JUN 2 3 2005

CA-IR-2

For each of the HECO witnesses who sponsor test period budgeted non-labor direct expense amounts, please provide the following information:

a. Identify each employee involved in preparation of budgeted non-labor direct expense amounts included in the rate case test period budget and sponsored by the witness.

b. Provide complete copies of all calculations, spreadsheet files, "pencil" workpapers, surveys and other analyses performed by each of the employees identified in response to part (a), indicating the amounts by Department, RA, Activity and NARUC Account that such calculations support.

c. For each budgeted non-labor amount in the test period forecast that exceeds $50,000, please describe the basis for determining the budgeted amount (for example, bid solicitation, price times quantity estimation, historical cost escalated, etc.)

d. For each item in your response to part (c), where specific quantities and prices were discretely forecasted, explain the basis for and source of the budgeted quantity inputs and budgeted prices for each such item. Provide complete copies of all studies, reports and other documents that were relied upon.

e. For each item in your response to part (c) where historical costs were escalated, provide all historical cost information that was considered and explain how such data was evaluated and escalated to derive test year proposed levels.

f. For each item in your response to part (c) where a bid solicitation or other special analysis

was conducted, explain what was done and provide complete copies of all supporting reports, bid solicitations, proposal, analyses, workpapers and other documents associated with such efforts.

g. Provide complete copies of all other information required to completely support and document the test year projected expense levels being proposed by the Company, including general assumptions and forecasting instructions that were employed.

HECO Response:

a. The employees involved in the preparation of the 2005 test period budgeted non-labor direct expense amounts for Administrative and General O&M expenses are provided on Attachment 1, column a.

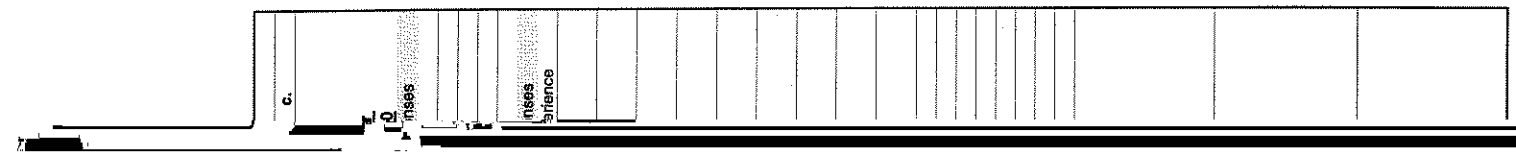
b. Workpapers that were provided by the departments that have budgeted non-labor direct expense amounts for Administrative and General O&M expenses 2005 test period are referenced in Attachment 1, column b and provided in Attachments 2 through 30. Although most of the detail amounts have supporting workpapers, those that do not have supporting workpapers are indicated by "none" in column b of Attachment 1.

c. Please refer to Attachment 1, column c.

d. Please refer to Attachments 2 through 30, as referenced in Attachment 1, column b.

e. Please refer to Attachments 2 through 30, as referenced in Attachment 1, column b.

f. Please refer to Attachments 2 through 30, as referenced in Attachment 1, column b.



									CA-IR-2		
									a.	b.	c.
NARUC	Dept	RA	Resp Area	Act	Activity	EE	Proj or NonProj	FY05	Budget preparer	Support (Attachment, project or testimony reference)	Basis for > $50,000
921	Environ	PJB	Air Quality & Noise	865	Apply Envir Permits-Air	508	NonProject	24,999.96	Sherri-Ann Loo, Environmental Dept Manager Barry Nakamoto, Air Quality/Noise Division Principal Envioronmental Scientist Doug Rinehart, Chemistry Division Laboratory Supervisor Donn Fukuda, Water & Hazardous Materials Division Principal Environmental Scientist	5	n/a
921	Environ	PJC	Chemistry	789	Attend Training	501	NonProject	7,500.00	Sherri-Ann Loo, Environmental Dept Manager Barry Nakamoto, Air Quality/Noise Division Principal Envioronmental Scientist Doug Rinehart, Chemistry Division Laboratory Supervisor Donn Fukuda, Water & Hazardous Materials Division Principal Environmental Scientist	5	n/a
921	Environ	PJW	Water & Haz Mat	877	Cmply Sld&HazWste OilRel	301	NonProject	11,960.00	Sherri-Ann Loo, Environmental Dept Manager Barry Nakamoto, Air Quality/Noise Division Principal Envioronmental Scientist Doug Rinehart, Chemistry Division Laboratory Supervisor Donn Fukuda, Water & Hazardous Materials Division Principal Environmental Scientist	5	n/a
921	Environ	PJW	Water & Haz Mat	877	Cmply Sld&HazWste OilRel	462	NonProject	1,312.56	Sherri-Ann Loo, Environmental Dept Manager Barry Nakamoto, Air Quality/Noise Division Principal Envioronmental Scientist Doug Rinehart, Chemistry Division Laboratory Supervisor Donn Fukuda, Water & Hazardous Materials Division Principal Environmental Scientist	5	n/a
921	Environ	PJW	Water & Haz Mat	877	Cmply Sld&HazWste OilRel	501	NonProject	979.92	Sherri-Ann Loo, Environmental Dept Manager Barry Nakamoto, Air Quality/Noise Division Principal Envioronmental Scientist Doug Rinehart, Chemistry Division Laboratory Supervisor Donn Fukuda, Water & Hazardous Materials Division Principal Environmental Scientist	5	n/a
921	Environ	PJW	Water & Haz Mat	877	Cmply Sld&HazWste OilRel	520	NonProject	2,000.04	Sherri-Ann Loo, Environmental Dept Manager Barry Nakamoto, Air Quality/Noise Division Principal Envioronmental Scientist Doug Rinehart, Chemistry Division Laboratory Supervisor Donn Fukuda, Water & Hazardous Materials Division Principal Environmental Scientist	5	n/a
921	Environ	PJW	Water & Haz Mat	877	Cmply Sld&HazWste OilRel	521	NonProject	300.00	Sherri-Ann Loo, Environmental Dept Manager Barry Nakamoto, Air Quality/Noise Division Principal Envioronmental Scientist Doug Rinehart, Chemistry Division Laboratory Supervisor Donn Fukuda, Water & Hazardous Materials Division Principal Environmental Scientist	5	n/a
921	Environ	PJW	Water & Haz Mat	878	Cmply Sld&HazWste NonOil	520	NonProject	2,000.04	Sherri-Ann Loo, Environmental Dept Manager Barry Nakamoto, Air Quality/Noise Division Principal Envioronmental Scientist Doug Rinehart, Chemistry Division Laboratory Supervisor Donn Fukuda, Water & Hazardous Materials Division Principal Environmental Scientist	5	n/a

Note A: Information to be provided later under separate cover.

									CA-IR-2		
									a.	b.	c.
NARUC	Dept	RA	Resp Area	Act	Activity	EE	Proj or NonProj	FY05	Budget preparer	Support (Attachment, project or testimony reference)	Basis for > $50,000
921	Environ	PJW	Water & Haz Mat	878	Cmply Sld&HazWste NonOil	521	NonProject	300.00	Sherri-Ann Loo, Environmental Dept Manager Barry Nakamoto, Air Quality/Noise Division Principal Enviornmental Scientist Doug Rinehart, Chemistry Division Laboratory Supervisor Donn Fukuda, Water & Hazardous Materials Division Principal Environmental Scientist	5	n/a
921	Financial VP	P4V	Financial VP	749	Maint Rel-Ind Assoc	516	NonProject	925.00	Shera Tamanaha, Executive Secretary for Financial VP	none	n/a
921	Financial VP	P4V	Financial VP	749	Maint Rel-Ind Assoc	520	NonProject	3,000.00	Shera Tamanaha, Executive Secretary for Financial VP	none	n/a
921	Financial VP	P4V	Financial VP	749	Maint Rel-Ind Assoc	521	NonProject	100.00	Shera Tamanaha, Executive Secretary for Financial VP	none	n/a
921	Financial VP	P4V	Financial VP	756	Maint Rel-Invest	520	NonProject	8,000.00	Shera Tamanaha, Executive Secretary for Financial VP	none	n/a
921	Financial VP	P4V	Financial VP	756	Maint Rel-Invest	521	NonProject	400.00	Shera Tamanaha, Executive Secretary for Financial VP	none	n/a
921	Financial VP	P4V	Financial VP	826	Manage Financing	201	NonProject	600.00	Shera Tamanaha, Executive Secretary for Financial VP	none	n/a
921	Financial VP	P4V	Financial VP	826	Manage Financing	205	NonProject	300.00	Shera Tamanaha, Executive Secretary for Financial VP	none	n/a
921	Financial VP	P4V	Financial VP	826	Manage Financing	301	NonProject	5,240.00	Shera Tamanaha, Executive Secretary for Financial VP	none	n/a
921	Financial VP	P4V	Financial VP	826	Manage Financing	501	NonProject	3,820.00	Shera Tamanaha, Executive Secretary for Financial VP	none	n/a
921	Financial VP	P4V	Financial VP	826	Manage Financing	516	NonProject	2,040.00	Shera Tamanaha, Executive Secretary for Financial VP	none	n/a
921	Financial VP	P4V	Financial VP	826	Manage Financing	520	NonProject	2,500.00	Shera Tamanaha, Executive Secretary for Financial VP	none	n/a
921	Financial VP	P4V	Financial VP	826	Manage Financing	521	NonProject	1,300.00	Shera Tamanaha, Executive Secretary for Financial VP	none	n/a
921	Financial VP	P4V	Financial VP	826	Manage Financing	522	NonProject	600.00	Shera Tamanaha, Executive Secretary for Financial VP	none	n/a
921	Financial VP	P4V	Financial VP	827	Perf Econ/Fin Anlys	501	NonProject	50,000.00	Shera Tamanaha, Executive Secretary for Financial VP	none	n/a
921	Gen Acctg	PAA	Admin-Gen Acctg	721	Dev Meas & Anlz Perf	501	Project	14,500.00	Jamie Lee, Financial Systems Analyst	P0000339	n/a
921	Gen Acctg	PAA	Admin-Gen Acctg	721	Dev Meas & Anlz Perf	520	Project	3,400.00	Jamie Lee, Financial Systems Analyst	P0000339	n/a
921	Gen Acctg	PAA	Admin-Gen Acctg	721	Dev Meas & Anlz Perf	521	Project	600.00	Jamie Lee, Financial Systems Analyst	P0000339	n/a
921	Gen Acctg	PAA	Admin-Gen Acctg	749	Maint Rel-Ind Assoc	516	NonProject	220.00	Louneille Michinaka, Executive Secretary for Controller	6	n/a
921	Gen Acctg	PAA	Admin-Gen Acctg	788	Conduct Empl Training	501	NonProject	4,000.00	Louneille Michinaka, Executive Secretary for Controller	6	n/a
921	Gen Acctg	PAA	Admin-Gen Acctg	789	Attend Training	501	NonProject	1,400.00	Louneille Michinaka, Executive Secretary for Controller	6	n/a
921	Gen Acctg	PAA	Admin-Gen Acctg	789	Attend Training	520	NonProject	3,000.00	Louneille Michinaka, Executive Secretary for Controller	6	n/a
921	Gen Acctg	PAA	Admin-Gen Acctg	789	Attend Training	521	NonProject	400.00	Louneille Michinaka, Executive Secretary for Controller	6	n/a
921	Gen Acctg	PAA	Admin-Gen Acctg	815	Dev Adm Acctg Pol Proc	201	NonProject	360.00	Louneille Michinaka, Executive Secretary for Controller	6	n/a
921	Gen Acctg	PAA	Admin-Gen Acctg	815	Dev Adm Acctg Pol Proc	205	NonProject	1,200.00	Louneille Michinaka, Executive Secretary for Controller	6	n/a
921	Gen Acctg	PAA	Admin-Gen Acctg	836	Fin Rpts/StatInfo-Ext	521	NonProject	160.00	Louneille Michinaka, Executive Secretary for Controller	6	n/a
921	Gen Acctg	PAA	Admin-Gen Acctg	891	Maint Exist Comp App	520	NonProject	1,500.00	Louneille Michinaka, Executive Secretary for Controller	6	n/a

Note A: Information to be provided later under separate cover.

[redacted]

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	b.	c.
	Support (Attachment, project or testimony reference)	Basis for > $50,000
ive Secretary for	6	n/a
ns Analyst	P0000339	n/a
ns Analyst	P0000339	n/a
rporate Accountant	6	n/a
ost Accounting	6	n/a
ost Accounting	6	n/a
ost Accounting	6	n/a
ost Accounting	6	n/a
ost Accounting	6	n/a
ost Accounting	6	n/a
ost Accounting	6	n/a
ost Accounting	6	n/a
ost Accounting	6	n/a
Corporate & Property	6	n/a
Corporate & Property	6	n/a
Corporate & Property	6	n/a
t Relations Administrative	7	n/a
t Relations Administrative	7	n/a
t Relations Administrative	7	n/a
t Relations Administrative	7	n/a
t Relations Administrative	7	n/a
entive Compensation was removed from TY 2005 expenses.		
elations Generalist	8	Amount per employee; see Attachment 8
elations Generalist	8	n/a
elations Generalist	8	n/a
elations Generalist	8	n/a
elations Generalist	8	n/a
elations Generalist	8	n/a
elations Generalist	8	n/a
elations Generalist	8	n/a
elations Generalist	8	n/a
elations Generalist	8	n/a
elations Generalist	8	n/a
elations Generalist	8	n/a
elations Generalist	8	n/a
elations Generalist	8	n/a
elations Generalist	8	n/a
elations Generalist	8	n/a
elations Generalist	8	n/a
t Manager	9	Historical
t Manager	9	n/a
t Manager	9	Historical
t Manager	9	Historical
t Manager	9	n/a
t Manager	9	n/a
t Manager	9	n/a

.	c.
port ment, ct or nony ence)	Basis for > $50,000
)	n/a
)	n/a
0527	n/a
0	Historical
0	Historical
0	Historical
0	Historical
0571 0984 0987	
0	Historical
0	Historical
0	n/a
0	n/a
0	n/a
0	n/a
0	Historical
0	n/a
0	Historical
0	n/a
0	Historical
0	n/a
0	Historical
0	Historical
0	n/a
0	Historical
0	n/a
0	Historical
0	n/a
0	Historical
0	n/a
0	Historical
0	Historical
0	Historical
0	Historical
0	n/a
1022	n/a
1022	n/a
0	n/a
0	n/a
0	Historical
0	n/a
0	Historical
0	Historical
0	n/a
0	n/a
0	n/a
1	n/a
1	n/a
1	n/a

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a.	b. Support (Attachment, project or testimony reference)	c. Basis for > $50,000
Career	11	n/a
on, Manager, Corporate Audit &		
Ahashi, Internal Auditor		
on, Manager, Corporate Audit &	11	n/a
Ahashi, Internal Auditor		
on, Manager, Corporate Audit &	11	n/a
Ahashi, Internal Auditor		
on, Manager, Corporate Audit &	11	n/a
Ahashi, Internal Auditor		
o, Director, Integrated Resource Planning	12	n/a
Incremental IRP amortization was removed from TY 2005 expenses.		
Yara, Land Agent (subsequently to SSF dept)	13	n/a
Yara, Land Agent (subsequently to SSF dept)	13	Historical
Yara, Land Agent (subsequently to SSF dept)	13	n/a
Yara, Land Agent (subsequently to SSF dept)	13	n/a
Yara, Land Agent (subsequently to SSF dept)	13	n/a
Yara, Land Agent (subsequently to SSF dept)	13	n/a
Yara, Land Agent (subsequently to SSF dept)	13	n/a
Yara, Land Agent (subsequently to SSF dept)	13	n/a
Yara, Land Agent (subsequently to SSF dept)	13	n/a
Yara, Land Agent (subsequently to SSF dept)	13	n/a
Yara, Land Agent (subsequently to SSF dept)	13	n/a
Yara, Land Agent (subsequently to SSF dept)	13	n/a
Shima, Secretary	28	n/a
Shima, Secretary	28	n/a
Shima, Secretary	28	n/a
Shima, Secretary	28	n/a
Shima, Secretary	28	n/a
Shima, Secretary	28	n/a
e, Management Accounting Analyst (ly transferred to Energy Svcs)	28	n/a
Yamoto, Administrative Assistant		
e, Management Accounting Analyst (ly transferred to Energy Svcs)	28	
Yamoto, Administrative Assistant		
e, Management Accounting Analyst (ly transferred to Energy Svcs)	28	n/a
Yamoto, Administrative Assistant		

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DOCKET NO. 04-0113
HECO T-13
ATTACHMENT 1
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	a.	b.	c.
FY05	Budget preparer	Support (Attachment, project or testimony reference)	Basis for > $50,000
2,300.00	Denise Hoke, Management Accounting Analyst (subsequently transferred to Energy Svcs) Wendy Yamamoto, Administrative Assistant	28	n/a
300.00	Denise Hoke, Management Accounting Analyst (subsequently transferred to Energy Svcs) Wendy Yamamoto, Administrative Assistant	28	n/a
1,100.00	Gilbert Ho, ERP Administration Director	28	n/a
4,800.00	Gilbert Ho, ERP Administration Director	28	n/a
4,200.00	Gilbert Ho, ERP Administration Director	28	n/a
131,340.00	Gilbert Ho, ERP Administration Director	28	
1,282.00	Melanie Salvador, Treasury Analyst	28	n/a
1,137.00	Melanie Salvador, Treasury Analyst	28	n/a
227.00	Melanie Salvador, Treasury Analyst	28	n/a
1,400.00	Melanie Salvador, Treasury Analyst	28	n/a
28,769.00	Cynthia Takahashi, Management Accounting Analyst (subsequently transferred to Internal Audit)	None	n/a
10,000.00	Bert Morikuni, Planning & Engineering Administrator Ross Sakuda, Generation Planning Director Ken Fong, Project Manager	14	n/a
1,200.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	none	n/a
382.83	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	none	n/a
122,200.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	15	Historical
6,120.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	none	n/a
14,000.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	none	n/a
3,600.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	none	n/a
2,340.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	none	n/a
130,732.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	15	
2,307.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	15	n/a
396,093.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	15	
228.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	none	n/a
180.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	15	n/a
875.04	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	15	n/a
112,600.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	15	See Attachment 15
7,900.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	15	n/a
11,700.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	15	n/a
57,075.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	15	
643,395.00	Carol Igarashi, President's Office Administrator Molly Egged, Corporate Secretary	15	

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a. Budget preparer	b. Support (Attachment, project or testimony reference)	c. Basis for ≥ $50,000
Carol Igarashi, President's Office Administrator	15	n/a
Molly Egged, Corporate Secretary		
Carol Igarashi, President's Office Administrator	none	n/a
Molly Egged, Corporate Secretary		
Carol Igarashi, President's Office Administrator	15	n/a
Molly Egged, Corporate Secretary		
Carol Igarashi, President's Office Administrator	15	
Molly Egged, Corporate Secretary		
Carol Igarashi, President's Office Administrator	15	n/a
Molly Egged, Corporate Secretary		
Carol Igarashi, President's Office Administrator	15	n/a
Molly Egged, Corporate Secretary		
Carol Igarashi, President's Office Administrator	none	n/a
Molly Egged, Corporate Secretary		
Carol Igarashi, President's Office Administrator	15	
Molly Egged, Corporate Secretary		
May Paco, Services Administration Administrator	16	n/a
May Paco, Services Administration Administrator	16	n/a
G. Wikler	T-11	n/a
Carolyn Kuwana, Regulatory Affairs Secretary	17	n/a
Carolyn Kuwana, Regulatory Affairs Secretary	17	n/a
Carolyn Kuwana, Regulatory Affairs Secretary	17	n/a
Carolyn Kuwana, Regulatory Affairs Secretary	17	
Carolyn Kuwana, Regulatory Affairs Secretary	17	n/a
Carolyn Kuwana, Regulatory Affairs Secretary	17	n/a
Willie Kellinoi, Insurance Administrator	18	n/a
Willie Kellinoi, Insurance Administrator	18	n/a
Alden Ishii, Director of Corporate Safety	none	n/a
Alden Ishii, Director of Corporate Safety	none	n/a
Joycelynn Chun, SSF Secretary	19	n/a
Joycelynn Chun, SSF Secretary	19	n/a
Joycelynn Chun, SSF Secretary	19	n/a
Joycelynn Chun, SSF Secretary	19	n/a
Joycelynn Chun, SSF Secretary	19	n/a
Joycelynn Chun, SSF Secretary	19	n/a
Stephen Chu, Supervisor, Bldgs & Grounds	19	n/a
Stephen Chu, Supervisor, Bldgs & Grounds	19	n/a
Stephen Chu, Supervisor, Bldgs & Grounds	19	
Cheryl Fujiwara, Director Facilities Operations & Planning Division	19	n/a
Gail Smith, Facilities Planning Clerk		
Wendy Nakano	P0000826	n/a
Cheryl Fujiwara, Director Facilities Operations & Planning Division	19	
Gail Smith, Facilities Planning Clerk		
Cheryl Fujiwara, Director Facilities Operations & Planning Division	19	n/a
Gail Smith, Facilities Planning Clerk		
Cheryl Fujiwara, Director Facilities Operations & Planning Division	19	
Gail Smith, Facilities Planning Clerk		
Alden Ishii	P0000343	
Alden Ishii	P0000344	
Alden Ishii	P0000345	
Eugene Uemura, Security Director	19	n/a
Alan Cardoza, Captain		

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a.	b.	c.
parer II	Support (Attachment, project or testimony reference) P0001022	Basis for > $50,000 n/a
mura, Security Director :a, Captain	19	n/a
mura, Security Director :a, Captain	19	
cci, Support Services System or	20	n/a
cci, Support Services System or	20	n/a
cci, Support Services System or	20	n/a
cci, Support Services System or	20	n/a
cci, Support Services System or	20	n/a
cci, Support Services System or	20	n/a
cci, Support Services System or	20	n/a
cci, Support Services System or	20	n/a
cci, Support Services System or	20	contract See Attachment 20
cci, Support Services System or	20	n/a
cci, Support Services System or	20	n/a
cci, Support Services System or	20	n/a
cci, Support Services System or	20	n/a
cci, Support Services System or	20	n/a
cci, Support Services System or	20	n/a
Nordyke-Grace	P0000559	
ata, Executive Secretary	21	n/a
ata, Executive Secretary	21	n/a
ata, Executive Secretary	21	n/a
ata, Executive Secretary	21	n/a
ata, Executive Secretary	21	n/a
ata, Executive Secretary	21	n/a
ata, Executive Secretary	21	n/a
ata, Executive Secretary	21	n/a
ata, Executive Secretary	21	n/a
ata, Executive Secretary	21	n/a
ata, Executive Secretary	21	see Attachment 21
ata, Executive Secretary	21	n/a
eura, Executive Secretary	22	n/a
eura, Executive Secretary	22	n/a
eura, Executive Secretary	22	see Attachment 22
eura, Executive Secretary	22	n/a
eura, Executive Secretary	22	n/a
eura, Executive Secretary	22	n/a
a, Executive Secretary	23	n/a
a, Executive Secretary	23	see Attachment 23
a, Executive Secretary	23	n/a

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									a.	b.	c.
NARUC	Dept	RA	Resp Area	Act	Activity	EE	Proj or NonProj	FY05	Budget preparer	Support (Attachment, project or testimony reference)	Basis for > $50,000
921	SVP-Pub Aff	P9V	Sr VP-Public Affairs	700	Dev & Adm Business Plans	521	NonProject	1,200.00	Karen Hirota, Executive Secretary	23	n/a
921	SVP-Pub Aff	P9V	Sr VP-Public Affairs	700	Dev & Adm Business Plans	522	NonProject	300.00	Karen Hirota, Executive Secretary	23	n/a
921	SVP-Pub Aff	P9V	Sr VP-Public Affairs	753	Maint Rel-Community	221	NonProject	1,260.00	Karen Hirota, Executive Secretary	23	n/a
921	SVP-Pub Aff	P9V	Sr VP-Public Affairs	753	Maint Rel-Community	501	NonProject	8,400.00	Karen Hirota, Executive Secretary	23	n/a
921	VP-Corp Exc	P6V	VP-Corp Excellence	700	Dev & Adm Business Plans	501	NonProject	17,890.00	Kaye Lum, Executive Secretary	(Note A)	n/a
921	VP-Corp Exc	P6V	VP-Corp Excellence	749	Maint Rel-Ind Assoc	516	NonProject	1,682.00	Kaye Lum, Executive Secretary	(Note A)	n/a
921	VP-Corp Exc	P6V	VP-Corp Excellence	765	Empl Pol Prac Proc	205	NonProject	14,064.00	Kaye Lum, Executive Secretary	(Note A)	n/a
921	VP-Corp Exc	P6V	VP-Corp Excellence	765	Empl Pol Prac Proc	301	NonProject	5,200.00	Kaye Lum, Executive Secretary	(Note A)	n/a
921	VP-Corp Exc	P6V	VP-Corp Excellence	765	Empl Pol Prac Proc	462	NonProject	1,750.08	Kaye Lum, Executive Secretary	(Note A)	n/a
921	VP-Corp Exc	P6V	VP-Corp Excellence	765	Empl Pol Prac Proc	501	NonProject	4,656.00	Kaye Lum, Executive Secretary	(Note A)	n/a
921	VP-Corp Exc	P6V	VP-Corp Excellence	765	Empl Pol Prac Proc	520	NonProject	4,000.00	Kaye Lum, Executive Secretary	(Note A)	n/a
921	VP-Corp Exc	P6V	VP-Corp Excellence	765	Empl Pol Prac Proc	521	NonProject	1,200.00	Kaye Lum, Executive Secretary	(Note A)	n/a
921	VP-Corp Exc	P6V	VP-Corp Excellence	765	Empl Pol Prac Proc	522	NonProject	600.00	Kaye Lum, Executive Secretary	(Note A)	n/a
921	VP-Corp Exc	P6V	VP-Corp Excellence	767	Recruit PolPracProc	501	NonProject	80,004.00	Kaye Lum, Executive Secretary	(Note A)	
921	VP-Corp Rel	P1V	VP-Corp Relations	720	Improve Bus Processes	205	NonProject	200.00	Gayle Sunabe, Executive Secretary	24	n/a
921	VP-Corp Rel	P1V	VP-Corp Relations	720	Improve Bus Processes	301	NonProject	4,960.00	Gayle Sunabe, Executive Secretary	24	n/a
921	VP-Corp Rel	P1V	VP-Corp Relations	753	Maint Rel-Community	501	NonProject	200.00	Gayle Sunabe, Executive Secretary	24	n/a
921	VP-Corp Rel	P1V	VP-Corp Relations	753	Maint Rel-Community	521	NonProject	360.00	Gayle Sunabe, Executive Secretary	24	n/a
921	VP-Corp Rel	P1V	VP-Corp Relations	789	Attend Training	501	NonProject	300.00	Gayle Sunabe, Executive Secretary	24	n/a
921	VP-Corp Rel	P1V	VP-Corp Relations	807	Co-wide Empl Commun	205	NonProject	300.00	Gayle Sunabe, Executive Secretary	24	n/a
921	VP-Corp Rel	P1V	VP-Corp Relations	807	Co-wide Empl Commun	501	NonProject	2,904.00	Gayle Sunabe, Executive Secretary	24	n/a
921	VP-Corp Rel	P1V	VP-Corp Relations	807	Co-wide Empl Commun	521	NonProject	300.00	Gayle Sunabe, Executive Secretary	24	n/a
921	VP-En Del	P2V	VP-Energy Delivery	307	Mng Trans Projects	201	NonProject	600.00	Sharon Kobayashi, Executive Secretary	25	n/a
921	VP-En Del	P2V	VP-Energy Delivery	307	Mng Trans Projects	205	NonProject	600.00	Sharon Kobayashi, Executive Secretary	25	n/a
921	VP-En Del	P2V	VP-Energy Delivery	307	Mng Trans Projects	462	NonProject	437.52	Sharon Kobayashi, Executive Secretary	25	n/a
921	VP-En Del	P2V	VP-Energy Delivery	307	Mng Trans Projects	501	NonProject	21,160.00	Sharon Kobayashi, Executive Secretary	25	n/a
921	VP-En Del	P2V	VP-Energy Delivery	307	Mng Trans Projects	515	NonProject	1,200.00	Sharon Kobayashi, Executive Secretary	25	n/a
921	VP-En Del	P2V	VP-Energy Delivery	307	Mng Trans Projects	520	NonProject	9,000.00	Sharon Kobayashi, Executive Secretary	25	n/a
921	VP-En Del	P2V	VP-Energy Delivery	307	Mng Trans Projects	521	NonProject	720.00	Sharon Kobayashi, Executive Secretary	25	n/a
921	VPGen	P5V	VP-Gen Counsel	700	Dev & Adm Business Plans	205	NonProject	3,600.00	Florentina Johnasen, Executive Secretary	none	n/a
921	VPGen	P5V	VP-Gen Counsel	700	Dev & Adm Business Plans	301	NonProject	5,200.00	Florentina Johnasen, Executive Secretary	none	n/a
921	VPGen	P5V	VP-Gen Counsel	700	Dev & Adm Business Plans	462	NonProject	694.56	Florentina Johnasen, Executive Secretary	none	n/a
921	VPGen	P5V	VP-Gen Counsel	700	Dev & Adm Business Plans	501	NonProject	4,800.00	Florentina Johnasen, Executive Secretary	none	n/a
921	VPGen	P5V	VP-Gen Counsel	700	Dev & Adm Business Plans	520	NonProject	4,000.00	Florentina Johnasen, Executive Secretary	none	n/a
921	VPGen	P5V	VP-Gen Counsel	700	Dev & Adm Business Plans	521	NonProject	600.00	Florentina Johnasen, Executive Secretary	none	n/a
921	VPGen	P5V	VP-Gen Counsel	700	Dev & Adm Business Plans	522	NonProject	500.00	Florentina Johnasen, Executive Secretary	none	n/a
921	VPGen	P5V	VP-Gen Counsel	750	Maint Rel- Cust	521	NonProject	400.00	Florentina Johnasen, Executive Secretary	none	n/a
921	VPGen	P5V	VP-Gen Counsel	753	Maint Rel-Community	205	NonProject	250.00	Florentina Johnasen, Executive Secretary	none	n/a
921	VPGen	P5V	VP-Gen Counsel	753	Maint Rel-Community	516	NonProject	2,710.00	Florentina Johnasen, Executive Secretary	none	n/a
921	VPGen	P5V	VP-Gen Counsel	753	Maint Rel-Community	521	NonProject	1,050.00	Florentina Johnasen, Executive Secretary	none	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	700	Dev & Adm Business Plans	201	NonProject	600.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	700	Dev & Adm Business Plans	205	NonProject	2,400.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	700	Dev & Adm Business Plans	221	NonProject	1,000.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	700	Dev & Adm Business Plans	501	NonProject	11,484.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	700	Dev & Adm Business Plans	516	NonProject	3,000.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	738	Othr PUC Reg Filings	201	NonProject	2,075.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	738	Othr PUC Reg Filings	501	NonProject	1,944.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	738	Othr PUC Reg Filings	521	NonProject	800.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	745	Maint Rel-Leg & Govt Ag	501	NonProject	45,000.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	745	Maint Rel-Leg & Govt Ag	520	NonProject	6,000.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	745	Maint Rel-Leg & Govt Ag	521	NonProject	2,400.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	745	Maint Rel-Leg & Govt Ag	522	NonProject	1,800.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	753	Maint Rel-Community	205	NonProject	2,040.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	753	Maint Rel-Community	301	NonProject	4,960.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	753	Maint Rel-Community	501	NonProject	120,000.00	Dawn Wong, Community Relations Coordinator	26	see Attachment 26
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	753	Maint Rel-Community	521	NonProject	3,000.00	Dawn Wong, Community Relations Coordinator	26	n/a
921	VP-Gov & Com	P3V	VP-Govt & Comm Affairs	789	Attend Training	501	NonProject	1,100.00	Dawn Wong, Community Relations Coordinator	26	n/a

Note A: Information to be provided later under separate cover.

