	\$ 7,621	\$ 7,621	\$ 7,621
407		Backflow Test Kit-Midwest 835	\$ 1,202	8/1/15	MACRS 5	5	\$ 385	\$ 231	\$ 138	\$ 625	\$ 856	\$ 994
408		Big Island SCADA 2012	\$ 495,319	10/1/14	MACRS 5	5	\$ 95,101	\$ 57,061	\$ 57,061	\$ 352,667	\$ 409,728	\$ 466,788
409		Book Case	\$ 298	9/1/12	MACRS 7	7	\$ 27	\$ 27	\$ 27	\$ 231	\$ 258	\$ 284
410		Motorola Hardware	\$ 4,401	6/1/12	MACRS 5	5	\$ 507	\$ 294	\$ -	\$ 4,148	\$ 4,401	\$ 4,401
411		Work Order Addition	\$ 2,144	6/1/12	MACRS 5	5	\$ 247	\$ 124	\$ -	\$ 2,021	\$ 2,144	\$ 2,144
412		Misc. Wiring & Cables	\$ 544	6/1/12	MACRS 5	5	\$ 63	\$ 31	\$ -	\$ 513	\$ 544	\$ 544
413		Work Order Addition	\$ 747	6/1/12	MACRS 5	5	\$ 86	\$ 43	\$ -	\$ 704	\$ 747	\$ 747
414		1 desktops	\$ 1,133	4/1/13	MACRS 5	5	\$ 131	\$ 131	\$ 65	\$ 937	\$ 1,088	\$ 1,133
415		1 desktops	\$ 1,133	4/1/13	MACRS 5	5	\$ 131	\$ 131	\$ 65	\$ 937	\$ 1,088	\$ 1,133
416		Desktop-HIWKLOC56	\$ 1,572	12/1/14	MACRS 5	5	\$ 302	\$ 181	\$ 181	\$ 1,119	\$ 1,301	\$ 1,482
417		Desktop-HIWKLOC57	\$ 1,613	12/1/14	MACRS 5	5	\$ 310	\$ 186	\$ 186	\$ 1,148	\$ 1,334	\$ 1,520

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
418		dryer @ baseyard	\$ 503	4/1/17	MACRS 5	5	\$ -	\$ 101	\$ -	\$ 273	\$ 101	\$ 361
419		Exec Chair	\$ 351	9/1/12	MACRS 7	7	\$ 31	\$ 31	\$ -	\$ 42	\$ 304	\$ 335
420		Work Order Addition	\$ 51	9/1/13	MACRS 5	5	\$ 6	\$ 6	\$ -	\$ 172	\$ 48	\$ 51
421		Work Order Addition	\$ 182	9/1/12	MACRS 5	5	\$ 21	\$ 11	\$ -	\$ 13,017	\$ 182	\$ 182
422		Work Order Addition	\$ 13,813	3/1/14	MACRS 5	5	\$ 1,581	\$ 796	\$ -	\$ 3,210	\$ 13,813	\$ 13,813
423		EMT Laptop	\$ 4,509	12/1/10	MACRS 5	5	\$ 866	\$ 519	\$ 519	\$ 19,147	\$ 3,730	\$ 4,249
424		Hand Helds	\$ 19,147	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,793	\$ 19,147	\$ 19,147
425		Desk Dock	\$ 2,793	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 5,507	\$ 2,793	\$ 2,793
426		Personnel Lift	\$ 5,844	9/1/12	MACRS 5	5	\$ 673	\$ 337	\$ -	\$ 2,822	\$ 5,844	\$ 5,844
427		Software	\$ 2,995	9/1/12	MACRS 5	5	\$ 345	\$ 173	\$ -	\$ 8,316	\$ 2,995	\$ 2,995
428		Hardware	\$ 8,824	9/1/12	MACRS 5	5	\$ 1,017	\$ 508	\$ -	\$ 1,728	\$ 8,824	\$ 8,824
429		Gracall lifting hook attachment	\$ 2,427	12/1/14	MACRS 5	5	\$ 466	\$ 280	\$ 290	\$ 27,625	\$ 2,008	\$ 2,287
430		Forklift	\$ 27,625	12/1/14	MACRS 5	5	\$ -	\$ -	\$ -	\$ 358	\$ 27,625	\$ 27,625
431		HON chair	\$ 636	2/1/14	MACRS 7	7	\$ 111	\$ 79	\$ -	\$ 5,941	\$ 438	\$ 494
432		Hydro Jetter	\$ 5,941	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 907	\$ 5,941	\$ 5,941
433		Ice Maker-Mantlowac ID-0452A	\$ 4,536	9/1/16	MACRS 5	5	\$ 907	\$ 1,451	\$ 871	\$ 639	\$ 2,359	\$ 3,230
434		Ingersoll Needler/Chisel Sci	\$ 773	9/1/13	MACRS 5	5	\$ 89	\$ 89	\$ 45	\$ 17,703	\$ 728	\$ 773
435		Internal labor	\$ 21,402	7/1/13	MACRS 5	5	\$ 2,465	\$ 2,465	\$ 1,233	\$ 7,769	\$ 20,169	\$ 21,402
436		Knoll task chair	\$ 13,806	2/1/14	MACRS 7	7	\$ 2,415	\$ 1,724	\$ 1,233	\$ 964	\$ 9,493	\$ 10,726
437		1 laptops	\$ 1,165	4/1/13	MACRS 5	5	\$ 134	\$ 134	\$ 67	\$ 964	\$ 1,098	\$ 1,165
438		1 laptops	\$ 1,165	4/1/13	MACRS 5	5	\$ 134	\$ 134	\$ 67	\$ 326	\$ 1,098	\$ 1,165
439		Laptop, EMT-HIWKOC.LT02	\$ 1,631	11/1/16	MACRS 5	5	\$ 326	\$ 522	\$ 313	\$ 495	\$ 848	\$ 1,161
440		Lateral File	\$ 525	9/1/12	MACRS 5	5	\$ 60	\$ 30	\$ -	\$ 1,447	\$ 525	\$ 525
441		Work Order Addition	\$ 1,447	12/1/11	MACRS 5	5	\$ 83	\$ -	\$ -	\$ 4,571	\$ 1,447	\$ 1,447
442		Work Order Addition	\$ 4,571	12/1/11	MACRS 5	5	\$ 263	\$ -	\$ -	\$ 16,749	\$ 4,571	\$ 4,571
443		Work Order Addition	\$ 16,749	6/1/11	MACRS 5	5	\$ 965	\$ -	\$ -	\$ 16,299	\$ 16,749	\$ 16,749
444		New IP phone system	\$ 19,704	6/1/13	MACRS 5	5	\$ 2,270	\$ 2,270	\$ 1,135	\$ 8,145	\$ 18,569	\$ 19,704
445		New Hydraulic Hammer	\$ 9,847	12/1/13	MACRS 5	5	\$ 1,134	\$ 1,134	\$ 567	\$ 3,773	\$ 9,847	\$ 9,847
446		Office Furnishings	\$ 6,706	2/1/14	MACRS 7	7	\$ 1,173	\$ 838	\$ 599	\$ 3,212	\$ 4,611	\$ 5,210
447		Office furniture & equip	\$ 4,134	9/1/12	MACRS 7	7	\$ 369	\$ 369	\$ 369	\$ 45	\$ 3,581	\$ 3,950
448		Work Order Addition	\$ 47	9/1/12	MACRS 5	5	\$ 5	\$ 3	\$ -	\$ 85	\$ 47	\$ 47
449		Work Order Addition	\$ 90	9/1/12	MACRS 5	5	\$ 10	\$ 5	\$ -	\$ 104	\$ 90	\$ 90
450		Portable generator 3500w, EMT's	\$ 518	12/1/16	MACRS 5	5	\$ 104	\$ 166	\$ 99	\$ 4,377	\$ 269	\$ 369
451		Power Quality Analyzer	\$ 8,416	3/1/15	MACRS 5	5	\$ 2,683	\$ 1,616	\$ 970	\$ 71	\$ 5,993	\$ 6,962
452		Printer Cart	\$ 75	9/1/12	MACRS 5	5	\$ 9	\$ 4	\$ -	\$ 125	\$ 75	\$ 75
453		Projector-Dell 1610HD	\$ 626	12/1/16	MACRS 5	5	\$ 125	\$ 200	\$ 120	\$ 8,770	\$ 326	\$ 446
454		Electrical Upgrade	\$ 8,770	12/1/11	MACRS 5	5	\$ 505	\$ -	\$ -	\$ 848	\$ 8,770	\$ 8,770
455		Respirator supplied air system	\$ 4,239	12/1/16	MACRS 5	5	\$ 848	\$ 1,356	\$ 814	\$ 10,588	\$ 2,204	\$ 3,018
456		Richo Copier	\$ 10,588	11/1/11	MACRS 5	5	\$ 610	\$ -	\$ -	\$ 1,045	\$ 10,588	\$ 10,588
457		Richo Fax Module	\$ 1,045	11/1/11	MACRS 5	5	\$ 60	\$ -	\$ -	\$ 1,656	\$ 1,045	\$ 1,045
458		RICOH MPC3004-Engineering office	\$ 8,282	12/1/16	MACRS 5	5	\$ 1,656	\$ 2,850	\$ 1,590	\$ 1,063	\$ 4,307	\$ 5,897
459		Rpic computer-w/ laptop for Eng Mgr	\$ 1,478	10/1/14	MACRS 5	5	\$ 284	\$ 170	\$ 170	\$ 4,475	\$ 1,223	\$ 1,393
460		SCADA INET-II 900 Dual Gateway	\$ 22,377	3/1/16	MACRS 5	5	\$ 4,475	\$ 7,161	\$ 4,296	\$ -	\$ 11,836	\$ 15,932
461		SCADA radio data link	\$ 53,201	5/1/17	MACRS 5	5	\$ -	\$ 10,640	\$ 17,024	\$ 12,955	\$ 10,840	\$ 27,964
462		SCADA upgrade 2013	\$ 64,775	3/1/16	MACRS 5	5	\$ -	\$ 20,728	\$ 12,437	\$ 12,955	\$ 33,583	\$ 46,119
463		SCADA pack 32	\$ 10,539	3/1/16	MACRS 5	5	\$ 2,108	\$ 3,372	\$ 2,023	\$ 954	\$ 5,480	\$ 7,503
464		Scaffolding	\$ 4,771	3/1/16	MACRS 5	5	\$ 954	\$ 1,527	\$ 916	\$ 15	\$ 2,481	\$ 3,397
465		Work Order Addition	\$ 15	12/1/11	MACRS 5	5	\$ 1	\$ -	\$ -	\$ 822	\$ 15	\$ 15
466		Tools & Equipment	\$ 984	6/1/13	MACRS 5	5	\$ 114	\$ 114	\$ 57	\$ 937	\$ 937	\$ 994
467		Trailer, emergency compressor	\$ 426	3/1/16	SL-25	25	\$ 17	\$ 17	\$ 17	\$ 83	\$ 34	\$ 51
468		Trailer, emergency generator ECG500	\$ 2,073	3/1/16	SL-25	25	\$ 83	\$ 83	\$ 83	\$ 166	\$ 166	\$ 249

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
469		Trailer, emergency 6x12 wiramp	\$ 7,800	3/1/16	SL-25	25	\$ 312	\$ 312	\$ 312	\$ 624	\$ 936	
470		Work Order Addition	\$ 58,793	9/1/12	MACRS 5	5	\$ 6,773	\$ 3,386	\$ -	\$ 58,793	\$ 58,793	
471		V208214, Ford F-150	\$ 6,817	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 6,817	\$ 6,817	
472		V208216, Chevy Silverad	\$ 9,017	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 9,017	\$ 9,017	
473		V208217, Chevy 3500	\$ 29,139	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 29,139	\$ 29,139	
474		V208222, 08 TOY 4 RUNNER	\$ 32,269	12/1/08	MACRS 5	5	\$ -	\$ -	\$ -	\$ 32,269	\$ 32,269	
475		Visitor Chair	\$ 168	9/1/12	MACRS 7	7	\$ 15	\$ 15	\$ 15	\$ 146	\$ 161	
476		SCADA Report Writer System	\$ 42,891	11/30/17	SL-25	25	\$ -	\$ 1,708	\$ 1,708	\$ 1,708	\$ 3,415	
477		Fuel Station	\$ 183,000	9/31/17	SL-25	25	\$ -	\$ 7,320	\$ 7,320	\$ 7,320	\$ 14,640	
478		Base Yard Security Cameras	\$ 10,014	10/31/17	MACRS 5	5	\$ -	\$ 2,003	\$ 2,003	\$ 2,003	\$ 5,207	
479		Big Island Radio Communication	\$ 50,000	9/30/17	MACRS 5	5	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 26,000	
480		EMT Service Truck	\$ 77,492	9/30/17	MACRS 5	5	\$ -	\$ 15,498	\$ 24,798	\$ 15,498	\$ 40,296	
481		Handheld Meter Readers	\$ 6,673	10/31/17	MACRS 5	5	\$ -	\$ 1,735	\$ 2,775	\$ 1,735	\$ 4,510	
482		EMT Service Truck Tools	\$ 8,787	10/31/17	MACRS 5	5	\$ -	\$ 1,757	\$ 2,812	\$ 1,757	\$ 4,569	
483		Portable Air Compressor	\$ 21,139	6/30/17	MACRS 5	5	\$ -	\$ 4,228	\$ 6,764	\$ -	\$ 10,992	
484		Socket fusion & welding prep kit	\$ 2,249	6/30/17	MACRS 5	5	\$ -	\$ 450	\$ 720	\$ 450	\$ 1,169	
485		Iron Handheld Meter Readers	\$ 25,765	7/1/18	MACRS 5	5	\$ -	\$ -	\$ 5,353	\$ -	\$ 5,353	
486		2018 Toyota 4Runner 4x4	\$ 42,925	7/1/18	MACRS 5	5	\$ -	\$ -	\$ 8,585	\$ -	\$ 8,585	
487		2018 Toyota Tacoma TRD 4x4	\$ 40,602	7/1/18	MACRS 5	5	\$ -	\$ -	\$ 8,120	\$ -	\$ 8,120	
488		Total	\$ 1,963,300				\$ 184,009	\$ 188,240	\$ 199,734	\$ 1,069,482	\$ 1,257,723	
489		BIG ISLAND ALLOCATIONS										
490		721 - Waikoloa Water	\$ 359,950	18.33%			\$ 33,736	\$ 34,512	\$ 36,619	\$ 196,076	\$ 230,590	
491		722 - Waikoloa Sewer	\$ 273,197	13.92%			\$ 25,605	\$ 26,194	\$ 27,793	\$ 148,820	\$ 175,014	
492		723 - Waikoloa Resort Water	\$ 375,703	19.14%			\$ 35,213	\$ 36,022	\$ 38,222	\$ 204,860	\$ 240,682	
493		724 - Waikoloa Resort Sewer	\$ 498,692	25.40%			\$ 46,740	\$ 47,814	\$ 50,734	\$ 271,656	\$ 319,470	
494		725 - Waikoloa Resort Irrigation	\$ 19,987	1.02%			\$ 1,873	\$ 1,916	\$ 2,033	\$ 10,888	\$ 12,804	
495		726 - Kona Water	\$ 282,599	14.39%			\$ 26,486	\$ 27,095	\$ 28,750	\$ 153,942	\$ 161,038	
496		727 - Kona Sewer	\$ 153,172	7.80%			\$ 14,356	\$ 14,686	\$ 15,583	\$ 83,438	\$ 98,124	
497		WASTEWATER ADMINISTRATION										
498		IPad 3 - WWW Mgr.	\$ 810		MACRS 5	5	\$ 93	\$ 93	\$ 93	\$ 670	\$ 763	
499		Total	\$ 810				\$ 93	\$ 93	\$ 93	\$ 670	\$ 763	
500		WASTEWATER ADMINISTRATION ALLOCATIONS										
501		701 - Pukalani	\$ 139	17.22%			\$ 16	\$ 16	\$ 8	\$ 115	\$ 131	
502		722 - Waikoloa Sewer	\$ 199	24.52%			\$ 23	\$ 23	\$ 11	\$ 164	\$ 187	
503		724 - Waikoloa Resort Sewer	\$ 366	45.16%			\$ 42	\$ 42	\$ 21	\$ 303	\$ 345	
504		727 - Kona Sewer	\$ 106	13.10%			\$ 12	\$ 12	\$ 6	\$ 88	\$ 100	

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State
 Test Year Ending December 31, 2018

Line No.	Description	2016			2017			2018		
		Acc. Tax Dep. Balance as of Dec. 31, 2016	Dep. Exp.	Adjustments	Acc. Tax Dep. Balance as of Dec. 31, 2017	Dep. Exp.	Adjustments	Acc. Tax Dep. Balance as of Dec. 31, 2018	Dep. Exp.	Adjustments
5	Intangible	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
6	Land and land rights	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
7	Structures and Improvements	\$ 1,318,008	\$ 312,252		\$ 1,630,260	\$ 312,636		\$ 1,942,896	\$ 1,942,896	
8	Pumping Equipment	\$ 373,866	\$ 46,511		\$ 420,377	\$ 46,511		\$ 466,888	\$ 466,888	
9	Treatment Equipment	\$ 1,724,482	\$ 312,963		\$ 2,037,446	\$ 292,520		\$ 2,329,966	\$ 2,329,966	
10	Transmission & Distribution Plant	\$ 1,129,782	\$ 191,922		\$ 1,321,704	\$ 191,922		\$ 1,513,626	\$ 1,513,626	
11	Source of Supply	\$ (156,313)	\$ -		\$ (156,313)	\$ -		\$ (156,313)	\$ (156,313)	
12	Office Furniture and Equipment	\$ 4,997	\$ 657		\$ 5,655	\$ 594		\$ 6,249	\$ 6,249	
13	Power Generation and Equipment	\$ 32,363	\$ 8,091		\$ 40,454	\$ 8,091		\$ 48,544	\$ 48,544	
14	Transportation	\$ 228,237	\$ 54		\$ 228,292	\$ 11,496		\$ 239,787	\$ 239,787	
15	Tools and Laboratory Equipment	\$ 156,590	\$ 1,283		\$ 157,873	\$ 1,461		\$ 159,334	\$ 159,334	
16	General Plant	\$ (70,695)	\$ (6,032)		\$ (76,727)	\$ (6,033)		\$ (82,759)	\$ (82,759)	
17	Hawaii Water GO Allocation	\$ 62,264	\$ 2,757		\$ 65,020	\$ 943		\$ 65,964	\$ 65,964	
18	Big Island Allocation	\$ 260,790	\$ 45,902		\$ 306,692	\$ 48,705		\$ 355,396	\$ 355,396	
19	Wastewater Administration	\$ 290	\$ 40		\$ 331	\$ 20		\$ 351	\$ 351	
20	Total	\$ 5,064,662	\$ 916,401	\$ 0	\$ 5,981,063	\$ 908,866	\$ 0	\$ 6,889,929	\$ 6,889,929	\$ 0
21	Accumulated Book Depreciation	\$ 555,643			\$ 1,547,534			\$ 2,554,642		
22	ADIT Balance	\$ (271,217)			\$ (266,677)			\$ (260,768)		

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
103540 Structures and Improvements												
1		Resort Plant Headworks Electrical Work	\$ -	1/1/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		WBR Waste Water Reclamation Plant Phase II-Se	\$ -	7/1/2003	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3		Effluent Injctn Well-Cement, Concrete, Gravel	\$ 27,304	8/16/2006	SL-25	25	\$ 1,092	\$ 1,092	\$ 1,092	\$ 12,014	\$ 13,106	\$ 14,198
4		Resort Plant Headworks Site Work	\$ -	1/1/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5		LAB/PLANT EXPANSION-HRW RELATED	\$ 84,714	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ 91,491	\$ 91,491	\$ 91,491
6		Generator building - HRW related	\$ 70,129	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ 75,739	\$ 75,739	\$ 75,739
7		WBR Waste Water Reclamation Plant Phase II-Si	\$ -	7/1/2003	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8		LAGOON #2 RELINING	\$ -	6/1/1996	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		Resort Plant Headworks Dewatering Pad	\$ -	1/1/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		LAGOON RELINING-ADDITIONAL	\$ -	10/31/1994	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11		SUBSTATION ACCESS ROAD	\$ 20,274	6/1/1986	SL-25	25	\$ -	\$ -	\$ -	\$ 21,896	\$ 21,896	\$ 21,896
12		LAGOON #1 RELINING	\$ -	1/1/1994	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		WBR Waste Water Reclamation Plant Phase II-Pu	\$ -	7/1/2003	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		WBR Waste Water Reclamation Plant Phase II-Sa	\$ -	7/1/2003	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15		WBR Waste Water Reclamation Plant Phase II-Ef	\$ 113,265	8/16/2006	SL-25	25	\$ 4,531	\$ 4,531	\$ 4,531	\$ 49,837	\$ 54,367	\$ 58,898
16		Effluent Injctn Well-Borehole	\$ 57,851	8/16/2006	SL-25	25	\$ 2,314	\$ 2,314	\$ 2,314	\$ 25,454	\$ 27,768	\$ 30,082
17		Effluent Injctn Well-Casing	\$ -	1/1/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		Resort Plant Headworks Piping	\$ 8,088	1/1/2005	SL-25	25	\$ 324	\$ 324	\$ 324	\$ 3,882	\$ 4,206	\$ 4,530
19		Reroof Resort Laboratory	\$ -	1/1/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		Resort Plant Headworks Fine Screen	\$ -	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		LAGOON/PLANT EXPANSION-HRW	\$ 1,538,638	12/1/2013	SL-25	25	\$ 61,546	\$ 61,546	\$ 61,546	\$ 246,182	\$ 307,728	\$ 369,273
22		R WWTP Electrical & Instrumentation	\$ 4,320,180	12/1/2013	SL-25	25	\$ 172,807	\$ 172,807	\$ 172,807	\$ 691,229	\$ 864,036	\$ 1,036,843
23		Resort WWTP Design&Cons	\$ 780,221	12/1/2013	SL-25	25	\$ 31,209	\$ 31,209	\$ 31,209	\$ 124,855	\$ 156,044	\$ 187,253
24		R WWTP OPS & EQUIP Bldgs	\$ 1,601,559	12/1/2013	SL-25	25	\$ 64,062	\$ 64,062	\$ 64,062	\$ 256,250	\$ 320,312	\$ 384,374
25		R Plant Site Work	\$ 1,234	3/1/2015	SL-25	25	\$ 49	\$ 49	\$ 49	\$ 99	\$ 148	\$ 197
26		Emergency Shower-Resort UV	\$ 132,992	12/1/2010	SL-25	25	\$ 5,320	\$ 5,320	\$ 5,320	\$ 37,238	\$ 42,558	\$ 47,877
27		Valve & Bypass/ARV Vault	\$ 56,377	12/1/2010	SL-25	25	\$ 4,760	\$ 4,760	\$ 4,760	\$ 33,322	\$ 38,082	\$ 42,842
28		880 sq ft Pavement	\$ 119,007	12/1/2010	SL-25	25	\$ 2,255	\$ 2,255	\$ 2,255	\$ 15,786	\$ 18,041	\$ 20,296
29		Flow Meter Vault	\$ 126,948	7/1/2013	SL-25	25	\$ 5,078	\$ 5,078	\$ 5,078	\$ 20,312	\$ 25,390	\$ 30,467
30		Resort Plant Consultants and Trailer	\$ 10,126	10/31/2017	SL-25	25	\$ -	\$ 405	\$ 405	\$ -	\$ 405	\$ 810
31		Storage Roof	\$ 9,609	7/1/2018	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 384
32		Resort WWTP Security Cameras	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33			\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34		Total	\$ 9,078,518				\$ 355,347	\$ 355,732	\$ 355,136	\$ 1,705,565	\$ 2,061,317	\$ 2,417,453
103701 Pumping Equipment												
35		PUMP 30HP-SIN 11-7118	\$ 14,501	6/1/1994	SL-25	25	\$ 580	\$ 580	\$ 580	\$ 12,181	\$ 12,761	\$ 13,341
36		NO FLOW SWITCH	\$ 852	2/1/1994	SL-25	25	\$ 34	\$ 34	\$ 34	\$ 784	\$ 818	\$ 852
37		SEWER LIFT UPGRADE	\$ 29,297	8/31/1996	SL-25	25	\$ 1,172	\$ 1,172	\$ 1,172	\$ 24,610	\$ 25,782	\$ 26,953
38		Sewer Bypass Pump-Pacific Pump&Power	\$ 38,060	6/1/2008	SL-25	25	\$ 1,522	\$ 1,522	\$ 1,522	\$ 13,702	\$ 15,224	\$ 16,746
39		PUMP STATION/GENERATOR-HRW	\$ 293,058	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ 316,503	\$ 316,503	\$ 316,503
40		TRANSFORMER	\$ 879	4/1/1995	SL-25	25	\$ 35	\$ 35	\$ 35	\$ 774	\$ 809	\$ 844
41		SEWER BYPASS SYSTEM EQP #85	\$ 2,899	5/1/1995	SL-25	25	\$ 116	\$ 116	\$ 116	\$ 2,551	\$ 2,667	\$ 2,783
42		WASTE RETURN PUMP REPLACEMENT	\$ 21,372	1/1/1998	SL-25	25	\$ 855	\$ 855	\$ 855	\$ 16,243	\$ 17,098	\$ 17,953
43		SPS #1 (Centex Dedicated Facility)	\$ 1,559,955	10/31/2003	SL-25	25	\$ 62,398	\$ 62,398	\$ 62,398	\$ 873,575	\$ 935,973	\$ 998,371
44		PUMP 100HP-SIN 11-7069	\$ 18,750	6/1/3/1996	SL-25	25	\$ 750	\$ 750	\$ 750	\$ 15,750	\$ 16,500	\$ 17,250
45		3 Submersible Lead Pumps, 64 HP, 1835 gpm each	\$ 180,000	2/1/2009	SL-25	25	\$ 7,200	\$ 7,200	\$ 7,200	\$ 57,600	\$ 64,800	\$ 72,000
46		2 Submersible Pumps, 47 HP, 1260 gpm each	\$ 60,000	2/1/2009	SL-25	25	\$ 2,400	\$ 2,400	\$ 2,400	\$ 19,200	\$ 21,600	\$ 24,000
47		Solid State Controllers-Rplc&Spare	\$ 12,943	12/1/2013	SL-25	25	\$ 518	\$ 518	\$ 518	\$ 2,071	\$ 2,589	\$ 3,106
48			\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
49		Toshiba Pump Drive SPS#1 pump 2	\$ 14,039	3/1/2014	SL-25	25	\$ 562	\$ 562	\$ 562	\$ 1,685	\$ 2,246	\$ 2,807
50		Resort SPS#1 pump 1 soft starter	\$ 3,283	12/1/2014	SL-25	25	\$ 131	\$ 131	\$ 131	\$ 354	\$ 525	\$ 657
51		Effluent Pump, 2"-Resort WWTP	\$ 1,121	12/1/2014	SL-25	25	\$ 45	\$ 45	\$ 45	\$ 135	\$ 179	\$ 224
52		Pump Station Electrical Installations	\$ 583,741	12/1/2010	SL-25	25	\$ 23,350	\$ 23,350	\$ 23,350	\$ 163,447	\$ 186,797	\$ 210,147
53		Bypass & ARV Vault Equipment	\$ 101,371	12/1/2010	SL-25	25	\$ 4,055	\$ 4,055	\$ 4,055	\$ 28,384	\$ 32,439	\$ 36,493
54		2 Submersible Pumps	\$ 220,630	12/1/2010	SL-25	25	\$ 8,825	\$ 8,825	\$ 8,825	\$ 61,776	\$ 70,602	\$ 79,427
55		Valve Vault Equipment	\$ 57,245	12/1/2010	SL-25	25	\$ 2,290	\$ 2,290	\$ 2,290	\$ 16,028	\$ 18,318	\$ 20,608
56		SPS Pump Control Replacement	\$ 30,962	12/31/2017	SL-25	25	\$ -	\$ 1,238	\$ 1,238	\$ -	\$ 1,238	\$ 2,476
57		VFD for SPS#1	\$ 14,432	12/31/2017	SL-25	25	\$ -	\$ 577	\$ 577	\$ -	\$ 577	\$ 1,155
58		VFD for SPS#3	\$ 14,432	12/31/2017	SL-25	25	\$ -	\$ 577	\$ 577	\$ -	\$ 577	\$ 1,155
59		Total	\$ 3,273,813				\$ 116,838	\$ 119,230	\$ 119,230	\$ 1,627,382	\$ 1,746,622	\$ 1,855,852
60	103801	Treatment & Disposal Equipment	\$ 513,642	3/1/1991	SL-25	25	\$ 20,546	\$ 20,546	\$ -	\$ 534,188	\$ 554,734	\$ 554,734
61		STP EXPANSION-PHASE IIb	\$ 2,448	1/1/1992	SL-25	25	\$ 98	\$ 98	\$ 98	\$ 2,448	\$ 2,546	\$ 2,644
62		STP EXPANSION-PHASE II ADDITION	\$ 2,242	2/8/1998	SL-25	25	\$ 90	\$ 90	\$ 90	\$ 1,614	\$ 1,704	\$ 1,794
63		Aerator motor	\$ 2,009	4/1/1996	SL-25	25	\$ 80	\$ 80	\$ 80	\$ 1,667	\$ 1,768	\$ 1,848
64		AERATOR MOTOR	\$ 2,009	4/1/1997	SL-25	25	\$ 80	\$ 80	\$ 80	\$ 1,607	\$ 1,687	\$ 1,768
65		Aqua aerobics - 10 hp aerator	\$ 600	6/24/2002	SL-25	25	\$ 24	\$ 24	\$ 24	\$ 360	\$ 384	\$ 408
66		Boat Trailer	\$ 8,710	4/16/2004	SL-25	25	\$ 348	\$ 348	\$ 348	\$ 4,529	\$ 4,878	\$ 5,226
67		(2) Aqua-Jet Aerators	\$ 1,990	8/1/1994	SL-25	25	\$ 76	\$ 76	\$ 76	\$ 1,739	\$ 1,814	\$ 1,890
68		Surface Aerators-Replacement	\$ 4,161	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 4,494	\$ 4,494	\$ 4,494
69		VACUUM REGULATOR	\$ 4,990	8/1/1991	SL-25	25	\$ 200	\$ 200	\$ -	\$ 5,190	\$ 5,389	\$ 5,389
70		ENGINEERING-BROCKMEIER	\$ 609	8/1/1991	SL-25	25	\$ 24	\$ 24	\$ -	\$ 634	\$ 658	\$ 658
71		Flow metering system - SPS #2	\$ 2,888	4/19/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72		Installation - flow meter system - SPS #2	\$ -	12/11/2003	SL-25	25	\$ 116	\$ 116	\$ 116	\$ 1,617	\$ 1,733	\$ 1,848
73		Surface Aerators-Aqua-Jet Power	\$ -	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74		6'x6' Concrete Cover for Flow Meter Vault	\$ -	6/1/1993	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75		TREAT & DISP EQUIP (ORIGINAL PLANT)	\$ -	6/1/1993	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76		POLYMER TREATMENT SYSTEM	\$ -	6/1/1993	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77		2 Aqua-Jet Aerator Drives	\$ 8,596	6/12/2002	SL-25	25	\$ 344	\$ 344	\$ 344	\$ 5,158	\$ 5,502	\$ 5,845
78		ENGINEERING-CONTINENTAL UTILITY	\$ 3,089	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 3,336	\$ 3,336	\$ 3,336
79		2 Aqua-Jet Aerators	\$ 13,282	5/1/2003	SL-25	25	\$ 531	\$ 531	\$ 531	\$ 7,438	\$ 7,969	\$ 8,501
80		AQUA-AEROBIC 10HP AERATOR	\$ 2,094	4/1/1997	SL-25	25	\$ 80	\$ 80	\$ 80	\$ 1,607	\$ 1,687	\$ 1,768
81		Aerator motor	\$ 8,472	5/15/1998	SL-25	25	\$ 84	\$ 84	\$ 84	\$ 1,591	\$ 1,675	\$ 1,759
82		2 Aqua Jet Aerator Drives	\$ 3,218	8/20/2001	SL-25	25	\$ 339	\$ 339	\$ 339	\$ 5,422	\$ 5,761	\$ 6,100
83		Two Ton Electric Hoist & Trolley	\$ -	10/31/2002	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84		12" intake meter	\$ 5,765	10/30/2003	SL-25	25	\$ 129	\$ 129	\$ 129	\$ 1,802	\$ 1,931	\$ 2,060
85		Aqua-Jet Surface Aerators 10-HP Cast Iron End	\$ -	7/1/2005	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86		1999 Erickson Pumper Truck Expense Balance	\$ -	8/4/2005	SL-25	25	\$ 231	\$ 231	\$ 231	\$ 2,767	\$ 2,998	\$ 3,229
87		Resort Plant Sand Filter Air Compressor	\$ -	5/31/2008	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88		R WWTP HYPOCHLORITES Pump Syst.	\$ 134,653	12/1/2013	SL-25	25	\$ 5,386	\$ 5,386	\$ 5,386	\$ 21,544	\$ 26,931	\$ 32,317
89		R WWTP Screening Facility	\$ 682,399	12/1/2013	SL-25	25	\$ 27,296	\$ 27,296	\$ 27,296	\$ 109,184	\$ 136,480	\$ 163,776
90		R WWTP MBR System	\$ 3,685,636	12/1/2013	SL-25	25	\$ 147,425	\$ 147,425	\$ 147,425	\$ 589,702	\$ 737,127	\$ 894,553
91		R WWTP WAS Basin	\$ 1,077,590	12/1/2013	SL-25	25	\$ 43,104	\$ 43,104	\$ 43,104	\$ 172,414	\$ 215,518	\$ 258,621
92		R WWTP UV Disinfection	\$ 727,001	12/1/2013	SL-25	25	\$ 29,080	\$ 29,080	\$ 29,080	\$ 116,320	\$ 145,400	\$ 174,480
93		RWWTP Screw Press/Conveyor/Walkway	\$ 846,379	12/1/2013	SL-25	25	\$ 33,855	\$ 33,855	\$ 33,855	\$ 135,421	\$ 169,276	\$ 203,131
94		Flow Meter Circuit Board-WAS No. 2	\$ 1,949	12/1/2014	SL-25	25	\$ 78	\$ 78	\$ 78	\$ 234	\$ 312	\$ 390
95		Resort Plant Effluent Disposal Pit	\$ 75,227	12/1/2009	SL-25	25	\$ 3,009	\$ 3,009	\$ 3,009	\$ 24,073	\$ 27,082	\$ 30,091
96		Trojan 300 UV Sensor	\$ 2,708	12/31/2017	SL-25	25	\$ -	\$ 108	\$ 108	\$ -	\$ 108	\$ 217
97		Hydraulic Wiper for UV System	\$ 5,069	12/31/2017	SL-25	25	\$ -	\$ 203	\$ 203	\$ -	\$ 203	\$ 406

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
98		Chemical Feed Pump	\$ 8,159	6/30/2018	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326
99		Total	\$ 7,839,493				\$ 312,652	\$ 312,963	\$ 292,520	\$ 1,758,121	\$ 2,071,084	\$ 2,363,604
100	103600	Collection Sewers Force										
101		ENGINEERING-CONTINENTAL UTILITY	\$ 2,200	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 2,376	\$ 2,376	\$ 2,376
102		ENGINEERING-BROCKMEIER	\$ 2,963	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 3,200	\$ 3,200	\$ 3,200
103		SEWER FORCE MAIN (ORIGINAL PLANT)	\$ 655,530	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ 707,972	\$ 707,972	\$ 707,972
104		SEWER FORCE MAIN-HRW RELATED	\$ 38,024	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ 41,066	\$ 41,066	\$ 41,066
105		Sewer Force Main (Centex Dedicated Facility)	\$ 811,863	10/31/2003	SL-25	25	\$ 32,475	\$ 32,475	\$ 32,475	\$ 454,643	\$ 487,118	\$ 519,593
106		3,581 Lineal Feet of 12" DI Force Main Connecting SPS#3 to the Waikoloa Resort Wastewater Treatment Plant	\$ 962,573	2/11/2009	SL-25	25	\$ 38,503	\$ 38,503	\$ 38,503	\$ 308,023	\$ 346,526	\$ 385,029
107		SPS#2 Force Main Relocation	\$ 589,002	10/1/2014	SL-25	25	\$ 23,560	\$ 23,560	\$ 23,560	\$ 70,680	\$ 94,240	\$ 117,800
108		SPS#1 12" SS Bypass Pipe Brace	\$ 12,552	12/1/2014	SL-25	25	\$ 502	\$ 502	\$ 502	\$ 1,506	\$ 2,008	\$ 2,510
109		Hilton 6' of 6" PVC sewer line	\$ 1,601	11/1/2016	SL-25	25	\$ 64	\$ 64	\$ 64	\$ 64	\$ 128	\$ 192
110		111 lf 12" DI Force Main	\$ 185,329	12/1/2010	SL-25	25	\$ 7,413	\$ 7,413	\$ 7,413	\$ 51,892	\$ 59,305	\$ 66,719
111		Total	\$ 3,261,638				\$ 102,517	\$ 102,517	\$ 102,517	\$ 1,641,424	\$ 1,743,940	\$ 1,846,457
112	103610	Collection Sewers Gravity										
113		Nikken Sewer Main Extension	\$ 190,183	12/31/2002	SL-25	25	\$ 7,607	\$ 7,607	\$ 7,607	\$ 114,110	\$ 121,717	\$ 129,325
114		SEWER GRAVITY MAIN-HRW RELATED	\$ 163,304	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ 176,369	\$ 176,369	\$ 176,369
115		4900 Lineal Feet of 24" PVC Sewer Gravity Collection Mains from the Hilton Grand Vacations Kings' Land Development to the Waikoloa Resort Maintenance Road and 1506 Lineal Feet PVC Sewer Gravity Collection Mains on the Waikoloa Maintenance Road to SPS #3.	\$ 2,185,643	12/31/2009	SL-25	25	\$ 87,466	\$ 87,466	\$ 87,466	\$ 699,726	\$ 787,191	\$ 874,667
116		900 Lineal Feet of 8" PVC Sewer Gravity Collection Mains in the Mauna Lani Access Road for the Hilton Grand Vacations Kings' Land Development	\$ 206,828	12/31/2009	SL-25	25	\$ 8,273	\$ 8,273	\$ 8,273	\$ 66,185	\$ 74,458	\$ 82,731
117		47 lf 24" PVC Gravity Main	\$ 397,459	12/1/2010	SL-25	25	\$ 15,898	\$ 15,898	\$ 15,898	\$ 111,289	\$ 127,187	\$ 143,085
118		Sewer Manhole #1B	\$ 93,962	12/1/2010	SL-25	25	\$ 3,758	\$ 3,758	\$ 3,758	\$ 26,309	\$ 30,068	\$ 33,826
119		Sewer Manhole #1A	\$ 244,374	12/1/2010	SL-25	25	\$ 9,775	\$ 9,775	\$ 9,775	\$ 68,425	\$ 78,200	\$ 87,974
120		Rehabilitate Sewer Manholes	\$ 93,789	12/31/2017	SL-25	25	\$ -	\$ 3,752	\$ 3,752	\$ -	\$ 3,752	\$ 7,503
121		Total	\$ 3,576,543				\$ 132,778	\$ 136,530	\$ 136,530	\$ 1,262,412	\$ 1,395,941	\$ 1,535,471
122	103620	Special Collecting Structure										
123		638 sq/ft Generator Building SPS #3	\$ 192,000	2/11/2009	SL-25	25	\$ 7,680	\$ 7,680	\$ 7,680	\$ 61,440	\$ 69,120	\$ 76,800
124		R WWTP MBR BASIN	\$ 2,473,949	12/1/2013	SL-25	25	\$ 98,958	\$ 98,958	\$ 98,958	\$ 395,832	\$ 494,790	\$ 593,748
125		SPS1 ss bypass brace	\$ 14,561	3/1/2015	SL-25	25	\$ 582	\$ 582	\$ 582	\$ 1,165	\$ 1,747	\$ 2,330
126		Total	\$ 2,680,510				\$ 107,220	\$ 107,220	\$ 107,220	\$ 458,437	\$ 565,657	\$ 672,876
127	103640	Flow Measuring Devices										
128		R WWTP Piping	\$ 3,369	12/1/2014	SL-25	25	\$ 135	\$ 135	\$ 135	\$ 404	\$ 539	\$ 674
129		RAS#2 10" flow meter	\$ 12,381	3/1/2016	SL-25	25	\$ 495	\$ 495	\$ 495	\$ 495	\$ 991	\$ 1,486
130		Flow Meter Equipment	\$ 57,245	12/1/2010	SL-25	25	\$ 2,290	\$ 2,290	\$ 2,290	\$ 16,028	\$ 18,318	\$ 20,608
131		Anoxic Basin Pump 2 Flow Meter	\$ 7,438	12/31/2017	SL-25	25	\$ -	\$ 298	\$ 298	\$ -	\$ 298	\$ 595

Waikona Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
132		Total	\$ 80,433				\$ 2,920	\$ 3,217	\$ 3,217	\$ 16,928	\$ 20,145	\$ 23,363
133		103820 Outfall Sewer Lines										
134		R WWTP Piping	\$ 109,809	12/1/2013	SL-25	25	\$ 4,392	\$ 4,392	\$ 4,392	\$ 17,569	\$ 21,962	\$ 26,354
135		SPS#1 Piping	\$ 242,036	12/31/2017	SL-25	25	-	\$ 9,681	\$ 9,681	-	\$ 9,681	\$ 19,363
136		Total	\$ 351,844				\$ 4,392	\$ 14,074	\$ 14,074	\$ 17,569	\$ 31,643	\$ 45,717
137		103850 Reuse Transmission & Distribution System										
138		R WWTP Injection Well Connect	\$ 254,192	12/1/2013	SL-25	25	\$ 10,168	\$ 10,168	\$ 10,168	\$ 40,671	\$ 50,838	\$ 61,006
139		Total	\$ 254,192				\$ 10,168	\$ 10,168	\$ 10,168	\$ 40,671	\$ 50,838	\$ 61,006
140		103890 Other Equipment										
141		R WWTP Water heater	\$ 2,415	12/1/2013	SL-25	25	\$ 97	\$ 97	\$ 97	\$ 386	\$ 483	\$ 580
142		Geographic Information System	-	7/1/2018	SL-25	25	-	-	-	-	-	-
143		Total	\$ 2,415				\$ 97	\$ 97	\$ 97	\$ 386	\$ 483	\$ 580
144		103700 Receiving Wells										
145		Well with valve box, piping and well structure	\$ 1,000,366	2/1/2009	SL-25	25	\$ 40,015	\$ 40,015	\$ 40,015	\$ 320,117	\$ 360,132	\$ 400,146
146		Total	\$ 1,000,366				\$ 40,015	\$ 40,015	\$ 40,015	\$ 320,117	\$ 360,132	\$ 400,146
147		103550 Power Generation Equipment										
148		SPS #3 Emergency 312.5 kVA Generator	\$ 338,000	2/1/2009	SL-25	25	\$ 13,440	\$ 13,440	\$ 13,440	\$ 107,520	\$ 120,960	\$ 134,400
149		R WWTP Fuel Storage Tank	\$ 118,029	12/1/2013	SL-25	25	\$ 4,721	\$ 4,721	\$ 4,721	\$ 18,885	\$ 23,606	\$ 28,327
150		R WWTP Generator	\$ 84,239	12/1/2013	SL-25	25	\$ 3,370	\$ 3,370	\$ 3,370	\$ 13,478	\$ 16,848	\$ 20,217
151		Total	\$ 538,268				\$ 21,531	\$ 21,531	\$ 21,531	\$ 139,883	\$ 161,414	\$ 182,944
152		103955 Office Furn & Equip										
153		R WWTP Office Furniture	\$ 5,962	12/1/2013	MACRS 7	7	\$ 745	\$ 532	\$ 532	\$ 4,089	\$ 4,632	\$ 5,163
154		(1) New Computer-Resort WWTP	\$ 1,086	12/1/2013	MACRS 5	5	\$ 125	\$ 125	\$ 63	\$ 898	\$ 1,023	\$ 1,086
155		Total	\$ 7,048				\$ 870	\$ 657	\$ 594	\$ 4,987	\$ 5,655	\$ 6,249
156		103965 Transportation Equipment										
157		Relief Container Truck	\$ 227,900	6/1/2011	MACRS 5	5	\$ 13,127	\$ -	\$ -	\$ 227,900	\$ 227,900	\$ 227,900
158		2013 Nissan Frontier V213003	\$ 473	10/1/2014	MACRS 5	5	\$ 91	\$ 54	\$ 54	\$ 337	\$ 391	\$ 446
159		Resort Backhoe	\$ 57,206	7/1/2018	MACRS 5	5	-	-	\$ 11,441	-	-	\$ 11,441
160		Total	\$ 285,580				\$ 13,218	\$ 54	\$ 11,496	\$ 228,237	\$ 228,292	\$ 239,787
161		103940 Laboratory Equipment										
162		CENTRIFUGE	\$ 576	4/1/1995	MACRS 7	7	-	-	-	\$ 576	\$ 576	\$ 576
163		SPECTROPHOTOMETER	\$ 1,747	5/10/2001	MACRS 7	7	-	-	-	\$ 1,747	\$ 1,747	\$ 1,747
164		Muffle furnace	\$ 1,392	6/13/2000	MACRS 7	7	-	-	-	\$ 1,392	\$ 1,392	\$ 1,392
165		UV INTENSITY METER	\$ 479	5/17/2001	MACRS 7	7	-	-	-	\$ 479	\$ 479	\$ 479