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a.		b.	c.
	Budget preparer	Support (Attachment, project or testimony reference)	Basis for ≥ $50,000
0.00	Dawn Wong, Community Relations Coordinator	26	n/a
0.00	Violet Francis, Executive Secretary	(Note A)	n/a
0.04	Violet Francis, Executive Secretary	(Note A)	n/a
0.04	Violet Francis, Executive Secretary	(Note A)	n/a
0.00	Violet Francis, Executive Secretary	(Note A)	n/a
0.00	Violet Francis, Executive Secretary	(Note A)	n/a
3.00	Violet Francis, Executive Secretary	(Note A)	n/a
0.00	Violet Francis, Executive Secretary	(Note A)	n/a
5.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
5.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
0.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
0.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
0.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
3.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
5.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
0.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
0.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
0.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
2.81	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
9.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
0.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
8.14	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
0.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
0.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
0.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
0.00	Lisa Masutani	P0000128	n/a
0.00	Lisa Masutani	P0000128	n/a
0.00	Nina Agbayani, Workforce Staffing & Development Secretary	27	n/a
0.00	Lisa Masutani	P0000128	n/a
0.00	Lisa Masutani	P0000128	n/a
6.94	Lisa Masutani	P0000128	n/a
0.00	Lisa Masutani	P0000128	n/a
0.00	Lisa Masutani	P0000128	n/a
5.36			
5.00	Louneille Michinaka, Executive Secretary for Controller	6	n/a
0.00	Louneille Michinaka, Executive Secretary for Controller	6	n/a

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a.	b. Support (Attachment, project or testimony reference)	c. Basis for > $50,000
Corporate Accountant	6	n/a
Corporate Accountant	6	n/a
sulting services was removed from TY 2005 expenses.		
Corporate Accountant	6	n/a
, Cost Accounting	6	n/a
, Cost Accounting	6	n/a
or, Corporate & Property	6	n/a
or, Corporate & Property	6	n/a
l Relations Generalist	none	n/a
l Relations Generalist	8	
gent (subsequently	none	n/a
gent (subsequently	13	n/a
tary	28	n/a
ent Accounting Analyst	28	n/a
d to Energy Svcs)		
inistrative Assistant		
itration Director	28	n/a
ury Analyst	28	
ury Analyst	28	
ury Analyst	28	n/a

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

COMPENSATION & BENEFITS DEPARTMENT NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

Non-Labor Forecast

NARUC 921: Activity 775 – Compensation Surveys and Annual projects - $68,539

The forecast for surveys were based on historical costs, prior year's forecast and aged by 3%. Forecast for annual compensation projects ($63,000) is primarily costs for consulting services as needed for studies and development of new programs based on

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NonLabor Input Sheet - NonProject/NonProgram
2005

Prepared by KHO
Date 8/8/2003

		Rates tab card	Units tab card												
EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
			(enter Dollars or Vehicle Hours in "Units tab card")													
205		no escalation		68											68	
205		no escalation		68											68	
205		no escalation		318											318	
501		no escalation			117									117	234	
501		no escalation			117									117	234	
501		no escalation			544									544	1,088	
900		no escalation	15,900	15,900	15,900	15,900	15,900	15,900	15,900	15,900	15,900	15,900	15,900	15,900	190,800	
900		no escalation	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	6,100	73,200	
900		no escalation	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	28,800	
900		no escalation	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	157,200	450,000
900		no escalation	6,550	6,550	6,550	6,550	6,550	6,550	6,550	6,550	6,550	6,550	6,550	6,550	78,600	
900		no escalation	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	1,190	14,280	
900		no escalation	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	36,600	
900		no escalation	7,960	7,960	7,960	7,960	7,960	7,960	7,960	7,960	7,960	7,960	7,960	7,960	95,520	225,000
501		no escalation							3,214	911	749		486		5,360	
501		no escalation						274			275			275	824	
501		no escalation						274			275			275	824	
501		no escalation						346	1,361	728	252		951	1,901	5,539	
501		no escalation						3,375		3,375		3,375		3,375	13,500	
501		no escalation						3,375		3,375		3,375		3,375	13,500	
501		no escalation						15,750		15,750		15,750		15,750	63,000	
															0	
															0	
															0	
															0	
															0	
															0	

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

CORPORATE COMMUNICATIONS DEPARTMENT
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

Corporate Communications
2005 forecast

Naruc A/C	Activity	Exp Element		
921	**749**	**501/516/521**	**Memberships**	
			2002 actual	713.55
			2003 actual	283
			2005 forecast	**1750**

(increase in staff attendance at professional development luncheons sponsored by professional organizations and participation in competitions to judge the quality of communications tools)

Corporate Communications
2005 forecast

Naruc A/C	Activity	Exp Element	
921	**789**	**501**	**Training**

2002 actual	$ 1,114.02
2003 actual	$ -
2005 forecast	**$ 2,000.00**

(2003 was abnormal year. Minimal level of training needed to improve employee skills. Est. costs assuming combination of local and mainland courses)

Corporate Communications
2005 forecast

Naruc A/C	Activity	Exp Element			
921	**807**	**205**	**Employee Communications -- supplies/Currents photos**		
			Actual 2003	$ 2,033.04	
			Forecast 2005	**$ 2,100.00**	**rounded based on 2003**
		201/205	**Employee Communications -- Audiovisual expenses**		
			Actual 2003	3399.89	(for 2005, these amounts were included in expense element 501...see below)
921	**807**	**462**	**Employee Communications -- software**		
			Actual 2003	$ 4,823.32	
			Forecast for 2005	**$ 3,000.00**	+ 9.38% stays on cost
921	**807**	**501**	**Employee Communications -- Currents newsletter, employee-related audiovisual expenses, employee survey, employee annual strategic plan communications ("Huddle")**		
			Actual 2003	$ 12,035.35	
			AV 201/205 exp (see above)	$ 3,399.89	
			Adjusted 2003	$ 15,435.24	
			Forecast for 2005	**$ 11,832.00**	Currents (see separate worksheet)
				$ 4,000.00	AV
				$ 3,000.00	employee survey ($2835 in 2002)
				$ 1,000.00	strategic plan communications
			Total 2005 forecast	**$ 19,832.00**	

Currents 807

Currents
2004

NARUC a/c 921 **Activity 807**	HECO	HELCO	MECO	Total	
AMOUNT PER MONTH					
Printing	802	183	160	1146	1146
Bindery	140	32	28	200	
Misc AV	25	5	5	35	
TOTAL - Contracts/Svcs	967	220	193	1381	
~~Postage (materials)~~	~~500~~	~~90~~	~~80~~	~~670~~	Postage to be forecast by Purchasing
ANNUAL AMT					
Contracts/Svcs	11605	2644	2321	16570	
~~Materials~~	~~6000~~	~~1080~~	~~960~~	~~8040~~	Postage to be forecast by Purchasing
For 2005 (use 2004 plus 2% inflation)	**11837.04**				
rounded	**11832**				

Corporate Communications
2005 forecast

Naruc A/C	Activity	Exp Element			
921	**969**		**Engineering Library publications, supplies & books:**		
		201/205	Actual 2002	$ 20,922.12	*s/b $2718
		201/205	Actual 2003	$ 4,006.55	
		201	**Forecast for 2005**	**$ 5,500.00**	**est. based on 02/03**

* erroneously classified $18204.22 subscriptions as materials vs. services

921	**969**	**501**	**Engineering Library subscriptions, supplies & cataloging svcs:**		
			Actual 2002	$ 6,895.88	*s/b $25100
			Actual 2003	$ 21,373.88	
		501	**Forecast for 2005**	**$ 24,400.00**	**est based on 2002 (as adjusted) & 2003 (rounded)**

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

ENERGY SERVICES DEPARTMENT
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

Non[illegible].xls

2005 Non-Labor Charges									
Item	Description	Expense Element	HECO O&M	HECO Incremental	HELCO O&M	HELCO Incremental	MECO O&M	MECO Incremental	Total
(1)	Stat & Supp	205	1,900	7,3858	50			50	2,000
(2)	Subscrip	205	988		30		30		1,048
(3)	IS software	301 [illegible]		3,100	1,550	1BP		1,550	6,200
(4)	Mail	501	100						100
(5)	O/S General	501		900					0
	UHERO			33,358	16,679	1BP		16,679	66,716
(6)	In state training	501	500						500
(7)	Telephone	501	300						300
(8)	Mainland travel	520							0
	Fcst symposium		1,800		900		900		3,600
(9)	Meals/Entertain	521	550	200					750
(10)	PCEA	522	2,700						2,700
(11)	Interisle travel	522			1,400			1,800	3,200
	Totals		8,838	36,658	20,609	0	930	20,079	87,114

Notes:	
(1)	Includes printing services. ($2900 2002 actual less $1000 for paper (budgetted by ITS) = $1900.
(2)	(Non-IRP): Blue Chip* ($600 per yr), Economist* ($150 per yr), PBN ($78/yr), Jour Bus Fcstg ($100/yr), NOAA ($120/yr/3 co) etc.
(3)	(IRP) MetrixND license @ $2700/yr (was $2500 in 2003), PCGETS license @ $3500/yr
(4)	Fed Ex and local postage for forecast materials, correspondence (estimate)
(5)	(IRP) UHERO provides one annual forecast for combined HECO, MECO, HELCO (see service agreement).
(6)	(Non-IRP): Forecasting in-state training.
(7)	Estimate
(8)	Business Forecasting Symposium, $1400 registration, $200/night hotel x 3, $1200 airfare, $400 meals, etc.
(9)	(Non-IRP) 2 annual mtgs (HVCB/HEA, etc) @ $100 ea, plus $200 other econ workshop fees (PATA, Real Estate Outlook, etc).
	(Non-IRP) Annual Economic Forum @ $150 for light lunch.
	(IRP) Refreshments for HECO Adv Group Meetings $200.
(10)	PCEA neighbor island every other year
(11)	(IRP) HELCO: Total = 7 rnd trips. 3 for bus forum (incl UHERO), 2 for IRP Adv Group, 2 for FPC mtgs. @ $200/rnd trip
	(IRP) MECO: Total = 9 rnd trips. 3 for bus forum (incl UHERO), 2 for IRP Adv Group, 4 for FPSC/FPC mtgs. @ $200/rnd trip

ann sum
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Normal.xls — Forecast of Non-Labor Dx — Input Sheet (In Whole Dollars)

Forecast Year: 2005
HECO O&M

Responsibility Areas (RA) _____SF_____
Prepared by____AH___ Date: 2/19/2004

* Required data entry field

Activity	710	Activity	710	Activity	712	Activity	710	Activity	712	Activity	710
* Location	PHE	Location	PHE	Location	PHE	Location	PHE	Location	PHE	Location	PHE
Indicator	NE	Indicator	NE	Indicator	ND	Indicator	NE	Indicator	ND	Indicator	NE
* Project	NPSZZZZZ	Project	NPSZZZZZ	Project	NPSZZZZZ	Project	NPSZZZZZ	Project	NPSZZZZZ	Project	NPSZZZZZ
EE #	205	EE #	205	EE #	462	EE #	501	EE #	501	EE #	501
Desc	supplies	Desc	Subscrip	Desc	IS software	Desc	mail	Desc	UHERO	Desc	Training
January		January		January		January	8	January		January	
February		February		February		February	8	February		February	
March	475	March		March		March	8	March		March	125
April		April		April		April	8	April		April	
May		May	988	May		May	8	May		May	
June	475	June		June		June	8	June		June	125
July		July		July		July	8	July		July	
August		August		August		August	8	August		August	
September	475	September		September		September	8	September		September	125
October		October		October		October	8	October		October	
November		November		November		November	8	November		November	
December	475	December		December		December	12	December		December	125
TOTAL	1,900	TOTAL	988	TOTAL	0	TOTAL	100	TOTAL	0	TOTAL	800

Activity	710	Activity	710	Activity	710	Activity	712	Activity	102	Activity	
* Location	PHE	Location	PHE	Location	PHE	Location	PHE	Location	PHE	Location	
Indicator	NE	Indicator	NE	Indicator	NE	Indicator	ND	Indicator	NE	Indicator	
* Project	NPSZZZZZ	Project	NPSZZZZZ	Project	NPSZZZZZ	Project	NPSZZZZZ	Project	NPSZZZZZ	Project	
EE #	501	EE #	520	EE #	521	EE #	521	EE #	522	EE #	
Desc	Telephone	Desc	Fcst Symposium	Desc	Meals/Enterm	Desc	Meals/Enterm	Desc	PCEA	Desc	Totals
January	25	January		January	138	January		January		January	171
February	25	February		February		February		February		February	33
March	25	March		March		March		March		March	633
April	25	April		April	138	April		April		April	171
May	25	May		May		May		May		May	1,021
June	25	June		June		June		June		June	633
July	25	July		July	138	July		July		July	171
August	25	August		August		August		August		August	33
September	25	September	1,800	September		September		September	2,700	September	5,133
October	25	October		October	136	October		October		October	169
November	25	November		November		November		November		November	33
December	25	December		December		December		December		December	637
TOTAL	300	TOTAL	1,800	TOTAL	550	TOTAL	0	TOTAL	2,700	TOTAL	8,838

HECO O&M
2/19/2004 SF

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Revised: 2-17-04

2005 OPERATING FORECAST SUMMARY
PRICING DIVISION

	CODE BLOCK	WORK ORDER No.	2005 Hours	2005 ($)	
A. Billables to MECO & HELCO					
MECO Billable:					
Billable Labor O&M	See detailed wps		1,006	$35,762	
Billable Non-Labor O&M	"			$0	
MECO Total Billable			1,006	$35,762	
HELCO Billable:					
Billable Labor O&M			1,042	36,599	
Billable Non-Labor O&M				-	
HELCO Total Billable			1,042	36,599	
Total Billable:					
Labor O&M			2,048	$72,361	
Non-Labor O&M			-	$0	
TOTAL BILLABLE			2,048	$72,361	
HECO O&M Forecast:					
A. Labor				$236,215	
B. Non-Labor					
1. Out-of-State Training	PSP 736 PHE NE NPSZZZZZ	CS000093		$10,000	
2. In-State Training	PSP ~~789~~ PHE NE NPSZZZZZ	CS000110		$5,000	
3. Subscriptions	PSP 736 PHE NE NPSZZZZZ-205	CS000093		$250	
4. Stationery & Supplies	PSP 842 PHE NE NPSZZZZZ-205	CS000114		$2,000	
5. Postage & Mailing	PSP 842 PHE NE NPSZZZZZ-640	CS000114		$50	
6. Utilities	PSP 736 PHE NE NPSZZZZZ - 501	CS000093		$250	
7. PCOM Maintenance	PSP 736 PHE NE NPSZZZZZ-501	CS000093		$6,000	
8. PC SAS Maintenance	PSP 736 PHE NE NPSZZZZZ-~~462~~ 501	CS000093		$2,500	
9. PCEA	PSP 102 PHE NE NPSZZZZZ-522	CS000093		$2,700	
10. Contract Rate Analyst	PSP 736 PHE NE NPSZZZZZ-501	CS000093		-	Converted to base.
11. Consultant	PSP 736 PHE NE C0000595-501 (Agile)			$50,000	
Total Non-Labor				$78,750	
Total Operating Forecast					
HECO				$314,965	
MECO Billable				$35,762	
HELCO Billable				$36,599	
TOTAL				$387,327	

Total Staff:
✓ Facilitator - 1
Teacher/Coach - 3
Teacher/Coach in DSM budget - 1 (L. Von Gille)

cc: S. Shimoda 2-18-04

SP

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Pricing\Es:2/18/2004
Summary 2005

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

ENVINRONMENTAL DEPARTMENT
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

Environmental Dept
Non-Labor (Account # 920 - #923)

*RA #	*Act #	*Loc #	*Ind #	*Project #	*EE #	Line item	FY05
PJA	_	_	_	_	462	Stores OHPJA	525
PJA	701	PHE	NE	NPJZZZZZ	600	Pacific Bus Machines-Canon - _TC	125
PJA	**720**	**PHE**	**NE**	**NPJZZZZZ**	**301**	**Vehicle for Admin - JA**	**4,960**
PJA	**745**	**PHE**	**NE**	**NPJZZZZZ**	**508**	**Katz Environmental**	**10,000**
PJA	**789**	**PHE**	**NE**	**NPJZZZZZ**	**501**	**Corp Trend**	**3,200**
PJA	**789**	**PHE**	**NE**	**NPJZZZZZ**	**501**	**Training, Local**	**1,604**
PJA	875	CNS	BE	NPJZZZZZ	522	HGA H13744 006 KEAHOLE AUDITS-TRIPS	204
PJA	875	KST	NE	NPJZZZZZ	508	External Air Audit	23,172
PJA	875	MHN	BE	NPJZZZZZ	522	MGM M11288 002	196
PJA	875	NST	BE	NPJZZZZZ	522	MGK M11289 005 TRIPS FOR AUDIT	204
PJA	875	PHE	NE	NPJZZZZZ	201	Outside Materials Purchase-EN000020	1,200
PJA	875	PHE	NE	NPJZZZZZ	205	Materials Purchase Card	3,000
PJA	875	PHE	NE	NPJZZZZZ	462	PC Software Purchase Dean 6/25/03	5,736
PJA	875	PHE	NE	NPJZZZZZ	501	AT&T Cellular Phone Svc - EN000010	600
PJA	875	PHE	NE	NPJZZZZZ	501	GTE Pager EN000010	100
PJA	875	PHE	NE	NPJZZZZZ	501	Misc-Printing, utilities, membership fees/dues	1,400
PJA	875	PHE	NE	NPJZZZZZ	502	Outside Svcs, Legal	14,000
PJA	875	PHE	NE	NPJZZZZZ	520	SL-Mainland Travel	8,000
PJA	875	PHE	NE	NPJZZZZZ	521	SL-Meals/Entertainment	940
PJA	875	PHE	NE	NPJZZZZZ	600	Typewriter Contracts	125
PJA	875	RST	BE	NPJZZZZZ	522	HGA H13744 002	204
PJA	876	CNS	BE	NPJZZZZZ	522	HGA H13745 006	204
PJA	876	MNS	BE	NPJZZZZZ	522	MGM M11290 008 TRIPS FOR NPDES AUDIT	204
PJA	876	NST	BE	NPJZZZZZ	522	MGK M11289 006	204
PJA	876	PHE	NE	NPJZZZZZ	205	Materials Purchase Card-EN000020	3,000
PJA	876	PHE	NE	NPJZZZZZ	600	Typewriter Contracts	125
PJA	877	HEL	BE	NPJZZZZZ	522	HGA H13671 003	396
PJA	877	MAU	BE	NPJZZZZZ	522	MDO M12442 002 TRIP FOR PCB AUDIT	204
PJA	877	MNS	BE	NPJZZZZZ	522	MGM M11290 007	204
PJA	877	NST	BE	NPJZZZZZ	522	MGK M11289 007 AUDIT TRIPS	204
PJA	877	SST	BE	NPJZZZZZ	522	HGA H13746 001 RCRA USED OIL AUDIT-TRIP	196
PJA	878	HST	NE	NPJZZZZZ	508	UPDATE SEPT02 TRI AUDIT-HON	8,004
PJA	878	MNS	BE	NPJZZZZZ	522	MGM M11290 009	204
PJA	878	NST	BE	NPJZZZZZ	522	MGK M11289 008 TRIPS FOR AUDITS	204
PJA	878	PST	BE	NPJZZZZZ	522	HGA H13748 003 AUDIT TRIPS	204
PJA	878	RST	BE	NPJZZZZZ	522	HGA H13748 002	204
PJA							93,256

} 4,804

NonLabor Input Sheet - NonProject/NonProgram
2005

Resp Area (RA) JB

Prepared by Barry Nakamoto

Dimension tab card						Units tab card												
Line Item	RA	Act	Loc	Ind	EE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
						(enter Dollars or Vehicle Hours in "Units tab card")												
Waiau CSP Renewal		865	WST	NE	508	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	[illegible]
Kahe CSP Renewal		865	KST	NE	508	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	[illegible]
Misc. Permitting		865	PHE	NE	508	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	[illegible]
Kahe Compliance		875	KST	NE	508	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	[illegible]
Waiau Compliance		875	WST	NE	508	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	[illegible]
Honolulu Compliance		875	HST	NE	508	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	[illegible]
Misc. Compliance		875	PHE	NE	508	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	[illegible]
Misc. Materials		875	PHE	NE	201	208	208	208	208	208	208	208	208	208	208	208	208	[illegible]
Vehicles - Truck (units)		875	PHE	NE	301	333	333	333	333	333	333	333	333	333	333	333	333	[illegible]
Vehicles - Trailer (units)		875	PHE	NE	301	165	165	165	165	165	165	165	165	165	165	165	165	[illegible]
Software		875	PHE	NE	462	417	417	417	417	417	417	417	417	417	417	417	417	[illegible]
Cell Phone		875	PHE	NE	501	100	100	100	100	100	100	100	100	100	100	100	100	[illegible]
Cell Phone		875	PHE	NE	501	100	100	100	100	100	100	100	100	100	100	100	100	[illegible]
Misc. prof. memberships		875	PHE	NE	501	208	208	208	208	208	208	208	208	208	208	208	208	[illegible]
Pager		875	PHE	NE	501	25	25	25	25	25	25	25	25	25	25	25	25	[illegible]
Subscriptions		875	PHE	NE	501	100	100	100	100	100	100	100	100	100	100	100	100	[illegible]
Training expenses		875	PHE	NE	501	833	833	833	833	833	833	833	833	833	833	833	833	[illegible]
Misc. Services - Janitorial		875	PHE	NE	600	417	417	417	417	417	417	417	417	417	417	417	417	[illegible]

CA-IR-2
DOCKET NO. 04-0113
HECO T-13
ATTACHMENT 5
PAGE 3 OF 7

S:\Management\Accounting\Payroll\Forms\[illegible]

HECO TY 2005 Rate Case
Non-Labor Input Workpapers
BMN 12/22/2004

201 – Miscellaneous materials expenses. Includes items such as supplies for offices, meetings, training, and other materials.

301 – Vehicles. Costs for use of Ford Pick-up and trailer for support of air monitoring operations.

462 – Software. Includes forecasts for purchase/licensing of Adobe software for recordkeeping and other miscellaneous software.

501 – Emission fees. Based on fuel consumption forecast and emission fee calculations provided by DOH. Additional workpapers provided. Note fees were waived in 2004 for 2003 operations.

501 – Expenses. Includes forecast for expenses related to attending technical training, communications (cell phones, pagers), and professional memberships and trade subscriptions.

508 – Outside consultant services. Based on estimates provided by consultant or estimated based on anticipated level of effort.

600 – Miscellaneous services. Forecast for janitorial services for the portion of the Waiau facilities assigned to the Air Division.

*RA #	*Act #	*Loc #	*Ind #	*Project #	*EE #	Line item	FY05
PJC	_	_	_	_	462	Stores OHPJC	329
PJC	10	OUT	BN	NPJZZZZZ	905	Non-utility Revenue	-3,384
PJC	40	OUT	BN	NPJZZZZZ	501	General Excise Tax	144
PJC	241	HST	NE	NPJZZZZZ	201	HST FUEL OIL (G0000364)	1,044
PJC	241	KST	NE	NPJZZZZZ	201	KST FUEL OIL (G0000390)	2,220
PJC	241	LNS	BE	NPJZZZZZ	201	MGL M07154 001 LANAI FUEL OIL (G0000489)	240
PJC	241	MNS	BE	NPJZZZZZ	201	MGM M07156 001 MAALAEA FUEL OIL (G000046	1,260
PJC	241	NST	BE	NPJZZZZZ	201	MGK M071534 001 KAHULUI FUEL OIL (G000044	516
PJC	241	RST	BE	NPJZZZZZ	201	HGA H00249 001 HILL FUEL OIL (G0000424)	996
PJC	241	WST	NE	NPJZZZZZ	201	WST FUEL OIL (G0000376)	2,220
PJC	349	HAH	BE	NPJZZZZZ	201	HDC H00641 001 HELCO TSF OIL (E0000766)	1,200
PJC	349	MAU	BE	NPJZZZZZ	201	MDE M15915/002 MECO TSF OIL-DGA (E000077	276
PJC	**789**	**PHE**	**NE**	**NPJZZZZZ**	**501**	**ATTEND TRAINING (G0002898)**	**7,500**
PJC	876	CNS	BE	NPJZZZZZ	201	HGA H00285 001 KEAHOLE WASTEWATER (G0(	528
PJC	876	HST	NE	NPJZZZZZ	201	HST WASTEWATER (G0000360)	3,192
PJC	876	HST	NE	NPJZZZZZ	508	Update June 01 - HST WASTEWATER (G000036(	648
PJC	876	KST	NE	NPJZZZZZ	201	KST WASTEWATER (G0000384)	18,492
PJC	876	KST	NE	NPJZZZZZ	508	Update June 01 - KST WASTEWATER (G000038	648
PJC	876	MNS	BE	NPJZZZZZ	201	MGM M00838 003 MAALAEA WASTEWATER (G(	3,000
PJC	876	NST	BE	NPJZZZZZ	201	MGK M00386 003 KAHULUI WASTEWATER (G0(	2,772
PJC	876	PHE	NE	NPJZZZZZ	201	Stationery Supplies	2,640
PJC	876	PHE	NE	NPJZZZZZ	201	Update July 02 - Wastewater QA/QC	2,400
PJC	876	PHE	NE	NPJZZZZZ	301	Vehicle	4,960
PJC	876	PHE	NE	NPJZZZZZ	462	PC Software	660
PJC	876	PHE	NE	NPJZZZZZ	462	Update August 01 - LIMS Software Maintenance	2,940
PJC	876	PHE	NE	NPJZZZZZ	508	DISPOSAL OF HAZARDOUS WASTE	1,800
PJC	876	PHE	NE	NPJZZZZZ	600	Laboratory Instrument Maintenance Contracts	33,300
PJC	876	PST	BE	NPJZZZZZ	201	HGA H00286 000 PUNA WASTEWATER (G00004	540
PJC	876	RST	BE	NPJZZZZZ	201	HGA H00288 001 HILL WASTEWATER (G000042	3,000
PJC	876	SST	BE	NPJZZZZZ	201	HGA H00289 001 SHIPMAN WASTEWATER (G0(	540
PJC	876	WST	NE	NPJZZZZZ	201	WST WASTEWATER (G0000384)	18,492
PJC	876	WST	NE	NPJZZZZZ	501	Update June 01 - Armstrong Bldg Maint Jan Svcs (	9,180
PJC	876	WST	NE	NPJZZZZZ	508	Update June 01 - WST WASTEWATER (G000037	648
PJC	877	HST	NE	NPJZZZZZ	508	Update June 01 - HST OIL-RELATED (G0000363)	1,320
PJC	877	KST	NE	NPJZZZZZ	508	Update June 01 - KST OIL-RELATED (G0000386)	648
PJC	877	MAU	BE	NPJZZZZZ	201	MDE M15915/001 MECO TSF OIL-PCB (E0008355	804
PJC	877	WST	NE	NPJZZZZZ	508	Update June 01 - WST OIL-RELATED (G0000374)	2,640
PJC							130,353
PJW	_	_	_	_	462	Stores OHPJW	110
PJW	788	CNS	BE	NPJZZZZZ	522	HGA H13741 003	470
PJW	788	HEL	BE	NPJZZZZZ	522	HDE H18794 001	940
PJW	788	MAL	BE	NPJZZZZZ	522	M15316 006 - Conduct Training Lanai	380
PJW	788	MAM	BE	NPJZZZZZ	522	M15317 005 - Conduct Training Palaau	380
PJW	788	MAU	BE	NPJZZZZZ	522	M15885 003 - Conduct Training ED	940
PJW	788	MPO	BE	NPJZZZZZ	521	M15314 010 - Conduct Training Maalaea	160
PJW	788	MPO	BE	NPJZZZZZ	522	M15313 009 - Conduct Training Kahului	940
PJW	788	MPO	BE	NPJZZZZZ	522	M15314 010 - Conduct Training Maalaea	1,420
PJW	788	PST	BE	NPJZZZZZ	521	HGA - Conduct Training	190
PJW	788	RST	BE	NPJZZZZZ	522	HGA H18840 001	570
PJW	788	SST	BE	NPJZZZZZ	521	HGA H18840 004	570

*RA #	*Act #	*Loc #	*Ind #	*Project #	*EE #	Line item	FY05
PJW	876	BNS	BE	NPJZZZZZ	522	HGA H18945 005	235
PJW	876	CNS	BE	NPJZZZZZ	201	HGA H18945 006	150
PJW	876	CNS	BE	NPJZZZZZ	522	HGA H18945 006	2,550
PJW	876	CNS	BE	NPJZZZZZ	522	HGA H18945 006	940
PJW	876	HEL	BE	NPJZZZZZ	522	HDE H18794 002	235
PJW	876	HST	NE	NPJZZZZZ	201	WETT & ZOM Monitoring - HONOLULU	500
PJW	876	HST	NE	NPJZZZZZ	508	BBCM - Honolulu	4,000
PJW	876	HST	NE	NPJZZZZZ	508	NPDES 316(b) Study	75,000
PJW	876	HST	NE	NPJZZZZZ	508	WET TEST EXTRA ANALYSIS	6,000
PJW	876	HST	NE	NPJZZZZZ	508	WETT - HONOLULU	1,600
PJW	876	KST	NE	NPJZZZZZ	201	WETT, Sand and Coral Monitoring - KAHE	500
PJW	876	KST	NE	NPJZZZZZ	508	NPDES 316(b) Study	75,000
PJW	876	KST	NE	NPJZZZZZ	508	WET TEST EXTRA ANALYSES	12,000
PJW	876	KST	NE	NPJZZZZZ	508	WETT & Coral Study - KAHE	17,820
PJW	876	MNS	BE	NPJZZZZZ	201	MGM M19147 005	100
PJW	876	MNS	BE	NPJZZZZZ	521	MGM M19147 005	150
PJW	876	MNS	BE	NPJZZZZZ	522	MGM M19147 005	1,700
PJW	876	MNS	BE	NPJZZZZZ	522	MGM M19147 005 - Compliance	1,410
PJW	876	NST	BE	NPJZZZZZ	201	MGK M19146 005	200
PJW	876	NST	BE	NPJZZZZZ	521	MGK M19146 005	480
PJW	876	NST	BE	NPJZZZZZ	522	MGK M19146 005	3,000
PJW	876	NST	BE	NPJZZZZZ	522	MGK M19146 005 - Compliance	1,410
PJW	876	PHE	NE	NPJZZZZZ	301	Vehicle, Assigned - Boat Trailer	11,440
PJW	876	PHE	NE	NPJZZZZZ	301	Vehicle, Assigned - Van	11,440
PJW	876	PHE	NE	NPJZZZZZ	501	Cellular Phone Svc - AT&T (4)	1,200
PJW	876	PHE	NE	NPJZZZZZ	501	Misc - Printing, Utilities, Membership Fees/Dues	1,200
PJW	876	PHE	NE	NPJZZZZZ	501	Pager - GTE (4)	540
PJW	876	PHE	NE	NPJZZZZZ	520	Mainland Travel - Airfare, Hotel	2,000
PJW	876	PHE	NE	NPJZZZZZ	521	Meals/Entertainment	300
PJW	876	PST	BE	NPJZZZZZ	201	HGA H18945 003	50
PJW	876	PST	BE	NPJZZZZZ	522	HGA H18945 003	570
PJW	876	PST	BE	NPJZZZZZ	522	HGA H18945 003	235
PJW	876	RST	BE	NPJZZZZZ	201	HGA H18845 002	150
PJW	876	RST	BE	NPJZZZZZ	522	HGA H18845 002	1,520
PJW	876	RST	BE	NPJZZZZZ	522	HGA H18845 002	1,410
PJW	876	SST	BE	NPJZZZZZ	201	HGA H18945 001	1,100
PJW	876	SST	BE	NPJZZZZZ	522	HGA H18945 001	760
PJW	876	SST	BE	NPJZZZZZ	522	HGA H18945 001	705
PJW	876	WST	NE	NPJZZZZZ	201	WETT & ZOM Monitoring - WAIAU	500
PJW	876	WST	NE	NPJZZZZZ	508	BBCM - Waiau	4,000
PJW	876	WST	NE	NPJZZZZZ	508	NPDES 316(b) Study	75,000
PJW	876	WST	NE	NPJZZZZZ	508	WET TEST EXTRA ANALYSIS	18,000
PJW	876	WST	NE	NPJZZZZZ	508	WETT Monitoring - WAIAU	6,000
PJW	877	BNS	BE	NPJZZZZZ	522	HGA H18844 005	470
PJW	877	CNS	BE	NPJZZZZZ	522	HGA H18844 006	1,175
PJW	877	GNS	BE	NPJZZZZZ	522	MGT M19151 005	705
PJW	877	HEL	BE	NPJZZZZZ	508	HDE H18794 003	470
PJW	877	HST	NE	NPJZZZZZ	201	Supplies	500
PJW	877	HST	NE	NPJZZZZZ	508	NPREP Drill	3,000
PJW	877	KST	NE	NPJZZZZZ	201	Supplies	500
PJW	877	KST	NE	NPJZZZZZ	508	NPREP Drill	3,000

*RA #	*Act #	*Loc #	*Ind #	*Project #	*EE #	Line item	FY05
PJW	877	LNS	BE	NPJZZZZZ	522	MGL M19149 003	705
PJW	877	MAU	BE	NPJZZZZZ	508	MDE M15885 001	6,000
PJW	877	MAU	BE	NPJZZZZZ	522	MDE M15885 001	1,410
PJW	877	MNS	BE	NPJZZZZZ	521	MGM M19147 006	80
PJW	877	MNS	BE	NPJZZZZZ	522	MGM M19147 006	1,250
PJW	877	NST	BE	NPJZZZZZ	521	MGK M19146 006	120
PJW	877	NST	BE	NPJZZZZZ	522	MGK M19146 006	1,560
PJW	877	PDM	NE	NPJZZZZZ	508	SPCC Consulting	2,000
PJW	877	PDO	NE	NPJZZZZZ	508	SPCC Consulting	2,000
PJW	**877**	**PHE**	**NE**	**NPJZZZZZ**	**301**	**Vehicle, Assigned - Ford Explorer**	**11,960**
PJW	**877**	**PHE**	**NE**	**NPJZZZZZ**	**462**	**PC Software**	**1,313**
PJW	**877**	**PHE**	**NE**	**NPJZZZZZ**	**501**	**Cellular Phone Svc - AT&T (2)**	**700**
PJW	**877**	**PHE**	**NE**	**NPJZZZZZ**	**501**	**Pager - GTE (2)**	**280**
PJW	**877**	**PHE**	**NE**	**NPJZZZZZ**	**520**	**Mainland Travel - Airfare, Hotel**	**2,000**
PJW	**877**	**PHE**	**NE**	**NPJZZZZZ**	**521**	**Meals/Entertainment**	**300**
PJW	877	PST	BE	NPJZZZZZ	522	HGA H18844 003	190
PJW	877	PTM	NE	NPJZZZZZ	508	SPCC Consulting	2,000
PJW	877	PTO	NE	NPJZZZZZ	508	SPCC Consulting	2,000
PJW	877	RST	BE	NPJZZZZZ	521	HGA H18844 002	80
PJW	877	RST	BE	NPJZZZZZ	522	HGA H18844 002	735
PJW	877	SST	BE	NPJZZZZZ	521	HGA H18844 001	80
PJW	877	SST	BE	NPJZZZZZ	522	HGA H18844 001	1,250
PJW	877	WST	NE	NPJZZZZZ	201	Supplies	500
PJW	877	WST	NE	NPJZZZZZ	508	NPREP Drill	3,000
PJW	878	BNS	BE	NPJZZZZZ	522	HGA H18847 005	235
PJW	878	CNS	BE	NPJZZZZZ	522	HGA H18847 006	235
PJW	878	GNS	BE	NPJZZZZZ	522	MGT M15317 004	235
PJW	878	HEL	BE	NPJZZZZZ	522	HDE H18794 004	470
PJW	878	LNS	BE	NPJZZZZZ	522	MGL M15316 005	235
PJW	878	MAU	BE	NPJZZZZZ	522	MDE M15885 002	705
PJW	878	MNS	BE	NPJZZZZZ	522	MGM M19147 006	

$980

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

GENERAL ACCOUNTING DEPARTMENT NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR
NARUC 923: OUTSIDE SERVICES

RA	...	L...	I...	Proj	EE	Line Item	FY05	Jan 05	Feb 05	Mar 05	Apr 05	May 05	Jun 05	Jul 05	Aug 05	Sep 05	Oct 05	Nov 05	Dec 05
PAA	721	PHE	NE	P0000339	501	Annual Registration fee for Benchmark Project	$14,500.00	$0.00	$0.00	$14,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PAA	721	PHE	NE	P0000339	520	Mainland travel - Controller	$3,400.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,700.00	$0.00	$0.00	$1,700.00
PAA	721	PHE	NE	P0000339	521	Mainland travel meals - Controller	$600.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$300.00	$0.00	$0.00	$300.00
PAA	749	PHE	NE	NPAZZZZZ	516	CPA License & HSCPA Membership	$220.00	$0.00	$0.00	$130.00	$0.00	$90.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PAA	749	PHE	NE	NPAZZZZZ	516	EEI Chief Acctg. Officers Conf. Regn. Fees	$700.00	$0.00	$0.00	$0.00	$0.00	$0.00	$700.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PAA	749	PHE	NE	NPAZZZZZ	520	EEI Chief Acctg. Officers Conf. Expenses	$1,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PAA	788	PHE	NE	NPAZZZZZ	501	CPE Financial Mgmt. Network Training	$4,000.00	$4,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PAA	789	PHE	NE	NPAZZZZZ	501	9/02 Update - EEI Regn. Fee	$700.00	$0.00	$0.00	$0.00	$0.00	$0.00	$700.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PAA	789	PHE	NE	NPAZZZZZ	501	Mainland Travel - Registration Fees	$700.00	$0.00	$0.00	$0.00	$0.00	$0.00	$700.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PAA	789	PHE	NE	NPAZZZZZ	520	Mainland Travel	$1,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PAA	789	PHE	NE	NPAZZZZZ	521	Mainland Travel Meals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PAA	815	PHE	NE	NPAZZZZZ	201	Miscellaneous Purchases/Expenses	$360.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00	$30.00
PAA	815	PHE	NE	NPAZZZZZ	205	Stationery & Misc. Purchases	$720.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00	$60.00
PAA	815	PHE	NE	NPAZZZZZ	501	Acctg for Public Utilities Update-Matt Bender	$205.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$205.00
PAA	815	PHE	NE	NPAZZZZZ	501	Bottled Water	$1,200.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00
PAA	815	PHE	NE	NPAZZZZZ	501	Paper Shredding Service	$600.00	$0.00	$0.00	$0.00	$0.00	$300.00	$0.00	$300.00	$0.00	$0.00	$0.00	$0.00	$0.00
PAA	815	PHE	NE	NPAZZZZZ	501	Parking	$1,980.00	$165.00	$165.00	$165.00	$165.00	$165.00	$165.00	$165.00	$165.00	$165.00	$165.00	$165.00	$165.00
PAA	815	PHE	NE	NPAZZZZZ	501	Phones & Fax	$660.00	$55.00	$55.00	$55.00	$55.00	$55.00	$55.00	$55.00	$55.00	$55.00	$55.00	$55.00	$55.00
PAA	891	PHE	NE	NPAZZZZZ	501	MINCOM Users Conf. Regn. Fees	$800.00	$0.00	$0.00	$0.00	$0.00	$0.00	$800.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PAA	891	PHE	NE	NPAZZZZZ	520	MINCOM Users Conference Attendance	$1,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PAA	891	PHE	NE	NPAZZZZZ	521	Mainland Meals-MINCOM Users Conf.	$250.00	$0.00	$0.00	$0.00	$0.00	$0.00	$250.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
							$36,095.00	$4,410.00	$410.00	$15,040.00	$410.00	$800.00	$8,060.00	$710.00	$410.00	$2,410.00	$410.00	$410.00	$2,615.00

CA-IR-2
DOCKET NO. 04-0113
HECO T-13
ATTACHMENT 6
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Non-labor costs

2005 Forecast of non-labor costs																			
4/18/04																			
							jan	feb	mar	apr	may	jun	jul	aug	sep	oct	nov	dec	Total
923 Annual audit fees (KPMG) incl SOX	PAC	761	PHE	NE	NPAZZZZZ	501	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	312,876
Quarterly review fees (KPMG)									9,921			9,921			9,921				29,763
Advisory services during year												13,306						13,306	26,612
							26,073	26,073	35,994	26,073	26,073	49,300	26,073	26,073	35,994	26,073	26,073	39,379	369,251
Quarterly review fees (KPMG)	PAC	761	HEL	BE	NPAZZZZZ	501				1,240			1,240			1,240			3,720
	PAC	761	MAU	BE	NPAZZZZZ	501				1,240			1,240			1,240			3,720
923 Focus (SOX) Maint fee	PAC	836	PHE	NE	NPAZZZZZ	501									4,000				4,000
923 Capital Trust III acctg & tax fees	PAC	818	PHE	NE	NPAZZZZZ	501			2,700										2,700
(Entity Services Group LLC)	PAC	818	HEL	BE	NPAZZZZZ	501			900										900
	PAC	818	MAU	BE	NPAZZZZZ	501			900										900
Telephone	PAC	818	PHE	NE	NPAZZZZZ	501													-
CPA license renewal	PAC	836	PHE	NE	NPAZZZZZ	516													
Dept of Commerce (renewal in odd years: NW, JO, DM, SC @ $110)																			-
921 Office supplies	PAC	818	PHE	NE	NPAZZZZZ	205	25	25	25	25	25	25	25	25	25	25	25	25	300
Equip maint (not renewed)	PAC	836	PHE	NE	NPAZZZZZ	600													-
(Audrey's typewriter)																			
Training- seminar fees, hotel, food	PAC	789	PHE	NE	NPAZZZZZ	501								-		-			-
- airline	PAC	789	PHE	NE	NPAZZZZZ	520										-			-
921 Benchmark study-Mainland travel	PAC	721	PHE	NE	P0000339	520									1,700			1,700	3,400
-Meals	PAC	721	PHE	NE	P0000339	521									300			300	600
(Jamie has support for estimate)																			
923 Legal fees- annual report review	PAC	836	PHE	NE	NPAZZZZZ	501				4,006									4,006
(Goodsill)	PAC	836	HEL	BE	NPAZZZZZ	501				500									500
	PAC	836	MAU	BE	NPAZZZZZ	501				500									500
Deloitte & Touche tax services fees	PAC	819	PHE	NE	NPAZZZZZ	501			2,081,208										2,081,208
923 ELLIPSE Custom code fixes	PAC	818	PHE	NE	NPAZZZZZ	501						3,700						3,700	7,400
	PAC	818	HEL	NE	NPAZZZZZ	501						1,700						1,700	3,400
	PAC	818	MAU	NE	NPAZZZZZ	501						2,800						2,800	5,600
923 Escheat services	PAC	836	PHE	NE	NPAZZZZZ	501						2,500						2,500	5,000
							26,098	26,098	2,121,727	33,584	26,098	60,025	28,578	26,098	42,019	28,578	26,098	52,104	2,497,105
																			2,497,105

KPMG ANNUAL AUDIT FEES

ACTUAL FEES FOR	2000	172,394.73	1.2% INCREASE
	2001	174,478.05	10.0% INCREASE
	2002	191,966.88	4.6% INCREASE
ACTUAL FEE FOR	2003 of $192,800 PLUS TAX	200,820	

USED INFLATION RATE ASSUMPTION (FROM MGT. ACTG) = 2.2% FOR 2004, 2005

0. *

ACTUAL AUDIT FEE 2003 192,800. X
INFLATION FACTOR 1.022=
FORECAST FEE FOR 2004 197,041.6*

197,041.6*+
ADDT'L COST FOR SOX 99,000. +
296,041.6 ◊

296,041.6 X
4% G.E.T. 1.0416=
300,356.93056*
FORECAST (2004) FEES
$25,696 /MONTH

0. *

FORECAST FEE FOR 2004 197,042. X
INFLATION FACTOR 1.022=
FORECAST FEE FOR 2005 201,376.924*

201,376.924*+
ADDT'L COST FOR SOX 99,000. +
300,376.924 ◊

300,376.924 X
4% G.E.T. 1.0416=
312,872.604038*
FORECAST (2005) FEES
$26,073 /MONTH

KPMG QUARTERLY REVIEW (UPDATED 8/19/03, BUT DID NOT CHANGE PREVIOUS HECO, MECO AMOUNTS)

ACTUAL FEE FOR	2001	$10,000 / QTR	4% INCREASE
✓	2002	10,400	9.6% INCREASE
ACTUAL FEE FOR	2003	11,400	

INFLATION RATE ASSUMPTION IS 2.2% (MGT. ACCT'G) FOR 2004, 2005.

2004

0· ※

PROPOSED FEE FOR 2004 11,~~750~~ 400· X

INFLATION FACTOR 1·022=

2005

0· ※

FORECAST FOR 2004 ~~12,009~~ 11,650· X

INFLATION FACTOR 1·022=

~~12,088·5~~ X

4% G.E.T. 1·0416=

~~12,500·0536~~ ※

12,135

12,135

~~12,500·0536~~ X

HECO'S SHARE 0·8=

~~10,000·44266~~ ※/QTR

9,708

11,906

~~12,273·198~~ X

4% G.E.T. 1·0416=

~~12,783·7630368~~ ※

12,402

12,402

~~12,783·7630368~~ X

HECO'S SHARE 0·8=

~~10,227·6104294~~ ※/

10/31/03 MTG W/ JAMIE, TAYNE

KPMG MAY BE BILLING US FOR RESEARCH WORK WE ASK THEM TO DO. ESTIMATED AT $25,000/YR.

MAY NEED TO INCLUDE IN 2004 UPDATES.

2/20/04 DISCUSSION W/ JAMIE – INCLUDE IN 2004, 2005 FORECAST

2004

0. *
25,000. X
G.E.T. 1.0416=
26,040.*

2005

0. *
25,000. X
1.0228 INFLATION FACTOR
1.0416= G.E.T.
26,612.88*

CAPITAL TRUST I, II FEES

		TRUST I	TRUST II	TOTAL
ANNUAL AUDIT FEES FOR	4/1/03 - 3/31/04	3,500.00 ①		3,500
	1/1/04 - 12/31/04		3,500.00 ②	3,500
TAX RETURN FEE - 2002 TAX YEAR		1,000.00 ③	1,000.00 ③	2,000
		4,500.00	4,500.00	9,000
	HECO	60%		5,400
	HELCO	20%		1,800
	MECO	20%		1,800
				9,000

ASSUME FEE AMT 2004 & 2005

① FEE HAS NOT CHANGED FROM PERIOD 4/1/98 - 3/31/99

② ✓ ✓ 1/1/99 - 12/31/99

③ ✓ ✓ 1998, 1999 RETROACTIVELY

2005

TRUST I & II DISSOLVED IN 2004

TRUST III ISSUED QUIPS IN 2004

HECO	60%	2,700.00
HELCO	20%	900.00
MECO	20%	900.00
		4,500.00

GOODSILL FEES - REVISION OF ANNUAL REPORT

ACTUAL FEES FOR REVISION OF 2001 ANNUAL REPORT	5,007.45	
1/3 EACH	1669.00	FOR 2004, 2005
80-10-10 % SPLIT	ITRON	4006
	ITRON	500
	MRO	500
ACTUAL FEES FOR REVISION OF 2001 AR (GOODSILL)	4,483.68	
ACTUAL FEE FOR 2003 ATTORNEY'S LETTER (TORKILDSON)	552.08	
	5,035.76	

HECO
HELC
MECO
HECO %
HELC %
MECO %
45%
21%
34%
48%
15%
37%
45%
21%
34%
Ellipse
Custom Code

Integrated Financial Services Group, Inc.
"Providing Solutions to Unclaimed Property Compliance"

EXHIBIT A

Annual Escheat Reporting
Schedule of Services & Fees
Spring and Fall Reporting
General Ledger

Hawaiian Electric Company Inc.

Activity:

- **Report & Remit** SPRING & FALL - 2 PER YEAR
  - Set-up Administration (per cycle) (EACH YEAR) **$1,000.00**
  - Each state report with property **$100.00**
  - Negative Reports **N/C**
  - Each eligible account **$1.00**

Includes:

- **Phase I Issue and State Set-up** P
  - Establish holder data records for each state 0· *
- **Phase II Conversion** 15· X
  - Develop conversion program for initial tape form 100·=
  - Spring and Fall incoming tape conversion ≈15 STATES @ $100 1,500·*
- **Phase III Create Database** 1,500·*+
  - Receive and load property records from client SET-UP FEE 1,000· +
  2,500· ◊
- **Phase IV Due Diligence** 2,500· X
  - Prepare and mail generic due diligence letter 2·=
  - Receive address changes from client and delete fi SPRING & FALL FILINGS 5,000·*
- **Phase V Unclaimed Property Eligibility**
  - Process records vs. state matrix criteria to

in Oct

*ENTER: Direct RA Cost

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	Rates Linked To	FY05	Jan 05	Feb 05	Mar 05	Apr 05	May 05	Jun 05	Jul 05	Aug 05	Sep 05	Oct 05	Nov 05	Dec 05
Consulting & Cust...	No Escalation	5,194	0	0	3,750	0	0	0	0	0	0	0	0	1,444
ZZ Pressure Sealer ...	No Escalation	198	0	0	0	0	198	0	0	0	0	0	0	0
ax Reporting- FY	FS Prod Rate (Facilitator - Supv)	24	8	0	0	4	0	0	4	0	0	4	0	4
vc- PY Asst	I Prod Rate (Implementor)	27	3	2	2	2	2	2	3	2	2	2	2	3
Svc-PY Acctnt.	TC Prod Rate (Teacher/Coach)	39	4	4	3	3	3	3	3	3	3	3	3	4
Svc - FY	FS Prod Rate (Facilitator - Supv)	112	20	8	8	8	8	8	8	8	8	8	10	10
vc-PY Acctnt	TC Prod Rate (Teacher/Coach)	26	4	2	2	2	2	2	2	2	2	2	2	2
ZZ Pressure Sealer...	No Escalation	198	0	0	0	0	198	0	0	0	0	0	0	0
suiting & Custom M...	No Escalation	5,194	0	0	3,750	0	0	0	0	0	0	0	0	1,444
vc - PY Asst	I Prod Rate (Implementor)	15	2	1	1	1	1	1	2	1	1	1	1	2
- Services of Payroll...	TC Prod Rate (Teacher/Coach)	28	4	2	2	2	2	2	3	2	2	2	2	3
try	FS Prod Rate (Facilitator - Supv)	0	0	0	0	0	0	0	0	0	0	0	0	0
Time Entry MSQ &...	FS Prod Rate (Facilitator - Supv)	0	0	0	0	0	0	0	0	0	0	0	0	0
e & Value Pak	FS Prod Rate (Facilitator - Supv)	[illegible]	0	0	100	100	40	0	0	0	0	0	0	0
v. (FY) - Process P...	FS Prod Rate (Facilitator - Supv)	[illegible]	100	90	40	60	70	100	80	90	90	100	90	110
keep MSQ & Value...	I Prod Rate (Implementor)	0	0	0	0	0	0	0	0	0	0	0	0	0
RVE & VALUE PAK	I Prod Rate (Implementor)	[illegible]	0	0	20	20	20	0	0	0	0	0	0	0
nt	I Prod Rate (Implementor)	[illegible]	160	151	128	145	147	127	156	174	167	160	100	152
Accountant	TC Prod Rate (Teacher/Coach)	[illegible]	4	4	4	4	4	4	4	4	4	4	4	4
keep MSQ & Valu...	TC Prod Rate (Teacher/Coach)	0	0	0	0	0	0	0	0	0	0	0	0	0
e & Value Pak	TC Prod Rate (Teacher/Coach)	[illegible]	0	0	40	40	40	0	0	0	0	0	0	0
tant - Process Payr...	TC Prod Rate (Teacher/Coach)	[illegible]	160	150	138	110	84	152	160	164	116	140	124	150
	No Escalation	7,000	0	0	0	0	0	0	0	0	0	7,000	0	0
upplies Purchases	No Escalation	1,944	162	162	162	162	162	162	162	162	162	162	162	162
tant for payroll svc	No Escalation	23,199	0	0	16,750	0	0	0	0	0	0	0	0	6,449
r Maintenance	No Escalation	656	0	0	0	0	656	0	0	0	0	0	0	0
arges	No Escalation	192	16	16	16	16	16	16	16	16	16	16	16	16
- Faye	No Escalation	1,750	0	0	0	0	0	0	0	0	0	1,750	0	0
Meals - Faye	No Escalation	150	0	0	0	0	0	0	0	0	0	150	0	0
Svc - PY Asst	I Prod Rate (Implementor)	0	0	0	0	0	0	0	0	0	0	0	0	0
c- PY Acctnt	TC Prod Rate (Teacher/Coach)	0	0	0	0	0	0	0	0	0	0	0	0	0
v. (FY) - Perf Apprsl	FS Prod Rate (Facilitator - Supv)	[illegible]	30	16	0	0	0	10	20	0	0	0	0	0
- Attend Trng.	BUOC Prod Rate (BU - Off & Clerical)	[illegible]	0	0	0	8	8	0	0	0	8	8	0	0
k (KL)	BUOC Prod Rate (BU - Off & Clerical)	[illegible]	0	0	0	0	4	0	0	0	0	4	0	0
	I Prod Rate (Implementor)	[illegible]	0	0	0	0	8	0	0	0	0	0	8	0

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	Rates Linked To	FY05	Jan 05	Feb 05	Mar 05	Apr 05	May 05	Jun 05	Jul 05	Aug 05	Sep 05	Oct 05	Nov 05	Dec 05
id ...	TC Prod Rate (Teacher/Coach)	[redacted]	0	0	0	0	8	0	0	0	0	0	8	0
g.	TC Prod Rate (Teacher/Coach)	[redacted]	0	0	0	0	0	8	0	0	0	8	0	0
me...	BUOC Prod Rate (BU - Off & Clerical)	[redacted]	40	40	40	40	40	40	40	40	40	40	40	40
	FS Prod Rate (Facilitator - Supv)	[redacted]	9	16	8	8	9	8	4	8	8	8	8	8
	TC Prod Rate (Teacher/Coach)	[redacted]	24	24	24	24	24	16	16	24	24	24	16	24
	No Escalation	1,800	150	150	150	150	150	150	150	150	150	150	150	150
)	BUOC Prod Rate (BU - Off & Clerical)	2,000	187	156	163	173	168	149	158	154	168	187	150	187
	BUOC Prod Rate (BU - Off & Clerical)	362	29	28	32	27	30	30	33	30	31	33	27	32
o	TC Prod Rate (Teacher/Coach)	277	24	23	22	24	25	21	20	22	25	24	21	26
	No Escalation	0	0	0	0	0	0	0	0	0	0	0	0	0
ia...	No Escalation		0	0	0	0	0	0	0	0	0	0	0	470
	No Escalation		0	0	0	0	150	0	0	0	0	0	0	0
nt	No Escalation		1,000	0	0	0	0	0	0	0	0	0	0	0
)	BUOC Prod Rate (BU - Off & Clerical)	2,000	187	156	163	173	168	149	158	154	168	187	150	187
	BUOC Prod Rate (BU - Off & Clerical)	362	29	28	32	27	30	30	33	30	31	33	27	32
o	TC Prod Rate (Teacher/Coach)	277	24	23	22	24	25	21	20	22	25	24	21	26
	No Escalation	0	0	0	0	0	0	0	0	0	0	0	0	0
	No Escalation	~~1,400~~	0	0	0	0	~~1,400~~	0	0	0	0	0	0	0
	No Escalation	150	0	0	0	0	150	0	0	0	0	0	0	0
t	No Escalation	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0
	No Escalation	388	0	0	0	0	0	0	0	0	0	0	0	388
	BUOC Prod Rate (BU - Off & Clerical)	[redacted]	160	152	144	168	168	132	168	136	168	160	152	160
Py...	BUOC Prod Rate (BU - Off & Clerical)	[redacted]	226	238	310	234	256	254	240	298	256	186	208	236
	BUOC Prod Rate (BU - Off & Clerical)	[redacted]	102	96	100	94	92	74	102	78	90	94	60	104
RK...	FS Prod Rate (Facilitator - Supv)	[redacted]	0	0	0	0	0	0	0	20	20	20	0	0
In...	FS Prod Rate (Facilitator - Supv)	[redacted]	10	30	10	20	30	20	10	20	10	20	30	20
RK...	TC Prod Rate (Teacher/Coach)	[redacted]	0	0	0	0	0	0	0	20	30	30	0	0
	TC Prod Rate (Teacher/Coach)	[redacted]	96	98	96	78	95	77	78	62	80	70	78	90
	No Escalation	8,600	0	0	0	0	8,600	0	0	0	0	0	0	0
	No Escalation	280	0	0	0	0	280	0	0	0	0	0	0	0
es	No Escalation	4,548	379	379	379	379	379	379	379	379	379	379	379	379
m...	No Escalation	0	0	0	0	0	0	0	0	0	0	0	0	0
AP	No Escalation	1,184	0	0	0	0	0	0	0	0	0	0	0	1,184
	No Escalation	550	0	0	0	0	550	0	0	0	0	0	0	0
ce	No Escalation	3,000	3,000	0	0	0	0	0	0	0	0	0	0	0

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*ENTER: Direct RA Cost

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Fees Linked To	FY05	Jan 05	Feb 05	Mar 05	Apr 05	May 05	Jun 05	Jul 05	Aug 05	Sep 05	Oct 05	Nov 05	Dec 05
No Escalation	372	31	31	31	31	31	31	31	31	31	31	31	31
No Escalation	1,750	0	0	0	1,750	0	0	0	0	0	0	0	0
No Escalation	150	0	0	0	150	0	0	0	0	0	0	0	0

	HECO	HELCO	MECO	HEI	total
65	1,184.16	469.58	387.91		2,041.65
26					
31					
55					
97	6,448.71	1,443.74	1,443.74	288.75	9,624.94
94					
99					
68					
34					
000	16750	3750	3750	750	25000
	23,198.71	5,193.74	5,193.74	1,038.75	34,624.94

Payroll Laser Check Forms Re-(ɹr Information

Month/Yr	Amt Paid	Type of Check	Order Information	
11/1999	10,298.11	Payroll	P07624 for 100,000 forms (HECO-67%, HELCO-15%, MECO-15%, HEI-2%, HEIPC-1%)	
3/2001	8,772.36	Payroll	P23683 for 82,000 forms (HECO-67%, HELCO-15%, MECO-15%, HEI-2%, HEIPC-1%)	
11/2001	8,558.40	Payroll	P31941 for 80,000 forms (HECO-67%, HELCO-15%, MECO-15%, HEI-2%, HEIPC-1%)	

Estimated Re-order point for Payroll Check forms (as of 3/11/2004)

Month/Yr	Est Dollars	Type of Check	Order Information	Ck Usage
4/2004	9,000.00	Payroll	Re-order 75,000 forms (16 month supply)	60,000 / year
10/2005	10,000.00	Payroll	Re-order 75,000 forms (16 month supply)	
1/2007	10,000.00	Payroll	Re-order 75,000 forms (16 month supply)	

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AP Laser Check Forms Re-Order Information

Month/Yr	Amt Paid	Type of Check	Order Information	
4/1999	7,481.86	AP/Refund/Div	P0344 for 75,000 forms (HECO-70%, HELCO-15%, MECO-15%)	
7/1999	7,481.86	AP/Refund/Div	P06059 for 75,000 forms (HECO-70%, HELCO-15%, MECO-15%)	
3/2001	8,100.78	AP/Refund/Div	P23683 for 82,000 forms (HECO-70%, HELCO-15%, MECO-15%)	
3/2003	8,234.63	AP/Refund/Div	P48171 for 78,000 forms (HECO-70%, HELCO-15%, MECO-15%)	
Estimated Re-order point for AP Check forms (as of 3/11/2004)				
Month/Yr	**Est Dollars**	**Type of Check**	**Order Information**	**Ck Usage**
10/2004	9,000.00	AP/Refund/Div	Re-order 75,000 forms (18 month supply)	52,000 / year
			NOTE: Recommend new allocation per actual 2003 checks issued (HECO-60%, HELCO-20%, MECO-20%)	
4/2005	9,900.00	AP/Refund/Div	Re-order 75,000 forms (18 month supply)	
10/2008	10,800.00	AP/Refund/Div	Re-order 75,000 forms (18 month supply)	

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Property Accounting
2005 Budget - NonLabor

2005	Code Block	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Seminar fees/Hotel	PAT 789 PHE NE NPAZZZZ 501	-	-	-	-	2,000	-	-	-	-	-	-	-	2,000
Misc Supplies - Procard	PAT 817 PHE NE NPAZZZZ 205	160	160	160	160	160	160	160	160	160	160	160	160	1,920
Oracle/Power Plant Maint	PAT 817 PHE NE NPAZZZZ 501	36,000	-	-	-	-	-	-	-	-	-	-	-	36,000
Mainland Travel	PAT 817 PHE NE NPAZZZZ 520	-	-	-	-	2,000	-	-	-	-	-	-	-	2,000
Tax Depr. Publ/PowerTax Maint	PAT 819 PHE NE NPAZZZZ 501	32,000	-	-	-	-	-	-	-	-	-	250	-	32,250
TOTAL		68,160	160	160	160	4,160	160	160	160	160	160	410	160	74,170

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HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

GOVERNMENT RELATIONS DEPARTMENT
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

Government Relations department – 2005 forecast back-up

The non-labor portion of the 2005 forecast is $16,962.42, based on historical practice for this office. It includes the costs of office supplies, software purchases, subscriptions, books, parking, wireless and long distance telephone service, training, conference registrations, inter-island travel, non-government contacts, legislative opening day gifts, and the department's legislative contact and legislative intern recognition programs.

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

INDUSTRIAL RELATIONS DEPARTMENT
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR
NARUC 923: OUTSIDE SERVICES

Industrial Relations department – 2005 forecast back-up

Naruc 921

For non-labor, the Ho'okina budget is $200 per employee (used 1440 as employee count) and is split between Distribution , Transmission , Production, and Admin & General. The assumption (and goal) is that all employees will receive an award. The program's criteria can change from year to year, depending on Executive input/approval. The budget is adjusted quarterly according to the actual number of employees that qualify at that time. Attached is the worksheet that was followed for the budget.

2004-2005

Ho'okina

		2003	*Reduce to $200 Award*	*1440 EEs*	*810 EEs*	*6/03 Update*	*Using 2003 $s as base*
		Original Budget	**2003 Recycle**	**2003 Rev. Budget**	**5/1/03 Adjustment**	**2003 Upd. Budget**	**2004-2005 Estimate**
Distr Operations	19.6%	95,625	(39,034.6)	56,590.4	(24,813.5)	31,776.9	**56,492.3**
Trans Operations	19.6%	95,625	(39,034.6)	56,590.4	(24,813.5)	31,776.9	**56,492.3**
Prod Operations	28.0%	136,500	(55,720.0)	80,780.0	(35,420.0)	45,360.0	**80,640.0**
Adm & General	32.8%	159,750	(65,210.8)	94,539.2	(41,453.1)	53,086.2	**94,375.4**

Industrial Relations department – 2005 forecast back-up

Naruc 923
The $75,000 budget for legal fees was based on expenses in prior years. This is difficult to predict since arbitrations are often filed then cancelled/postponed by the Union. The assumption was that expenses in 2003 were low due to Negotiations (issues were brought to the table instead of taken to arbitration).

PILLAR PR110
RptsRA1-Dec03-IndRel.CTL (Version: Dec03)

'*RA #'	'Activity'	'*Act #'	'*Loc #'	'*Ind #'	'*Proj #'	'*EE #'	FY03'	FY02'	FY01'	FY00'
'PPA'	'Empl Pol Prac Proc'	'765'	'PHE'	'NE'	'NPPZZZZZ'	'502'	0	2440	0	0
'PPI'	'Adm Labor Grievances'	'806'	'PHE'	'NE'	'NPPZZZZZ'	'502'	0	7341	20187	18582
'PPI'	'Mg BU & Oth Lbr Agrmnt'	'805'	'PHE'	'NE'	'NPPZZZZZ'	'502'	12321	40011	96451	95782
'PPI'	'Mg Safety Pgm & Trng'	'795'	'PHE'	'NE'	'NPPZZZZZ'	'502'	0	0	490	0
							12,321	49,792	117,128	114,364

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

INFORMATION TECHNOLOGY & SERVICES DEPARTMENT NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

10:24AM

Version: Mar04

Expense Category	
~~Other~~ DELETED 6/3/04	
Materials	5503 NAAJC 920
Labor	1752 HRS - 1 EMPL
Labor	1800 HRS - 1 EMPL
Labor	1956 HRS - 1 EMPL
Outside Svcs	BASED ON HISTORY
Outside Svcs	
Outside Svcs	NAAJC 921
Outside Svcs	
Other	7277 NAAJC 920
Labor	1934 HRS - 1 EMPL
Labor	1764 HRS - 1 EMPL
Labor	3614 HRS - 2 EMPL
Materials	BASED ON HISTORY
Materials	
Materials	
Materials	
Outside Svcs	
Outside Svcs	
Outside Svcs	
Other	
Other	1800 HRS - 1 EMPL
Labor	NAAJC 920
Other	
Labor	3756 HRS - 1 EMPL
Labor	1932 HRS - 1 EMPL
Labor	1920 HRS - 1 EMPL
Labor	1636 HRS - 5 EMP
	13,488 NAAJC 920 17 EMPL

NPUpd - Exp Category $ 10:24AM

	FY05 Upd04 RA	Expense Category
	$7,800	Materials
	$10,890	Transportation
le	$10,890	Transportation
O. Box fees + subscription	$3,493	Outside Svcs
' Bowes + B&H + Valenti	$36,780	Other
	$500,348	
us platform]	$12,062	Other
co.com]	$6,841	Other
us platform]	$24,617	Other
co.com]	$13,962	Other
us platform]	$24,617	Other
co.com]	$13,962	Other
us platform]	$31,017	Other
co.com]	$17,592	Other
us platform]	$6,154	Other
co.com]	$3,491	Other
us platform]	$12,308	Other
us platform]	$6,154	Other
co.com]	$6,981	Other
co.com]	$3,491	Other
us platform]	$6,154	Other
co.com]	$3,491	Other
	$192,896	
	$1,636,769	

Version: Mar04

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

INFORMATION TECHNOLOGY & SERVICES DEPARTMENT – PEZ ISD CHARGEBACK NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

12/20/2004

Dept	_RA	Resp Area	Acct Blk	Acct Blk Descr	NARUC	Exp Class	_Proj	_Act	_Loc	_EE	FY05	
InfoTech	PEZ	ISD Chargeback	B37	Customer Services	910	Non-Labor	NPNEZZZZ	713	PHE	451	68,256	
											$68,256.00	
InfoTech	PEZ	ISD Chargeback	B37	Customer Services	910	Non-Labor	NPSZZZZZ	102	PHE	451	14,916	
											$14,916.00	
InfoTech	PEZ	ISD Chargeback	B37	Customer Services	910	Non-Labor	NPSZZZZZ	110	PHE	451	156,048	
											$156,048.00	
InfoTech	PEZ	ISD Chargeback	B37								454,092	
											$454,092.00	

ALAN HEE

InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPAVP2ZZ	766	PHE	451	28,608	A-5
											$28,608.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPAVP2ZZ	777	PHE	451	300,212	A-5
											$300,212.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPAVP2ZZ	818	PHE	451	471,861	A-5
											$471,861.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPAVP2ZZ	843	PHE	451	211,286	A-6
											$211,286.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPAVP2ZZ	850	PHE	451	53,808	A-6
											$53,808.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPAVP7ZZ	700	PHE	451	124,224	A-4
											$124,224.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPAZZZZZ	817	PHE	451	43,908	A-5
											$43,908.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPEZZZZZ	600	OAH	451	214,596	A-4
											$214,596.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPEZZZZZ	896	PHE	451	41,004	A-6
											$41,004.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPEZZZZZ	926	PHE	451	13,296	A-7
											$13,296.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPEZZZZZ	931	PHE	451	24,456	A-7
											$24,456.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPEZZZZZ	965	PHE	451	19,632	A-
											$19,632.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPEZZZZZ	966	PHE	451	34,752	A-
											$34,752.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPEZZZZZ	967	PHE	451	40,500	A-
											$40,500.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPFZZZZZ	722	PHE	451	20,004	A-5
											$20,004.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPFZZZZZ	765	PHE	451	68,316	A-5
											$68,316.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPFZZZZZ	767	PHE	451	60,996	A-5
											$60,996.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPFZZZZZ	775	PHE	451	19,260	A-5
											$19,260.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPFZZZZZ	776	PHE	451	117,012	A-5
											$117,012.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	931	PHE	451	60,108	A-6
											$60,108.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	933	PHE	451	67,260	A-6
											$67,260.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPIZZZZZ	122	PHE	451	58,860	A-7
											$58,860.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPJZZZZZ	876	PHE	451	142,656	A-6
											$142,656.00	

12/20/2004

Dept	_RA	Resp Area	Acct Blk	Acct Blk Descr	NARUC	Exp Class	_Proj	_Act	_Loc	_EE	FY05	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	701	PHE	451	96,516	A-4
											$96,516.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	825	PHE	451	17,424	A-1
											$17,424.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	826	PHE	451	51,468	A-1
											$51,468.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	827	PHE	451	34,152	A-1
											$34,152.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPNAZZZZ	760	PHE	451	44,616	A-1
											$44,616.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPNCZZZZ	960	PHE	451	74,928	A-1
											$74,928.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPNEZZZZ	600	OAH	451	5,304	A-1
											$5,304.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPNEZZZZ	750	PHE	451	445,140	A-1
											$445,140.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPNLZZZZ	928	PHE	451	39,144	A-1
											$39,144.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPNPZZZZ	738	PHE	451	43,776	A-5
											$43,776.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPPZZZZZ	805	PHE	451	35,892	A-5
											$35,892.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPOCZZZZ	750	PHE	451	140,220	A-5
											$140,220.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPOCZZZZ	807	PHE	451	81,972	A-5
											$81,972.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPSZZZZZ	100	PHE	451	73,260	A-1
											$73,260.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPSZZZZZ	112	PHE	451	81,168	A-1
											$81,168.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPSZZZZZ	710	PHE	451	34,428	A-4
											$34,428.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPSZZZZZ	736	PHE	451	34,920	A-5
											$34,920.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPVZZZZZ	842	PHE	451	214,212	A-6
											$214,212.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPVZZZZZ	932	PHE	451	35,400	A-6
											$35,400.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	921	Non-Labor	NPWZZZZZ	600	OAH	451	179,328	A-1
											$179,328.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	924	Non-Labor	NPKZZZZZ	951	PHE	451	33,900	
											$33,900.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	925	Non-Labor	NPFZZZZZ	795	PHE	451	80,412	
											$80,412.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	925	Non-Labor	NPFZZZZZ	953	PHE	451	42,240	
											$42,240.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	925	Non-Labor	NPHZZZZZ	950	PHE	451	99,216	
											$99,216.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	926	Non-Labor	NPFZZZZZ	778	PHE	451	32,904	
											$32,904.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	926	Non-Labor	NPFZZZZZ	779	PHE	451	35,928	
											$35,928.00	
InfoTech	PEZ	ISD Chargeback	B38	A & G Operation	9302	Non-Labor	NPQEZZZZ	753	PHE	451	61,860	
											$61,860.00	
InfoTech	PEZ	ISD Chargeback	B38								4,386,343	
											$4,386,343.00	$

ERNEST SHIRAKI
RUSSELL HARRIS
JULIE PRICE
TAYNE SEKIMURA

Hawaiian Electric Company, Inc.
Information Technology & Services Department
ITS Costing System Allocated Costs - PEZ Entries

HECO's IT costs are allocated to functional area code blocks via the IT Costing System. The allocation entries are coded with the Responsibility Area (RA) code PEZ in HECO's financial system. The following is a general description of the PEZ budgeting methodology. Workpapers A-1 through A-7 show the detail allocation amounts for 2005.

Costs to be Cleared
IT Non-Project and non-capital Project costs represent the base of costs to be allocated. These costs are coded with Indicator NC (Non-billable clearing) and are therefore said to be subject to "Clearing". For 2005, the Costs to be Cleared were estimated to be $12,865,283, as shown on workpaper A-1. Details of these costs are shown on workpapers B and C.

Costs Cleared to
IT Costs are cleared to the following categories:
1) HELCO IT Costing System Direct Charges (2005 Estimate - $226,338)
2) MECO IT Costing System Direct Charges (2005 Estimate - $177,768)
3) Non-ITS Project Charges - Expense Element 451 transactions (2005 Estimate - $709,008)
4) Intercompany Billings (2005 Estimate - $265,335)
5) EFMS Program Charges (2005 Estimate - $799,992)
6) Ebusiness Program Charges (2005 Estimate - $758,292)
7) Other Functional Area Charges ($9,928,550)

Basis for Clearing
Amounts which are cleared to the first 4 items above (HELCO/MECO IT Direct Charges, Non-ITS Project Charges, Intercompany Billings) are directly identified. Workpapers D, E, and F show the basis for the amounts included in the 2005 budget.

Amounts which are cleared for items 5 (EFMS Program) and 6 (Ebusiness Program) are estimated by the Program Managers of these IT-Managed programs. Costs are cleared to HECO functional area code blocks benefiting from the services provided by these programs. EFMS and Ebusiness Program costs are shown on workpaper C. Proration percentages used to allocate these costs were identified by Program Managers in prior years and are shown on workpaper G-1.

The amount of item 7 (Other Functional Area Charges) represent the residual of "Costs to be Cleared" reduced by the first 6 items of "Costs Cleared to". These costs are prorated to functional area code blocks based on actual 2003 PEZ proration amounts shown on workpaper G.