Waikoloa Resort Utilities, Inc. - Dbw West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
166		PORTABLE TURBIDIMETER	\$ 829	7/3/2001	MACRS 7	7	\$ -	\$ -	\$ -	\$ 829	\$ -	\$ 829
167		Portable Wastewater Sampler	\$ 2,534	6/8/2004	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,534	\$ -	\$ 2,534
168		STP LAB EQUIPMENT	\$ 2,793	12/1/1990	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,793	\$ -	\$ 2,793
169		CAMBRIDGE MICROSCOPE	\$ 581	1/1/1991	MACRS 7	7	\$ -	\$ -	\$ -	\$ 581	\$ -	\$ 581
170		FUME HOOD	\$ 1,536	6/1/1992	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,536	\$ -	\$ 1,536
171		INCUBATOR	\$ 547	5/1/1994	MACRS 7	7	\$ -	\$ -	\$ -	\$ 547	\$ -	\$ 547
172		LAB EXPANSION/RENOVATION	\$ 21,311	7/1/1996	MACRS 7	7	\$ -	\$ -	\$ -	\$ 21,311	\$ -	\$ 21,311
173		LAB EQ-WATER BATH	\$ 585	10/7/1997	MACRS 7	7	\$ -	\$ -	\$ -	\$ 585	\$ -	\$ 585
174		LAB FF&E-HRW RELATED	\$ 367	1/1/1989	MACRS 7	7	\$ -	\$ -	\$ -	\$ 367	\$ -	\$ 367
175		CENTRIFUGE	\$ 572	5/1/72001	MACRS 7	7	\$ -	\$ -	\$ -	\$ 572	\$ -	\$ 572
176		TEST INSTRUMENTS	\$ 721	6/30/1991	MACRS 7	7	\$ -	\$ -	\$ -	\$ 721	\$ -	\$ 721
177		CIRCULATING WATER BATH	\$ 1,673	5/5/1999	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,673	\$ -	\$ 1,673
178		Digital DO Meter	\$ 817	7/25/2002	MACRS 7	7	\$ -	\$ -	\$ -	\$ 817	\$ -	\$ 817
179		TURBIDITY METER	\$ 986	6/1/1994	MACRS 7	7	\$ -	\$ -	\$ -	\$ 986	\$ -	\$ 986
180		Compact portable sampler	\$ 2,809	6/19/2000	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,809	\$ -	\$ 2,809
181		PORTABLE DO METER - MODEL YSI 55	\$ 683	5/14/2001	MACRS 7	7	\$ -	\$ -	\$ -	\$ 683	\$ -	\$ 683
182		REVERSE OSMOSIS WATER SYSTEM	\$ 482	5/23/2001	MACRS 7	7	\$ -	\$ -	\$ -	\$ 482	\$ -	\$ 482
183		Portable Photometer	\$ 1,788	3/3/2003	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,788	\$ -	\$ 1,788
184		Portable Coliform Incubator	\$ 1,547	5/23/2003	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,547	\$ -	\$ 1,547
185		Lab Type III Water Treatment System	\$ 2,063	9/13/2004	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,063	\$ -	\$ 2,063
186		Rst. Chlorine Analyzer-Harrington Industries	\$ 2,702	6/27/2007	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,702	\$ -	\$ 2,702
187		AC6000P PORTABLE H2S ANALYZER	\$ 1,632	9/1/1991	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,632	\$ -	\$ 1,632
188		DREL2000 PORTABLE LAB	\$ 2,895	5/1/1990	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,895	\$ -	\$ 2,895
189		COD REACTOR 120-240V/50-60HZ	\$ 402	1/1/1991	MACRS 7	7	\$ -	\$ -	\$ -	\$ 402	\$ -	\$ 402
190		SAFETY SHIELD/LAB BENCH	\$ 201	1/1/1991	MACRS 7	7	\$ -	\$ -	\$ -	\$ 201	\$ -	\$ 201
191		MANHOLE VENTILATION HOLE	\$ 840	1/1/1992	MACRS 7	7	\$ -	\$ -	\$ -	\$ 840	\$ -	\$ 840
192		REFRIGERATOR	\$ 889	4/1/1994	MACRS 7	7	\$ -	\$ -	\$ -	\$ 889	\$ -	\$ 889
193		HANDHELD OXYGEN SYSTEM (2)	\$ 1,673	4/1/1995	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,673	\$ -	\$ 1,673
194		BINOCULAR MICROSCOPE	\$ 1,911	6/15/1995	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,911	\$ -	\$ 1,911
195		GRAVITY DRYING OVEN	\$ 1,525	10/7/1997	MACRS 7	7	\$ -	\$ -	\$ -	\$ 1,525	\$ -	\$ 1,525
196		ANALYTICAL WEIGHT SET	\$ 617	2/20/1998	MACRS 7	7	\$ -	\$ -	\$ -	\$ 617	\$ -	\$ 617
197		PH METER	\$ 270	3/3/1998	MACRS 7	7	\$ -	\$ -	\$ -	\$ 270	\$ -	\$ 270
198		High res microscope	\$ 4,785	7/1/2013	MACRS 7	7	\$ 598	\$ 427	\$ 427	\$ 3,290	\$ 3,718	\$ 4,144
199		Analytical balance-ENTRIS 224-I5	\$ 1,675	6/1/2016	MACRS 7	7	\$ 239	\$ 410	\$ 410	\$ 239	\$ 648	\$ 942
200		Total	\$ 71,436				\$ 837	\$ 837	\$ 720	\$ 68,506	\$ 69,343	\$ 70,063
201	103950	Power Operated Equipment	\$ 3,764	5/31/1997	MACRS 7	7	\$ -	\$ -	\$ -	\$ 3,764	\$ -	\$ 3,764
202		ELECTRIC HOIST-JC 150-011	\$ 168	7/1/1991	MACRS 7	7	\$ -	\$ -	\$ -	\$ 168	\$ -	\$ 168
203		ANALOG DIGITAL DMM	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204		Total	\$ 3,932				\$ -	\$ -	\$ -	\$ 3,932	\$ -	\$ 3,932
205	103960	Communication Equipment	\$ 1,768	4/12/1999	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,768	\$ -	\$ 1,768
206		NORSTAR PHONE SYSTEM-BASEYARD	\$ 2,653	1/1/2000	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,653	\$ -	\$ 2,653
207		Air conditioner condensing unit	\$ 467	7/1/2002	MACRS 5	5	\$ -	\$ -	\$ -	\$ 467	\$ -	\$ 467
208		2 Baseyard Computers	\$ 1,658	4/15/2004	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,658	\$ -	\$ 1,658
209		(2) Telemetry Field Computers	\$ 357	1/18/2005	MACRS 5	5	\$ -	\$ -	\$ -	\$ 357	\$ -	\$ 357
210		2-Way Radio for 2006 Chevy Silverado	\$ 414	10/18/2007	MACRS 5	5	\$ -	\$ -	\$ -	\$ 414	\$ -	\$ 414
211		Dell Precision 390 Computer-Unit Clerk-Acctg	\$ 1,747	7/14/1995	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,747	\$ -	\$ 1,747
212		INGERSOLL LIGHT SYSTEM EQP #86	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
213		E.F. JOHNSON CHALLENGER MOBILE RADIO	\$ 550	5/1/1997	MACRS 5	5	\$ -	\$ -	\$ -	\$ 550	\$ 550	\$ 550
214		DW4 actuator	\$ 725	1/1/1996	MACRS 5	5	\$ -	\$ -	\$ -	\$ 725	\$ 725	\$ 725
215		2-Way Radio for 2004 F-150	\$ 187	4/22/2005	MACRS 5	5	\$ -	\$ -	\$ -	\$ 187	\$ 187	\$ 187
216		Resort Util Lab Computer-Deil OptiFlex	\$ 1,375	1/31/2008	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,375	\$ 1,375	\$ 1,375
217		Telemetry Field Computer	\$ 447	3/18/2004	MACRS 5	5	\$ -	\$ -	\$ -	\$ 447	\$ 447	\$ 447
218		Kenwood TK 760K mobile radios (2) (Chevy S10)	\$ 1,180	10/13/1998	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,180	\$ 1,180	\$ 1,180
219		Windows 98 & Microsoft upgrades (1/3 sh)	\$ 1,023	12/1/1999	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,023	\$ 1,023	\$ 1,023
220		Copy Machine	\$ 1,965	9/11/2001	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,965	\$ 1,965	\$ 1,965
221		Baseyard Computer-Utility Clerk	\$ 321	2/19/2003	MACRS 5	5	\$ -	\$ -	\$ -	\$ 321	\$ 321	\$ 321
222		HP 5500 Color Jet (Color Laser Printer)	\$ 1,539	8/8/2003	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,539	\$ 1,539	\$ 1,539
223		Software Windows Upgrade for Software Billin	\$ 1,040	4/2/2004	MACRS 3	3	\$ -	\$ -	\$ -	\$ 1,040	\$ 1,040	\$ 1,040
224		Lexmark T630N Laser Printer	\$ 495	10/31/2004	MACRS 5	5	\$ -	\$ -	\$ -	\$ 495	\$ 495	\$ 495
225		Alloc-Deil Computer Workstation	\$ 2,159	5/26/2006	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,159	\$ 2,159	\$ 2,159
226		Telemetry Hardware (Buyout)#77532740512756	\$ 1,344	4/10/2007	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,344	\$ 1,344	\$ 1,344
227		Lexmark T642 Laser Printer-Billing	\$ 1,315	8/31/2008	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,315	\$ 1,315	\$ 1,315
228		VOLTAJE RECORDER/CURRENT CLAMP	\$ 1,473	12/1/1993	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,473	\$ 1,473	\$ 1,473
229		Software, security features	\$ 200	1/1/1998	MACRS 3	3	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200
230		Dell computer	\$ 278	7/8/2000	MACRS 5	5	\$ -	\$ -	\$ -	\$ 278	\$ 278	\$ 278
231		Epson printer & stand (1/3 share)	\$ 642	12/10/1998	MACRS 5	5	\$ -	\$ -	\$ -	\$ 642	\$ 642	\$ 642
232		Computer-Accounts Receivable Dept.	\$ 338	2/19/2002	MACRS 5	5	\$ -	\$ -	\$ -	\$ 338	\$ 338	\$ 338
233		DIMENSION 425 SAV COMPUTER (GREEN)	\$ 1,341	3/1/1994	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,341	\$ 1,341	\$ 1,341
234		TELEMETRY-BERKLEY ENGINEERING	\$ 14,643	5/22/1992	MACRS 5	5	\$ -	\$ -	\$ -	\$ 14,643	\$ 14,643	\$ 14,643
235		TELEMETRY HARDWARE	\$ 19,140	12/1/1996	MACRS 5	5	\$ -	\$ -	\$ -	\$ 19,140	\$ 19,140	\$ 19,140
236		TELEMETRY SOFTWARE	\$ 17,280	12/1/1996	MACRS 3	3	\$ -	\$ -	\$ -	\$ 17,280	\$ 17,280	\$ 17,280
237		Pentium computer (2) (1/3 share)	\$ 730	12/12/1998	MACRS 5	5	\$ -	\$ -	\$ -	\$ 730	\$ 730	\$ 730
238		PLC System Software	\$ 3,395	4/1/2014	MACRS 3	3	\$ 503	\$ 252	\$ -	\$ 3,143	\$ 3,395	\$ 3,395
239		Total	\$ 84,188				\$ 503	\$ 252	\$ -	\$ 83,937	\$ 84,188	\$ 84,188
240		103975 Stores Equipment										
241		20' Storage Container	\$ 4,850	3/1/2014	SL-25	25	\$ 194	\$ 194	\$ 194	\$ 582	\$ 776	\$ 970
242		Replace Roll-off Bin Rails	\$ 13,671	7/1/2018	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 547
243		Total	\$ 18,521				\$ 194	\$ 194	\$ 194	\$ 582	\$ 776	\$ 1,517
244		103970 General Plant										
245		SPS #1 & #2 telemetry software	\$ 12,061	11/21/1998	MACRS 3	3	\$ -	\$ -	\$ -	\$ 12,061	\$ 12,061	\$ 12,061
246		Upgrades fuel tank	\$ 25,212	1/1/1998	SL-25	25	\$ 1,008	\$ 1,008	\$ 1,008	\$ 18,153	\$ 19,161	\$ 20,170
247		Survivor;Sigma SCBA unit	\$ 2,734	11/17/2000	SL-25	25	\$ 109	\$ 109	\$ 109	\$ 1,859	\$ 1,968	\$ 2,078
248		Tire Changer	\$ 950	8/8/2002	SL-25	25	\$ 38	\$ 38	\$ 38	\$ 570	\$ 608	\$ 646
249		Quiet Generator	\$ 1,727	5/21/2007	SL-25	25	\$ 69	\$ 69	\$ 69	\$ 691	\$ 760	\$ 829
250		Four Gas Monitor	\$ 1,854	9/4/2001	SL-25	25	\$ 74	\$ 74	\$ 74	\$ 1,187	\$ 1,281	\$ 1,385
251		2000 Chevrolet 3500 Cab/Chassis (Dump Truck)	\$ 6,192	8/30/2005	MACRS 5	5	\$ -	\$ -	\$ -	\$ 4,954	\$ 4,954	\$ 4,954
252		SPS #1 & #2 telemetry software	\$ 1,920	11/21/1998	MACRS 3	3	\$ -	\$ -	\$ -	\$ 1,920	\$ 1,920	\$ 1,920
253		Sewer Video Equipment	\$ 10,734	5/18/2007	MACRS 7	7	\$ -	\$ -	\$ -	\$ 10,734	\$ 10,734	\$ 10,734
254		Emergency/safety equipment	\$ 5,341	8/1/1992	MACRS 7	7	\$ -	\$ -	\$ -	\$ 5,341	\$ 5,341	\$ 5,341
255		Confined space equipment	\$ 4,644	6/1/1994	MACRS 7	7	\$ -	\$ -	\$ -	\$ 4,644	\$ 4,644	\$ 4,644
256		Flask scrubber	\$ 6,228	4/6/2000	MACRS 7	7	\$ -	\$ -	\$ -	\$ 6,228	\$ 6,228	\$ 6,228
257		Contact basin walkway	\$ 2,161	10/1/1997	MACRS 7	7	\$ -	\$ -	\$ -	\$ 2,161	\$ 2,161	\$ 2,161
258		Trash Pump	\$ 1,272	11/20/2002	SL-25	25	\$ 51	\$ 51	\$ 51	\$ 763	\$ 814	\$ 865
259		3" Trash Pump	\$ 4,230	4/2/2007	SL-25	25	\$ 169	\$ 169	\$ 169	\$ 1,692	\$ 1,861	\$ 2,030

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
260		SPS #3 Double Walled Concrete Convaull Fuel Storage Tank - Off Road Diesel Fuel for Emergency Generator	\$ 76,800	2/11/2009	SL-25	25	\$ 3,072	\$ 3,072	\$ 3,072	\$ 24,576	\$ 27,648	\$ 30,720
261		SPS #3 Electrical equipment and system controls	\$ 1,440,000	2/11/2009	SL-25	25	\$ 57,600	\$ 57,600	\$ 57,600	\$ 460,800	\$ 518,400	\$ 576,000
262		New Refrigerator - Lab	\$ 805	9/1/2013	MACRS 7	7	\$ 101	\$ 72	\$ 72	\$ 553	\$ 625	\$ 697
263		R WWTP Submersible Equip. Lifting Device	\$ 7,604	12/1/2013	MACRS 7	7	\$ 950	\$ 679	\$ 678	\$ 5,229	\$ 5,908	\$ 6,586
264		Total	\$ 1,612,470				\$ 63,241	\$ 62,942	\$ 62,941	\$ 564,116	\$ 627,068	\$ 689,999
CONTRIBUTIONS IN AID OF CONSTRUCTION												
265		103540 Structures & Improvement - Transmission & Distribution Plant										
266		LAGOON/PLANT EXPANSION-HRW	\$ -	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
267		CIAC-WBR Waste Water Reclamation Plant Phase	\$ -	7/11/2003	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
268		CIAC-WBR Waste Water Reclamation Plant Phase	\$ -	7/11/2003	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
269		Kings' Land (Resort Plant Headworks)	\$ -	1/17/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270		T-J-K Kamalani (Resort Plant Headworks)	\$ -	1/17/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
271		GENERATOR BUILDING-HRW RELATED	\$ (70,129)	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ (70,129)	\$ (70,129)	\$ (70,129)
272		Kings' Land (Resort Plant Headworks)	\$ -	1/17/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
273		Kings' Land (Resort Plant Headworks)	\$ -	1/17/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
274		LAB/PLANT EXPANSION-HRW RELATED	\$ (84,714)	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ (84,714)	\$ (84,714)	\$ (84,714)
275		CIAC-Kings Shops Expansion-sewer (WBR waste w	\$ (42,262)	7/11/2003	SL-25	25	\$ (1,690)	\$ (1,690)	\$ (1,690)	\$ (23,667)	\$ (25,357)	\$ (27,048)
276		CIAC-WBR Waste Water Reclamation Plant Phase	\$ -	7/11/2003	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
277		CIAC-WBR Waste Water Reclamation Plant Phase	\$ -	7/11/2003	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
278		CIAC-WBR Waste Water Reclamation Plant Phase	\$ -	7/11/2003	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
279		Queens' Market Place (Resort Plant Headworks)	\$ -	1/17/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280		Kings' Land (Resort Plant Headworks)	\$ -	1/17/2007	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
281		Hilton Grand Vacations	\$ (183,856)	6/1/2012	SL-25	25	\$ (7,354)	\$ (7,354)	\$ (7,354)	\$ (36,771)	\$ (44,126)	\$ (51,480)
282		Elleair	\$ (861,379)	6/1/2012	SL-25	25	\$ (34,455)	\$ (34,455)	\$ (34,455)	\$ (172,276)	\$ (206,731)	\$ (241,186)
283		Total	\$ (1,242,341)				\$ (43,500)	\$ (43,500)	\$ (43,500)	\$ (387,557)	\$ (431,057)	\$ (474,557)
103701 Pumping Equipment												
284		PUMP STATION/GENERATOR-HRW	\$ (293,058)	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ (293,058)	\$ (293,058)	\$ (293,058)
285		CIAC-SFS #1 (Centex Dedicated Facility)	\$ (1,577,978)	10/31/2003	SL-25	25	\$ (63,119)	\$ (63,119)	\$ (63,119)	\$ (883,668)	\$ (946,787)	\$ (1,009,906)
286		3 Submersible Lead Pumps, 84 HP, 1535 gpm each	\$ (180,000)	2/11/2009	SL-25	25	\$ (7,200)	\$ (7,200)	\$ (7,200)	\$ (57,600)	\$ (64,800)	\$ (72,000)
287		2 Submersible Pumps, 47 HP, 1250 gpm each	\$ (60,000)	2/11/2009	SL-25	25	\$ (2,400)	\$ (2,400)	\$ (2,400)	\$ (19,200)	\$ (21,600)	\$ (24,000)
288		Total	\$ (2,111,036)				\$ (72,719)	\$ (72,719)	\$ (72,719)	\$ (1,253,526)	\$ (1,326,245)	\$ (1,398,964)
103801 Treatment & Disposal Equipment												
290		SHORES-WATER FP1562/18	\$ (33,639)	11/1/1988	SL-25	25	\$ -	\$ -	\$ -	\$ (33,639)	\$ (33,639)	\$ (33,639)
291		TREAT & SIDP EQUIP (ORIGINAL PLANT)	\$ -	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
292		Total	\$ (33,639)				\$ -	\$ -	\$ -	\$ (33,639)	\$ (33,639)	\$ (33,639)
103600 Collection Sewers Force												
294		SEWER FORCE MAIN (ORIGINAL PLANT)	\$ (442,168)	7/1/1981	SL-25	25	\$ -	\$ -	\$ -	\$ (442,168)	\$ (442,168)	\$ (442,168)
295		CIAC-Sewer Force Main (Centex Dedicated Facil	\$ (811,863)	10/31/2003	SL-25	25	\$ (32,475)	\$ (32,475)	\$ (32,475)	\$ (454,643)	\$ (487,118)	\$ (519,593)
296		SEWER FORCE MAIN-HRW RELATED	\$ -	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
297		Total	\$ -				\$ (32,475)	\$ (32,475)	\$ (32,475)	\$ (442,168)	\$ (487,118)	\$ (519,593)

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
298		3,581 Lineal Feet of 12" DI Force Main Connecting SPS#3 to the Waikoloa Resort Wastewater Treatment Plant	\$ (962,573)	2/11/2009	SL-25	25	\$ (38,503)	\$ (38,503)	\$ (38,503)	\$ (308,023)	\$ (346,526)	\$ (365,029)
299		Total	<u>\$ (2,216,604)</u>				<u>\$ (70,977)</u>	<u>\$ (70,977)</u>	<u>\$ (70,977)</u>	<u>\$ (1,204,835)</u>	<u>\$ (1,275,812)</u>	<u>\$ (1,346,789)</u>
300		103610 Collection Sewers Gravity										
301		Nikken Sewer Main Extension	\$ (187,593)	12/31/2002	SL-25	25	\$ (7,504)	\$ (7,504)	\$ (7,504)	\$ (112,556)	\$ (120,059)	\$ (127,563)
302		SEWER GRAVITY MAIN-HRW RELATED	\$ (163,304)	1/1/1989	SL-25	25	\$ -	\$ -	\$ -	\$ (163,304)	\$ (163,304)	\$ (163,304)
303		4900 Lineal Feet of 24" PVC Sewer Gravity Collection Mains from the Hilton Grand Vacations Kings' Land Development to the Waikoloa Resort Maintenance Road and 1506 Lineal Feet PVC Sewer Gravity Collection Mains on the Waikoloa Maintenance Road to SPS #3.	\$ (2,186,643)	12/31/2009	SL-25	25	\$ (87,466)	\$ (87,466)	\$ (87,466)	\$ (699,726)	\$ (787,191)	\$ (874,657)
304		900 Lineal Feet of 8" PVC Sewer Gravity Collection Mains in the Mauna Lani Access Road for the Hilton Grand Vacations Kings' Land Development.	\$ (206,828)	12/31/2009	SL-25	25	\$ (8,273)	\$ (8,273)	\$ (8,273)	\$ (66,185)	\$ (74,488)	\$ (82,791)
305		Total	<u>\$ (2,744,368)</u>				<u>\$ (103,243)</u>	<u>\$ (103,243)</u>	<u>\$ (103,243)</u>	<u>\$ (1,041,771)</u>	<u>\$ (1,145,013)</u>	<u>\$ (1,248,256)</u>
306		103620 Special Collecting Structure										
307		638 sq/ft Generator Building SPS #3	\$ (192,000)	2/11/2009	SL-25	25	\$ (7,680)	\$ (7,680)	\$ (7,680)	\$ (61,440)	\$ (69,120)	\$ (76,800)
308		Total	<u>\$ (192,000)</u>				<u>\$ (7,680)</u>	<u>\$ (7,680)</u>	<u>\$ (7,680)</u>	<u>\$ (61,440)</u>	<u>\$ (69,120)</u>	<u>\$ (76,800)</u>
309		103700 Receiving Wells										
310		Wet well with valve box, piping and well structure	\$ (1,000,366)	2/11/2009	SL-25	25	\$ (40,015)	\$ (40,015)	\$ (40,015)	\$ (320,117)	\$ (360,132)	\$ (400,146)
311		ELLEAIR-SEWER FP 2013/1	\$ (156,313)	4/1/1991	SL-25	25	\$ -	\$ -	\$ -	\$ (156,313)	\$ (156,313)	\$ (156,313)
312		Total	<u>\$ (1,156,679)</u>				<u>\$ (40,015)</u>	<u>\$ (40,015)</u>	<u>\$ (40,015)</u>	<u>\$ (476,430)</u>	<u>\$ (516,445)</u>	<u>\$ (556,459)</u>
313		103550 Power Generation Equipment										
314		SPS #3 Emergency 312.5 KVA Generator	\$ (336,000)	2/11/2009	SL-25	25	\$ (13,440)	\$ (13,440)	\$ (13,440)	\$ (107,520)	\$ (120,960)	\$ (134,400)
315		Total	<u>\$ (336,000)</u>				<u>\$ (13,440)</u>	<u>\$ (13,440)</u>	<u>\$ (13,440)</u>	<u>\$ (107,520)</u>	<u>\$ (120,960)</u>	<u>\$ (134,400)</u>
316		103940 Laboratory Equipment										
317		LAB FP&E-HRW RELATED	\$ (367)	1/1/1989	MACRS 7	7	\$ -	\$ -	\$ -	\$ (367)	\$ (367)	\$ (367)
318		Total	<u>\$ (367)</u>				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (367)</u>	<u>\$ (367)</u>	<u>\$ (367)</u>
319		103970 General Plant										
320		SPS #3 Electrical equipment and system controls	\$ (1,440,000)	2/11/2009	SL-25	25	\$ (57,600)	\$ (57,600)	\$ (57,600)	\$ (460,800)	\$ (518,400)	\$ (576,000)
321		SPS #3 Double Walled Concrete Convault Fuel Storage Tank - Off Road Diesel Fuel for Emergency Generator	\$ (76,800)	2/11/2009	SL-25	25	\$ (3,072)	\$ (3,072)	\$ (3,072)	\$ (24,576)	\$ (27,648)	\$ (30,720)
322		TJK Kamalani - swr FP 195/46	\$ (126,123)	6/28/1989	SL-25	25	\$ (5,125)	\$ (5,125)	\$ (5,125)	\$ (92,248)	\$ (97,373)	\$ (102,498)
323		BAY CLUB II-SEWER	\$ (79,426)	2/24/1999	SL-25	25	\$ (3,177)	\$ (3,177)	\$ (3,177)	\$ (57,186)	\$ (60,363)	\$ (63,540)

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
324		Total	\$ (1,724,348)				\$ (68,974)	\$ (68,974)	\$ (68,974)	\$ (703,765)	\$ (703,765)	\$ (772,759)
325		HAWAII GENERAL OFFICE										
326		750 Leasehold Improvements	\$ 16,190	5/1/2015	MACRS 7	7	\$ 3,965	\$ 2,832	\$ 2,022	\$ 6,279	\$ 9,110	\$ 11,133
327		desks, cont table, chairs	\$ 2,938	3/1/2010	MACRS 7	7	\$ 262	\$ 131	\$ -	\$ 2,807	\$ 2,938	\$ 2,938
328		2 Cubical Work Stations	\$ 5,424	12/1/2010	MACRS 7	7	\$ 484	\$ 242	\$ -	\$ 5,182	\$ 5,424	\$ 5,424
329		Cherry Desk	\$ 821	12/1/2010	MACRS 7	7	\$ 73	\$ 37	\$ -	\$ 784	\$ 821	\$ 821
330		Cherry Drawer	\$ 68	12/1/2010	MACRS 7	7	\$ 6	\$ 3	\$ -	\$ 65	\$ 68	\$ 68
331		Cherry Credenza	\$ 488	12/1/2010	MACRS 7	7	\$ 44	\$ 22	\$ -	\$ 467	\$ 489	\$ 489
332		Cherry Corner Unit	\$ 388	12/1/2010	MACRS 7	7	\$ 35	\$ 17	\$ -	\$ 371	\$ 388	\$ 388
333		Regency Library	\$ 272	12/1/2010	MACRS 7	7	\$ 24	\$ 12	\$ -	\$ 260	\$ 272	\$ 272
334		Chairs	\$ 1,955	12/1/2010	MACRS 7	7	\$ 175	\$ 87	\$ -	\$ 1,868	\$ 1,955	\$ 1,955
335		Cherry Desk Shell 66"	\$ 412	12/1/2010	MACRS 7	7	\$ 37	\$ 18	\$ -	\$ 393	\$ 412	\$ 412
336		24" x 71" Credenza Shells	\$ 761	12/1/2010	MACRS 7	7	\$ 68	\$ 34	\$ -	\$ 727	\$ 761	\$ 761
337		Cherry Keyboard Drawer	\$ 68	12/1/2010	MACRS 7	7	\$ 6	\$ 3	\$ -	\$ 65	\$ 68	\$ 68
338		Executive Chair	\$ 376	12/1/2010	MACRS 7	7	\$ 34	\$ 17	\$ -	\$ 359	\$ 376	\$ 376
339		Desk Pedestal FF	\$ 449	12/1/2010	MACRS 7	7	\$ 40	\$ 20	\$ -	\$ 429	\$ 449	\$ 449
340		Cherry Shelf Unit	\$ 295	12/1/2010	MACRS 7	7	\$ 26	\$ 13	\$ -	\$ 282	\$ 295	\$ 295
341		Cherry Storage Hutch	\$ 468	12/1/2010	MACRS 7	7	\$ 42	\$ 21	\$ -	\$ 447	\$ 468	\$ 468
342		Cherry Credenza 66"	\$ 320	12/1/2010	MACRS 7	7	\$ 29	\$ 14	\$ -	\$ 306	\$ 320	\$ 320
343		Regency Desk	\$ 681	12/1/2010	MACRS 7	7	\$ 61	\$ 30	\$ -	\$ 651	\$ 681	\$ 681
344		2 Drawer Lateral File	\$ 948	12/1/2010	MACRS 7	7	\$ 85	\$ 42	\$ -	\$ 906	\$ 948	\$ 948
345		3, 42" 4 Drawer Lateral File Cabinets	\$ 2,754	12/1/2010	MACRS 7	7	\$ 246	\$ 123	\$ -	\$ 2,631	\$ 2,754	\$ 2,754
346		Cherry Desk Pedestal B/B/F	\$ 492	12/1/2010	MACRS 7	7	\$ 44	\$ 22	\$ -	\$ 471	\$ 492	\$ 492
347		Regency Lateral File	\$ 545	12/1/2010	MACRS 7	7	\$ 49	\$ 24	\$ -	\$ 520	\$ 545	\$ 545
348		Fireproof safe for Customer Service office.	\$ 2,291	12/1/2011	MACRS 7	7	\$ 204	\$ 205	\$ 102	\$ 1,984	\$ 2,189	\$ 2,291
349		Ricoh Aficio MP C3001	\$ 2,923	5/1/2015	MACRS 5	5	\$ 935	\$ 561	\$ 337	\$ 1,520	\$ 2,081	\$ 2,418
350		790 Office Furniture	\$ 606	5/1/2015	MACRS 7	7	\$ 148	\$ 106	\$ 76	\$ 235	\$ 341	\$ 416
351		Automated Electronic Defibrillators	\$ 6,875	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 6,875	\$ 6,875	\$ 6,875
352		License for Capture Now	\$ 227	12/1/2010	MACRS 3	3	\$ -	\$ -	\$ -	\$ 227	\$ 227	\$ 227
353		Fujitsu F16140 scanner	\$ 1,599	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,599	\$ 1,599	\$ 1,599
354		Ricoh MP 4001SP Copier w/Finisher	\$ 10,259	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 10,259	\$ 10,259	\$ 10,259
355		Monitors	\$ 1,159	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,159	\$ 1,159	\$ 1,159
356		Milel EP Dig 6 Line Model 8560 Telephone	\$ 714	12/1/2011	MACRS 5	5	\$ 41	\$ -	\$ -	\$ 778	\$ 778	\$ 778
357		ELECTRONICS [681]	\$ 35,698	12/1/2011	MACRS 5	5	\$ 2,056	\$ -	\$ -	\$ 35,698	\$ 35,698	\$ 35,698
358		8-way video conferencing system	\$ 1,066	12/1/2011	MACRS 5	5	\$ 61	\$ -	\$ -	\$ 1,066	\$ 1,066	\$ 1,066
359		Hewlett Packard laser printer	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 89	\$ 89	\$ 551	\$ 640	\$ 730
360		Desktop-HIWKLCSS40	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 89	\$ 89	\$ 551	\$ 640	\$ 730
361		Desktop-HIWKLCSS39	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 89	\$ 89	\$ 551	\$ 640	\$ 730
362		Desktop-HIWKLCSS37	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 89	\$ 89	\$ 551	\$ 640	\$ 730
363		Desktop-HIWKLCSS38	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 89	\$ 89	\$ 551	\$ 640	\$ 730
364		Desktop-HIWKLCSS36	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 89	\$ 89	\$ 551	\$ 640	\$ 730
365		Desktop-HIWKLCSS41	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 89	\$ 89	\$ 551	\$ 640	\$ 730
366		790 Server & Server room upgrade	\$ 16,944	5/1/2015	MACRS 5	5	\$ 5,422	\$ 3,253	\$ 1,952	\$ 8,811	\$ 12,054	\$ 14,016
367		Hawaii Business Unit Software	\$ 127,067	12/1/2010	MACRS 3	3	\$ -	\$ -	\$ -	\$ 127,067	\$ 127,067	\$ 127,067
368		RMS Software	\$ 88,732	3/1/2014	MACRS 3	3	\$ 13,141	\$ 6,575	\$ -	\$ 82,157	\$ 88,732	\$ 88,732
369		phone system with 8 phones	\$ 23,864	3/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 23,864	\$ 23,864	\$ 23,864
370		Miscellaneous Kitchen Equipment	\$ 941	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 941	\$ 941	\$ 941
371		laptop for CS Mgr	\$ 1,436	4/1/2014	MACRS 5	5	\$ 276	\$ 165	\$ 165	\$ 1,023	\$ 1,188	\$ 1,353

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
372		Total	\$ 371,938				\$ 29,011	\$ 15,165	\$ 5,189	\$ 342,553	\$ 357,719	\$ 362,908
HAWAII GENERAL OFFICE ALLOCATIONS												
373		700 - Kaanapali	\$ 80,808	21.73%			\$ 6,303	\$ 3,295	\$ 1,127	\$ 74,423	\$ 77,718	\$ 78,846
374		701 - Pukalani	\$ 25,558	6.87%			\$ 1,994	\$ 1,042	\$ 357	\$ 23,539	\$ 24,581	\$ 24,937
375		721 - Waikoloa Water	\$ 47,725	12.83%			\$ 3,723	\$ 1,946	\$ 666	\$ 43,954	\$ 45,900	\$ 46,566
377		722 - Waikoloa Sewer	\$ 37,260	10.02%			\$ 2,906	\$ 1,519	\$ 520	\$ 34,317	\$ 35,836	\$ 36,356
378		723 - Waikoloa Resort Water	\$ 49,366	13.27%			\$ 3,851	\$ 2,013	\$ 689	\$ 45,466	\$ 47,479	\$ 48,167
379		724 - Waikoloa Resort Sewer	\$ 67,605	18.18%			\$ 5,273	\$ 2,757	\$ 943	\$ 62,264	\$ 65,020	\$ 65,964
380		725 - Waikoloa Resort Irrigation	\$ 2,777	0.75%			\$ 217	\$ 113	\$ 39	\$ 2,557	\$ 2,671	\$ 2,709
381		726 - Kona Water	\$ 39,264	10.56%			\$ 3,063	\$ 1,601	\$ 548	\$ 36,162	\$ 37,763	\$ 38,311
382		727 - Kona Sewer	\$ 21,576	5.80%			\$ 1,683	\$ 880	\$ 301	\$ 19,871	\$ 20,751	\$ 21,052
BIG ISLAND												
383		(2)Replacement Op Computer Stations	\$ 1,998	12/1/2013	MACRS 5	5	\$ 230	\$ 230	\$ 115	\$ 1,652	\$ 1,863	\$ 1,998
384		Mobile office trailer	\$ 22,912	12/1/2011	MACRS 5	5	\$ 1,320	\$ -	\$ -	\$ 22,912	\$ 22,912	\$ 22,912
385		1986 Eagle Forklift	\$ 21,956	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 21,956	\$ 21,956	\$ 21,956
387		20' Container Shelving-Baseyard	\$ 894	6/1/2015	SL-25	25	\$ 36	\$ 36	\$ 36	\$ 72	\$ 107	\$ 143
388		20' Container Shelving-EMT	\$ 437	6/1/2015	SL-25	25	\$ 17	\$ 17	\$ 17	\$ 35	\$ 52	\$ 70
389		20' Container-Baseyard	\$ 9,958	6/1/2015	SL-25	25	\$ 398	\$ 398	\$ 398	\$ 797	\$ 1,195	\$ 1,593
390		20' Container-EMT	\$ 5,100	6/1/2015	SL-25	25	\$ 204	\$ 204	\$ 204	\$ 408	\$ 612	\$ 816
391		Storage Cont	\$ 3,060	12/1/2010	SL-25	25	\$ 122	\$ 122	\$ 122	\$ 244	\$ 366	\$ 488
392		Nissan Frontier	\$ 25,949	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 25,949	\$ 25,949	\$ 25,949
393		Nissan Titan	\$ 34,252	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 34,252	\$ 34,252	\$ 34,252
394		FORD XCAB	\$ 25,825	6/1/2012	MACRS 5	5	\$ 2,975	\$ 1,487	\$ -	\$ 24,337	\$ 25,825	\$ 25,825
395		FORD XCAB	\$ 25,339	6/1/2012	MACRS 5	5	\$ 2,919	\$ 1,460	\$ -	\$ 23,880	\$ 25,339	\$ 25,339
396		Ford F-150	\$ 29,280	9/1/2012	MACRS 5	5	\$ 3,373	\$ 1,687	\$ -	\$ 27,594	\$ 29,280	\$ 29,280
397		Ford F-150	\$ 29,280	9/1/2012	MACRS 5	5	\$ 3,373	\$ 1,687	\$ -	\$ 27,594	\$ 29,280	\$ 29,280
398		Ford F-150	\$ 29,280	9/1/2012	MACRS 5	5	\$ 3,373	\$ 1,687	\$ -	\$ 27,594	\$ 29,280	\$ 29,280
399		FRONTIER	\$ 24,336	6/1/2012	MACRS 5	5	\$ 2,803	\$ 1,402	\$ -	\$ 22,934	\$ 24,336	\$ 24,336
400		Ford Explorer	\$ 35,997	9/1/2012	MACRS 5	5	\$ 4,147	\$ 2,073	\$ -	\$ 33,924	\$ 35,997	\$ 35,997
401		2014 Nissan Frontier. V214001	\$ 33,717	4/1/2014	MACRS 5	5	\$ 6,474	\$ 3,884	\$ 3,884	\$ 24,006	\$ 27,891	\$ 31,775
402		3 iPad for Hawaii Island	\$ 2,441	9/1/2013	MACRS 5	5	\$ 281	\$ 281	\$ 141	\$ 2,019	\$ 2,300	\$ 2,441
403		Desk w/Drawer	\$ 921	9/1/2012	MACRS 7	7	\$ 82	\$ 82	\$ 62	\$ 715	\$ 797	\$ 880
404		65"x43"x 18"	\$ 1,259	9/1/2012	MACRS 7	7	\$ 112	\$ 112	\$ 112	\$ 978	\$ 1,050	\$ 1,202
405		Diesel tank	\$ 696	12/1/2011	MACRS 7	7	\$ 62	\$ 62	\$ 31	\$ 603	\$ 665	\$ 696
406		GIS Software	\$ 7,316	12/1/2011	MACRS 5	5	\$ 421	\$ -	\$ -	\$ 7,316	\$ 7,316	\$ 7,316
407		Backflow Test Kit-Midwest 835	\$ 1,154	8/1/2015	MACRS 5	5	\$ 369	\$ 222	\$ 133	\$ 600	\$ 821	\$ 954
408		Big Island SCADA 2012	\$ 475,506	10/1/2014	MACRS 5	5	\$ 91,297	\$ 54,778	\$ 54,778	\$ 338,560	\$ 383,338	\$ 448,117
409		Book Case	\$ 286	9/1/2012	MACRS 7	7	\$ 26	\$ 25	\$ 26	\$ 222	\$ 247	\$ 273
410		Motorola Hardware	\$ 4,225	6/1/2012	MACRS 5	5	\$ 487	\$ 243	\$ -	\$ 3,982	\$ 4,225	\$ 4,225
411		Work Order Addition	\$ 2,059	6/1/2012	MACRS 5	5	\$ 237	\$ 119	\$ -	\$ 1,940	\$ 2,059	\$ 2,059
412		Misc. Wiring & Cables	\$ 522	6/1/2012	MACRS 5	5	\$ 60	\$ 30	\$ -	\$ 492	\$ 522	\$ 522
413		Work Order Addition	\$ 717	6/1/2012	MACRS 5	5	\$ 83	\$ 41	\$ -	\$ 676	\$ 717	\$ 717
414		1 desktops	\$ 1,088	4/1/2013	MACRS 5	5	\$ 125	\$ 125	\$ 63	\$ 900	\$ 1,025	\$ 1,088
415		1 desktops	\$ 1,088	4/1/2013	MACRS 5	5	\$ 125	\$ 125	\$ 63	\$ 900	\$ 1,025	\$ 1,088
416		Desktop-HIWKLOC56	\$ 1,509	12/1/2014	MACRS 5	5	\$ 290	\$ 174	\$ 174	\$ 1,075	\$ 1,249	\$ 1,422
417		Desktop-HIWKLOC57	\$ 1,549	12/1/2014	MACRS 5	5	\$ 297	\$ 178	\$ 178	\$ 1,103	\$ 1,281	\$ 1,459

Waikoloa Resort Utilities, Inc. DBA West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
418		cheyr @ baseyard	\$ 483	4/1/2017	MACRS 5	5	\$ -	\$ 97	\$ -	\$ -	\$ 97	\$ 251
419		Exec Chair	\$ 337	9/1/2012	MACRS 7	7	\$ 30	\$ 30	\$ -	\$ 262	\$ 292	\$ 322
420		Work Order Addition	\$ 49	9/1/2013	MACRS 5	5	\$ 6	\$ 6	\$ -	\$ 40	\$ 46	\$ 49
421		Work Order Addition	\$ 175	9/1/2012	MACRS 5	5	\$ 20	\$ 10	\$ -	\$ 165	\$ 175	\$ 175
422		Work Order Addition	\$ 13,260	6/1/2012	MACRS 5	5	\$ 1,528	\$ 764	\$ -	\$ 12,496	\$ 13,260	\$ 13,260
423		EMT Laptop	\$ 4,328	3/1/2014	MACRS 5	5	\$ 831	\$ 499	\$ -	\$ 3,082	\$ 3,580	\$ 4,079
424		Hand Helds	\$ 18,382	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 18,382	\$ 18,382	\$ 18,382
425		Desk Dock	\$ 2,681	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,681	\$ 2,681	\$ 2,681
426		Personnel Lift	\$ 5,610	6/1/2012	MACRS 5	5	\$ 646	\$ 323	\$ -	\$ 5,287	\$ 5,610	\$ 5,610
427		Software	\$ 2,875	9/1/2012	MACRS 5	5	\$ 331	\$ 166	\$ -	\$ 2,710	\$ 2,875	\$ 2,875
428		Hardware	\$ 8,471	9/1/2012	MACRS 5	5	\$ 976	\$ 488	\$ -	\$ 7,983	\$ 8,471	\$ 8,471
429		Gradall lifting hook attachment	\$ 2,330	12/1/2010	MACRS 5	5	\$ 447	\$ 268	\$ -	\$ 2,652	\$ 1,927	\$ 2,196
430		Forklift	\$ 26,520	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 26,520	\$ 26,520	\$ 26,520
431		HON chair	\$ 611	2/1/2014	MACRS 7	7	\$ 107	\$ 76	\$ -	\$ 344	\$ 420	\$ 475
432		Hydro Jetter	\$ 5,703	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 5,703	\$ 5,703	\$ 5,703
433		Ice Maker-Mantiwac ID-0452A	\$ 4,354	9/1/2016	MACRS 5	5	\$ 871	\$ 1,393	\$ 836	\$ 871	\$ 2,264	\$ 3,100
434		Ingersoll Needle/Chisel Scl	\$ 742	9/1/2013	MACRS 5	5	\$ 85	\$ 85	\$ 43	\$ 614	\$ 699	\$ 742
435		Internal labor	\$ 20,546	7/1/2013	MACRS 5	5	\$ 2,367	\$ 2,367	\$ 1,183	\$ 16,995	\$ 19,382	\$ 20,546
436		Knoll task chair	\$ 13,254	2/1/2014	MACRS 7	7	\$ 2,318	\$ 1,655	\$ 1,184	\$ 7,488	\$ 9,113	\$ 10,297
437		1 laptops	\$ 1,119	4/1/2013	MACRS 5	5	\$ 129	\$ 129	\$ 64	\$ 925	\$ 1,054	\$ 1,119
438		1 laptops	\$ 1,119	4/1/2013	MACRS 5	5	\$ 129	\$ 129	\$ 64	\$ 925	\$ 1,054	\$ 1,119
439		Laptop, EMT-HIWKOCLT02	\$ 1,566	1/1/2016	MACRS 5	5	\$ 313	\$ 501	\$ 301	\$ 313	\$ 814	\$ 1,115
440		Lateral File	\$ 504	9/1/2012	MACRS 5	5	\$ 58	\$ 29	\$ -	\$ 475	\$ 504	\$ 504
441		Work Order Addition	\$ 1,389	12/1/2011	MACRS 5	5	\$ 80	\$ -	\$ -	\$ 1,389	\$ 1,389	\$ 1,389
442		Work Order Addition	\$ 4,388	12/1/2011	MACRS 5	5	\$ 253	\$ -	\$ -	\$ 4,388	\$ 4,388	\$ 4,388
443		Work Order Addition	\$ 16,079	6/1/2011	MACRS 5	5	\$ 926	\$ -	\$ -	\$ 16,079	\$ 16,079	\$ 16,079
444		New IP phone system	\$ 18,915	6/1/2013	MACRS 5	5	\$ 2,179	\$ 2,179	\$ 1,090	\$ 15,647	\$ 17,826	\$ 18,915
445		New Hydraulic Hammer	\$ 9,453	12/1/2013	MACRS 5	5	\$ 1,089	\$ 1,089	\$ 544	\$ 7,819	\$ 8,908	\$ 9,453
446		Office Furnishings	\$ 6,438	2/1/2014	MACRS 7	7	\$ 1,126	\$ 804	\$ 575	\$ 3,622	\$ 4,427	\$ 5,001
447		Office furniture & equip	\$ 3,969	9/1/2012	MACRS 7	7	\$ 354	\$ 354	\$ 354	\$ 3,083	\$ 3,437	\$ 3,792
448		Work Order Addition	\$ 45	9/1/2012	MACRS 5	5	\$ 5	\$ 3	\$ -	\$ 43	\$ 45	\$ 45
449		Work Order Addition	\$ 87	9/1/2012	MACRS 5	5	\$ 10	\$ 5	\$ -	\$ 82	\$ 87	\$ 87
450		Portable generator, 3500w, EMT's	\$ 497	12/1/2016	MACRS 5	5	\$ 99	\$ 159	\$ 95	\$ 99	\$ 259	\$ 354
451		Power Quality Analyzer	\$ 8,080	3/1/2015	MACRS 5	5	\$ 2,586	\$ 1,551	\$ 931	\$ 4,202	\$ 5,753	\$ 6,684
452		Printer Cart	\$ 72	9/1/2012	MACRS 5	5	\$ 8	\$ 4	\$ -	\$ 68	\$ 72	\$ 72
453		Projector-Dell 1610HD	\$ 601	12/1/2016	MACRS 5	5	\$ 120	\$ 192	\$ 115	\$ 120	\$ 343	\$ 428
454		Electrical Upgrade	\$ 8,419	12/1/2011	MACRS 5	5	\$ 485	\$ -	\$ -	\$ 8,419	\$ 8,419	\$ 8,419
455		Respirator supplied air system	\$ 4,069	12/1/2016	MACRS 5	5	\$ 814	\$ 1,302	\$ 781	\$ 814	\$ 2,116	\$ 2,897
456		Richo Copier	\$ 10,164	1/1/2011	MACRS 5	5	\$ 585	\$ -	\$ -	\$ 10,164	\$ 10,164	\$ 10,164
457		Richo Fax Module	\$ 1,003	1/1/2011	MACRS 5	5	\$ 58	\$ -	\$ -	\$ 1,003	\$ 1,003	\$ 1,003
458		RICOH MPC3004-Engineering office	\$ 7,951	12/1/2016	MACRS 5	5	\$ 1,590	\$ 2,544	\$ 1,527	\$ 1,590	\$ 4,134	\$ 5,661
459		Ric computer w/laptop for Eng Mgr	\$ 1,419	10/1/2014	MACRS 5	5	\$ 272	\$ 163	\$ 163	\$ 1,010	\$ 1,174	\$ 1,337
460		SCADA INET-II 900 Dual Gateway	\$ 21,482	3/1/2016	MACRS 5	5	\$ 4,296	\$ 6,874	\$ 4,125	\$ 4,296	\$ 11,171	\$ 15,295
461		SCADA radio data link	\$ 51,073	5/1/2017	MACRS 5	5	\$ -	\$ 10,215	\$ 16,343	\$ -	\$ 10,215	\$ 26,558
462		SCADA upgrade 2013	\$ 62,184	3/1/2016	MACRS 5	5	\$ 12,437	\$ 19,899	\$ 11,939	\$ 12,437	\$ 32,335	\$ 44,275
463		SCADAPack 32	\$ 10,117	3/1/2016	MACRS 5	5	\$ 2,023	\$ 3,237	\$ 1,942	\$ 2,023	\$ 5,261	\$ 7,203
464		Scaffolding	\$ 4,580	3/1/2016	MACRS 5	5	\$ 916	\$ 1,466	\$ 879	\$ 916	\$ 2,382	\$ 3,261
465		Work Order Addition	\$ 14	12/1/2011	MACRS 5	5	\$ 1	\$ -	\$ -	\$ 14	\$ 14	\$ 14
466		Tools & Equipment	\$ 954	6/1/2013	MACRS 5	5	\$ 110	\$ 110	\$ 55	\$ 789	\$ 899	\$ 954
467		Trailer, emergency compressor	\$ 409	3/1/2016	SL-25	25	\$ 16	\$ 16	\$ 16	\$ 16	\$ 33	\$ 49
468		Trailer, emergency generator EG6500	\$ 1,990	3/1/2016	SL-25	25	\$ 80	\$ 80	\$ 80	\$ 80	\$ 159	\$ 239

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
469		Trailer, emergency 6x12' w/raimp	\$ 7,488	3/1/2016	SL-25	25	\$ 300	\$ 300	\$ 300	\$ 589	\$ 899	
470		Work Order Addition	\$ 56,441	9/1/2012	MACRS 5	5	\$ 6,502	\$ 3,251	\$ -	\$ 53,190	\$ 56,441	
471		V208214, Ford F-150	\$ 6,545	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 6,545	\$ 6,545	
472		V208216, Chevy Silverad	\$ 8,656	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 8,656	\$ 8,656	
473		V208217, Chevy 3500	\$ 27,973	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 27,973	\$ 27,973	
474		V208222, '08 TOY 4 RUNNER	\$ 30,978	12/1/2008	MACRS 5	5	\$ -	\$ -	\$ -	\$ 30,978	\$ 30,978	
475		Visitor Chair	\$ 182	9/1/2012	MACRS 7	7	\$ 14	\$ 14	\$ 14	\$ 126	\$ 155	
476		SCADA Report Writer System	\$ 40,983	11/30/2017	SL-25	25	\$ -	\$ 1,639	\$ 1,639	\$ -	\$ 3,279	
477		Fuel Station	\$ 175,680	8/31/2017	SL-25	25	\$ -	\$ 7,027	\$ 7,027	\$ -	\$ 14,054	
478		Base Yard Security Cameras	\$ 9,613	10/31/2017	MACRS 5	5	\$ -	\$ 1,923	\$ 1,923	\$ -	\$ 3,846	
479		Big Island Radio Communication	\$ 48,000	9/30/2017	MACRS 5	5	\$ -	\$ 9,600	\$ 9,600	\$ -	\$ 19,200	
480		EMT Service Truck	\$ 74,393	9/30/2017	MACRS 5	5	\$ -	\$ 14,879	\$ 14,879	\$ -	\$ 29,758	
481		Handheld Meter Readers	\$ 8,326	10/31/2017	MACRS 5	5	\$ -	\$ 1,665	\$ 1,665	\$ -	\$ 3,330	
482		EMT Service Truck Tools	\$ 8,436	10/31/2017	MACRS 5	5	\$ -	\$ 1,687	\$ 1,687	\$ -	\$ 3,374	
483		Portable Air Compressor	\$ 20,293	6/30/2017	MACRS 5	5	\$ -	\$ 4,059	\$ 4,059	\$ -	\$ 8,118	
484		Socket fusion & welding prep kit	\$ 2,159	6/30/2017	MACRS 5	5	\$ -	\$ 432	\$ 432	\$ -	\$ 864	
485		Iron Handheld Meter Readers	\$ 25,694	7/1/2018	MACRS 5	5	\$ -	\$ -	\$ 5,139	\$ -	\$ 5,139	
486		2018 Toyota 4Runner 4x4	\$ 41,208	7/1/2018	MACRS 5	5	\$ -	\$ -	\$ 8,242	\$ -	\$ 8,242	
487		2018 Toyota Tacoma TRD 4x4	\$ 38,978	7/1/2018	MACRS 5	5	\$ -	\$ -	\$ 7,796	\$ -	\$ 7,796	
488		Total	\$ 1,884,768				\$ 176,649	\$ 180,711	\$ 191,745	\$ 1,026,703	\$ 1,207,414	
489		BIG ISLAND ALLOCATIONS										
490		721 - Waikoloa Water	\$ 345,552	18.33%			\$ 32,387	\$ 33,131	\$ 35,154	\$ 188,235	\$ 221,366	
491		722 - Waikoloa Sewer	\$ 282,269	13.92%			\$ 24,561	\$ 25,146	\$ 26,582	\$ 142,868	\$ 168,014	
492		723 - Waikoloa Resort Water	\$ 360,675	19.14%			\$ 33,604	\$ 34,581	\$ 36,683	\$ 196,473	\$ 231,055	
493		724 - Waikoloa Resort Sewer	\$ 478,744	25.40%			\$ 44,870	\$ 45,902	\$ 48,705	\$ 260,790	\$ 305,692	
494		725 - Waikoloa Resort Irrigation	\$ 19,187	1.02%			\$ 1,798	\$ 1,840	\$ 1,952	\$ 10,452	\$ 12,292	
495		726 - Kona Water	\$ 271,295	14.39%			\$ 25,427	\$ 26,012	\$ 27,600	\$ 147,785	\$ 173,796	
496		727 - Kona Sewer	\$ 147,045	7.80%			\$ 13,782	\$ 14,099	\$ 14,959	\$ 80,101	\$ 94,199	
497		WASTEWATER ADMINISTRATION										
498		IPad 3 - WWW Migr.	\$ 778	9/1/2013	MACRS 5	5	\$ 90	\$ 90	\$ 90	\$ 643	\$ 733	
499		Total	\$ 778				\$ 90	\$ 90	\$ 90	\$ 643	\$ 733	
500		WASTEWATER ADMINISTRATION ALLOCATIONS										
501		701 - Pukalani	\$ 134	17.22%			\$ 15	\$ 15	\$ 8	\$ 111	\$ 126	
502		722 - Waikoloa Sewer	\$ 191	24.52%			\$ 22	\$ 22	\$ 11	\$ 158	\$ 180	
503		724 - Waikoloa Resort Sewer	\$ 351	45.16%			\$ 40	\$ 40	\$ 20	\$ 290	\$ 331	
504		727 - Kona Sewer	\$ 102	13.10%			\$ 12	\$ 12	\$ 6	\$ 84	\$ 96	