PEZ Workpaper Index
A - PEZ Allocation Model
B - Non-Project "NC" Charges
C - Project "NC" Charges
D - HELCO and MECO IT Costing System Direct Charges
E - Non-ITS Project - Expense Element 451 Charges
F - Intercompany Billable Estimates
G - 2003 PEZ Actuals

Prepared by Blane Murakami, ITS Project Manager

PEZ ALLOCATION MODEL

Hawaiian Electric Company, Inc.											
Information Technology & Services Department											
PEZ Actuals Jan- Dec 2003											
	RA	Act	Loc	Ind	Project	EE		Monthly 05		Total 2005	
COSTS TO BE CLEARED:											
(Total NC charges)											
	NC per Non-Project								B	9,093,607	
	Non-Project on-cost								B	2,149,763	
	NC per EFMS Project								C	800,000	
	NC per EBUS Project								C	758,300	
	NC per Other Projects								C	63,613	
	Total NC charges							1,072,107		12,865,283	
COSTS CLEARED TO:											
Less: HELCO-IT Costing System direct charge per B. Tobara								18,862	D	226,338	
Less: MECO-IT Costing System direct charge per B. Tobara								14,814	D	177,768	
Less: Expense Element 451 charges by non-ITS PMs									E	709,008	
										11,752,169	
Less: InterCompany											
	PEZ	700	RHI	BE	NPASVP7Z	451		89	F	1,070	
	PEZ	775	HEI	BE	NPFZZZZZ	451		212		2,544	
	PEZ	776	HEL	BE	NPFZZZZZ	451		212		2,544	
	PEZ	777	MAU	BE	NPFZZZZZ	451		212		2,544	
	PEZ	776	HEI	BE	NPFZZZZZ	451		167		1,998	
	PEZ	776	HPC	BE	NPFZZZZZ	451		7		87	
	PEZ	776	PEC	BE	NPFZZZZZ	451		15		174	
	PEZ	778	HEI	BE	NPFZZZZZ	451		87		1,045	
	PEZ	778	HPC	BE	NPFZZZZZ	451		4		45	
	PEZ	778	PEC	BE	NPFZZZZZ	451		8		91	
	PEZ	779	HEI	BE	NPFZZZZZ	451		95		1,140	
	PEZ	779	HPC	BE	NPFZZZZZ	451		2		20	
	PEZ	779	PEC	BE	NPFZZZZZ	451		3		40	
	PEZ	817	HEL	BE	NPAZZZZZ	451		-		-	
	PEZ	817	MAU	BE	NPAZZZZZ	451		-		-	
	PEZ	825	HEI	BE	NPKZZZZZ	451		205		2,464	
	PEZ	825	HEL	BE	NPKZZZZZ	451		16		189	
	PEZ	825	MAU	BE	NPKZZZZZ	451		16		189	
	PEZ	826	HEL	BE	NPKZZZZZ	451		66		791	
	PEZ	826	MAU	BE	NPKZZZZZ	451		78		931	

Hawaiian Electric Company, Inc.
Information Technology & Services Department
PEZ Actuals Jan- Dec 2003

	RA	Act	Loc	Ind	Project	EE		Monthly 05	Total 2005	
	PEZ	455	OAH	NC	NPEZZZZZ			3,928	47,136.00	
	PEZ	455	OAH	NE	NPEZZZZZ			399	4,788.00	
	PEZ	456	OAH	NE	NPEZZZZZ			6,794	81,528.00	
	PEZ	600	OAH	NE	NPWZZZZZ			14,944	179,328.00	NARUC921
	PEZ	907	OAH	NC	NPBZZZZZ			1,993	23,916.00	

Hawaiian Electric Company, Inc.
Information Technology & Services Department
PEZ Actuals Jan- Dec 2003

RA	Act	Loc	Ind	Project	EE	Monthly 05	Total 2005
PEZ	242	KST	NE	**NPIZZZZZ**	451	6,904	82,848
PEZ	242	WST	NE	**NPIZZZZZ**	451		
PEZ	242	HST	NE	**NPIZZZZZ**	451		
	242 Total						
PEZ	245	KST	NE	NPAVP2ZZ	451	1,075	12,900
	245 Total						
PEZ	246	KST	NE	NPAVP2ZZ	451	898	10,776
	246 Total						
PEZ	256	WST	NE	**NPIZZZZZ**	451	34,054	408,648
PEZ	256	KST	NE	**NPIZZZZZ**	451		
PEZ	256	HST	NE	**NPIZZZZZ**	451		
	256 Total						
PEZ	258	KST	NE	NPAVP2ZZ	451	1,364	16,368
	258 Total						
PEZ	261	KST	NE	NPAVP2ZZ	451	809	9,708
	261 Total						
PEZ	307	OAH	NC	**NPBZZZZZ**	451	46,700	560,400
PEZ	307	OAH	NC	**NPYZZZZZ**	451		-
PEZ	307	OAH	NE	NPAVP2ZZ	451		
	307 Total						
PEZ	320	OAH	NE	NPAVP2ZZ	451	2,007	24,084
	320 Total						
PEZ	325	OAH	NC	**NPRZZZZZ**	451	4,634	55,608
	325 Total						
PEZ	326	OAH	NE	**NPRZZZZZ**	451	10,766	129,192
	326 Total						
PEZ	331	OAH	NE	NPAVP2ZZ	451	233	2,796
	331 Total						
PEZ	333	OAH	NC	**NPRZZZZZ**	451	11,468	137,616
PEZ	333	OAH	NE	NPAVP2ZZ	451		
	333 Total						
PEZ	343	OAH	NE	NPAVP2ZZ	451	322	3,864
	343 Total						
PEZ	349	OAH	NE	NPAVP2ZZ	451	144	1,728
	349 Total						
PEZ	375	OAH	NC	**NPRZZZZZ**	451	14,920	179,040
	375 Total						
PEZ	377	OAH	NE	NPRZZZZZ	451	659	7,908
	377 Total						
PEZ	408	OAH	NC	**NPBZZZZZ**	451	38,681	464,172
PEZ	408	OAH	NC	NPEZZZZZ	451		
	408 Total						
PEZ	420	OAH	NE	NPAVP2ZZ	451	6,674	80,088
	420 Total						
PEZ	455	OAH	NE	**NPDZZZZZ**	451	54,300	651,600
PEZ	455	OAH	NC	**NPDZZZZZ**	451	24,536	294,432
	455 Total						
PEZ	456	OAH	NC	**NPRZZZZZ**	451	9,915	118,980
PEZ	456	OAH	NE	**NPRZZZZZ**	451	5,753	69,036
	456 Total						
PEZ	461	OAH	NE	NPAVP2ZZ	451	355	4,260

Hawaiian Electric Company, Inc.										
Information Technology & Services Department										
PEZ Actuals Jan- Dec 2003										
	RA	Act	Loc	Ind	Project	EE		Monthly 05	Total 2005	
		461 Total								
	PEZ	462	OAH	NE	NPAVP2ZZ	451		310	3,720	
		462 Total								
	PEZ	463	OAH	NE	NPAVP2ZZ	451		344	4,128	
		463 Total								
	PEZ	465	OAH	NE	NPWZZZZZ	451		1,412	16,944	
		465 Total								
	PEZ	474	OAH	NE	NPAVP2ZZ	451		554	6,648	
		474 Total								
	PEZ	477	OAH	NE	NPAVP2ZZ	451		543	6,516	
		477 Total								
	PEZ	486	OAH	NE	NPAVP2ZZ	451		177	2,124	
		486 Total								
	PEZ	600	OAH	NC	NPWZZZZZ	451		32,902	394,824	HTS NJT
	PEZ	**600**	**OAH**	**NE**	**NPWZZZZZ**	**451**		16,606	199,272	199,272 + 15,324
	PEZ	600	OAH	NE	NPCZZZZZ	451				214,596
	PEZ	600	OAH	NE	NPCZZZZZ	452				
		600 Total								NARUC 921
	PEZ	603	OAH	NE	NPWZZZZZ	451		5,693	68,316	
		603 Total								
	PEZ	610	OAH	NE	**NPCZZZZZ**	451		3,493	41,916	
		610 Total								
	PEZ	611	OAH	NE	**NPCZZZZZ**	451		8,994	107,928	
		611 Total								
	PEZ	612	OAH	NE	**NPAZZZZZ**	451		456	5,472	
		612 Total								
	PEZ	614	OAH	NE	**NPCZZZZZ**	451		757	9,084	
		614 Total								
	PEZ	616	OAH	NE	**NPCZZZZZ**	451		5,819	69,828	
		616 Total								
	PEZ	**700**	**PHE**	**NE**	**NPAVP7ZZ**	**451**		10,352	**124,224**	NARUC 921
	PEZ	700	PHE	NE	NPAVP3ZZ	451				
	PEZ	700	PHE	NE	NPAPRESI	451				
	PEZ	700	PHE	NE	NPASVP9Z	451				
		700 Total								
	PEZ	701	PHE	NC	NPKZZZZZ	451				
		701	OAH	NC	**NPRZZZZZ**	451		5,106	61,272	96,516
	PEZ	**701**	**PHE**	**NE**	**NPKZZZZZ**	**451**		2,937	35,244	NARUC 921
		701 Total								
	PEZ	**710**	**PHE**	**NE**	**NPSZZZZZ**	**451**		2,869	**34,428**	NARUC 921
		710 Total								
	PEZ	712	PHE	ND	NPYZZZZZ	451		865	10,380	
	PEZ	712	PHE	ND	NPSZZZZZ	451				
		712 Total								
	PEZ	713	PHE	NE	NPEZZZZZ	451		11,341	136,092	
		713 Total								
	PEZ	714	PHE	NE	P0000021	451		-	-	
	PEZ	714	PHE	NE	P0000022	451				
	PEZ	714	PHE	NE	P0000023	451				
	PEZ	714	PHE	NE	P0000024	451				
	PEZ	714	PHE	NE	P0000025	451				

Hawaiian Electric Company, Inc.
Information Technology & Services Department
PEZ Actuals Jan- Dec 2003

RA	Act	Loc	Ind	Project	EE	Monthly 05	Total 2005	
PEZ	714	PHE	NE	NPEZZZZZ	451			
	714 Total							
PEZ	720	PHE	NS	**NPCZZZZZ**	451	60,493	725,916	
PEZ	720	PHE	NE	NPNEZZZZ	451			
	720 Total							
PEZ	**722**	**PHE**	**NE**	**NPFZZZZZ**	**451**	1,667	**20,004**	NARUC 921
	722 Total							
PEZ	730	PPO	NE	NPEZZZZZ	451	367	4,404	
	730 Total							
PEZ	**736**	**PHE**	**NE**	**NPSZZZZZ**	**451**	2,910	**34,920**	NARUC 921
PEZ	736	PHE	NE	P0000035	451			
	736 Total							
PEZ	**738**	**PHE**	**NE**	**NPNPZZZZ**	**451**	3,648	**43,776**	NARUC 921
	738 Total							
PEZ	**750**	**PHE**	**NE**	**NPQCZZZZ**	**451**	11,685	**140,220**	NARUC 921
	750 Total							
PEZ	753	PHE	NE	NPQEZZZZ	451	5,155	61,860	
	753 Total							
PEZ	**760**	**PHE**	**NE**	**NPNAZZZZ**	**451**	3,718	**44,616**	NARUC 921
	760 Total							
PEZ	**765**	**PHE**	**NE**	**NPFZZZZZ**	**451**	5,693	**68,316**	NARUC 921
PEZ	765	PHE	NE	NPPZZZZZ	451			
	765 Total							
PEZ	**766**	**PHE**	**NE**	**NPAVP2ZZ**	**451**	2,384	**28,608**	NARUC 921
PEZ	766	PHE	NE	**NPAVP6ZZ**	451			
	766 Total							
PEZ	**767**	**PHE**	**NE**	**NPFZZZZZ**	**451**	5,083	**60,996**	NARUC 921
	767 Total							
PEZ	**775**	**PHE**	**NE**	**NPFZZZZZ**	**451**	1,605	**19,260**	NARUC 921
	775 Total							
PEZ	**776**	**PHE**	**NE**	NPFZZZZZ	**451**	9,751	**117,012**	NARUC 921 ITS NOT
	776 Total							
PEZ	**777**	**PHE**	**NE**	NPAVP2ZZ	451	23,239	**278,868**	278,868 + 21,344
PEZ	777	PHE	NE	NPAZZZZZ	451			300,212
	777 Total							
PEZ	778	PHE	NE	NPFZZZZZ	451	2,742	32,904	NARUC 921
	778 Total							
PEZ	779	PHE	NE	NPFZZZZZ	451	2,994	35,928	
	779 Total							
PEZ	780	PHE	NE	NPFZZZZZ	451	-	-	
	780 Total							
PEZ	795	PHE	NE	**NPFZZZZZ**	451	6,701	80,412	
	795 Total							
PEZ	**805**	**PHE**	**NE**	**NPPZZZZZ**	**451**	2,991	**35,892**	NARUC 921
	805 Total							
PEZ	**807**	**PHE**	**NE**	**NPQCZZZZ**	**451**	6,831	**81,972**	NARUC 921
PEZ	807	PHE	NE	**NPAVP1ZZ**	451			
	807 Total							
PEZ	**817**	**PHE**	**NE**	**NPAZZZZZ**	**451**	3,659	**43,908**	NARUC 921 ITS NOT
	817 Total							
PEZ	818	PHE	NE	NPAVP2ZZ	451	36,517	438,204	438,204 + 33,657

471,861
NARUC 921

Hawaiian Electric Company, Inc.
Information Technology & Services Department
PEZ Actuals Jan- Dec 2003

	RA	Act	Loc	Ind	Project	EE	Monthly 05	Total 2005	
	PEZ	818	PHE	NE	**NPAVP1ZZ**	451			
	PEZ	818	PHE	NE	NPAZZZZZ	451			
		818 Total							
	PEZ	**825**	**PHE**	**NE**	**NPKZZZZZ**	**451**	1,452	**17,424**	NARUC 921
		825 Total							
	PEZ	**826**	**PHE**	**NE**	**NPKZZZZZ**	**451**	4,289	**51,468**	NARUC 921
	PEZ	826	PHE	NE	NPAVP4ZZ	451			
		826 Total							
	PEZ	**827**	**PHE**	**NE**	**NPKZZZZZ**	**451**	2,846	**34,152**	NARUC 921
		827 Total							ITS NVT
	PEZ	**842**	**PHE**	**NE**	**NPVZZZZZ**	**451**	16,574	198,888	198,888 + 15,324
	PEZ	842	PHE	NE	NPAVP2ZZ	451			214,212 ITS NVT
		842 Total							
	PEZ	**843**	**PHE**	**NE**	**NPAVP2ZZ**	**451**	16,353	196,236	196,236 + 15,050
	PEZ	843	PHE	NE	NPEZZZZZ	451			
	PEZ	843	PHE	NI	P0000340	451			211,286
	PEZ	843	PHE	NE	NPAZZZZZ	451			NARUC 921
		843 Total							
	PEZ	**850**	**PHE**	**NE**	**NPAVP2ZZ**	**451**	4,484	**53,808**	NARUC 921
	PEZ	850	PHE	NE	**NPIZZZZZ**	451			
		850 Total							
	PEZ	853	PHE	NC	**NPVZZZZZ**	451	12,945	155,340	
		853 Total							
	PEZ	875	HST	NE	NPJZZZZZ	451	7,005	84,060	
	PEZ	875	PHE	NE	NPJZZZZZ	451			
		875 Total							
	[illegible]						11,888	142,656	NARUC 921

HECO T-13
ATTACHMENT 10
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Hawaiian Electric Company, Inc.											
Information Technology & Services Department											
PEZ Actuals Jan- Dec 2003											
	RA	Act	Loc	Ind	Project	EE			Monthly 05	Total 2005	
	PEZ	950	PHE	NE	**NPHZZZZZ**	451			8,268	99,216	
	PEZ	950	PHE	NE	**NPKZZZZZ**	451					
		950 Total									
	PEZ	951	PHE	NE	NPKZZZZZ	451			2,825	33,900	
		951 Total									
	PEZ	953	PHE	NE	NPFZZZZZ	451			3,520	42,240	
		953 Total									
	PEZ	**960**	**PHE**	**NE**	**NPNCZZZZ**	**451**			6,244	**74,928**	NARUC 924
		960 Total									
	PEZ	**965**	**PHE**	**NE**	**NPEZZZZZ**	**451**			1,636	**19,632**	NARUC 924
		965 Total									
	PEZ	**966**	**PHE**	**NE**	**NPEZZZZZ**	**451**			2,896	**34,752**	NARUC 924
		966 Total									
	PEZ	**967**	**PHE**	**NE**	**NPEZZZZZ**	**451**			3,375	**40,500**	NARUC 924
		967 Total									
		Grand Total							827,378	9,928,536	
								NE	599,043	7,249,788	
								NC/N	228,335	2,678,748	
										9,928,536	
	Check total to pillar									11,752,155.00	

NON-PROJECT "NC" CHARGES

4/20/2004 » budget manager: PR300 11:49AM

Dept	Expense Categ...	FY05 Upd04 RA
InfoTech	Labor (A)	$4,714,393
	Materials	$105,604
	On-Costs	0
	Other	$1,181,513
	Outside Svcs	$3,090,837
	Transportation	$1,260
		$9,093,607

SEE WORKPAPER B-3 FOR DETAILS

LABOR (A)

LABOR ON-COST 2 XB-1

NC LABOR ON-COST 2,149,763

NON-PUBLIC TOTAL CHARGES

4/20/2004 **» budget manager: P...** 11:49AM

NOTE: USED TO CALCULATE LABOR ON-COST %

Dept	Expense Categ...		FY05 Upd04 RA
InfoTech	Labor	C	$6,241,212
	Materials	A	$314,204
	On-Costs	B	$2,875,047
	Other		$1,761,191
	Outside Svcs		$3,311,618
	Transportation		$23,040
			$14,526,312

MATERIAL (A)

MATERIAL ON-COST %

MATERIAL ON-COST

TOTAL ON-COST (B)

LABOR ON-COST

LABOR BASE (C)

LABOR ON-COST %

314,204
x B-2 X .0915
= 28,750 =

2,875,047
2,546,797
6,241,212

45.6%
x B

B-1

On-Costs and Vehicle Rates

On-Cost	2004 Budget Rates	1/1/2004 Recorded Rates	2/1/2004 Recorded Rates	4/1/2004 Recorded Rates	Preliminary 2005 Budget Rates
Payroll Taxes	8.51%	8.51%	8.51%	8.51%	8.42%
Employee Benefits	$6.25	$9.38	$5.96	$5.96	$6.46
Non-Productive Wages	$4.44	$4.44	$4.44	$4.44	$3.84
Corporate Administration	$2.76	$2.89	$2.74	$2.74	$2.86
Customer Engineering	$113.55	$119.53	$100.00	$90.00	$98.58
Stores	12.00%	12.55%	10.70%	10.70%	9.15%
Energy Delivery	$26.80	$28.22	$27.75	$27.75	$26.88
Power Supply	$6.38	$6.72	$6.24	$6.24	$6.70
Vehicles					
Heavy Trucks (VH)	$12.50	$12.47	$16.39		$12.50
Medium Trucks (VM)	$8.50	$9.45	$12.53		$8.75
Light Trucks (VL)	$5.50	$5.08	$4.98		$5.50
Sedans (VS)	$2.75	$1.89	$2.79		$2.50
Condor 150I (VC)	$58.25	$31.79	$37.32		$59.25
Misc (VZ)	$1.50	$1.26	$1.55		$1.50
Caterpillar (VX)	$4.25	$2.25	$2.61		$4.25

x B-1

Productive labor is labor less non-productive hours such as holiday, sick, vacation, etc.

Effective 1/1/01, there are no recorded vehicle rates. Instead, transportation clearing costs are allocated monthly to (1) assigned vehicles based on 8 hours per day, Monday through Friday, excluding holidays and (2) pool vehicles based on actual usage.

V-PROJECT "NC" CHARGES

» budget manager: PR300 NPUpd - Exp Category $ 9:12AM

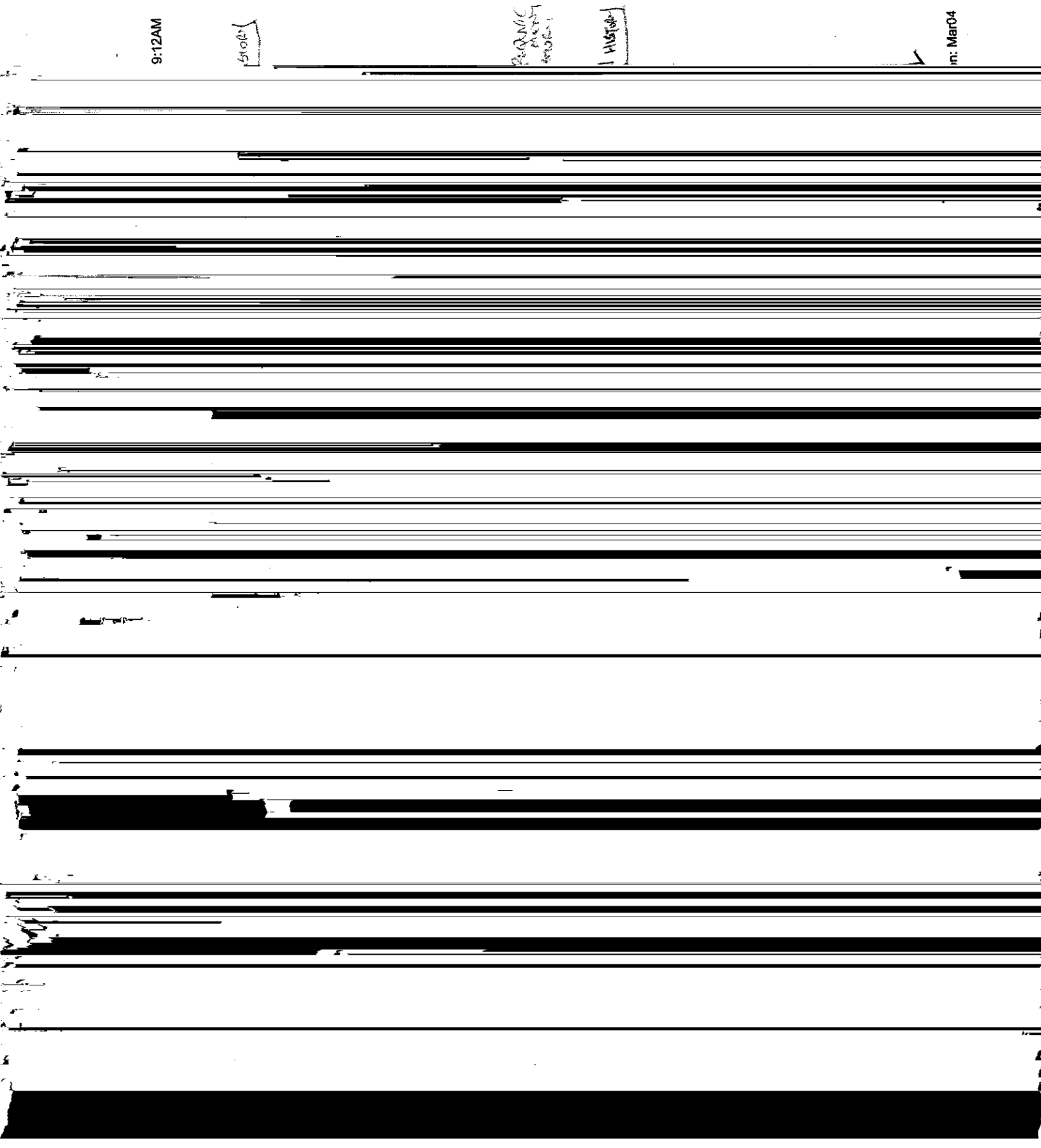
RA #	*Act #	*Ind #	*Loc #	*Proj #	*EE #	Line Item	FY05 Upd04 RA	Expense Category
EA	730	NC	PHE	NPEZZZZZ	150	E res new tech 730	$7,796	Labor
EA	777	NC	PHE	NPEZZZZZ	150	I process payroll 777	$2,365	Labor
EA	890	NC	PHE	NPEZZZZZ	150	E dev-new 890	$32,484	Labor
EA	891	NC	PHE	NPEZZZZZ	150	E dev comp apps enh 891	$27,287	Labor
EA	895	NC	PHE	NPEZZZZZ	150	E mainframe 895	$10,395	Labor
EA	896	NC	PHE	NPEZZZZZ	150	E LAN 896	$20,790	Labor
EA	897	NC	PHE	NPEZZZZZ	150	E desktop-bus 897	$11,694	Labor
EA	898	NC	PHE	NPEZZZZZ	150	E desktop-tech 898	$9,096	Labor
EA	901	NC	PHE	NPEZZZZZ	150	E provide IT cust asst 901	$10,395	Labor
EA	901	NC	PHE	NPEZZZZZ	150	I provide IT cust asst 901	$44,648	Labor
EC	701	NC	PHE	NPEZZZZZ	150	TC Dev Mnge Fcst 701	$12,234	Labor
EC	721	NC	PHE	NPEZZZZZ	150	TC Dev Meas & Anl Perf 721	$41,673	Labor
EC	840	NC	PHE	NPEZZZZZ	150	TC Admin Oth Procur Pgm 840	$6,117	Labor
EC	842	NC	PHE	NPEZZZZZ	150	I order mat'ls equip-clrg 842	$9,757	Labor
EC	844	NC	PHE	NPEZZZZZ	150	I prepare contracts-clrg 844	$47,900	Labor
EC	844	NC	PHE	NPEZZZZZ	150	TC prep/mge contracts-clrg 844	$24,468	Labor
EC	901	NC	PHE	NPEZZZZZ	150	FS IT cust asst 901	$51,605	Labor
EC	901	NC	PHE	NPEZZZZZ	150	TC provide it customer assistance-clrg 901	$295,533	Labor
EC	901	NC	PHE	NPEZZZZZ	150	I provide IT cust asst-clrg 901	$183,913	Labor
EC	965	NC	PHE	NPEZZZZZ	150	FS dev mng fcst 701	$17,367	Labor
EC	966	NC	PHE	NPEZZZZZ	150	FS maint rel 721	$8,435	Labor
EC	967	NC	PHE	NPEZZZZZ	150	FS Org Dev Strat 722	$8,435	Labor
ED	730	NC	PHE	NPEZZZZZ	150	TC new tech 730	$18,351	Labor
ED	785	NC	PHE	NPEZZZZZ	150	FS Plan Emp Trng & Dev 785	$8,435	Labor
ED	789	NC	PHE	NPEZZZZZ	150	TC attend training 789	$55,436	Labor
ED	890	NC	PHE	NPEZZZZZ	150	TC develop comp apps-new 890	$221,746	Labor
ED	891	NC	PHE	NPEZZZZZ	150	FS develop comp apps-enh 891	$76,911	Labor
ED	891	NC	PHE	NPEZZZZZ	150	TC develop comp apps-enhanced 891	$1,532,721	Labor
ED	901	NC	PHE	NPEZZZZZ	150	TC Prov IT Cust Assist 901	$18,351	Labor
EI	895	NC	PHE	NPEZZZZZ	150	FS oper & main mainframe 895	$13,894	Labor
EI	895	NC	PHE	NPEZZZZZ	150	BUOC oper & main mainframe 895	$216,509	Labor
EI	895	NC	PHE	NPEZZZZZ	150	TCS oper & main mainframe 895	$63,476	Labor

SEE HOURS/ EMPLOYEES ON WORKPAPER B-4

Dept	*RA #	*Act #	*Ind #	*Loc #	*Proj #	*EE #	Line item		FY05 Upd04 RA	Expense Category
InfoTech	PEI	895	NC	PHE	NPEZZZZZ	150	TC oper & main mainframe 895		$242,391	Labor
InfoTech	PEI	896	NC	PHE	NPEZZZZZ	150	FS oper & main LAN 896		$46,147	Labor
InfoTech	PEI	896	NC	PHE	NPEZZZZZ	150	I oper & main LAN 896		$50,561	Labor
InfoTech	PEI	896	NC	PHE	NPEZZZZZ	150	TC oper & main LAN 896		$423,611	Labor
InfoTech	PEI	897	NC	PHE	NPEZZZZZ	150	TC oper & main desktop 897		$116,225	Labor
InfoTech	PEI	897	NC	PHE	NPEZZZZZ	150	I oper & maint desktop 897		$45,239	Labor
InfoTech	PEI	897	NC	PHE	NPEZZZZZ	150	FS oper & main desktop 897		$32,253	Labor
InfoTech	PEI	900	NC	PHE	NPEZZZZZ	150	I op desk top offc telecom 900		$44,056	Labor
InfoTech	PEP	700	NC	PHE	NPEZZZZZ	150	FS dev & adm bus plans 700		$4,466	Labor
InfoTech	PEP	700	NC	PHE	NPEZZZZZ	150	TC dev & adm bus plans 700		$10,323	Labor
InfoTech	PEP	701	NC	PHE	NPEZZZZZ	150	TC dev & mg fcst 701		$51,613	Labor
InfoTech	PEP	722	NC	PHE	NPEZZZZZ	150	TC org dev strat 722		$20,645	Labor
InfoTech	PEP	722	NC	PHE	NPEZZZZZ	150	FS org dev strat 722		$8,932	Labor
InfoTech	PEP	730	NC	PHE	NPEZZZZZ	150	TC research new tech 730		$77,229	Labor
InfoTech	PEP	730	NC	PHE	NPEZZZZZ	150	FS rsrch new technology 730		$57,063	Labor
InfoTech	PEP	765	NC	PHE	NPEZZZZZ	150	FS empl pol prac proc 765		$4,466	Labor
InfoTech	PEP	785	NC	PHE	NPEZZZZZ	150	FS performance appraisals 785		$4,466	Labor
InfoTech	PEP	789	NC	PHE	NPEZZZZZ	150	TC attend training - local 789		$5,352	Labor
InfoTech	PEP	890	NC	PHE	NPEZZZZZ	150	TC develop apps - new 890		$20,645	Labor
InfoTech	PEP	891	NC	PHE	NPEZZZZZ	150	TC maintain apps - enhances 891		$211,041	Labor
InfoTech	PEP	896	NC	PHE	NPEZZZZZ	150	TC op and maintain LAN 896		$51,613	Labor
InfoTech	PEP	906	NC	PHE	NPEZZZZZ	150	TC plan the Sys Telecom 906		$66,906	Labor
InfoTech	PEP	906	NC	PHE	NPEZZZZZ	150	FS telecom-man, engr, design 906		$8,932	Labor
InfoTech									$4,714,393	Labor
InfoTech	PEA	901	NC	PHE	NPEZZZZZ	205	Materials-misc, cells,.pagers	<EA>	$42,500	Materials
InfoTech	PEI	895	NC	PHE	NPEZZZZZ	201	Laser forms	<Eo>	$19,404	Materials
InfoTech	PEI	895	NC	PHE	NPEZZZZZ	201	Laser supplies	<Eo>	$4,000	Materials
InfoTech	PEI	895	NC	PHE	NPEZZZZZ	201	Micr toner forms	<Eo>	$7,000	Materials
InfoTech	PEI	895	NC	PHE	NPEZZZZZ	201	Tapes		$1,500	Materials
InfoTech	PEI	896	NC	PHE	NPEZZZZZ	201	Cabling	<ES>	$7,200	Materials
InfoTech	PEI	897	NC	PHE	NPEZZZZZ	201	PC hdwre purchases	<EI>	$24,000	Materials
InfoTech									$105,604	Materials

BASED on HISTORY

B-3


9:12AM
n: Mar04

Dept	*RA #	*Act #	*Ind #	*Loc #	*Proj #	*EE #	Line item		FY05 Upd04 RA	Expense Category
InfoTech	PEI	896	NC	PHE	NPEZZZZZ	501	10 ISDN Phones		$4,800	Outside Svcs
InfoTech	PEI	897	NC	PHE	NPEZZZZZ	501	MEA for HECO	<EC>	$311,000	Outside Svcs
InfoTech	PEI	897	NC	PHE	NPEZZZZZ	501	PC maintenance	<EI>	$374,400	Outside Svcs
InfoTech	PEI	898	NC	PHE	NPEZZZZZ	501	EFMS maint (Intergraph)	<EI>	$275,000	Outside Svcs
InfoTech	PEI	900	NC	PHE	NPEZZZZZ	501	Generator propane	<EI>	$540	Outside Svcs
InfoTech	PEI	900	NC	PHE	NPEZZZZZ	501	Moves, adds, chgs	<EI>	$6,000	Outside Svcs
InfoTech	PEI	900	NC	PHE	NPEZZZZZ	501	Long Distance Charges	<ES>	$20,000	Outside Svcs
InfoTech	PEI	900	NC	PHE	NPEZZZZZ	501	Directory Listing	<EI>	$7,200	Outside Svcs
InfoTech									$3,090,837	Outside Svcs
InfoTech	PEA	901	NC	PHE	NPEZZZZZ	301	Car pools		$1,260	Transportation
InfoTech									$1,260	Transportation
									$9,093,607	

BASED ON HISTORY

BASED ON HISTORY

CA-IR-2
DOCKET NO. 04-0113
HECO T-13
ATTACHMENT 10
PAGE 18 OF 34

B-3

HOURS / EMPLOYEES - "NC" CHARGES

12/22/2004 » budget manager: PR110H NPUpd - Det... 1:06PM

*R...	*Ac...	*Lo...	*In...	*Proj #	*E...	*Lbr Class	Line item	FY05 Upd04 RA (HOURS)	EMPLOYEES
PEA	730	PHE	NC	NPEZZ...	150	__E	E res new tech 730	144	
PEA	890	PHE	NC	NPEZZ...	150	__E	E dev-new 890	600	
PEA	891	PHE	NC	NPEZZ...	150	__E	E dev comp apps enh 891	504	
PEA	895	PHE	NC	NPEZZ...	150	__E	E mainframe 895	192	
PEA	896	PHE	NC	NPEZZ...	150	__E	E LAN 896	384	
PEA	897	PHE	NC	NPEZZ...	150	__E	E desktop-bus 897	216	
PEA	898	PHE	NC	NPEZZ...	150	__E	E desktop-tech 898	168	
PEA	901	PHE	NC	NPEZZ...	150	__E	E provide IT cust asst 901	192	
PEA							ITS CHIEF INFORMATION OFFICER	2,400	1
PEA	777	PHE	NC	NPEZZ...	150	__I	I process payroll 777	96	
PEA	901	PHE	NC	NPEZZ...	150	__I	I provide IT cust asst 901	1,812	
PEA							ITS SECRETARY	1,908	1
PEC	901	PHE	NC	NPEZZ...	150	__FS	FS IT cust asst 901	1,248	
PEC	965	PHE	NC	NPEZZ...	150	__FS	FS dev mng fcst 701	420	
PEC	966	PHE	NC	NPEZZ...	150	__FS	FS maint rel 721	204	
PEC	967	PHE	NC	NPEZZ...	150	__FS	FS Org Dev Strat 722	204	
PEC							DIRECTOR - CUSTOMER CARE	2,076	1
PEC	842	PHE	NC	NPEZZ...	150	__I	I order mat'ls equip-clrg 842	396	
PEC	844	PHE	NC	NPEZZ...	150	__I	I prepare contracts-clrg 844	1,944	
PEC	901	PHE	NC	NPEZZ...	150	__I	I provide IT cust asst-clrg 901	7,464	
PEC							SPECIALISTS	9,804	5
PEC	701	PHE	NC	NPEZZ...	150	__TC	TC Dev Mnge Fcst 701	384	
PEC	721	PHE	NC	NPEZZ...	150	__TC	TC Dev Meas & Anl Perf 721	1,308	
PEC	840	PHE	NC	NPEZZ...	150	__TC	TC Admin Oth Procur Pgm 840	192	
PEC	844	PHE	NC	NPEZZ...	150	__TC	TC prep/mge contracts-clrg 844	768	
PEC	901	PHE	NC	NPEZZ...	150	__TC	TC provide it customer assistance-clrg...	9,276	
PEC							CONSULTANTS / ANALYSTS	11,928	6
PED	785	PHE	NC	NPEZZ...	150	__FS	FS Plan Emp Trng & Dev 785	204	
PED	891	PHE	NC	NPEZZ...	150	__FS	FS develop comp apps-enh 891	1,860	
PED							DIRECTOR - DEVELOPMENT SERVICES	2,064	1
PED	730	PHE	NC	NPEZZ...	150	__TC	TC new tech 730	576	
PED	789	PHE	NC	NPEZZ...	150	__TC	TC attend training 789	1,740	
PED	890	PHE	NC	NPEZZ...	150	__TC	TC develop comp apps-new 890	6,960	
PED	891	PHE	NC	NPEZZ...	150	__TC	TC develop comp apps-enhanced 891	48,108	
PED	901	PHE	NC	NPEZZ...	150	__TC	TC Prov IT Cust Assist 901	576	
PED							LEADS / ANALYSTS / SPECIALISTS	57,960	30
PEI	895	PHE	NC	NPEZZ...	150	__BUOC	BUOC oper & main mainframe 895	9,120	
PEI							OPERATORS	9,120	5
PEI	895	PHE	NC	NPEZZ...	150	__FS	FS oper & main mainframe 895	336	
PEI	896	PHE	NC	NPEZZ...	150	__FS	FS oper & main LAN 896	1,116	
PEI	897	PHE	NC	NPEZZ...	150	__FS	FS oper & main desktop 897	780	
PEI							DIRECTOR - INFRASTRUCTURE & OPERATIONS	2,232	1
PEI	896	PHE	NC	NPEZZ...	150	__I	I oper & main LAN 896	2,052	