Wastewater Report Utilities, Inc. Dba West Regional Utility Company
 Annual Capital Expenditures Tax Credit
 Tax Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCGE/C	Amortization Period	Annual Amortization				Accumulated Amortization				Unamortized HCGE/C				
								2015	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
103540 Structures and Improvements																				
1		Resort Plant Headworks Electrical Work	1/17/2007				25													
2		WBR Waste Water Reclamation Plant Phase II-SE	7/11/2003				25													
3		Effluent Infiltration Wall-Cement, Concrete, Gravel	8/16/2006	28,442		1,338	25	46	46	46	546	562	546	562	546	562	546			
4		Resort Plant Headworks Site Work	1/17/2007				25													
5		LABORANT EXPANSION-HRW RELATED	1/1/1989	88,244		3,530	25	141	141	141	3,530	3,530	3,530	3,530	3,530	3,530	3,530			
6		Generator Building - HRW related	1/17/2003	73,051		2,922	25	117	117	117	2,922	2,922	2,922	2,922	2,922	2,922	2,922			
7		WBR Waste Water Reclamation Plant Phase II-S	7/11/2003				25													
8		JAGCOON R2 RELINING	9/1/1995				25													
9		Resort Plant Headworks Dewatering Pad	1/17/2007				25													
10		Resort Plant Headworks Dewatering Pad	1/17/2007				25													
11		LABORANT EXPANSION-HRW RELATED	10/31/1984				25													
12		SUBSTATION ACCESS ROAD	1/1/1986				25													
13		JAGCOON R1 RELINING	1/1/1986	21,119		845	25	34	34	34	845	845	845	845	845	845	845			
14		WBR Waste Water Reclamation Plant Phase II-S	7/11/2003				25													
15		WBR Waste Water Reclamation Plant Phase II-Sa	7/11/2003				25													
16		Effluent Infiltration Wall-Cement, Concrete, Gravel	8/16/2006	117,965		4,719	25	189	189	189	4,719	4,719	4,719	4,719	4,719	4,719	4,719			
17		Resort Plant Headworks Piping	1/17/2007	60,261		2,410	25	96	96	96	2,410	2,410	2,410	2,410	2,410	2,410	2,410			
18		Resort Plant Headworks Piping	1/17/2007	8,425		337	25	13	13	13	337	337	337	337	337	337	337			
19		Resort Plant Headworks Piping	1/17/2007				25													
20		Resort Plant Headworks Piping	1/17/2007				25													
21		Resort Plant Headworks Piping	1/17/2007				25													
22		LAGOON PLANT EXPANSION-HRW	1/1/1989				25													
23		R WWP Electrical & Instrumentation	12/1/2013	1,602,748		64,110	25	2,864	2,864	2,864	64,110	64,110	64,110	64,110	64,110	64,110	64,110			
24		Resort WWP Design&Consts	12/1/2013	4,900,188		180,008	25	7,200	7,200	7,200	180,008	180,008	180,008	180,008	180,008	180,008	180,008			
25		R WWP OPS & EQUIP Buildings	12/1/2013	812,730		32,539	25	1,300	1,300	1,300	32,539	32,539	32,539	32,539	32,539	32,539	32,539			
26		R Plant Site Work	12/1/2013	1,668,291		66,732	25	2,869	2,869	2,869	66,732	66,732	66,732	66,732	66,732	66,732	66,732			
27		Emergency Shower-Resort UV	3/1/2015	1,286		51	25	2	2	2	51	51	51	51	51	51	51			
28		Valve & Bypass/ARV Vault	10/6/2010	106,534		4,399	25	222	222	222	4,399	4,399	4,399	4,399	4,399	4,399	4,399			
29		Flow Meter Vault	12/1/2010	123,995		4,999	25	198	198	198	4,999	4,999	4,999	4,999	4,999	4,999	4,999			
30		Resort Plant Headworks Piping	12/1/2010	58,729		2,348	25	94	94	94	2,348	2,348	2,348	2,348	2,348	2,348	2,348			
31		Resort Plant Headworks Piping	12/1/2010	132,237		5,283	25	212	212	212	5,283	5,283	5,283	5,283	5,283	5,283	5,283			
32		Resort Plant Headworks Piping	10/21/2017	10,476		402	25	17	17	17	402	402	402	402	402	402	402			
33		Resort WWP Security Cameras	7/1/2013	10,370		400	25	10	10	10	400	400	400	400	400	400	400			
34		Total		\$ 9,456,769	\$ 3,078,516	\$ 378,272					\$ 15,137	\$ 14,806	\$ 14,823	\$ 14,839	\$ 70,481	\$ 85,304	\$ 100,143	\$ 306,968	\$ 292,567	\$ 278,129
103701 Pumping Equipment																				
35		PUMP 20HR-SAN 11-7118	6/13/1998	15,105		604	25	24	24	24	604	604	604	604	604	604	604			
36		NO FLOW SWITCH	2/1/1994	887		35	25	1	1	1	35	35	35	35	35	35	35			
37		SEWER LIFT UPGRADE	8/31/1996	30,516		1,221	25	49	49	49	1,221	1,221	1,221	1,221	1,221	1,221	1,221			
38		Sewer Bypass Pump-Pacific Pumps&Power	8/1/2008	39,646		1,586	25	63	63	63	1,586	1,586	1,586	1,586	1,586	1,586	1,586			
39		PUMP STATION GENERATOR-HRW	1/1/1989	345,289		12,211	25	488	488	488	12,211	12,211	12,211	12,211	12,211	12,211	12,211			
40		TRANSFORMER	4/1/1995	916		37	25	1	1	1	37	37	37	37	37	37	37			
41		SEWER BYPASS SYSTEM EQP #65	5/1/1998	3,020		121	25	5	5	5	121	121	121	121	121	121	121			
42		WASTE RETURN PUMP REPLACEMENT	10/21/2003	22,253		897	25	36	36	36	897	897	897	897	897	897	897			
43		SPS #1 (Centex Dedicated Facility)	1/24/1994	1,524,954		64,398	25	2,600	2,600	2,600	64,398	64,398	64,398	64,398	64,398	64,398	64,398			
44		PUMP 100HP-SIN 11-7069	6/13/1998	19,531		781	25	31	31	31	781	781	781	781	781	781	781			
45		Submersible Lead Pumps 84-HR, 1635 gpm each	2/1/2009	187,500		7,500	25	300	300	300	7,500	7,500	7,500	7,500	7,500	7,500	7,500			
46		Submersible Pumps 47-HR, 260 gpm each	12/1/2013	13,482		539	25	22	22	22	539	539	539	539	539	539	539			
47		Submersible Pumps 47-HR, 260 gpm each	12/1/2013	14,694		585	25	23	23	23	585	585	585	585	585	585	585			
48		Transfer P. Dewatering Pad	12/1/14	1,433		55	25	1	1	1	55	55	55	55	55	55	55			
49		Transfer P. Dewatering Pad	12/1/14	1,433		55	25	1	1	1	55	55	55	55	55	55	55			
50		Resort SPS#4 Pump 1 soft start	12/1/2014	1,189		47	25	1	1	1	47	47	47	47	47	47	47			
51		Effluent Pump 2-Resort WWP	12/1/2010	608,083		24,303	25	972	972	972	24,303	24,303	24,303	24,303	24,303	24,303	24,303			
52		Pump Station Electrical Installations	12/1/2010	105,994		4,224	25	169	169	169	4,224	4,224	4,224	4,224	4,224	4,224	4,224			
53		Bypass & ARV Vault Equipment	12/1/2010	229,823		9,183	25	368	368	368	9,183	9,183	9,183	9,183	9,183	9,183	9,183			
54		2 Submersible Pumps	12/1/2010	58,630		2,365	25	95	95	95	2,365	2,365	2,365	2,365	2,365	2,365	2,365			
55		Valve Vault Equipment	12/1/2017	30,242		1,230	25	52	52	52	1,230	1,230	1,230	1,230	1,230	1,230	1,230			
56		SPS Pump Control Replacement	12/31/2017	15,034		601	25	24	24	24	601	601	601	601	601	601	601			
57		VFD for SPS#1	12/31/2017	15,034		601	25	24	24	24	601	601	601	601	601	601	601			
58		VFD for SPS#3	12/31/2017	15,034		601	25	24	24	24	601	601	601	601	601	601	601			
59		Total		\$ 3,410,222	\$ 3,273,813	\$ 136,409					\$ 5,456	\$ 4,868	\$ 4,966	\$ 4,966	\$ 66,831	\$ 71,769	\$ 76,767	\$ 87,085	\$ 84,510	\$ 59,642
103801 Treatment & Disposal Equipment																				
60		STP EXPANSION-PHASE IIB	3/1/1991	535,044		21,402	25	856	856	856	21,402	21,402	21,402	21,402	21,402	21,402	21,402			
61		STP EXPANSION-PHASE IIB ADDITION	1/1/1992	2,466		102	25	4	4	4	102	102	102	102	102	102	102			
62		Aerator motor	2/1/1999	2,336		93	25	4	4	4	93	93	93	93	93	93	93			
63		AERATOR MOTOR	4/1/1996	2,092		84	25	3	3	3	84	84	84	84	84	84	84			
64		Blow aerobics - 10 hp aerator	4/1/1997	2,039		94	25	3	3	3	94	94	94	94	94	94	94			
65		Blow aerobics - 10 hp aerator	6/2/2002	625		25	25	1	1	1	25	25	25	25	25	25	25			
66		(2) Aquacret Aerators	4/16/2004	5,073		353	25	15	15	15	353	353	353	353	353	353	353			

Waikoloa Resort Utilities, Inc. Diva West Hawaii Utility Company
 Hawaii Capital Goods Excess Tax Credit
 Test Year: Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCOETC	Amortization Period	Annual Amortization	Accumulated Amortization				Unamortized HCOETC					
									2016	2017	2018	2016	2017	2018	2016	2017	2018	
66		Surface Aerator-Replacement	4/22/2008	\$	\$	\$	25	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
69		VACUUM REGULATOR	8/1/1984	1,969	1,960	79	25	3	3	3	3	3	3	3	3	3	3	3
70		ENGINEERING-BROCKMEIER	7/1/1981	4,334	4,161	173	25	7	7	7	7	7	7	7	7	7	7	7
71		Flow measuring system - SPS #2	8/1/1981	5,198	4,990	208	25	7	8	8	8	8	8	8	8	8	8	8
72		Insulation - flow meter system - SPS #2	4/19/2007	635	609	25	25	1	1	1	1	1	1	1	1	1	1	1
73		Surface Aerator-Kings' Power	12/1/2003	3,008	2,988	120	25	5	5	5	5	5	5	5	5	5	5	5
74		Flow Meter	12/1/2003	3,008	2,988	120	25	5	5	5	5	5	5	5	5	5	5	5
75		Flow Meter	8/1/1983	3,008	2,988	120	25	5	5	5	5	5	5	5	5	5	5	5
76		POLYMER TREATMENT SYSTEM	8/1/1983	3,008	2,988	120	25	5	5	5	5	5	5	5	5	5	5	5
77		2 Aqua-Jet Aerator Drives	8/1/1983	3,008	2,988	120	25	5	5	5	5	5	5	5	5	5	5	5
78		ENGINEERING-CONTINENTAL UTILITY	7/1/1984	8,954	8,596	358	25	14	14	14	14	14	14	14	14	14	14	14
79		2 Aqua-Jet Aerators	8/1/1981	3,218	3,089	129	25	13	13	13	13	13	13	13	13	13	13	13
80		AQUA-AEROBIC 10HP AERATOR	5/1/1988	2,092	2,009	84	25	3	3	3	3	3	3	3	3	3	3	3
81		Aerator motor	8/20/2001	2,181	2,094	87	25	3	3	3	3	3	3	3	3	3	3	3
82		2 Aqua Jet Aerator Drives	10/31/2002	8,825	8,472	363	25	14	14	14	14	14	14	14	14	14	14	14
83		12" intake meter	7/18/2005	3,352	3,218	134	25	5	5	5	5	5	5	5	5	5	5	5
84		Aqua-Jet Surface Aerators 10-HP Cast Iron End	8/4/2005	6,006	5,765	240	25	10	10	10	10	10	10	10	10	10	10	10
85		1998 Erickson Pump Truck Expense Balance	5/31/2006	140,264	134,653	5,611	25	224	224	224	224	224	224	224	224	224	224	224
87		R W W T P Screening Facility	12/1/2013	710,833	682,399	28,433	25	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137
89		R W W T P MBR System	12/1/2013	3,899,304	3,685,626	163,678	25	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143	6,143
90		5 W W T P WAS Basin	12/1/2013	1,122,489	1,077,590	44,899	25	1,796	1,796	1,796	1,796	1,796	1,796	1,796	1,796	1,796	1,796	1,796
91		5 W W T P UV Disinfection	12/1/2013	727,093	727,093	30,392	25	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212
92		Flow Meter	12/1/2013	831,645	846,279	35,634	25	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411
93		Flow Meter	12/1/2013	831,645	846,279	35,634	25	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411
94		Flow Meter	12/1/2013	831,645	846,279	35,634	25	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411
95		Resort Plant Effluent Disposal Pt	12/1/2016	2,820	2,704	116	25	125	125	125	125	125	125	125	125	125	125	125
96		Hydraulic Weir for UV System	12/31/2017	5,280	5,089	191	25	3	3	3	3	3	3	3	3	3	3	3
97		Chemical Feed Pump	6/30/2018	8,499	8,159	340	25	14	14	14	14	14	14	14	14	14	14	14
99		Total		\$ 8,166,138	\$ 7,839,453	\$ 306,685		\$ 13,096	\$ 13,027	\$ 13,040	\$ 12,188	\$ 72,365	\$ 84,536	\$ 96,720	\$ 263,616	\$ 241,769	\$ 229,925	
100		103610 Collection Sewers Force		2,292	2,200	92	25	4	4	4	4	4	4	4	4	4	4	4
101		ENGINEERING-CONTINENTAL UTILITY	7/1/1981	3,087	2,963	123	25	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093	1,093
102		ENGINEERING-BROCKMEIER	7/1/1981	682,843	665,540	27,303	25	63	63	63	63	63	63	63	63	63	63	63
103		SEWER FORCE MAIN (ORIGINAL PLANT)	10/31/2003	36,608	38,024	1,416	25	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353
104		SEWER FORCE MAIN-HRW RELATED	10/31/2003	845,691	811,893	33,798	25	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604
105		3.881 Lineal Feet of 12" DI Force Main Connecting SPS#3 to	12/1/2014	1,092,640	962,573	40,067	25	982	982	982	982	982	982	982	982	982	982	982
106		SPS#2 Force Main Rehabilitation	12/1/2014	613,544	589,002	24,542	25	21	21	21	21	21	21	21	21	21	21	21
107		SPS#1 12" S/S bypass pipe brace	12/1/2014	13,075	12,852	223	25	3	3	3	3	3	3	3	3	3	3	3
108		11 ft of 6" PVC sewer line	12/1/2016	1,668	1,601	67	25	3	3	3	3	3	3	3	3	3	3	3
109		11 ft of 12" DI Force Main	12/1/2016	194,051	185,329	8,722	25	308	309	309	309	309	309	309	309	309	309	309
111		Total		\$ 3,397,539	\$ 3,261,636	\$ 135,903		\$ 5,456	\$ 4,272	\$ 4,272	\$ 4,272	\$ 66,064	\$ 70,325	\$ 74,607	\$ 99,938	\$ 85,956	\$ 81,295	
112		103610 Collection Sewers Gravity		108,168	100,163	8,005	25	317	317	317	317	317	317	317	317	317	317	317
113		Nikken Sewer Main Extension	12/31/2002	170,109	163,304	6,805	25	272	272	272	272	272	272	272	272	272	272	272
114		SEWER GRAVITY MAIN-HRW RELATED	12/31/2006	2,277,753	2,186,643	91,110	25	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644	3,644
115		4900 Lineal Feet of 24" PVC Sewer Gravity Collection		215,446	206,928	8,518	25	345	345	345	345	345	345	345	345	345	345	345
116		900 Lineal Feet of 6" PVC Sewer Gravity Collection		414,020	397,459	16,561	25	662	662	662	662	662	662	662	662	662	662	662
117		Vacations Kings' Land Development	12/1/2010	97,877	93,962	3,915	25	157	157	157	157	157	157	157	157	157	157	157
118		Sewer Waikoloa #1B	12/1/2010	284,666	244,374	10,822	25	407	407	407	407	407	407	407	407	407	407	407
119		Sewer Waikoloa #1A	12/31/2017	97,697	93,789	3,908	25	156	156	156	156	156	156	156	156	156	156	156
120		Rehabilitate Sewer Manholes		3,725,665	3,576,943	148,722		5,961	5,932	5,689	5,689	52,056	57,745	63,434	93,058	91,278	85,888	
121		Total		\$ 10,816,138	\$ 10,489,453	\$ 326,685		\$ 13,096	\$ 13,027	\$ 13,040	\$ 12,188	\$ 72,365	\$ 84,536	\$ 96,720	\$ 263,616	\$ 241,769	\$ 229,925	
122		103620 Special Collecting Structure		200,000	192,000	8,000	25	320	320	320	320	320	320	320	320	320	320	320
123		638 s/ft Generator Building SPS #3	2/1/2009	2,577,030	2,473,948	103,081	25	4,123	4,123	4,123	4,123	4,123	4,123	4,123	4,123	4,123	4,123	4,123
124		R W W T P MBR BASIN	3/1/2015	15,168	14,561	607	25	24	24	24	24	24	24	24	24	24	24	24
125		SPS1 & bypass brace		5,440	5,240	200	25	8	8	8	8	8	8	8	8	8	8	8

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Hawaii Capital Goods Excess Tax Credit
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCGETC	Amortization Period	Annual Amortization				Accumulated Amortization				Unamortized HCGETC			
								2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
126		Total		\$ 2,792,198	\$ 2,690,510	\$ 111,688		\$ 4,468	\$ 4,468	\$ 4,468	\$ 19,102	\$ 23,569	\$ 28,037	\$ 32,505	\$ 82,566	\$ 88,119	\$ 83,951		
127		103640 Flow Measuring Devices																	
128		R WWTP Piping	12/1/2014	\$ 3,510	\$ 3,359	\$ 140	25	\$ 6	\$ 6	\$ 6	\$ 17	\$ 22	\$ 28	\$ 28	\$ 124	\$ 118	\$ 112		
129		RAS#2 10" flow meter	3/1/2016	\$ 12,897	\$ 12,361	\$ 516	25	\$ 21	\$ 21	\$ 21	\$ 21	\$ 41	\$ 62	\$ 82	\$ 495	\$ 475	\$ 454		
130		Flow Meter Equipment	12/1/2010	\$ 59,630	\$ 57,245	\$ 2,385	25	\$ 95	\$ 95	\$ 95	\$ 668	\$ 783	\$ 859	\$ 859	\$ 1,717	\$ 1,622	\$ 1,527		
131		Anoxic Basin Pump 2 Flow Meter	12/31/2017	\$ 7,748	\$ 7,438	\$ 310	25	\$ 12	\$ 12	\$ 12	\$ 12	\$ 12	\$ 25	\$ 25	\$ 298	\$ 285	\$ 285		
132		Total		\$ 83,785	\$ 80,433	\$ 3,352		\$ 134	\$ 134	\$ 134	\$ 705	\$ 839	\$ 973	\$ 2,336	\$ 2,512	\$ 2,378			
133		103620 Outfall Sewer Lines																	
134		R WWTP Piping	12/1/2013	\$ 4,384	\$ 3,909	\$ 475	25	\$ 183	\$ 183	\$ 183	\$ 732	\$ 915	\$ 1,089	\$ 3,843	\$ 3,660	\$ 3,477			
135		SFS#1 Piping	12/31/2017	\$ 252,120	\$ 242,086	\$ 10,035	25	\$ 403	\$ 403	\$ 403	\$ 403	\$ 403	\$ 807	\$ 807	\$ 9,681	\$ 9,276			
136		Total		\$ 386,504	\$ 351,844	\$ 14,666		\$ 586	\$ 586	\$ 586	\$ 732	\$ 918	\$ 1,905	\$ 3,843	\$ 3,342	\$ 3,242			
137		103850 Reuse Transmission & Distribution System																	
138		R WWTP Injection Well Connect	12/1/2013	\$ 264,763	\$ 254,192	\$ 10,571	25	\$ 424	\$ 424	\$ 424	\$ 1,695	\$ 2,118	\$ 2,542	\$ 8,897	\$ 8,473	\$ 8,049			
139		103880 Other Equipment																	
140		R WWTP Water Heater	12/1/2013	\$ 2,516	\$ 2,415	\$ 101	25	\$ 4	\$ 4	\$ 4	\$ 16	\$ 20	\$ 24	\$ 85	\$ 81	\$ 76			
141		Geographic Information System	7/1/2018	\$ 2,516	\$ 2,415	\$ 101	25	\$ 4	\$ 4	\$ 4	\$ 16	\$ 20	\$ 24	\$ 85	\$ 81	\$ 76			
142		Total		\$ 2,516	\$ 2,415	\$ 101		\$ 4	\$ 4	\$ 4	\$ 16	\$ 20	\$ 24	\$ 85	\$ 81	\$ 76			
143		103700 Receiving Wells																	
144		Well with valve box, piping and well structure	2/1/2009	\$ 1,042,048	\$ 1,000,366	\$ 41,682	25	\$ 1,667	\$ 1,667	\$ 1,667	\$ 13,339	\$ 15,005	\$ 16,673	\$ 29,344	\$ 26,676	\$ 25,009			
145		Total		\$ 1,042,048	\$ 1,000,366	\$ 41,682		\$ 1,667	\$ 1,667	\$ 1,667	\$ 13,339	\$ 15,005	\$ 16,673	\$ 29,344	\$ 26,676	\$ 25,009			
146		103550 Power Generation Equipment																	
147		SPS #5 Emergency 312.5 KVA Generator	2/1/2009	\$ 350,000	\$ 336,000	\$ 14,000	25	\$ 560	\$ 560	\$ 560	\$ 4,480	\$ 5,040	\$ 5,600	\$ 9,520	\$ 8,960	\$ 8,400			
148		R WWTP Fuel Storage Tank	12/1/2013	\$ 122,547	\$ 118,078	\$ 4,418	25	\$ 197	\$ 197	\$ 197	\$ 787	\$ 984	\$ 1,180	\$ 4,131	\$ 3,834	\$ 3,738			
149		R WWTP Generator	12/1/2013	\$ 87,748	\$ 84,239	\$ 3,510	25	\$ 140	\$ 140	\$ 140	\$ 562	\$ 702	\$ 842	\$ 2,948	\$ 2,808	\$ 2,669			
150		Total		\$ 560,295	\$ 538,258	\$ 22,428		\$ 897	\$ 897	\$ 897	\$ 5,828	\$ 6,726	\$ 7,623	\$ 16,599	\$ 15,702	\$ 14,805			
151		103950 Office Equip & Equip																	
152		R WWTP Office Furniture	12/1/2013	\$ 6,210	\$ 5,962	\$ 248	7	\$ 35	\$ 35	\$ 35	\$ 142	\$ 177	\$ 213	\$ 106	\$ 71	\$ 35			
153		(1) New Computer-Resort RWWTP	12/1/2013	\$ 1,341	\$ 1,285	\$ 56	5	\$ 9	\$ 9	\$ 9	\$ 36	\$ 45	\$ 45	\$ 9	\$ 9	\$ 9			
154		Total		\$ 7,551	\$ 7,247	\$ 304		\$ 45	\$ 45	\$ 45	\$ 178	\$ 223	\$ 258	\$ 116	\$ 71	\$ 36			
155		103965 Transportation Equipment																	
156		Rolloff Container Truck	6/1/2011	\$ 237,356	\$ 227,900	\$ 9,496	5	\$ 1,899	\$ 1,899	\$ 1,899	\$ 6,498	\$ 9,498	\$ 9,498	\$ 8	\$ 8	\$ 8			
157		2013 Nissan Frontier V213003	10/1/2014	\$ 482	\$ 473	\$ 9	5	\$ 4	\$ 4	\$ 4	\$ 12	\$ 16	\$ 20	\$ 8	\$ 4	\$ 4			
158		Resort Backhoe	7/1/2018	\$ 59,590	\$ 57,206	\$ 2,384	5	\$ 477	\$ 477	\$ 477	\$ 477	\$ 477	\$ 477	\$ 477	\$ 477	\$ 477			
159		Total		\$ 297,428	\$ 285,590	\$ 11,850		\$ 2,380	\$ 2,380	\$ 2,380	\$ 9,512	\$ 9,992	\$ 9,992	\$ 8	\$ 4	\$ 4			
160		103940 Laboratory Equipment																	
161		CENTRIFUGE	4/1/1995	\$ 600	\$ 576	\$ 24	7	\$ 3	\$ 3	\$ 3	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24			
162		SPECTROPHOTOMETER	5/1/2001	\$ 1,820	\$ 1,747	\$ 73	7	\$ 10	\$ 10	\$ 10	\$ 73	\$ 73	\$ 73	\$ 73	\$ 73	\$ 73			
163		Muffle furnace	6/13/2000	\$ 1,450	\$ 1,392	\$ 58	7	\$ 8	\$ 8	\$ 8	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58			
164		UV INTENSITY METER	5/1/2001	\$ 489	\$ 479	\$ 10	7	\$ 3	\$ 3	\$ 3	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20			
165		PORTABLE TURBIDIMETER	7/9/2001	\$ 863	\$ 829	\$ 35	7	\$ 5	\$ 5	\$ 5	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35			
166		Portable Wastewater Sampler	6/6/2004	\$ 2,640	\$ 2,534	\$ 106	7	\$ 5	\$ 5	\$ 5	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106			
167		STP LAB EQUIPMENT	12/1/1990	\$ 2,910	\$ 2,793	\$ 116	7	\$ 17	\$ 17	\$ 17	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116			
168		CAMBRIDGE MICROSCOPE	6/1/1991	\$ 605	\$ 581	\$ 24	7	\$ 3	\$ 3	\$ 3	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24			
169		INCLUSION	6/1/1992	\$ 1,800	\$ 1,596	\$ 204	7	\$ 9	\$ 9	\$ 9	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64			
170		LAB EXPANSION/RENOVATION	9/7/1994	\$ 570	\$ 547	\$ 23	7	\$ 3	\$ 3	\$ 3	\$ 23	\$ 23	\$ 23	\$ 23	\$ 23	\$ 23			
171		LAB FLOWMETER BATH	10/7/1995	\$ 22,189	\$ 21,311	\$ 888	7	\$ 127	\$ 127	\$ 127	\$ 888	\$ 888	\$ 888	\$ 888	\$ 888	\$ 888			
172		LAB FFAE-HRW RELATED	10/7/1995	\$ 382	\$ 367	\$ 15	7	\$ 2	\$ 2	\$ 2	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15			
173		CENTRIFUGE	1/1/1989	\$ 566	\$ 572	\$ 24	7	\$ 3	\$ 3	\$ 3	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24			
174		TEST INSTRUMENTS	6/30/1991	\$ 721	\$ 721	\$ 0	7	\$ 5	\$ 5	\$ 5	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30			
175		CIRCULATING WATER BATH	5/6/1999	\$ 1,743	\$ 1,673	\$ 70	7	\$ 10	\$ 10	\$ 10	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70			
176		Digital DO Meter	7/25/2002	\$ 851	\$ 817	\$ 34	7	\$ 5	\$ 5	\$ 5	\$ 34	\$ 34	\$ 34	\$ 34	\$ 34	\$ 34			
177		TURBIDITY METER	6/1/1994	\$ 1,028	\$ 986	\$ 42	7	\$ 6	\$ 6	\$ 6	\$ 41	\$ 41	\$ 41	\$ 41	\$ 41	\$ 41			

Waikoloa Resort Utilities, Inc. Doa West Hawaii Utility Company
 Hawaii Capital Goods Excise Tax Credit
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCG/ETC	Amortization Period	Accumulated Amortization					2018						
								2016	2017	2018	2016	2017		2018					
300	103610	Collection Sewers Gravity																	
301		Nihoa Sewer Main Extension	12/31/2002	\$ (195,409)	\$ (7,87,593)	\$ (7,816)	25	\$ (913)	\$ (313)	\$ (313)	\$ (313)	\$ (4,693)	\$ (5,002)	\$ (5,315)	\$ (3,127)	\$ (2,814)	\$ (2,801)	\$ (2,801)	\$ (2,801)
302		SEWER GRAVITY MAIN-HRW RELATED	1/1/1989	\$ (170,105)	\$ (1,63,304)	\$ (6,804)	25	\$ (272)	\$ -	\$ -	\$ -	\$ (6,804)	\$ (6,804)	\$ (6,804)	\$ (6,804)	\$ (6,804)	\$ (6,804)	\$ (6,804)	\$ (6,804)
303		4900 Lineal Feet of 24" PVC Sewer Gravity Collection Mains from the Nihoa Grand Vacations Kings' Lane and 1506 Lineal Feet of 24" PVC Sewer Gravity Collection Mains on the Waikoloa Maintenance Road to SPS #2.	12/31/2009	\$ (2,277,753)	\$ (2,1,98,643)	\$ (91,110)	25	\$ (3,644)	\$ (3,644)	\$ (3,644)	\$ (3,644)	\$ (29,155)	\$ (32,800)	\$ (36,444)	\$ (61,955)	\$ (58,310)	\$ (54,666)	\$ (54,666)	\$ (54,666)
304		900 Lineal Feet of 8" PVC Sewer Gravity Collection Mains in the Mauna Lani Access Road for the Hilton Grand Vacations Kings' Lane Development	12/31/2009	\$ (215,446)	\$ (206,628)	\$ (8,618)	25	\$ (345)	\$ (345)	\$ (345)	\$ (345)	\$ (2,758)	\$ (3,102)	\$ (3,447)	\$ (5,660)	\$ (5,515)	\$ (5,171)	\$ (5,171)	\$ (5,171)
305		Total		\$ (2,858,717)	\$ (2,744,368)	\$ (114,349)		\$ (4,302)	\$ (4,320)	\$ (4,302)	\$ (4,302)	\$ (43,407)	\$ (47,709)	\$ (52,011)	\$ (70,942)	\$ (66,640)	\$ (62,338)	\$ (62,338)	\$ (62,338)
306	103620	Special Collecting Structure																	
307		638 sqft Generator Building SPS #3	2/11/2009	\$ (200,000)	\$ (192,000)	\$ (8,000)	25	\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (2,560)	\$ (2,880)	\$ (3,200)	\$ (5,440)	\$ (5,120)	\$ (4,800)	\$ (4,800)	\$ (4,800)
308		Total		\$ (200,000)	\$ (192,000)	\$ (8,000)		\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (2,560)	\$ (2,880)	\$ (3,200)	\$ (5,440)	\$ (5,120)	\$ (4,800)	\$ (4,800)	\$ (4,800)
309	103700	Receiving Wells																	
310		Well with valve box, piping and well structure	2/11/2009	\$ (1,042,048)	\$ (1,000,266)	\$ (41,682)	25	\$ (1,667)	\$ (1,667)	\$ (1,667)	\$ (1,667)	\$ (13,338)	\$ (15,005)	\$ (16,673)	\$ (28,344)	\$ (26,676)	\$ (25,009)	\$ (25,009)	\$ (25,009)
311		ELLFAIR-SEWER RP 20131	4/11/1991	\$ (162,826)	\$ (156,313)	\$ (6,513)	25	\$ (261)	\$ -	\$ -	\$ -	\$ (6,513)	\$ (6,513)	\$ (6,513)	\$ -	\$ -	\$ -	\$ -	\$ -
312		Total		\$ (1,204,874)	\$ (1,156,679)	\$ (48,195)		\$ (1,928)	\$ (1,667)	\$ (1,667)	\$ (1,667)	\$ (19,851)	\$ (21,519)	\$ (23,186)	\$ (28,344)	\$ (26,676)	\$ (25,009)	\$ (25,009)	\$ (25,009)
313	103550	Power Generation Equipment																	
314		SPS #3 Emergency 312.5 KVA Generator	2/11/2009	\$ (350,000)	\$ (336,000)	\$ (14,000)	25	\$ (560)	\$ (560)	\$ (560)	\$ (560)	\$ (4,480)	\$ (5,040)	\$ (5,600)	\$ (9,520)	\$ (8,860)	\$ (8,400)	\$ (8,400)	\$ (8,400)
315		Total		\$ (350,000)	\$ (336,000)	\$ (14,000)		\$ (560)	\$ (560)	\$ (560)	\$ (560)	\$ (4,480)	\$ (5,040)	\$ (5,600)	\$ (9,520)	\$ (8,860)	\$ (8,400)	\$ (8,400)	\$ (8,400)
316	103940	Laboratory Equipment																	
317		LAB F&E-HRW RELATED	1/1/1989	\$ (382)	\$ (367)	\$ (15)	7	\$ (2)	\$ -	\$ -	\$ -	\$ (15)	\$ (15)	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -
318		Total		\$ (382)	\$ (367)	\$ (15)		\$ (2)	\$ -	\$ -	\$ -	\$ (15)	\$ (15)	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -
319	103970	General Plant																	
320		SPS #3 Electrical equipment and system controls	2/11/2009	\$ (1,500,000)	\$ (1,440,000)	\$ (60,000)	25	\$ (2,400)	\$ (2,400)	\$ (2,400)	\$ (2,400)	\$ (19,200)	\$ (21,600)	\$ (24,000)	\$ (40,500)	\$ (38,400)	\$ (36,000)	\$ (36,000)	\$ (36,000)
321		SPS #3 Double Walled Concrete Cement Fuel Storage Tank - Off Road Diesel Fuel for Emergency Generator	2/11/2009	\$ (80,000)	\$ (76,800)	\$ (3,200)	25	\$ (128)	\$ (128)	\$ (128)	\$ (128)	\$ (1,024)	\$ (1,152)	\$ (1,280)	\$ (2,176)	\$ (2,048)	\$ (1,920)	\$ (1,920)	\$ (1,920)
322		TJK Kamalabs - sur FR 19546	6/28/1999	\$ (133,451)	\$ (128,123)	\$ (5,328)	25	\$ (214)	\$ (214)	\$ (214)	\$ (214)	\$ (1,714)	\$ (1,944)	\$ (2,174)	\$ (3,651)	\$ (3,421)	\$ (3,191)	\$ (3,191)	\$ (3,191)
323		BAY CLUB HSEWER	2/24/1999	\$ (82,735)	\$ (79,426)	\$ (3,309)	25	\$ (132)	\$ (132)	\$ (132)	\$ (132)	\$ (1,056)	\$ (1,216)	\$ (1,376)	\$ (2,304)	\$ (2,176)	\$ (2,048)	\$ (2,048)	\$ (2,048)
324		Total		\$ (1,796,186)	\$ (1,724,349)	\$ (71,837)		\$ (2,874)	\$ (2,874)	\$ (2,874)	\$ (2,874)	\$ (26,450)	\$ (30,324)	\$ (34,198)	\$ (56,397)	\$ (54,323)	\$ (52,323)	\$ (52,323)	\$ (52,323)
325		TOTAL CONTRIBUTED ASSETS		\$ (12,247,272)	\$ (11,757,381)	\$ (489,891)		\$ (19,597)	\$ (17,523)	\$ (17,523)	\$ (17,523)	\$ (216,746)	\$ (234,268)	\$ (251,791)	\$ (423,145)	\$ (405,622)	\$ (388,100)	\$ (388,100)	\$ (388,100)
326	HAWAII GENERAL OFFICE																		
327		790 Leasehold Improvements	5/1/2015	\$ 16,865	\$ 16,190	\$ 675	7	\$ 96	\$ 96	\$ 96	\$ 96	\$ 153	\$ 289	\$ 385	\$ 482	\$ 395	\$ 385	\$ 385	\$ 385
328		desks, cont table, chairs	3/1/2010	\$ 3,060	\$ 2,938	\$ 122	7	\$ 17	\$ 17	\$ 17	\$ 17	\$ 122	\$ 122	\$ 122	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
329		2 Cubical Work Stations	12/1/2010	\$ 5,650	\$ 5,424	\$ 226	7	\$ 37	\$ 32	\$ 32	\$ 32	\$ 226	\$ 226	\$ 226	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
330		Cherry Desk	12/1/2010	\$ 855	\$ 821	\$ 34	7	\$ 5	\$ 5	\$ 5	\$ 5	\$ 34	\$ 34	\$ 34	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
331		Cherry Drawer	12/1/2010	\$ 71	\$ 66	\$ 5	7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3	\$ 3	\$ 3	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
332		Cherry Credenza	12/1/2010	\$ 509	\$ 489	\$ 20	7	\$ 3	\$ 3	\$ 3	\$ 3	\$ 20	\$ 20	\$ 20	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
333		Cherry Corner Unit	12/1/2010	\$ 404	\$ 388	\$ 16	7	\$ 2	\$ 2	\$ 2	\$ 2	\$ 16	\$ 16	\$ 16	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
334		Regency Library	12/1/2010	\$ 2037	\$ 1,955	\$ 82	7	\$ 12	\$ 12	\$ 12	\$ 12	\$ 81	\$ 91	\$ 11	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
335		Chairs	12/1/2010	\$ 429	\$ 412	\$ 17	7	\$ 2	\$ 2	\$ 2	\$ 2	\$ 17	\$ 17	\$ 17	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
336		Cherry Desk Shell 66"	12/1/2010	\$ 793	\$ 761	\$ 32	7	\$ 5	\$ 5	\$ 5	\$ 5	\$ 32	\$ 32	\$ 32	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
337		24x17x16 Credenza Shell	12/1/2010	\$ 391	\$ 376	\$ 15	7	\$ 2	\$ 2	\$ 2	\$ 2	\$ 15	\$ 15	\$ 15	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
338		Executive Chair	12/1/2010	\$ 468	\$ 448	\$ 20	7	\$ 3	\$ 3	\$ 3	\$ 3	\$ 20	\$ 20	\$ 20	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
339		Desk Pedestal F/F	12/1/2010	\$ 308	\$ 295	\$ 13	7	\$ 2	\$ 2	\$ 2	\$ 2	\$ 13	\$ 13	\$ 13	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
340		Cherry Shelf Unit	12/1/2010	\$ 468	\$ 448	\$ 20	7	\$ 3	\$ 3	\$ 3	\$ 3	\$ 20	\$ 20	\$ 20	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
341		Cherry Storage Hutch	12/1/2010	\$ 320	\$ 302	\$ 18	7	\$ 2	\$ 2	\$ 2	\$ 2	\$ 18	\$ 18	\$ 18	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
342		Cherry Credenza 66"	12/1/2010	\$ 709	\$ 681	\$ 28	7	\$ 4	\$ 4	\$ 4	\$ 4	\$ 28	\$ 28	\$ 28	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
343		Regency Desk	12/1/2010	\$ 988	\$ 948	\$ 40	7	\$ 6	\$ 6	\$ 6	\$ 6	\$ 40	\$ 40	\$ 40	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
344		3-42" 4 Drawer Lateral File	12/1/2010	\$ 2,868	\$ 2,754	\$ 115	7	\$ 16	\$ 16	\$ 16	\$ 16	\$ 115	\$ 115	\$ 115	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
345		Cherry Desk Pedestal 60x60	12/1/2010	\$ 513	\$ 492	\$ 21	7	\$ 3	\$ 3	\$ 3	\$ 3	\$ 21	\$ 21	\$ 21	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Hawaii Capital Goods Excise Tax Credit
 Test Year Ending December 31, 2018

Line	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCGE/C	Amortization Period	Accumulated Amortization					Unamortized HCGE/C				
								2016	2017	2018	2016	2017	2018	2016	2017	2018	
346		Regency Lateral File	12/1/2010	\$ 567	\$ 549	\$	7	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
349		Firepool sale for Customer Service office.	12/1/2011	\$ 2,396	\$ 2,291	\$	95	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
350		Recon Alice MP C3001	5/1/2015	\$ 3,044	\$ 2,823	\$ 122	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
351		750 Office Furniture	5/1/2015	\$ 608	\$ 608	\$	25	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
352		Automated Electronic Distributors	12/1/2010	\$ 7,161	\$ 6,873	\$ 288	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
353		20 Containers-Shaving-EMT	12/1/2010	\$ 1,686	\$ 1,557	\$ 129	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
354		Fisher P1643	12/1/2010	\$ 1,686	\$ 1,557	\$ 129	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
355		Rich MP 400/SP Copier w/Finisher	12/1/2010	\$ 10,696	\$ 10,253	\$ 443	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
356		Monitors	12/1/2010	\$ 1,207	\$ 1,159	\$ 48	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
357		Mtel P Dig 9 Line Model 9560 Telephone	12/1/2010	\$ 8,102	\$ 7,778	\$ 324	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
358		ELECTRONICS 6811	12/1/2011	\$ 744	\$ 714	\$ 30	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
359		8-way video conferencing system	12/1/2011	\$ 37,185	\$ 35,998	\$ 1,187	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
360		Hewlett Packard laser printer	12/1/2011	\$ 1,111	\$ 1,066	\$ 44	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
361		Desktop-HV/KLCS43	12/1/2014	\$ 807	\$ 774	\$ 33	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
362		Desktop-HV/KLCS39	12/1/2014	\$ 807	\$ 774	\$ 33	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
363		Desktop-HV/KLCS37	12/1/2014	\$ 807	\$ 774	\$ 33	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
364		Desktop-HV/KLCS38	12/1/2014	\$ 807	\$ 774	\$ 33	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
365		Desktop-HV/KLCS35	12/1/2014	\$ 807	\$ 774	\$ 33	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
366		Desktop-HV/KLCS41	12/1/2014	\$ 807	\$ 774	\$ 33	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
367		790 Server & Server room upgrade	5/1/2015	\$ 17,859	\$ 16,844	\$ 1,015	3	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
368		Hawai Business Unit Software	12/1/2010	\$ 132,361	\$ 127,067	\$ 5,294	3	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
369		RMS Software	3/1/2014	\$ 32,429	\$ 28,732	\$ 3,697	3	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
370		phone system with 6 phones	12/1/2010	\$ 24,859	\$ 23,861	\$ 998	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
371		Miscellaneous Kitchen Equipment	12/1/2010	\$ 941	\$ 841	\$ 100	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
372		Laptop w/ OS Mgr	4/1/2014	\$ 1,496	\$ 1,436	\$ 60	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
373		Total		\$ 397,435	\$ 371,939	\$ 25,497		\$ 4,200	\$ 1,999	\$ 1,687	\$ 330	\$ 14,386	\$ 14,716	\$ 15,032	\$ 1,112	\$ 782	\$ 465

HAWAII GENERAL OFFICE ALLOCATIONS	
374	700 - Kaanapali
375	701 - Pukalani
376	701 - Waikoloa Water
377	721 - Waikoloa Sewer
378	722 - Waikoloa Sewer
379	723 - Waikoloa Sewer
380	724 - Waikoloa Sewer
381	725 - Waikoloa Sewer
382	725 - Kona Water
383	727 - Kona Sewer

384	BIG ISLAND	(2)Replacement Op Computer Stations	12/1/2013	\$ 2,081	\$ 1,898	\$ 83	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
385		Mobile office trailer	12/1/2011	\$ 23,887	\$ 22,812	\$ 955	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
386		1995 Eagle Forklift	12/1/2010	\$ 22,871	\$ 21,956	\$ 915	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
387		20 Container Shaving-EMT	9/1/2015	\$ 931	\$ 894	\$ 37	25	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
388		20 Container Shaving-EMT	9/1/2015	\$ 455	\$ 437	\$ 18	25	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
389		20 Container Shaving-EMT	9/1/2015	\$ 1,033	\$ 986	\$ 47	25	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
390		20 Container-EMT	9/1/2015	\$ 6,313	\$ 6,000	\$ 313	25	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
391		Storage Cont	12/1/2010	\$ 3,187	\$ 3,089	\$ 98	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
392		Nissan Frontier	12/1/2010	\$ 27,030	\$ 25,949	\$ 1,081	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
393		Nissan Titan	12/1/2010	\$ 35,679	\$ 34,252	\$ 1,427	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
394		FORD XCAB	6/1/2012	\$ 26,901	\$ 25,825	\$ 1,076	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
395		FORD XCAB	6/1/2012	\$ 26,901	\$ 25,825	\$ 1,076	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
396		Ford F-150	9/1/2012	\$ 30,500	\$ 29,280	\$ 1,220	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
397		Ford F-150	9/1/2012	\$ 30,500	\$ 29,280	\$ 1,220	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
398		Ford F-150	9/1/2012	\$ 30,500	\$ 29,280	\$ 1,220	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
399		Ford F-150	9/1/2012	\$ 30,500	\$ 29,280	\$ 1,220	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
400		FRONTIER	6/1/2012	\$ 25,350	\$ 24,338	\$ 1,012	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
401		Ford Explorer	6/1/2012	\$ 37,497	\$ 35,937	\$ 1,560	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
402		2014 Nissan Frontier V2100C1	4/1/2014	\$ 35,122	\$ 33,717	\$ 1,405	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
403		3 lead for Hawaii Island	9/1/2013	\$ 959	\$ 921	\$ 38	7	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
404		Desk w/Chair	9/1/2012	\$ 1,311	\$ 1,289	\$ 22	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
405		65x45x16	12/1/2011	\$ 725	\$ 709	\$ 16	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
406		OS Software	12/1/2011	\$ 7,621	\$ 7,316	\$ 305	7	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
407		Backup Test Kit/Mkwest 835	10/1/2014	\$ 495,316	\$ 475,388	\$ 19,928	7	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
408		Big Island SCADA 2012	9/1/2012	\$ 4,401	\$ 4,225	\$ 176	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
409		Book Case	8/1/2012	\$ 2,144	\$ 2,059	\$ 85	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
410		Motorola Hardware	6/1/2012	\$ 2,144	\$ 2,059	\$ 85	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
411		Work Order Addition	6/1/2012	\$ 2,144	\$ 2,059	\$ 85	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
412		Misc. Wiring & Cables	6/1/2012	\$ 2,144	\$ 2,059	\$ 85	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
413		Work Order Addition	6/1/2012	\$ 2,144	\$ 2,059	\$ 85	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
414		Work Order Addition	6/1/2012	\$ 2,144	\$ 2,059	\$ 85	5	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Waikoloa Resort Utilities, Inc. Oha West Hawaii Utility Company
 Hawaii Capital Goods Excise Tax Cliest.
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCGE/C	Amortization Period	Annual Amortization		Accumulated Amortization					Unamortized HCGE/C				
								2016	2017	2016	2017	2016	2017	2018	2018	2016	2017	2018	
415	1 desktops		4/1/2013	\$ 1,133	\$ 1,098	\$ 45	5	\$ 9	\$ 9	\$ 9	\$ 9	\$ 45	\$ 45	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9
416	1 desktops		4/1/2013	\$ 1,133	\$ 1,098	\$ 45	5	\$ 9	\$ 9	\$ 9	\$ 9	\$ 45	\$ 45	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9
417	Desktop-HW/KOCC56		12/1/2014	\$ 1,572	\$ 1,549	\$ 23	5	\$ 13	\$ 13	\$ 13	\$ 13	\$ 65	\$ 65	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26
418	Desktop-HW/KOCC57		12/1/2014	\$ 1,613	\$ 1,549	\$ 64	5	\$ 13	\$ 13	\$ 13	\$ 13	\$ 65	\$ 65	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26
419	efjer @ bassyard		4/7/2017	\$ 503	\$ 483	\$ 20	5	\$ 4	\$ 4	\$ 4	\$ 4	\$ 20	\$ 20	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
420	Exec Chair		9/1/2012	\$ 351	\$ 337	\$ 14	7	\$ 2	\$ 2	\$ 2	\$ 2	\$ 10	\$ 10	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
421	Work Order Addition		9/1/2012	\$ 49	\$ 49	\$ 0	7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
422	Work Order Addition		9/1/2012	\$ 162	\$ 175	\$ 13	7	\$ 1	\$ 1	\$ 1	\$ 1	\$ 7	\$ 7	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
423	Work Order Addition		9/1/2012	\$ 13,813	\$ 13,220	\$ 593	5	\$ 111	\$ 111	\$ 111	\$ 111	\$ 553	\$ 553	\$ 217	\$ 217	\$ 217	\$ 217	\$ 217	\$ 217
424	Hydro Lifting		9/1/2012	\$ 4,326	\$ 4,326	\$ 0	5	\$ 865	\$ 865	\$ 865	\$ 865	\$ 4,326	\$ 4,326	\$ 1,701	\$ 1,701	\$ 1,701	\$ 1,701	\$ 1,701	\$ 1,701
425	Hydro Lifting		12/1/2010	\$ 1,852	\$ 1,852	\$ 0	5	\$ 371	\$ 371	\$ 371	\$ 371	\$ 1,852	\$ 1,852	\$ 741	\$ 741	\$ 741	\$ 741	\$ 741	\$ 741
426	Deck Deck		12/1/2010	\$ 2,799	\$ 2,799	\$ 0	5	\$ 560	\$ 560	\$ 560	\$ 560	\$ 2,799	\$ 2,799	\$ 1,119	\$ 1,119	\$ 1,119	\$ 1,119	\$ 1,119	\$ 1,119
427	Personal Lift		6/1/2012	\$ 5,610	\$ 5,610	\$ 0	5	\$ 1,122	\$ 1,122	\$ 1,122	\$ 1,122	\$ 5,610	\$ 5,610	\$ 2,244	\$ 2,244	\$ 2,244	\$ 2,244	\$ 2,244	\$ 2,244
428	Software		6/1/2012	\$ 2,895	\$ 2,895	\$ 0	5	\$ 579	\$ 579	\$ 579	\$ 579	\$ 2,895	\$ 2,895	\$ 1,158	\$ 1,158	\$ 1,158	\$ 1,158	\$ 1,158	\$ 1,158
429	Hardware		9/1/2012	\$ 8,824	\$ 8,471	\$ 353	5	\$ 1,765	\$ 1,765	\$ 1,765	\$ 1,765	\$ 8,824	\$ 8,824	\$ 3,529	\$ 3,529	\$ 3,529	\$ 3,529	\$ 3,529	\$ 3,529
430	Gradall lifting hook attachment		12/1/2014	\$ 2,427	\$ 2,320	\$ 97	5	\$ 464	\$ 464	\$ 464	\$ 464	\$ 2,320	\$ 2,320	\$ 928	\$ 928	\$ 928	\$ 928	\$ 928	\$ 928
431	Forklift		12/1/2014	\$ 27,625	\$ 26,520	\$ 1,105	5	\$ 221	\$ 221	\$ 221	\$ 221	\$ 1,105	\$ 1,105	\$ 442	\$ 442	\$ 442	\$ 442	\$ 442	\$ 442
432	HON chair		12/1/2014	\$ 636	\$ 611	\$ 25	7	\$ 4	\$ 4	\$ 4	\$ 4	\$ 25	\$ 25	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9
433	Hydro Jetter		12/1/2010	\$ 5,941	\$ 5,703	\$ 238	5	\$ 48	\$ 48	\$ 48	\$ 48	\$ 238	\$ 238	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95
434	Ice Maker-Mantowac D-0452A		9/1/2016	\$ 4,354	\$ 4,354	\$ 0	5	\$ 871	\$ 871	\$ 871	\$ 871	\$ 4,354	\$ 4,354	\$ 1,741	\$ 1,741	\$ 1,741	\$ 1,741	\$ 1,741	\$ 1,741
435	Ingersoll/Needle/Chisel/Sci		9/1/2016	\$ 773	\$ 742	\$ 31	5	\$ 148	\$ 148	\$ 148	\$ 148	\$ 742	\$ 742	\$ 297	\$ 297	\$ 297	\$ 297	\$ 297	\$ 297
436	Internal labor		7/1/2013	\$ 21,402	\$ 20,946	\$ 456	5	\$ 171	\$ 171	\$ 171	\$ 171	\$ 858	\$ 858	\$ 343	\$ 343	\$ 343	\$ 343	\$ 343	\$ 343
437	Knoll task chair		2/1/2014	\$ 13,806	\$ 13,254	\$ 552	7	\$ 79	\$ 79	\$ 79	\$ 79	\$ 552	\$ 552	\$ 217	\$ 217	\$ 217	\$ 217	\$ 217	\$ 217
438	1 laptops		4/1/2013	\$ 1,165	\$ 1,119	\$ 46	5	\$ 9	\$ 9	\$ 9	\$ 9	\$ 46	\$ 46	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18
439	1 laptops		4/1/2013	\$ 1,165	\$ 1,119	\$ 46	5	\$ 9	\$ 9	\$ 9	\$ 9	\$ 46	\$ 46	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18
440	Laptop, EMT-HW/KOCC/102		1/1/2016	\$ 1,631	\$ 1,566	\$ 65	5	\$ 13	\$ 13	\$ 13	\$ 13	\$ 65	\$ 65	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26
441	Lateral File		9/1/2012	\$ 525	\$ 504	\$ 21	5	\$ 4	\$ 4	\$ 4	\$ 4	\$ 21	\$ 21	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
442	Work Order Addition		12/1/2011	\$ 1,447	\$ 1,389	\$ 58	5	\$ 12	\$ 12	\$ 12	\$ 12	\$ 58	\$ 58	\$ 23	\$ 23	\$ 23	\$ 23	\$ 23	\$ 23
443	Work Order Addition		12/1/2011	\$ 4,571	\$ 4,356	\$ 215	5	\$ 87	\$ 87	\$ 87	\$ 87	\$ 215	\$ 215	\$ 86	\$ 86	\$ 86	\$ 86	\$ 86	\$ 86
444	Work Order Addition		8/1/2011	\$ 696	\$ 672	\$ 24	5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 24	\$ 24	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9
445	New JP phone system		8/1/2011	\$ 19,706	\$ 18,912	\$ 794	5	\$ 158	\$ 158	\$ 158	\$ 158	\$ 794	\$ 794	\$ 317	\$ 317	\$ 317	\$ 317	\$ 317	\$ 317
446	New Hydraulic Hammer		8/1/2013	\$ 9,843	\$ 9,453	\$ 390	5	\$ 197	\$ 197	\$ 197	\$ 197	\$ 945	\$ 945	\$ 378	\$ 378	\$ 378	\$ 378	\$ 378	\$ 378
447	Office Furniture & equip		2/1/2014	\$ 6,706	\$ 6,438	\$ 268	7	\$ 38	\$ 38	\$ 38	\$ 38	\$ 268	\$ 268	\$ 103	\$ 103	\$ 103	\$ 103	\$ 103	\$ 103
448	Office Furniture & equip		9/1/2012	\$ 4,134	\$ 3,969	\$ 165	7	\$ 24	\$ 24	\$ 24	\$ 24	\$ 165	\$ 165	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62
449	Work Order Addition		9/1/2012	\$ 90	\$ 87	\$ 3	5	\$ 1	\$ 1	\$ 1	\$ 1	\$ 3	\$ 3	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
450	Work Order Addition		9/1/2012	\$ 90	\$ 87	\$ 3	5	\$ 1	\$ 1	\$ 1	\$ 1	\$ 3	\$ 3	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
451	Portable generator 3500w, EMT's		12/1/2016	\$ 518	\$ 497	\$ 21	5	\$ 4	\$ 4	\$ 4	\$ 4	\$ 21	\$ 21	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8
452	Power Quality Analyzer		3/1/2015	\$ 8,146	\$ 8,060	\$ 86	5	\$ 67	\$ 67	\$ 67	\$ 67	\$ 86	\$ 86	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33	\$ 33
453	Printer Cart		9/1/2012	\$ 75	\$ 72	\$ 3	5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 3	\$ 3	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
454	Projector-Deil 1610-D		12/1/2016	\$ 826	\$ 801	\$ 25	5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 25	\$ 25	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
455	Electrical Upgrade		12/1/2016	\$ 4,239	\$ 4,059	\$ 170	5	\$ 34	\$ 34	\$ 34	\$ 34	\$ 170	\$ 170	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66	\$ 66
456	Respirator supplied air system		12/1/2016	\$ 10,588	\$ 10,164	\$ 424	5	\$ 85	\$ 85	\$ 85	\$ 85	\$ 424	\$ 424	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165
457	Rich Copier		1/1/2011	\$ 1,045	\$ 1,003	\$ 42	5	\$ 8	\$ 8	\$ 8	\$ 8	\$ 42	\$ 42	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16
458	Rich Fax Machine		1/1/2011	\$ 1,045	\$ 1,003	\$ 42	5	\$ 8	\$ 8	\$ 8	\$ 8	\$ 42	\$ 42	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16
459	Rich Fax Machine		1/1/2011	\$ 1,045	\$ 1,003	\$ 42	5	\$ 8	\$ 8	\$ 8	\$ 8	\$ 42	\$ 42	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16
460	SPIC computer w/printer for Eng Mgr		10/1/2014	\$ 1,478	\$ 1,419	\$ 59	5	\$ 12	\$ 12	\$ 12	\$ 12	\$ 59	\$ 59	\$ 23	\$ 23	\$ 23	\$ 23	\$ 23	\$ 23
461	SCADA, meter		3/1/2016	\$ 22,377	\$ 21,482	\$ 895	5	\$ 179	\$ 179	\$ 179	\$ 179	\$ 895	\$ 895	\$ 358	\$ 358	\$ 358	\$ 358	\$ 358	\$ 358
462	SCADA, meter		3/1/2016	\$ 51,073	\$ 49,373	\$ 1,700	5	\$ 466	\$ 466	\$ 466	\$ 466	\$ 1,700	\$ 1,700	\$ 680	\$ 680	\$ 680	\$ 680	\$ 680	\$ 680
463	SCADA, meter		3/1/2016	\$ 84,771	\$ 81,117	\$ 3,654	5	\$ 916	\$ 916	\$ 916	\$ 916	\$ 3,654	\$ 3,654	\$ 1,461	\$ 1,461	\$ 1,461	\$ 1,461	\$ 1,461	\$ 1,461
464	SCADA, meter		3/1/2016	\$ 10,539	\$ 10,117	\$ 422	5	\$ 84	\$ 84	\$ 84	\$ 84	\$ 422	\$ 422	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165	\$ 165
465	SCADA, meter		3/1/2016	\$ 4,771	\$ 4,590	\$ 181	5	\$ 36	\$ 36	\$ 36	\$ 36	\$ 181	\$ 181	\$ 72	\$ 72	\$ 72	\$ 72	\$ 72	\$ 72
466	Work Order Addition		6/1/2011	\$ 15	\$ 14	\$ 1	5	\$ 3	\$ 3	\$ 3	\$ 3	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
467	Tools & Equipment		6/1/2013	\$ 994	\$ 954	\$ 40	5	\$ 8	\$ 8	\$ 8	\$ 8	\$ 40	\$ 40	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15
468	Trailer, emergency compressor		1/1/2016	\$ 426	\$ 409	\$ 17	25	\$ 1	\$ 1	\$ 1	\$ 1	\$ 17	\$ 17	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
469	Trailer, emergency generator EG6500		3/1/2016	\$ 1,990	\$ 1,900	\$ 90	25	\$ 3	\$ 3	\$ 3	\$ 3	\$ 90	\$ 90	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36	\$ 36
470	Trailer, emergency Ex12 w/ramp		3/1/2016	\$ 7,800	\$ 7,488	\$ 312	25	\$ 12	\$ 12	\$ 12	\$ 12	\$ 312	\$ 312	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125
471	Work Order Addition		9/1/2012	\$ 58,793	\$ 56,441	\$ 2,352	5	\$ 470	\$ 470	\$ 470	\$ 470	\$ 2,352	\$ 2,352	\$ 941	\$ 941	\$ 941	\$ 941	\$ 941	\$ 941
472	V208214, Ford F-150		12/1/2010	\$ 6,545	\$ 6,273	\$ 272	5	\$ 55	\$ 55	\$ 55	\$ 55	\$ 272	\$ 272	\$ 107	\$ 107	\$ 107	\$ 107	\$ 107	\$ 107
473	V208216, Chevy Silverad		12/1/2010	\$ 9,017	\$ 8,656	\$ 361	5	\$ 72	\$ 72	\$ 72	\$ 72	\$ 361	\$ 361	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144
474	V208217, Chevy 3500		12/1/2010	\$ 28,139	\$ 27,873	\$ 266	5	\$ 233	\$ 233	\$ 233	\$ 233	\$ 266	\$ 266	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106	\$ 106
475	V208222, 09 TOY 4 RUNNER																		