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12/22/2004 » budget manager: PR110H NPUpd - Det... HOURS 1:06PM

*R...	*Ac...	*Lo...	*In...	*Proj #	*E...	*Lbr Class	Line item	FY05 Upd04 RA	EMPLOYEES
PEI	897	PHE	NC	NPEZZ...	150	__I	I oper & maint desktop 897	1,836	
PEI	900	PHE	NC	NPEZZ...	150	__I	I op desk top offc telecom 900	1,788	
PEI						SPECIALISTS/COORDINATOR		5,676	3
PEI	895	PHE	NC	NPEZZ...	150	__TC	TC oper & main mainframe 895	7,608	
PEI	896	PHE	NC	NPEZZ...	150	__TC	TC oper & main LAN 896	13,296	
PEI	897	PHE	NC	NPEZZ...	150	__TC	TC oper & main desktop 897	3,648	
PEI						LEAD/ADMINISTRATOR/ANALYSTS		24,552	12
PEI	895	PHE	NC	NPEZZ...	150	__TCS	TCS oper & main mainframe 895	2,028	
PEI						SUPERVISOR		2,028	1
PEP	700	PHE	NC	NPEZZ...	150	__FS	FS dev & adm bus plans 700	108	
PEP	722	PHE	NC	NPEZZ...	150	__FS	FS org dev strat 722	216	
PEP	730	PHE	NC	NPEZZ...	150	__FS	FS rsrch new technology 730	1,380	
PEP	765	PHE	NC	NPEZZ...	150	__FS	FS empl pol prac proc 765	108	
PEP	785	PHE	NC	NPEZZ...	150	__FS	FS performance appraisals 785	108	
PEP	906	PHE	NC	NPEZZ...	150	__FS	FS telecom-man, engr, design 906	216	
PEP						DIRECTOR-PROJECT & BUS MGT		2,136	1
PEP	700	PHE	NC	NPEZZ...	150	__TC	TC dev & adm bus plans 700	324	

[redacted]

PEP	722	PHE	NC	NPEZZ...	150	__TC	TC org dev strat 722	648	
PEP	730	PHE	NC	NPEZZ...	150	__TC	TC research new tech 730	2,424	
PEP	789	PHE	NC	NPEZZ...	150	__TC	TC attend training - local 789	168	
PEP	890	PHE	NC	NPEZZ...	150	__TC	TC develop apps - new 890	648	
PEP	891	PHE	NC	NPEZZ...	150	__TC	TC maintain apps - enhances 891	6,624	
PEP	896	PHE	NC	NPEZZ...	150	__TC	TC op and maintain LAN 896	1,620	
PEP	906	PHE	NC	NPEZZ...	150	__TC	TC plan the Sys Telecom 906	2,100	
PEP						LEAD		16,176	9
								150,060	77

PROJECT "NC" CHARGES

FROM: PROJECT FILE
INDICATOR = NC

4/20/2004 » budget manager: PR9100-P: Summa... 11:34AM

*Project #	Project	*M-Proj #	Curr Upd New Total $	Proj to Date Act $	FY05 UPDATE04
P0000040	EFMS Program	P0000040	$3,780,000	0	$800,000
		R0003012	$25,234	$25,234	0
		R0003621	$79,981	$79,981	0
		R0003624	$65,116	$65,116	0
		R0003625	$168,320	$168,320	0
		R0003627	-$14,583	-$14,583	0
		R0003628	$31,662	$31,662	0
		R0004779	$35,110	$35,110	0
		R0004780	$13,263	$13,263	0
		R0004884	$0	$0	0
		R0004885	$63,305	$63,305	0
		R0004886	$38,964	$38,964	0
		R0004887	$38,964	$38,964	0
		R0004888	$38,964	$38,964	0
		R0005500	$12,188	$12,188	0
		R0005749	$28,100	$28,100	0
		R0006579	$54,938	$54,938	0
		R0006598	$26,880	$26,880	0
		R0009382	$4	$4	0
		R0009383	$7,486	$7,486	0
			$4,493,893	$713,893	$800,000
P0000427	e-Bus HECOcom Proje...		$24,827	0	$18,300
		P0000427	$2,721,233	$50,233	$740,000
			$2,746,060	$50,233	$758,300
P0000868	Middleware Implementa...		$50,311	0	$7,842
		P0000868	$425,727	0	$55,771
			$476,039	0	$63,613
			$7,715,992	$764,126	$1,621,913

C

HECO IT Costing Estimates for 2005-2006 for HELCO

HELCO - IT COSTING SYSTEM DIRECT CHARGE

DIRECT CHARGES

Dist.	Project #	WO #		Account Code					Estimate 2005	Estimate 2006	
HELC			H9P	700	HEL	NE	NHAPRESI	451	1,143	1,143	
HELC			HAA	701	HEL	NE	NHAZZZZZ	451	1,714	1,714	
HELC			HAA	818	HEL	NE	NHAZZZZZ	451	1,714	1,714	
HELC			HAC	818	HEL	NE	NHAZZZZZ	451	3,727	3,727	
HELC			HAK	604	HAK	NE	NHAZZZZZ	451	5,407	5,407	
HELC			HAP	817	HEL	NE	NHAZZZZZ	451	2,285	2,285	
HELC			HDA	965	HED	NC	NHDZZZZZ	451	7,013	7,013	
HELC			HDC	603	HAH	NE	NHDZZZZZ	451	15,328	15,328	
HELC			HDR	455	HED	NC	NHDZZZZZ	451	3,428	3,428	
HELC			HDR	600	HAH	NE	NHDZZZZZ	451	3,428	3,428	
HELC			HGA	211	ANS	NS	NHGZZZZZ	451	3,620	3,620	
HELC			HNA	775	HEL	NE	NHNZZZZZ	451	1,299	1,299	
HELC			HNL	928	HEL	NE	NHNZZZZZ	451	1,517	1,517	
HELC		CS000024	HCS	112	HEL	NE	NHCZZZZZ	451	6,040	6,040	
HELC		CS000101.	HCE	750	HEL	NE	NHCZZZZZ	451	1,143	1,143	
HELC		CS000274	HAW	604	HEL	NE	NHAZZZZZ	451	8,448	8,448	
HELC		CS000317	HAK	604	HAK	NE	NHAZZZZZ	451	17,470	17,470	
HELC		CS000347	HAS	604	HAH	NE	NHAZZZZZ	451	32,863	32,863	
HELC		CS000431	HCB	711	HEL	NE	H0000004	451	3,802	3,802	
HELC		EE000629	HWA	408	HED	NC	NHWZZZZZ	451	49,364	49,364	
HELC		FI000043	HAC	818	HEL	NE	NHAZZZZZ	451	6,186	6,186	
HELC		HR000258	HNP	778	HEL	NE	NHNZZZZZ	451	30,450	30,450	FBF App labor
HELC		HR000259	HNP	779	HEL	NE	NHNZZZZZ	451	1,800	1,800	FBH App labor
HELC		HR000260	HNP	779	HEL	NE	NHNZZZZZ	451	600	600	FBP App labor
HELC		HR000261	HNP	776	HEL	NE	NHNZZZZZ	451	450	450	FBS App labor
HELC		HR000262	?	?	?	?	?	451	7,500	7,500	FCC App labor
HELC		HR000264	?	?	?	?	?	451	600	600	FP App labor
HELC	C0000929		HCI	714	HEL	NE	H0000002	451	5,588	5,588	
HELC	C0000939		HCI	714	HEL	NE	H0000001	451	2,411	2,411	
							TOTAL		226,338	226,338	

XA

INTERCOMPANY BILLABLE (ICB) CHARGES

Dist.	Project #	WO #		Account Code					2005	2006	
HECO		HR000238	PFC	775	HEL	NE	NPFZZZZZ	451	2,574	2,574	PFC Desktop
							TOTAL		2,574	2,574	

D

Murakami, Blane

From: Inouye, Juliane
Sent: Tuesday, April 20, 2004 1:34 PM
To: Murakami, Blane
Subject: FW: 2005-2006 ITCosting Estimates for HELCO

From: Inouye, Juliane
Sent: Tuesday, March 16, 2004 10:16 AM
To: Fujioka, Paul
Cc: Young, Patti; Tobara, Bryce
Subject: 2005-2006 ITCosting Estimates for HELCO

Paul,

Attached are HECO's ITS Costing Estimates for 2005 and 2006. As in the past, all estimates except for those marked "App Labor" are based on last year's actual charges. The App labor estimates are projections. Note that although most Benefits and Compensation charges were App labor charges are now being direct charged, one charge will continue to be processed through intercompany billing.

In addition, completed Inercompany Service Forms for Records Management and Microsoft MEA are being mailed to you today.

Please feel free to call me if you have any questions.

Thank you,

Juliane Inouye
HECO - ITS Dept.
ph. 808-543-7135

D-1

HECO IT Costing Estimates for 2005-2006 for MECO

MECO - IT COSTING SYSTEM DIRECT CHARGE

DIRECT CHARGES

Dist.	Project #	WO #		Account Code					Estimate 2005	Estimate 2006	
MECO			M9P	700	MAU	NE	NMAZZZZZ	451	2,439	2,439	
MECO			MAA	612	MAU	NE	NMAZZZZZ	451	1,143	1,143	
MECO			MAA	818	MAU	NE	NMAZZZZZ	451	1,105	1,105	
MECO			MAB	612	MAU	NE	NMAZZZZZ	451	3,428	3,428	
MECO			MAG	612	MAU	NE	NMAZZZZZ	451	1,439	1,439	
MECO			MCT	604	MAM	NE	NMCZZZZZ	451	4,571	4,571	
MECO			MDK	620	MAU	NE	NMDZZZZZ	451	1,615	1,615	
MECO			MDM	603	MAU	NE	NMDZZZZZ	451	8,745	8,745	
MECO			MDR	618	MAU	NE	NMDZZZZZ	451	13,042	13,042	
MECO			MGA	899	NST	NC	NMGZZZZZ	451	2,409	2,409	
MECO			MSP	778	MAU	NE	NMSZZZZZ	451	1,887	1,887	
MECO			MWA	901	MAU	NC	NMWZZZZZ	451	10,847	10,847	
MECO			MWC	600	MAU	NC	NMWZZZZZ	451	2,285	2,285	
MECO			MWP	600	MAU	NC	NMWZZZZZ	451	19,426	19,426	
MECO			MWS	600	MAU	NC	NMWZZZZZ	451	3,428	3,428	
MECO		CS000027	MCN	112	MAU	NE	NMCZZZZZ	451	26,282	26,282	
MECO		CS000096	MCM	610	MAU	NE	NMCZZZZZ	451	3,132	3,132	
MECO		CS000153	MCA	604	MAU	NE	NMCZZZZZ	451	11,085	11,085	
MECO		CS000158	MCR	604	MAU	NE	NMCZZZZZ	451	17,140	17,140	
MECO		HR000132	MSP	779	MAU	NE	NMSZZZZZ	451	620	620	FP App labor
MECO		HR000133	MSP	775	MAU	NE	NMSZZZZZ	451	7,500	7,500	FCC App labor
MECO		HR000135	MSP	778	MAU	NE	NMSZZZZZ	451	31,262	31,262	FBF App labor
MECO		HR000144	MSP	779	MAU	NE	NMSZZZZZ	451	1,856	1,856	FBH App labor
MECO		HR000199	MSP	776	MAU	NE	NMSZZZZZ	451	462	462	FBS App labor
MECO		HR000232	MSP	779	MAU	NE	NMSZZZZZ	451	620	620	FBP App labor
							TOTAL		177,768	177,768	

8A

INTERCOMPANY BILLABLE (ICB) CHARGES

Dist.	Project #	WO #		Account Code					2005	2006	
HECO		HR000240	PFC	775	HEL	NE	NPFZZZZZ	451	2,574	2,574	PFC Desktop
							TOTAL		2,574	2,574	

Murakami, Blane

From: Inouye, Juliane
Sent: Tuesday, April 20, 2004 1:34 PM
To: Murakami, Blane
Subject: FW: 2005-2006 ITCosting Estimates for MECO

From: Inouye, Juliane
Sent: Tuesday, March 16, 2004 10:24 AM
To: Matsunaga, Lyle
Cc: Matsumura, Joyce; Young, Patti; Tobara, Bryce
Subject: 2005-2006 ITCosting Estimates for MECO

Lyle,

Attached are our ITS Costing Estimates for 2005 and 2006. As in the past, all estimates except for those marked "App Labor" are based on last year's actual charges. The App labor estimates are projections. Note that although most Benefits and Compensation charges were App labor charges are now being direct charged, one charge will continue to be processed through intercompany billing.

Completed Intercompany Service forms for Microsoft MEA and Customer Service (CB) are being mailed to you. We also completed for and sent IS forms to Monica Lynch and Wendy Nathan (they requested that their forms be sent directly to them) One of Wendy's forms is for the ICB charge ($2,574/yr) shown in the attached spreadsheet.

Please feel free to call me if you have any questions.

Thank you,

Juliane Inouye
HECO - ITS Dept.
ph. 808-543-7135

NON-ITS PROJECT - EXPENSE ELEMENT 451 CHARGES FROM LINDA YAMAMOTO

*Project #	Project	*M-Proj #	ProjMgrOrEngr	*RA #	*Ind #	*EE #	FY05	FY05 Adj
P0000318	Project Ellipse	P0000318	Noda, R	PEZ	BE	451	-	
P0000318	Project Ellipse	P0000318	Noda, R	PEZ	NE	451	-	
P0000318							-	-
P0000350	Field Service System Replacement	P0000350	Oda, W	PEZ	NI	451	-	
P0000350							-	-
P0000502	Waiau Minor Gen Addns	P0000502	Nakano, W	PEZ	NI	451	48	
P0000502							48	2,400
P0000503	Ward Ave Minor Addns	P0000503	Nakano, W	PEZ	NI	451	96	
P0000503							96	4,800
P0000504	King St Minor Addns	P0000504	Nakano, W	PEZ	NI	451	48	
P0000504							48	2,400
P0000571	CIS Replacement	P0000571	Hull, Thomas	PEZ	BD	451	78,813	
P0000571	CIS Replacement	P0000571	Hull, Thomas	PEZ	BE	451	23,037	
P0000571	CIS Replacement	P0000571	Hull, Thomas	PEZ	ND	451	172,987	
P0000571	CIS Replacement	P0000571	Hull, Thomas	PEZ	NE	451	50,563	
P0000571							325,400	325,400
P0000825	C&M Renovation	P0000825	Nakano, W	PEZ	NI	451	120	
P0000825							120	6,000
P0000826	ITS Renovation	P0000826	Nakano, W	PEZ	NI	451	-	
P0000826							-	-
P0000851	Purchasing Warehouse Renov	P0000851	Nakano, W	PEZ	NI	451	-	
P0000851							-	-
P0000878	Check Processing Upgrade	P0000878	Ejercito, A	PEZ	NE	451	-	
P0000878							-	-
00896	Finance Plus Replacement		Takamura, J	PEZ	NE	451	-	
J00896							-	-
P0000907	PLC Market Trial		Nordyke, M	PEZ	NE	451	154,800	
P0000907							154,800	154,800
P0000984	Promote e-Customer Service		Ejercito, A	PCA	NE	451	12,000	
P0000984							12,000	12,000
P0000985	Bill Payment System/ATM Proj		Ejercito, A	PCA	NE	451	6,000	
P0000985	Bill Payment System/ATM Proj		Ejercito, A	PCA	NI	451	-	
P0000985							6,000	6,000
P0000986	GPS (Global Posit. Sys.)		Ejercito, A	PCA	NE	451	4,000	
P0000986	GPS (Global Posit. Sys.)		Ejercito, A	PCA	NI	451	-	
P0000986							4,000	4,000
P0000987	3rd Party Pay Solutions		Ejercito, A	PCA	NE	451	-	
P0000987							-	-
P0000988	ACCESS (solutions to issues)		Ejercito, A	PCA	NE	451	10,000	
P0000988	ACCESS (solutions to issues)		Ejercito, A	PCA	NI	451	-	
P0000988							10,000	10,000
P0001010	HR/Benefits/Comp Suite		Price, J	PEZ	BE	451	46,560	
P0001010	HR/Benefits/Comp Suite		Price, J	PEZ	NE	451	100,290	
P0001010							146,850	146,850
Security11	Temp Proj Security11_		Uemura, E	PEZ	NE	451	12,700	
Security11_	(P0001011)						12,700	12,700
P0000828	Outage Management System	P0000828	Naito, C	PEZ	ND	451	16,494	
J0828	Outage Management System	P0000828	Naito, C	PEZ	NE	451	-	
P0000828	Outage Management System	P0000828	Naito, C	PEZ	NI	451	5,164	
P0000828	Outage Management System	P0000828					21,658	21,658
							709,008	

KA

Murakami, Blane

From: Yamamoto, Linda
Sent: Thursday, April 15, 2004 12:43 PM
To: Murakami, Blane
Cc: Young, Patti; Shimabukuro, Gail
Subject: RE: ITS cost reports aka EE451 reports

)415 ITS Upd Costs EDProj.ASC)415 ITS Upd Costs NEDProj.ASC...

Attached are your reports for the Update.

-----Original Message-----
From: Murakami, Blane
Sent: Thursday, April 15, 2004 11:08 AM
To: Yamamoto, Linda
Cc: Young, Patti; Shimabukuro, Gail
Subject: RE: ITS cost reports aka EE451 reports

Would you send me an update of the ascii files below (based on Pillar inputs submitted on April 12). I would like to review the current EE451 estimates to determine if changes to ITS's 2005 Budget PEZ estimates are required.

Thanks.

-----Original Message-----
From: Yamamoto, Linda
Sent: Friday, February 13, 2004 9:48 AM
To: Murakami, Blane
Cc: Young, Patti; Takahashi, Cynthia
Subject: RE: ITS cost reports aka EE451 reports

<< File: 0212 ITS Bud Costs EDProj.ASC >> << File: 0212 ITS Bud Costs NEDProj.ASC >> << File: 0212 ITS Upd Costs EDProj.ASC >> << File: 0212 ITS Upd Costs NEDProj.ASC >>

Attached are the reports you requested. Let me know if you have any questions.

Linda

-----Original Message-----
From: Murakami, Blane
Sent: Friday, February 13, 2004 9:16 AM
To: Yamamoto, Linda
Cc: Young, Patti; Takahashi, Cynthia
Subject: FW: ITS cost reports aka EE451 reports

Would you be able to provide the reports below based on the current Pillar inputs (as of Feb 12). We call these the EE451 entries in ITS.

Thanks

-----Original Message-----
From: Yamamoto, Linda
Sent: Wednesday, August 27, 2003 11:34 AM
To: Murakami, Blane; Young, Patti; Takahashi, Cynthia
Subject: ITS cost reports

<< File: 0826 ED ITS Bud Costs 04-05.ASC >> << File: 0826 ED ITS Costs Aug-Dec03.ASC >> << File: 0826 NED ITS Bud Costs 04-05.ASC >> << File: 0826 NED ITS Costs Aug-Dec03.ASC >>

Attached are the ITS cost reports for 2003 Update (Aug-Dec) as well as 2004 and 2005 Budget.

Linda Yamamoto
543-7752

E-1

*RA #	*Act #	*Loc #	*Ind #	*Project #	*EE #	Line item	FY05
PEA	965	HEL	BE	NPEZZZZZ	521	H9P HELCO File Audit Rec ...	$180.00
PEA	965	HEL	BE	NPEZZZZZ	522	H9P HELCO File Audit Rec ...	$580.00
PEA	965	MAU	BE	NPEZZZZZ	521	MSA MECO File Audit Rec ...	$180.00
PEA	965	MAU	BE	NPEZZZZZ	522	MSA MECO File Audit Rec ...	$580.00
PED	711	HEL	BE	NPEZZZZZ	452	HEL billable Dev Sup for HE...	$2,000.00
PEI	895	FCU	BE	NPEZZZZZ	451	HECO Federal Credit Union	$9,600.00
PEI	895	HEI	BE	NPEZZZZZ	451	HEI Stock Transfer Data Ce...	$23,376.00
PEI	897	HEL	BE	NPEZZZZZ	501	HAC MEA for HELCO ...	$60,000.00
PEI	897	MAU	BE	NPEZZZZZ	501	MAA MEA for MECO ...	$49,000.00
PEI	900	HEI	BE	NPEZZZZZ	501	HEI telecomm-HEI ...	$9,000.00
PEZ	700	RHI	BE	NPASVP7Z	451	RHI Billable	$1,070.00
PEZ	775	HEI	BE	NPFZZZZZ	451	PFC HEI Billable - Empl Co...	$2,544.00
PEZ	775	HEL	BE	NPFZZZZZ	451	PFC HEL Billable - Empl Co...	$2,544.00
PEZ	775	MAU	BE	NPFZZZZZ	451	PFC MAU Billable - Empl C...	$2,544.00
PEZ	776	HEI	BE	NPFZZZZZ	451	PFB - HEI Billable - Ben Pla...	$1,998.00
PEZ	776	HPC	BE	NPFZZZZZ	451	PFB HPC Billable - Ben Pla...	$87.00
PEZ	776	PEC	BE	NPFZZZZZ	451	PFB PEC Billable - Ben Pla...	$174.00
PEZ	778	HEI	BE	NPFZZZZZ	451	PFB HEI Billable - Adm Flex...	$1,045.00
PEZ	778	HPC	BE	NPFZZZZZ	451	PFB HPC Billable - Adm Fle...	$45.00
PEZ	778	PEC	BE	NPFZZZZZ	451	PFB PEC Billable - Adm Fle...	$91.00
PEZ	779	HEI	BE	NPFZZZZZ	451	PFB HEI Billable - Adm Reti...	$1,140.00
PEZ	779	HPC	BE	NPFZZZZZ	451	PFB HPC Billable - Adm Re...	$20.00
PEZ	779	PEC	BE	NPFZZZZZ	451	PFB PEC Billable - Adm Ret...	$40.00
PEZ	817	HEL	BE	NPAZZZZZ	451	HEL Billable	$0.00
PEZ	817	MAU	BE	NPAZZZZZ	451	MAU Billable	$0.00
PEZ	825	HEI	BE	NPKZZZZZ	451	PKT HEI Billable - Manage ...	$2,464.00
PEZ	825	HEL	BE	NPKZZZZZ	451	HEL Billable	$189.00
PEZ	825	MAU	BE	NPKZZZZZ	451	MAU Billable	$189.00
PEZ	826	HEL	BE	NPKZZZZZ	451	HEL Billable	$791.00
PEZ	826	MAU	BE	NPKZZZZZ	451	MAU Billable	$931.00
PEZ	891	HEI	BE	NPEZZZZZ	451	HEI Billable	$1,357.00
PEZ	895	HEL	BE	NPAVP2ZZ	451	P2V HEL Billable - Op & Ma...	$123,036.00
PEZ	895	MAU	BE	NPAVP2ZZ	451	P2V MAU Billable - Op & M...	$123,036.00

2005 INTERCOMPANY BILLINGS PROJECTED FROM 2003 ACTUALS

INTERCOMPANY BILLABLE

(HISTORY)

ITS Department
PEZ Actuals Jan-Dec 2003

2003 INTERCOMPANY BILLABLES

PA	Act	Loc	Ind	Proj	EE	Q1	Q2	Q3	Q4	FY 03	Mo Avg
PEZ	775	HEI	BE	NPFZZZZZ	451	670	637	648	588	2,544	212
PEZ	776	HEI	BE	NPFZZZZZ	451	1,357	416	91	134	1,998	167
PEZ	778	HEI	BE	NPFZZZZZ	451	198	264	176	408	1,045	87
PEZ	779	HEI	BE	NPFZZZZZ	451	400	267	169	305	1,140	95
PEZ	825	HEI	BE	NPKZZZZZ	451	641	616	632	574	2,464	205
PEZ	891	HEI	BE	NPEZZZZZ	451	0	1,357	0	0	1,357	113
PEZ	700	RHI	BE	NPASVP7Z	451	0	13,573	(12,503)	0	1,070	89
PEZ	776	PVT	BE	NPFZZZZZ	451	118	36	0	0	154	13
PEZ	778	PVT	BE	NPFZZZZZ	451	17	23	0	0	40	3
PEZ	779	PVT	BE	NPFZZZZZ	451	21	7	0	0	29	2
PEZ	776	PEC	BE	NPFZZZZZ	451	118	36	8	12	174	15
PEZ	778	PEC	BE	NPFZZZZZ	451	17	23	15	35	91	8
PEZ	779	PEC	BE	NPFZZZZZ	451	21	7	5	6	40	3
PEZ	776	HPC	BE	NPFZZZZZ	451	59	18	4	6	87	7
PEZ	778	HPC	BE	NPFZZZZZ	451	9	11	8	18	45	4
PEZ	779	HPC	BE	NPFZZZZZ	451	11	4	3	3	20	2
PEZ	775	MAU	BE	NPFZZZZZ	451	670	637	648	588	2,544	212
PEZ	775	HEL	BE	NPFZZZZZ	451	670	637	648	588	2,544	212
PEZ	776	MAU	BE	NPFZZZZZ	451	9,086	2,786	607	900	13,378	1,115
PEZ	776	HEL	BE	NPFZZZZZ	451	8,791	2,695	591	877	12,953	1,079
PEZ	778	MAU	BE	NPFZZZZZ	451	1,323	1,768	1,178	2,731	7,000	583
PEZ	778	HEL	BE	NPFZZZZZ	451	1,280	1,710	1,148	2,660	6,798	567
PEZ	779	MAU	BE	NPFZZZZZ	451	2,678	1,794	1,133	2,051	7,657	638
PEZ	779	HEL	BE	NPFZZZZZ	451	2,591	1,735	1,099	1,988	7,413	618
PEZ	817	MAU	BE	NPAZZZZZ	451	0	337	0	0	337	28
PEZ	817	HEL	BE	NPAZZZZZ	451	0	337	0	0	337	28
PEZ	825	MAU	BE	NPKZZZZZ	451	49	47	49	44	189	16
PEZ	825	HEL	BE	NPKZZZZZ	451	49	47	49	44	189	16
PEZ	826	MAU	BE	NPKZZZZZ	451	47	0	0	884	931	78
PEZ	826	HEL	BE	NPKZZZZZ	451	40	0	0	751	791	66
PEZ	895	MAU	BE	NPAVP2ZZ	451	27,447	31,510	25,052	39,027	123,036	10,253
PEZ	895	HEL	BE	NPAVP2ZZ	451	27,447	31,510	25,052	39,027	123,036	10,253

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2003 PEZ ACTUALS
ITS COSTING SYSTEM
ALLOCATIONS

Hawaiian Electric Company, Inc.									
Information Technology & Services Department									
PEZ Actuals Jan- Dec 2003									
									Proportions
	RA	Act	Loc	Ind	Project	EE	Jan-Dec 03		
	PEZ	100	PHE	NE	NPSZZZZZ	451	67,746		
		100 Total					67,746		0.7%
	PEZ	102	PHE	NE	NPSZZZZZ	451	13,789		
		102 Total					13,789		0.2%
	PEZ	110	PHE	NE	NPSZZZZZ	451	144,316		
	PEZ	110	PHE	NE	NPEZZZZZ	451	0		
		110 Total					144,316		1.6%
	PEZ	112	PHE	NE	NPSZZZZZ	451	75,064		
		112 Total					75,064		0.8%

Hawaiian Electric Company, Inc.
Information Technology & Services Department
PEZ Actuals Jan- Dec 2003

[redacted]

Hawaiian Electric Company, Inc.								
Information Technology & Services Department								
PEZ Actuals Jan- Dec 2003								
								Proportions
	RA	Act	Loc	Ind	Project	EE	Jan-Dec 03	
	PEZ	767	PHE	NE	**NPFZZZZZ**	451	56,408	
		767 Total					56,408	0.6%
	PEZ	775	PHE	NE	NPFZZZZZ	451	17,807	
		775 Total					17,807	0.2%
	PEZ	776	PHE	NE	NPFZZZZZ	451	108,215	
		776 Total					108,215	1.2%
	PEZ	777	PHE	NE	NPAVP2ZZ	451	233,153	
	PEZ	777	PHE	NE	NPAZZZZZ	451	24,749	
		777 Total					257,902	2.8%
	PEZ	778	PHE	NE	NPFZZZZZ	451	30,435	
		778 Total					30,435	0.3%
	PEZ	779	PHE	NE	NPFZZZZZ	451	33,228	
		779 Total					33,228	0.4%
	PEZ	780	PHE	NE	NPFZZZZZ	451	0	
		780 Total					0	0.0%
	PEZ	795	PHE	NE	**NPFZZZZZ**	451	74,362	
		795 Total					74,362	0.8%
	PEZ	805	PHE	NE	NPPZZZZZ	451	33,188	
		805 Total					33,188	0.4%
	PEZ	807	PHE	NE	NPQCZZZZ	451	63,173	
	PEZ	807	PHE	NE	**NPAVP1ZZ**	451	12,635	
		807 Total					75,808	0.8%
	PEZ	817	PHE	NE	NPAZZZZZ	451	40,603	
		817 Total					40,603	0.4%
	PEZ	818	PHE	NE	NPAVP2ZZ	451	360,619	
	PEZ	818	PHE	NE	**NPAVP1ZZ**	451	44,635	
	PEZ	818	PHE	NE	NPAZZZZZ	451	0	
		818 Total					405,254	4.4%
	PEZ	825	PHE	NE	NPKZZZZZ	451	16,109	
		825 Total					16,109	0.2%
	PEZ	826	PHE	NE	NPKZZZZZ	451	34,519	
	PEZ	826	PHE	NE	NPAVP4ZZ	451	13,082	
		826 Total					47,601	0.5%
	PEZ	827	PHE	NE	NPKZZZZZ	451	31,586	
		827 Total					31,586	0.3%
	PEZ	842	PHE	NE	**NPVZZZZZ**	451	164,250	
	PEZ	842	PHE	NE	NPAVP2ZZ	451	19,686	
		842 Total					183,936	2.0%
	PEZ	843	PHE	NE	NPAVP2ZZ	451	128,081	
	PEZ	843	PHE	NE	NPEZZZZZ	451	0	
	PEZ	843	PHE	NI	P0000340	451	0	
	PEZ	843	PHE	NE	NPAZZZZZ	451	53,401	
		843 Total					181,482	2.0%
	PEZ	850	PHE	NE	NPAVP2ZZ	451	49,584	
	PEZ	850	PHE	NE	**NPIZZZZZ**	451	179	
		850 Total					49,763	0.5%
	PEZ	853	PHE	NC	**NPVZZZZZ**	451	143,658	
		853 Total					143,658	1.6%
	PEZ	875	HST	NE	NPJZZZZZ	451	51,320	
	PEZ	875	PHE	NE	NPJZZZZZ	451	26,424	
		875 Total					77,744	0.8%

Hawaiian Electric Company, Inc.									
Information Technology & Services Department									
PEZ Actuals Jan- Dec 2003									
									Proportions
	RA	Act	Loc	Ind	Project	EE	Jan-Dec 03		
	PEZ	876	PHE	NE	NPJZZZZZ	451	131,933		
		876 Total					131,933		1.4%
	PEZ	896	PHE	NE	NPEZZZZZ	451	37,921		
		896 Total					37,921		0.4%
	PEZ	899	PHE	NE	NPKZZZZZ	451	0		
		899 Total					0		0.0%
	PEZ	907	OAH	NC	NPBZZZZZ	451	17,425		
	PEZ	907	OAH	NC	NPEZZZZZ	451	0		
		907 Total					17,425		0.2%
	PEZ	916	PHE	NC	**NPRZZZZZ**	451	31,586		
		916 Total					31,586		0.3%
	PEZ	926	PDO	NE	NPWZZZZZ	451	10,125		
	PEZ	926	PHE	NE	**NPNLZZZZ**	451	40,454		
		926 Total					50,579		0.6%
	PEZ	928	PHE	NE	NPNLZZZZ	451	36,205		
		928 Total					36,205		0.4%
	PEZ	931	PHE	NE	**NPHZZZZZ**	451	55,593		
		931 Total					55,593		0.6%
	PEZ	932	PHE	NE	**NPVZZZZZ**	451	32,741		
		932 Total					32,741		0.4%
	PEZ	933	PHE	NE	**NPHZZZZZ**	451	62,201	Wrong corrected	
		933 Total					62,201		0.7%
	PEZ	940	PHE	NC	**NPVZZZZZ**	451	70,645		
	PEZ	940	PHE	NC	NPEZZZZZ	451	0		
		940 Total					70,645		0.8%
	PEZ	950	PHE	NE	**NPHZZZZZ**	451	69,647		
	PEZ	950	PHE	NE	**NPKZZZZZ**	451	22,111		
		950 Total					91,758		1.0%
	PEZ	951	PHE	NE	NPKZZZZZ	451	31,347		
		951 Total					31,347		0.3%
	PEZ	953	PHE	NE	NPFZZZZZ	451	39,058		
		953 Total					39,058		0.4%
	PEZ	960	PHE	NE	NPNCZZZZ	451	69,291		
		960 Total					69,291		0.8%
	PEZ	965	PHE	NE	NPEZZZZZ	451	18,161		
		965 Total					18,161		0.2%
	PEZ	966	PHE	NE	NPEZZZZZ	451	32,137		
		966 Total					32,137		0.4%
	PEZ	967	PHE	NE	NPEZZZZZ	451	37,457		
		967 Total					37,457		0.4%
		Grand Total					9,181,900		100.0%

ITS Department
EFMS and Ebus Allocations

EFMS Allocations		Allocation Basis:	
PEZ 211 WST NC	NPYZZZZZ	62,388	10.8%
PEZ 256 KST NE	NPEZZZZZ	2,964	0.5%
PEZ 256 WST NE	NPEZZZZZ	2,964	0.5%
PEZ 307 OAH NC	NPEZZZZZ	112,644	19.4%
PEZ ## OAH NE	NPEZZZZZ	14,760	2.5%
[illegible]	[illegible]	[illegible]	[illegible]

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

INTERNAL AUDIT DEPARTMENT
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

Internal Audit department – 2005 forecast back-up

CA-IR-2

a. Identify each employee involved in preparation of budgeted non-labor direct expense amounts included in the rate case test period budget and sponsored by the witnesses.

1. Debbie Bacon - CACD Manager
2. Cynthia Takahashi - Internal Auditor

b. Provide complete copies of all calculations, spreadsheet files, "pencil" work papers, surveys and other analysis performed by each of the employees identified in response to part (a), indicating the amounts by Department, RA, Activity and NARUC Account that such calculations support.

See W/P B attached.

c. For each budgeted non-labor amount in the test period forecast that exceed $50,000, please describe the basis for determining the budgeted amount (for example, bid solicitation, price times quantity estimation, historical cost escalated, etc.)

Not applicable.

d. For each item in your response to part c, where specific quantities and prices were discretely forecasted, explain the basis for the source of the budgeted quantity inputs and budgeted prices for each such item. Provide complete copies of all studies, reports and other documents that were relied upon.