Waikoloa Resort Utilities, Inc. Dea West-Hawaii Utility Company
 Hawaii Capital Goods Excise Tax Credit
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCGETC	Amortization Period	Accumulated Amortization					Unamortized HCGETC							
								2018	2017	2016	2015	2014	2013	2016	2017					
487	2018 Toyota 4Runner 4x4		7/1/2018	\$ 42,825	\$ 41,208	\$ 1,717	5	\$ 343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,374	
488	2018 Toyota Tacoma TRD 4x4		7/1/2018	\$ 40,602	\$ 38,978	\$ 1,624	5	\$ 325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,299
489		Total		\$ 83,427	\$ 80,186	\$ 3,341		\$ 668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
490	BIG ISLAND ALLOCATIONS																			
491	721 - Waikoloa Water		13.33%	\$ 359,950	\$ 345,532	\$ 14,398		\$ 2,567	\$ 1,576	\$ 1,575	\$ 1,587	\$ 7,482	\$ 9,008	\$ 10,603	\$ 2,750	\$ 4,581	\$ 3,795	\$ -	\$ -	\$ 3,795
492	722 - Waikoloa Sewer		13.52%	\$ 273,157	\$ 262,659	\$ 10,328		\$ 1,948	\$ 1,214	\$ 1,489	\$ 1,231	\$ 5,679	\$ 6,537	\$ 8,046	\$ 2,037	\$ 3,477	\$ 2,880	\$ -	\$ -	\$ 2,880
493	723 - Waikoloa Resort Water		19.14%	\$ 375,703	\$ 350,978	\$ 18,928		\$ 2,678	\$ 1,752	\$ 2,082	\$ 1,749	\$ 7,819	\$ 9,102	\$ 11,687	\$ 2,870	\$ 4,727	\$ 3,889	\$ -	\$ -	\$ 3,889
494	724 - Waikoloa Resort Sewer		23.40%	\$ 488,652	\$ 478,744	\$ 18,958		\$ 3,593	\$ 2,323	\$ 2,737	\$ 2,353	\$ 10,367	\$ 12,460	\$ 14,680	\$ 3,810	\$ 5,344	\$ 4,237	\$ -	\$ -	\$ 4,237
495	725 - Waikoloa Resort Irrigation		1.02%	\$ 19,967	\$ 19,187	\$ 780		\$ 143	\$ 93	\$ 110	\$ 94	\$ 415	\$ 750	\$ 868	\$ 150	\$ 254	\$ 211	\$ -	\$ -	\$ 211
496	726 - Kona Water		4.38%	\$ 282,958	\$ 271,295	\$ 11,314		\$ 2,015	\$ 1,318	\$ 1,551	\$ 1,328	\$ 5,875	\$ 7,172	\$ 8,225	\$ 2,139	\$ 3,524	\$ 2,878	\$ -	\$ -	\$ 2,878
497	727 - Kona Sewer		7.80%	\$ 153,172	\$ 147,045	\$ 6,127		\$ 1,082	\$ 714	\$ 841	\$ 718	\$ 3,194	\$ 3,853	\$ 4,512	\$ 1,170	\$ 1,360	\$ 1,019	\$ -	\$ -	\$ 1,019
498	WASTEWATER ADMINISTRATION																			
499	IFad 3 - WWW Mgr.		9/1/2013	\$ 810	\$ 778	\$ 32	5	\$ 6	\$ 6	\$ 6	\$ 6	\$ 25	\$ 32	\$ 32	\$ 6	\$ 6	\$ 6	\$ -	\$ -	\$ -
500		Total		\$ 810	\$ 778	\$ 32		\$ 6	\$ 6	\$ 6	\$ 6	\$ 25	\$ 32	\$ 32	\$ 6	\$ 6	\$ 6	\$ -	\$ -	\$ -
501	WASTEWATER ADMINISTRATION ALLOCATIONS																			
502	701 - Puukani		17.22%	\$ 139	\$ 134	\$ 6		\$ 1	\$ 1	\$ 1	\$ 1	\$ 4	\$ 6	\$ 6	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -
503	722 - Waikoloa Sewer		24.52%	\$ 199	\$ 191	\$ 8		\$ 2	\$ 2	\$ 2	\$ 2	\$ 8	\$ 8	\$ 8	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -
504	724 - Waikoloa Resort Sewer		45.16%	\$ 365	\$ 351	\$ 15		\$ 3	\$ 3	\$ 3	\$ 3	\$ 12	\$ 15	\$ 15	\$ 4	\$ 4	\$ -	\$ -	\$ -	\$ -
505	727 - Kona Sewer		13.10%	\$ 106	\$ 102	\$ 4		\$ 1	\$ 1	\$ 1	\$ 1	\$ 3	\$ 4	\$ 4	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -
506	TOTALS			\$ 23,760,996	\$ 22,810,527	\$ 950,438		\$ 44,744	\$ 40,121	\$ 39,278	\$ 38,249	\$ 205,190	\$ 242,682	\$ 280,756	\$ 718,242	\$ 702,942	\$ 669,653	\$ -	\$ -	\$ -

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
Working Cash
Test Year Ending December 31, 2018

Line No.		
1	Labor Expenses	\$ 971,044
2	Fuel & Power	\$ 367,465
3	Chemicals	\$ 34,421
4	Materials & Supplies	\$ 65,711
5	Waste/Sludge Disposal	\$ 59,220
6	Affiliated Charges	\$ 174,277
7	Professional and Outside Services	\$ 11,583
8	Repairs & Maintenance	\$ 213,567
9	Rental Expenses	\$ 14,310
10	Insurance Expenses	\$ 16,794
11	Regulatory Expenses	\$ 69,167
12	General & Administrative Expenses	\$ 53,985
13	Customer Accounts Expenses	\$ 21,064
14	subtotal	\$ 2,072,608
15	Working Cash factor	<u>12</u>
16	Working Cash	<u>\$ 172,717</u>

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Historical Summary
 Test Year Ending December 31, 2018

Line No.		Test Year					Test Year	Test Year
		2013	2014	2015	2016	2017	Present Rates Jan 1, 2018 to Dec. 31, 2018	Proposed Rates Jan 1, 2018 to Dec. 31, 2018
3	Revenues							
4	Residential							
5	Single-family							
6	Fixed revenues	\$ 1,315	\$ 1,468	\$ 1,892	\$ 2,252	\$ 2,317	\$ 2,317	\$ 4,008
7	Metered revenues	\$ 92,663	\$ 95,454	\$ 151,527	\$ 168,144	\$ 160,138	\$ 61,716	\$ 97,257
8	Power Cost Charge revenues	\$ -	\$ 5,934	\$ 14,168	\$ 8,689	\$ 9,935	\$ 10,140	\$ 10,140
9	Multi-Family							
10	Fixed revenues	\$ 148,901	\$ 169,672	\$ 218,671	\$ 262,651	\$ 269,034	\$ 269,034	\$ 465,483
11	Metered revenues	\$ 798,790	\$ 818,117	\$ 968,975	\$ 1,356,440	\$ 1,286,192	\$ 1,279,792	\$ 2,016,805
12	Power Cost Charge revenues	\$ -	\$ 106,261	\$ 212,478	\$ 226,242	\$ 233,154	\$ 210,261	\$ 210,261
13	subtotal	\$ 1,041,669	\$ 1,196,905	\$ 1,567,710	\$ 2,024,419	\$ 1,960,769	\$ 1,833,280	\$ 2,803,955
14	Non-Residential							
15	Business							
16	Fixed revenues	\$ 169,889	\$ 189,915	\$ 244,810	\$ 279,754	\$ 279,754	\$ 656,592	\$ 1,136,035
17	Metered revenues	\$ 680,720	\$ 635,049	\$ 767,929	\$ 951,075	\$ 825,039	\$ 1,035,714	\$ 1,632,166
18	Power Cost Charge revenues	\$ -	\$ 95,219	\$ 203,703	\$ 173,426	\$ 168,798	\$ 170,161	\$ 170,161
19	subtotal	\$ 850,609	\$ 920,182	\$ 1,216,442	\$ 1,404,256	\$ 1,273,591	\$ 1,862,466	\$ 2,938,361
20	Other							
21	Miscellaneous Service	\$ 731	\$ 401	\$ 705	\$ 539	\$ 287	\$ -	\$ -
22	Other	\$ -	\$ -	\$ -	\$ 484	\$ -	\$ -	\$ -
23	Unbilled Revenue Adjustment	\$ (11,811)	\$ 68,450	\$ 40,019	\$ 24,543	\$ (28,560)	\$ -	\$ -
24	TOTAL REVENUES	\$ 1,881,199	\$ 2,185,939	\$ 2,824,876	\$ 3,454,241	\$ 3,206,088	\$ 3,695,726	\$ 5,742,316
25	Expenses							
26	Labor Expenses	\$ 1,176,540	\$ 1,046,876	\$ 1,081,998	\$ 1,042,352	\$ 990,011	\$ 971,044	\$ 971,044
27	Fuel & Power	\$ 426,449	\$ 457,848	\$ 368,274	\$ 357,070	\$ 373,569	\$ 367,465	\$ 367,465
28	Chemicals	\$ 58,030	\$ 50,376	\$ 19,432	\$ 41,262	\$ 37,748	\$ 34,421	\$ 34,421
29	Materials & Supplies	\$ 113,753	\$ 58,942	\$ 38,692	\$ 85,258	\$ 63,514	\$ 65,711	\$ 65,711
30	Waste/Sludge Disposal	\$ 56,279	\$ 54,019	\$ 51,000	\$ 63,813	\$ 53,860	\$ 59,220	\$ 59,220
31	Affiliated Charges	\$ 155,464	\$ 182,591	\$ 200,874	\$ 166,094	\$ 174,923	\$ 174,277	\$ 174,277
32	Professional and Outside Services	\$ 10,291	\$ 30,322	\$ 9,283	\$ 7,902	\$ 15,966	\$ 11,583	\$ 11,583
33	Repairs & Maintenance	\$ 189,379	\$ 208,756	\$ 185,066	\$ 192,484	\$ 231,711	\$ 213,567	\$ 213,567
34	Rental Expenses	\$ 13,256	\$ 11,997	\$ 8,085	\$ 10,834	\$ 15,945	\$ 14,310	\$ 14,310
35	Insurance Expenses	\$ 9,499	\$ 4,369	\$ 4,647	\$ 6,298	\$ 546	\$ 16,794	\$ 16,794
36	Regulatory Expenses	\$ 68	\$ -	\$ 65,421	\$ 38,718	\$ 28,258	\$ 69,167	\$ 69,167
37	General & Administrative Expenses	\$ 82,667	\$ 59,997	\$ 53,389	\$ 47,099	\$ 53,228	\$ 53,985	\$ 53,985
38	Miscellaneous & Other Expenses	\$ 14,846	\$ 5,030	\$ 14,783	\$ 25,961	\$ 19,332	\$ 21,064	\$ 21,064
39	Taxes Other than Income Taxes	\$ 282,815	\$ 183,612	\$ 209,263	\$ 245,662	\$ 242,548	\$ 235,972	\$ 366,647
40	Depreciation	\$ 148,753	\$ 647,451	\$ 676,272	\$ 659,653	\$ 661,979	\$ 1,007,108	\$ 1,007,108
41	Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Income Taxes	\$ -	\$ -	\$ -	\$ 81,650	\$ 13,115	\$ (35,089)	\$ 753,267
43	TOTAL EXPENSES	\$ 2,738,089	\$ 3,002,186	\$ 2,986,479	\$ 3,072,112	\$ 2,976,253	\$ 3,280,599	\$ 4,199,630
44	NET INCOME/(LOSS)	\$ (856,890)	\$ (816,247)	\$ (161,603)	\$ 382,130	\$ 229,835	\$ 415,127	\$ 1,542,686

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Revenue Summary
 Test Year Ending December 31, 2018

Line No.		2013	2014	2015	2016	2017	Test Year Present Rates Jan 1, 2018 to Dec. 31, 2018	Test Year Proposed Rates Jan 1, 2018 to Dec. 31, 2018
1								
2	Sewer							
3	Residential							
4	Single-family							
5	Fixed revenue	\$ 1,315	\$ 1,468	\$ 1,892	\$ 2,252	\$ 2,317	\$ 2,317	\$ 4,008
6	Metered Revenue	\$ 92,663	\$ 95,454	\$ 151,527	\$ 168,144	\$ 160,138	\$ 61,716	\$ 97,257
7	Power Cost Charge	\$ -	\$ 5,934	\$ 14,168	\$ 8,689	\$ 9,935	\$ 10,140	\$ 10,140
8	subtotal	<u>\$ 93,978</u>	<u>\$ 102,855</u>	<u>\$ 167,587</u>	<u>\$ 179,086</u>	<u>\$ 172,389</u>	<u>\$ 74,172</u>	<u>\$ 111,405</u>
9	Multi-family							
10	Fixed revenue	\$ 148,901	\$ 169,672	\$ 218,671	\$ 262,651	\$ 269,034	\$ 269,034	\$ 465,483
11	Metered Revenue	\$ 798,790	\$ 818,117	\$ 968,975	\$ 1,356,440	\$ 1,286,192	\$ 1,279,792	\$ 2,016,805
12	Power Cost Charge	\$ -	\$ 106,261	\$ 212,478	\$ 226,242	\$ 233,154	\$ 210,261	\$ 210,261
13	subtotal	<u>\$ 947,691</u>	<u>\$ 1,094,050</u>	<u>\$ 1,400,123</u>	<u>\$ 1,845,333</u>	<u>\$ 1,788,380</u>	<u>\$ 1,759,088</u>	<u>\$ 2,692,550</u>
14	Non-Residential							
15	Business							
16	Fixed revenue	\$ 169,889	\$ 189,915	\$ 244,810	\$ 279,754	\$ 279,754	\$ 656,592	\$ 1,136,035
17	Metered Revenue	\$ 680,720	\$ 635,049	\$ 767,929	\$ 951,075	\$ 825,039	\$ 1,035,714	\$ 1,632,166
18	Power Cost Charge	\$ -	\$ 95,219	\$ 203,703	\$ 173,426	\$ 166,798	\$ 170,161	\$ 170,161
19	subtotal	<u>\$ 850,609</u>	<u>\$ 920,182</u>	<u>\$ 1,216,442</u>	<u>\$ 1,404,256</u>	<u>\$ 1,273,591</u>	<u>\$ 1,862,466</u>	<u>\$ 2,938,361</u>
20	Other Revenue							
21	Miscellaneous Service	\$ 731	\$ 401	\$ 705	\$ 539	\$ 287	\$ -	\$ -
22	Other	\$ -	\$ -	\$ -	\$ 484	\$ -	\$ -	\$ -
23	Unbilled Revenue Adjustment	\$ (11,811)	\$ 68,450	\$ 40,019	\$ 24,543	\$ (28,560)	\$ -	\$ -
24	TOTAL	<u>\$ 1,881,199</u>	<u>\$ 2,185,939</u>	<u>\$ 2,824,876</u>	<u>\$ 3,454,241</u>	<u>\$ 3,206,088</u>	<u>\$ 3,695,726</u>	<u>\$ 5,742,316</u>

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Sales, Usage, and Customer Counts
 Test Year Ending December 31, 2018

Line No.		2013	2014	2015	2016	2017	Test Year Present Rates	Proposed Rates
1	Customer Count / Volumetric measurements							
2								
3	Single-family							
4	No. of customers	22	21	20	15	15	15	15
5	subtotal	22	21	20	15	15	15	15
6	Billed Sewer Flows [TG]	27,938	24,798	29,826	21,149	21,632	24,202	24,202
7	subtotal	27,938	24,798	29,826	21,149	21,632	24,202	24,202
8	Multi-family							
9	No. of customers	1,742	1,742	1,742	1,742	1,742	1,742	1,742
10	subtotal	1,742	1,742	1,742	1,742	1,742	1,742	1,742
11	Billed Sewer Flows [TG]	443,713	444,091	447,313	550,657	507,668	501,879	501,879
12	subtotal	443,713	444,091	447,313	550,657	507,668	501,879	501,879
13	Business							
14	No. of customers	1,807	1,807	1,807	1,807	1,807	1,807	1,807
15	subtotal	1,807	1,807	1,807	1,807	1,807	1,807	1,807
16	Billed Sewer Flows [TG]	399,874	397,943	428,840	422,107	367,540	406,162	406,162
17	subtotal	399,874	397,943	428,840	422,107	367,540	406,162	406,162
18	Totals							
19	Residential Customers	1,764	1,763	1,762	1,757	1,757	1,757	1,757
20	Commercial Customers	1,807	1,807	1,807	1,807	1,807	1,807	1,807
21	Billed Sewer Flows [TG]	871,525	866,832	905,979	993,913	896,840	932,244	932,244

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
Inflation Factors
Test Year Ending December 31, 2018

Inflation Year	Percentage	Notes
2013->2014	1.44%	
2014->2015	1.01%	
2015->2016	2.28%	
2016->2017	2.71%	(based on Department of Business, Economic Development and Tourism Forecast)
2017->2018	2.71%	(based on Department of Business, Economic Development and Tourism Forecast)

References:

2013 - 2016 data source:

http://data.bls.gov/pdq/SurveyOutputServlet?series_id=CUURA426SA0,CUUSA426SA0

2017 - 2018 data source: <http://dbedt.hawaii.gov/economic/qser/outlook-economy/>

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Four Factor Allocations
 Test Year Ending December 31, 2018

Line No.		2012 - 2015	2016	2017	2018
1	Allocations from Big Island (Dept 720)				
2	Waikoloa Water (721)	19.17%	19.11%	18.33%	18.33%
3	Waikoloa Sewer (722)	15.14%	14.35%	13.92%	13.92%
4	Waikoloa Resort Water (723)	20.81%	18.66%	19.14%	19.14%
5	Waikoloa Resort Sewer (724)	21.51%	24.73%	25.40%	25.40%
6	Waikoloa Resort Irrigation (725)	0.94%	0.93%	1.02%	1.02%
7	Kona Water (726)	14.09%	12.59%	14.39%	14.39%
8	Kona Sewer (727)	8.34%	9.62%	7.80%	7.80%
		100.00%	100.00%	100.00%	100.00%
9	Allocations from Hawaii General Office (790)				
10	Ka'anapali (700)	23.67%	21.51%	21.73%	21.73%
11	Pukalani (701)	6.73%	6.69%	6.87%	6.87%
12	Waikoloa Water (721)	13.06%	13.46%	12.83%	12.83%
13	Waikoloa Sewer (722)	10.46%	10.37%	10.02%	10.02%
14	Waikoloa Resort Water (723)	14.43%	13.03%	13.27%	13.27%
15	Waikoloa Resort Sewer (724)	14.78%	17.74%	18.18%	18.18%
16	Waikoloa Resort Irrigation (725)	0.68%	0.69%	0.75%	0.75%
17	Kona Water (726)	10.15%	9.36%	10.56%	10.56%
18	Kona Sewer (727)	6.04%	7.14%	5.80%	5.80%
		100.00%	100.00%	100.00%	100.00%
19	Allocations from Wastewater Administration (796)				
20	Pukalani (701)	17.58%	15.87%	17.22%	17.22%
21	Waikoloa Sewer (722)	27.12%	24.68%	24.52%	24.52%
22	Waikoloa Resort Sewer (724)	40.43%	42.90%	45.16%	45.16%
23	Kona Sewer (727)	14.87%	16.56%	13.10%	13.10%
		100.00%	100.00%	100.00%	100.00%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Labor Expense
 Test Year Ending December 31, 2018

Line No.		2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
3	Expenses						
4	Payroll:						
5	Operating Labor	\$ 646,682	\$ 605,600	\$ 562,771	\$ 587,579	\$ 563,529	\$ 563,489
6	Total Payroll	\$ 646,682	\$ 605,600	\$ 562,771	\$ 587,579	\$ 563,529	\$ 563,489
7	Employee Benefits						
8	Health Care Benefits (Medical and Dental)	\$ 304,514	\$ 263,887	\$ 309,473	\$ 233,269	\$ 200,627	\$ 183,725
9	Workers Compensation	\$ 19,126	\$ 16,836	\$ 13,197	\$ 27,193	\$ 4,592	\$ 15,947
10	Pension	\$ 156,964	\$ 122,526	\$ 160,215	\$ 155,771	\$ 162,861	\$ 158,898
11	Total Employee Benefits	\$ 480,604	\$ 403,250	\$ 482,885	\$ 416,233	\$ 368,079	\$ 358,570
12	Payroll Taxes						
13	FICA	\$ 39,474	\$ 34,058	\$ 32,638	\$ 37,585	\$ 46,783	\$ 46,609
14	FUTA	\$ 320	\$ 278	\$ 269	\$ 318	\$ 380	\$ 358
15	SUTA	\$ 9,460	\$ 3,691	\$ 3,436	\$ 637	\$ 11,239	\$ 2,018
16	Total payroll taxes	\$ 49,254	\$ 38,026	\$ 36,343	\$ 38,540	\$ 58,403	\$ 48,985

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Fuel & Power
 Test Year Ending December 31, 2018

Line No.		2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
3	Expenses [\$]						
4							
5	Anaehoomalu STP	\$ 334,020	\$ 376,348	\$ 295,085	\$ 293,285	\$ 306,701	\$ 306,256
6	SPS #1	\$ 72,137	\$ 60,615	\$ 55,413	\$ 47,152	\$ 49,935	\$ 47,109
7	SPS#2	\$ 13,614	\$ 13,748	\$ 11,728	\$ 10,564	\$ 10,319	\$ 8,887
8	SPS#3	\$ 6,678	\$ 7,137	\$ 6,047	\$ 6,069	\$ 6,614	\$ 4,869
9	subtotal	\$ 426,449	\$ 457,848	\$ 368,274	\$ 357,070	\$ 373,569	\$ 367,121
10	Fuel for Power Production	\$ 1,264	\$ 495	\$ 313	\$ 200	\$ 521	\$ 345
11	Total Expense	\$ 426,449	\$ 457,848	\$ 368,274	\$ 357,070	\$ 373,569	\$ 367,465
12	Units of consumption [kWh]						
13							
14	Anaehoomalu STP	904,400	1,014,240	978,240	1,110,440	1,096,800	1,061,827
15	SPS #1	180,400	149,600	169,400	160,200	160,400	163,333
16	SPS#2	31,000	31,020	31,560	31,520	29,360	30,813
17	SPS#3	14,400	15,360	15,360	17,200	18,080	16,880
18	subtotal	1,130,200	1,210,220	1,194,560	1,319,360	1,304,640	1,272,853
19	Unit Cost [\$ / kWh]	\$ 0.3773	\$ 0.3783	\$ 0.3083	\$ 0.2706	\$ 0.2863	\$ 0.2884

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
Power Cost Charge
Test Year Ending December 31, 2018

Line
No.

1	Power Cost [\$]	\$	367,121
2	Billed Sewer Flows [TG]		932,244
3	Power Cost Charge [\$ / TG]	\$	0.3938
4	Adopted Revenue Tax Factor		6.385%
5	Power Cost Charge Revenue	\$	390,561

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Chemicals
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Chemicals	58,030	50,376	19,432	41,262	37,748	\$ 32,814
3	subtotal	<u>\$58,030</u>	<u>\$ 50,376</u>	<u>\$ 19,432</u>	<u>\$ 41,262</u>	<u>\$ 37,748</u>	<u>\$ 32,814</u>
4	In 2018 Dollars						
5	Chemicals	\$ 64,158	\$ 54,903	\$ 20,965	\$ 43,526	\$ 38,770	\$ 34,421
6	Total	<u>\$ 64,158</u>	<u>\$ 54,903</u>	<u>\$ 20,965</u>	<u>\$ 43,526</u>	<u>\$ 38,770</u>	<u>\$ 34,421</u>

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Materials & Supplies
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Sewer						
3	Treatment and Disposal	\$ 102,199	\$ 18,430	\$ 30,850	\$ 81,548	\$ 62,167	\$ 58,188
4	Water Treatment and Water Quality	\$ -	\$ 15,984	\$ 7,597	\$ 2,140	\$ -	\$ 3,245
5	Transmission & Distribution	\$ 172	\$ 4,593	\$ -	\$ -	\$ 121	\$ 40
6	Collection	\$ 600	\$ -	\$ -	\$ 119	\$ -	\$ 40
7	Pumping	\$ 10,782	\$ 19,936	\$ 245	\$ 1,452	\$ 1,227	\$ 974
8	subtotal	\$ 113,753	\$ 58,942	\$ 38,692	\$ 85,258	\$ 63,514	\$ 62,488
9	Allocated From Hawaii Water to WHUC Sewer						
10	Treatment and Disposal	\$ 2	\$ 32	\$ 143	\$ 36	\$ -	\$ 60
11	Water Treatment and Water Quality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Transmission & Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Collection	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -
14	Pumping	\$ -	\$ 26	\$ 7	\$ -	\$ 17	\$ 8
15	subtotal	\$ 0	\$ 58	\$ 150	\$ 36	\$ 17	\$ 67
16	Direct and Allocated Professional & Outside Services						
17	Treatment and Disposal	\$ 102,201	\$ 18,461	\$ 30,994	\$ 81,584	\$ 62,167	\$ 58,248
18	Water Treatment and Water Quality	\$ -	\$ 15,984	\$ 7,597	\$ 2,140	\$ -	\$ 3,245
19	Transmission & Distribution	\$ 172	\$ 4,593	\$ -	\$ -	\$ 121	\$ 40
20	Collection	\$ 599	\$ -	\$ -	\$ 119	\$ -	\$ -
21	Pumping	\$ 10,782	\$ 19,962	\$ 252	\$ 1,452	\$ 1,243	\$ 982
22	subtotal	\$ 113,754	\$ 59,000	\$ 38,842	\$ 85,294	\$ 63,531	\$ 62,516
23	In 2018 Dollars						
24	Treatment and Disposal	\$ 112,993	\$ 20,121	\$ 33,440	\$ 86,060	\$ 63,850	\$ 61,117
25	Water Treatment and Water Quality	\$ -	\$ 17,421	\$ 8,196	\$ 2,257	\$ -	\$ 3,484
26	Transmission & Distribution	\$ 190	\$ 5,005	\$ -	\$ -	\$ 124	\$ 41
27	Collection	\$ 662	\$ -	\$ -	\$ 126	\$ -	\$ 42
28	Pumping	\$ 11,921	\$ 21,756	\$ 272	\$ 1,531	\$ 1,277	\$ 1,027
29	Total	\$ 125,766	\$ 64,302	\$ 41,908	\$ 89,974	\$ 65,251	\$ 65,711

Docket No. 2017-0350
Exhibit WHUC Sewer 8.10
Witness: Carrasco
1/1/2018

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
Waste/Sludge Disposal
Test Year Ending December 31, 2018

Line
No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Sludge Removal	\$ 56,279	\$ 54,019	\$ 51,000	\$ 63,813	\$ 53,860	\$ 56,225
3	subtotal	\$ 56,279	\$ 54,019	\$ 51,000	\$ 63,813	\$ 53,860	\$ 56,225
4	In 2018 Dollars						
5	Sludge Removal	\$ 62,222	\$ 58,873	\$ 55,026	\$ 67,315	\$ 55,319	\$ 59,220
6	Total	\$ 62,222	\$ 58,873	\$ 55,026	\$ 67,315	\$ 55,319	\$ 59,220

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Affiliated Charges
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	PubCo	\$ 155,464	\$ 182,591	\$ 200,874	\$ 166,094	\$ 174,923	\$ 174,277
3	Total	<u>\$155,464</u>	<u>\$182,591</u>	<u>\$200,874</u>	<u>\$166,094</u>	<u>\$174,923</u>	<u>\$ 174,277</u>
4	Allocated to Hawaii Water Service Co						
5	PubCo	\$ 855,305	\$ 1,004,551	\$ 1,105,133	\$ 913,790	\$ 962,364	
	4-Factor						
6	Proposed PubCo Allocation Factor	18.18%	\$ 182,591	\$ 200,874	\$ 166,094	\$ 174,923	
7	Adjustment for Account 791000		\$ (10,353)	\$ (17,175)	\$ (1,887)	\$ -	
8	Proposed Allocation		\$ 172,239	\$ 183,699	\$ 164,207	\$ 174,923	\$ 174,277

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Professional and Outside Services
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Sewer						
3	Legal Expense	\$ 250	\$ 16,725	\$ -	\$ -	\$ -	\$ -
4	Other Outside Services	\$ 5,025	\$ 3,216	\$ 2,649	\$ 2,219	\$ 13,991	\$ 6,286
5	Training Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	subtotal	\$ 5,275	\$ 19,941	\$ 2,649	\$ 2,219	\$ 13,991	\$ 6,286
7	Allocated From Hawaii Water to WHUC Sewer						
8	Legal Expense	\$ 3,513	\$ 3,403	\$ 2,295	\$ 4,553	\$ 1,852	\$ 2,900
9	Other Outside Services	\$ 1,015	\$ 6,977	\$ 2,694	\$ 1,130	\$ 122	\$ 1,315
10	Training Consultants	\$ 487	\$ -	\$ -	\$ -	\$ -	\$ -
11	Auditors and Consultants	\$ -	\$ -	\$ 1,646	\$ -	\$ -	\$ 549
12	subtotal	\$ 5,016	\$ 10,381	\$ 6,634	\$ 5,682	\$ 1,974	\$ 4,764
13	Direct and Allocated Professional & Outside Services						
14	Legal Expense	\$ 3,763	\$ 20,128	\$ 2,295	\$ 4,553	\$ 1,852	\$ 2,900
15	Other Outside Services	\$ 6,040	\$ 10,193	\$ 5,342	\$ 3,349	\$ 14,113	\$ 7,602
16	Training Consultants	\$ 487	\$ -	\$ -	\$ -	\$ -	\$ -
17	Auditors and Consultants	\$ -	\$ -	\$ 1,646	\$ -	\$ -	\$ 549
18	subtotal	\$ 10,291	\$ 30,322	\$ 9,283	\$ 7,902	\$ 15,966	\$ 11,050
19	In 2018 Dollars						
20	Legal Expense	\$ 4,161	\$ 21,937	\$ 2,476	\$ 4,802	\$ 1,903	\$ 3,060
21	Other Outside Services	\$ 6,678	\$ 11,109	\$ 5,764	\$ 3,533	\$ 14,495	\$ 7,931
22	Training Consultants	\$ 539	\$ -	\$ -	\$ -	\$ -	\$ -
23	Auditors and Consultants	\$ -	\$ -	\$ 1,776	\$ -	\$ -	\$ 592
24	Total	\$ 11,377	\$ 33,047	\$ 10,016	\$ 8,335	\$ 16,398	\$ 11,583

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Repairs & Maintenance
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Sewer						
3	Source of Supply	\$ 264	\$ 254	\$ -	\$ -	\$ -	\$ -
4	Pumping	\$ 53,433	\$ 72,089	\$ 19,157	\$ 28,052	\$ 38,209	\$ 28,473
5	Treatment and Disposal	\$ 274,105	\$ 212,913	\$ 181,173	\$ 240,175	\$ 227,399	\$ 216,249
6	Transmission & Distribution	\$ 5,758	\$ 17,296	\$ 1,889	\$ 7,509	\$ 1,902	\$ 3,767
7	A&G	\$ 534	\$ 197	\$ 2,331	\$ -	\$ -	\$ 777
8	Mileage	\$ 62,630	\$ 53,686	\$ 76,398	\$ 80,237	\$ 89,453	\$ 82,029
8	less chemicals	\$ (58,030)	\$ (50,376)	\$ (19,432)	\$ (41,262)	\$ (37,748)	\$ (32,814)
9	less materials & supplies	\$ (113,753)	\$ (58,942)	\$ (38,692)	\$ (85,258)	\$ (63,514)	\$ (62,488)
10	less waste disposal	\$ (56,279)	\$ (54,019)	\$ (51,000)	\$ (63,813)	\$ (53,860)	\$ (56,225)
11	subtotal	\$ 168,661	\$ 193,098	\$ 171,824	\$ 165,640	\$ 201,841	\$ 179,768
12	Allocated From Hawaii Water to WHUC Sewer						
13	Source of Supply	\$ 87	\$ 579	\$ 79	\$ -	\$ 72	\$ 50
14	Pumping	\$ 5,813	\$ 1,133	\$ 704	\$ 121	\$ 2,108	\$ 978
15	Treatment and Disposal	\$ 3,513	\$ 3,614	\$ 1,922	\$ 291	\$ 456	\$ 890
16	Transmission & Distribution	\$ 5,582	\$ 5,059	\$ 5,030	\$ 7,080	\$ 7,289	\$ 6,466
17	A&G	\$ 5,724	\$ 4,910	\$ 5,034	\$ 4,767	\$ 4,912	\$ 4,904
18	Mileage	\$ -	\$ 420	\$ 622	\$ 14,622	\$ 15,049	\$ 10,098
19	less materials & supplies	\$ (0)	\$ (58)	\$ (150)	\$ (36)	\$ (17)	\$ (67)
20	subtotal	\$ 20,718	\$ 15,657	\$ 13,242	\$ 26,844	\$ 29,870	\$ 23,319
21	Direct and Allocated Repairs & Maintenance						
22	Source of Supply	\$ 352	\$ 834	\$ 79	\$ -	\$ 72	\$ 50
23	Pumping	\$ 59,246	\$ 73,223	\$ 19,862	\$ 28,173	\$ 40,318	\$ 29,451
24	Treatment and Disposal	\$ 277,617	\$ 216,526	\$ 183,096	\$ 240,466	\$ 227,855	\$ 217,139
25	Transmission & Distribution	\$ 11,340	\$ 22,356	\$ 6,919	\$ 14,589	\$ 9,191	\$ 10,233
26	A&G	\$ 6,258	\$ 5,106	\$ 7,365	\$ 4,767	\$ 4,912	\$ 5,682
27	Mileage	\$ 62,630	\$ 54,106	\$ 77,020	\$ 94,859	\$ 104,502	\$ 92,127
28	less chemicals	\$ (58,030)	\$ (50,376)	\$ (19,432)	\$ (41,262)	\$ (37,748)	\$ (32,814)
29	less materials & supplies	\$ (113,754)	\$ (59,000)	\$ (38,842)	\$ (85,294)	\$ (63,531)	\$ (62,556)
30	less waste disposal	\$ (56,279)	\$ (54,019)	\$ (51,000)	\$ (63,813)	\$ (53,860)	\$ (56,225)
31	subtotal	\$ 189,379	\$ 208,756	\$ 185,066	\$ 192,484	\$ 231,711	\$ 203,087
32	In 2018 Dollars						
33	Source of Supply	\$ 389	\$ 908	\$ 85	\$ -	\$ 74	\$ 53
34	Pumping	\$ 65,503	\$ 79,803	\$ 21,429	\$ 29,718	\$ 41,409	\$ 30,852
35	Treatment and Disposal	\$ 306,933	\$ 235,985	\$ 197,547	\$ 253,659	\$ 234,025	\$ 228,411
36	Transmission & Distribution	\$ 12,537	\$ 24,365	\$ 7,465	\$ 15,389	\$ 9,440	\$ 10,765
37	A&G	\$ 6,918	\$ 5,565	\$ 7,947	\$ 5,029	\$ 5,045	\$ 6,007
38	Mileage	\$ 69,243	\$ 58,968	\$ 83,099	\$ 100,064	\$ 107,332	\$ 96,831
39	less chemicals	\$ (64,158)	\$ (54,903)	\$ (20,965)	\$ (43,526)	\$ (38,770)	\$ (34,421)
40	less materials & supplies	\$ (125,766)	\$ (64,302)	\$ (41,908)	\$ (89,974)	\$ (65,251)	\$ (65,711)
41	less waste disposal	\$ (62,222)	\$ (58,873)	\$ (55,026)	\$ (67,315)	\$ (55,319)	\$ (59,220)
42	Total	\$ 209,377	\$ 227,516	\$ 199,673	\$ 203,045	\$ 237,985	\$ 213,567

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Rents
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Waikoloa Office and Baseyard	\$ 13,256	\$ 11,997	\$ 8,085	\$ 10,834	\$ 7,973	\$ 14,310
3	Total	<u>\$13,256</u>	<u>\$ 11,997</u>	<u>\$ 8,085</u>	<u>\$ 10,834</u>	<u>\$ 15,945</u>	<u>\$ 14,310</u>
4	Waikoloa General Office Rent Expense (2018)	\$ 59,500					
5	Waikoloa Baseyard Rent Expense (2018)	\$ 19,229					
6	4-Factor Allocation to WHUC Sewer (proposed)	18.18%					
7	Total ((4 + 5) x 6)	<u>\$ 14,310</u>					

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Insurance Expenses
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Sewer						
3	Liability Insurance - General, Auto, Umbrella, and etc	\$ 3,516	\$ 114	\$ -	\$ 990	\$ 118	
4	subtotal	\$ 3,516	\$ 114	\$ -	\$ 990	\$ 118	\$ -
5	Allocated From Hawaii Water to WHUC Sewer						
6	Liability Insurance - General, Auto, Umbrella, and etc	\$ 5,982	\$ 4,255	\$ 4,647	\$ 5,308	\$ 428	
7	subtotal	\$ 5,982	\$ 4,255	\$ 4,647	\$ 5,308	\$ 428	\$ -
8	Direct and Allocated Insurance						
9	Liability Insurance - General, Auto, Umbrella, and etc	\$ 9,499	\$ 4,369	\$ 4,647	\$ 6,298	\$ 546	\$ 16,794
10	Total	\$ 9,499	\$ 4,369	\$ 4,647	\$ 6,298	\$ 546	\$ 16,794
11	(1) Test year expense based on Marsh Insurance quotation and allocated to WHUC Sewer using a four-factor allocation methodology						
12	Total Company Ins. Quote	\$ 2,905,487					
13	4-factor allocation to Hawaii	3.18%					
14	4-factor allocation to WHUC Sewer (proposed)	18.18%					
	Total (12 x 13 x 14)	\$ 16,794					

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Regulatory Expenses
 Test Year Ending December 31, 2018

Line No.	Description	Test Year
1		
2	<u>Description</u>	<u>Test Year</u>
3	PREPARATION AND FILING	
4	Rate case consulting	
5	Accounting	\$ -
6	Engineering	\$ -
7	Other	\$ -
8	Legal	\$ 16,500
9	Travel	\$ -
10	Other non-labor	\$ -
11	subtotal	\$ 16,500
12	DISCOVERY AND SETTLEMENT	
13	Rate case consulting	
14	Accounting	\$ -
15	Engineering	\$ -
16	Other	\$ -
17	Legal	\$ 130,000
18	Travel	\$ 7,500
19	Other non-labor	\$ -
20	subtotal	\$ 137,500
21	HEARINGS AND BRIEFING	
22	Rate case consulting	
23	Accounting	\$ -
24	Engineering	\$ -
25	Other	\$ -
26	Legal	\$ 20,000
27	Travel	\$ 5,000
28	Other non-labor	\$ -
29	subtotal	\$ 25,000
30	STUDIES	
31	Cost of Service	\$ 18,500
32	Depreciation	\$ 10,000
33	subtotal	\$ 28,500
34	Total	\$ 207,500
35	Amortization Period	3
36	Test Year expense (Ln30/Ln31)	\$ 69,167

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Regulatory Expenses
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Sewer						
3	Regulatory Expense	\$ -	\$ -	\$ 61,834	\$ 26,723	\$ 27,482	\$ -
4	subtotal	\$ -	\$ -	\$ 61,834	\$ 26,723	\$ 27,482	\$ -
5	Allocated From Hawaii Water to WHUC Sewer						
6	Regulatory Expense	\$ 68	\$ -	\$ 3,587	\$ 11,995	\$ 776	
7	subtotal	\$ 68	\$ -	\$ 3,587	\$ 11,995	\$ 776	\$ -
8	Direct and Allocated Regulatory						
9	Regulatory Expense	\$ 68	\$ -	\$ 65,421	\$ 38,718	\$ 28,258	\$ 69,167
10	Total	\$ 68	\$ -	\$ 65,421	\$ 38,718	\$ 28,258	\$ 69,167

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 General & Administrative Expenses
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Sewer						
3	Office Supplies	\$ 13,800	\$ 15,667	\$ 13,359	\$ 8,877	\$ 5,134	\$ 9,123
4	Misc G&A	\$ 357	\$ 6,690	\$ -	\$ 228	\$ 0	\$ 76
5	subtotal	\$ 14,156	\$ 22,357	\$ 13,359	\$ 9,105	\$ 5,134	\$ 9,199
6	Allocated From Hawaii Water to WHUC Sewer						
7	Office Supplies	\$ 34,297	\$ 22,389	\$ 27,636	\$ 31,755	\$ 42,130	\$ 33,840
8	Misc G&A	\$ 34,214	\$ 15,251	\$ 12,395	\$ 6,239	\$ 5,964	\$ 8,199
9	subtotal	\$ 68,510	\$ 37,640	\$ 40,031	\$ 37,994	\$ 48,094	\$ 42,039
10	Direct and Allocated General & Administrative						
11	Office Supplies	\$ 48,096	\$ 38,056	\$ 40,994	\$ 40,632	\$ 47,264	\$ 42,963
12	Misc G&A	\$ 34,570	\$ 21,940	\$ 12,395	\$ 6,467	\$ 5,964	\$ 8,275
13	Total General & Administrative	\$ 82,667	\$ 59,997	\$ 53,389	\$ 47,099	\$ 53,228	\$ 51,239
14	In 2018 Dollars						
15	Office Supplies	\$ 53,175	\$ 41,476	\$ 44,230	\$ 42,861	\$ 48,544	\$ 45,212
16	Misc G&A	\$ 38,221	\$ 23,912	\$ 13,373	\$ 6,822	\$ 6,126	\$ 8,774
17	Total	\$ 91,396	\$ 65,389	\$ 57,603	\$ 49,683	\$ 54,669	\$ 53,985

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Customer Accounts Expenses
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Sewer						
3	Customer Accounts Exp.	\$ 6,140	\$ (130)	\$ -	\$ -	\$ -	\$ -
4	subtotal	\$6,140	\$ (130)	\$ -	\$ -	\$ -	\$ -
5	Allocated From Hawaii Water to WHUC Sewer						
6	Customer Accounts Exp.	\$ 8,706	\$ 5,159	\$ 14,783	\$ 25,961	\$ 19,332	\$ 20,025
7	subtotal	\$ 8,706	\$ 5,159	\$ 14,783	\$ 25,961	\$ 19,332	\$ 20,025
8	Direct and Allocated Customer Accounts						
9	Customer Accounts Exp.	\$ 14,846	\$ 5,030	\$ 14,783	\$ 25,961	\$ 19,332	\$ 20,025
10	Total Customer Accounts	\$ 14,846	\$ 5,030	\$ 14,783	\$ 25,961	\$ 19,332	\$ 20,025
11	In 2018 Dollars						
12	Customer Accounts Exp.	\$ 16,414	\$ 5,482	\$ 15,950	\$ 27,386	\$ 19,855	\$ 21,064
13	Total	\$ 16,414	\$ 5,482	\$ 15,950	\$ 27,386	\$ 19,855	\$ 21,064

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Taxes Other Than Income Taxes
 Test Year Ending December 31, 2018

Line No.		Revenues at Present Rates	Revenues at Proposed Rates	Tax Rates	Taxes at Present Rates	Taxes at Proposed Rates
3	<u>Revenue Taxes</u>					
5	Public Company Service Tax (Pursuant to HRS § 239)	\$ 3,695,726	\$ 5,742,316	5.885%	\$ 217,493	\$ 337,935
7	Public Utility Fee (Pursuant to HRS § 269-30)	\$ 3,695,726	\$ 5,742,316	0.500%	\$ 18,479	\$ 28,712
9	Total Revenue Taxes				<u>\$ 235,972</u>	<u>\$ 366,647</u>
10	Total Taxes Other Than Income Taxes				<u>\$ 235,972</u>	<u>\$ 366,647</u>

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Income Tax Expense
 Test Year Ending December 31, 2018

Line
 No.

		At Present Rates	At Proposed Rates
1	Total Revenues	\$ 3,695,726	\$ 5,742,316
2	Total Operations & Maintenance Expenses	\$ 2,072,608	\$ 2,072,608
3	Depreciation	\$ 1,007,108	\$ 1,007,108
4	Amortization	\$ -	\$ -
5	Taxes Other than Income Taxes	\$ 235,972	\$ 366,647
6	Total Operating Expenses	\$ 3,315,688	\$ 3,446,362
7	Operating Income before Income Taxes	\$ 380,039	\$ 2,295,954
8	Interest Expenses	\$ 241,843	\$ 241,843
9	State taxable Income	\$ 138,195	\$ 2,054,110
10	State income Tax		Less:
		Tax Rates	
11	less than \$25K	\$ 1,054	\$ 1,054
12	Over \$25K, but less than \$100K	\$ 3,821	\$ 3,821
13	Over \$100K	\$ 2,297	\$ 117,540
14	Less Hawaii Capital Goods Excise Tax Credit	\$ (39,278)	\$ (39,278)
15	Federal taxable income	\$ 170,301	\$ 1,970,974
16	Federal income tax		
17	less than \$50K	\$ 7,500	\$ 7,500
18	Over \$50K, but less than \$75K	\$ 6,250	\$ 6,250
19	Over \$75K, but less than \$100K	\$ 8,500	\$ 8,500
20	Over \$100K, but less than \$335K	\$ (25,233)	\$ 91,650
21	Over \$335K	\$ -	\$ 556,231
22	Total Federal and State income taxes	\$ (35,089)	\$ 753,267
23	Effective Tax Rate	-25.391%	36.671%
24	State	-23.232%	4.047%
25	Federal	-1.7513%	34.0000%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Results of Operations for Recorded 2017 at Present and Proposed Rates
 Test Year Ending December 31, 2018

Line No.	(1) Present Rates	(2) Proposed Increase	(3) Proposed Rates (7.75%)
1	Pro Forma for Year Ended December 31, 2017		
2	Present Rates	Proposed Increase	Proposed Rates (7.75%)
3			
4 Residential	\$ 1,717,681	\$ 878,806	\$ 2,596,487
5 Non-Residential	\$ 1,104,793	\$ 1,508,203	\$ 2,612,996
6 Power Cost Charge	\$ 411,886	\$ (36,157)	\$ 375,729
7 Total Operating Revenues	\$ 3,234,360	\$ 2,350,852	\$ 5,585,212
8 Labor Expenses	\$ 990,011	\$ -	\$ 990,011
9 Fuel & Power	\$ 373,569	\$ -	\$ 373,569
10 Chemicals	\$ 37,748	\$ -	\$ 37,748
11 Materials & Supplies	\$ 63,514	\$ -	\$ 63,514
12 Waste/Sludge Disposal	\$ 53,860	\$ -	\$ 53,860
13 Affiliated Charges	\$ 174,923	\$ -	\$ 174,923
14 Professional and Outside Services	\$ 15,966	\$ -	\$ 15,966
15 Repairs & Maintenance	\$ 231,711	\$ -	\$ 231,711
16 Rental Expenses	\$ 15,945	\$ -	\$ 15,945
17 Insurance Expenses	\$ 546	\$ -	\$ 546
18 Regulatory Expenses	\$ 28,258	\$ -	\$ 28,258
19 General & Administrative Expenses	\$ 53,228	\$ -	\$ 53,228
20 Customer Accounts Expenses	\$ 19,332	\$ -	\$ 19,332
21 Total O&M Expenses	\$ 2,058,611	\$ -	\$ 2,058,611
22 Taxes Other than Income Taxes	\$ 242,548	\$ -	\$ 242,548
23 Depreciation	\$ 661,979	\$ -	\$ 661,979
24 Amortization	\$ -	\$ -	\$ -
25 Income Taxes	\$ 13,115	\$ 973,253	\$ 986,367
26 Diff. due to changing factors		\$ -	\$ -
27 Total Operating Expenses	\$ 2,976,253	\$ 973,253	\$ 3,949,506
28 Operating Income	\$ 258,107	\$ 1,377,599	\$ 1,635,706
29 Average Rate Base	\$ 19,905,623	\$ -	\$ 19,905,623
30 Return on Rate Base	1.30%		8.22%

**HAWAII WATER SERVICE COMPANY
PROJECTED RATE OF RETURN**

Line
No.

	<i>PRO FORMA AVERAGE CAPITAL</i>			<i>RATE OF</i>	
	<i>AMOUNT</i>	<i>RATIO</i>	<i>EFF. RATE</i>	<i>RETURN</i>	
1					
2					
3					
4	<i>Estimated Average Rate of Return 2018</i>				
5	Long-Term Debt	\$ 9,355,643	47.0%	5.50%	2.59%
6	Common Stock	10,549,980	53.0%	9.75%	5.17%
7		19,905,623	100.00%		7.75%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
Phase-in Schedule
Test Year Ending December 31, 2018

Line No.	<u>Revenue Requirement</u>	<u>Present Rates</u>	<u>Incremental</u>	<u>Proposed Rates</u>	<u>% Increase</u>
1					
2	No Phase-in	\$ 3,695,726	\$ 2,046,590	\$ 5,742,316	55.38%
3	Phase 1	\$ 3,695,726	\$ 923,932	\$ 4,619,658	25.00%
4	Phase 2	\$ 4,619,658	\$ 923,932	\$ 5,543,589	20.00%
5	Phase 3	\$ 5,543,589	\$ 198,727	\$ 5,742,316	3.58%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Rate Design
 Test Year Ending December 31, 2018

Line No.	Revenue Requirement	Split	Present Revenue	Incremental	Proposed Revenue Split	Proposed Revenue	+/- Rev. Req.	% Increase
1	Fixed	28.1%	\$ 927,943	\$ 677,564	30.0%	\$ 1,605,526	\$ -	73.0%
2	Metered	71.9%	\$ 2,377,222	\$ 1,369,006	70.0%	\$ 3,746,228	\$ -	57.6%
3	Power Cost Charge		\$ 390,561	\$ -		\$ 390,561	\$ -	0.0%
4	Total	100.0%	\$ 3,695,726	\$ 2,046,590		\$ 5,742,316	\$ -	55.4%

Line No.	Fixed Revenue	Present Rates	Proposed Rates	Present Customer Count	Proposed Customer Count	Present Revenue	Proposed Revenue	% Increase
6	Number of Services							
7	Residential	12.87	\$ 22.27	15	15	\$ 2,317	\$ 4,008	73.0%
8	Multi-Family	12.87	\$ 22.27	1,742	1,742	\$ 269,034	\$ 465,483	73.0%
9	Business	30.28	\$ 52.39	1,807	1,807	\$ 666,592	\$ 1,136,035	73.0%
10	Total			3,564	3,564	\$ 927,943	\$ 1,605,526	

Line No.	Metered Revenue	Present Rates	Proposed Rates	Present [TG]	Proposed [TG]	Present Revenue	Proposed Revenue	% Increase
12	Residential	2.55	\$ 4.0185	24,202	24,202	\$ 61,716	\$ 97,257	57.6%
13	Multi-Family	2.55	\$ 4.0185	501,879	501,879	\$ 1,279,792	\$ 2,016,805	57.6%
14	Business	2.55	\$ 4.0185	406,162	406,162	\$ 1,035,714	\$ 1,632,166	57.6%
15	Total			932,244	932,244	\$ 2,377,222	\$ 3,746,228	

Line No.	Power Cost Charge	Present	Proposed
16	Electricity Cost [\$]	\$ 367,121	\$ 367,121
17	Metered Revenue	\$ 932,244	\$ 932,244
18	Power Cost Charge [\$ / TG]	\$ 0.4189	\$ 0.4189
19	Revenue	\$ 390,561	\$ 390,561

Line No.	Bill Impact	Present	Proposed	Difference
20	Monthly Billed Sewer Flows	22	22	
21	Stand-by Charge	\$ 12.87	\$ 22.27	\$ 9.40
22	Quantity Charge	\$ 55.59	\$ 87.60	\$ 32.01
23	PCC	\$ 9.13	\$ 9.13	\$ -
24	Total	\$ 77.59	\$ 119.00	\$ 41.41

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Rate Design Phase 1
 Test Year Ending December 31, 2018

Line No.	Revenue Requirement	Split	Present Revenue	Incremental	Proposed Revenue Split	Proposed Revenue	+/- Rev. Req.	% increase
1	Fixed	28.1%	\$ 927,943	\$ 340,786	30.0%	\$ 1,268,729	\$ -	36.7%
2	Metered	71.9%	\$ 2,377,222	\$ 583,145	70.0%	\$ 2,960,367	\$ -	24.5%
3	Power Cost Charge		\$ 390,561	\$ -		\$ 390,561	\$ -	0.0%
4	Total	100.0%	\$ 3,695,726	\$ 923,932		\$ 4,619,658	\$ -	25.0%

Line No.	Fixed Revenue	Present Rates	Proposed Rates	Present Customer Count	Proposed Customer Count	Present Revenue	Proposed Revenue	% increase
6	Number of Services							
7	Residential	12.87	\$ 17.60	15	15	\$ 2,317	\$ 3,167	36.7%
8	Multi-Family	12.87	\$ 17.60	1,742	1,742	\$ 269,034	\$ 367,837	36.7%
9	Business	30.28	\$ 41.40	1,807	1,807	\$ 656,592	\$ 897,724	36.7%
10	Total			3,564	3,564	\$ 927,943	\$ 1,268,729	

Line No.	Metered Revenue	Present Rates	Proposed Rates	Present [TG]	Proposed [TG]	Present Revenue	Proposed Revenue	% increase
12	Metered Revenue							
13	Residential	2.55	\$ 3.1755	24,202	24,202	\$ 61,716	\$ 76,855	24.5%
14	Multi-Family	2.55	\$ 3.1755	501,879	501,879	\$ 1,279,792	\$ 1,593,732	24.5%
15	Business	2.55	\$ 3.1755	406,162	406,162	\$ 1,035,714	\$ 1,289,780	24.5%
16	Total			932,244	932,244	\$ 2,377,222	\$ 2,960,367	

Line No.	Power Cost Charge	Present	Proposed
18	Electricity Cost [\$]	\$ 367,121	\$ 367,121
19	Metered Revenue	\$ 932,244	\$ 932,244
20	Power Cost Charge [\$ / TG]	\$ 0,4189	\$ 0,4189
21	Revenue	\$ 390,561	\$ 390,561

Line No.	Bill Impact	Present	Proposed	Difference
23	Monthly Billed Sewer Flows	22	22	
24	Stand-by Charge	\$ 12.87	\$ 17.60	\$ 4.73
25	Quantity Charge	\$ 55.59	\$ 69.23	\$ 13.64
26	PCC	\$ 9.13	\$ 9.13	\$ -
27	Total	\$ 77.59	\$ 95.96	\$ 18.36

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Rate Design Phase 2
 Test Year Ending December 31, 2018

Line No.	Revenue Requirement	Split	Present Revenue	Incremental	Proposed Revenue Split	Proposed Revenue	+/- Rev. Req.	% increase
1	Fixed	30.0%	\$ 1,268,729	\$ 277,179	30.0%	\$ 1,545,908	\$ -	21.8%
2	Metered	70.0%	\$ 2,960,367	\$ 846,752	70.0%	\$ 3,807,119	\$ -	21.8%
3	Power Cost Charge		\$ 390,561	\$ -		\$ 390,561	\$ -	0.0%
4	Total	100.0%	\$ 4,619,658	\$ 923,932		\$ 5,543,589	\$ -	20.0%

Line No.	Fixed Revenue	Present Rates	Proposed Rates	Present Customer Count	Proposed Customer Count	Present Revenue	Proposed Revenue	% increase
6	Number of Services							
7	Residential	\$ 17.60	\$ 21.44	15	15	\$ 3,167	\$ 3,859	21.8%
8	Multi-Family	\$ 17.60	\$ 21.44	1,742	1,742	\$ 367,937	\$ 448,199	21.8%
9	Business	\$ 41.40	\$ 50.45	1,807	1,807	\$ 897,724	\$ 1,093,850	21.8%
10	Total			3,564	3,564	\$ 1,268,729	\$ 1,545,908	

Line No.	Metered Revenue	Present Rates	Proposed Rates	Present [TG]	Proposed [TG]	Present Revenue	Proposed Revenue	% increase
12	Residential	\$ 3.1755	\$ 3.8693	24,202	24,202	\$ 76,855	\$ 93,646	21.8%
13	Multi-Family	\$ 3.1755	\$ 3.8693	501,879	501,879	\$ 1,593,732	\$ 1,941,915	21.8%
14	Business	\$ 3.1755	\$ 3.8693	406,162	406,162	\$ 1,289,780	\$ 1,571,559	21.8%
15	Total			932,244	932,244	\$ 2,960,367	\$ 3,607,119	

Line No.	Power Cost Charge	Present	Proposed
18	Electricity Cost (\$)	\$ 367,121	\$ 367,121
19	Metered Revenue	\$ 932,244	\$ 932,244
20	Power Cost Charge (\$ / TG)	\$ 0.4189	\$ 0.4189
21	Revenue	\$ 390,561	\$ 390,561

Line No.	Bill Impact	Present	Proposed	Difference
23	Monthly Billed Sewer Flows	22	22	
24	Stand-by Charge	\$ 17.60	\$ 21.44	\$ 3.84
25	Quantity Charge	\$ 69.23	\$ 84.35	\$ 15.12
26	PCC	\$ 9.13	\$ 9.13	\$ -
27	Total	\$ 95.96	\$ 114.92	\$ 18.97

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Rate Design Phase 3
 Test Year Ending December 31, 2018

Line No.	Revenue Requirement	Split	Present Revenue	Incremental	Proposed Revenue Split	Proposed Revenue	+/- Rev. Req.	% Increase
1	Fixed	30.0%	\$ 1,545,908	\$ 59,618	30.0%	\$ 1,605,526	\$ -	3.9%
2	Metered	70.0%	\$ 3,607,119	\$ 139,109	70.0%	\$ 3,746,228	\$ -	3.9%
3	Power Cost Charge		\$ 390,561	\$ -		\$ 390,561	\$ -	0.0%
4	Total	100.0%	\$ 5,543,589	\$ 198,727		\$ 5,742,316	\$ -	3.6%

Line No.	Fixed Revenue	Present Rates	Proposed Rates	Present Customer Count	Proposed Customer Count	Present Revenue	Proposed Revenue	% Increase
6	Number of Services							
7	Residential	\$ 21.44	\$ 22.27	15	15	\$ 3,859	\$ 4,008	3.9%
8	Multi-Family	\$ 21.44	\$ 22.27	1,742	1,742	\$ 448,199	\$ 465,483	3.9%
9	Business	\$ 50.45	\$ 52.39	1,807	1,807	\$ 1,093,850	\$ 1,136,035	3.9%
10	Total			3,564	3,564	\$ 1,545,908	\$ 1,605,526	

Line No.	Metered Revenue	Present Rates	Proposed Rates	Present [TG]	Proposed [TG]	Present Revenue	Proposed Revenue	% Increase
12	Residential	\$ 3,8693	\$ 4,0185	24,202	24,202	\$ 93,646	\$ 97,257	3.9%
13	Multi-Family	\$ 3,8693	\$ 4,0185	501,879	501,879	\$ 1,941,915	\$ 2,016,605	3.9%
14	Business	\$ 3,8693	\$ 4,0185	406,162	406,162	\$ 1,571,559	\$ 1,632,166	3.9%
15	Total			932,244	932,244	\$ 3,607,119	\$ 3,746,228	

Line No.	Power Cost Charge	Present	Proposed
16	Electricity Cost [\$]	\$ 367,121	\$ 367,121
17	Metered Revenue	\$ 932,244	\$ 932,244
18	Power Cost Charge [\$ / TG]	\$ 0.4189	\$ 0.4189
19	Revenue	\$ 390,561	\$ 390,561

Line No.	Bill Impact	Present	Proposed	Difference
20	Monthly Billed Sewer Flows	22	22	
21	Stand-by Charge	\$ 21.44	\$ 22.27	\$ 0.83
22	Quantity Charge	\$ 84.35	\$ 87.60	\$ 3.25
23	PCC	\$ 9.13	\$ 9.13	\$ -
24	Total	\$ 114.92	\$ 119.00	\$ 4.08

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
1	103150	Wells-Supply Plant			
2		RESORT IRRIGATION WELL #1	\$ 235,167	1/1/1990	\$ 126,990
3		RESORT IRRIGATION WELL #3	\$ 264,752	9/1/1990	\$ 139,436
4		RESORT IRRIGATION WELL #2	\$ 244,778	1/1/1990	\$ 132,180
5		Total	<u>\$ 744,697</u>		<u>\$ 398,605</u>
6	103240	Pumping Equipment			
7		Submersible pump (irrigation)	\$ 4,233	7/29/1990	\$ 4,233
8		6" mainline propeller #101 meter(irrig #2)	\$ 1,524	7/9/1990	\$ 1,524
9		ELECTRICAL SUBMERSIBLE MOTOR (IRRIG)	\$ 2,176	10/31/1995	\$ 2,176
10		RESORT IRRIGATION WELL #1-PUMP	\$ 17,589	1/1/1990	\$ 17,589
11		RESORT IRRIGATION WELL #2-PUMP	\$ 23,621	1/1/1990	\$ 23,621
12		RESORT IRRIGATION WELL #3-PUMP	\$ 41,558	9/1/1990	\$ 41,558
13		Total	<u>\$ 90,701</u>		<u>\$ 90,701</u>
14	103434	Transmission & Distrubution Mains			
15		NURSERY WELL PIPELINE	\$ 144,480	1/1/1990	\$ 78,019.20
16		Total	<u>\$ 144,480</u>		<u>\$ 78,019</u>
17	103460	Meters & Meter Boxes			
18		1" meter - petorglyph road irrig	\$ 108	4/1/1987	\$ 80.72
19		6" measuring chamber - IR #1	\$ 866	8/1/1996	\$ 441.64
20		Irrigation well #3 - replacement meter	\$ 946	8/20/1998	\$ 434.14
21		14" Propeller Meter-Resort Golf	\$ 3,492	12/1/2014	\$ 363.75
22		Total	<u>\$ 5,412</u>		<u>\$ 1,320</u>
23	103120	Collection & Impound Reservoirs			
24		IRRIGATION LAKE #7 LINER	\$ 109,812	9/30/1995	\$ 109,812.34
25		Total	<u>\$ 109,812</u>		<u>\$ 109,812</u>
26	HAWAII GENERAL OFFICE				
27		790 Leasehold Improvements	\$ 16,865	5/1/15	\$ 468
28		desks, conf table, chairs	\$ 3,060	3/1/10	\$ 1,877
29		2 Cubical Work Stations	\$ 5,650	12/1/10	\$ 2,825
30		Cherry Desk	\$ 855	12/1/10	\$ 427
31		Cherry Drawer	\$ 71	12/1/10	\$ 35
32		Cherry Credenza	\$ 509	12/1/10	\$ 255
33		Cherry Corner Unit	\$ 404	12/1/10	\$ 202
34		Regency Library	\$ 284	12/1/10	\$ 142

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
35		Chairs	\$ 2,037	12/1/10	\$ 1,018
36		Cherry Desk Shell 66"	\$ 429	12/1/10	\$ 214
37		24" x 71" Credenza Shells	\$ 793	12/1/10	\$ 397
38		Cherry Keyboard Drawer	\$ 71	12/1/10	\$ 35
39		Executive Chair	\$ 391	12/1/10	\$ 196
40		Desk Pedestal F/F	\$ 468	12/1/10	\$ 234
41		Cherry Shelf Unit	\$ 308	12/1/10	\$ 154
42		Cherry Storage Hutch	\$ 487	12/1/10	\$ 244
43		Cherry Credenza 66"	\$ 333	12/1/10	\$ 167
44		Regency Desk	\$ 709	12/1/10	\$ 355
45		2 Drawer Lateral File	\$ 988	12/1/10	\$ 494
46		3, 42" 4 Drawer Lateral File Cabinets	\$ 2,868	12/1/10	\$ 1,434
47		Cherry Desk Pedestal B/B/F	\$ 513	12/1/10	\$ 257
48		Regency Lateral File	\$ 567	12/1/10	\$ 284
49		Fireproof safe for Customer Service office.	\$ 2,386	12/1/11	\$ 1,046
50		Ricoh Aficio MP C3001	\$ 3,044	5/1/15	\$ 127
51		790 Office Furniture	\$ 631	5/1/15	\$ 26
52		Automated Electronic Defibrillators	\$ 7,161	12/1/10	\$ 7,161
53		License for Capture Now	\$ 237	12/1/10	\$ 237
54		Fujitsu Fi6140 scanner	\$ 1,666	12/1/10	\$ 1,666
55		Ricoh MP 4001SP Copier w/Finisher	\$ 10,686	12/1/10	\$ 10,686
56		Monitors	\$ 1,207	12/1/10	\$ 1,207
57		Mitel EP Dig 6 Line Model 8560 Telephone	\$ 8,102	12/1/10	\$ 8,102
58		ELECTRONICS [681]	\$ 744	12/1/11	\$ 744
59		8-way video conferencing system	\$ 37,185	12/1/11	\$ 37,185
60		Hewlett Packard laser printer	\$ 1,111	12/1/11	\$ 1,111
61		Desktop-HIWKLC340	\$ 807	12/1/14	\$ 240
62		Desktop-HIWKLC339	\$ 807	12/1/14	\$ 240
63		Desktop-HIWKLC337	\$ 807	12/1/14	\$ 240
64		Desktop-HIWKLC338	\$ 807	12/1/14	\$ 240
65		Desktop-HIWKLC336	\$ 807	12/1/14	\$ 240
66		Desktop-HIWKLC341	\$ 807	12/1/14	\$ 240
67		790 Server & Server room upgrade	\$ 17,650	5/1/15	\$ 4,202
68		Hawaii Business Unit Software	\$ 132,361	12/1/10	\$ 132,361
69		RMS Software	\$ 92,429	3/1/14	\$ 6,547
70		phone system with 8 phones	\$ 24,859	3/1/10	\$ 24,859
71		Miscellaneous Kitchen Equipment	\$ 981	12/1/10	\$ 398
72		laptop for CS Mgr	\$ 1,496	4/1/14	\$ 175
73		Total	<u>\$ 387,436</u>		<u>\$ 250,992</u>
74		HAWAII GENERAL OFFICE ALLOCATIONS		%	
75		700 - Kaanapali	\$ 84,174	21.73%	\$ 54,531
76		701 - Pukalani	\$ 26,623	6.87%	\$ 17,247
77		721 - Waikoloa Water	\$ 49,713	12.83%	\$ 32,206
78		722 - Waikoloa Sewer	\$ 38,813	10.02%	\$ 25,144
79		723 - Waikoloa Resort Water	\$ 51,423	13.27%	\$ 33,313
80		724 - Waikoloa Resort Sewer	\$ 70,422	18.18%	\$ 45,621
81		725 - Waikoloa Resort Irrigation	\$ 2,893	0.75%	\$ 1,874

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
82	726 - Kona Water		\$ 40,900	10.56%	\$ 26,497
83	727 - Kona Sewer		\$ 22,474	5.80%	\$ 14,560
84 BIG ISLAND					
85		(2)Replacement Op Computer Stations	\$ 2,081	12/1/13	\$ 916
86		Mobile office trailer	\$ 23,867	12/1/11	\$ 3,345
87		1996 Eagle Forklift	\$ 22,871	12/1/10	\$ 3,478
88		20' Container Shelving-Baseyard	\$ 931	6/1/15	\$ 37
89		20' Container Shelving-EMT	\$ 455	6/1/15	\$ 18
90		20' Container-Baseyard	\$ 10,373	6/1/15	\$ 411
91		20' Container-EMT	\$ 5,312	6/1/15	\$ 210
92		Storage Contr	\$ 3,187	12/1/10	\$ 1,293
93		Nissan Frontier	\$ 27,030	12/1/10	\$ 14,330
94		Nissan Titan	\$ 35,679	12/1/10	\$ 18,915
95		FORD XCAB	\$ 26,901	6/1/12	\$ 12,386
96		FORD XCAB	\$ 26,395	6/1/12	\$ 12,153
97		Ford F-150	\$ 30,500	9/1/12	\$ 12,541
98		Ford F-150	\$ 30,500	9/1/12	\$ 12,541
99		Ford F-150	\$ 30,500	9/1/12	\$ 12,541
100		FRONTIER	\$ 25,350	6/1/12	\$ 10,799
101		Ford Explorer	\$ 37,497	9/1/12	\$ 15,417
102		2014 Nissan Frontier. V214001	\$ 35,122	4/1/14	\$ 13,798
103		3 Ipad for Hawaii Island	\$ 2,542	9/1/13	\$ 1,211
104		Desk w Drawer	\$ 959	9/1/12	\$ 397
105		69"x43"x 18"	\$ 1,311	9/1/12	\$ 379
106		Diesel tank	\$ 725	12/1/11	\$ 92
107		GIS Software	\$ 7,621	12/1/11	\$ 7,621
108		Backflow Test Kit-Midwest 835	\$ 1,202	8/1/15	\$ 85
109		Big Island SCADA 2012	\$ 495,319	10/1/14	\$ 28,109
110		Book Case	\$ 298	9/1/12	\$ 123
111		Motorola Hardware	\$ 4,401	6/1/12	\$ 4,218
112		Work Order Addition	\$ 2,144	6/1/12	\$ 2,055
113		Misc. Wiring & Cables	\$ 544	6/1/12	\$ 521
114		Work Order Addition	\$ 747	6/1/12	\$ 716
115		1 desktops	\$ 1,133	4/1/13	\$ 607
116		1 desktops	\$ 1,133	4/1/13	\$ 607
117		Desktop-HIWKLOC56	\$ 1,572	12/1/14	\$ 468
118		Desktop-HIWKLOC57	\$ 1,613	12/1/14	\$ 480
119		dryer @ baseyard	\$ 503	4/1/17	\$ -
120		Exec Chair	\$ 351	9/1/12	\$ 145
121		Work Order Addition	\$ 51	9/1/13	\$ 24
122		Work Order Addition	\$ 182	9/1/12	\$ 168
123		Work Order Addition	\$ 13,813	6/1/12	\$ 13,519
124		EMT Laptop	\$ 4,509	3/1/14	\$ 1,825
125		Hand Helds	\$ 19,147	12/1/10	\$ 19,147
126		Desk Dock	\$ 2,793	12/1/10	\$ 2,793
127		Personnel Lift	\$ 5,844	6/1/12	\$ 1,786

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
128		Software	\$ 2,995	9/1/12	\$ 2,755
129		Hardware	\$ 8,824	9/1/12	\$ 8,118
130		Gradall lifting hook attachment	\$ 2,427	12/1/14	\$ 182
131		Forklift	\$ 27,625	12/1/10	\$ 14,119
132		HON chair	\$ 636	2/1/14	\$ 80
133		Hydro Jetter	\$ 5,941	12/1/10	\$ 3,644
134		Ice Maker-Manitowac ID-0452A	\$ 4,536	9/1/16	\$ 101
135		Ingersoll Needle/Chisel Scl	\$ 773	9/1/13	\$ 97
136		Internal labor	\$ 21,402	7/1/13	\$ 2,497
137		Knoll task chair	\$ 13,806	2/1/14	\$ 1,726
138		1 laptops	\$ 1,165	4/1/13	\$ 624
139		1 laptops	\$ 1,165	4/1/13	\$ 624
140		Laptop, EMT-HIWKOCLT02	\$ 1,631	11/1/16	\$ 39
141		Lateral File	\$ 525	9/1/12	\$ 218
142		Work Order Addition	\$ 1,447	12/1/11	\$ 209
143		Work Order Addition	\$ 4,571	12/1/11	\$ 638
144		Work Order Addition	\$ 16,749	6/1/11	\$ 16,749
145		New IP phone system	\$ 19,704	6/1/13	\$ 10,086
146		New Hydraulic Hammer	\$ 9,847	12/1/13	\$ 1,518
147		Office Furnishings	\$ 6,706	2/1/14	\$ 838
148		Office furniture & equip	\$ 4,134	9/1/12	\$ 1,640
149		Work Order Addition	\$ 47	9/1/12	\$ 19
150		Work Order Addition	\$ 90	9/1/12	\$ 26
151		Portable generator 3500w, EMT's	\$ 518	12/1/16	\$ 2
152		Power Quality Analyzer	\$ 8,416	3/1/15	\$ 772
153		Printer Cart	\$ 75	9/1/12	\$ 31
154		Projector-Dell 1610HD	\$ 626	12/1/16	\$ 7
155		Electrical Upgrade	\$ 8,770	12/1/11	\$ 1,269
156		Respirator supplied air system	\$ 4,239	12/1/16	\$ 18
157		Richo Copier	\$ 10,588	11/1/11	\$ 10,588
158		Richo Fax Module	\$ 1,045	11/1/11	\$ 1,045
159		RICOH MPC3004-Engineering office	\$ 8,282	12/1/16	\$ 99
160		Rplc computer w/laptop for Eng Mgr	\$ 1,478	10/1/14	\$ 475
161		SCADA iNET-II 900 Dual Gateway	\$ 22,377	3/1/16	\$ 466
162		SCADA radio data link	\$ 53,201	5/1/17	\$ 1,350
163		SCADA upgrade 2013	\$ 64,775	3/1/16	\$ 220
164		SCADAPack 32	\$ 10,539	3/1/16	\$ 199
165		Scaffolding	\$ 4,771	3/1/16	\$ 2
166		Work Order Addition	\$ 15	12/1/11	\$ 178
167		Tools & Equipment	\$ 994	6/1/13	\$ 18
168		Trailer, emergency compressor	\$ 426	3/1/16	\$ 86
169		Trailer, emergency generator EG6500	\$ 2,073	3/1/16	\$ 325
170		Trailer, emergency 6'x12' w/ramp	\$ 7,800	3/1/16	\$ 24,601
171		Work Order Addition	\$ 58,793	9/1/12	\$ 4,281
172		V208214, Ford F-150	\$ 6,817	12/1/10	\$ 5,662
173		V208216, Chevy Silverad	\$ 9,017	12/1/10	\$ 18,298
174		V208217, Chevy 3500	\$ 29,139	12/1/10	\$ 22,642
175		Visitor Chair	\$ 169	9/1/12	\$ 70

Line No.	Utility Account	Property Description	Plant in Service	In Service Date	Accumulated Depreciation 12/31/2016
176		Total	<u>\$ 1,416,694</u>		<u>\$ 391,474</u>
177		BIG ISLAND ALLOCATIONS			
178		721 - Waikoloa Water	\$ 259,735	18.33%	\$ 71,772
179		722 - Waikoloa Sewer	\$ 197,136	13.92%	\$ 54,474
180		723 - Waikoloa Resort Water	\$ 271,103	19.14%	\$ 74,914
181		724 - Waikoloa Resort Sewer	\$ 359,850	25.40%	\$ 99,437
182		<u>725 - Waikoloa Resort Irrigation</u>	<u>\$ 14,422</u>	<u>1.02%</u>	<u>\$ 3,985</u>
183		726 - Kona Water	\$ 203,920	14.39%	\$ 56,349
184		727 - Kona Sewer	\$ 110,527	7.80%	\$ 30,542

WEST HAWAII UTILITY COMPANY
A subsidiary of Hawaii Water Service Company, Inc.
Waikoloa, Hawaii

WHUC Tariff No. 1
Third Revised Sheet No. 59
Cancels Second Revised Sheet No. 59

SECTION E-3

NON-POTABLE IRRIGATION RATE SCHEDULES FOR GOLF COURSES

GENERAL SERVICE RATES

MONTHLY NON-POTABLE IRRIGATION CONSUMPTION CHARGE
FOR GOLF COURSES:

There shall be a monthly non-potable irrigation consumption charge for golf courses per 1,000 gallons of the following:

<u>Monthly Quantify Charge</u>	<u>First Phase (7/31/14)</u>	<u>Second Phase (7/31/15)</u>
	\$0.0839	\$0.1232

POWER COST CHARGE

In addition to the Monthly Non-Potable Irrigation Consumption Charge, there will be a Power Cost Charge per 1,000 gallons of metered non-potable water usage per month. The amount of the Power Cost Charge shall be calculated as follows:

Electric Power Cost Per Thousand Gallons =
Previous Month's electrical cost per kWh
Times 0.5337 kWh per thousand gallons
Times 1.06385 (Public Service Company Tax and PUC Fee)

WEST HAWAII UTILITY COMPANY
A subsidiary of Hawaii Water Service Company, Inc.
Waikoloa, Hawaii

WHUC Tariff No. 1
Fourth Revised Sheet No. 59
Cancels Third Revised Sheet No. 58

SECTION E-3

NON-POTABLE IRRIGATION RATE SCHEDULES FOR GOLF COURSES

GENERAL SERVICE RATES

MONTHLY NON-POTABLE IRRIGATION CONSUMPTION CHARGE
FOR GOLF COURSES:

There shall be a monthly non-potable irrigation consumption charge for golf courses of \$0.1902 per 1,000 gallons.

POWER COST CHARGE

In addition to the Monthly Non-Potable Irrigation Consumption Charge, there will be a Power Cost Charge per 1,000 gallons of metered non-potable water usage per month. The amount of the Power Cost Charge shall be calculated as follows:

Electric Power Cost Per Thousand Gallons =
Previous Month's electrical cost per kWh
Times 0.4249 kWh per thousand gallons
Times 1.06385 (Public Service Company Tax and PUC Fee)

Issued:
By: Paul Townsley, Vice President - Regulatory

Effective:

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Revenue Requirements & Rate of Return Summary
 Test Year Ending December 31, 2018

Line No.	(1) Present Rates	(2) Additional Amount	(3) Test Year Proposed Rates 7.75%	Change in Revenues
1				
2				
3				15.9%
4	\$ 137,906	\$ 75,017	\$ 212,922	
5	\$ 170,060	\$ (26,029)	\$ 144,031	
6	<u>\$ 307,966</u>	<u>\$ 48,988</u>	<u>\$ 356,954</u>	
7	\$ 37,852	\$ -	\$ 37,852	
8	\$ 135,387	\$ -	\$ 135,387	
9	\$ -	\$ -	\$ -	
10	\$ -	\$ -	\$ -	
11	\$ -	\$ -	\$ -	
12	\$ 6,990	\$ -	\$ 6,990	
13	\$ 195	\$ -	\$ 195	
14	\$ 16,364	\$ -	\$ 16,364	
15	\$ 588	\$ -	\$ 588	
16	\$ 690	\$ -	\$ 690	
17	\$ 63,500	\$ -	\$ 63,500	
18	\$ 5,761	\$ -	\$ 5,761	
19	\$ 856	\$ -	\$ 856	
20	<u>\$ 268,182</u>	<u>\$ -</u>	<u>\$ 268,182</u>	
21	\$ 19,664	\$ 3,128	\$ 22,791	
22	\$ 30,588		\$ 30,588	
23	\$ -		\$ -	
24	\$ -	\$ 12,091	\$ 12,091	
25		\$ 0	\$ 0	
26	<u>\$ 318,433</u>	<u>\$ 15,219</u>	<u>\$ 333,652</u>	
27	<u>\$ (10,467)</u>	<u>\$ 33,769</u>	<u>\$ 23,302</u>	
28	<u>\$ 300,665</u>	<u>\$ -</u>	<u>\$ 300,665</u>	
29	<u>-3.48%</u>		<u>7.75%</u>	

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Revenue Requirements Support
 Test Year Ending December 31, 2018

Line No.				
1	Gross Revenue Factor			
2	Additional Revenue		1.000000	
3	Less:			
4	Bad Debts	0.000000		
5	PSCT	0.058850		
6	PUC Fee	0.005000		
7	Franchise	<u>0.000000</u>	<u>0.063850</u>	0.06385
8	Subject to Income Tax			
9	Less:		0.936150	
10	State Income Tax	0.063647		0.059583
11	Federal Income Tax	0.200000		0.187230
12		0.263647	<u>0.246813</u>	
13	Remaining for Net Income		<u>0.689337</u>	
14	Expense for each \$1 of Revenue		<u>0.310663</u>	
15	Factor for Moving Rate Base			
16	=	(1-Bad Debt%-Revenue Taxes-Income tax on Addl. Revenue)		
17			<u>0.6893366640</u>	
18	Revenue Factor		1.450669973	
19	<u>Additional Revenue Requirements</u>			
20	Proposed rate of return			7.75%
21	Multiply rate base @ present rates by the above proposed ROR			23,302
22	Subtract the net income @ present rates from the above net income			33,769
23	Divide the above difference by the moving rate base factor to			
24	determine the additional revenue requirements @ the proposed ROR			48,988
25	Multiply the add'l revenues by the bad debt factor			0
26	Multiply the add'l revenues by the revenue tax factor			3128
27	Multiply the add'l revenues by the inc tax on add'l revenue			12091
28	Total Expenses at Proposed Rates			333,652
29	Subtract total expense from total revenues @ proposed rates			23,302
30	Subtract NI before WC change from NI after WC change			0.0
31	Divide change in NI by desired rate of return			0.0
32	Calculate change in rate base			300,665
33	Test - Divide NI by rate base			7.75%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Average Rate Base
 Test Year Ending December 31, 2018

Line No.		At Dec. 31, 2017	At Dec. 31, 2018	Average
1				
2	Description			
3	Plant In Service	\$ 1,165,783	\$ 1,166,905	\$ 1,166,344
4	Accumulated Depreciation Reserve	\$ 726,530	\$ 757,118	\$ 741,824
5	Net Plant-in-Service	\$ 439,252	\$ 409,788	\$ 424,520
6	Deduct:			
7	Net Contributions in Aid of Construction	\$ -	\$ -	\$ -
8	Customer Advances	\$ -	\$ -	\$ -
9	Customer Deposits	\$ -	\$ -	\$ -
10	Accumulated Deferred Taxes: Federal	\$ (119,758)	\$ (112,151)	\$ (115,954)
11	Accumulated Deferred Taxes: State	\$ (19,731)	\$ (18,282)	\$ (19,007)
12	Unamortized Hawaii Capital Goods Excise Tax Credit	\$ (748)	\$ (514)	\$ (631)
13	Net Salvage Adjustment	\$ -	\$ -	\$ (10,612)
14	subtotal	\$ (140,236)	\$ (130,947)	\$ (146,203)
15	Add:			
16	Working Capital	\$ 22,349	\$ 22,349	\$ 22,349
17	subtotal	\$ 22,349	\$ 22,349	\$ 22,349
18	Subtotal	\$ 321,365	\$ 301,190	
19	Rate Base at Proposed Rates			\$ 300,665

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Rate Base Support
 Test Year Ending December 31, 2018

Line
 No.

1 Rate Base @ Dec. 31, 2017

2	Description	Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company	Adjustments	
3	Plant In Service	\$ 1,165,783	\$ -	\$ 1,165,783
4	Accumulated Depreciation Reserve	\$ 726,530	\$ -	\$ 726,530
5	Net Plant-in-Service	\$ 439,252	\$ -	\$ 439,252
6	Deduct:			
7	Net Contributions in Aid of Construction	\$ -	\$ -	\$ -
8	Customer Advances	\$ -	\$ -	\$ -
9	Customer Deposits	\$ -	\$ -	\$ -
10	Accumulated Deferred Taxes: Federal	\$ (119,758)	\$ -	\$ (119,758)
11	Accumulated Deferred Taxes: State	\$ (19,731)	\$ -	\$ (19,731)
12	Unamortized Hawaii Capital Goods Excise Tax Credit	\$ (748)	\$ -	\$ (748)
13	subtotal	\$ (140,236)	\$ -	\$ (140,236)
14	Add:			
15	Working Capital	\$ 22,349	\$ -	\$ 22,349
16	subtotal	\$ 22,349	\$ -	\$ 22,349

17 Rate Base @ Dec. 31, 2018

18	Description	Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company	Adjustments	
19	Plant In Service	\$ 1,166,905	\$ -	\$ 1,166,905
20	Accumulated Depreciation Reserve	\$ 757,118	\$ -	\$ 757,118
21	Net Plant-in-Service	\$ 409,788	\$ -	\$ 409,788
22	Deduct:			
23	Net Contributions in Aid of Construction	\$ -	\$ -	\$ -
24	Customer Advances	\$ -	\$ -	\$ -
25	Customer Deposits	\$ -	\$ -	\$ -
26	Accumulated Deferred Taxes: Federal	\$ (112,151)	\$ -	\$ (112,151)
27	Accumulated Deferred Taxes: State	\$ (18,282)	\$ -	\$ (18,282)
28	Unamortized Hawaii Capital Goods Excise Tax Credit	\$ (514)	\$ -	\$ (514)
29	subtotal	\$ (130,947)	\$ -	\$ (130,947)
30	Add:			
31	Working Capital	\$ 22,349	\$ -	\$ 22,349
32	subtotal	\$ 22,349	\$ -	\$ 22,349

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Plant In Service
 Test Year Ending December 31, 2018

Line No.	Description	Balance as of		Additions		Retirements		Adjustments		Balance as of		Test Year	
		Dec. 31, 2016	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2018 to Dec. 31, 2018	Jan. 1, 2018 to Dec. 31, 2018	Dec. 31, 2018	Dec. 31, 2018
4	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Land and land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Wells	\$ 744,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 744,697	\$ -	\$ 744,697
7	Pumping Equipment	\$ 90,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,701	\$ -	\$ 90,701
8	Treatment Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Transmission & Distribution Plant	\$ 149,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,892	\$ -	\$ 149,892
10	Reservoirs	\$ 109,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,812	\$ -	\$ 109,812
11	Tools, Shop and Garage Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Asset Retirement Obligation	\$ 48,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,924	\$ -	\$ 48,924
13	Hawaii Water GO Allocation	\$ 2,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,893	\$ -	\$ 2,893
14	Big Island Allocation	\$ 14,204	\$ 4,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,123	\$ -	\$ -	\$ 19,987
15	Total	\$ 1,161,123	\$ 4,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,123	\$ 1,165,783	\$ -	\$ 1,166,905

Waikoloa Resort Utilities, Inc. DBA West Hawaii Utility Company
 Accumulated Depreciation and Amortization of Intangibles
 Test Year Ending December 31, 2018

Line No.	Description	Actual Cost		Balance as of		Dep. Exp.		Retirements		Adjustments		Balance as of		Test Year	
		Dec. 31, 2016	Dec. 31, 2017	Dec. 31, 2016	Dec. 31, 2017	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2017 to Dec. 31, 2017	Jan. 1, 2017 to Dec. 31, 2017	Dec. 31, 2017	Jan. 1, 2018 to Dec. 31, 2018	Jan. 1, 2018 to Dec. 31, 2018
1	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Land and land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Wells	\$ 744,697	\$ 744,697	\$ 398,605	\$ 25,543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424,149	\$ -	\$ -	\$ 449,692
4	Pumping Equipment	\$ 90,701	\$ 90,701	\$ 90,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,701	\$ -	\$ -	\$ 90,701
5	Treatment Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission & Distribution Plant	\$ 149,892	\$ 149,892	\$ 79,339	\$ 2,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,754	\$ -	\$ -	\$ -	\$ 84,169
7	Reservoirs	\$ 109,812	\$ 109,812	\$ 109,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,812	\$ -	\$ -	\$ -	\$ 109,812
8	Tools, Shop and Garage Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Asset Retirement Obligation	\$ 48,924	\$ 48,924	\$ 11,717	\$ 1,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,027	\$ -	\$ -	\$ -	\$ 14,337
10	Hawai'i Water GO Allocation	\$ 2,893	\$ 2,893	\$ 1,874	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,937	\$ -	\$ -	\$ -	\$ 2,000
11	Big Island Allocation	\$ 14,204	\$ 18,864	\$ 3,885	\$ 1,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,150	\$ -	\$ -	\$ -	\$ 6,407
12	Total	\$ 1,161,123	\$ 1,165,783	\$ 686,035	\$ 30,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 726,530	\$ 30,588	\$ -	\$ -	\$ 757,118

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Depreciation Expense (Book)
 Test Year Ending December 31, 2018

Line No.	Description	Test Year Ending December 31, 2016		Test Year Ending December 31, 2017		Test Year Ending December 31, 2018	
		Acc. Dep.	Dep. Exp.	Acc. Dep.	Dep. Exp.	Acc. Dep.	Dep. Exp.
1		Dec. 31, 2016	Jan. 1, 2017 to Dec. 31, 2017	Dec. 31, 2017	Jan. 1, 2018 to Dec. 31, 2018	Dec. 31, 2018	
2							
3	Description						
4	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Land and land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Wells	\$ 398,605	\$ 25,543	\$ 424,149	\$ 25,543	\$ 449,692	\$ 449,692
7	Pumping Equipment	\$ 90,701	\$ -	\$ 90,701	\$ -	\$ 90,701	\$ 90,701
8	Treatment Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Transmission & Distribution Plant	\$ 79,339	\$ 2,415	\$ 81,754	\$ 2,415	\$ 84,169	\$ 84,169
10	Reservoirs	\$ 109,812	\$ -	\$ 109,812	\$ -	\$ 109,812	\$ 109,812
11	Tools, Shop and Garage Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Asset Retirement Obligation	\$ 11,717	\$ 1,310	\$ 13,027	\$ 1,310	\$ 14,337	\$ 14,337
13	Hawaii Water GO Allocation	\$ 1,874	\$ 63	\$ 1,937	\$ 63	\$ 2,000	\$ 2,000
14	Big Island Allocation	\$ 3,985	\$ 1,165	\$ 5,150	\$ 1,257	\$ 6,407	\$ 6,407
15	Total	\$ 696,035	\$ 30,496	\$ 726,530	\$ 30,588	\$ 757,118	\$ 757,118

Waialea Resort, LLC, Inc. Oka West Hawaii Utility Company
 Accumulated Depreciation and Depreciation Expense Detail
 Test Year Ending December 31, 2018

Line No.	Account	Description	Plant Balance (12/31/2016)	Accumulated Depreciation Reserve (12/31/2016)	2017 Additions	2017 Retirements	Plant Balance (12/31/2017)	Project Rate	Proposed Rate	Depreciation Expense (Present Rate)	Depreciable Expense (Proposed Rate)	Accumulated Depreciation Reserve (12/31/2017)	2018 Additions	2018 Retirements	Plant Balance (12/31/2018)	Depreciation Expense (Present Rate)	Depreciable Expense (Proposed Rate)	Accumulated Depreciation Reserve (12/31/2018)
2		Drainage Plant																
3	10150	Wells-Supply Plant	\$ 744,897	\$ 398,805	\$ -	\$ -	\$ 744,897	2.00%	3.43%	\$ 14,894	\$ 25,543	\$ 424,149	\$ -	\$ -	\$ 744,897	\$ 14,894	\$ 25,543	\$ 424,149
4		Total Wells	\$ 744,897	\$ 398,805	\$ -	\$ -	\$ 744,897			\$ 14,894	\$ 25,543	\$ 424,149	\$ -	\$ -	\$ 744,897	\$ 14,894	\$ 25,543	\$ 424,149
5		Pumping Equipment																
6	10150	Pumping Equipment	\$ 90,701	\$ 90,701	\$ -	\$ -	\$ 90,701	0.09%	3.11%	\$ -	\$ -	\$ 90,701	\$ -	\$ -	\$ 90,701	\$ -	\$ -	\$ 90,701
7		Total Pumping Equipment	\$ 90,701	\$ 90,701	\$ -	\$ -	\$ 90,701			\$ -	\$ -	\$ 90,701	\$ -	\$ -	\$ 90,701	\$ -	\$ -	\$ 90,701
8		Transmission & Distribution Plant																
9	10150	Transmission & Distribution Plant	\$ 144,480	\$ 70,078	\$ -	\$ -	\$ 144,480	2.05%	1.49%	\$ 2,890	\$ 2,895	\$ 60,114	\$ -	\$ -	\$ 144,480	\$ 2,890	\$ 2,895	\$ 60,114
10	10150	Meters & Meter Boxes	\$ 5,412	\$ 1,310	\$ -	\$ -	\$ 5,412	4.11%	5.31%	\$ 223	\$ 320	\$ 1,640	\$ -	\$ -	\$ 5,412	\$ 223	\$ 320	\$ 1,640
11		Total Transmission & Distribution Plant	\$ 149,892	\$ 71,388	\$ -	\$ -	\$ 149,892			\$ 3,112	\$ 3,215	\$ 61,754	\$ -	\$ -	\$ 149,892	\$ 3,112	\$ 3,215	\$ 61,754
12		Reservoirs																
13	10150	Collection & Impound Reservoirs	\$ 108,812	\$ 108,812	\$ -	\$ -	\$ 108,812	0.08%	0.37%	\$ -	\$ -	\$ 108,812	\$ -	\$ -	\$ 108,812	\$ -	\$ -	\$ 108,812
14		Total Reservoirs	\$ 108,812	\$ 108,812	\$ -	\$ -	\$ 108,812			\$ -	\$ -	\$ 108,812	\$ -	\$ -	\$ 108,812	\$ -	\$ -	\$ 108,812
15		Asset Retirement Obligation																
16	10150	Asset Retirement Obligation	\$ 48,924	\$ 11,717	\$ -	\$ -	\$ 48,924	2.84%	2.88%	\$ 1,310	\$ 1,310	\$ 13,027	\$ -	\$ -	\$ 48,924	\$ 1,310	\$ 1,310	\$ 14,337
17		Total Asset Retirement Obligation	\$ 48,924	\$ 11,717	\$ -	\$ -	\$ 48,924			\$ 1,310	\$ 1,310	\$ 13,027	\$ -	\$ -	\$ 48,924	\$ 1,310	\$ 1,310	\$ 14,337
18		Total WHUC Irrigation Plant	\$ 1,144,022	\$ 680,175	\$ -	\$ -	\$ 1,144,022			\$ 19,316	\$ 28,758	\$ 718,443	\$ -	\$ -	\$ 1,144,022	\$ 19,316	\$ 28,758	\$ 718,443

Waikoloa Resort Utilities, Inc. DBS West Hawaii Utility Company
 Accumulated Depreciation and Depreciation Expense Detail (Hawaii Water, Big Island)
 Test Year Ending December 31, 2018

Line No	Description	In Service	Useful Life in Mos	12/31/2016:			12/31/2017:			12/31/2018:			12/31/2019:		
				Plant Balance	Accumulated Depreciation Reserve	Depreciation Expense	Plant Balance	Accumulated Depreciation Reserve	Depreciation Expense	Plant Balance	Accumulated Depreciation Reserve	Depreciation Expense	Plant Balance	Accumulated Depreciation Reserve	Depreciation Expense
HAWAII GENERAL OFFICE															
1	790 Leasehold Improvements		720	\$ 16,855	\$ 468	\$ -	\$ 16,855	\$ 748	\$ -	\$ 16,855	\$ 281	\$ -	\$ 1,031	\$ 2,489	
2	desks, cont' table, chairs		120	\$ 3,050	\$ 1,877	\$ -	\$ 3,050	\$ 306	\$ -	\$ 3,050	\$ 306	\$ -	\$ 306	\$ 585	
3	2 Cubical Work Stations		120	\$ 5,650	\$ 2,825	\$ -	\$ 5,650	\$ 330	\$ -	\$ 5,650	\$ 330	\$ -	\$ 330	\$ 598	
4	Cherry Desk		120	\$ 855	\$ 427	\$ -	\$ 855	\$ 513	\$ -	\$ 855	\$ 85	\$ -	\$ 7	\$ 49	
5	Cherry Drawer		120	\$ 71	\$ 35	\$ -	\$ 71	\$ 42	\$ -	\$ 71	\$ 7	\$ -	\$ 5	\$ 356	
6	Cherry Chair		120	\$ 509	\$ 255	\$ -	\$ 509	\$ 306	\$ -	\$ 509	\$ 51	\$ -	\$ 40	\$ 199	
7	Cherry Corner Unit		120	\$ 484	\$ 232	\$ -	\$ 484	\$ 242	\$ -	\$ 484	\$ 40	\$ -	\$ 28	\$ 300	
8	Library Library		120	\$ 2,837	\$ 1,418	\$ -	\$ 2,837	\$ 1,418	\$ -	\$ 2,837	\$ 204	\$ -	\$ 1,426	\$ 585	
9	Cherry Desk Shell 66"		120	\$ 2,937	\$ 1,468	\$ -	\$ 2,937	\$ 1,468	\$ -	\$ 2,937	\$ 70	\$ -	\$ 71	\$ 391	
10	Cherry Desk Shell 66"		120	\$ 793	\$ 397	\$ -	\$ 793	\$ 402	\$ -	\$ 793	\$ 39	\$ -	\$ 39	\$ 274	
11	24" x 71" Credenza Shells		120	\$ 71	\$ 35	\$ -	\$ 71	\$ 42	\$ -	\$ 71	\$ 7	\$ -	\$ 7	\$ 528	
12	Executive Chair		120	\$ 391	\$ 196	\$ -	\$ 391	\$ 235	\$ -	\$ 391	\$ 39	\$ -	\$ 39	\$ 215	
13	Desk Pedestal FIF		120	\$ 468	\$ 234	\$ -	\$ 468	\$ 281	\$ -	\$ 468	\$ 47	\$ -	\$ 47	\$ 341	
14	Cherry Shelf Unit		120	\$ 308	\$ 154	\$ -	\$ 308	\$ 165	\$ -	\$ 308	\$ 33	\$ -	\$ 33	\$ 233	
15	Cherry Storage Hutch		120	\$ 487	\$ 244	\$ -	\$ 487	\$ 293	\$ -	\$ 487	\$ 48	\$ -	\$ 48	\$ 497	
16	Cherry Credenza 66"		120	\$ 333	\$ 167	\$ -	\$ 333	\$ 200	\$ -	\$ 333	\$ 33	\$ -	\$ 33	\$ 691	
17	Regency Desk		120	\$ 709	\$ 355	\$ -	\$ 709	\$ 426	\$ -	\$ 709	\$ 71	\$ -	\$ 71	\$ 2,008	
18	2 Drawers Lateral File Cabinets		120	\$ 988	\$ 494	\$ -	\$ 988	\$ 592	\$ -	\$ 988	\$ 99	\$ -	\$ 99	\$ 359	
19	3.42' 4-Drawer Lateral File Cabinets		120	\$ 2,868	\$ 1,434	\$ -	\$ 2,868	\$ 1,721	\$ -	\$ 2,868	\$ 287	\$ -	\$ 287	\$ 397	
20	Cherry Desk Pedestal B/E/F		120	\$ 513	\$ 257	\$ -	\$ 513	\$ 308	\$ -	\$ 513	\$ 51	\$ -	\$ 51	\$ 219	
21	Regency Lateral File		120	\$ 567	\$ 284	\$ -	\$ 567	\$ 341	\$ -	\$ 567	\$ 57	\$ -	\$ 57	\$ 58	
22	Fireproof safe for Customer: Service office.		480	\$ 3,044	\$ 1,015	\$ -	\$ 3,044	\$ 203	\$ -	\$ 3,044	\$ 239	\$ -	\$ 239	\$ 1,655	
23	IBM Office Furniture		80	\$ 531	\$ 265	\$ -	\$ 531	\$ 42	\$ -	\$ 531	\$ 16	\$ -	\$ 16	\$ 1,006	
24	Automated Electronic Distributions		60	\$ 716	\$ 358	\$ -	\$ 716	\$ 42	\$ -	\$ 716	\$ 16	\$ -	\$ 16	\$ 1,407	
25	Lighting Fixtures		60	\$ 1,627	\$ 814	\$ -	\$ 1,627	\$ 237	\$ -	\$ 1,627	\$ 237	\$ -	\$ 237	\$ 812	
26	Fujitsu E64 Desktop		60	\$ 1,680	\$ 840	\$ -	\$ 1,680	\$ 207	\$ -	\$ 1,680	\$ 207	\$ -	\$ 207	\$ 744	
27	Recopy MP 4001SP Copier: w/Finisher		60	\$ 1,207	\$ 604	\$ -	\$ 1,207	\$ 207	\$ -	\$ 1,207	\$ 207	\$ -	\$ 207	\$ 371	
28	Monitors		60	\$ 610	\$ 305	\$ -	\$ 610	\$ 102	\$ -	\$ 610	\$ 102	\$ -	\$ 102	\$ 111	
29	Mid-LEP Dig 6 Line Model 8590 Telephone		60	\$ 744	\$ 372	\$ -	\$ 744	\$ 744	\$ -	\$ 744	\$ 744	\$ -	\$ 744	\$ 470	
30	ELECTRONICS [891]		60	\$ 371	\$ 186	\$ -	\$ 371	\$ 186	\$ -	\$ 371	\$ 186	\$ -	\$ 186	\$ 470	
31	8-way video conferencing system		60	\$ 1,111	\$ 556	\$ -	\$ 1,111	\$ 111	\$ -	\$ 1,111	\$ 111	\$ -	\$ 111	\$ 2,311	
32	Hewlett Packard laser printer		60	\$ 240	\$ 120	\$ -	\$ 240	\$ 115	\$ -	\$ 240	\$ 115	\$ -	\$ 115	\$ 24,859	
33	Desktop-HMWKLC540		84	\$ 807	\$ 404	\$ -	\$ 807	\$ 355	\$ -	\$ 807	\$ 807	\$ -	\$ 807	\$ 65	
34	Desktop-HMWKLC537		84	\$ 807	\$ 404	\$ -	\$ 807	\$ 355	\$ -	\$ 807	\$ 807	\$ -	\$ 807	\$ 50	
35	Desktop-HMWKLC538		84	\$ 807	\$ 404	\$ -	\$ 807	\$ 355	\$ -	\$ 807	\$ 807	\$ -	\$ 807	\$ 274	
36	Desktop-HMWKLC539		84	\$ 807	\$ 404	\$ -	\$ 807	\$ 355	\$ -	\$ 807	\$ 807	\$ -	\$ 807	\$ 830	
37	790 Server & Server room upgrade		84	\$ 17,650	\$ 4,202	\$ -	\$ 17,650	\$ 6,724	\$ -	\$ 17,650	\$ 2,521	\$ -	\$ 2,521	\$ 15,598	
38	Novell Business Unit Software		60	\$ 132,381	\$ 132,381	\$ -	\$ 132,381	\$ 132,381	\$ -	\$ 132,381	\$ 132,381	\$ -	\$ 132,381	\$ 830	
39	RMS Software		60	\$ 92,429	\$ 92,429	\$ -	\$ 92,429	\$ 92,429	\$ -	\$ 92,429	\$ 92,429	\$ -	\$ 92,429	\$ 489	
40	System with 6 phones		60	\$ 24,859	\$ 24,859	\$ -	\$ 24,859	\$ 24,859	\$ -	\$ 24,859	\$ 24,859	\$ -	\$ 24,859	\$ 830	
41	Miscellaneous Network Equipment		360	\$ 981	\$ 396	\$ -	\$ 981	\$ 463	\$ -	\$ 981	\$ 65	\$ -	\$ 65	\$ 274	
42	laptop for CS Mgr		360	\$ 1,496	\$ 175	\$ -	\$ 1,496	\$ 225	\$ -	\$ 1,496	\$ 50	\$ -	\$ 50	\$ 2,852	
43	Total			\$ 387,436	\$ 250,892	\$ -	\$ 387,436	\$ 259,422	\$ -	\$ 387,436	\$ 8,430	\$ -	\$ 8,430	\$ 267,852	
49	HAWAII GENERAL OFFICE ALLOCATIONS														
50	700 - Kaanapali		21.73%	\$ 84,174	\$ 54,531	\$ -	\$ 84,174	\$ 1,831	\$ -	\$ 84,174	\$ 1,831	\$ -	\$ 1,831	\$ 58,164	
51	701 - Pukalani		6.87%	\$ 26,623	\$ 17,247	\$ -	\$ 26,623	\$ 579	\$ -	\$ 26,623	\$ 579	\$ -	\$ 579	\$ 18,185	
52	721 - Waikoloa Water		12.83%	\$ 49,713	\$ 32,206	\$ -	\$ 49,713	\$ 1,082	\$ -	\$ 49,713	\$ 1,082	\$ -	\$ 1,082	\$ 33,999	
53	722 - Waikoloa Sewer		10.07%	\$ 38,813	\$ 25,144	\$ -	\$ 38,813	\$ 844	\$ -	\$ 38,813	\$ 844	\$ -	\$ 844	\$ 26,833	
54	723 - Waikoloa Resort Water		13.27%	\$ 51,423	\$ 33,313	\$ -	\$ 51,423	\$ 1,119	\$ -	\$ 51,423	\$ 1,119	\$ -	\$ 1,119	\$ 35,555	
55	724 - Waikoloa Resort Sewer		18.18%	\$ 70,422	\$ 45,621	\$ -	\$ 70,422	\$ 1,532	\$ -	\$ 70,422	\$ 1,532	\$ -	\$ 1,532	\$ 48,659	
56	725 - Waikoloa Resort Irrigation		0.75%	\$ 2,853	\$ 1,874	\$ -	\$ 2,853	\$ 63	\$ -	\$ 2,853	\$ 63	\$ -	\$ 63	\$ 2,000	
57	726 - Kona Sewer		10.56%	\$ 40,900	\$ 26,497	\$ -	\$ 40,900	\$ 27,366	\$ -	\$ 40,900	\$ 830	\$ -	\$ 830	\$ 28,776	
58	727 - Kona Sewer		5.80%	\$ 22,474	\$ 14,500	\$ -	\$ 22,474	\$ 15,049	\$ -	\$ 22,474	\$ 489	\$ -	\$ 489	\$ 15,598	
59	Total			\$ 387,436	\$ 250,892	\$ -	\$ 387,436	\$ 259,422	\$ -	\$ 387,436	\$ 8,430	\$ -	\$ 8,430	\$ 267,852	