PRICES based on historical cost:

Hotel @ $150 per trip day
Airfare @ $500 per trip (assumes West Coast destination
Meals @ $50 per trip day
Registration Fees @ $800 per trip
HELCO travel & expenses @ $160 per trip
Software upgrade $600 per year
Other items (supplies, publications, telephone, vehicles) @ $211 per month

e. For each item in your response to part c where historical costs were escalated, provide all historical cost information that was considered and explain how such data was evaluated and escalated to derive test year proposed levels. Not applicable.

f. For each item in your response to part c where a bid solicitation or other special analysis was conducted, explain what was done and provide complete copies of all supporting reports, bid solicitations, proposals, analyses, work papers and other documents associated with such efforts.

Not applicable

g. Provide complete copies of all other information required to completely support and document the test year projected expense levels being proposed by the Company, including general assumptions and forecasting instructions that were employed.

Not applicable to CACD.

Internal Audit
2005 Nonlabor Costs - Training

Act #	EE #	Line Item	A # of EE	B Est. Cost	C # days	B*C=D Subtotal	A*D Total
789	520	Training - Mainland Travel: Hotel	6	$ 150.00	3	$ 450.00	$ 2,700.00
		Training - Mainland Travel: Airfare	6	$ 500.00	n/a	$ 500.00	$ 3,000.00
							$ 5,700.00
789	521	Training Meals	6	$ 50.00	3	$ 150.00	$ 900.00
789	501	Training - Registration Fees	6	$ 800.00	n/a	$ 800.00	$ 4,800.00
		Total Act #789					$ 11,400.00

CA-IR-2
DOCKET NO. 04-0113
HECO T-13
ATTACHMENT 11
PAGE 3 OF 3

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

IRP
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

CA-IR-2

General Information Requests

For each of the HECO witnesses who sponsor test period budgeted non-labor direct expense amounts, please provide the following information:

a. Identify each employee involved in preparation of budgeted non-labor direct expense amounts included in the rate case test period budget and sponsored by the witness.

b. Provide complete copies of all calculations, spreadsheet files, "pencil" workpapers, surveys and other analyses performed by each of the employees identified in response to part (a).

b. The following are the non-labor items for the IRP Division:

Dept	RA	Activity	NARUC	FY05
IRP	PYP	521	921	$1,200.00
IRP	PYP	901	921	$447,000.00

c. [$447,000 is for IRP amortization. No description is provided. See Testimony of Ernest T. Shiraki, HECO T-13, page 16, line 7-22, and Exhibit HECO-1302, page 3, for explanations. Contact Stan Shimoda for further explanation]

d. [see response to part c]

e. [see response to part c]

f. [see response to part c]

g. NARUC 921, Expense Element 521 – HECO non-IRP meals. This expense is for occasional internal IRP-related meetings held during lunch. Given the broad range of issues and wide range of management level involved in IRP, occasionally lunch hour is the only time everyone is available to meet. The cost was estimated based on $100 per month.

NARUC 921, Expense Element 901 – IRP Incremental cost. See Testimony of Ernest T. Shiraki, HECO T-13, page 16, line 7-22, and Exhibit HECO-1302, page 3, for explanations.

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

LEGAL DEPARTMENT
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR
NARUC 923: OUTSIDE SERVICES

2004 O&M Forecast

File: 2005 Budget

2005 L&RW OPERATING BUDGET MISCELLANEOUS EXPENSES - FORECAST

LAND & RIGHTS OF WAY DIVISION

########## 04:52 PM

2005-2004 CODE BLOCKS						DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL		
FA	ACT	ALOC	INDIC	PROJ	ASSY ELEM																
PNL	928	PPO	NE	NPNLZZZZ	570	RENT EXPENSE															
						BP Pipeline	$3,790			$3,790			$3,790			$3,790			$15,160		
PNL	928	PTO	NE	NPNLZZZZ	570	U.S. Army (Transm)															
PNL	928	PTO	NE	NPNLZZZZ	570	Transmission Esmt			$43										$43		
PNL	928	PTO	NE	NPNLZZZZ	570	Subtotal	$1,523	$15,055	$931	$835	$835	$1,285	$1,007	$835	$921	$835	$835	$921	$25,798		
							$1,523	$15,055	$974	$835	$835	$1,285	$1,007	$835	$921	$835	$835	$921	$26,841		
PNL	928	PDO	NE	NPNLZZZZ	570	Nuuanu Sub-BWS															
PNL	928	PDO	NE	NPNLZZZZ	570	Distribution Esmt					$972								$972		
PNL	928	PDO	NE	NPNLZZZZ	570	Maloe Radio Sta Expend	$2,864	$3,890	$665	$14	$14	$14	$14	$14	$14	$14	$14	$14	$7,545		
PNL	928	PDO	NE	NPNLZZZZ	570	Subtotal	$2,864	$3,890	$665	$14	$986	$14	$14	$14	$14	$14	$14	$14	$8,517		
																			$0		
PNL	928	PPO	NE	NPNLZZZZ	570	Energy Corridor			$15,500			$15,500			$15,500			$15,500	$62,000		
						TOTAL	$6,177	$18,945	$17,139	$4,639	$1,821	$16,779	$4,811	$849	$16,435	$4,639	$849	$16,435	$111,518	$111,518	
						CONTRACTS/SVCS-TRAVEL & ENTERTAINMENT															
PNL	928	PHE	NE	NPNLZZZZ	521	(A) O/S-Business Lunch	$25	$25	$25		$25		$25		$25		$25	$25	$200		
PNL	928	PHE	NE	NPNLZZZZ	521	Subtotal	$25	$25	$25	$0	$25	$0	$25	$0	$25	$0	$25	$25	$200		
						TOTAL	$25	$25	$25	$0	$25	$0	$25	$0	$25	$0	$25	$25	$200	$200	921
						CONTRACTS/SVCS															
PNL	928	PHE	NE	NPNLZZZZ	501	(B) Petty Cash	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
PNL	928	PHE	NE	NPNLZZZZ	501	(C) MLS Listing-LA000020	$99	$99	$99	$99	$99	$99	$99	$99	$99	$99	$99	$99	$1,188		
PNL	928	PHE	NE	NPNLZZZZ	501	(D) O/S-Equip. Maintenance-LA000021	$0	$0	$0	$0	$105	$0	$0	$0	$0	$0	$0	$0	$105		
PNL	928	PHE	NE	NPNLZZZZ	501	(E) O/S-Consultants (Appra)-LA000022													$0		
PNL	928	PHE	NE	NPNLZZZZ	501	(F) O/S-Training/Education-LA000024			$95			$95			$95			$95	$380		
PNL	928	PHE	NE	NPNLZZZZ	501	(G) Utilities - Phone-LA000025	$20	$20	$20	$20	$20	$20	$20	$20	$20	$20	$20	$20	$240		
PNL	928	PHE	NE	NPNLZZZZ	501	Subtotal	$119	$119	$214	$119	$224	$214	$119	$119	$214	$119	$119	$214	$1,913	$1,913	921
PNL	928	PHE	NE	NPNLZZZZ	502	(H) O/S-Legal Expenses	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$12,000		
						(I) O/S-Temporary Hire													$0		
						TOTAL	$1,119	$1,119	$1,214	$1,119	$1,224	$1,214	$1,119	$1,119	$1,214	$1,119	$1,119	$1,214	$13,913	$13,913	923
						MATERIALS															
PNL	928	PHE	NE	NPNLZZZZ	205	(J) Misc. (Educ. Mat.)-LA000016				$100				$100				$100	$300		
PNL	928	PHE	NE	NPNLZZZZ	205	(K) O/S-Mat Purch-Off Supp-LA000017	$220	$220	$220	$220	$220	$220	$220	$220	$220	$220	$220	$220	$2,640		
PNL	928	PHE	NE	NPNLZZZZ	205	Subtotal	$220	$220	$220	$320	$220	$320	$220	$320	$220	$220	$220	$320	$2,940		
						TOTAL	$220	$220	$220	$320	$220	$320	$220	$320	$220	$220	$220	$320	$2,940	$2,940	921
						TRANSPORTATION															
PNL	928	PHE	NE	NPNLZZZZ	301	(L) Trans - Pool Car	$120	$120	$120	$120	$120	$120	$120	$120	$120	$120	$120	$120	$1,440	$1,440	921
						TOTAL MONTHLY EXPENSE	$9,581	$20,429	$18,718	$6,196	$3,410	$18,333	$6,295	$2,408	$18,014	$6,098	$2,333	$18,114	$130,011	$130,011	

Page 1

CA-IR-2
DOCKET NO. 04-0113
HECO T-13
ATTACHMENT 13
PAGE 2 OF 4

(A) O/S-BUSINESS LUNCH - 2004: $200/yr in anticipation of luncheons with State DOT, Airports and Harbors and the City

(B) PETTY CASH- $0

(C) MLS LISTING SERVICES - 2003 - $99/mo per contract

(D) EQUIP MAINTENANCE- IBM 11 - 2003: $105

(E) O/S-CONSULTANTS- 2004: $0

(F) TRAINING- 1999:$75/quarter (reduced by $2500+), 2004: $95/qtr

(G) UTILITIES- 1cell phone@$18/mo round to $20/mo

(H) O/S-LEGAL EXPENSES- 2004: $1000/mo

(I) O/S-TEMP HIRE- 2004: $0

(J) MISC. (EDUC. MAT.)-2000-2004: $100/qtr

(K) O/S MAT. PURCHASE-OFFICE SUPPLIES-2000-2004: $250/mo

(L) TRANSPORTATION-based on 40 hrs/mo*$3/hr), 2004: $120/mo

ASSUMPTIONS USED TO ESTIMATE EEO LEGAL FEES BUDGET FOR 2005

In forecasting the budget for EEO legal fees for 2005, the Legal Department used the following assumptions:

1. Average five (5) active EEO cases annually (consistent with past experience)
2. Estimate three cases annually will be resolved through dispositive motion prior to trial
3. Estimate one case annually survives dispositive motion but is settled prior to trial
4. Estimate one case per year is taken through trial
5. Assume legal fees to handle five active matters can be held to approximately $200,000 per year in total

ASSUMPTIONS USED TO ESTIMATE EEO SETTLEMENT COSTS FOR 2005

In forecasting the budget for EEO settlement costs for 2005, the Legal Department used the following assumptions:

1. Average of five (5) cases annually will settle
2. While settlement costs vary depending on the facts in the case, estimate that total to settle all five cases will be $65,000

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

PLANNING & ENGINEERING DEPARTMENT NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

CA-IR-2

General Information Requests

For each of the HECO witnesses who sponsor test period budgeted non-labor direct expense amounts, please provide the following information:

a. Identify each employee involved in preparation of budgeted non-labor direct expense amounts included in the rate case test period budget and sponsored by the witness.

b. Provide complete copies of all calculations, spreadsheet files, "pencil" workpapers, surveys and other analyses performed by each of the employees identified in response to part (a), indicating the amounts by Department, RA, Activity and NARUC Account that such calculations support.

c. For each budgeted non-labor amount in the test period forecast that exceeds $50,000, please describe the basis for determining the budgeted amount (for example, bid solicitation, price times quantity estimation, historical cost escalated, etc.)

d. For each item in your response to part (c), where specific quantities and prices were discretely forecasted, explain the basis for and source of the budgeted quantity inputs and budgeted prices for each such item. Provide complete copies of all studies, reports and other documents that were relied upon.

e. For each item in your response to part (c) where historical costs were escalated, provide all historical cost information that was considered and explain how such data was evaluated and escalated to derive test year proposed levels.

f. For each item in your response to part (c) where a bid solicitation or other special analysis was conducted, explain what was done and provide complete copies of all supporting reports, bid solicitations, proposal, analyses, workpapers and other documents associated with such efforts.

g. Provide complete copies of all other information required to completely support and document the test year projected expense levels being proposed by the Company, including general assumptions and forecasting instructions that were employed.

HECO Response:

a. For the Planning & Engineering Dept. (due to reorganization now known as the Power Supply Engineering Dept.) the employees involved in the preparation of budgeted non-labor direct expense amounts included in the rate case test period budget and sponsored by the witness are Ross Sakuda, Generation Planning Director, and Bert Morikuni, Dept.

Administrator.

b. See attached.

2005-2006 Budget for YB
Non-Labor Costs

		2005	2006		Remarks
CONSOLIDATED					
	Consultant - Competitive Bidding	$50,000	$0		Follow-up work
	Consultant - Alternative Tolling Arrangement	$75,000	$0		
	Software - Strategist	$26,000	$27,000		Estimated fees based on Amendment No. 11 of System License
	Software - PPLUS	$13,520	$13,520		
	Strategist Training	$0	$0		
	PMONTH Training	$0	$0		
	Travel - Mainland	$10,000	$4,000		
	Travel - Interisland - Support Rate Case	$0	$0		
	Travel - Interisland - Support PPA Negotiations	$400	$400		
	Travel - Interisland - Develop Forecasts	$400	$400		
	Travel - Interisland - Support Cost Recovery	$400	$400		
	TOTAL	$175,720	$45,720		
HECO					
	Consultant - Competitive Bidding	$25,000	$0		
	Consultant - Alternative Tolling Arrangement	$75,000	$0		
	Software - Strategist (20% x 50%)	$2,600	$2,700		
	Software - Strategist - IRP (80% x 50%)	$10,400	$10,800		
	Software - PPLUS (50%)	$6,760	$6,760		
	Strategist Training	$0	$0		
	PMONTH Training	$0	$0		
	Travel - Mainland	$10,000	$4,000		
	Subtotal	$129,760	$24,260		
HELCO					
	Consultant - Competitive Bidding	$12,500	$0		
	Consultant - Alternative Tolling Arrangement	$0	$0		
	Software - Strategist (20% x 25%) - Generation Plng	$1,300	$1,350		

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

PRESIDENT'S OFFICE
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

President's Office – 2005 forecast back-up

Activity 700, Expense Element 501 - $122,200

- 2005 Budget of $112,600 for Outside services is based on historical. Costs from 1999 through 2003 have averaged over $165,000 per year.
- 2005 Budget of $9,600 for Pres/Vehicle Allowance.

Activity 755 – 756
See attached.

12/20/2004 *O&M for All Depts with Loc 4:35PM

Dept	RA	Resp Area	Acct Blk	Acct Blk Descr	NARUC	Exp Class	Proj	Act	Loc	EE	FY05	Jan 05	Feb 05	Mar 05	Apr 05	May 05	Jun 05	Jul 05	Aug 05	Sep 05	Oct 05	Nov 05	Dec 05
President	PGP	President	838	A & G Operation	920	Labor	NPAPRESI	807	PHE	150	81	4	19	1	1	4	1	1	4	4	1	11	10
											$5,395.93	$338.50	$1,877.85	$30.67	$30.67	$338.50	$30.67	$30.67	$338.50	$338.50	$30.67	$1,056.77	$954.18
President	PGP	President	838	A & G Operation	920	Labor	NPAPRESI	826	PHE	150	167	10	13	6	7	5	10	8	5	12	12	16	7
											$10,878.27	$1,026.10	$1,333.93	$920.66	$718.27	$513.05	$1,026.10	$920.66	$513.05	$1,231.32	$1,231.32	$1,026.10	$718.27
President	PGP	President	838	A & G Operation	920	Labor	NPAPRESI	842	PHE	150	4	1	0	0	1	0	0	1	0	0	1	0	0
											$122.68	$30.67	$0.00	$0.00	$30.67	$0.00	$0.00	$30.67	$0.00	$0.00	$30.67	$0.00	$0.00
President	PGP	President	838	A & G Operation	920	Labor	NPAPRESI	843	PHE	150	26	3	3	2	2	2	2	2	2	2	2	2	2
											$1,804.56	$235.89	$235.89	$133.28	$133.28	$133.28	$133.28	$133.28	$133.28	$133.28	$133.28	$133.28	$133.28
President	PGP	President	838	A & G Operation	920	Labor	NPAPRESI	940	PHE	150	8	2	0	0	0	0	0	1	1	0	0	0	2
											$399.84	$133.28	$0.00	$0.00	$0.00	$0.00	$0.00	$102.61	$30.67	$0.00	$0.00	$0.00	$133.28
President	PGP	President	838	A & G Operation	920	Labor	NPAPRESI	950	PHE	150	3	0	0	0	0	0	0	2	1	0	0	0	0
											$235.89	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$205.22	$30.67	$0.00	$0.00	$0.00	$0.00
President	PGP	President	838	A & G Operation	920	Labor	NPAPRESI	985	PHE	150	2	0	0	1	0	0	0	0	0	1	0	0	0
											$61.34	$0.00	$0.00	$30.67	$0.00	$0.00	$0.00	$0.00	$0.00	$30.67	$0.00	$0.00	$0.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	700	PHE	205	1,200	100	100	100	100	100	100	100	100	100	100	100	100
											$1,200.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	700	PHE	462	700	0	0	0	0	700	0	0	0	0	0	0	0
											$382.83	$0.00	$0.00	$0.00	$0.00	$382.83	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	700	PHE	501	122,200	1,700	5,800	1,300	1,300	2,400	51,300	1,550	1,300	51,650	1,300	1,300	1,300
											$122,200.00	$1,700.00	$5,800.00	$1,300.00	$1,300.00	$2,400.00	$51,300.00	$1,550.00	$1,300.00	$51,650.00	$1,300.00	$1,300.00	$1,300.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	700	PHE	518	6,120	510	510	510	510	510	510	510	510	510	510	510	510
											$6,120.00	$510.00	$510.00	$510.00	$510.00	$510.00	$510.00	$510.00	$510.00	$510.00	$510.00	$510.00	$510.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	700	PHE	520	14,000	0	0	7,000	0	0	7,000	0	0	0	0	0	0
											$14,000.00	$0.00	$0.00	$7,000.00	$0.00	$0.00	$7,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	700	PHE	521	3,600	400	200	400	200	200	700	200	200	400	200	200	300
											$3,800.00	$400.00	$200.00	$400.00	$200.00	$200.00	$700.00	$200.00	$200.00	$400.00	$200.00	$200.00	$300.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	700	PHE	522	2,340	0	540	0	180	180	480	0	0	480	0	0	480
											$2,340.00	$0.00	$540.00	$0.00	$180.00	$180.00	$480.00	$0.00	$0.00	$480.00	$0.00	$0.00	$480.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	700	PHE	550	130,732	8,912	7,791	6,078	5,201	10,871	37,001	3,901	8,831	22,251	4,001	5,291	12,803
											$130,732.00	$8,912.00	$7,791.00	$6,078.00	$5,201.00	$10,871.00	$37,001.00	$3,901.00	$8,831.00	$22,251.00	$4,001.00	$5,291.00	$12,803.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	701	PHE	550	2,307	0	0	0	0	0	0	0	0	0	0	2,307	0
											$2,307.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,307.00	$0.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	723	PHE	550	306,093	0	0	97,591	0	0	0	99,023	0	0	99,739	0	0
											$306,093.00	$0.00	$0.00	$97,591.00	$0.00	$0.00	$99,023.00	$0.00	$0.00	$99,739.00	$0.00	$0.00	$99,740.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	745	PHE	501	228	19	19	19	19	19	19	19	19	19	19	19	19
											$228.00	$19.00	$19.00	$19.00	$19.00	$19.00	$19.00	$19.00	$19.00	$19.00	$19.00	$19.00	$19.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	755	PHE	201	180	15	15	15	15	15	15	15	15	15	15	15	15
											$180.00	$15.00	$15.00	$15.00	$15.00	$15.00	$15.00	$15.00	$15.00	$15.00	$15.00	$15.00	$15.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	755	PHE	462	1,800	1,800	0	0	0	0	0	0	0	0	0	0	0
											$875.04	$875.04	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	755	PHE	501	112,800	21,350	100	100	21,350	25,300	100	21,350	100	100	21,350	100	1,300
											$112,800.00	$21,350.00	$100.00	$100.00	$21,350.00	$25,300.00	$100.00	$21,350.00	$100.00	$100.00	$21,350.00	$100.00	$1,300.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	755	PHE	521	7,900	0	0	100	0	0	100	7,500	0	100	0	0	100
											$7,900.00	$0.00	$0.00	$100.00	$0.00	$0.00	$100.00	$7,500.00	$0.00	$100.00	$0.00	$0.00	$100.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	755	PHE	522	11,700	0	300	300	2,100	300	300	6,900	600	0	300	300	300
											$11,700.00	$0.00	$300.00	$300.00	$2,100.00	$300.00	$300.00	$6,900.00	$600.00	$0.00	$300.00	$300.00	$300.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	755	PHE	550	57,075	1,591	5,091	1,691	6,111	1,391	12,141	2,831	5,101	1,511	9,261	1,051	9,204
											$57,075.00	$1,591.00	$5,091.00	$1,691.00	$6,111.00	$1,391.00	$12,141.00	$2,831.00	$5,101.00	$1,511.00	$9,261.00	$1,051.00	$9,204.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	756	PHE	550	643,396	51,062	67,482	31,022	59,582	92,062	44,532	42,750	40,469	41,259	45,189	63,839	64,117
											$643,395.00	$51,062.00	$67,482.00	$31,022.00	$59,582.00	$92,062.00	$44,532.00	$42,750.00	$40,469.00	$41,259.00	$45,189.00	$63,839.00	$64,117.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	780	PHE	550	15,073	0	15,073	0	0	0	0	0	0	0	0	0	0
											$15,073.00	$0.00	$15,073.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	789	PHE	501	300	0	0	0	0	150	0	0	0	150	0	0	0
											$300.00	$0.00	$0.00	$0.00	$0.00	$150.00	$0.00	$0.00	$0.00	$150.00	$0.00	$0.00	$0.00
President	PGP	President	838	A & G Operation	921	Non-Labor	NPAPRESI	815	PHE	550	31,598	1,877	2,567	1,967	2,777	1,987	1,977	3,297	1,977	2,457	3,017	2,547	5,151
											$31,598.00	$1,877.00	$2,567.00	$1,967.00	$2,777.00	$1,987.00	$1,977.00	$3,297.00	$1,977.00	$2,457.00	$3,017.00	$2,547.00	$5,151.00

A
B
C

Investm

A. Board fees/retainer/misc.

2 HECO directors @ $20,000 + 300 shares of HEI stock each (approx. $12,500)
4 HEI directors on the HECO board @ $10,000
1 Audit Committee chair @ $5,000

$32,500 x 2 =	$ 65,000
$10,000 x 4 =	40,000
$5,000 x 1 =	5,000
Misc.	2,600
Total	$112,600

B. Board food – for Board retreat/lunches during meetings

Based on previous dollar amounts

C. Board interisland – Board retreat costs

Based on previous dollar amounts

President's Office – 2005 forecast back-up

HEI billings are budgeted using expense element 550 based on the attached budget from HEI.

HECO

INCENTIVE COMPENSATION

ACTIVITY CODE DESCRIPTIONS

Activity code		Direct Charges-2003 Direct Labor Hours	Direct Labor Dollars	Direct Nonlabor Dollars	Shared Charges-2003 Shared Labor Hours	2004 Allocation Factor (3)	Shared Labor Dollars	Shared Nonlabor Dollars	2003 Actual (3)	2003 Adjustments	Adjusted 2003 Actual	2004 Adjustments	2004 Estimate (1)	2005 Adjustments	2005 Estimate (2)
ACC	Accounting														
ACC 001	Research accounting issues	5.25	1,106.65						3,096.09		3,096.09		3,184.20		
ACC 004	Maintain general ledger	180.00	9,448.91		15.50	39.4%	522.91	1,466.53	9,448.91		9,448.91		9,656.79		9,859.58
ACC 008	Analyze financial results	3.00	5,293.97						5,293.97		5,293.97		5,410.44		5,524.06
ACC 009	Monitor accounting and reporting standards				42.50	39.4%	1,398.36		1,398.36		1,398.36		1,429.12		1,459.13
ACC 011	Preparation of audit workpapers	12.00	620.04						620.04		620.04		633.68		646.99
ACC 014	Maintain depreciation schedules	2.00	116.58						116.58		116.58		119.14		121.64
ACC 018	Intercompany billing administration				509.00	40.8%	10,308.09		10,308.09		10,308.09		10,534.67		10,756.16
		202.25	16,586.15	0.00	567.00		12,229.36	1,466.53	30,282.04	0.00	30,282.04	0.00	30,948.24	0.00	31,368.15
ADM	Administrative														
ADM 007	Corporate risk review				46.25	40.8%	14,471.66		14,471.66		14,471.66		14,790.04		15,100.63
ADM 010	Training rooms			2,000.00					2,000.00		2,000.00		2,044.00		2,086.92
ADM 011	Telephone charges			1,298.89					1,298.89		1,298.89		1,327.26		1,355.13
ADM 012	Rent - Pacific Tower			44,774.91					44,774.91		44,774.91	8,907.94 (4)	54,867.90	(1,148.03) (5)	54,867.90
ADM 014	Rent - Central Pacific			38,055.53					38,055.53		38,055.53		38,892.75		39,709.50
ADM 110	Disaster Recovery Lines			471.52					471.52		471.52		481.89		492.01
		0.00	0.00	86,800.85	46.25		14,471.66	0.00	101,072.31	0.00	101,072.31	8,907.94	112,203.84	(1,148.03)	113,412.09
ANN	Annual meeting														
ANN 001	Annual shareholder meeting planning & coordination	0.00	0.00	0.00	147.00	30.0%	10,881.92	4,439.69	15,121.61		15,121.61		15,454.29		15,776.83
					147.00		10,881.92	4,439.69	15,121.61	0.00	15,121.61	0.00	15,454.29	0.00	15,776.83
AUD	Audits														
AUD 004	Audit Committee meeting preparation			3,382.84	34.25	62.9%	7,697.33		11,080.17		11,080.17		11,320.49		11,540.86
AUD 005	Audit Committee meeting attendance				7.00	62.9%	3,384.78		3,384.78		3,364.78		3,459.25		3,531.88
		0.00	0.00	3,382.84	41.25		11,082.11	0.00	14,444.95	0.00	14,444.95	0.00	14,782.74	0.00	15,072.75
BOD	Board of Directors														
BOD 001	Board of Director meetings	284.00	18,795.10	380.69					19,185.69		19,185.69		18,807.78		20,019.54
BOD 002	Attendance (prep/meeting)	20.25	35,413.63						35,413.63		35,413.63		36,192.73		36,952.78
BOD 005	Misc. board matters	0.10	8.08	83.31					99.39		99.39		100.55		102.68
		304.35	54,216.81	464.00	0.00		0.00	0.00	54,697.71	0.00	54,697.71	0.00	55,101.06	0.00	57,074.96
BUD	Budgets														
BUD 002	Attendance (presentations)	1.25	2,210.79						2,210.79		2,210.79		2,258.43		2,306.88
		1.25	2,210.79	0.00	0.00		0.00	0.00	2,210.79	0.00	2,210.79	0.00	2,258.43	0.00	2,306.88
CAP	Capital Appropriations														
CAP 003	Capital Appropriations - Other			1.00					1.00	(1.00) (6)	0.00		0.00		0.00
		0.00	0.00	1.00	0.00		0.00	0.00	1.00	(1.00)	0.00	0.00	0.00	0.00	0.00
CAS	Cash Management														
CAS 006	Cash disbursements (wire confirmations)	21.00	955.11						955.11		955.11		976.12		996.62
		21.00	955.11	0.00	0.00		0.00	0.00	955.11	0.00	955.11	0.00	976.12	0.00	996.62
CON	Consulting - general														
CON 002	Meetings	33.75	59,470.77	19.37					59,490.14		59,490.14		60,796.92		62,075.70
CON 004	Other	28.00	47,803.31	1,050.00					48,853.31		48,853.31		49,928.08		50,976.57
CON 012	General financial consulting	176.75	16,675.29	16.95					16,692.23	(16,692.23) (7)	0.00		0.00		0.00
		238.50	125,949.36	1,086.32	0.00		0.00	0.00	127,035.68	(16,692.23)	108,343.45	0.00	110,727.00	0.00	113,052.27
FIN	Financing														
FIN 001	Debt financing planning and coordination	4.00	375.92						375.92		375.92		384.19		392.26
FIN 002	Debt financing due diligence	16.50	2,044.68						2,044.68		2,044.68		2,089.66		2,133.54
		20.50	2,420.60	0.00	0.00		0.00	0.00	2,420.60	0.00	2,420.60	0.00	2,473.85	0.00	2,525.80

Direct Charges-2003

	Direct Labor Dollars	Direct Nonlabor Dollars
50	592.41	
75	1,739.48	5,356.48
50	1,968.86	
		81.04
35	14.82	
00	220.51	
90	548.50	
50	470.45	
50	257.69	
00	98.99	32.29
50	5,910.71	5,469.81
		96,712.95
00	0.00	96,712.95
		98.80
50	0.00	98.80
00	882.56	
50	9,091.78	
50	9,954.34	0.00

Shared Charges-2003

Shared Labor Hours	2004 Allocation Factor (3)	Shared Labor Dollars	Shared Nonlabor Dollars	2003 Actual (3)	2003 Adjustments	Adjusted 2003 Actual	2004 Adjustments	2004 Estimate (1)	2005 Adjustments	2005 Estimate (2)
1.00	39.9%	166.38		760.77		760.77		777.51		793.84
2.00	41.2%	947.60	8,759.94	16,803.50		16,803.50		17,173.16		17,533.82
				1,969.86		1,969.86		2,013.20		2,055.48
				81.04	(81.04) m	0.00		0.00		0.00
5.50	39.9%	929.44		928.44		928.44		949.89		969.84
20.50	41.2%	13,578.37		13,578.37		13,578.37		13,877.09		14,168.51
7.00	6.6%	62.75	492.55	590.12		590.12		603.10		615.77
95.25	25.5%	1,205.18		1,425.69		1,425.69		1,457.06		1,487.68
30.75	30.6%	6,770.39	31,516.24	38,853.12	(32,094.89) m	6,738.23		6,886.47		7,031.09
15.00	30.6%	534.65		1,005.10		1,005.10		1,027.21		1,048.78
3.50	71.4%	162.19		419.88		419.88		429.12		438.13
				131.26		131.26		134.17		136.99
				0.00		0.00				
0.50		24,376.92	40,768.73	78,628.17	(32,175.93)	44,352.24	0.00	45,326.00	0.00	46,278.91
				96,712.95		96,712.95	(31,898.83) (n)	66,901.00	14,400.00 (n)	82,705.92
0.00		0.00	0.00	96,712.95	0.00	96,712.95	(31,898.83)	66,901.00	14,400.00	82,705.92
14.50	39.0%	6,083.40		6,083.40		6,083.40		6,217.23		6,347.79
0.50	39.0%	41.79		41.79		41.79		42.71		43.61
2.50	39.0%	115.60		115.60		115.60		118.14		120.62
11.00	39.0%	951.21	7,775.55	8,825.56		8,825.56		9,019.72		9,209.13
18.50	39.0%	6,315.08	3.58	6,318.65		6,318.65		6,457.66		6,593.27
14.25	39.0%	97,250.52	74,700.07	171,950.59		171,950.59		175,733.50		179,423.90
0.50	39.0%	11.29	0.00	11.29		11.29		11.54		11.78
7.50	39.0%	480.72	28,151.76	28,632.48		28,632.48		29,262.39		29,876.99
23.50	39.0%	956.08	41,025.21	41,982.29		41,982.29		42,903.70		43,702.58
9.00	39.0%	23,270.19	210.13	23,480.31		23,480.31		23,996.88		24,500.81
12.50	39.0%	5,085.04	16,034.03	21,119.07		21,119.07		21,583.89		22,036.95
2.00	39.0%	876.64		876.64		876.64		895.93		914.74
6.25	39.0%	1,595.59		1,595.59		1,595.59		1,630.69		1,664.93
15.00	44.1%	984.44		984.44		984.44		1,006.10		1,027.23
10.00	39.0%	1,295.30		1,295.30		1,295.30		1,323.80		1,351.60
	39.0%						6,544.27 (n)	6,544.27		6,681.70
92.50		145,185.89	167,916.31	313,213.00	0.00	313,213.00	6,544.27	319,847.95	0.00	326,507.54
16.30	45.2%	15,626.82	8,843.02	24,368.84		24,368.84		24,904.95		25,427.95
12.50	73.4%	535.89		535.89		535.89		547.68		559.18
28.50	68.9%	96,510.70	1,286.74	97,860.00		97,860.00		99,806.52		101,904.56
	68.9%						2,485.93 (n)	2,485.93		2,538.13
7.50	68.6%	598.99		598.99		598.99		612.17		625.03
31.75	68.6%	41,020.07	1,248.48	42,268.55		42,268.55		43,198.48		44,106.83
23.50	68.6%	1,869.13		10,960.91		10,960.91		11,202.05		11,437.29
2.00	41.1%	65.84		65.84		65.84		67.29		68.70
2.05		155,426.44	11,078.24	176,459.02	0.00	176,459.02	2,485.93	182,927.05	0.00	186,866.41

HECO INCLUDING INCENTIVE COMPENSATION Activity code	ACTIVITY CODE DESCRIPTIONS	Direct Charges-2003 Direct Labor Hours	Direct Labor Dollars	Direct Nonlabor Dollars	Shared Charges-2003 Shared Labor Hours	2004 Allocation Factor (3)	Shared Labor Dollars	Shared Nonlabor Dollars	2003 Actual (3)	2003 Adjustments	Adjusted 2003 Actual	2004 Adjustments	2004 Estimate (1)	2005 Adjustments	2005 Estimate (2)

Notes:

(1) The 2004 estimate was based upon the adjusted 2003 billings adjusted by 2.2% for estimated cost increases.

(2) The 2005 estimate was based upon the 2004 estimate adjusted by 2.1% for estimated cost increases.

(3) The 2004 allocation factors were applied to the 2003 shared charges since these are the most current allocation factors available, with the exception that the equity allocation factors are based upon the estimated 12/31/04 common equity of the companies.

(4) The 2004 estimate was increased to include costs for the rental of additional Pacific Tower space from HEI for the entire year in 2004 (versus a partial year in 2003).

(5) The 2005 estimate was decreased to exclude an inflation increase for the rental of Pacific Tower space from HEI since the base rent is fixed until March 31, 2006.

(6) The 2003 actual was adjusted to exclude sales of assets to HECO which are not expected to occur in 2005 and beyond.

(7) The 2003 actual was adjusted to exclude windfarm analysis which is not expected to occur in 2005 and beyond.

(8) The 2003 actual was adjusted to exclude a nonrecurring award to a HECO employee who transferred to HEI.

(9) The 2003 actual was adjusted to exclude costs related to the stock option registration statement which is not expected to occur in 2005 and beyond.

(10) The 2004 estimate was decreased to exclude costs related to e-mail filtering which will be direct billed to HECO by the vendor from January 2004 and other adjustments.

(11) The 2005 estimate was increased to include costs related to the increase in bandwidth required to handle future HECO initiatives.

(12) The 2004 estimate was increased to include costs for additional time and auditing fees related to compliance with Sarbanes-Oxley Sections 404 [and 302 matters] (i.e. testing of controls, updating of procedures, auditor's attestation).
Note: for purposes of providing the 2005 test year estimate only, the 2004 costs were estimated assuming a "normal" year of costs for compliance with Sarbanes-Oxley Section 404 [and 302]. However, since 2004 will be the first year of implementation of Sarbanes-Oxley Section 404, the company anticipates that the actual costs will far exceed the 2004 estimates shown.

(13) The 2003 actual was adjusted to exclude costs related to the stock option proposal and the CEO's attendance at a proxy workshop which are not expected to occur in 2005 and beyond.

(14) The 2003 actual was adjusted to exclude costs related to the DRIP registration statement which are not expected to occur in 2005 and beyond.

(15) The 2004 estimate was increased to include costs for the implementation of new IRS forms (M-3), return disclosures and additional documentation on tax items as a result of Sarbanes-Oxley Section 404 [and 302].