Waialea Resort Utilities, Inc. Oha West Hawaii Utility Company
 Accumulated Depreciation and Depreciation Expense Detail (Hawaii Water, Big Island)
 Test Year Ending December 31, 2018

Line No	Description	In Service	Useful Life in Mths	12/31/2016		2017 Additions		2017 Retirements		12/31/2017		2018 Additions		2018 Retirements		12/31/2018			
				Plant Balance	Accumulated Depreciation Reserve			Present Rate	Depreciation Expense	Accumulated Depreciation Reserve	Plant Balance	Depreciation Expense	Accumulated Depreciation Reserve	Plant Balance	Depreciation Expense				
60	(2)Replacement Op	12/1/2013	84	\$	2,081	\$	9,549	\$	-	\$	2,081	\$	287	\$	1,214	\$	287	\$	1,519
61	Mobile office trailer	12/1/2011	480	\$	23,867	\$	3,346.43	\$	-	\$	23,867	\$	597	\$	3,842	\$	597	\$	4,559
62	1998 Eagle Forklift	12/1/2010	480	\$	22,871	\$	3,478.45	\$	-	\$	22,871	\$	572	\$	4,050	\$	572	\$	4,622
64	20 Container Shelving-Besseyard	9/1/2015	480	\$	931	\$	36.86	\$	-	\$	931	\$	23	\$	60	\$	23	\$	83
65	20 Container Shelving-EMT	9/1/2015	480	\$	455	\$	18.05	\$	-	\$	455	\$	11	\$	29	\$	11	\$	41
66	20 Container Shelving	9/1/2015	480	\$	10,373	\$	4,039.59	\$	-	\$	10,373	\$	259	\$	570	\$	259	\$	929
67	20 Container Shelving	9/1/2015	480	\$	3,312	\$	1,203.33	\$	-	\$	3,312	\$	103	\$	242	\$	103	\$	475
68	Storage Cabinet	12/1/2010	180	\$	27,030	\$	10,000.00	\$	-	\$	27,030	\$	703	\$	1,785	\$	703	\$	1,718
69	Nissan Titan	12/1/2010	120	\$	25,800	\$	18,915.05	\$	-	\$	25,800	\$	2,102	\$	5,187	\$	2,102	\$	18,786
70	Nissan Titan	12/1/2010	120	\$	35,629	\$	18,915.05	\$	-	\$	35,629	\$	3,680	\$	22,483	\$	3,680	\$	19,951
71	FORD XCAB	6/1/2012	120	\$	26,901	\$	12,985.75	\$	-	\$	26,901	\$	2,680	\$	6,803	\$	2,680	\$	9,821
72	FORD XCAB	6/1/2012	120	\$	26,395	\$	12,152.88	\$	-	\$	26,395	\$	2,640	\$	6,803	\$	2,640	\$	9,753
73	Ford F-150	9/1/2012	120	\$	30,500	\$	12,540.52	\$	-	\$	30,500	\$	3,050	\$	7,800	\$	3,050	\$	10,850
74	Ford F-150	9/1/2012	120	\$	30,500	\$	12,540.52	\$	-	\$	30,500	\$	3,050	\$	7,800	\$	3,050	\$	10,850
75	Ford F-150	9/1/2012	120	\$	25,350	\$	10,798.98	\$	-	\$	25,350	\$	2,535	\$	6,803	\$	2,535	\$	9,386
76	FRONTIER	9/1/2012	120	\$	37,497	\$	15,417.22	\$	-	\$	37,497	\$	3,750	\$	9,187	\$	3,750	\$	13,937
77	Ford Explorer	9/1/2012	84	\$	35,122	\$	13,797.85	\$	-	\$	35,122	\$	5,017	\$	13,815	\$	5,017	\$	18,837
78	2014 Nissan Frontier, V214001	9/1/2013	84	\$	2,542	\$	1,210.80	\$	-	\$	2,542	\$	363	\$	1,574	\$	363	\$	2,179
79	3 lipid for Hawaii Island	9/1/2013	84	\$	959	\$	397.44	\$	-	\$	959	\$	96	\$	252	\$	96	\$	863
80	Desk w/Drawer	9/1/2012	180	\$	1,311	\$	378.56	\$	-	\$	1,311	\$	87	\$	211	\$	87	\$	1,098
81	89"x43"x18"	12/1/2011	60	\$	725	\$	92.11	\$	-	\$	725	\$	18	\$	46	\$	18	\$	739
82	Diesel tank	12/1/2011	60	\$	7,621	\$	7,621.05	\$	-	\$	7,621	\$	18	\$	46	\$	18	\$	7,621
83	SIS Schwinn	9/1/2015	240	\$	1,202	\$	165.17	\$	-	\$	1,202	\$	60	\$	145	\$	60	\$	1,057
84	Ballpark Test Ka Midwest 835	9/1/2015	240	\$	495,319	\$	28,108.53	\$	-	\$	495,319	\$	12,383	\$	40,491	\$	12,383	\$	515,810
85	Big W Case	9/1/2015	240	\$	489	\$	186.66	\$	-	\$	489	\$	60	\$	153	\$	60	\$	436
86	Work Order Addition	6/1/2012	60	\$	2,144	\$	2,144.98	\$	-	\$	2,144	\$	428	\$	2,001	\$	428	\$	2,429
87	Work Order Addition	6/1/2012	60	\$	544	\$	521.38	\$	-	\$	544	\$	109	\$	630	\$	109	\$	639
88	Work Order Addition	6/1/2012	60	\$	747	\$	715.58	\$	-	\$	747	\$	145	\$	865	\$	145	\$	890
89	1 desktops	4/1/2013	84	\$	1,133	\$	606.95	\$	-	\$	1,133	\$	162	\$	769	\$	162	\$	971
90	1 desktops	4/1/2013	84	\$	1,133	\$	606.95	\$	-	\$	1,133	\$	162	\$	769	\$	162	\$	971
91	1 desktops	4/1/2013	84	\$	1,133	\$	606.95	\$	-	\$	1,133	\$	162	\$	769	\$	162	\$	971
92	Desktop-HMKLOC56	12/1/2014	84	\$	1,572	\$	468.00	\$	-	\$	1,572	\$	225	\$	693	\$	225	\$	1,797
93	Desktop-HMKLOC57	12/1/2014	84	\$	1,613	\$	480.00	\$	-	\$	1,613	\$	230	\$	710	\$	230	\$	1,843
94	5cs Chair	9/1/2017	84	\$	351	\$	145.36	\$	503	\$	351	\$	72	\$	204	\$	72	\$	423
95	Work Order Addition	9/1/2012	120	\$	51	\$	24.23	\$	-	\$	51	\$	7	\$	18	\$	7	\$	44
96	Work Order Addition	9/1/2012	84	\$	182	\$	167.90	\$	-	\$	182	\$	36	\$	93	\$	36	\$	218
97	Work Order Addition	9/1/2012	60	\$	13,813	\$	13,516.66	\$	-	\$	13,813	\$	2,763	\$	16,281	\$	2,763	\$	18,974
98	Work Order Addition	6/1/2012	60	\$	4,509	\$	1,824.98	\$	-	\$	4,509	\$	644	\$	2,469	\$	644	\$	5,153
99	Work Order Addition	3/1/2014	84	\$	19,147	\$	19,147.48	\$	-	\$	19,147	\$	3,800	\$	19,147	\$	3,800	\$	22,947
100	EMT Laptop	12/1/2010	60	\$	2,793	\$	2,792.57	\$	-	\$	2,793	\$	503	\$	1,613	\$	503	\$	3,406
101	EMT Laptop	12/1/2010	60	\$	2,793	\$	2,792.57	\$	-	\$	2,793	\$	503	\$	1,613	\$	503	\$	3,406
102	EMT Laptop	12/1/2010	60	\$	2,793	\$	2,792.57	\$	-	\$	2,793	\$	503	\$	1,613	\$	503	\$	3,406
103	Software Lic	9/1/2012	60	\$	5,844	\$	1,795.62	\$	-	\$	5,844	\$	390	\$	2,793	\$	390	\$	6,234
104	Software Lic	9/1/2012	60	\$	5,844	\$	1,795.62	\$	-	\$	5,844	\$	390	\$	2,793	\$	390	\$	6,234
105	Hardware	9/1/2014	360	\$	2,457	\$	181.98	\$	-	\$	2,457	\$	11	\$	283	\$	11	\$	2,540
106	Hardware	12/1/2014	360	\$	2,625	\$	14,119.38	\$	-	\$	2,625	\$	27	\$	184	\$	27	\$	2,652
107	Forklift	12/1/2010	360	\$	636	\$	79.62	\$	-	\$	636	\$	21	\$	162	\$	21	\$	657
108	HON chair	12/1/2010	360	\$	5,941	\$	3,843.72	\$	-	\$	5,941	\$	584	\$	4,238	\$	584	\$	6,525
109	Hydro jetter	9/1/2016	180	\$	4,536	\$	100.80	\$	-	\$	4,536	\$	302	\$	403	\$	302	\$	4,838
110	Ice Water-Mantowac ID-9452A	9/1/2013	360	\$	773	\$	56.73	\$	-	\$	773	\$	122	\$	122	\$	122	\$	895
111	Ingersoll Needles/Chisel Scl	7/1/2013	360	\$	2,402	\$	2,458.90	\$	-	\$	2,402	\$	713	\$	3,210	\$	713	\$	3,924
112	Internal labor	2/1/2014	360	\$	13,806	\$	13,806.00	\$	-	\$	13,806	\$	2,186	\$	13,806	\$	2,186	\$	15,992
113	Knoll task chair	4/1/2013	84	\$	1,165	\$	624.28	\$	-	\$	1,165	\$	166	\$	791	\$	166	\$	1,357
114	1 laptops	1/1/2016	84	\$	1,631	\$	624.28	\$	-	\$	1,631	\$	233	\$	1,631	\$	233	\$	1,864
115	1 laptops	1/1/2016	84	\$	1,631	\$	624.28	\$	-	\$	1,631	\$	233	\$	1,631	\$	233	\$	1,864
116	Laptop, EMT-HMKLOC102	9/1/2012	120	\$	525	\$	217.58	\$	-	\$	525	\$	52	\$	270	\$	52	\$	577
117	Latral File	12/1/2011	480	\$	1,447	\$	697.85	\$	-	\$	1,447	\$	36	\$	245	\$	36	\$	1,483
118	Work Order Addition	12/1/2011	480	\$	4,571	\$	637.85	\$	-	\$	4,571	\$	114	\$	752	\$	114	\$	4,785
119	Work Order Addition	9/1/2011	60	\$	16,749	\$	10,095.47	\$	-	\$	16,749	\$	2,815	\$	18,704	\$	2,815	\$	19,519
120	Work Order Addition	12/1/2013	240	\$	8,965	\$	1,358.11	\$	-	\$	8,965	\$	482	\$	2,010	\$	482	\$	9,447
121	New Hydro Jet Hammer	2/1/2013	360	\$	3,765	\$	1,082.52	\$	-	\$	3,765	\$	224	\$	3,541	\$	224	\$	3,765
122	Office Furniture	2/1/2012	360	\$	4,194	\$	1,839.52	\$	-	\$	4,194	\$	413	\$	2,093	\$	413	\$	4,607
123	Office Furniture & equip	9/1/2012	120	\$	90	\$	26.00	\$	-	\$	90	\$	6	\$	24	\$	6	\$	96
124	Work Order Addition	12/1/2012	240	\$	518	\$	216.50	\$	-	\$	518	\$	26	\$	28	\$	26	\$	544
125	Portable generator 2500w, EMT's	12/1/2016	240	\$	8,416	\$	777.54	\$	-	\$	8,416	\$	421	\$	1,192	\$	421	\$	8,837
126	Power Quality Analyzer	3/1/2015	240	\$	8,416	\$	777.54	\$	-	\$	8,416	\$	421	\$	1,192	\$	421	\$	8,837

Waikoloa Resort Utilities, Inc. Oba West Hawaii Utility Company
 Accumulated Depreciation and Depreciation Expense Detail (Kona Water, Big Island)
 Test Year Ending December 31, 2018

Line No.	Description	In Service	Useful Life in Mos	Plant Balance (12/31/2016)	Accumulated Depreciation Reserve (12/31/2016)	2017 Additions	2017 Retirements	Plant Balance (12/31/2017)	Present Rate	Depreciation Expense	Accumulated Depreciation Reserve (12/31/2017)	2018 Additions	2018 Retirements	Plant Balance (12/31/2018)	Depreciation Expense	Accumulated Depreciation Reserve (12/31/2018)
129	Printer Cart	9/1/2012	120	\$ 75	\$ 3128	\$ -	\$ -	\$ 75	10.00%	\$ 8	\$ 39	\$ -	\$ -	\$ 75	\$ 8	\$ 46
130	Projector-Cel 1610HD	2/2/2016	84	\$ 626	\$ 745	\$ -	\$ -	\$ 626	14.29%	\$ 89	\$ 97	\$ -	\$ -	\$ 626	\$ 89	\$ 186
131	Electrical Upgrade	12/1/2011	480	\$ 8,770	\$ 1,268.97	\$ -	\$ -	\$ 8,770	2.50%	\$ 219	\$ -489	\$ -	\$ -	\$ 8,770	\$ 219	\$ 1,707
132	Respirator supplied air system	12/1/2016	240	\$ 4,239	\$ 1,766	\$ -	\$ -	\$ 4,239	5.00%	\$ 212	\$ 230	\$ -	\$ -	\$ 4,239	\$ 212	\$ 1,402
133	Radio copier	11/1/2011	60	\$ 10,588	\$ 10,588.84	\$ -	\$ -	\$ 10,588	20.00%	\$ -	\$ 10,588	\$ -	\$ -	\$ 10,588	\$ -	\$ 10,588
134	Radio copier	11/1/2011	60	\$ 1,045	\$ 1,044.89	\$ -	\$ -	\$ 1,045	20.00%	\$ -	\$ 1,045	\$ -	\$ -	\$ 1,045	\$ -	\$ 1,045
135	RICOM MFC 2004 engineering office	12/1/2016	84	\$ 8,232	\$ 4,232	\$ -	\$ -	\$ 8,232	14.29%	\$ 1,163	\$ 1,282	\$ -	\$ -	\$ 8,232	\$ 1,163	\$ 2,465
136	RICOM MFC 2004 engineering office	12/1/2016	84	\$ 2,232	\$ 475.50	\$ -	\$ -	\$ 2,232	2.50%	\$ 550	\$ 1,088	\$ -	\$ -	\$ 2,232	\$ 550	\$ 998
137	SCADA INET-II 900 Dual Gateway	10/1/2014	84	\$ 22,377	\$ 466.20	\$ -	\$ -	\$ 22,377	2.50%	\$ 239	\$ 483	\$ -	\$ -	\$ 22,377	\$ 239	\$ 1,866
138	SCADA radio data link	5/1/2017	480	\$ 64,775	\$ 1,349.50	\$ 53,201	\$ -	\$ 64,775	2.50%	\$ 1,619	\$ 1,330	\$ -	\$ -	\$ 64,775	\$ 1,619	\$ 2,980
139	SCADA upgrade 2013	3/1/2016	480	\$ 10,539	\$ 2,196.00	\$ -	\$ -	\$ 10,539	2.50%	\$ 263	\$ 2,469	\$ -	\$ -	\$ 10,539	\$ 263	\$ 4,449
140	SCADA Pack 32	3/1/2016	240	\$ 4,771	\$ 98.80	\$ -	\$ -	\$ 4,771	5.00%	\$ 239	\$ 437	\$ -	\$ -	\$ 4,771	\$ 239	\$ 676
141	Scaffolding	12/1/2011	480	\$ 15	\$ 1.83	\$ -	\$ -	\$ 15	2.50%	\$ 0	\$ 2	\$ -	\$ -	\$ 15	\$ 0	\$ 3
142	Work Order Addition	3/1/2016	240	\$ 984	\$ 178.02	\$ -	\$ -	\$ 984	5.00%	\$ 50	\$ 228	\$ -	\$ -	\$ 984	\$ 50	\$ 277
143	Tools & Equipment	6/1/2013	240	\$ 426	\$ 17.75	\$ -	\$ -	\$ 426	5.00%	\$ 21	\$ 39	\$ -	\$ -	\$ 426	\$ 21	\$ 60
144	Trailer, emergency generator	3/1/2016	240	\$ 2,073	\$ 85.40	\$ -	\$ -	\$ 2,073	5.00%	\$ 104	\$ 715	\$ -	\$ -	\$ 2,073	\$ 104	\$ 294
145	Trailer, emergency generator EG6500	3/1/2016	240	\$ 7,800	\$ 325.00	\$ -	\$ -	\$ 7,800	5.00%	\$ 390	\$ 715	\$ -	\$ -	\$ 7,800	\$ 390	\$ 1,105
146	Trailer, emergency generator EG12 w/riamp	9/1/2012	240	\$ 58,793	\$ 24,601.32	\$ -	\$ -	\$ 58,793	10.00%	\$ 5,879	\$ 30,481	\$ -	\$ -	\$ 58,793	\$ 5,879	\$ 38,360
147	Work Order Addition	9/1/2012	120	\$ 8,817	\$ 4,281.07	\$ -	\$ -	\$ 8,817	10.00%	\$ 882	\$ 4,963	\$ -	\$ -	\$ 8,817	\$ 882	\$ 5,645
148	V208216, Chevy Silverad	12/1/2010	120	\$ 9,017	\$ 5,651.96	\$ -	\$ -	\$ 9,017	10.00%	\$ 902	\$ 5,954	\$ -	\$ -	\$ 9,017	\$ 902	\$ 7,465
149	V208217, Chevy 3500	12/1/2010	120	\$ 29,139	\$ 18,298.09	\$ -	\$ -	\$ 29,139	10.00%	\$ 2,914	\$ 21,212	\$ -	\$ -	\$ 29,139	\$ 2,914	\$ 24,126
150	V208222, Chevy 4Runner	12/1/2010	120	\$ 32,289	\$ 22,541.98	\$ -	\$ -	\$ 32,289	10.00%	\$ 3,227	\$ 25,869	\$ -	\$ -	\$ 32,289	\$ 3,227	\$ 29,066
151	V208227, Toyota 4Runner	9/1/2012	120	\$ 169	\$ 68.92	\$ -	\$ -	\$ 169	10.00%	\$ 17	\$ 87	\$ -	\$ -	\$ 169	\$ 17	\$ 104
152	Video Cam	12/1/2017	480	\$ -	\$ -	\$ 42,691	\$ -	\$ 42,691	2.50%	\$ 1,067	\$ 1,067	\$ -	\$ -	\$ 42,691	\$ 1,067	\$ 2,135
153	Video Cam	12/1/2017	480	\$ -	\$ -	\$ 163,000	\$ -	\$ 163,000	2.50%	\$ 6,100	\$ 6,100	\$ -	\$ -	\$ 163,000	\$ 6,100	\$ 12,200
154	Fuel Station	12/1/2017	120	\$ -	\$ -	\$ 10,014	\$ -	\$ 10,014	10.00%	\$ 1,001	\$ 1,001	\$ -	\$ -	\$ 10,014	\$ 1,001	\$ 2,003
155	Base Yard Radio Cameras	10/5/2017	120	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	14.29%	\$ 7,143	\$ 7,143	\$ -	\$ -	\$ 50,000	\$ 7,143	\$ 11,429
156	Big Island Radio Communication	9/30/2017	84	\$ -	\$ -	\$ 77,482	\$ -	\$ 77,482	14.29%	\$ 11,070	\$ 11,070	\$ -	\$ -	\$ 77,482	\$ 11,070	\$ 18,674
157	EMT Service Truck	9/30/2017	84	\$ -	\$ -	\$ 8,673	\$ -	\$ 8,673	10.00%	\$ 867	\$ 867	\$ -	\$ -	\$ 8,673	\$ 867	\$ 1,734
158	Handheld Meter/Readers	10/31/2017	120	\$ -	\$ -	\$ 8,767	\$ -	\$ 8,767	10.00%	\$ 879	\$ 879	\$ -	\$ -	\$ 8,767	\$ 879	\$ 1,753
159	Handheld Meter/Readers	6/30/2017	120	\$ -	\$ -	\$ 21,139	\$ -	\$ 21,139	10.00%	\$ 2,114	\$ 2,114	\$ -	\$ -	\$ 21,139	\$ 2,114	\$ 4,228
160	Portable Air Compressor	6/30/2017	120	\$ -	\$ -	\$ 2,249	\$ -	\$ 2,249	10.00%	\$ 225	\$ 225	\$ -	\$ -	\$ 2,249	\$ 225	\$ 450
161	Socket fusion & welding prep kit	7/1/2018	84	\$ -	\$ -	\$ -	\$ -	\$ -	14.29%	\$ -	\$ -	\$ 26,765	\$ -	\$ -	\$ -	\$ 26,765
162	Iron Handheld Water Readers	7/1/2018	84	\$ -	\$ -	\$ -	\$ -	\$ -	14.29%	\$ -	\$ -	\$ 42,925	\$ -	\$ -	\$ -	\$ 42,925
163	2018 Toyota 4Runner 4x4	7/1/2018	84	\$ -	\$ -	\$ -	\$ -	\$ -	14.29%	\$ -	\$ -	\$ 40,602	\$ -	\$ -	\$ -	\$ 40,602
164	2018 Toyota Tacoma TRD 4x4	7/1/2018	84	\$ -	\$ -	\$ -	\$ -	\$ -	14.29%	\$ -	\$ -	\$ 1,953,300	\$ -	\$ -	\$ -	\$ 1,953,300
165	Total			\$ 1,395,260	\$ 391,474	\$ 457,748	\$ -	\$ 1,853,008		\$ 114,425	\$ 505,858	\$ 110,292	\$ -	\$ 1,953,300	\$ 123,451	\$ 629,349
166	BIG ISLAND ALLOCATIONS															
167	721 - Waikoloa Water		18.33%	\$ 255,906	\$ 71,772	\$ 83,923	\$ -	\$ 339,729		\$ 20,979	\$ 92,751	\$ 20,221	\$ -	\$ 359,950	\$ 22,633	\$ 115,384
168	722 - Waikoloa Sewer		13.92%	\$ 194,153	\$ 54,474	\$ 63,697	\$ -	\$ 257,850		\$ 15,922	\$ 70,367	\$ 15,347	\$ -	\$ 273,197	\$ 17,178	\$ 87,575
169	723 - Waikoloa Resort Water		18.14%	\$ 267,001	\$ 74,914	\$ 87,598	\$ -	\$ 354,598		\$ 21,897	\$ 96,110	\$ 21,106	\$ -	\$ 375,703	\$ 23,624	\$ 120,434
170	724 - Waikoloa Resort Sewer		25.40%	\$ 354,405	\$ 99,437	\$ 116,271	\$ -	\$ 470,677		\$ 29,095	\$ 128,502	\$ 28,015	\$ -	\$ 498,692	\$ 31,367	\$ 159,859
171	725 - Waikoloa Resort Irrigation		10.29%	\$ 14,204	\$ 3,985	\$ 4,650	\$ -	\$ 18,854		\$ 1,165	\$ 5,150	\$ 1,123	\$ -	\$ 19,987	\$ 1,267	\$ 6,407
172	726 - Kona Water		14.38%	\$ 200,835	\$ 95,348	\$ 65,869	\$ -	\$ 266,724		\$ 16,470	\$ 72,820	\$ 15,876	\$ -	\$ 282,598	\$ 17,770	\$ 90,589
173	727 - Kona Sewer		7.80%	\$ 139,955	\$ 50,542	\$ 35,712	\$ -	\$ 144,857		\$ 8,927	\$ 38,469	\$ 6,605	\$ -	\$ 155,172	\$ 9,631	\$ 49,100
174	Total			\$ 1,395,260	\$ 391,474	\$ 457,748	\$ -	\$ 1,853,008		\$ 114,425	\$ 505,858	\$ 110,292	\$ -	\$ 1,953,300	\$ 123,451	\$ 629,349

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Amortization of Contributions in Aid of Construction
 Test Year Ending December 31, 2018

Line No.	Description	Amount Received	Estimated Useful Life	Acc. Amort. Balance as of		Amortization Jan. 1, 2017 to Dec. 31, 2017	Adjustment Jan. 1, 2017 to Dec. 31, 2017	Acc. Amort. Balance as of		Amortization Jan. 1, 2018 to Dec. 31, 2018	Adjustment Jan. 1, 2018 to Dec. 31, 2018	Test Year Acc. Amort. Balance as of	
				Dec. 31, 2016	Dec. 31, 2017			Dec. 31, 2017	Dec. 31, 2018			Dec. 31, 2018	Dec. 31, 2018
3	Intangible	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
4	Land and land rights	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
5	Wells	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
6	Pumping Equipment	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
7	Treatment Equipment	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
8	Transmission & Distribution Plant	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
9	Reservoirs	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
10	Tools, Shop and Garage Equipment	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
11	Asset Retirement Obligation	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
12	Hawaii Water GO Allocation	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
13	Big Island Allocation	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
16	Total	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal
 Test Year Ending December 31, 2018

Line No.	Description	Acc. Tax Dep. Balance as of Dec. 31, 2016	Dep. Exp.	Adjustments	Acc. Tax Dep. Balance as of Dec. 31, 2017	Dep. Exp.	Adjustments	Test Year Acc. Tax Dep. Balance as of Dec. 31, 2018
5	Intangible	\$ -	-	-	\$ -	-	-	\$ -
6	Land and land rights	\$ -	-	-	\$ -	-	-	\$ -
7	Wells	\$ 744,697	-	-	\$ 744,697	-	-	\$ 744,697
8	Pumping Equipment	\$ 90,440	87	-	\$ 90,527	87	-	\$ 90,614
9	Treatment Equipment	\$ -	-	-	\$ -	-	-	\$ -
10	Transmission & Distribution Plant	\$ 146,440	212	-	\$ 146,653	212	-	\$ 146,865
11	Reservoirs	\$ 96,635	4,392	-	\$ 101,027	4,392	-	\$ 105,420
12	Tools, Shop and Garage Equipment	\$ -	-	-	\$ -	-	-	\$ -
13	Asset Retirement Obligation	\$ -	-	-	\$ -	-	-	\$ -
14	Hawaii Water GO Allocation	\$ 2,664	118	-	\$ 2,782	40	-	\$ 2,822
15	Big Island Allocation	\$ 10,888	1,916	-	\$ 12,804	2,033	-	\$ 14,837
16	Total	\$ 1,091,764	\$ 6,726	\$ -	\$ 1,098,490	\$ 6,765	\$ -	\$ 1,105,255
17	Accumulated Book Depreciation	\$ 696,035			\$ 726,530			\$ 757,118
18	ADIT Balance	\$ (127,348)			\$ (119,758)			\$ (112,151)

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
1	103150	Wells-Supply Plant										
2		RESORT IRRIGATION WELL #1	\$ 235,167	1/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 235,167	\$ 235,167	\$ 235,167
3		RESORT IRRIGATION WELL #3	\$ 264,752	9/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 264,752	\$ 264,752	\$ 264,752
4		RESORT IRRIGATION WELL #2	\$ 244,778	1/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 244,778	\$ 244,778	\$ 244,778
5		Total	\$ 744,697				\$ -	\$ -	\$ -	\$ 744,697	\$ 744,697	\$ 744,697
6	103240	Pumping Equipment										
7		Submersible pump (irrigation)	\$ 4,233	7/29/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 4,233	\$ 4,233	\$ 4,233
8		6" mainline propeller #101 meter (irrig #2)	\$ 1,524	7/9/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 1,524	\$ 1,524	\$ 1,524
9		ELECTRICAL SUBMERSIBLE MOTOR (IRRIG)	\$ 2,176	10/31/1995	SL-25	25	\$ 87	\$ 87	\$ 87	\$ 2,089	\$ 2,089	\$ 2,089
10		RESORT IRRIGATION WELL #1-PUMP	\$ 17,589	1/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 17,589	\$ 17,589	\$ 17,589
11		RESORT IRRIGATION WELL #2-PUMP	\$ 23,621	1/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 23,621	\$ 23,621	\$ 23,621
12		RESORT IRRIGATION WELL #3-PUMP	\$ 41,558	9/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 41,558	\$ 41,558	\$ 41,558
13		Total	\$ 90,701				\$ 87	\$ 87	\$ 87	\$ 90,527	\$ 90,527	\$ 90,527
14	103434	Transmission & Distribution Mains										
15		NURSERY WELL PIPELINE	\$ 144,480	1/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 144,480	\$ 144,480	\$ 144,480
16		Total	\$ 144,480				\$ -	\$ -	\$ -	\$ 144,480	\$ 144,480	\$ 144,480
17	103460	Meters & Meter Boxes										
18		1" meter - petroglyph road irrig	\$ 108	4/1/1987	SL-25	25	\$ -	\$ -	\$ -	\$ 95	\$ 95	\$ 95
19		6" measuring chamber - IR #1	\$ 866	8/1/1996	SL-25	25	\$ 35	\$ 35	\$ 35	\$ 762	\$ 762	\$ 797
20		Irrigation well #3 - replacement meter	\$ 946	8/20/1998	SL-25	25	\$ 38	\$ 38	\$ 38	\$ 757	\$ 794	\$ 794
21		14" Propeller Meter-Resort Golf	\$ 3,492	12/1/2014	SL-25	25	\$ 140	\$ 140	\$ 140	\$ 559	\$ 698	\$ 698
22		Total	\$ 5,412				\$ 212	\$ 212	\$ 212	\$ 1,960	\$ 2,173	\$ 2,385
23	103120	Collection & Impound Reservoirs										
24		IRRIGATION LAKE #7 LINER	\$ 109,812	9/30/1995	SL-25	25	\$ 4,392	\$ 4,392	\$ 4,392	\$ 96,635	\$ 101,027	\$ 105,420
25		Total	\$ 109,812				\$ 4,392	\$ 4,392	\$ 4,392	\$ 96,635	\$ 101,027	\$ 105,420
26	HAWAII	GENERAL OFFICE										
27		790 Leasehold Improvements	\$ 16,865	5/1/15	MACRS 7	7	\$ 4,130	\$ 2,950	\$ 2,106	\$ 6,540	\$ 9,490	\$ 11,596
28		desks, conf table, chairs	\$ 3,060	3/1/10	MACRS 7	7	\$ 273	\$ 136	\$ -	\$ 2,924	\$ 3,060	\$ 3,060
29		2 Cubical Work Stations	\$ 5,650	12/1/10	MACRS 7	7	\$ 505	\$ 252	\$ -	\$ 5,398	\$ 5,650	\$ 5,650
30		Cherry Desk	\$ 865	12/1/10	MACRS 7	7	\$ 76	\$ 38	\$ -	\$ 817	\$ 865	\$ 865
31		Cherry Drawer	\$ 71	12/1/10	MACRS 7	7	\$ 6	\$ 3	\$ -	\$ 67	\$ 71	\$ 71
32		Cherry Credenza	\$ 509	12/1/10	MACRS 7	7	\$ 45	\$ 23	\$ -	\$ 487	\$ 509	\$ 509
33		Cherry Corner Unit	\$ 404	12/1/10	MACRS 7	7	\$ 36	\$ 18	\$ -	\$ 386	\$ 404	\$ 404
34		Regency Library	\$ 284	12/1/10	MACRS 7	7	\$ 25	\$ 13	\$ -	\$ 271	\$ 284	\$ 284
35		Chairs	\$ 2,037	12/1/10	MACRS 7	7	\$ 182	\$ 91	\$ -	\$ 1,946	\$ 2,037	\$ 2,037
36		Cherry Desk Shell 66	\$ 429	12/1/10	MACRS 7	7	\$ 38	\$ 19	\$ -	\$ 410	\$ 429	\$ 429

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
37		24' x 71" Credenza Shells	793	12/1/10	MACRS 7	7	71	35	\$	758	793	793
38		Cherry Keyboard Drawer	71	12/1/10	MACRS 7	7	6	3	\$	67	71	71
39		Executive Chair	391	12/1/10	MACRS 7	7	35	17	\$	374	391	391
40		Desk Pedestal F/F	468	12/1/10	MACRS 7	7	42	21	\$	447	468	468
41		Cherry Shelf Unit	308	12/1/10	MACRS 7	7	27	14	\$	294	308	308
42		Cherry Storage Hutch	487	12/1/10	MACRS 7	7	44	22	\$	466	487	487
43		Cherry Credenza 66"	333	12/1/10	MACRS 7	7	30	15	\$	319	333	333
44		Regency Desk	709	12/1/10	MACRS 7	7	63	32	\$	678	709	709
45		2 Drawer Lateral File	988	12/1/10	MACRS 7	7	88	44	\$	943	988	988
46		3, 42" 4 Drawer Lateral File Cabinets	2,868	12/1/10	MACRS 7	7	256	128	\$	2,740	2,868	2,868
47		Cherry Desk Pedestal B/B/F	513	12/1/10	MACRS 7	7	46	23	\$	490	513	513
48		Regency Lateral File	567	12/1/10	MACRS 7	7	51	25	\$	542	567	567
49		Fireproof safe for Customer Service office.	2,386	12/1/11	MACRS 7	7	213	213	\$	2,067	2,280	2,386
50		Ricoh Aicio MP C3001	3,044	5/1/15	MACRS 5	5	974	585	\$	1,583	2,168	2,518
51		790 Office Furniture	631	5/1/15	MACRS 7	7	154	110	\$	245	355	434
52		Automated Electronic Defibrillators	7,161	12/1/10	MACRS 5	5	-	-	\$	7,161	7,161	7,161
53		License for Capture Now	237	12/1/10	MACRS 3	3	-	-	\$	237	237	237
54		Fujitsu F6140 scanner	1,666	12/1/10	MACRS 5	5	-	-	\$	1,666	1,666	1,666
55		Ricoh MP 4001SP Copier w/Finisher	10,686	12/1/10	MACRS 5	5	-	-	\$	10,686	10,686	10,686
56		Monitors	1,207	12/1/10	MACRS 5	5	-	-	\$	1,207	1,207	1,207
57		Mitel EP Dig 6 Line Model 8560 Telephone	8,102	12/1/10	MACRS 5	5	-	-	\$	8,102	8,102	8,102
58		ELECTRONICS [681]	744	12/1/11	MACRS 5	5	43	-	\$	744	744	744
59		8-way video conferencing system	37,185	12/1/11	MACRS 5	5	2,142	-	\$	37,185	37,185	37,185
60		Hewlett Packard laser printer	1,111	12/1/11	MACRS 5	5	64	-	\$	1,111	1,111	1,111
61		Desktop-HIWKLS40	807	12/1/14	MACRS 5	5	155	93	\$	574	667	760
62		Desktop-HIWKLS39	807	12/1/14	MACRS 5	5	155	93	\$	574	667	760
63		Desktop-HIWKLS37	807	12/1/14	MACRS 5	5	155	93	\$	574	667	760
64		Desktop-HIWKLS38	807	12/1/14	MACRS 5	5	155	93	\$	574	667	760
65		Desktop-HIWKLS36	807	12/1/14	MACRS 5	5	155	93	\$	574	667	760
66		Desktop-HIWKLS41	807	12/1/14	MACRS 5	5	155	93	\$	574	667	760
67		790 Server & Server room upgrade	17,850	5/1/15	MACRS 5	5	5,648	3,389	\$	9,178	12,567	14,600
68		Hawaii Business Unit Software	132,361	12/1/10	MACRS 3	3	-	-	\$	132,361	132,361	132,361
69		RMS Software	92,429	3/1/14	MACRS 3	3	13,689	6,849	\$	85,580	92,429	92,429
70		phone system with 8 phones	24,859	3/1/10	MACRS 5	5	-	-	\$	24,859	24,859	24,859
71		Miscellaneous Kitchen Equipment	981	12/1/10	MACRS 5	5	-	-	\$	981	981	981
72		laptop for CS Mgr	1,496	4/1/14	MACRS 5	5	287	172	\$	1,065	1,238	1,410
73		Total	387,436				30,220	15,797	\$	356,826	372,624	378,029
74		HAWAII GENERAL OFFICE ALLOCATIONS							\$			
75		700 - Kaanapali	84,174	21.73%			6,566	3,432	\$	77,524	80,956	82,131
76		701 - Pukaiani	26,623	6.87%			2,077	1,086	\$	24,519	25,605	25,976
77		721 - Waikoloa Water	49,713	12.83%			3,878	2,027	\$	45,786	47,813	48,506
78		722 - Waikoloa Sewer	38,813	10.02%			3,027	1,583	\$	35,746	37,329	37,870
79		723 - Waikoloa Resort Water	51,423	13.27%			4,011	2,097	\$	47,360	49,457	50,174
80		724 - Waikoloa Resort Sewer	70,422	18.18%			5,493	2,871	\$	64,858	67,730	68,712
81		725 - Waikoloa Resort Irrigation	2,993	0.75%			226	118	\$	2,664	2,782	2,822
82		726 - Kona Water	40,900	10.56%			3,190	1,668	\$	37,669	39,337	39,907
83		727 - Kona Sewer	22,474	5.80%			1,753	916	\$	20,699	21,615	21,929

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
84	BIG ISLAND											
85		(2)Replacement Op Computer Stations	\$ 2,081	12/1/13	MACRS 5	5	\$ 240	\$ 240	\$ 120	\$ 1,721	\$ 1,961	\$ 2,081
86		Mobile office trailer	\$ 23,867	12/1/11	MACRS 5	5	\$ 1,375	\$ -	\$ -	\$ 23,867	\$ 23,867	\$ 23,867
87		1996 Eagle Forklift	\$ 22,871	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 22,871	\$ 22,871	\$ 22,871
88		20' Container Shelving-Baseyard	\$ 931	6/1/15	SL-25	25	\$ 37	\$ 37	\$ 37	\$ 74	\$ 112	\$ 149
89		20' Container Shelving-EMT	\$ 455	6/1/15	SL-25	25	\$ 18	\$ 18	\$ 18	\$ 36	\$ 55	\$ 73
90		20' Container-Baseyard	\$ 10,373	6/1/15	SL-25	25	\$ 415	\$ 415	\$ 415	\$ 830	\$ 1,245	\$ 1,660
91		20' Container-EMT	\$ 5,312	6/1/15	SL-25	25	\$ 212	\$ 212	\$ 212	\$ 425	\$ 637	\$ 850
92		Storage Contr	\$ 3,187	12/1/10	SL-25	25	\$ 127	\$ 127	\$ 127	\$ 892	\$ 1,020	\$ 1,147
93		Nissan Frontier	\$ 27,030	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 27,030	\$ 27,030	\$ 27,030
94		Nissan Titan	\$ 35,679	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 35,679	\$ 35,679	\$ 35,679
95		FORD XCAB	\$ 26,901	6/1/12	MACRS 5	5	\$ 3,099	\$ 1,549	\$ -	\$ 25,361	\$ 26,901	\$ 26,901
96		FORD XCAB	\$ 26,395	6/1/12	MACRS 5	5	\$ 3,041	\$ 1,520	\$ -	\$ 24,875	\$ 26,395	\$ 26,395
97		Ford F-150	\$ 30,500	9/1/12	MACRS 5	5	\$ 3,514	\$ 1,757	\$ -	\$ 28,743	\$ 30,500	\$ 30,500
98		Ford F-150	\$ 30,500	9/1/12	MACRS 5	5	\$ 3,514	\$ 1,757	\$ -	\$ 28,743	\$ 30,500	\$ 30,500
99		Ford F-150	\$ 30,500	9/1/12	MACRS 5	5	\$ 3,514	\$ 1,757	\$ -	\$ 28,743	\$ 30,500	\$ 30,500
100		FRONTIER	\$ 25,350	6/1/12	MACRS 5	5	\$ 2,920	\$ 1,460	\$ -	\$ 23,890	\$ 25,350	\$ 25,350
101		Ford Explorer	\$ 37,497	9/1/12	MACRS 5	5	\$ 4,320	\$ 2,160	\$ -	\$ 35,337	\$ 37,497	\$ 37,497
102		2014 Nissan Frontier. V214001	\$ 35,122	4/1/14	MACRS 5	5	\$ 6,743	\$ 4,046	\$ 4,046	\$ 25,007	\$ 29,053	\$ 33,099
103		3 Ipad for Hawaii Island	\$ 2,542	9/1/13	MACRS 5	5	\$ 293	\$ 293	\$ 146	\$ 2,103	\$ 2,396	\$ 2,542
104		Desk w Drawer	\$ 959	9/1/12	MACRS 7	7	\$ 86	\$ 86	\$ 86	\$ 745	\$ 831	\$ 916
105		69"x43"x 18"	\$ 1,311	9/1/12	MACRS 7	7	\$ 117	\$ 117	\$ 117	\$ 1,019	\$ 1,136	\$ 1,253
106		Diesel tank	\$ 725	12/1/11	MACRS 7	7	\$ 65	\$ 65	\$ 32	\$ 628	\$ 693	\$ 725
107		GIS Software	\$ 7,621	12/1/11	MACRS 5	5	\$ 439	\$ -	\$ -	\$ 7,621	\$ 7,621	\$ 7,621
108		Backflow Test Kit-Midwest 835	\$ 1,202	8/1/15	MACRS 5	5	\$ 385	\$ 231	\$ 138	\$ 625	\$ 856	\$ 994
109		Big Island SCADA 2012	\$ 495,319	10/1/14	MACRS 5	5	\$ 95,101	\$ 57,061	\$ 57,061	\$ 352,667	\$ 409,728	\$ 466,788
110		Book Case	\$ 298	9/1/12	MACRS 7	7	\$ 27	\$ 27	\$ 27	\$ 231	\$ 258	\$ 284
111		Motorola Hardware	\$ 4,401	6/1/12	MACRS 5	5	\$ 507	\$ 254	\$ -	\$ 4,148	\$ 4,401	\$ 4,401
112		Work Order Addition	\$ 2,144	6/1/12	MACRS 5	5	\$ 247	\$ 124	\$ -	\$ 2,021	\$ 2,144	\$ 2,144
113		Misc. Wiring & Cables	\$ 544	6/1/12	MACRS 5	5	\$ 63	\$ 31	\$ -	\$ 513	\$ 544	\$ 544
114		Work Order Addition	\$ 747	6/1/12	MACRS 5	5	\$ 86	\$ 43	\$ -	\$ 704	\$ 747	\$ 747
115		1 desktops	\$ 1,133	4/1/13	MACRS 5	5	\$ 131	\$ 131	\$ 65	\$ 937	\$ 1,068	\$ 1,133
116		1 desktops	\$ 1,133	4/1/13	MACRS 5	5	\$ 131	\$ 131	\$ 65	\$ 937	\$ 1,068	\$ 1,133
117		Desktop-HIWKLOC56	\$ 1,572	12/1/14	MACRS 5	5	\$ 302	\$ 181	\$ 181	\$ 1,119	\$ 1,301	\$ 1,482
118		Desktop-HIWKLOC57	\$ 1,613	12/1/14	MACRS 5	5	\$ 310	\$ 186	\$ 186	\$ 1,148	\$ 1,334	\$ 1,520
119		dryer @ baseyard	\$ 503	4/1/17	MACRS 5	5	\$ -	\$ 101	\$ 161	\$ -	\$ 101	\$ 261
120		Exec Chair	\$ 351	9/1/12	MACRS 7	7	\$ 31	\$ 31	\$ 31	\$ -	\$ 304	\$ 335
121		Work Order Addition	\$ 51	9/1/13	MACRS 5	5	\$ 6	\$ 6	\$ 3	\$ 42	\$ 48	\$ 51
122		Work Order Addition	\$ 182	9/1/12	MACRS 5	5	\$ 21	\$ 11	\$ -	\$ 172	\$ 182	\$ 182
123		Work Order Addition	\$ 13,813	6/1/12	MACRS 5	5	\$ 1,591	\$ 796	\$ -	\$ 13,017	\$ 13,813	\$ 13,813
124		EMT Laptop	\$ 4,509	3/1/14	MACRS 5	5	\$ 866	\$ 519	\$ 519	\$ 3,210	\$ 3,730	\$ 4,249
125		Hand Helds	\$ 19,147	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 19,147	\$ 19,147	\$ 19,147
126		Desk Dock	\$ 2,793	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,793	\$ 2,793	\$ 2,793
127		Personnel Lift	\$ 5,844	6/1/12	MACRS 5	5	\$ 673	\$ 337	\$ -	\$ 5,507	\$ 5,844	\$ 5,844
128		Software	\$ 2,995	9/1/12	MACRS 5	5	\$ 345	\$ 173	\$ -	\$ 2,822	\$ 2,995	\$ 2,995
129		Hardware	\$ 8,824	9/1/12	MACRS 5	5	\$ 1,017	\$ 508	\$ -	\$ 8,316	\$ 8,824	\$ 8,824
130		Gradall lifting hook attachment	\$ 2,427	12/1/14	MACRS 5	5	\$ 466	\$ 280	\$ 280	\$ 1,728	\$ 2,008	\$ 2,287
131		Forklift	\$ 27,625	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 27,625	\$ 27,625	\$ 27,625