HAWAIIAN ELECTRIC COMPANY
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[redacted] FORECAST WORKSHEET
POWER SUPPLY SERVICES DEPARTMENT
[redacted] 2005

2.400%

Description/Line Item		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Deve & Maintain Policies & Proced:	**Interisle Travel**													
Interisland Travel	[redacted]													
2004 Est $200 X 1.024%	PIA 522 122 WST NE NPIZZZZZ	205	205	205	205	205	205	205	205	205	205	205	205	2,458
Meals & Entertainment	[redacted]													
2004 Est $50 X 1.024%	PIA 521 122 WST NE NPIZZZZZ	51	51	51	51	51	51	51	51	51	51	51	51	614
General Plant Equip Maint	[redacted]													
Utilities; Equip Maint(typewritr,	PIA 600 240 WST NE NPIZZZZZ	102	102	102	102	102	102	102	102	102	102	102	102	1,229
TV, VCR, Projector)		113	113	113	113	113	113	113	113	113	113	113	113	1,352
Petty Cash		215	215	215	215	215	215	215	215	215	215	215	215	2,580
2004 Est $100 X 1.024%														
2004 Est $110 X 1.024%														
Outside Services: General	[redacted]													
Phone, Cell, Pager	PIA 501 240 WST NE NPIZZZZZ	379	379	379	379	379	379	379	379	379	379	379	379	4,547
2004 Est $370 X 1.024%														
	[redacted]													
	PIA 201 843 WST NE NPIZZZZZ	0	0	0	0	0	102	0	0	0	0	0	102	205
Safety Shoes														
2004 Est $100 X 1.024%														
	Software Requirements: Used Dean's Spreadsheet													
	[redacted]													
	PIA 462 240 WST NE NPIZZZZZ													
MS Project: Karen, Larry VPN		80	80	80	80	80	80	80	80	80	80	80	80	960
Visio 2000 Standard		0	0	0	0	0	0	0	0	0	0	0	0	0
Visio Profssinl: Karen, Larry VPN		108	108	108	108	108	108	108	108	108	108	108	108	1,296
MS Office/Windows: 3 New Ees		100	100	100	100	100	100	100	100	100	100	100	100	1,200
Adobe Acrobat		63	63	63	63	63	63	63	63	63	63	63	63	756
Digital Signatures: EPA/LIMS Compliance Aaron, Larry Jose, Tom		133	133	133	133	133	133	133	133	133	133	133	133	1,596
Total Software		484	484	484	484	484	484	484	484	484	484	484	484	5,808
	Hardware Requirements: Used Dean's Spreadsheet													
	[redacted]													
	PIA 462 240 WST NE NPIZZZZZ													

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HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

REGULATORY AFFAIRS
DEPARTMENT
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

Regulatory Affairs
RA: NP
A and G Operation

NARUC	Exp Class	Proj	Act	EE	FY05	Jan 05	Feb 05	Mar 05	Apr 05	May 05	Jun 05	Jul 05	Aug 05	Sep 05	Oct 05	Nov 05	Dec 05
920	Labor	NPNPZZZZ	700	150	48	4	4	4	4	4	4	4	4	4	4	4	4
					$1,910.88	$159.24	$159.24	$159.24	$159.24	$159.24	$159.24	$159.24	$159.24	$159.24	$159.24	$159.24	$159.24
920	Labor	NPNPZZZZ	701	150	148	12	4	4	12	12	14	24	48	5	4	5	4
					$3,800.18	$413.36	$94.88	$94.88	$284.64	$284.64	$364.26	$569.28	$1,267.28	$118.60	$94.88	$118.60	$94.88
920	Labor	NPNPZZZZ	711	150	150	33	41	51	7	1	1	1	1	1	1	11	1
					$4,600.50	$1,012.11	$1,257.47	$1,564.17	$214.69	$30.67	$30.67	$30.67	$30.67	$30.67	$30.67	$337.37	$30.67
920	Labor	NPNPZZZZ	721	150	40	4	3	3	4	3	3	4	3	3	4	3	3
					$948.80	$94.88	$71.16	$71.16	$94.88	$71.16	$71.16	$94.88	$71.16	$71.16	$94.88	$71.16	$71.16
920	Labor	NPNPZZZZ	738	150	6,783	494	473	519	545	576	532	469	558	669	577	618	753
					$194,329.83	$13,251.48	$12,914.06	$14,168.48	$15,501.15	$17,212.89	$15,010.43	$13,078.31	$15,809.13	$20,016.55	$16,839.49	$18,169.38	$22,358.48
						Most labor hours, outside of the hours demanded by projects managed by other departments, are costed to Activity 738 for tasks performed for all other PUC regulatory filings which includes routine filings, formal complaints and special declaratory rulings. Tasks also include preparation of exhibits, testimony documents and coordination with the contributing departments.											
920	Labor	NPNPZZZZ	739	150	1,380	126	110	118	70	126	126	120	68	128	192	118	78
					$42,324.60	$3,864.42	$3,373.70	$3,619.06	$2,146.90	$3,864.42	$3,864.42	$3,680.40	$2,085.56	$3,925.76	$5,888.64	$3,619.06	$2,392.26
920	Labor	NPNPZZZZ	745	150	240	20	20	20	20	20	20	20	20	20	20	20	20
					$9,554.40	$796.20	$796.20	$796.20	$796.20	$796.20	$796.20	$796.20	$796.20	$796.20	$796.20	$796.20	$796.20
920	Labor	NPNPZZZZ	777	150	36	3	3	3	3	3	3	3	3	3	3	3	3
					$830.52	$69.21	$69.21	$69.21	$69.21	$69.21	$69.21	$69.21	$69.21	$69.21	$69.21	$69.21	$69.21
920	Labor	NPNPZZZZ	785	150	40	20	20	0	0	0	0	0	0	0	0	0	0
					$1,592.40	$796.20	$796.20	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
920	Labor	NPNPZZZZ	789	150	248	20	0	8	52	48	40	20	0	8	12	40	0
					$7,499.04	$600.52	$0.00	$189.76	$1,637.56	$1,416.56	$1,226.80	$600.52	$0.00	$189.76	$410.76	$1,226.80	$0.00
920	Labor	NPNPZZZZ	842	150	24	2	2	2	2	2	2	2	2	2	2	2	2
					$569.28	$47.44	$47.44	$47.44	$47.44	$47.44	$47.44	$47.44	$47.44	$47.44	$47.44	$47.44	$47.44
920	Labor	NPNPZZZZ	843	150	24	2	2	2	2	2	2	2	2	2	2	2	2
					$569.28	$47.44	$47.44	$47.44	$47.44	$47.44	$47.44	$47.44	$47.44	$47.44	$47.44	$47.44	$47.44
920	Labor	NPNPZZZZ	965	150	384	32	32	32	32	32	32	32	32	32	32	32	32
					$9,108.48	$759.04	$759.04	$759.04	$759.04	$759.04	$759.04	$759.04	$759.04	$759.04	$759.04	$759.04	$759.04
921	Non-Labor	NPNPZZZZ	738	201	1,600	100	100	100	100	100	100	300	100	100	100	100	300
					$1,600.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$300.00	$100.00	$100.00	$100.00	$100.00	$300.00
921	Non-Labor	NPNPZZZZ	738	205	14,400	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
					$14,400.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00
921	Non-Labor	NPNPZZZZ	738	462	2,000	0	0	0	0	0	0	0	0	0	0	0	2,000
					$1,093.80	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,093.80
921	Non-Labor	NPNPZZZZ	738	501	1,200	100	100	100	100	100	100	100	100	100	100	100	100
					$1,200.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00
921	Non-Labor	NPNPZZZZ	738	502	180,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
					$180,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00
						This non-labor budget amount includes fees for legal services. The estimated budget amount for legal services are for cases before the PUC that are not tied to a particular project, which normally include costs for legal services, and special interest issues that come up as need arises. Examples of such cases would be the Investigation of Distributed Generation (Docket No. 03-0371), Act 95 (Relating to Renewable Portfolio Standards), and the Approval of a CHP Program (Docket No. 03-0366) that include multiple parties which compound the issues and complexity of the case resulting in the need for more legal services.											
921	Non-Labor	NPNPZZZZ	789	501	2,000	0	0	0	1,000	0	1,000	0	0	0	0	0	0
					$2,000.00	$0.00	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
921	Non-Labor	NPNPZZZZ	789	520	4,000	0	0	0	2,000	0	2,000	0	0	0	0	0	0
					$4,000.00	$0.00	$0.00	$0.00	$2,000.00	$0.00	$2,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
					214,745	17,172	17,114	17,166	20,153	17,229	20,179	17,301	17,141	17,277	17,253	17,258	19,502
					$481,931.99	$38,311.54	$36,786.04	$37,986.08	$41,158.39	$41,158.91	$41,846.31	$36,532.63	$37,542.37	$42,631.07	$41,637.89	$41,820.94	$44,519.82

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HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

RISK MANAGEMENT
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

Travel Input Sheet

Travel Costs 2005 - Input Sheet					March	April	July	August	September	October	Total	Naruc
HECO	PKI789	PHE	NE	NPKZZZZZ 521	$ 87.74	$ 43.87	$ -		$ -		$ 131.61	
	PKI789	PHE	NE	NPKZZZZZ 520	$ 1,345.27	$ 877.35	$ -		$ -		$ 2,222.62	
	PKI789	PHE	NE	NPKZZZZZ 521		$ 49.55	$ 181.69				$ 231.24	
	PKI789	PHE	NE	NPKZZZZZ 520		$ 991.05	$ 4,757.04				$ 5,748.09	
	PKI789	PHE	NE	NPKZZZZZ 521	$ 87.74	$ 93.42	$ 181.69	$ -	$ -		$ 362.85	921
	PKI789	PHE	NE	NPKZZZZZ 520	$ 1,345.27	$ 1,868.40	$ 4,757.04	$ -	$ -		$ 7,970.71	921

Prepared: 02/20/2004

Travel CostsCalculation - 2005

				HECO
RIMS (4/04)	(San Diego)			**PHE NE
Meals	$ 150	PKI 789 ** NPKZZZZZ 521	$	43.87
Other	$ 3,000	PKI 789 ** NPKZZZZZ 520	$	877.35
	$ 3,150	PKI 789 ** NPKZZZZZ 521	$	49.55
		PKI 789 ** NPKZZZZZ 520	$	991.05
AEGIS (7/04)	(w/Prop Mktg)			
Meals	$ -	PKI 789 ** NPKZZZZZ 521	$	-
Other	$ -	PKI 789 ** NPKZZZZZ 520	$	-
	$ -			
Property Mktg	(Europe)			
Meals	$ 275	PKI 789 ** NPKZZZZZ 521	$	181.69
Other	$ 7,200	PKI 789 ** NPKZZZZZ 520	$	4,757.04
	$ 7,475			
EEI (9/03)	(West Coast)			
Meals		PKI 789 ** NPKZZZZZ 521	$	-
Other		PKI 789 ** NPKZZZZZ 520	$	-
	$ -			
STARS (03/04)	(San Antonio)			
Meals	$ 150	PKI 789 ** NPKZZZZZ 521	$	87.74
Other	$ 2,300	PKI 789 ** NPKZZZZZ 520	$	1,345.27
	$ 2,450			
Interisland (2/03)				
Meals		PKI 789 ** NPKZZZZZ 521		
Other				
	$ -			
	$ 13,075			

Prepared: 02/20/2004

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

SAFETY, SECURITY & FACILITIES DEPARTMENT NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

SSF Department
2005 Rate Case
Naruc Codes 920 and 921

Dept	RA	Resp Area	Acct E	Acct Blk Descr	NARUC	Exp Class	Proj	Act	Loc	EE	FY05	a	b	c	d	e	f	g
SSF	PHA	Admin-Facilities	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	749	PHE	520	0.00	No Response						
SSF	PHA	Admin-Facilities	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	749	PHE	522	300.00	Joycelynn Chun	Non-Labor Spreadsheet (inter-island travel)	N/A	N/A	N/A	N/A	N/A
SSF	PHA	Admin-Facilities	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	842	PHE	205	2,400.00	Joycelynn Chun	Non-Labor Spreadsheet (purchases FA000048)	N/A	N/A	N/A	N/A	N/A
SSF	PHA	Admin-Facilities	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	926	PHE	501	3,600.00	Joycelynn Chun	(outside consultants services for Land & Rights)	N/A	N/A	N/A	N/A	N/A
SSF	PHA	Admin-Facilities	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	926	PHE	502	2,400.00	Cheryl Fujiwara	(legal services)	N/A	N/A	N/A	N/A	N/A
SSF	PHA	Admin-Facilities	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	931	OLP	501	1,968.00	Joycelynn Chun	Non-Labor Spreadsheet (CPP Parking for SSF Mgr)	N/A	N/A	N/A	N/A	N/A
SSF	PHA	Admin-Facilities	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	931	OOP	501	6,000.00	Cheryl Fujiwara	(property maintenance FA000261)	N/A	N/A	N/A	N/A	N/A
SSF	PHA	Admin-Facilities	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	931	PHE	301	5,200.00	Joycelynn Chun	(manager's car)	N/A	N/A	N/A	N/A	N/A
SSF	PHA	Admin-Facilities	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	931	PHE	501	300.00	Joycelynn Chun	Non-Labor Spreadsheet (Utilities, FA000086)	N/A	N/A	N/A	N/A	N/A
SSF	PHA	Admin-Facilities	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	931	WRD	501	1,500.00	Joycelynn Chun	Non-Labor Spreadsheet (Hurricane Emergency Water , FA000527)	N/A	N/A	N/A	N/A	N/A
					921	NON-LABOR COSTS					23,668.00							

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NonLabor Input Sheet - NonProject
2005

Resp Area (RA) HA

Prepared by J. Chun
Date

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
									(enter Dollars or Vehicle Hours in "Units tab card")												
CPP Parking	HA	931	KNG	NE	PHNZZZZZ	501			162	162	162	162	162	162	162	162	162	162	162	162	1,944
Utilities (FA000086)	HA	931	PHE	NE	PHNZZZZZ	501			25	25	25	25	25	25	25	25	25	25	25	25	300
Purchases (FA000048)	HA	842	PHE	NE	PHNZZZZZ	205			200	200	200	200	200	200	200	200	200	200	200	200	2,400
~~Hurricane Emergency Water (FA000317)~~	~~HA~~	~~961~~	~~WRD~~	~~NE~~	~~PHNZZZZZ~~	~~501~~			125	125	125	125	125	125	125	125	125	125	125	125	1,500
Subscritpions	HA	931	WRD	NE	PHNZZZZZ	201					600			300							900
Travel-Interisland	HA	931	PHE	NE	PHNZZZZZ	522								150				150			300
	HA																				0
Water Stock for Emergency Response T&D Crews--Ward/Waiau/Koolau (FA000527)	HA	931	PDO	NE	PHNZZZZZ	501															0
	HA																				0
	HA							TOTAL	512	512	1,112	512	512	962	512	512	512	662	512	512	7,344
	HA																				0
	HA																				0
	HA																				0

CPP Parking for Mgr's vehicle $161.40 per month

Utilities: Fax monthly cost is $3
Utilities: Effective November 2004 Nextel cost paid by Facilities Operations Division

Purchases: $2K per year
Hurricane Emergency Water for Koolau (1 skiff), Waiau (2 skiffs), and Ward (3 skiffs) 90+ containers and deposit for containers ($10 per container) See notes in 2002 & 2003 binder.

Subscriptions (NEW): Inventory Mgr's Update and Facilitity Mgr's Alert $300 per subscription (April-March)

Travel (NEW): 2 interisland trips

Water Stock for Emergency : Effective OCTOBER 15, 2004 new WO# FA000527 opened per Tony Koyamatsu 's (Support Services)

PHB - Buildings Grounds Division

	Act	Loc	EE	FY06	a	b	c	d	e	f	g
ZZZZ	931	KNG	201	33,331.92		FA000267 FA000273 FA000361					
ZZZZ	931	WRD	201	44,475.96		FA000083 FA000360 FA000362					
	931	MATRLS		77,807.88	Stephen Chu, Supervisor, Bldgs & Grounds	Yes - See workorder above	Historical costs escalated due to customer demands	NA	NA	Pillar file attached	Pillar files attached
ZZZZ	931	KNG	501	42,099.96		FA000045 FA000046 FA000059 FA000069 FA000317					
ZZZZ	931	WRD	501	105,399.96		FA000075 FA000080 FA000082 FA000112 FA000263 FA000319					
	931	O/S SVCS		147,499.92	Stephen Chu, Supervisor, Bldgs & Grounds	Yes - See workorder above	Costs include BOWater charges which escalated over 2004; Approx $82,600	NA	NA	Pillar file attached	Pillar files attached
ZZZZ	931	PHE	301	45,816.00	Stephen Chu, Supervisor, Bldgs & Grounds		Assigned vehicle costs as determined by the system	NA	NA	NA	Pillar file attached
S				271,123.80							

*RA #	*A...	*Lo...	*In...	*E...	*Project #	Line Item	FY04	FY05
PHB	*S...	*Su...	*S...	*Su...	*Supply	Carpenter	$1,232.00	$2,080.00
PHB	*S...	*Su...	*S...	*Su...	*Supply	Electrician	$1,232.00	$2,080.00
PHB	*S...	*Su...	*S...	*Su...	*Supply	Grounds Keepers (3)	$3,696.00	$6,240.00
PHB	*S...	*Su...	*S...	*Su...	*Supply	KNG Custodians (3)	$3,696.00	$6,240.00
PHB	*S...	*Su...	*S...	*Su...	*Supply	KNG Utility Custodian(1)	$1,232.00	$2,080.00
PHB	*S...	*Su...	*S...	*Su...	*Supply	WRD Custodians (4)	$4,928.00	$8,320.00
PHB	*S...	*Su...	*S...	*Su...	*Supply	WRD Utility Custodian(1)	$1,232.00	$2,080.00
PHB	*S...	*Su...	*S...	*Su...	*Supply	Supervisor	$1,232.00	$2,080.00
PHB	*S...	*Su...	*S...	*Su...	*Supply		$18,480.00	$31,200.00
PHB	*S...						$18,480.00	$31,200.00
PHB	098	PHE	ND	107	NPHZZZZZ	NProd - Carpenter	$3,876.00	$5,911.36
PHB	098	PHE	ND	107	NPHZZZZZ	NProd - Electrician	$5,304.00	$8,444.80
PHB	098	PHE	ND	107	NPHZZZZZ	NProd - Grounds Keepers (3)	$17,850.00	$26,706.66
PHB	098	PHE	ND	107	NPHZZZZZ	NProd - KNG Custodians(3)	$13,413.00	$23,012.08
PHB	098	PHE	ND	107	NPHZZZZZ	NProd - KNG UT Custodians(1)	$4,947.00	$7,811.44
PHB	098	PHE	ND	107	NPHZZZZZ	NProd - WRD Custodians (4)	$19,966.50	$32,618.04
PHB	098	PHE	ND	107	NPHZZZZZ	NProd - WRD UT Custodian (1)	$4,947.00	$7,811.44
PHB	098	PHE	ND	107	NPHZZZZZ	NProd - Supervisor	$9,492.22	$11,328.88
PHB	098	PHE	ND	107	NPHZZZZZ		$79,795.72	$123,644.72
PHB	098						$79,795.72	$123,644.72
PHB	797	PHE	NE	150	NPHZZZZZ	Safety Training - Carpenter	$1,071.00	$1,900.08
PHB	797	PHE	NE	150	NPHZZZZZ	Safety Training - Electrician	$1,071.00	$1,900.08
PHB	797	PHE	NE	150	NPHZZZZZ	Safety Training - GKeepers(4)	$3,213.00	$5,700.24
PHB	797	PHE	NE	150	NPHZZZZZ	Safety Training - KNG Custodians (3)	$3,213.00	$5,700.24
PHB	797	PHE	NE	150	NPHZZZZZ	Safety Training - KNG UT Custodian	$1,071.00	$1,900.08
PHB	797	PHE	NE	150	NPHZZZZZ	Safety Training - WRD Custodians(4)	$4,284.00	$7,600.32
PHB	797	PHE	NE	150	NPHZZZZZ	Safety Training - WRD UT Custodian	$1,071.00	$1,900.08
PHB	797	PHE	NE	150	NPHZZZZZ	Safety Training - Supervisor	$1,516.54	$3,133.52
PHB	797	PHE	NE	150	NPHZZZZZ		$16,510.54	$29,734.64
PHB	797						$16,510.54	$29,734.64
PHB	931	KNG	NE	150	NPHZZZZZ	KING - Labor - Carpenter	$1,785.00	$3,166.80
PHB	931	KNG	NE	150	NPHZZZZZ	KING - Labor - Electrician	$10,270.83	$18,473.00
PHB	931	KNG	NE	150	NPHZZZZZ		$12,055.83	$21,639.80
PHB	931	KNG	NE	201	NPHZZZZZ	KING - Maint. Bldg. Supplies	$7,000.00	$12,360.00
PHB	931	KNG	NE	201	NPHZZZZZ	KING - Maint. Misc. Expense	$2,100.00	$3,700.00
PHB	931	KNG	NE	201	NPHZZZZZ	KING - Oper. Bldg. Supplies	$8,400.00	$14,800.00
PHB	931	KNG	NE	201	NPHZZZZZ	KING - Oper. Misc. Expense	$1,400.00	$2,472.00
PHB	931	KNG	NE	201	NPHZZZZZ		$18,900.00	$33,332.00
PHB	931	KNG	NE	501	NPHZZZZZ	KING - Water Supply	$9,100.00	$16,100.00
PHB	931	KNG	NE	501	NPHZZZZZ	KING - Carpet Cleaning	$4,200.00	$7,400.00
PHB	931	KNG	NE	501	NPHZZZZZ	KING - Plant Rental	$1,750.00	$3,100.00
PHB	931	KNG	NE	501	NPHZZZZZ	KING - Refuse	$3,500.00	$11,800.00
PHB	931	KNG	NE	501	NPHZZZZZ	KING - Termite	$2,100.00	$3,700.00
PHB	931	KNG	NE	501	NPHZZZZZ		$20,650.00	$42,100.00
PHB	931	KOO	NE	150	NPHZZZZZ	KOOLAU Baseyard Bldg. Svcs - Labor	$714.00	$1,266.72
PHB	931	KOO	NE	150	NPHZZZZZ		$714.00	$1,266.72
PHB	931	PDM	NE	150	NPHZZZZZ	SUBSTATION - Labor - Electrician	$1,785.00	$3,166.80
PHB	931	PDM	NE	150	NPHZZZZZ	SUBSTATION - Labor - GKeepers(4)	$71,817.42	$132,002.78

*RA #	*A...	*Lo...	*In...	*E...	*Project #	Line Item	FY04	FY05
PHB	931	PDM	NE	150	NPHZZZZZ	SUBSTATION - Labor - GKeepers(4) ...	$8,568.00	$15,200.64
PHB	931	PDM	NE	150	NPHZZZZZ	SUBSTATION - Labor - Supervisor	$8,832.12	$15,667.60
PHB	931	PDM	NE	150	NPHZZZZZ		$91,002.55	$166,037.82
PHB	931	PDM	NE	501	NPHZZZZZ	Contract Landscaping - Outside Svcs	$140,000.00	$247,000.00
PHB	931	PDM	NE	501	NPHZZZZZ		$140,000.00	$247,000.00
PHB	931	PHE	NE	301	NPHZZZZZ	Transportation / Vehicle	$25,520.00	$45,816.00
PHB	931	PHE	NE	301	NPHZZZZZ		$25,520.00	$45,816.00
PHB	931	WRD	NE	150	NPHZZZZZ	WARD - Labor - Carpenter	$19,087.03	$34,307.00
PHB	931	WRD	NE	150	NPHZZZZZ	WARD - Labor - Electrician	$10,270.83	$18,473.00
PHB	931	WRD	NE	150	NPHZZZZZ		$29,357.86	$52,780.00
PHB	931	WRD	NE	201	NPHZZZZZ	WARD - Bldg.Svc. Misc. Expenses	$2,100.00	$3,700.00
PHB	931	WRD	NE	201	NPHZZZZZ	WARD - Maint. Bldg. Supplies	$10,500.00	$18,500.00
PHB	931	WRD	NE	201	NPHZZZZZ	WARD - Op. Bldg. Supplies	$11,200.00	$19,776.00
PHB	931	WRD	NE	201	NPHZZZZZ	WARD - Op./ Bldg. Svc. Misc. Expen...	$1,400.00	$2,500.00
PHB	931	WRD	NE	201	NPHZZZZZ		$25,200.00	$44,476.00
PHB	931	WRD	NE	501	NPHZZZZZ	WARD - Carpet Cleaning	$8,400.00	$14,800.00
PHB	931	WRD	NE	501	NPHZZZZZ	WARD - Plant Rental	$1,050.00	$1,800.00
PHB	931	WRD	NE	501	NPHZZZZZ	WARD - Termite Trmt.	$3,500.00	$6,200.00
PHB	931	WRD	NE	501	NPHZZZZZ	WARD - Water Supply	$25,600.00	$45,600.00
PHB	931	WRD	NE	501	NPHZZZZZ	WARD - Water Supply	$21,000.00	$37,000.00
PHB	931	WRD	NE	501	NPHZZZZZ		$60,550.00	$105,400.00
PHB	931	WTD	NE	150	NPHZZZZZ	WAIAU Baseyard Bldg. Svcs - Labor	$714.00	$1,266.72
PHB	931	WTD	NE	150	NPHZZZZZ		$714.00	$1,266.72
PHB	931						$424,664.24	$761,115.06
PHB	934	HEI	BE	150	NPHZZZZZ	HEI - Meeting Rm Set Up - FA000223	$1,071.00	$1,900.08
PHB	934	HEI	BE	150	NPHZZZZZ	HEI - Stock Holders Mtg - 9P/AD000...	$0.00	$1,055.60
PHB	934	HEI	BE	150	NPHZZZZZ		$1,071.00	$2,955.68
PHB	934	KNG	NE	150	NPHZZZZZ	KING - Labor - Custodians(3)	$73,867.59	$132,477.80
PHB	934	KNG	NE	150	NPHZZZZZ	KING - Labor - UT Custodian(1)	$25,398.00	$42,224.00
PHB	934	KNG	NE	150	NPHZZZZZ	KING - Labor - Supervisor	$8,598.01	$16,270.20
PHB	934	KNG	NE	150	NPHZZZZZ		$107,863.60	$190,972.00
PHB	934	WRD	NE	150	NPHZZZZZ	WARD - Labor - Custodians(4)	$99,311.66	$178,396.40
PHB	934	WRD	NE	150	NPHZZZZZ	WARD - Labor - Custodians(4) - OT ...	$2,677.50	$4,750.20
PHB	934	WRD	NE	150	NPHZZZZZ	WARD - Labor - UT Custodian	$24,814.84	$41,432.30
PHB	934	WRD	NE	150	NPHZZZZZ	WARD - Labor - Supervisor	$8,599.62	$16,270.20
PHB	934	WRD	NE	150	NPHZZZZZ		$135,403.62	$240,849.10
PHB	934						$244,338.23	$434,776.78
							$783,788.73	$1,380,471.20

SSF - CA/IR
Safety, Security Facilities

PHF - Facilities Planning Division

Dept	RA	Reap Area	Acct Blk	Acct Blk Descr	NARUC	Exp Class	Proj	Act	Loc	EE	FY05							
ENE - FACILITIES PLANNING DIVISION																		
												a	b	c	d	e	f	g
SSF	PHF	Facilities Planning	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	842	PHE	201	600.00	Cheryl Fujiwara, Director, FO&P Gail Smith, FP Clerk	Yes FA000330	Based on historical data & no escalation (office supplies)	NA	NA	Pillar files attached	Pillar files attached
SSF	PHF	Facilities Planning	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	931	KNG	201	54,699.96	Cheryl Fujiwara, Director, FO&P Gail Smith, FP Clerk	Yes FA000044	Historical data escalated for material purchases based on customer demands & age of facility	NA	NA	Pillar files attached	Pillar files attached
SSF	PHF	Facilities Planning	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	931	KNG	501	51,899.88	Cheryl Fujiwara, Director, FO&P Gail Smith, FP Clerk	Yes FA000042	Historical data escalated for outside svcs based on customer demands & age of facility	NA	NA	Pillar files attached	
SSF	PHF	Facilities Planning	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	931	PHE	301	5,199.90	Cheryl Fujiwara, Director, FO&P Gail Smith, FP Clerk		Vehicle costs automatically determined by system	NA	NA	Pillar files attached	Pillar files attached
SSF	PHF	Facilities Planning	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	931	WRD	201	56,800.08	Cheryl Fujiwara, Director, FO&P Gail Smith, FP Clerk	Yes FA000061	Historical data escalated for material purchases based on customer demands & age of facility	NA	NA	Pillar files attached	Pillar files attached
SSF	PHF	Facilities Planning	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	931	WRD	501	60,199.92		Yes FA000055 FA000061 FA000063 FA000077	Historical data escalated for outside svcs based on customer demands & age of facility	NA	NA	Pillar files attached	Pillar files attached
					921	NON LABOR COSTS			TOTAL		229,399.74							

*RA #	*Act #	*Loc #	*Ind #	*Project #	*EE #	Line item	FY04	FY05
PHF	*Supply	*Supply	*Supply	*Supply	*Supply	Drafting Tech/Facilities	$1,232.00	$2,080.00
PHF	*Supply	*Supply	*Supply	*Supply	*Supply	Facilities Clerk	$1,232.00	$2,080.00
PHF	*Supply	*Supply	*Supply	*Supply	*Supply	Facilities Director	$1,232.00	$2,080.00
PHF	*Supply	*Supply	*Supply	*Supply	*Supply	Fac Bldg Tech	$1,232.00	$2,080.00
PHF	*Supply	*Supply	*Supply	*Supply	*Supply	Facilities Project Manager	$1,232.00	$2,080.00
PHF	*Supply	*Supply	*Supply	*Supply	*Supply		$6,160.00	$10,400.00
PHF	*Supply						$6,160.00	$10,400.00
PHF	098	PHE	ND	NPHZZZZZ	107	NProd - Facilities Clerk	$3,970.49	$7,013.28
PHF	098	PHE	ND	NPHZZZZZ	107	NProd - Facilities Drafting Tech	$3,448.06	$6,090.48
PHF	098	PHE	ND	NPHZZZZZ	107	NProd - Facilities Director	$0.00	$10,509.84
PHF	098	PHE	ND	NPHZZZZZ	107	NProd - Fac Bldg Tech	$2,658.48	$6,670.08
PHF	098	PHE	ND	NPHZZZZZ	107	NProd - Facilities Project Manager	$5,558.64	$8,096.88
PHF	098	PHE	ND	NPHZZZZZ	107		$15,635.67	$38,580.56
PHF	098						$15,635.67	$38,580.56
PHF	701	PHE	NE	NPHZZZZZ	150	Forecast - Clerk	$1,745.56	$3,312.75
PHF	701	PHE	NE	NPHZZZZZ	150	Forecast - Director	$2,246.16	$3,821.76
PHF	701	PHE	NE	NPHZZZZZ	150		$3,991.72	$7,134.51
PHF	701						$3,991.72	$7,134.51
PHF	777	PHE	NE	NPHZZZZZ	150	Process Payroll - Clerk	$1,880.76	$1,845.60
PHF	777	PHE	NE	NPHZZZZZ	150	Process Payroll - Director	$1,123.08	$1,910.88
PHF	777	PHE	NE	NPHZZZZZ	150		$3,003.84	$3,756.48
PHF	777						$3,003.84	$3,756.48
PHF	785	PHE	NE	NPHZZZZZ	150	Training Dev - Director	$187.18	$318.48
PHF	785	PHE	NE	NPHZZZZZ	150		$187.18	$318.48
PHF	785						$187.18	$318.48
PHF	789	PHE	NE	NPHZZZZZ	150	Attend Training - Clerk	$67.17	$138.42
PHF	789	PHE	NE	NPHZZZZZ	150	Attend Training - Draft Tech	$67.17	$138.42
PHF	789	PHE	NE	NPHZZZZZ	150	Attend Training - Director	$0.00	$238.86
PHF	789	PHE	NE	NPHZZZZZ	150	Attend Training - Fac Bldg Tech	$178.74	$184.02
PHF	789	PHE	NE	NPHZZZZZ	150	Attend Training - Project Mgr	$181.26	$184.02
PHF	789	PHE	NE	NPHZZZZZ	150		$494.34	$883.74
PHF	789						$494.34	$883.74
PHF	797	PHE	NE	NPHZZZZZ	150	Safety Mtg - Clerk	$44.78	$69.21
PHF	797	PHE	NE	NPHZZZZZ	150	Safety Mtg - Draft Tech	$44.78	$69.21
PHF	797	PHE	NE	NPHZZZZZ	150	Safety Mtg - Director	$70.19	$119.43
PHF	797	PHE	NE	NPHZZZZZ	150	Safety Mtg - Fac Bldg Tech	$966.72	$1,962.88
PHF	797	PHE	NE	NPHZZZZZ	150	Safety Mtg - Project Mgr	$60.42	$92.01
PHF	797	PHE	NE	NPHZZZZZ	150		$1,186.89	$2,312.74
PHF	797						$1,186.89	$2,312.74
PHF	842	PHE	NE	NPHZZZZZ	150	Order Mtrls & Supplies - Draft Tech	$626.92	$1,107.36