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
132		HON chair	\$ 636	2/1/10	MACRS 7	7	\$ 111	\$ 79	\$ 57	\$ 358	\$ 438	\$ 494
133		Hydro Jetter	\$ 5,941	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 5,941	\$ 5,941	\$ 5,941
134		Ice Maker-Mantlowac ID-0452A	\$ 4,536	9/1/16	MACRS 5	5	\$ 907	\$ 1,451	\$ 871	\$ 907	\$ 2,359	\$ 3,230
135		Ingersoll Needle/Chisel Scl	\$ 773	9/1/13	MACRS 5	5	\$ 89	\$ 89	\$ 45	\$ 639	\$ 728	\$ 773
136		Internal labor	\$ 21,402	7/1/13	MACRS 5	5	\$ 2,465	\$ 2,465	\$ 1,233	\$ 17,703	\$ 20,169	\$ 21,402
137		Knoll task chair	\$ 13,806	2/1/14	MACRS 7	7	\$ 2,415	\$ 1,724	\$ 1,233	\$ 7,769	\$ 9,493	\$ 10,726
138		1 laptops	\$ 1,165	4/1/13	MACRS 5	5	\$ 134	\$ 134	\$ 67	\$ 964	\$ 1,098	\$ 1,165
139		1 laptops	\$ 1,165	4/1/13	MACRS 5	5	\$ 134	\$ 134	\$ 67	\$ 964	\$ 1,098	\$ 1,165
140		Laptop, EMT-HIWKOCLT02	\$ 1,631	11/1/16	MACRS 5	5	\$ 326	\$ 522	\$ 313	\$ 326	\$ 848	\$ 1,161
141		Lateral File	\$ 525	9/1/12	MACRS 5	5	\$ 60	\$ 30	\$ -	\$ 495	\$ 525	\$ 525
142		Work Order Addition	\$ 1,447	12/1/11	MACRS 5	5	\$ 83	\$ -	\$ -	\$ 1,447	\$ 1,447	\$ 1,447
143		Work Order Addition	\$ 4,571	12/1/11	MACRS 5	5	\$ 263	\$ -	\$ -	\$ 4,571	\$ 4,571	\$ 4,571
144		Work Order Addition	\$ 16,749	6/1/11	MACRS 5	5	\$ 965	\$ -	\$ -	\$ 16,749	\$ 16,749	\$ 16,749
145		New IP phone system	\$ 19,704	6/1/13	MACRS 5	5	\$ 2,270	\$ 2,270	\$ 1,135	\$ 16,299	\$ 18,569	\$ 19,704
146		New Hydraulic Hammer	\$ 9,847	12/1/14	MACRS 5	5	\$ 1,134	\$ 1,134	\$ 567	\$ 8,145	\$ 9,280	\$ 9,847
147		Office Furnishings	\$ 6,706	2/1/14	MACRS 7	7	\$ 1,173	\$ 838	\$ 599	\$ 3,773	\$ 4,611	\$ 5,210
148		Office furniture & equip	\$ 4,134	9/1/12	MACRS 7	7	\$ 369	\$ 369	\$ 369	\$ 3,212	\$ 3,581	\$ 3,950
149		Work Order Addition	\$ 47	9/1/12	MACRS 5	5	\$ 5	\$ 5	\$ -	\$ 45	\$ 47	\$ 47
150		Work Order Addition	\$ 90	9/1/12	MACRS 5	5	\$ 10	\$ 10	\$ -	\$ 85	\$ 90	\$ 90
151		Portable generator 3500w, EMT's	\$ 518	12/1/16	MACRS 5	5	\$ 104	\$ 166	\$ 99	\$ 104	\$ 269	\$ 369
152		Power Quality Analyzer	\$ 8,416	3/1/15	MACRS 5	5	\$ 2,693	\$ 1,616	\$ 970	\$ 4,377	\$ 5,993	\$ 6,962
153		Printer Cart	\$ 75	9/1/12	MACRS 5	5	\$ 9	\$ 4	\$ -	\$ 71	\$ 75	\$ 75
154		Projector-Dell 1610HD	\$ 626	9/1/12	MACRS 5	5	\$ 125	\$ 200	\$ 120	\$ 125	\$ 326	\$ 446
155		Electrical Upgrade	\$ 8,770	12/1/11	MACRS 5	5	\$ 505	\$ -	\$ -	\$ 8,770	\$ 8,770	\$ 8,770
156		Respirator supplied air system	\$ 4,239	12/1/16	MACRS 5	5	\$ 848	\$ 1,356	\$ 814	\$ 848	\$ 2,204	\$ 3,018
157		Richo Copier	\$ 10,588	12/1/16	MACRS 5	5	\$ 610	\$ -	\$ -	\$ 10,588	\$ 10,588	\$ 10,588
158		Richo Fax Module	\$ 1,045	11/1/11	MACRS 5	5	\$ 60	\$ -	\$ -	\$ 1,045	\$ 1,045	\$ 1,045
159		RICOH MPC3004-Engineering office	\$ 8,282	12/1/16	MACRS 5	5	\$ 1,656	\$ 2,650	\$ 1,590	\$ 1,656	\$ 4,307	\$ 5,897
160		Rpic computer wilaptop for Eng Mgr	\$ 1,478	10/1/14	MACRS 5	5	\$ 284	\$ 170	\$ 170	\$ 1,053	\$ 1,223	\$ 1,393
161		SCADA INET-II 900 Dual Gateway	\$ 22,377	3/1/16	MACRS 5	5	\$ 4,475	\$ 7,161	\$ 4,296	\$ 4,475	\$ 11,636	\$ 15,932
162		SCADA radio data link	\$ 53,201	5/1/17	MACRS 5	5	\$ -	\$ 10,640	\$ 17,024	\$ -	\$ 10,640	\$ 27,664
163		SCADA upgrade 2013	\$ 64,775	3/1/16	MACRS 5	5	\$ 12,955	\$ 20,728	\$ 12,437	\$ 12,955	\$ 33,683	\$ 46,119
164		SCADAPack 32	\$ 10,539	3/1/16	MACRS 5	5	\$ 2,108	\$ 3,372	\$ 2,023	\$ 2,108	\$ 5,480	\$ 7,503
165		Scaffolding	\$ 4,771	3/1/16	MACRS 5	5	\$ 954	\$ 1,527	\$ 916	\$ 954	\$ 2,481	\$ 3,397
166		Work Order Addition	\$ 15	12/1/11	MACRS 5	5	\$ 1	\$ -	\$ -	\$ -	\$ 15	\$ 15
167		Tools & Equipment	\$ 994	6/1/13	MACRS 5	5	\$ 114	\$ 114	\$ 57	\$ 822	\$ 937	\$ 994
168		Trailer, emergency compressor	\$ 426	3/1/16	SL-25	25	\$ 17	\$ 17	\$ 17	\$ 17	\$ 34	\$ 51
169		Trailer, emergency generator EG6500	\$ 2,073	3/1/16	SL-25	25	\$ 83	\$ 83	\$ 83	\$ 83	\$ 166	\$ 249
170		Trailer, emergency 6x12 w/ramp	\$ 7,800	3/1/16	SL-25	25	\$ 312	\$ 312	\$ 312	\$ 312	\$ 624	\$ 936
171		Work Order Addition	\$ 58,793	9/1/12	MACRS 5	5	\$ 6,773	\$ 3,386	\$ -	\$ 55,406	\$ 58,793	\$ 58,793
172		V208214, Ford F-150	\$ 6,817	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 6,817	\$ 6,817	\$ 6,817
173		V208216, Chevy Silverad	\$ 9,017	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 9,017	\$ 9,017	\$ 9,017
174		V208217, Chevy 3500	\$ 29,139	12/1/10	MACRS 5	5	\$ -	\$ -	\$ -	\$ 29,139	\$ 29,139	\$ 29,139
175		V208222, '08 TOY 4 RUNNER	\$ 32,269	12/1/08	MACRS 5	5	\$ -	\$ -	\$ -	\$ 32,269	\$ 32,269	\$ 32,269
176		Visitor Chair	\$ 169	9/1/12	MACRS 7	7	\$ 15	\$ 15	\$ 15	\$ 131	\$ 146	\$ 161
177		SCADA Report Writer System	\$ 42,691	11/30/17	SL-25	25	\$ -	\$ 1,708	\$ 1,708	\$ -	\$ 1,708	\$ 3,415
178		Fuel Station	\$ 183,000	8/31/17	SL-25	25	\$ -	\$ 7,320	\$ 7,320	\$ -	\$ 7,320	\$ 14,640
179		Base Yard Security Cameras	\$ 10,014	10/31/17	MACRS 5	5	\$ -	\$ 2,003	\$ 3,204	\$ -	\$ 2,003	\$ 5,207
180		Big Island Radio Communication	\$ 50,000	9/30/17	MACRS 5	5	\$ -	\$ 10,000	\$ 16,000	\$ -	\$ 10,000	\$ 26,000
181		EMT Service Truck	\$ 77,492	9/30/17	MACRS 5	5	\$ -	\$ 15,498	\$ 24,798	\$ -	\$ 15,498	\$ 40,296

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - Federal (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
182		Handheld Meter Readers	\$ 8,673	10/31/17	MACRS 5	5	\$ -	\$ 1,735	\$ 2,775	\$ -	\$ 1,735	\$ 4,510
183		EMT Service Truck Tools	\$ 8,787	10/31/17	MACRS 5	5	\$ -	\$ 1,757	\$ 2,812	\$ -	\$ 1,757	\$ 4,569
184		Portable Air Compressor	\$ 21,139	6/30/17	MACRS 5	5	\$ -	\$ 4,228	\$ 6,764	\$ -	\$ 4,228	\$ 10,992
185		Socket fusion & welding prep kit	\$ 2,249	6/30/17	MACRS 5	5	\$ -	\$ 450	\$ 720	\$ -	\$ 450	\$ 1,169
186		Iron Handheld Meter Readers	\$ 26,765	7/1/18	MACRS 5	5	\$ -	\$ -	\$ 5,353	\$ -	\$ -	\$ 5,353
187		2018 Toyota 4Runner 4x4	\$ 42,925	7/1/18	MACRS 5	5	\$ -	\$ -	\$ 8,585	\$ -	\$ -	\$ 8,585
188		2018 Toyota Tacoma TRD 4x4	\$ 40,602	7/1/18	MACRS 5	5	\$ -	\$ -	\$ 8,120	\$ -	\$ -	\$ 8,120
189		Total	\$ 1,963,300				\$ 184,009	\$ 188,240	\$ 199,734	\$ 1,069,482	\$ 1,257,723	\$ 1,457,457
190		BIG ISLAND ALLOCATIONS										
191		721 - Waikoloa Water	\$ 359,950	18.33%			\$ 33,736	\$ 34,512	\$ 36,619	\$ 196,078	\$ 230,590	\$ 267,209
192		722 - Waikoloa Sewer	\$ 273,197	13.92%			\$ 25,605	\$ 26,194	\$ 27,793	\$ 148,820	\$ 175,014	\$ 202,808
193		723 - Waikoloa Resort Water	\$ 375,703	19.14%			\$ 35,213	\$ 36,022	\$ 38,222	\$ 204,660	\$ 240,682	\$ 278,904
194		724 - Waikoloa Resort Sewer	\$ 498,692	25.40%			\$ 46,740	\$ 47,814	\$ 50,734	\$ 271,656	\$ 319,470	\$ 370,204
195		725 - Waikoloa Resort Irrigation	\$ 19,987	1.02%			\$ 1,873	\$ 1,916	\$ 2,033	\$ 10,868	\$ 12,804	\$ 14,837
196		726 - Kona Water	\$ 282,599	14.39%			\$ 26,486	\$ 27,095	\$ 28,750	\$ 153,942	\$ 181,038	\$ 209,786
197		727 - Kona Sewer	\$ 153,172	7.80%			\$ 14,356	\$ 14,686	\$ 15,983	\$ 83,438	\$ 98,124	\$ 113,707

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State
 Test Year Ending December 31, 2018

Line No.	Description	2016			2017			2018		
		Acc. Tax Dep. Balance as of Dec. 31, 2016	Dep. Exp.	Adjustments	Acc. Tax Dep. Balance as of Dec. 31, 2017	Dep. Exp.	Adjustments	Acc. Tax Dep. Balance as of Dec. 31, 2018	Dep. Exp.	Adjustments
5	Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Land and land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Wells	\$ 714,909	\$ -	\$ -	\$ 714,909	\$ -	\$ -	\$ 714,909	\$ -	\$ -
8	Pumping Equipment	\$ 86,823	\$ 84	\$ -	\$ 86,906	\$ 84	\$ -	\$ 86,990	\$ 84	\$ -
9	Treatment Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Transmission & Distribution Plant	\$ 140,595	\$ 204	\$ -	\$ 140,799	\$ 204	\$ -	\$ 141,003	\$ 204	\$ -
11	Reservoirs	\$ 92,769	\$ 4,217	\$ -	\$ 96,986	\$ 4,217	\$ -	\$ 101,203	\$ 4,217	\$ -
12	Tools, Shop and Garage Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Asset Retirement Obligation	\$ 2,557	\$ 113	\$ -	\$ 2,671	\$ 39	\$ -	\$ 2,709	\$ 39	\$ -
14	Hawaii Water GO Allocation	\$ 10,452	\$ 1,840	\$ -	\$ 12,292	\$ 1,952	\$ -	\$ 14,244	\$ 1,952	\$ -
15	Big Island Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Total	\$ 1,048,106	\$ 6,457	\$ 0	\$ 1,054,563	\$ 6,495	\$ 0	\$ 1,061,057	\$ 6,495	\$ 0
17	Accumulated Book Depreciation	\$ 696,035			\$ 726,530			\$ 757,118		
18	ADIT Balance	(\$21,177)			(\$19,731)			(\$18,282)		

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
103150 Wells-Supply Plant												
1		RESORT IRRIGATION WELL #1	\$ 225,760	1/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 225,760	\$ 225,760	\$ 225,760
2		RESORT IRRIGATION WELL #3	\$ 254,162	9/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 254,162	\$ 254,162	\$ 254,162
3		RESORT IRRIGATION WELL #2	\$ 234,987	1/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 234,987	\$ 234,987	\$ 234,987
4												
5		Total	\$ 714,909				\$ -	\$ -	\$ -	\$ 714,909	\$ 714,909	\$ 714,909
103240 Pumping Equipment												
6		Submersible pump (irrigation)	\$ 4,063	7/29/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 4,063	\$ 4,063	\$ 4,063
7		6" mainline propeller #10' meter(irrig #2)	\$ 1,463	7/9/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 1,463	\$ 1,463	\$ 1,463
8		ELECTRICAL SUBMERSIBLE MOTOR (IRRIG)	\$ 2,089	10/31/1995	SL-25	25	\$ 84	\$ 84	\$ 84	\$ 1,922	\$ 2,005	\$ 2,005
9		RESORT IRRIGATION WELL #1-PUMP	\$ 16,886	1/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 16,886	\$ 16,886	\$ 16,886
10		RESORT IRRIGATION WELL #2-PUMP	\$ 22,676	1/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 22,676	\$ 22,676	\$ 22,676
11		RESORT IRRIGATION WELL #3-PUMP	\$ 39,896	9/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 39,896	\$ 39,896	\$ 39,896
12												
13		Total	\$ 87,073				\$ 84	\$ 84	\$ 84	\$ 86,823	\$ 86,906	\$ 86,990
103434 Transmission & Distribution Mains												
14		NURSERY WELL PIPELINE	\$ 138,701	1/1/1990	SL-25	25	\$ -	\$ -	\$ -	\$ 138,701	\$ 138,701	\$ 138,701
15												
16		Total	\$ 138,701				\$ -	\$ -	\$ -	\$ 138,701	\$ 138,701	\$ 138,701
103460 Meters & Meter Boxes												
17		1" meter - petroglyph read irrig	\$ 104	4/1/1987	SL-25	25	\$ -	\$ -	\$ -	\$ 104	\$ 104	\$ 104
18		6" measuring chamber - IR #1	\$ 831	8/1/1996	SL-25	25	\$ 33	\$ 33	\$ 33	\$ 698	\$ 731	\$ 765
19		Irrigation well #3 - replacement meter	\$ 908	8/20/1998	SL-25	25	\$ 36	\$ 36	\$ 36	\$ 690	\$ 726	\$ 763
20		14" Propeller Meter-Resort Golf	\$ 3,352	12/1/2014	SL-25	25	\$ 134	\$ 134	\$ 134	\$ 402	\$ 536	\$ 670
21												
22		Total	\$ 5,195				\$ 204	\$ 204	\$ 204	\$ 1,894	\$ 2,058	\$ 2,302
103120 Collection & Impound Reservoirs												
23		IRRIGATION LAKE #7 LINER	\$ 105,420	9/30/1995	SL-25	25	\$ 4,217	\$ 4,217	\$ 4,217	\$ 92,769	\$ 96,986	\$ 101,203
24												
25		Total	\$ 105,420				\$ 4,217	\$ 4,217	\$ 4,217	\$ 92,769	\$ 96,986	\$ 101,203
HAWAII GENERAL OFFICE												
26		790 Leasehold Improvements	\$ 16,190	5/1/2015	MACRS 7	7	\$ 3,965	\$ 2,832	\$ 2,022	\$ 6,279	\$ 9,110	\$ 11,133
27		desks, conf table, chairs	\$ 2,938	3/1/2010	MACRS 7	7	\$ 262	\$ 131	\$ -	\$ 2,807	\$ 2,938	\$ 2,938
28		2 Cubical Work Stations	\$ 5,424	12/1/2010	MACRS 7	7	\$ 484	\$ 242	\$ -	\$ 5,182	\$ 5,424	\$ 5,424
29		Cherry Desk	\$ 821	12/1/2010	MACRS 7	7	\$ 73	\$ 37	\$ -	\$ 784	\$ 821	\$ 821
30		Cherry Drawer	\$ 68	12/1/2010	MACRS 7	7	\$ 6	\$ 3	\$ -	\$ 65	\$ 68	\$ 68
31		Cherry Credenza	\$ 489	12/1/2010	MACRS 7	7	\$ 44	\$ 22	\$ -	\$ 457	\$ 489	\$ 489
32		Cherry Corner Unit	\$ 388	12/1/2010	MACRS 7	7	\$ 35	\$ 17	\$ -	\$ 371	\$ 388	\$ 388
33		Regency Library	\$ 272	12/1/2010	MACRS 7	7	\$ 24	\$ 12	\$ -	\$ 260	\$ 272	\$ 272
34		Chairs	\$ 1,955	12/1/2010	MACRS 7	7	\$ 175	\$ 87	\$ -	\$ 1,868	\$ 1,955	\$ 1,955
35		Cherry Desk Shell 66'	\$ 412	12/1/2010	MACRS 7	7	\$ 37	\$ 18	\$ -	\$ 393	\$ 412	\$ 412
36		24" x 71" Credenza Shells	\$ 761	12/1/2010	MACRS 7	7	\$ 68	\$ 34	\$ -	\$ 727	\$ 761	\$ 761
37		Cherry Keyboard Drawer	\$ 68	12/1/2010	MACRS 7	7	\$ 6	\$ 3	\$ -	\$ 65	\$ 68	\$ 68
38												

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
39		Executive Chair	\$ 378	12/1/2010	MACRS 7	7	\$ 34	\$ 34	\$ 17	\$ 376	\$ 376	\$ 376
40		Desk Pedestal F/F	\$ 449	12/1/2010	MACRS 7	7	\$ 40	\$ 40	\$ 20	\$ 449	\$ 449	\$ 449
41		Cherry Shelf Unit	\$ 295	12/1/2010	MACRS 7	7	\$ 26	\$ 26	\$ 13	\$ 295	\$ 295	\$ 295
42		Cherry Storage Hutch	\$ 468	12/1/2010	MACRS 7	7	\$ 42	\$ 42	\$ 21	\$ 468	\$ 468	\$ 468
43		Cherry Credenza 66"	\$ 320	12/1/2010	MACRS 7	7	\$ 29	\$ 29	\$ 14	\$ 320	\$ 320	\$ 320
44		Regency Desk	\$ 681	12/1/2010	MACRS 7	7	\$ 61	\$ 61	\$ 30	\$ 681	\$ 681	\$ 681
45		2 Drawer Lateral File	\$ 948	12/1/2010	MACRS 7	7	\$ 85	\$ 85	\$ 42	\$ 948	\$ 948	\$ 948
46		3, 42" 4 Drawer Lateral File Cabinets	\$ 2,754	12/1/2010	MACRS 7	7	\$ 245	\$ 245	\$ 123	\$ 2,754	\$ 2,754	\$ 2,754
47		Cherry Desk Pedestal B/B/F	\$ 492	12/1/2010	MACRS 7	7	\$ 44	\$ 44	\$ 22	\$ 492	\$ 492	\$ 492
48		Regency Lateral File	\$ 545	12/1/2010	MACRS 7	7	\$ 49	\$ 49	\$ 24	\$ 545	\$ 545	\$ 545
49		Fireproof safe for Customer Service office.	\$ 2,291	12/1/2011	MACRS 7	7	\$ 204	\$ 204	\$ 205	\$ 1,984	\$ 2,189	\$ 2,291
50		Ricoh Aficio MP C3001	\$ 2,923	5/1/2015	MACRS 5	5	\$ 935	\$ 935	\$ 561	\$ 1,520	\$ 2,081	\$ 2,418
51		790 Office Furniture	\$ 608	5/1/2015	MACRS 5	5	\$ 148	\$ 148	\$ 106	\$ 235	\$ 341	\$ 416
52		Automated Electronic Delibrators	\$ 6,875	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 6,875	\$ 6,875	\$ 6,875
53		License for Capture Now	\$ 227	12/1/2010	MACRS 3	3	\$ -	\$ -	\$ -	\$ 227	\$ 227	\$ 227
54		Fujitsu F16140 scanner	\$ 1,599	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,599	\$ 1,599	\$ 1,599
55		Ricoh MP 4001SP Copier w/Finisher	\$ 10,259	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 10,259	\$ 10,259	\$ 10,259
56		Monitors	\$ 1,159	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 1,159	\$ 1,159	\$ 1,159
57		Mitel EP Dig 6 Line Model 8550 Telephone	\$ 7,778	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 7,778	\$ 7,778	\$ 7,778
58		ELECTRONICS [681]	\$ 714	12/1/2011	MACRS 5	5	\$ 41	\$ 41	\$ -	\$ 714	\$ 714	\$ 714
59		8-way video conferencing system	\$ 35,698	12/1/2011	MACRS 5	5	\$ 2,056	\$ 2,056	\$ -	\$ 35,698	\$ 35,698	\$ 35,698
60		Hewlett Packard laser printer	\$ 1,066	12/1/2011	MACRS 5	5	\$ 61	\$ 61	\$ -	\$ 1,066	\$ 1,066	\$ 1,066
61		Desktop-HIWKLCSS40	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 149	\$ 89	\$ 551	\$ 640	\$ 730
62		Desktop-HIWKLCSS39	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 149	\$ 89	\$ 551	\$ 640	\$ 730
63		Desktop-HIWKLCSS37	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 149	\$ 89	\$ 551	\$ 640	\$ 730
64		Desktop-HIWKLCSS38	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 149	\$ 89	\$ 551	\$ 640	\$ 730
65		Desktop-HIWKLCSS36	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 149	\$ 89	\$ 551	\$ 640	\$ 730
66		Desktop-HIWKLCSS41	\$ 774	12/1/2014	MACRS 5	5	\$ 149	\$ 149	\$ 89	\$ 551	\$ 640	\$ 730
67		750 Server & Server room upgrade	\$ 16,944	5/1/2015	MACRS 5	5	\$ 5,422	\$ 5,422	\$ 3,253	\$ 8,811	\$ 12,064	\$ 14,016
68		Hawaii Business Unit Software	\$ 127,067	12/1/2010	MACRS 3	3	\$ -	\$ -	\$ -	\$ 127,067	\$ 127,067	\$ 127,067
69		RMS Software	\$ 86,732	3/1/2014	MACRS 3	3	\$ 13,141	\$ 13,141	\$ 6,575	\$ 82,157	\$ 88,732	\$ 88,732
70		phone system with 8 phones	\$ 23,864	3/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 23,864	\$ 23,864	\$ 23,864
71		Miscellaneous Kitchen Equipment	\$ 941	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 941	\$ 941	\$ 941
72		laptop for CS Migr	\$ 1,436	4/1/2014	MACRS 5	5	\$ 276	\$ 276	\$ 165	\$ 1,023	\$ 1,188	\$ 1,353
73		Total	\$ 371,938				\$ 29,011	\$ 15,165	\$ 5,189	\$ 342,563	\$ 357,719	\$ 362,908
74		HAWAII GENERAL OFFICE ALLOCATIONS										
75		700 - Kaanapali	\$ 80,808	21.73%			\$ 6,303	\$ 3,295	\$ 1,127	\$ 74,423	\$ 77,718	\$ 78,846
76		701 - Pukalani	\$ 25,558	6.87%			\$ 1,994	\$ 1,042	\$ 357	\$ 23,536	\$ 24,581	\$ 24,937
77		721 - Waikoloa Water	\$ 47,725	12.83%			\$ 3,723	\$ 1,946	\$ 666	\$ 43,954	\$ 45,900	\$ 46,566
78		722 - Waikoloa Sewer	\$ 37,260	10.02%			\$ 2,906	\$ 1,519	\$ 520	\$ 34,317	\$ 35,836	\$ 36,356
79		723 - Waikoloa Resort Water	\$ 49,366	13.27%			\$ 3,851	\$ 2,013	\$ 689	\$ 45,466	\$ 47,479	\$ 48,167
80		724 - Waikoloa Resort Sewer	\$ 67,605	18.18%			\$ 5,273	\$ 2,757	\$ 943	\$ 62,264	\$ 65,020	\$ 65,864
81		725 - Waikoloa Resort Irrigation	\$ 2,777	0.75%			\$ 217	\$ 113	\$ 39	\$ 2,557	\$ 2,671	\$ 2,709
82		726 - Kona Water	\$ 39,264	10.56%			\$ 3,063	\$ 1,601	\$ 548	\$ 36,162	\$ 37,763	\$ 38,311
83		727 - Kona Sewer	\$ 21,576	5.80%			\$ 1,683	\$ 880	\$ 301	\$ 19,871	\$ 20,751	\$ 21,052
84		BIG ISLAND										

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
85	(2)Replacement Op	Computer Stations	\$ 1,998	12/1/2013	MACRS 5	5	\$ 230	\$ 230	\$ -	\$ 1,862	\$ 1,883	\$ 1,998
86	Mobile office trailer		\$ 22,912	12/1/2011	MACRS 5	5	\$ 1,320	\$ -	\$ -	\$ 22,912	\$ 22,912	\$ 22,912
87	1966 Eagle Forklift		\$ 21,956	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 21,956	\$ 21,956	\$ 21,956
88	20' Container Shelving-Baseyard		\$ 894	6/1/2015	SL-25	25	\$ 36	\$ 36	\$ 36	\$ 72	\$ 107	\$ 143
89	20' Container Shelving-EMT		\$ 437	6/1/2015	SL-25	25	\$ 17	\$ 17	\$ 17	\$ 35	\$ 52	\$ 70
90	20' Container-Baseyard		\$ 9,958	6/1/2015	SL-25	25	\$ 398	\$ 398	\$ 398	\$ 797	\$ 1,195	\$ 1,593
91	20' Container-EMT		\$ 5,100	6/1/2015	SL-25	25	\$ 204	\$ 204	\$ 204	\$ 408	\$ 612	\$ 816
92	Storage Contr		\$ 3,060	12/1/2010	SL-25	25	\$ 122	\$ 122	\$ 122	\$ 857	\$ 979	\$ 1,102
93	Nissan Frontier		\$ 25,949	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 25,949	\$ 25,949	\$ 25,949
94	Nissan Titan		\$ 34,252	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 34,252	\$ 34,252	\$ 34,252
95	FORD XCAB		\$ 25,825	6/1/2012	MACRS 5	5	\$ 2,975	\$ 1,487	\$ -	\$ 24,337	\$ 25,825	\$ 25,825
96	FORD XCAB		\$ 25,339	6/1/2012	MACRS 5	5	\$ 2,919	\$ 1,460	\$ -	\$ 23,880	\$ 25,339	\$ 25,339
97	Ford F-150		\$ 29,280	9/1/2012	MACRS 5	5	\$ 3,373	\$ 1,667	\$ -	\$ 27,594	\$ 29,280	\$ 29,280
98	Ford F-150		\$ 29,280	9/1/2012	MACRS 5	5	\$ 3,373	\$ 1,687	\$ -	\$ 27,594	\$ 29,280	\$ 29,280
99	Ford F-150		\$ 29,280	9/1/2012	MACRS 5	5	\$ 3,373	\$ 1,687	\$ -	\$ 27,594	\$ 29,280	\$ 29,280
100	FRONTIER		\$ 24,336	6/1/2012	MACRS 5	5	\$ 2,803	\$ 1,402	\$ -	\$ 22,934	\$ 24,336	\$ 24,336
101	Ford Explorer		\$ 35,997	9/1/2012	MACRS 5	5	\$ 4,147	\$ 2,073	\$ -	\$ 33,924	\$ 35,997	\$ 35,997
102	2014 Nissan Frontier. V214001		\$ 33,717	4/1/2014	MACRS 5	5	\$ 6,474	\$ 3,884	\$ 3,884	\$ 24,006	\$ 27,891	\$ 31,775
103	3 Iped for Hawaii Island		\$ 2,441	9/1/2013	MACRS 5	5	\$ 281	\$ 281	\$ 141	\$ 2,019	\$ 2,300	\$ 2,441
104	Desk w Drawer		\$ 921	9/1/2012	MACRS 7	7	\$ 82	\$ 82	\$ 82	\$ 715	\$ 797	\$ 880
105	69"x43"x 18"		\$ 1,259	9/1/2012	MACRS 7	7	\$ 112	\$ 112	\$ 112	\$ 978	\$ 1,090	\$ 1,202
106	Diesel tank		\$ 696	12/1/2011	MACRS 7	7	\$ 62	\$ 62	\$ 31	\$ 603	\$ 665	\$ 696
107	GIS Software		\$ 7,316	12/1/2011	MACRS 5	5	\$ 421	\$ -	\$ -	\$ 7,316	\$ 7,316	\$ 7,316
108	Backflow Test Kit-Midwest 835		\$ 1,154	8/1/2015	MACRS 5	5	\$ 369	\$ 222	\$ 133	\$ 600	\$ 821	\$ 954
109	Big Island SCADA 2012		\$ 475,506	10/1/2014	MACRS 5	5	\$ 91,297	\$ 54,778	\$ 54,778	\$ 338,560	\$ 393,338	\$ 448,117
110	Book Case		\$ 286	9/1/2012	MACRS 7	7	\$ 26	\$ 25	\$ 26	\$ 222	\$ 247	\$ 273
111	Motorola Hardware		\$ 4,225	6/1/2012	MACRS 5	5	\$ 487	\$ 243	\$ -	\$ 3,982	\$ 4,225	\$ 4,225
112	Work Order Addition		\$ 2,059	6/1/2012	MACRS 5	5	\$ 237	\$ 119	\$ -	\$ 1,940	\$ 2,059	\$ 2,059
113	Misc. Wiring & Cables		\$ 522	6/1/2012	MACRS 5	5	\$ 60	\$ 30	\$ -	\$ 492	\$ 522	\$ 522
114	Work Order Addition		\$ 717	6/1/2012	MACRS 5	5	\$ 83	\$ 41	\$ -	\$ 676	\$ 717	\$ 717
115	1 desktops		\$ 1,088	4/1/2013	MACRS 5	5	\$ 125	\$ 125	\$ 63	\$ 900	\$ 1,025	\$ 1,088
116	1 desktops		\$ 1,088	4/1/2013	MACRS 5	5	\$ 125	\$ 125	\$ 63	\$ 900	\$ 1,025	\$ 1,088
117	Desktop-HIWKLOC56		\$ 1,509	12/1/2014	MACRS 5	5	\$ 290	\$ 174	\$ 174	\$ 1,075	\$ 1,249	\$ 1,422
118	Desktop-HIWKLOC57		\$ 1,549	12/1/2014	MACRS 5	5	\$ 297	\$ 178	\$ 178	\$ 1,103	\$ 1,281	\$ 1,459
119	dryer @ baseyard		\$ 483	4/1/2017	MACRS 5	5	\$ -	\$ 97	\$ 154	\$ -	\$ 97	\$ 251
120	Exec Chair		\$ 337	9/1/2012	MACRS 7	7	\$ 30	\$ 30	\$ 30	\$ 262	\$ 292	\$ 322
121	Work Order Addition		\$ 49	9/1/2013	MACRS 5	5	\$ 6	\$ 6	\$ 3	\$ 40	\$ 46	\$ 49
122	Work Order Addition		\$ 175	9/1/2012	MACRS 5	5	\$ 20	\$ 10	\$ -	\$ 165	\$ 175	\$ 175
123	Work Order Addition		\$ 13,260	6/1/2012	MACRS 5	5	\$ 1,528	\$ 764	\$ -	\$ 12,496	\$ 13,260	\$ 13,260
124	EMT Laptop		\$ 4,328	3/1/2014	MACRS 5	5	\$ 831	\$ 489	\$ 489	\$ 3,082	\$ 3,580	\$ 4,079
125	Hand Helds		\$ 18,382	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 18,382	\$ 18,382	\$ 18,382
126	Desk Dock		\$ 2,681	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 2,681	\$ 2,681	\$ 2,681
127	Personnel Lift		\$ 5,610	6/1/2012	MACRS 5	5	\$ 646	\$ 323	\$ -	\$ 5,287	\$ 5,610	\$ 5,610
128	Software		\$ 2,875	9/1/2012	MACRS 5	5	\$ 331	\$ 166	\$ -	\$ 2,710	\$ 2,875	\$ 2,875
129	Hardware		\$ 8,471	9/1/2012	MACRS 5	5	\$ 976	\$ 488	\$ -	\$ 7,983	\$ 8,471	\$ 8,471
130	Gradual lifting hook attachment		\$ 2,330	12/1/2014	MACRS 5	5	\$ 447	\$ 268	\$ 268	\$ 1,659	\$ 1,927	\$ 2,186
131	Forklift		\$ 26,520	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 26,520	\$ 26,520	\$ 26,520
132	HON chair		\$ 611	2/1/2014	MACRS 7	7	\$ 107	\$ 76	\$ 55	\$ 344	\$ 420	\$ 475
133	Hydro Jetter		\$ 5,703	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 5,703	\$ 5,703	\$ 5,703
134	Ice Maker-Manitowac ID-0452A		\$ 4,354	9/1/2016	MACRS 5	5	\$ 871	\$ 1,393	\$ 836	\$ 871	\$ 2,264	\$ 3,100
135	Ingersoll Needles/Chisel Sci		\$ 742	9/1/2013	MACRS 5	5	\$ 85	\$ 85	\$ 43	\$ 614	\$ 699	\$ 742

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
136		Internal labor	\$ 20,546	7/1/2013	MACRS 5	5	\$ 2,367	\$ 2,367	\$ 1,183	\$ 16,995	\$ 19,362	\$ 20,546
137		Knoll task chair	\$ 13,254	2/1/2014	MACRS 7	7	\$ 2,318	\$ 1,655	\$ 1,184	\$ 7,458	\$ 9,113	\$ 10,297
138		1 laptops	\$ 1,119	4/1/2013	MACRS 5	5	\$ 129	\$ 129	\$ 64	\$ 925	\$ 1,054	\$ 1,119
139		1 laptops	\$ 1,119	4/1/2013	MACRS 5	5	\$ 129	\$ 129	\$ 64	\$ 925	\$ 1,054	\$ 1,119
140		Laptop, EMT-HIWKOCL T02	\$ 1,566	11/1/2016	MACRS 5	5	\$ 313	\$ 501	\$ 301	\$ 313	\$ 814	\$ 1,115
141		Lateral File	\$ 504	9/1/2012	MACRS 5	5	\$ 58	\$ 29	\$ -	\$ 475	\$ 504	\$ 504
142		Work Order Addition	\$ 1,389	12/1/2011	MACRS 5	5	\$ 80	\$ -	\$ -	\$ 1,389	\$ 1,389	\$ 1,389
143		Work Order Addition	\$ 4,388	12/1/2011	MACRS 5	5	\$ 253	\$ -	\$ -	\$ 4,388	\$ 4,388	\$ 4,388
144		Work Order Addition	\$ 16,079	6/1/2011	MACRS 5	5	\$ 926	\$ -	\$ -	\$ 16,079	\$ 16,079	\$ 16,079
145		New IP phone system	\$ 18,915	6/1/2013	MACRS 5	5	\$ 2,179	\$ 2,179	\$ 1,090	\$ 15,647	\$ 17,826	\$ 18,915
146		New Hydraulic Hammer	\$ 9,453	12/1/2013	MACRS 5	5	\$ 1,089	\$ 1,089	\$ 544	\$ 7,819	\$ 8,908	\$ 9,453
147		Office Furnishings	\$ 6,438	2/1/2014	MACRS 7	7	\$ 1,126	\$ 804	\$ 575	\$ 3,622	\$ 4,427	\$ 5,001
148		Office furniture & equip	\$ 3,989	9/1/2012	MACRS 7	7	\$ 354	\$ 354	\$ 354	\$ 3,083	\$ 3,437	\$ 3,792
149		Work Order Addition	\$ 45	9/1/2012	MACRS 5	5	\$ 5	\$ 3	\$ 3	\$ 43	\$ 45	\$ 45
150		Work Order Addition	\$ 87	9/1/2012	MACRS 5	5	\$ 10	\$ 5	\$ 5	\$ 82	\$ 87	\$ 87
151		Portable generator, 3500w, EMT's	\$ 497	12/1/2016	MACRS 5	5	\$ 99	\$ 159	\$ 96	\$ 99	\$ 259	\$ 354
152		Power Quality Analyzer	\$ 8,080	3/1/2015	MACRS 5	5	\$ 2,586	\$ 1,551	\$ 931	\$ 4,202	\$ 5,753	\$ 6,684
153		Printer Cart	\$ 72	9/1/2012	MACRS 5	5	\$ 8	\$ 4	\$ -	\$ 68	\$ 72	\$ 72
154		Projector-Dell 1610HD	\$ 601	12/1/2016	MACRS 5	5	\$ 120	\$ 192	\$ 115	\$ 120	\$ 313	\$ 428
155		Electrical Upgrade	\$ 8,419	12/1/2011	MACRS 5	5	\$ 485	\$ -	\$ -	\$ 8,419	\$ 8,419	\$ 8,419
156		Respirator supplied air system	\$ 4,069	12/1/2016	MACRS 5	5	\$ 814	\$ 1,302	\$ 781	\$ 814	\$ 2,116	\$ 2,897
157		Richo Copier	\$ 10,164	11/1/2011	MACRS 5	5	\$ 585	\$ -	\$ -	\$ 10,164	\$ 10,164	\$ 10,164
158		Richo Fax Module	\$ 1,003	11/1/2011	MACRS 5	5	\$ 58	\$ -	\$ -	\$ 1,003	\$ 1,003	\$ 1,003
159		RICOH MPC3004-Engineering office	\$ 7,951	12/1/2016	MACRS 5	5	\$ 1,590	\$ 2,544	\$ 1,527	\$ 1,590	\$ 4,134	\$ 5,661
160		Rplc computer w/laptop for Eng Mgr	\$ 1,419	10/1/2014	MACRS 5	5	\$ 272	\$ 163	\$ 163	\$ 1,010	\$ 1,174	\$ 1,337
161		SCADA INET-II 900 Dual Gateway	\$ 21,482	3/1/2017	MACRS 5	5	\$ 4,296	\$ 6,874	\$ 4,125	\$ 4,296	\$ 11,171	\$ 15,295
162		SCADA radio data link	\$ 51,073	5/1/2017	MACRS 5	5	\$ -	\$ 10,215	\$ 16,343	\$ 12,437	\$ 32,335	\$ 44,275
163		SCADA upgrade 2013	\$ 62,184	3/1/2016	MACRS 5	5	\$ 2,023	\$ 3,237	\$ 1,942	\$ 2,023	\$ 5,261	\$ 7,203
164		SCADAPack 32	\$ 10,117	3/1/2016	MACRS 5	5	\$ 916	\$ 1,466	\$ 879	\$ 916	\$ 2,382	\$ 3,261
165		Scaffolding	\$ 4,580	3/1/2016	MACRS 5	5	\$ 916	\$ 1,466	\$ 879	\$ 916	\$ 2,382	\$ 3,261
166		Work Order Addition	\$ 14	12/1/2011	MACRS 5	5	\$ 1	\$ 1	\$ -	\$ 14	\$ 14	\$ 14
167		Tools & Equipment	\$ 954	6/1/2013	MACRS 5	5	\$ 110	\$ 110	\$ 55	\$ 789	\$ 899	\$ 954
168		Trailer, emergency compressor	\$ 409	3/1/2016	SL-25	25	\$ 16	\$ 16	\$ 16	\$ 16	\$ 33	\$ 49
169		Trailer, emergency generator EG6500	\$ 1,990	3/1/2016	SL-25	25	\$ 80	\$ 80	\$ 80	\$ 80	\$ 159	\$ 239
170		Trailer, emergency 6 x12 w/ramp	\$ 7,488	3/1/2016	SL-25	25	\$ 300	\$ 300	\$ 300	\$ 300	\$ 599	\$ 899
171		Work Order Addition	\$ 56,441	9/1/2012	MACRS 5	5	\$ 6,502	\$ 3,251	\$ -	\$ 53,190	\$ 56,441	\$ 56,441
172		V208214, Ford F-150	\$ 6,545	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 6,545	\$ 6,545	\$ 6,545
173		V208216, Chevy Silverad	\$ 8,656	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 8,656	\$ 8,656	\$ 8,656
174		V208217, Chevy 3500	\$ 27,973	12/1/2010	MACRS 5	5	\$ -	\$ -	\$ -	\$ 27,973	\$ 27,973	\$ 27,973
175		V208222, '08 TOY 4 RUNNER	\$ 30,978	12/1/2008	MACRS 5	5	\$ -	\$ -	\$ -	\$ 30,978	\$ 30,978	\$ 30,978
176		Visitor Chair	\$ 162	9/1/2012	MACRS 7	7	\$ 14	\$ 14	\$ 14	\$ 126	\$ 140	\$ 155
177		SCADA Report Writer System	\$ 40,983	11/30/2017	SL-25	25	\$ -	\$ 1,639	\$ 1,639	\$ -	\$ -	\$ 3,279
178		Fuel Station	\$ 175,680	8/31/2017	SL-25	25	\$ -	\$ 7,027	\$ 7,027	\$ -	\$ 7,027	\$ 14,054
179		Base Yard Security Cameras	\$ 9,613	10/31/2017	MACRS 5	5	\$ -	\$ 1,923	\$ 3,076	\$ -	\$ 1,923	\$ 4,999
180		Big Island Radio Communication	\$ 48,000	9/30/2017	MACRS 5	5	\$ -	\$ 9,600	\$ 15,360	\$ -	\$ 9,600	\$ 24,960
181		EMT Service Truck	\$ 74,393	9/30/2017	MACRS 5	5	\$ -	\$ 14,879	\$ 23,806	\$ -	\$ 14,879	\$ 38,684
182		Handheld Meter Readers	\$ 8,326	10/31/2017	MACRS 5	5	\$ -	\$ 1,665	\$ 2,664	\$ -	\$ 1,665	\$ 4,330
183		EMT Service Truck Tools	\$ 8,436	10/31/2017	MACRS 5	5	\$ -	\$ 1,667	\$ 2,699	\$ -	\$ 1,667	\$ 4,386
184		Portable Air Compressor	\$ 20,293	6/30/2017	MACRS 5	5	\$ -	\$ 4,059	\$ 6,494	\$ -	\$ 4,059	\$ 10,553
185		Socket fusion & welding prep kit	\$ 2,159	6/30/2017	MACRS 5	5	\$ -	\$ 432	\$ 691	\$ -	\$ 432	\$ 1,123
186		Iron Handheld Meter Readers	\$ 25,694	7/1/2018	MACRS 5	5	\$ -	\$ -	\$ 5,139	\$ -	\$ -	\$ 5,139

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Accumulated Deferred Income Taxes - State (Detail)
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	Tax Cost	In Service Date	Tax Method	Tax Period	Annual Amortization			Accumulated Depreciation		
							2016	2017	2018	2016	2017	2018
187		2018 Toyota 4Runner 4x4	\$ 41,208	7/1/2018	MACRS 5	5	\$ -	\$ -	\$ 8,242	\$ -	\$ -	\$ 8,242
188		2018 Toyota Tacoma TRD 4x4	\$ 38,978	7/1/2018	MACRS 5	5	\$ -	\$ -	\$ 7,796	\$ -	\$ -	\$ 7,796
189		Total	\$ 1,884,768				\$ 176,649	\$ 180,711	\$ 191,745	\$ 1,026,703	\$ 1,207,414	\$ 1,399,159
190		BIG ISLAND ALLOCATIONS										
191		721 - Waikoloa Water	\$ 345,552	18.33%			\$ 32,387	\$ 33,131	\$ 35,154	\$ 188,235	\$ 221,366	\$ 256,520
192		722 - Waikoloa Sewer	\$ 262,269	13.92%			\$ 24,581	\$ 25,146	\$ 26,682	\$ 142,868	\$ 168,014	\$ 194,686
193		723 - Waikoloa Resort Water	\$ 360,675	19.14%			\$ 33,804	\$ 34,581	\$ 36,683	\$ 196,473	\$ 231,065	\$ 267,747
194		724 - Waikoloa Resort Sewer	\$ 478,744	25.40%			\$ 44,870	\$ 45,902	\$ 48,705	\$ 260,790	\$ 306,692	\$ 355,396
195		725 - Waikoloa Resort Irrigation	\$ 19,187	1.02%			\$ 1,798	\$ 1,840	\$ 1,952	\$ 10,452	\$ 12,292	\$ 14,244
196		726 - Kona Water	\$ 271,295	14.39%			\$ 25,427	\$ 26,012	\$ 27,600	\$ 147,785	\$ 173,796	\$ 201,396
197		727 - Kona Sewer	\$ 147,045	7.80%			\$ 13,782	\$ 14,099	\$ 14,959	\$ 80,101	\$ 94,199	\$ 109,159

Waikoloa Resort Utilities, Inc. DBA West Hawaii Utility Company
 Hawaii Capital Goods Excess Tax Credit
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCOETC	Amortization Period	Annual Amortization		Accumulated Amortization		Unamortized HCOETC	
								2016	2017	2016	2017	2016	2017
1	103150	Melis Supply Plant											
2		RESORT IRRIGATION WELL #1	1/1/1990	\$ 205,187	\$ 225,760	\$ 9,407	25	\$ 376	\$ -	\$ 9,407	\$ 9,407	\$ (0)	\$ (0)
3		RESORT IRRIGATION WELL #3	9/1/1990	\$ 264,752	\$ 254,462	\$ 10,590	25	\$ 424	\$ -	\$ 10,590	\$ 10,590	\$ (0)	\$ (0)
4		RESORT IRRIGATION WELL #2	1/1/1990	\$ 244,776	\$ 234,987	\$ 9,791	25	\$ 392	\$ -	\$ 9,791	\$ 9,791	\$ (0)	\$ (0)
5		Total		\$ 744,697	\$ 714,909	\$ 29,788		\$ 1,192	\$ -	\$ 29,788	\$ 29,788	\$ (0)	\$ (0)
6	103240	Pumping Equipment											
7		Submersible pump (irrigation)	7/29/1990	\$ 4,333	\$ 4,063	\$ 169	25	\$ 7	\$ -	\$ 169	\$ 169	\$ 0	\$ 0
8		1" pipe (irrigation)	7/29/1990	\$ 1,524	\$ 1,463	\$ 61	25	\$ 2	\$ -	\$ 61	\$ 61	\$ (0)	\$ (0)
9		ELECTRIC SUBMERSIBLE MOTOR (RRIG)	10/21/1990	\$ 2,176	\$ 2,089	\$ 87	25	\$ 3	\$ 3	\$ 87	\$ 84	\$ (0)	\$ (0)
10		RESORT IRRIGATION WELL #1-PUMP	1/1/1990	\$ 17,589	\$ 16,968	\$ 704	25	\$ 28	\$ -	\$ 704	\$ 704	\$ (0)	\$ (0)
11		RESORT IRRIGATION WELL #2-PUMP	1/1/1990	\$ 23,031	\$ 22,473	\$ 945	25	\$ 38	\$ -	\$ 945	\$ 945	\$ (0)	\$ (0)
12		RESORT IRRIGATION WELL #3-PUMP	9/1/1990	\$ 41,558	\$ 39,969	\$ 1,662	25	\$ 60	\$ -	\$ 1,662	\$ 1,662	\$ (0)	\$ (0)
13		Total		\$ 90,701	\$ 87,072	\$ 3,628		\$ 145	\$ 3	\$ 3,621	\$ 3,625	\$ 10	\$ 7
14	103434	Transmission & Distribution Mains											
15		NURSERY WELL PIPELINE	1/1/1990	\$ 144,480	\$ 138,701	\$ 5,779	25	\$ 231	\$ -	\$ 5,779	\$ 5,779	\$ (0)	\$ (0)
16		Total		\$ 144,480	\$ 138,701	\$ 5,779		\$ 231	\$ -	\$ 5,779	\$ 5,779	\$ (0)	\$ (0)
17	103460	Meters & Meter Boxes											
18		1" meter - polypropylene ring	4/1/1997	\$ 108	\$ 104	\$ 4	25	\$ 0	\$ -	\$ 4	\$ 4	\$ 0	\$ 0
19		6" measuring chamber - IR #1	8/1/1996	\$ 866	\$ 831	\$ 35	25	\$ 1	\$ 1	\$ 35	\$ 32	\$ 3	\$ 3
20		Irrigation well #3 - replacement meter	9/20/1998	\$ 946	\$ 908	\$ 38	25	\$ 2	\$ 2	\$ 38	\$ 32	\$ 6	\$ 6
21		14" Propeller Meter-Resort Golf	1-2/12/2014	\$ 3,492	\$ 3,332	\$ 140	25	\$ 6	\$ 6	\$ 17	\$ 22	\$ 28	\$ 17
22		Total		\$ 5,472	\$ 5,195	\$ 276		\$ 9	\$ 8	\$ 79	\$ 87	\$ 96	\$ 121
23	103120	Collection & Impound Reservoirs											
24		IRRIGATION LAKE #7/LINER	9/30/1995	\$ 109,812	\$ 105,420	\$ 4,392	25	\$ 176	\$ 176	\$ 4,041	\$ 4,217	\$ 527	\$ 351
25		Total		\$ 109,812	\$ 105,420	\$ 4,392		\$ 176	\$ 176	\$ 4,041	\$ 4,217	\$ 527	\$ 351
26		TOTAL WHUC IRRIGATION		\$ 1,095,122	\$ 1,051,298	\$ 43,804		\$ 1,576	\$ 188	\$ 43,317	\$ 43,504	\$ 675	\$ 487
27		HAWAII GENERAL OFFICE											
28		750 Leasehold Improvements	5/1/2015	\$ 16,865	\$ 16,190	\$ 675	7	\$ 96	\$ 96	\$ 289	\$ 385	\$ 482	\$ 385
29		desk, conference, chairs	3/1/2010	\$ 3,060	\$ 2,938	\$ 122	7	\$ 17	\$ 17	\$ 122	\$ 122	\$ (0)	\$ (0)
30		2 Cuisinart Work Stations	12/1/2010	\$ 5,650	\$ 5,424	\$ 226	7	\$ 32	\$ 32	\$ 226	\$ 226	\$ (0)	\$ (0)
31		Cherry Desk	12/1/2010	\$ 655	\$ 621	\$ 34	7	\$ 5	\$ 5	\$ 34	\$ 34	\$ (0)	\$ (0)
32		Cherry Drawer	12/1/2010	\$ 71	\$ 68	\$ 3	7	\$ 0	\$ 0	\$ 3	\$ 3	\$ (0)	\$ (0)
33		Cherry Credenza	12/1/2010	\$ 509	\$ 488	\$ 20	7	\$ 3	\$ 3	\$ 20	\$ 20	\$ (0)	\$ (0)
34		Cherry Cabinet Unit	12/1/2010	\$ 284	\$ 272	\$ 11	7	\$ 2	\$ 2	\$ 11	\$ 11	\$ (0)	\$ (0)
35		Chairs & Library	12/1/2010	\$ 2,637	\$ 2,525	\$ 111	7	\$ 12	\$ 12	\$ 111	\$ 111	\$ (0)	\$ (0)
36		Cherry Desk Shell '08'	12/1/2010	\$ 429	\$ 412	\$ 17	7	\$ 2	\$ 2	\$ 17	\$ 17	\$ (0)	\$ (0)
37		24" x 71" Credenza/Shell	12/1/2010	\$ 763	\$ 732	\$ 31	7	\$ 6	\$ 6	\$ 31	\$ 31	\$ (0)	\$ (0)
38		Cherry Keyboard Drawer	12/1/2010	\$ 71	\$ 68	\$ 3	7	\$ 0	\$ 0	\$ 3	\$ 3	\$ (0)	\$ (0)
39		Executive Chair	12/1/2010	\$ 391	\$ 378	\$ 13	7	\$ 2	\$ 2	\$ 13	\$ 13	\$ (0)	\$ (0)
40		Desk Pedestal F/F	12/1/2010	\$ 468	\$ 449	\$ 19	7	\$ 3	\$ 3	\$ 19	\$ 19	\$ (0)	\$ (0)
41		Cherry Staff Unit	12/1/2010	\$ 308	\$ 295	\$ 13	7	\$ 2	\$ 2	\$ 13	\$ 13	\$ (0)	\$ (0)
42		Cherry Storage Hutch	12/1/2010	\$ 487	\$ 468	\$ 19	7	\$ 3	\$ 3	\$ 19	\$ 19	\$ (0)	\$ (0)
43		Cherry Credenza '66'	12/1/2010	\$ 333	\$ 320	\$ 13	7	\$ 2	\$ 2	\$ 13	\$ 13	\$ (0)	\$ (0)
44		Regency Desk	12/1/2010	\$ 709	\$ 681	\$ 28	7	\$ 4	\$ 4	\$ 28	\$ 28	\$ (0)	\$ (0)
45		2 Drawer Lateral File	12/1/2010	\$ 988	\$ 948	\$ 40	7	\$ 6	\$ 6	\$ 40	\$ 40	\$ (0)	\$ (0)
46		3, 42" x 71" Credenza Lateral File Cabinets	12/1/2010	\$ 2,868	\$ 2,754	\$ 115	7	\$ 16	\$ 16	\$ 115	\$ 115	\$ (0)	\$ (0)
47		Cherry Desk Pedestal B9/BF	12/1/2010	\$ 513	\$ 492	\$ 21	7	\$ 3	\$ 3	\$ 21	\$ 21	\$ (0)	\$ (0)
48		Regency Lateral File	12/1/2010	\$ 567	\$ 545	\$ 23	7	\$ 3	\$ 3	\$ 23	\$ 23	\$ (0)	\$ (0)
49		Fireproof safe for Customer Service office.	12/1/2011	\$ 2,386	\$ 2,293	\$ 95	7	\$ 14	\$ 14	\$ 95	\$ 95	\$ (0)	\$ (0)
50		Rich Africa MP C3001	5/1/2015	\$ 3,044	\$ 2,924	\$ 122	5	\$ 24	\$ 24	\$ 122	\$ 122	\$ (0)	\$ (0)
51		790 Office Furniture	5/1/2015	\$ 631	\$ 608	\$ 25	5	\$ 4	\$ 4	\$ 25	\$ 25	\$ (0)	\$ (0)
52		Automated Electronic Scales	12/1/2010	\$ 7,161	\$ 6,875	\$ 286	5	\$ 57	\$ 57	\$ 286	\$ 286	\$ (0)	\$ (0)
53		License for Capture Now	12/1/2010	\$ 237	\$ 227	\$ 9	3	\$ 3	\$ 3	\$ 9	\$ 9	\$ (0)	\$ (0)
54		Fujitsu F16140 scanner	12/1/2010	\$ 1,599	\$ 1,559	\$ 40	5	\$ 13	\$ 13	\$ 40	\$ 40	\$ (0)	\$ (0)

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Hawaii Capital Goods Expense Tax Credit
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCGEET	Amortization Period	Annual Amortization	Accumulated Amortization			Unamortized HCGEET			
									2016	2017	2018	2016	2017	2018	
120		dyer @ baseyard	4/1/2012	\$ 503	\$ 483	\$ 20	7	\$ 4	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ 15	\$ 12
121		Exec Chair	9/1/2012	\$ 331	\$ 331	\$ 14	5	\$ 2	\$ 2	\$ 4	\$ 14	\$ -	\$ -	\$ 2	\$ -
122		Work Order Addition	9/1/2012	\$ 182	\$ 49	\$ 2	5	\$ 0	\$ 2	\$ 2	\$ 2	\$ -	\$ -	\$ 0	\$ -
123		Work Order Addition	9/1/2012	\$ 51	\$ 175	\$ 7	5	\$ 1	\$ 7	\$ 7	\$ 7	\$ -	\$ -	\$ 0	\$ -
124		Work Order Addition	3/1/2014	\$ 13,813	\$ 13,800	\$ 553	5	\$ 111	\$ 553	\$ 553	\$ 553	\$ -	\$ -	\$ -	\$ -
125		EMT Laptop	3/1/2014	\$ 4,509	\$ 4,328	\$ 180	5	\$ 36	\$ 180	\$ 180	\$ 180	\$ -	\$ -	\$ 36	\$ -
126		Hand Helds	12/1/2010	\$ 9,147	\$ 18,382	\$ 766	5	\$ 153	\$ 766	\$ 766	\$ 766	\$ -	\$ -	\$ -	\$ -
127		Desk Dock	12/1/2010	\$ 2,793	\$ 2,681	\$ 112	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128		Personnel Lift	6/1/2012	\$ 5,844	\$ 5,610	\$ 234	5	\$ 47	\$ 234	\$ 234	\$ 234	\$ -	\$ -	\$ -	\$ -
129		Software	9/1/2012	\$ 2,995	\$ 2,875	\$ 120	5	\$ 24	\$ 120	\$ 120	\$ 120	\$ -	\$ -	\$ -	\$ -
130		Hardware	9/1/2012	\$ 8,824	\$ 8,471	\$ 353	5	\$ 71	\$ 353	\$ 353	\$ 353	\$ -	\$ -	\$ -	\$ -
131		Gradall lifting hook attachment	12/1/2014	\$ 2,427	\$ 2,390	\$ 97	5	\$ 19	\$ 97	\$ 97	\$ 97	\$ -	\$ -	\$ 19	\$ -
132		Forklift	12/1/2014	\$ 27,625	\$ 26,520	\$ 1,105	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133		HON chair	2/1/2014	\$ 636	\$ 611	\$ 25	7	\$ 4	\$ 4	\$ 4	\$ 4	\$ -	\$ -	\$ -	\$ -
134		Hydro Jetter	12/1/2010	\$ 5,641	\$ 5,703	\$ 238	5	\$ 46	\$ 238	\$ 238	\$ 238	\$ -	\$ -	\$ -	\$ -
135		Ios Maker-Mantowac ID-W52A	9/1/2016	\$ 4,636	\$ 4,354	\$ 181	5	\$ 36	\$ 181	\$ 181	\$ 181	\$ -	\$ -	\$ -	\$ -
136		Ingersoll Neede/Chisal Sci	7/1/2013	\$ 21,402	\$ 20,546	\$ 856	5	\$ 171	\$ 856	\$ 856	\$ 856	\$ -	\$ -	\$ -	\$ -
137		Interns' labor	2/1/2014	\$ 13,806	\$ 13,254	\$ 552	7	\$ 79	\$ 552	\$ 552	\$ 552	\$ -	\$ -	\$ -	\$ -
138		Knell task chair	4/1/2013	\$ 1,165	\$ 1,116	\$ 47	5	\$ 9	\$ 47	\$ 47	\$ 47	\$ -	\$ -	\$ 9	\$ -
139		1 laptops	4/1/2013	\$ 1,165	\$ 1,116	\$ 47	5	\$ 9	\$ 47	\$ 47	\$ 47	\$ -	\$ -	\$ 9	\$ -
140		Laptop, EMT-HWKOOL2	11/1/2016	\$ 1,631	\$ 1,566	\$ 65	5	\$ 13	\$ 65	\$ 65	\$ 65	\$ -	\$ -	\$ -	\$ -
141		Lateral File	9/1/2012	\$ 525	\$ 504	\$ 21	5	\$ 4	\$ 21	\$ 21	\$ 21	\$ -	\$ -	\$ -	\$ -
142		Work Order Addition	12/1/2011	\$ 1,447	\$ 1,389	\$ 58	5	\$ 12	\$ 58	\$ 58	\$ 58	\$ -	\$ -	\$ -	\$ -
143		Work Order Addition	12/1/2011	\$ 4,571	\$ 4,388	\$ 183	5	\$ 37	\$ 183	\$ 183	\$ 183	\$ -	\$ -	\$ -	\$ -
144		Work Order Addition	6/1/2011	\$ 16,749	\$ 16,079	\$ 670	5	\$ 134	\$ 670	\$ 670	\$ 670	\$ -	\$ -	\$ -	\$ -
145		New IP phone system	6/1/2013	\$ 19,704	\$ 18,915	\$ 788	5	\$ 158	\$ 788	\$ 788	\$ 788	\$ -	\$ -	\$ -	\$ -
146		New Hydraulic Hammer	12/1/2013	\$ 9,847	\$ 9,453	\$ 394	5	\$ 79	\$ 394	\$ 394	\$ 394	\$ -	\$ -	\$ -	\$ -
147		Office Furnishings	2/1/2014	\$ 6,706	\$ 6,438	\$ 268	7	\$ 38	\$ 268	\$ 268	\$ 268	\$ -	\$ -	\$ -	\$ -
148		Office furniture & equip	9/1/2012	\$ 4,134	\$ 3,869	\$ 165	7	\$ 24	\$ 165	\$ 165	\$ 165	\$ -	\$ -	\$ -	\$ -
149		Work Order Addition	9/1/2012	\$ 47	\$ 45	\$ 2	5	\$ 0	\$ 2	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -
150		Work Order Addition	9/1/2012	\$ 90	\$ 87	\$ 3	5	\$ 1	\$ 3	\$ 3	\$ 3	\$ -	\$ -	\$ -	\$ -
151		Portable generator 3500w, EMT's	12/1/2015	\$ 518	\$ 497	\$ 21	5	\$ 4	\$ 21	\$ 21	\$ 21	\$ -	\$ -	\$ -	\$ -
152		Power Quality Analyzer	3/1/2016	\$ 8,416	\$ 8,080	\$ 337	5	\$ 67	\$ 337	\$ 337	\$ 337	\$ -	\$ -	\$ -	\$ -
153		Printer Cart	9/1/2012	\$ 72	\$ 72	\$ 3	5	\$ 1	\$ 3	\$ 3	\$ 3	\$ -	\$ -	\$ -	\$ -
154		Printer Cart	9/1/2012	\$ 69	\$ 69	\$ 3	5	\$ 1	\$ 3	\$ 3	\$ 3	\$ -	\$ -	\$ -	\$ -
155		Projection-Dell 1610HD	12/1/2016	\$ 601	\$ 581	\$ 20	5	\$ 4	\$ 20	\$ 20	\$ 20	\$ -	\$ -	\$ -	\$ -
156		Electrical Upgrade	12/1/2011	\$ 8,419	\$ 8,419	\$ 351	5	\$ 70	\$ 351	\$ 351	\$ 351	\$ -	\$ -	\$ -	\$ -
157		Respirator supplied air system	12/1/2016	\$ 4,239	\$ 4,069	\$ 170	5	\$ 34	\$ 170	\$ 170	\$ 170	\$ -	\$ -	\$ -	\$ -
158		Radio Copier	1/1/2011	\$ 10,988	\$ 10,164	\$ 824	5	\$ 85	\$ 824	\$ 824	\$ 824	\$ -	\$ -	\$ -	\$ -
159		Radio Fax Module	1/1/2011	\$ 1,045	\$ 1,003	\$ 42	5	\$ 8	\$ 42	\$ 42	\$ 42	\$ -	\$ -	\$ -	\$ -
160		RUCOH MP-C300A-Engineering office	12/1/2016	\$ 8,282	\$ 7,951	\$ 331	5	\$ 66	\$ 331	\$ 331	\$ 331	\$ -	\$ -	\$ -	\$ -
161		Agic computer/wrapup for Eng Mgr	10/1/2014	\$ 1,478	\$ 1,419	\$ 59	5	\$ 12	\$ 59	\$ 59	\$ 59	\$ -	\$ -	\$ -	\$ -
162		SCADA INE-11 900 Dual Gateway	3/1/2016	\$ 22,377	\$ 21,482	\$ 895	5	\$ 179	\$ 895	\$ 895	\$ 895	\$ -	\$ -	\$ -	\$ -
163		SCADA radio data link	3/1/2016	\$ 53,201	\$ 51,073	\$ 2,128	5	\$ 426	\$ 2,128	\$ 2,128	\$ 2,128	\$ -	\$ -	\$ -	\$ -
164		SCADA upgrade 2013	3/1/2016	\$ 84,775	\$ 82,184	\$ 2,591	5	\$ 518	\$ 2,591	\$ 2,591	\$ 2,591	\$ -	\$ -	\$ -	\$ -
165		SCADA/PAck 32	3/1/2016	\$ 10,539	\$ 10,117	\$ 422	5	\$ 84	\$ 422	\$ 422	\$ 422	\$ -	\$ -	\$ -	\$ -
166		Scalloping	3/1/2016	\$ 4,771	\$ 4,580	\$ 191	5	\$ 38	\$ 191	\$ 191	\$ 191	\$ -	\$ -	\$ -	\$ -
167		Work Order Addition	12/1/2016	\$ 15	\$ 14	\$ 1	5	\$ 0	\$ 1	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -
168		Tools & Equipment	9/1/2013	\$ 994	\$ 954	\$ 40	5	\$ 8	\$ 40	\$ 40	\$ 40	\$ -	\$ -	\$ -	\$ -
169		Trailer emergency compressor	3/1/2016	\$ 2,626	\$ 2,509	\$ 117	25	\$ 1	\$ 117	\$ 117	\$ 117	\$ -	\$ -	\$ -	\$ -
170		Trailer emergency 8x12 wrap	3/1/2016	\$ 7,803	\$ 7,188	\$ 615	25	\$ 12	\$ 615	\$ 615	\$ 615	\$ -	\$ -	\$ -	\$ -
171		Work Order Addition	9/1/2012	\$ 58,933	\$ 56,943	\$ 2,990	5	\$ 470	\$ 2,990	\$ 2,990	\$ 2,990	\$ -	\$ -	\$ -	\$ -
172		V208214, Ford F-150	12/1/2010	\$ 6,877	\$ 6,545	\$ 332	5	\$ 66	\$ 332	\$ 332	\$ 332	\$ -	\$ -	\$ -	\$ -
173		V208216, Chevy Silverad	12/1/2010	\$ 9,077	\$ 8,568	\$ 509	5	\$ 72	\$ 509	\$ 509	\$ 509	\$ -	\$ -	\$ -	\$ -
174		V208217, Chevy 3500	12/1/2010	\$ 32,289	\$ 27,923	\$ 4,366	5	\$ 87	\$ 4,366	\$ 4,366	\$ 4,366	\$ -	\$ -	\$ -	\$ -
175		V208222, 08 TOY 4 RUNNER	9/1/2012	\$ 32,289	\$ 30,978	\$ 1,311	7	\$ 19	\$ 1,311	\$ 1,311	\$ 1,311	\$ -	\$ -	\$ -	\$ -
176		Visitor Chair	11/30/2012	\$ 42,981	\$ 40,981	\$ 2,000	25	\$ 83	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -
177		SOACA Report Writer System	9/31/2017	\$ 183,000	\$ 175,880	\$ 7,120	25	\$ 293	\$ 7,120	\$ 7,120	\$ 7,120	\$ -	\$ -	\$ -	\$ -
178		Fuel Station	10/31/2017	\$ 10,014	\$ 9,613	\$ 401	25	\$ 80	\$ 401	\$ 401	\$ 401	\$ -	\$ -	\$ -	\$ -
179		Base Yard Security Cameras	9/30/2017	\$ 56,000	\$ 48,000	\$ 8,000	25	\$ 320	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -
180		Big Island Radio Communication	9/30/2017	\$ 77,492	\$ 74,993	\$ 2,499	25	\$ 98	\$ 2,499	\$ 2,499	\$ 2,499	\$ -	\$ -	\$ -	\$ -
181		EMT Service Truck	10/31/2017	\$ 8,787	\$ 8,326	\$ 461	25	\$ 37	\$ 461	\$ 461	\$ 461	\$ -	\$ -	\$ -	\$ -
182		Handheld Meter Readers	10/31/2017	\$ 8,787	\$ 8,326	\$ 461	25	\$ 37	\$ 461	\$ 461	\$ 461	\$ -	\$ -	\$ -	\$ -
183		EMT Service Truck Tools	6/30/2017	\$ 21,339	\$ 20,293	\$ 1,046	25	\$ 42	\$ 1,046	\$ 1,046	\$ 1,046	\$ -	\$ -	\$ -	\$ -
184		Portable Air Compressor	6/30/2017	\$ 2,249	\$ 2,159	\$ 90	25	\$ 4	\$ 90	\$ 90	\$ 90	\$ -	\$ -	\$ -	\$ -
185		Socket fusion & welding prep kit	7/1/2018	\$ 28,765	\$ 25,694	\$ 3,071	5	\$ 214	\$ 3,071	\$ 3,071	\$ 3,071	\$ -	\$ -	\$ -	\$ -
186		liron Handheld Meter Readers	7/1/2018	\$ 42,925	\$ 41,208	\$ 1,717	5	\$ 343	\$ 1,717	\$ 1,717	\$ 1,717	\$ -	\$ -	\$ -	\$ -
187		2018 Toyota 4Runner-4x4													
188															

Waikoa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Hawaii Capital Goods Excise Tax Credit
 Test Year Ending December 31, 2018

Line No.	Utility Account	Property Description	In Service Date	Federal Tax Cost	State Tax Cost	HCGETC	Amortization Period	Annual Amortization				Accumulated Amortization				Unamortized HCGETC			
								2018	2017	2016	2015	2018	2017	2016	2015	2018	2017	2016	2015
189		2018 Toyota Tacoma TRD 4x4	7/1/2018	\$ 40,802	\$ 38,978	\$ 1,824		\$ 14,000	\$ 9,133	\$ 10,774	\$ 9,203	\$ 49,812	\$ 49,132	\$ 57,835	\$ 14,998	\$ 24,988	\$ 20,697		
190		Total		\$ 1,963,300	\$ 1,884,768	\$ 78,532		\$ 14,000	\$ 9,133	\$ 10,774	\$ 9,203	\$ 49,812	\$ 49,132	\$ 57,835	\$ 14,998	\$ 24,988	\$ 20,697		
191		BIG ISLAND ALLOCATIONS																	
192		721 - Waikoa Water	18.33%	\$ 359,950	\$ 345,552	\$ 14,398		\$ 2,567	\$ 1,678	\$ 1,975	\$ 1,687	\$ 7,482	\$ 9,008	\$ 10,603	\$ 2,750	\$ 4,581	\$ 3,795		
193		722 - Waikoa Sewer	13.92%	\$ 273,197	\$ 262,259	\$ 10,938		\$ 1,948	\$ 1,274	\$ 1,489	\$ 1,281	\$ 5,679	\$ 6,837	\$ 8,048	\$ 2,087	\$ 3,477	\$ 2,860		
194		723 - Waikoa Resort Water	19.14%	\$ 375,703	\$ 360,675	\$ 15,028		\$ 2,679	\$ 1,752	\$ 2,062	\$ 1,761	\$ 7,810	\$ 9,402	\$ 11,067	\$ 2,870	\$ 4,782	\$ 3,981		
195		724 - Waikoa Resort Sewer	25.43%	\$ 498,692	\$ 478,744	\$ 19,948		\$ 3,556	\$ 2,325	\$ 2,737	\$ 2,328	\$ 10,367	\$ 12,480	\$ 14,690	\$ 3,810	\$ 6,347	\$ 5,257		
196		725 - Waikoa Resort Irrigation	1.02%	\$ 19,987	\$ 19,187	\$ 799		\$ 143	\$ 93	\$ 110	\$ 94	\$ 415	\$ 500	\$ 589	\$ 133	\$ 254	\$ 211		
197		726 - Kona Water	14.39%	\$ 282,599	\$ 271,295	\$ 11,304		\$ 2,015	\$ 1,318	\$ 1,551	\$ 1,325	\$ 5,875	\$ 7,072	\$ 8,325	\$ 2,159	\$ 3,597	\$ 2,979		
198		727 - Kona Sewer	7.80%	\$ 153,172	\$ 147,045	\$ 6,127		\$ 1,092	\$ 714	\$ 841	\$ 718	\$ 3,184	\$ 3,833	\$ 4,512	\$ 1,170	\$ 1,960	\$ 1,615		
199		TOTALS		\$ 1,117,981	\$ 1,073,262	\$ 44,719		\$ 17,500	\$ 2,066	\$ 3,100	\$ 2,884	\$ 43,652	\$ 43,927	\$ 44,205	\$ 896	\$ 748	\$ 514		

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
Working Cash
Test Year Ending December 31, 2018

Line No.			
1	Labor Expenses	\$	37,852
2	Fuel & Power	\$	135,387
3	Chemicals	\$	-
4	Materials & Supplies	\$	-
5	Waste/Sludge Disposal	\$	-
6	Affiliated Charges	\$	6,990
7	Professional and Outside Services	\$	195
8	Repairs & Maintenance	\$	16,364
9	Rental Expenses	\$	588
10	Insurance Expenses	\$	690
11	Regulatory Expenses	\$	63,500
12	General & Administrative Expenses	\$	5,761
13	Customer Accounts Expenses	\$	856
14	subtotal	\$	268,182
15	Working Cash factor		<u>12</u>
16	Working Cash	\$	<u><u>22,349</u></u>

Waikoloa Resort Utilities, Inc. Db a West Hawaii Utility Company
 Historical Summary
 Test Year Ending December 31, 2018

Line No.		Test Year					Test Year	
		2013	2014	2015	2016	2017	Present Rates Jan 1, 2018 to Dec. 31, 2018	Proposed Rates Jan 1, 2018 to Dec. 31, 2018
3	Revenues							
4	Irrigation							
5	Fixed Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Metered Revenue	\$ 234,735	\$ 169,677	\$ 92,295	\$ 132,129	\$ 127,056	\$ 137,906	\$ 212,922
	Power Cost Charge	\$ -	\$ 88,728	\$ 203,069	\$ 188,281	\$ 191,186	\$ 170,060	\$ 144,031
7	subtotal	\$ 234,735	\$ 258,404	\$ 295,364	\$ 320,409	\$ 318,242	\$ 307,966	\$ 356,954
8	Other Revenue							
9	Private Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Miscellaneous Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Unbilled Revenue Adjustment	\$ (921)	\$ 9,390	\$ 333	\$ (169)	\$ 2,135	\$ -	\$ -
13	TOTAL IRRIGATION REVENUES	\$ 233,814	\$ 267,794	\$ 295,698	\$ 320,240	\$ 320,377	\$ 307,966	\$ 356,954
14	Expenses							
15	Labor Expenses	\$ 27,023	\$ 30,699	\$ 35,289	\$ 33,407	\$ 36,483	\$ 37,852	\$ 37,852
16	Fuel & Power	\$ 152,339	\$ 156,023	\$ 131,358	\$ 136,835	\$ 136,362	\$ 135,387	\$ 135,387
17	Chemicals	\$ 291	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
18	Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Waste/Sludge Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Affiliated Charges	\$ 6,386	\$ 7,500	\$ 8,251	\$ 6,822	\$ 7,185	\$ 6,990	\$ 6,990
21	Professional and Outside Services	\$ 231	\$ 3,822	\$ 304	\$ 168	\$ 76	\$ 195	\$ 195
22	Repairs & Maintenance	\$ 7,153	\$ 5,881	\$ 13,092	\$ 12,494	\$ 21,213	\$ 16,364	\$ 16,364
23	Rental Expenses	\$ 611	\$ 553	\$ 372	\$ 421	\$ 620	\$ 588	\$ 588
24	Insurance Expenses	\$ 271	\$ 187	\$ 205	\$ 201	\$ 17	\$ 690	\$ 690
25	Regulatory Expenses	\$ 3	\$ -	\$ 12,499	\$ 1,668	\$ 1,242	\$ 63,500	\$ 63,500
26	General & Administrative Expenses	\$ 3,611	\$ 7,431	\$ 7,470	\$ 2,955	\$ 5,946	\$ 5,761	\$ 5,761
27	Customer Accounts Expenses	\$ 392	\$ 229	\$ 680	\$ 1,006	\$ 753	\$ 856	\$ 856
28	Taxes Other than Income Taxes	\$ 30,501	\$ 17,707	\$ 19,893	\$ 21,437	\$ 21,632	\$ 19,664	\$ 22,792
29	Depreciation	\$ 23,488	\$ 23,495	\$ 21,715	\$ 18,006	\$ 18,006	\$ 30,588	\$ 30,588
30	Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Income Taxes	\$ -	\$ 2,026	\$ 7,777	\$ 18,552	\$ 14,290	\$ -	\$ 12,091
32	TOTAL EXPENSES	\$ 252,300	\$ 255,560	\$ 258,908	\$ 253,974	\$ 263,824	\$ 318,433	\$ 333,652
33	NET INCOME/(LOSS)	\$ (18,485)	\$ 12,235	\$ 36,790	\$ 66,266	\$ 56,553	\$ (10,467)	\$ 23,302

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Revenue Summary
 Test Year Ending December 31, 2018

Line No.		2013	2014	2015	2016	2017	Test Year Present Rates Jan 1, 2018 to Dec. 31, 2018	Test Year Proposed Rates Jan 1, 2018 to Dec. 31, 2018
1								
2	Water							
3	Irrigation							
4	Fixed Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Metered Revenue	\$ 234,735	\$ 169,677	\$ 92,295	\$ 132,129	\$ 127,056	\$ 137,906	\$ 212,922
6	Power Cost Charge	\$ -	\$ 88,728	\$ 203,069	\$ 188,281	\$ 191,186	\$ 170,060	\$ 144,031
7	subtotal	\$ 234,735	\$ 258,404	\$ 295,364	\$ 320,409	\$ 318,242	\$ 307,966	\$ 356,954
8	Other Revenue						\$ -	\$ -
9	Private Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Miscellaneous Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Unbilled Revenue Adjustment	\$ (921)	\$ 9,390	\$ 333	\$ (169)	\$ 2,135	\$ -	\$ -
13	TOTAL	\$ 233,814	\$ 267,794	\$ 295,698	\$ 320,240	\$ 320,377	\$ 307,966	\$ 356,954

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Customer Count and Sales
 Test Year Ending December 31, 2018

Line No.	Customer Count / Volumetric measurements	2013	2014	2015	2016	2017	Test Year	
							Present Rates	Proposed Rates
1	CUSTOMER COUNT							
2	Irrigation							
3	No. of customers	2	2	2	2	2	2	2
4	subtotal	2	2	2	2	2	2	2
5	SALES [TG]							
6	Irrigation							
7	Metered Usage	904,805	935,353	1,072,367	1,167,417	1,118,306	1,119,363	1,119,363
8	subtotal	904,805	935,353	1,072,367	1,167,417	1,118,306	1,119,363	1,119,363

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
Inflation Factors
Test Year Ending December 31, 2018

Inflation Year	Percentage	Notes
2013->2014	1.44%	
2014->2015	1.01%	
2015->2016	2.28%	
2016->2017	2.71%	(based on Department of Business, Economic Development and Tourism Forecast)
2017->2018	2.71%	(based on Department of Business, Economic Development and Tourism Forecast)

References:

2013 - 2016 data source:

http://data.bls.gov/pdq/SurveyOutputServlet?series_id=CUURA426SA0,CUUSA426SA0

2017 - 2018 data source: <http://dbedt.hawaii.gov/economic/qser/outlook-economy/>

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Four Factor Allocations
 Test Year Ending December 31, 2018

Line No.		2012 - 2015	2016	2017	2018
1	Allocations from Big Island (Dept 720)				
2	Waikoloa Water (721)	19.17%	19.11%	18.33%	18.33%
3	Waikoloa Sewer (722)	15.14%	14.35%	13.92%	13.92%
4	Waikoloa Resort Water (723)	20.81%	18.66%	19.14%	19.14%
5	Waikoloa Resort Sewer (724)	21.51%	24.73%	25.40%	25.40%
6	Waikoloa Resort Irrigation (725)	0.94%	0.93%	1.02%	1.02%
7	Kona Water (726)	14.09%	12.59%	14.39%	14.39%
8	Kona Sewer (727)	8.34%	9.62%	7.80%	7.80%
		100.00%	100.00%	100.00%	100.00%
9	Allocations from Hawaii General Office (790)				
10	Ka'anapali (700)	23.67%	21.51%	21.73%	21.73%
11	Pukalani (701)	6.73%	6.69%	6.87%	6.87%
12	Waikoloa Water (721)	13.06%	13.46%	12.83%	12.83%
13	Waikoloa Sewer (722)	10.46%	10.37%	10.02%	10.02%
14	Waikoloa Resort Water (723)	14.43%	13.03%	13.27%	13.27%
15	Waikoloa Resort Sewer (724)	14.78%	17.74%	18.18%	18.18%
16	Waikoloa Resort Irrigation (725)	0.68%	0.69%	0.75%	0.75%
17	Kona Water (726)	10.15%	9.36%	10.56%	10.56%
18	Kona Sewer (727)	6.04%	7.14%	5.80%	5.80%
		100.00%	100.00%	100.00%	100.00%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Labor Expense
 Test Year Ending December 31, 2018

Line No.		2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
3	Expenses						
4	Payroll:						
5	Operating Labor	\$ 14,367	\$ 16,890	\$ 18,231	\$ 18,726	\$ 20,776	\$ 21,610
6	Total Payroll	\$ 14,367	\$ 16,890	\$ 18,231	\$ 18,726	\$ 20,776	\$ 21,610
7	Employee Benefits						
8	Health Care Benefits (Medical and Dental)	\$ 2,865	\$ 6,174	\$ 7,828	\$ 6,347	\$ 6,709	\$ 7,364
9	Workers Compensation	\$ 573	\$ 481	\$ 416	\$ 964	\$ 140	\$ 612
10	Pension	\$ 7,222	\$ 5,637	\$ 7,371	\$ 6,054	\$ 6,689	\$ 6,369
11	Total Employee Benefits	\$ 10,660	\$ 12,292	\$ 15,616	\$ 13,365	\$ 13,539	\$ 14,345
12	Payroll Taxes						
13	FICA	\$ 1,587	\$ 1,351	\$ 1,290	\$ 1,283	\$ 1,723	\$ 1,801
14	FUTA	\$ 13	\$ 12	\$ 11	\$ 11	\$ 15	\$ 14
15	SUTA	\$ 396	\$ 153	\$ 142	\$ 23	\$ 430	\$ 81
16	Total payroll taxes	\$ 1,996	\$ 1,516	\$ 1,443	\$ 1,317	\$ 2,168	\$ 1,897

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Fuel & Power
 Test Year Ending December 31, 2018

Line No.		2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
3	Expenses [\$]						
4	Electricity						
5	Nursury Well	\$ 35,343	\$ 33,755	\$ 30,277	\$ 34,753	\$ 31,825	\$ 31,107
6	Irrigation Wells 1, 2, 3	\$ 116,997	\$ 121,895	\$ 97,610	\$ 96,435	\$ 96,768	\$ 99,510
7	51' Well	\$ -	\$ 374	\$ 3,471	\$ 5,647	\$ 7,769	\$ 4,770
8	subtotal	\$ 152,339	\$ 156,023	\$ 131,358	\$ 136,835	\$ 136,362	\$ 135,387
9	Fuel for Power Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Total Expense	\$ 152,339	\$ 156,023	\$ 131,358	\$ 136,835	\$ 136,362	\$ 135,387
11	Units of consumption [kWh]						
12	Electricity						
13	Nursury Well	90,453	85,301	94,522	125,959	107,344	109,275
14	Irrigation Wells 1, 2, 3	319,800	330,000	328,000	370,500	350,200	349,567
15	51' Well	0	671	9,634	19,027	21,612	16,758
16	subtotal	410,253	415,972	432,156	515,486	479,156	475,599
17	Unit Cost [\$ / kWh]	\$ 0.3713	\$ 0.3751	\$ 0.3040	\$ 0.2654	\$ 0.2846	\$ 0.2847

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Power Cost Charge
 Test Year Ending December 31, 2018

Line No.		TY Expense [\$]	TY Power Consumed [kWh]	3 Year Avg Production [TG]	Pump Efficiency [kWh / TG]	Electricity Unit Cost [\$ / kWh]
1						
2	Pump Efficiency Factor	\$ 135,387	475,599	1,119,363	0.4249	\$ 0.2847
3	Total	\$ 135,387	475,599	1,119,363	0.4249	\$ 0.2847
4	Present Rate Calculation					
5	Revenue Tax Factor		6.385%			
6	Pump Efficiency Factor [kWh / TG]		0.5337			
7	Power Cost Charge [\$ / TG]	\$ 0.1519				
8	PCC Revenue	\$ 170,060				
9	Proposed Rate Calculation					
10	Revenue Tax Factor		6.385%			
11	Pump Efficiency Factor [kWh / TG]		0.4249			
12	Power Cost Charge [\$ / TG]	\$ 0.1209				
13	PCC Revenue	\$ 144,031				

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Chemicals
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Chemicals	\$ 291	\$ 5	\$ -	\$ -	\$ -	\$ -
3	subtotal	\$291	\$ 5	\$ -	\$ -	\$ -	\$ -
4	In 2018 Dollars						
5	Chemicals	\$ 321	\$ 6	\$ -	\$ -	\$ -	\$ -
6	Total	\$ 321	\$ 6	\$ -	\$ -	\$ -	\$ -

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Materials & Supplies
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Irrigation						
3	Treatment and Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Water Treatment and Water Quality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Transmission & Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Allocated From Hawaii Water to WHUC Irrigation						
10	Treatment and Disposal	\$ 0	\$ 1	\$ 6	\$ 1	\$ -	\$ 3
11	Water Treatment and Water Quality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Transmission & Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Collection	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -
14	Pumping	\$ -	\$ 1	\$ 0	\$ -	\$ 1	\$ 1
15	subtotal	\$ 0	\$ 3	\$ 7	\$ 1	\$ 1	\$ 3
	Direct and Allocated Professional & Outside Services						
16	Outside Services						
17	Treatment and Disposal	\$ 0	\$ 1	\$ 6	\$ 1	\$ -	\$ 3
18	Water Treatment and Water Quality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Transmission & Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Collection	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -
21	Pumping	\$ -	\$ 1	\$ 0	\$ -	\$ 1	\$ 1
22	subtotal	\$ 0	\$ 3	\$ 7	\$ 1	\$ 1	\$ 3
23	In 2018 Dollars						
24	Treatment and Disposal	\$ 0	\$ 2	\$ 7	\$ 1	\$ -	\$ 3
25	Water Treatment and Water Quality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Transmission & Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Collection	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -
28	Pumping	\$ -	\$ 1	\$ 0	\$ -	\$ 1	\$ 1
29	Total	\$ 0	\$ 3	\$ 7	\$ 1	\$ 1	\$ -

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Waste/Sludge Disposal
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Sludge Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	In 2018 Dollars						
5	Sludge Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Affiliated Charges
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	PubCo	\$ 6,386	\$ 7,500	\$ 8,251	\$ 6,822	\$ 7,185	\$ 6,990
3	Total	<u>\$6,386</u>	<u>\$7,500</u>	<u>\$8,251</u>	<u>\$6,822</u>	<u>\$7,185</u>	<u>\$ 6,990</u>
4	Allocated to Hawaii Water Service Co						
5	PubCo	\$ 855,305	\$ 1,004,551	\$ 1,105,133	\$ 913,790	\$ 962,364	
	4-Factor						
6	Proposed PubCo Allocation Factor	0.75%	\$ 7,500	\$ 8,251	\$ 6,822	\$ 7,185	
7	Adjustment for Account 791000		\$ (425)	\$ (705)	\$ (583)	\$ -	
8	Proposed Allocation		\$ 7,075	\$ 7,545	\$ 6,239	\$ 7,185	\$ 6,990

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Professional and Outside Services
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Irrigation						
3	Legal Expense	\$ -	\$ 3,349	\$ -	\$ -	\$ -	\$ -
4	Other Outside Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Training Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	subtotal	\$ -	\$ 3,349	\$ -	\$ -	\$ -	\$ -
7	Allocated From Hawaii Water to WHUC Irrigation						
8	Legal Expense	\$ 162	\$ 154	\$ 105	\$ 124	\$ 72	\$ 100
9	Other Outside Services	\$ 46	\$ 320	\$ 123	\$ 44	\$ 5	\$ 57
10	Training Consultants	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
11	Auditors and Consultants	\$ -	\$ -	\$ 76	\$ -	\$ -	\$ 25
12	subtotal	\$ 231	\$ 474	\$ 304	\$ 168	\$ 76	\$ 183
	<i>Direct and Allocated Professional</i>						
13	<i>& Outside Services</i>						
14	Legal Expense	\$ 162	\$ 3,502	\$ 105	\$ 124	\$ 72	\$ 100
15	Other Outside Services	\$ 46	\$ 320	\$ 123	\$ 44	\$ 5	\$ 57
16	Training Consultants	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
17	Auditors and Consultants	\$ -	\$ -	\$ 76	\$ -	\$ -	\$ 25
18	subtotal	\$ 231	\$ 3,822	\$ 304	\$ 168	\$ 76	\$ 183
19	In 2018 Dollars						
20	Legal Expense	\$ 179	\$ 3,817	\$ 114	\$ 131	\$ 74	\$ 106
21	Other Outside Services	\$ 51	\$ 349	\$ 133	\$ 46	\$ 5	\$ 61
22	Training Consultants	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -
23	Auditors and Consultants	\$ -	\$ -	\$ 82	\$ -	\$ -	\$ 27
24	Total	\$ 255	\$ 4,166	\$ 328	\$ 177	\$ 78	\$ 195

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Repairs & Maintenance
 Test Year Ending December 31, 2018

Line
 No.

Test Year
 Jan 1, 2018 to
 Dec. 31, 2018

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Irrigation						
3	Source of Supply	\$ 1,019	\$ -	\$ 2,149	\$ 1,767	\$ 2,517	\$ 2,144
4	Pumping	\$ -	\$ 72	\$ 1,725	\$ 318	\$ 10,319	\$ 4,121
5	Treatment and Disposal	\$ 3,491	\$ 1,841	\$ 4,071	\$ 1,900	\$ 2,835	\$ 2,935
6	Transmission & Distribution	\$ 337	\$ 1,703	\$ 2,518	\$ 5,758	\$ 2,256	\$ 3,510
7	A&G	\$ 105	\$ 29	\$ 83	\$ -	\$ -	\$ 28
8	Mileage	\$ 1,580	\$ 1,553	\$ 1,956	\$ 1,733	\$ 2,158	\$ 1,949
8	less chemicals	\$ (291)	\$ (5)	\$ -	\$ -	\$ -	\$ -
9	less materials & supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	less waste disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	subtotal	\$ 6,241	\$ 5,192	\$ 12,502	\$ 11,475	\$ 20,084	\$ 14,687
12	Allocated From Hawaii Water to WHUC Irrigation						
13	Source of Supply	\$ 4	\$ 25	\$ -	\$ -	\$ 3	\$ 1
14	Pumping	\$ 254	\$ 50	\$ 31	\$ 5	\$ 79	\$ 38
15	Treatment and Disposal	\$ 154	\$ 158	\$ 84	\$ 11	\$ 17	\$ 38
16	Transmission & Distribution	\$ 244	\$ 218	\$ 223	\$ 268	\$ 274	\$ 255
17	A&G	\$ 256	\$ 222	\$ 229	\$ 184	\$ 190	\$ 201
18	Mileage	\$ -	\$ 19	\$ 29	\$ 553	\$ 567	\$ 383
19	less materials & supplies	\$ (0)	\$ (3)	\$ (7)	\$ (1)	\$ (1)	\$ (3)
20	subtotal	\$ 912	\$ 672	\$ 568	\$ 467	\$ 563	\$ 533
21	Direct and Allocated Repairs & Maintenance						
22	Source of Supply	\$ 1,023	\$ 25	\$ 2,149	\$ 1,767	\$ 2,520	\$ 2,145
23	Pumping	\$ 254	\$ 121	\$ 1,756	\$ 322	\$ 10,398	\$ 4,159
24	Treatment and Disposal	\$ 3,645	\$ 1,998	\$ 4,155	\$ 1,911	\$ 2,852	\$ 2,973
25	Transmission & Distribution	\$ 581	\$ 1,921	\$ 2,741	\$ 6,025	\$ 2,530	\$ 3,765
26	A&G	\$ 361	\$ 251	\$ 313	\$ 184	\$ 190	\$ 229
27	Mileage	\$ 1,580	\$ 1,572	\$ 1,985	\$ 2,286	\$ 2,725	\$ 2,332
28	less chemicals	\$ (291)	\$ (5)	\$ -	\$ -	\$ -	\$ -
29	less materials & supplies	\$ (0)	\$ (3)	\$ (7)	\$ (1)	\$ (1)	\$ (3)
30	less waste disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	subtotal	\$ 7,153	\$ 5,881	\$ 13,092	\$ 12,494	\$ 21,213	\$ 15,600
32	In 2018 Dollars						
33	Source of Supply	\$ 1,131	\$ 28	\$ 2,318	\$ 1,864	\$ 2,588	\$ 2,257
34	Pumping	\$ 281	\$ 132	\$ 1,895	\$ 340	\$ 10,679	\$ 4,305
35	Treatment and Disposal	\$ 4,029	\$ 2,178	\$ 4,483	\$ 2,016	\$ 2,929	\$ 3,143
36	Transmission & Distribution	\$ 642	\$ 2,094	\$ 2,957	\$ 6,356	\$ 2,599	\$ 3,971
37	A&G	\$ 400	\$ 274	\$ 338	\$ 194	\$ 195	\$ 242
38	Mileage	\$ 1,747	\$ 1,714	\$ 2,142	\$ 2,411	\$ 2,799	\$ 2,451
39	less chemicals	\$ (321)	\$ (6)	\$ -	\$ -	\$ -	\$ -
40	less materials & supplies	\$ (0)	\$ (3)	\$ (7)	\$ (1)	\$ (1)	\$ (3)
41	less waste disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Total	\$ 7,909	\$ 6,410	\$ 14,126	\$ 13,179	\$ 21,788	\$ 16,364

Waikoloa Resort Utilities, Inc. Db a West Hawaii Utility Company
 Rents
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Waikoloa Office and Baseyard	\$ 611	\$ 553	\$ 372	\$ 421	\$ 620	\$ 588
3	Total	\$611	\$ 553	\$ 372	\$ 421	\$ 620	\$ 588
4	Waikoloa General Office Rent Expense (2018)	\$ 59,500					
5	Waikoloa Baseyard Rent Expense (2018)	\$ 19,229					
6	4-Factor Allocation to WHUC Irrigation (proposed)	0.75%					
7	Total ((4 + 5) x 6)	\$ 588					

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Insurance Expenses
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Irrigation						
3	Liability Insurance - General, Auto, Umbrella, and etc	\$ -	\$ -	\$ -	\$ -	\$ -	
4	subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Allocated From Hawaii Water to WHUC Irrigation						
6	Liability Insurance - General, Auto, Umbrella, and etc	\$ 271	\$ 187	\$ 205	\$ 201	\$ 17	
7	subtotal	\$ 271	\$ 187	\$ 205	\$ 201	\$ 17	\$ -
8	Direct and Allocated Insurance						
9	Liability Insurance - General, Auto, Umbrella, and etc	\$ 271	\$ 187	\$ 205	\$ 201	\$ 17	\$ 690
10	Total	\$ 271	\$ 187	\$ 205	\$ 201	\$ 17	\$ 690
11	(1) Test year expense based on Marsh Insurance quotation and allocated to WHUC Irrigation using a four-factor allocation methodology						
12	Total Company Ins. Quote	\$ 2,905,487					
13	4-factor allocation to Hawaii	3.18%					
14	4-factor allocation to WHUC Irrigation (proposed)	0.75%					
15	Total (12 x 13 x 14)	\$ 690					

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Regulatory Expenses
 Test Year Ending December 31, 2018

Line No.	Description	Test Year
1		
2	<u>Description</u>	<u>Test Year</u>
3	PREPARATION AND FILING	
4	Rate case consulting	
5	Accounting	\$ -
6	Engineering	\$ -
7	Other	\$ -
8	Legal	\$ 16,500
9	Travel	\$ -
10	Other non-labor	\$ -
11	subotal	\$ 16,500
12	DISCOVERY AND SETTLEMENT	
13	Rate case consulting	
14	Accounting	\$ -
15	Engineering	\$ -
16	Other	\$ -
17	Legal	\$ 130,000
18	Travel	\$ 7,500
19	Other non-labor	\$ -
20	subotal	\$ 137,500
21	HEARINGS AND BRIEFING	
22	Rate case consulting	
23	Accounting	\$ -
24	Engineering	\$ -
25	Other	\$ -
26	Legal	\$ 20,000
27	Travel	\$ 5,000
28	Other non-labor	\$ -
29	subotal	\$ 25,000
30	STUDIES	
31	Cost of Service	\$ 6,500
32	Depreciation	\$ 5,000
33	subotal	\$ 11,500
34	Total	\$ 190,500
35	Amortization Period	3
36	Test Year expense (Ln30/Ln31)	\$ 63,500

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Regulatory Expenses
 Test Year Ending December 31, 2018

Line No.	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Irrigation						
3	Regulatory Expense	\$ -	\$ -	\$ 12,342	\$ 1,203	\$ 1,232	\$ -
4	subtotal	\$ -	\$ -	\$ 12,342	\$ 1,203	\$ 1,232	\$ -
5	Allocated From Hawaii Water to WHUC Irrigation						
6	Regulatory Expense	\$ 3	\$ -	\$ 157	\$ 465	\$ 10	
7	subtotal	\$ 3	\$ -	\$ 157	\$ 465	\$ 10	\$ -
8	Direct and Allocated Regulatory						
9	Regulatory Expense	\$ 3	\$ -	\$ 12,499	\$ 1,668	\$ 1,242	\$ 63,500
10	Total	\$ 3	\$ -	\$ 12,499	\$ 1,668	\$ 1,242	\$ 63,500

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 General & Administrative Expenses
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Irrigation						
3	Office Supplies	\$ 471	\$ 5,413	\$ 5,776	\$ 1,527	\$ 4,123	\$ 3,809
4	Misc G&A	\$ 146	\$ 358	\$ -	\$ -	\$ -	\$ -
5	subtotal	\$ 617	\$ 5,771	\$ 5,776	\$ 1,527	\$ 4,123	\$ 3,809
6	Allocated From Hawaii Water to WHUC Irrigation						
7	Office Supplies	\$ 1,466	\$ 981	\$ 1,142	\$ 1,188	\$ 1,598	\$ 1,309
8	Misc G&A	\$ 1,528	\$ 678	\$ 551	\$ 240	\$ 225	\$ 339
9	subtotal	\$ 2,994	\$ 1,660	\$ 1,693	\$ 1,428	\$ 1,823	\$ 1,648
10	Direct and Allocated General & Administrative						
11	Office Supplies	\$ 1,937	\$ 6,394	\$ 6,919	\$ 2,715	\$ 5,721	\$ 5,118
12	Misc G&A	\$ 1,674	\$ 1,037	\$ 551	\$ 240	\$ 225	\$ 339
13	Total General & Administrative	\$ 3,611	\$ 7,431	\$ 7,470	\$ 2,955	\$ 5,946	\$ 5,457
14	In 2018 Dollars						
15	Office Supplies	\$ 2,142	\$ 6,969	\$ 7,465	\$ 2,864	\$ 5,875	\$ 5,401
16	Misc G&A	\$ 1,851	\$ 1,130	\$ 595	\$ 253	\$ 231	\$ 360
17	Total	\$ 3,993	\$ 8,099	\$ 8,060	\$ 3,117	\$ 6,107	\$ 5,761

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Customer Accounts Expenses
 Test Year Ending December 31, 2018

Line
 No.

1	Description	2013	2014	2015	2016	2017	Test Year Jan 1, 2018 to Dec. 31, 2018
2	Direct Charge to WHUC Irrigation						
3	Customer Accounts Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	subtotal	\$0	\$ -	\$ -	\$ -	\$ -	\$ -
5	Allocated From Hawaii Water to WHUC Irrigation						
6	Customer Accounts Exp.	\$ 392	\$ 229	\$ 680	\$ 1,006	\$ 753	\$ 813
7	subtotal	\$ 392	\$ 229	\$ 680	\$ 1,006	\$ 753	\$ 813
8	Direct and Allocated Miscellaneous & Other						
9	Customer Accounts Exp.	\$ 392	\$ 229	\$ 680	\$ 1,006	\$ 753	\$ 813
10	Total Customer Accounts	\$ 392	\$ 229	\$ 680	\$ 1,006	\$ 753	\$ 813
11	In 2018 Dollars						
12	Customer Accounts Exp.	\$ 434	\$ 250	\$ 734	\$ 1,061	\$ 773	\$ 856
13	Total	\$ 434	\$ 250	\$ 734	\$ 1,061	\$ 773	\$ 856

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Taxes Other Than Income Taxes
 Test Year Ending December 31, 2018

Line No.		Revenues at Present Rates	Revenues at Proposed Rates	Tax Rates	Taxes at Present Rates	Taxes at Proposed Rates
3	<u>Revenue Taxes</u>					
5	Public Company Service Tax (Pursuant to HRS § 239)	\$ 307,966	\$ 356,954	5.885%	\$ 18,124	\$ 21,007
7	Public Utility Fee (Pursuant to HRS § 269-30)	\$ 307,966	\$ 356,954	0.500%	\$ 1,540	\$ 1,785
9	Total Revenue Taxes				<u>\$ 19,664</u>	<u>\$ 22,792</u>
10	Total Taxes Other Than Income Taxes				<u>\$ 19,664</u>	<u>\$ 22,792</u>

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Income Tax Expense
 Test Year Ending December 31, 2018

Line
 No.

		At Present Rates	At Proposed Rates
1	Total Revenues	\$ 307,966	\$ 356,954
2	Total Operations & Maintenance Expenses	\$ 268,182	\$ 268,182
3	Depreciation	\$ 30,588	\$ 30,588
4	Amortization	\$ -	\$ -
5	Taxes Other than Income Taxes	\$ 19,664	\$ 22,792
6	Total Operating Expenses	\$ 318,433	\$ 321,561
7	Operating Income before Income Taxes	\$ (10,467)	\$ 35,393
8	Interest Expenses	\$ 3,653	\$ 3,653
9	State taxable Income	\$ (14,120)	\$ 31,740
10	State income Tax		Less:
		Tax Rates	
11	less than \$25K	4.2150%	\$ 1,054
12	Over \$25K, but less than \$100K	5.0945%	\$ 3,821
13	Over \$100K	6.0150%	\$ -
14	Less Hawaii Capital Goods Excise Tax Credit		\$ (284)
15	Federal taxable income	\$ (14,120)	\$ 27,149
16	Federal income tax		
17	less than \$50K	15.0%	\$ 7,500
18	Over \$50K, but less than \$75K	25.0%	\$ -
19	Over \$75K, but less than \$100K	34.0%	\$ -
20	Over \$100K, but less than \$335K	39.0%	\$ -
21	Over \$335K	34.0%	\$ -
22	Total Federal and State income taxes	\$ -	\$ 12,091
23	Effective Tax Rate	0.000%	38.093%
24	State	0.000%	14.464%
25	Federal	0.0000%	27.6253%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Results of Operations for Recorded 2017 at Present and Proposed Rates
 Test Year Ending December 31, 2018

Line No.	(1) Pro Forma for Year Ended December 31, 2017 Present Rates	(2) Proposed Increase	(3) Proposed Rates (7.75%)
4	\$ 127,056	\$ 85,665	\$ 212,721
5	\$ 191,186	\$ (47,291)	\$ 143,895
6	\$ 318,242	\$ 38,374	\$ 356,616
7	\$ 36,483	\$ -	\$ 36,483
8	\$ 136,362	\$ -	\$ 136,362
9	\$ -	\$ -	\$ -
10	\$ -	\$ -	\$ -
11	\$ -	\$ -	\$ -
12	\$ 7,185	\$ -	\$ 7,185
13	\$ 76	\$ -	\$ 76
14	\$ 21,213	\$ -	\$ 21,213
15	\$ 620	\$ -	\$ 620
16	\$ 17	\$ -	\$ 17
17	\$ 1,242	\$ -	\$ 1,242
18	\$ 5,946	\$ -	\$ 5,946
19	\$ 753	\$ -	\$ 753
20	\$ 209,896	\$ -	\$ 209,896
21	\$ 21,632	\$ -	\$ 21,632
22	\$ 18,006	\$ -	\$ 18,006
23	\$ -	\$ -	\$ -
24	\$ 14,290	\$ 15,887	\$ 30,177
25	\$ -	\$ -	\$ -
26	\$ 263,824	\$ 15,887	\$ 279,711
27	\$ 54,418	\$ 22,487	\$ 76,906
28	\$ 300,665	\$ -	\$ 300,665
29	18.10%		25.58%

**HAWAII WATER SERVICE COMPANY
PROJECTED RATE OF RETURN**

Line
No.

	<i>PRO FORMA AVERAGE CAPITAL</i>			<i>RATE OF</i>	
	<i>AMOUNT</i>	<i>RATIO</i>	<i>EFF. RATE</i>	<i>RETURN</i>	
1					
2					
3					
4	<i>Estimated Average Rate of Return 2018</i>				
5	Long-Term Debt	\$ 141,313	47.0%	5.50%	2.59%
6	Common Stock	159,353	53.0%	9.75%	5.17%
7		300,665	100.00%		7.75%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
Phase-in Schedule
Test Year Ending December 31, 2018

Line No.	<u>Revenue Requirement</u>	<u>Present Rates</u>	<u>Incremental</u>	<u>Proposed Rates</u>	<u>% Increase</u>
1					
2	No Phase-in	\$ 307,966	\$ 48,988	\$ 356,954	15.91%

Waikoloa Resort Utilities, Inc. Dba West Hawaii Utility Company
 Rate Design
 Test Year Ending December 31, 2018

Line No.	Revenue Requirement	Split	Present Revenue	Incremental	Proposed Revenue	+/- Rev. Req.	% Increase
1	Metered		\$ 137,906	\$ 75,017	\$ 212,922	\$ -	
3	Power Cost Charge		\$ 170,060	\$ (26,029)	\$ 144,031		
4	Total	0.0%	\$ 307,966	\$ 48,988	\$ 356,954	\$ -	15.9%

Line No.	Irrigation	Revenue
6	Allocation	\$ 212,922

Line No.	Fixed Revenue	Present Rates	Proposed Rates	Present Customer Count	Proposed Customer Count	Present Revenue	Proposed Revenue
8	Number of Services						
9	Residential	\$ -	\$ -	2	2	\$ 2	\$ -
10	Total			2	2	\$ 2	\$ -

Line No.	Metered Revenue	Present	Proposed	Sales [TG]	Proposed Sales [TG]	Present Revenue	Proposed Revenue	% Increase
11								
12	Sales [TG]	\$ 0.1232	\$ 0.1902	1,119,363	1,119,363	\$ 137,906	\$ 212,922	54.4%
13	Total Metered Revenue			1,119,363	1,119,363	\$ 137,906	\$ 212,922	

Line No.	Power Cost Charge	Present	Proposed
14			
15	Sales [TG]	1,119,363	1,119,363
16	PCC \$ / TG	\$ 0.1519	\$ 0.1287
17	PCC Revenue	\$ 170,060	\$ 144,031

Line No.	Bill Impact	Present	Proposed	Difference
18				
19	Monthly Usage [TG]	46,640	46,640	
20	Quantity Charge	\$ 5,746.07	\$ 8,871.77	\$ 3,125.70
21	PCC	\$ 7,085.85	\$ 6,001.30	\$ (1,084.55)
22	Total	\$ 12,831.91	\$ 14,873.07	\$ 2,041.15