*RA #	*Act #	*Loc #	*Ind #	*Project #	*EE #	Line item	FY04	FY05
PHF	842	PHE	NE	NPHZZZZZ	150	Requisition Mtrls & Supplies - Clerk	$9,588.36	$10,935.18
PHF	842	PHE	NE	NPHZZZZZ	150	Order Mtrls & Supplies - Director	$1,123.08	$1,910.88
PHF	842	PHE	NE	NPHZZZZZ	150	Ord Mtrls & Supplies - Fac Bldg Tech	$845.88	$1,472.16
PHF	842	PHE	NE	NPHZZZZZ	150		$12,184.24	$15,425.58
PHF	842	PHE	NE	NPHZZZZZ	201	ADM - Office Supplies/Materials	$350.00	$600.00
PHF	842	PHE	NE	NPHZZZZZ	201		$350.00	$600.00
PHF	842						$12,534.24	$16,025.58
PHF	843	PHE	NE	NPHZZZZZ	150	Process Inv - Clerk	$5,104.46	$7,982.22
PHF	843	PHE	NE	NPHZZZZZ	150	Process Inv - Director	$280.77	$477.72
PHF	843	PHE	NE	NPHZZZZZ	150	Process Inv - Fac Bldg Tech	$422.94	$736.08
PHF	843	PHE	NE	NPHZZZZZ	150		$5,808.17	$9,196.02
PHF	843						$5,808.17	$9,196.02
PHF	844	PHE	NE	NPHZZZZZ	150	Prep & Manage Contracts - Clerk	$2,612.17	$3,552.78
PHF	844	PHE	NE	NPHZZZZZ	150	Prep & Manage Contracts - Draft Tech	$89.56	$138.42
PHF	844	PHE	NE	NPHZZZZZ	150	Prep & Manage Contracts - Director	$140.39	$238.86
PHF	844	PHE	NE	NPHZZZZZ	150	Prep & Manage Contracts - Fac Bldg ...	$845.88	$1,472.16
PHF	844	PHE	NE	NPHZZZZZ	150		$3,687.99	$5,402.22
PHF	844						$3,687.99	$5,402.22
PHF	930	KNG	NE	NPHZZZZZ	150	CAPITAL - KNG - Clerk	$783.65	$1,384.20
PHF	930	KNG	NE	NPHZZZZZ	150	CAPITAL - KNG - Draft Tech	$1,253.84	$2,214.72
PHF	930	KNG	NE	NPHZZZZZ	150	CAPITAL - KNG - Director	$7,019.25	$11,943.00
PHF	930	KNG	NE	NPHZZZZZ	150	CAPITAL - KNG - Fac Bldg Tech	$1,691.76	$2,944.32
PHF	930	KNG	NE	NPHZZZZZ	150		$10,748.50	$18,486.24
PHF	930	PHE	NE	NPHZZZZZ	150	CAPITAL - PHE - Clerk	$261.22	$461.40
PHF	930	PHE	NE	NPHZZZZZ	150	CAPITAL - PHE - Draft Tech	$156.73	$276.84
PHF	930	PHE	NE	NPHZZZZZ	150	CAPITAL - PHE - Director	$0.00	$3,821.76
PHF	930	PHE	NE	NPHZZZZZ	150	CAPITAL - PHE - Fac Bldg Tech	$845.88	$1,472.16
PHF	930	PHE	NE	NPHZZZZZ	150	CAPITAL - WRD - Fac Bldg Tech	$1,691.76	$2,944.32
PHF	930	PHE	NE	NPHZZZZZ	150	CAPITAL - WRD - Project Mgr	$1,057.35	$1,840.20
PHF	930	PHE	NE	NPHZZZZZ	150		$4,012.94	$10,816.68
PHF	930	WRD	NE	NPHZZZZZ	150	CAPITAL - WRD - Clerk	$653.04	$1,153.50
PHF	930	WRD	NE	NPHZZZZZ	150	CAPITAL - WRD - Draft Tech	$1,253.84	$2,214.72
PHF	930	WRD	NE	NPHZZZZZ	150	CAPITAL - WRD - Director	$0.00	$11,943.00
PHF	930	WRD	NE	NPHZZZZZ	150		$1,906.88	$15,311.22
PHF	930						$16,668.32	$44,614.14
PHF	931	HEI	BE	NPHZZZZZ	150	HALE KEKELA - ICB - PE	$845.88	$1,472.16
PHF	931	HEI	BE	NPHZZZZZ	150		$845.88	$1,472.16
PHF	931	KNG	NE	NPHZZZZZ	150	O&M Labor - KNG - Clerk	$2,612.17	$4,014.18
PHF	931	KNG	NE	NPHZZZZZ	150	O&M Labor - KNG - Draft Tech	$9,403.80	$7,497.75
PHF	931	KNG	NE	NPHZZZZZ	150	O&M Labor - KNG - Director	$0.00	$14,650.08
PHF	931	KNG	NE	NPHZZZZZ	150	O&M Labor - KNG - Fac Bldg Tech	$1,691.76	$2,944.32
PHF	931	KNG	NE	NPHZZZZZ	150		$13,707.73	$29,106.33

12/29/2004 | 2204_2005 Direct RA Cost | 9:26AM

*RA #	*Act #	*Loc #	*Ind #	*Project #	*EE #	Line Item	FY04	FY05
PHF	931	KNG	NE	NPHZZZZZ	201	KNG - Corporate Moves - Material	$16,391.67	$28,950.00
PHF	931	KNG	NE	NPHZZZZZ	201	KNG - Misc Repairs - Materials	$14,583.33	$25,750.00
PHF	931	KNG	NE	NPHZZZZZ	201		$30,975.00	$54,700.00
PHF	931	KNG	NE	NPHZZZZZ	501	KNG - Corporate Moves - Outside S...	$8,195.83	$14,500.00
PHF	931	KNG	NE	NPHZZZZZ	501	KNG - Elevator Repair	$3,424.75	$7,000.00
PHF	931	KNG	NE	NPHZZZZZ	501	KNG - Elevator Service Contract	$5,833.33	$10,500.00
PHF	931	KNG	NE	NPHZZZZZ	501	KNG - Misc Repairs	$5,833.33	$10,500.00
PHF	931	KNG	NE	NPHZZZZZ	501	KNG - Roof Repairs	$2,916.67	$5,500.00
PHF	931	KNG	NE	NPHZZZZZ	501	KNG - Water Treatment	$1,750.00	$3,900.00
PHF	931	KNG	NE	NPHZZZZZ	501		$27,953.92	$51,900.00
PHF	931	KOO	NE	NPHZZZZZ	501	KOO - AC Maintenance	$2,916.67	$5,000.00
PHF	931	KOO	NE	NPHZZZZZ	501	KOO - Misc Contract	$2,916.67	$5,000.00
PHF	931	KOO	NE	NPHZZZZZ	501		$5,833.33	$10,000.00
PHF	931	MAH	NN	NPHZZZZZ	150	MAH - Labor Project Mgr	$845.88	$1,472.16
PHF	931	MAH	NN	NPHZZZZZ	150		$845.88	$1,472.16
PHF	931	MAH	NN	NPHZZZZZ	501	MAH - Contract Work	$5,716.67	$11,000.00
PHF	931	MAH	NN	NPHZZZZZ	501	MAH - Pest Control	$1,884.17	$3,500.00
PHF	931	MAH	NN	NPHZZZZZ	501	MAH - Property Maintenance	$19,497.92	$33,425.00
PHF	931	MAH	NN	NPHZZZZZ	501	MAH - Repair Mtrls	$1,166.67	$2,000.00
PHF	931	MAH	NN	NPHZZZZZ	501	MAH - Repairs	$5,833.33	$10,000.00
PHF	931	MAH	NN	NPHZZZZZ	501	MAH - Tree Trimming	$6,358.33	$10,899.86
PHF	931	MAH	NN	NPHZZZZZ	501		$40,457.08	$70,824.86
PHF	931	PDM	NE	NPHZZZZZ	501	DIST SUB - AC Maint/Repair	$2,916.67	$5,000.00

12/29/2004 2204_2005 Direct RA Cost 9:26AM

*RA #	*Act #	*Loc #	*Ind #	*Project #	*EE #	Line item	FY04	FY05
PHF	931	WRD	NE	NPHZZZZZ	501	ARCHER - Water Treatment - Outsid...	$3,500.00	$6,000.00
PHF	931	WRD	NE	NPHZZZZZ	501	WRD - Corporate Moves - Outside S...	$11,666.67	$25,000.00
PHF	931	WRD	NE	NPHZZZZZ	501	WRD - Elevator Repair - Outside Svcs	$1,750.00	$3,000.00
PHF	931	WRD	NE	NPHZZZZZ	501	WRD - Elevator Service Contract	$5,833.33	$10,000.00
PHF	931	WRD	NE	NPHZZZZZ	501	WRD - Misc Repairs	$7,700.00	$13,200.00
PHF	931	WRD	NE	NPHZZZZZ	501	WRD - Water Treatment	$1,750.00	$3,000.00
PHF	931	WRD	NE	NPHZZZZZ	501		$32,200.00	$60,200.00
PHF	931	WTD	NE	NPHZZZZZ	501	WAIAU - Corporate Moves	$4,083.33	$7,000.00
PHF	931	WTD	NE	NPHZZZZZ	501	WAIAU - Misc Contracts	$5,833.33	$20,000.00
PHF	931	WTD	NE	NPHZZZZZ	501		$9,916.67	$27,000.00
PHF	931						$248,334.24	$501,735.25
PHF	932	KNG	NE	NPHZZZZZ	150	REPAIRS - KNG - Labor Clerk	$522.43	$922.80
PHF	932	KNG	NE	NPHZZZZZ	150	REPAIRS - KNG - Labor Draft Tech	$1,175.48	$2,076.30
PHF	932	KNG	NE	NPHZZZZZ	150	REPAIRS - KNG - Labor Director	$982.69	$1,672.02

SSF - CA/IR
Safety, Security Facilities

PHS - Security Division

Dept	_RA	Resp Area	Acct Blk	Acct Blk Descr	NARUC	Exp Class	_Proj	_Act	_Loc	_EE	FY06	g	h	c	d	e	f	g
PHS - SECURITY DIVISION																		
SSF	PHS	Security	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	933	KNG	501	69,999.96	Eugene Uemura, Director & Alan Cardoza, Captain		Base on 65 hrs a week at the facility. Amount was from the bidding process.	NA	NA	NA	NA
SSF	PHS	Security	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	933	WRD	201	13,200.00	Eugene Uemura, Director & Alan Cardoza, Captain		Data taken from historical indicators	NA	NA	NA	NA
SSF	PHS	Security	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	933	WRD	301	11,959.77	Eugene Uemura, Director & Alan Cardoza, Captain		Patrol carts for power plants and Ward baseyard	NA	NA	NA	NA
SSF	PHS	Security	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	933	WRD	301	13,823.25	Eugene Uemura, Director & Alan Cardoza, Captain			NA	NA	NA	NA
SSF	PHS	Security	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	933	WRD	301	10,399.80	Eugene Uemura, Director & Alan Cardoza, Captain		Vehicle for roving substations	NA	NA	NA	NA
SSF	PHS	Security	B38	A & G Operation	921	Non-Labor	NPHZZZZZ	933	WRD	501	444,480.00	Eugene Uemura, Director & Alan Cardoza, Captain		Base on 548 hrs a week at the facility. Amount was provided by vendor who is currently staffing the Ward facility when in house officers were displaced.	NA	NA	NA	NA
					921	NON LABOR COSTS					563,862.78							

CA-IR-1 **LABOR**

NARUC: 921 ACTIVITY: 933

EXP ELEMENT: 501 King St. - in house

1.a. Employee involved in preparing the budget of both labor & direct expense amounts: Alan Cardoza

1.b. Are copies of calculations, spreadsheets workpapers, or other analyses for each employee identified above used to calculate required staffing levels & overtime hours by Department, RA, Activity & NARUC Accounts: ~~See worksheet attached~~ ~~No worksheet available.~~ See Worksheet available...

1.c. Describe the actual level that existed at the date the budget was prepared or otherwise served as a base for preparing the budget: Number of offices (1 in-house) per month...

1.d. For each budgeted employee position that is added to existing actual force levels (as of the date the budget was prepared) explain the analyses undertaken to determine that each added position was necessary and should be filled in order to meet present or anticipated work requirements. Explain how the anticipated work requirements were defined and determined.

1.e. Describe and to the extent possible; Quantify the backlog of work, unfinished projects, deferred maintenance and other labor requirements unfulfilled at present staffing levels, that will be satisfied by adding the employee positions identified in your response above.

1.f. Provide complete copies of all studies, analyses, workpapers, projections, notes, correspondence, assumptions and other documents associated with your responses to parts d and e above.

Hawaiian Electric Company
Proposed Rate Increases

Pay	Bill
$ 9.50	$ 15.90
$ 9.75	$ 16.25
$ 10.00	$ 16.89
$ 10.25	$ 17.00
$ 10.50	$ 17.70
$ 10.75	$ 18.05
$ 11.00	$ 18.35
$ 11.25	$ 18.70
$ 11.50	$ 19.08
$ 11.75	$ 19.45
$ 12.00	$ 19.70
$ 12.25	$ 20.20
$ 12.50	$ 20.50
$ 12.75	$ 20.95
$ 13.00	$ 21.33
$ 13.25	$ 21.72
$ 13.50	$ 22.10
$ 13.75	$ 22.52
$ 14.00	$ 22.65
$ 14.25	$ 23.05

Command Center

Officer	Pay	Hours	Bill	Total/Position
K. Toleafoa	$ 13.50	40	$ 22.10	$ 884.00
V. Vanterpool	$ 11.25	40	$ 19.08	$ 763.20
A. Lai Hipp	$ 11.25	40	$ 19.08	$ 763.20
M. Bozeman	$ 11.25	40	$ 19.08	$ 763.20
K. Kimoto	$ 11.25	40	$ 19.08	$ 763.20
L. Kang	$ 11.25	40	$ 19.08	$ 763.20
Open	$ 11.25	40	$ 19.08	$ 763.20
Total hours/week		280		$ 5,463.20
Total hours/month (31 days)		1240		$ 24,194.17

Honolulu

Officer	Pay	Hours	Bill	Total/Position
N. Ieru	$ 12.50	40	$ 20.50	$ 820.00
W. Tanjutco	$ 9.75	16	$ 16.25	$ 260.00
R. Ramil	$ 9.75	40	$ 16.25	$ 650.00
R. Smith	$ 9.75	40	$ 16.25	$ 650.00
J. Matthews	$ 9.75	16	$ 16.25	$ 260.00
Open	$ 9.75	16	$ 16.25	$ 260.00
Total hours/week		168		$ 2,900.00
Total hours/month (31 days)		744		$ 12,842.86

Kahe

Officer	Pay	Hours	Bill	Total/Position
O. Brester	$ 13.25	40	$ 21.72	$ 868.80
K. Kaleleiki	$ 10.50	40	$ 17.70	$ 708.00
R. Teopaco	$ 10.50	16	$ 17.70	$ 283.20
E. Tote	$ 10.50	40	$ 17.70	$ 708.00
K. Anglemire	$ 9.75	40	$ 16.25	$ 650.00
A. Castillo	$ 9.75	16	$ 16.25	$ 260.00
Open	$ 9.75	16	$ 16.25	$ 260.00
Total hours/week		208		$ 3,738.00
Total hours/month (31 days)		921		$ 16,554.00

King

Officer	Pay	Hours	Bill	Total/Position
J. Garland	$ 11.50	40	$ 19.08	$ 763.20
W. Dagostino	$ 10.25	25	$ 17.00	$ 425.00
Total hours/week		65		$ 1,188.20
Total hours/month (31 days)		287.9		$ 5,262.03

Waiau

Officer	Pay	Hours	Bill	Total/Position
R. Desamito	$ 13.25	40	$ 21.72	$ 868.80
O. Brester	$ 10.25	40	$ 17.00	$ 680.00
J. Anderson	$ 10.50	40	$ 17.70	$ 708.00
H. Weidenhof	$ 9.50	32	$ 15.90	$ 508.80
R. Abellana	$ 9.75	40	$ 16.25	$ 650.00
J. Mallare	$ 9.50	16	$ 15.90	$ 254.40
M. Sailele	$ 9.75	40	$ 16.25	$ 650.00
Total hours/week		248		$ 4,320.00
Total hours/month (31 days)		1098		$ 19,131.43

Ward

Officer	Pay	Hours	Bill	Total/Position
J. Waller	$ 13.50	40	$ 22.10	$ 884.00
J. Balintag	$ 10.50	40	$ 17.70	$ 708.00
E. Howton	$ 9.75	40	$ 16.25	$ 650.00
G. Defrancis	$ 9.50	40	$ 15.90	$ 636.00
L. McGee	$ 9.75	24	$ 16.25	$ 390.00
A. Desima	$ 9.50	24	$ 15.90	$ 381.60
Open	$ 9.50	40	$ 15.90	$ 636.00
Total hours/week*		248		$ 4,285.60
Total hours/month (31 days)		1098		$ 18,979.09

*Until Officer Afalava returns. Once Officer Afalava returns we go down by 40 hours/week.

Guardsmark Confidential

CA-IR-2
DOCKET NO. 04-0113
HECO T-13
ATTACHMENT 19
PAGE 14 OF 18

CA-IR-1 LABOR

NARUC: ~~930~~ 921 ACTIVITY: 933

EXP ELEMENT: 201 materials - wrd

1.a. Employee involved in preparing the budget of both labor & direct expense amounts: Alan Cardoza

1.b. Are copies of calculations, spreadsheets workpapers, or other analyses for each employee identified above used to calculate required staffing levels & overtime hours by Department, RA, Activity & NARUC Accounts: No worksheet available ...

1.c. Describe the actual level that existed at the date the budget was prepared or otherwise served as a base for preparing the budget: estimate for misc cost including office supplies equipment, Signs ...

1.d. For each budgeted employee position that is added to existing actual force levels (as of the date the budget was prepared) explain the analyses undertaken to determine that each added position was necessary and should be filled in order to meet present or anticipated work requirements. Explain how the anticipated work requirements were defined and determined.

1.e. Describe and to the extent possible; Quantify the backlog of work, unfinished projects, deferred maintenance and other labor requirements unfulfilled at present staffing levels, that will be satisfied by adding the employee positions identified in your response above.

1.f. Provide complete copies of all studies, analyses, workpapers, projections, notes, correspondence, assumptions and other documents associated with your responses to parts d and e above.

CA-IR-1 **LABOR**

NARUC: 921 ACTIVITY: 933

EXP ELEMENT: 301 Vehicles

1.a. Employee involved in preparing the budget of both labor & direct expense amounts: Alan Cardoza

1.b. Are copies of calculations, spreadsheets workpapers, or other analyses for each employee identified above used to calculate required staffing levels & overtime hours by Department, RA, Activity & NARUC Accounts: No worksheet available...

1.c. Describe the actual level that existed at the date the budget was prepared or otherwise served as a base for preparing the budget: estimate cost to run and maintain Security vehicles... maintenance, fuel, repairs /..

1.d. For each budgeted employee position that is added to existing actual force levels (as of the date the budget was prepared) explain the analyses undertaken to determine that each added position was necessary and should be filled in order to meet present or anticipated work requirements. Explain how the anticipated work requirements were defined and determined.

1.e. Describe and to the extent possible; Quantify the backlog of work, unfinished projects, deferred maintenance and other labor requirements unfulfilled at present staffing levels, that will be satisfied by adding the employee positions identified in your response above.

1.f. Provide complete copies of all studies, analyses, workpapers, projections, notes, correspondence, assumptions and other documents associated with your responses to parts d and e above.

CA-IR-1 **LABOR**

NARUC: 921 ACTIVITY: 933

EXP ELEMENT: 501 Word - outside services contract

1.a. Employee involved in preparing the budget of both labor & direct expense amounts: Alan Cardoza

1.b. Are copies of calculations, spreadsheets workpapers, or other analyses for each employee identified above used to calculate required staffing levels & overtime hours by Department, RA, Activity & NARUC Accounts: See Worksheet attached ...

1.c. Describe the actual level that existed at the date the budget was prepared or otherwise served as a base for preparing the budget: number of hours estimated per month needed to provide Security coverage at the Ward facility ...

1.d. For each budgeted employee position that is added to existing actual force levels (as of the date the budget was prepared) explain the analyses undertaken to determine that each added position was necessary and should be filled in order to meet present or anticipated work requirements. Explain how the anticipated work requirements were defined and determined.

1.e. Describe and to the extent possible; Quantify the backlog of work, unfinished projects, deferred maintenance and other labor requirements unfulfilled at present staffing levels, that will be satisfied by adding the employee positions identified in your response above.

1.f. Provide complete copies of all studies, analyses, workpapers, projections, notes, correspondence, assumptions and other documents associated with your responses to parts d and e above.

Hawaiian Electric Company
Proposed Rate Increases

Pay	Bill
$ 9.50	$ 15.90
$ 9.75	$ 16.25
$ 10.00	$ 16.89
$ 10.25	$ 17.00
$ 10.50	$ 17.70
$ 10.75	$ 18.05
$ 11.00	$ 18.35
$ 11.25	$ 18.70
$ 11.50	$ 19.08
$ 11.75	$ 19.45
$ 12.00	$ 19.70
$ 12.25	$ 20.20
$ 12.50	$ 20.50
$ 12.75	$ 20.95
$ 13.00	$ 21.33
$ 13.25	$ 21.72
$ 13.50	$ 22.10
$ 13.75	$ 22.52
$ 14.00	$ 22.65
$ 14.25	$ 23.05

Command Center

Officer	Pay	Hours	Bill	Total/Position
K. Toleafoa	$ 13.50	40	$ 22.10	$ 884.00
V. Vanterpool	$ 11.25	40	$ 19.08	$ 763.20
A. Lai Hipp	$ 11.25	40	$ 19.08	$ 763.20
M. Bozeman	$ 11.25	40	$ 19.08	$ 763.20
K. Kimoto	$ 11.25	40	$ 19.08	$ 763.20
L. Kang	$ 11.25	40	$ 19.08	$ 763.20
Open	$ 11.25	40	$ 19.08	$ 763.20
Total hours/week		280		$ 5,463.20
Total hours/month (31 days)		1240		$ 24,194.17

Kahe

Officer	Pay	Hours	Bill	Total/Position
O. Brester	$ 13.25	40	$ 21.72	$ 868.80
K. Kaleleiki	$ 10.50	40	$ 17.70	$ 708.00
R. Teopaco	$ 10.50	16	$ 17.70	$ 283.20
E. Tote	$ 10.50	40	$ 17.70	$ 708.00
K. Anglemire	$ 9.75	40	$ 16.25	$ 650.00
A. Castillo	$ 9.75	16	$ 16.25	$ 260.00
Open	$ 9.75	16	$ 16.25	$ 260.00
Total hours/week		208		$ 3,738.00
Total hours/month (31 days)		921		$ 16,554.00

Waiau

Officer	Pay	Hours	Bill	Total/Position
R. Desamito	$ 13.25	40	$ 21.72	$ 868.80
O. Brester	$ 10.25	40	$ 17.00	$ 680.00
J. Anderson	$ 10.50	40	$ 17.70	$ 708.00
H. Weidenhof	$ 9.50	32	$ 15.90	$ 508.80
R. Abellana	$ 9.75	40	$ 16.25	$ 650.00
J. Mallare	$ 9.50	16	$ 15.90	$ 254.40
M. Sailele	$ 9.75	40	$ 16.25	$ 650.00
Total hours/week		248		$ 4,320.00
Total hours/month (31 days)		1098		$ 19,131.43

Honolulu

Officer	Pay	Hours	Bill	Total/Position
N. Ieru	$ 12.50	40	$ 20.50	$ 820.00
W. Tanjutco	$ 9.75	16	$ 16.25	$ 260.00
R. Ramil	$ 9.75	40	$ 16.25	$ 650.00
R. Smith	$ 9.75	40	$ 16.25	$ 650.00
J. Matthews	$ 9.75	16	$ 16.25	$ 260.00
Open	$ 9.75	16	$ 16.25	$ 260.00
Total hours/week		168		$ 2,900.00
Total hours/month (31 days)		744		$ 12,842.86

King

Officer	Pay	Hours	Bill	Total/Position
J. Garland	$ 11.50	40	$ 19.08	$ 763.20
W. Dagostino	$ 10.25	25	$ 17.00	$ 425.00
Total hours/week		65		$ 1,188.20
Total hours/month (31 days)		287.9		$ 5,262.03

Ward

Officer	Pay	Hours	Bill	Total/Position
J. Waller	$ 13.50	40	$ 22.10	$ 884.00
J. Balintag	$ 10.50	40	$ 17.70	$ 708.00
E. Howton	$ 9.75	40	$ 16.25	$ 650.00
G. Defrancis	$ 9.50	40	$ 15.90	$ 636.00
L. McGee	$ 9.75	24	$ 16.25	$ 390.00
A. Desima	$ 9.50	24	$ 15.90	$ 381.60
Open	$ 9.50	40	$ 15.90	$ 636.00
Total hours/week*		248		$ 4,285.60
Total hours/month (31 days)		1098		$ 18,979.09

*Until Officer Afalava returns. Once Officer Afalava returns we go down by 40 hours/week.

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

SUPPORT SERVICES DEPARTMENT
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

NonLabor Input Sheet - NonProject
2005

Resp Area (RA) PVA

Prepared by Mark Sterlacci
Date 4/5/04

Dimension tab card								Rates tab card	Units tab card														Naruc
Line Item	RA	Act	Loc	Ind	Proj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
									*(enter **Dollars** or **Vehicle Hours** in **"Units tab card"**)*													
720.Consulting Fees	PVA	720	PHE	NC	NPVZZZZZ	501		No Escalation	708	708	708	708	708	708	708	708	709	709	709	709	8,500	
720.VA.OfficeSupplies	PVA	720	PHE	NE	NPVZZZZZ	205		No Escalation	50	50	50	50	50	50	50	50	50	50	50	50	600	921
795.VA.Supp Svcs - Safety	PVA	795	PHE	NE	NPVZZZZZ	201		No Escalation	600	600	600	600	600	600	600	600	600	600	600	600	7,200	
840.VA.Manager.Vehicle(C	PVA	840	PHE	NE	NPVZZZZZ	301		VEHSED Rate (	456	408	504	456	429	453	453	453	453	429	405	453	5,352	921
840.Miscelaneous	PVA	840	PHE	NE	NPVZZZZZ	501		No Escalation	515	515	515	515	515	515	515	515	515	515	515	515	6,180	921
840.Subscription - WSJ	PVA	840	PHE	NE	NPVZZZZZ	501		No Escalation	280	0	0	0	0	0	0	0	0	0	0	0	280	921
840.VA-JBM cell phone	PVA	840	PHE	NE	NPVZZZZZ	501		No Escalation	25	25	25	25	25	25	25	25	25	25	25	25	300	921
840.VA-Office Phones	PVA	840	PHE	NE	NPVZZZZZ	501		No Escalation	83	83	83	83	83	83	83	83	84	84	84	84	1,000	921
850.Consulting Fees	PVA	850	PHE	NC	NPVZZZZZ	501		No Escalation	687	687	687	687	687	687	688	688	688	688	688	688	8,250	
850.VA.Mincom Reports - (	PVA	850	PHE	NC	NPVZZZZZ	501		No Escalation	0	0	1000	0	0	1000	0	0	1000	0	0	1000	4,000	
850.VA.Subscription Fleet	PVA	850	PHE	NC	NPVZZZZZ	501		No Escalation	450	450	200	400	300	0	0	0	0	0	0	0	1,800	
853.MainlandTravel-Materi	PVA	853	WRD	NC	NPVZZZZZ	520		No Escalation	1500	0	0	0	0	0	0	0	0	0	1500	0	3,000	
898.Information System En	PVA	898	PHE	NE	NPVZZZZZ	201		No Escalation	416	416	416	416	417	417	417	417	417	417	417	417	5,000	921
898.PC Software Purchase	PVA	898	PHE	NE	NPVZZZZZ	462		No Escalation	50	50	50	50	50	50	50	50	50	50	50	50	600	921
HNF SOFTWARE LICENS	PVA	940	HEL	BE	NPVZZZZZ	501		No Escalation	0	0	2801	0	0	1000	0	0	0	0	0	0	3,801	
MDV SOFTWARE LICENS	PVA	940	MAU	BE	NPVZZZZZ	501		No Escalation	0	0	2801	0	0	500	0	0	0	0	0	0	3,301	
940. Consulting Fees	PVA	940	PHE	NC	NPVZZZZZ	501		No Escalation	687	687	687	687	687	687	688	688	688	688	688	688	8,250	
940.Fleet Software Licensir	PVA	940	PHE	NC	NPVZZZZZ	501		No Escalation	0	0	11065	0	0	0	0	0	0	0	0	0	11,065	
940.VA. cell phone.Clayton	PVA	940	PHE	NC	NPVZZZZZ	501		No Escalation	83	83	83	83	83	83	83	83	84	84	84	84	1,000	
940.MainlandTravel-Fleet	PVA	940	PHE	NC	NPVZZZZZ	520		No Escalation	1200	1500	0	1500	0	0	0	1500	0	0	0	0	5,700	
940.VA.MainlandTravelFlee	PVA	940	PHE	NC	NPVZZZZZ	521		No Escalation	300	300	0	300	0	0	0	300	0	0	0	0	1,200	
940.VA.InterIslandTravel	PVA	940	PHE	NC	NPVZZZZZ	522		No Escalation	42	42	42	42	42	42	42	42	42	42	42	42	504	
	PVA																				0	
	PVA																				0	
	PVA																				0	
	PVA																				0	
	PVA																				0	
	PVA																				0	

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Labor Input Sheet - NonProject
2005

Prepared by Mark Sterlacci
Date 4/5/04

Rates tab card	Units tab card													
Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Naruc
*(enter **Dollars** or **Vehicle Hours** in **"Units tab card"**)*														
No Escalation	1000	0	0	0	0	0	0	0	0	0	0	0	1,000	921
No Escalation	3385	0	0	3385	0	0	3385	0	0	3385	0	0	13,540	
No Escalation	93	93	93	93	93	93	93	93	93	93	93	93	1,116	
No Escalation	87	87	87	87	87	87	87	87	87	87	87	87	1,044	
No Escalation	75	75	75	75	75	75	75	75	75	75	75	75	900	921
No Escalation	166	166	166	166	167	167	167	167	167	167	167	167	2,000	921
No Escalation	6666	6666	6666	6666	6667	6667	6667	6667	6667	6667	6667	6667	80,000	921
No Escalation	600	600	600	600	600	600	600	600	600	600	600	600	7,200	921
No Escalation	200	0	0	0	0	0	0	0	0	0	0	0	200	921
No Escalation	500	0	0	0	0	0	0	0	0	0	0	0	500	921
No Escalation	0	0	0	0	1750	0	0	0	0	0	0	0	1,750	921
No Escalation	330	330	330	330	330	330	330	330	330	330	330	330	3,960	921
No Escalation	600	600	600	600	600	600	600	600	600	600	600	600	7,200	921
VEHSED Rate (	300	300	300	300	300	300	300	300	300	300	300	300	3,600	921
No Escalation	12	12	12	12	12	12	12	12	12	12	12	12	144	921
No Escalation	150	150	150	150	150	150	150	150	150	150	150	150	1,800	921
No Escalation	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	60000	720,000	
No Escalation	13625	13625	13625	13625	13625	13625	13625	13625	13625	13625	13625	13625	163,500	
No Escalation						1,213						1,213	2,425	921
No Escalation						1,609						1,609	3,218	
No Escalation						1,695						1,695	3,390	
													0	
													0	
													0	
													0	
													0	
													0	
													0	

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ATTACHMENT 20
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Hawaiian Electric Company, Inc. • PO Box 2750 • Honolulu, HI 96840-0001

April 24, 2002

ann Yamamoto
Director,
Purchasing Division

William A. Browne
Vice President, Sales
Enporion, Inc.
Two Harbour Place
302 Knights Run Avenue
Suite 800
Tampa, FL 33602-5954

Dear Mr. Browne:

Subject: Subscription Agreement - Effective July 1, 2002

By this letter, Hawaiian Electric Company ("HECO") informs Enporion that it will continue its Membership beyond the expiration of its current contract on June 30, 2002. And in accordance with Enporion's January 18, 2002 letter, for purposes of a subscription fee, and based on an estimated annual spend of $80,000,000, it is our understanding that HECO will be invoiced monthly for approximately $6,667 beginning July 2002. Attached is our acceptance of your January 18, 2002 letter relating to Enporion membership.

Thank you for this opportunity to utilize the Enporion e-Procurement Exchange.

Sincerely,

Attachment

Cc: J. B. Mullis
T. P. Johnson
VP file
J. P. Viola

WINNER OF THE EDISON AWARD
FOR DISTINGUISHED INDUSTRY LEADERSHIP

ENPORION

January 18, 2002

ann T. Yamamoto, Director Procurement
Hawaiian Electric Company, Inc.
P.O. Box 2750
Honolulu, HI 96840-0001

Dear Ms. Yamamoto;

We are pleased to provide Hawaiian Electric Company with the opportunity to utilize the Enporion e-Procurement Exchange through an Annual Member Subscription. This subscription will provide Hawaiian Electric Company the opportunity to use the services as defined below, with no additional charge. A "Subscription Agreement" is required of all Exchange users and is invoiced on a monthly basis, with an option to prepay the annual subscription fee at a 5% discount. The cost of the Subscription Agreement will be 1/10 of 1% of Hawaiian Electric Company's annual non-fuel spend, an amount which we estimate to be approximately $80,000,000. Hawaiian Electric Company may also be entitled to a rebate based on the $ amount of spend put through Enporion. The rebate opportunity is described in detail on page 2 of this agreement. The term of the Subscription Agreement is February 2002 through January 2003 (2002 Subscription Year).

The following services are included as part of your Member Subscription.

1. **Access to Enporion Services**

   - Facilitation of unlimited Transactions
   - Auction Services
   - Catalogs
   - Hosted BuySite seats (If hosted BuySite seats are not required, the cost of the subscription is reduced by 5%)
   - Staffing solutions, through Enporion's alliance partner, White Amber
   - Logistics solutions, through Enporion's alliance partner, MegaSys

2. **Unlimited implementation of My Contracts, for both catalog and direct buys**

   - Enporion content assessment for each My Contract with up to 5 hours of professional services for any "cleaning" of catalog content that is necessary prior to it being usable. A clearly delineated file is required for all catalog content, with appropriate search words, units of measure, symbols, etc.

   - Enporion rates discounted by 40% for catalog content that must be "cleaned" prior to it being used.

3. **Access to all Group Contracts (unless the contract is restricted by the supplier)**

4. **Auction Services**

   - Up to 8% of Hawaiian Electric Company's annual non-fuel spend in material and service auction transaction volume between February 2002 and January 2003, with additional volumes over this amount to be billed separately at a 30% discount off of our regular auction prices.

O HARBOUR P
P.
302 KNIGHTS RUN AVENUE, SUITE 800, TAMPA, FL 33602-5954
36.7674 F - 866.236.7674 W - www.enporion.com

5. **Account Executive assigned to Hawaiian Electric Company.**

6. **Help Desk Support immediately available on Monday through Friday between 8 AM and 8 PM EST, with on call assistance available between 8 PM and 8 AM EST, Monday through Friday, Saturdays, Sunday, and holidays.**

7. **Training on the use of the exchange, MarketSet 2.0, and auction services.**

8. **Connections services with professional services provided at a 35% discount off of standard Enporion rates.**

9. **Regular updates on new functionality and services offered.**

For the 2002 subscription year, monthly Subscription Fee shall be invoiced monthly in the amount of 1/12 of the Annual Subscription Fee stated in paragraph 1. Fees will be invoiced, with payment due no later than the 10th day of each month. Hawaiian Electric Company may pay the annual subscription fee in full by February 10th and receive a 5% discount off of the total annual fee. In addition, a rebate will be given to Hawaiian Electric Company based on the $ amount of spend which is put through the Exchange. The rebate will be paid in February 2003, based on the rate structure depicted in the following table:

Percent of Spend Through Exchange	% of Rebate
12.5%	25%
25.0%	50%
37.5%	75%
50.0%	100%
62.5%	125%
75.0%	150%

An illustrative example of the subscription fee and rebate structure is shown in Appendix 1.

Please sign two copies of this letter, keep one for your records and return the other along with your actual annual non-fuel spend to:

William A. Browne
Vice President, Sales
Enporion, Inc.
302 Knights Run Avenue, Suite 800
Tampa, FL 33602-5954

We sincerely value you as a customer of Enporion. Should you have any questions about your subscription agreement, contact Bill Browne at 813-864-8116.

Very truly yours,

William A. Browne
Vice President, Sales

Accepted for Hawaiian Electric Company, Inc.

Signature

4-24-02
Date

Appendix 1

Illustrative Example of Subscription Fees and Rebate Opportunity
Based on Annual Non-Fuel Spend of $500,000,000

Annual Non-Fuel Spend	Annual Subscription Fee (1/10 of 1%)	Percent of Spend Through Exchange	% of Rebate	$ Amount of Rebate
$500,000,000	$500,000	12.5%	25%	$125,000
		25.0%	50%	$250,000
		37.5%	75%	$375,000
		50.0%	100%	$500,000
		62.5%	125%	$625,000
		75.0%	150%	$750,000

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

SR VP ENERGY SOLUTIONS
NONPROJECT COST DATA

NARUC 920: ADMIN & GENL EXP – LABOR
NARUC 921: ADMIN & GENL EXP – NONLABOR

Senior Vice President – Energy Solutions
2005 Nonproject Budget

P9S 730 MAU BE NPASVP7Z 522

MECO – interisland travel: Forecasting 4 trips to Maui in 2004 related to researching new technology ($800)

[redacted]

HELCO – interisland travel: Forecasting 4 trips to Big Island in 2004 re lated to researching new technology ($800)

P9S 700 PHE NE NPASVP7Z 205

Forecasting for P9S (4), PNR (2) and PYP (4) office supplies to be purchased using Purchasing Card ($125/mo = $12.50/employee/mo). Also included is coffee ($60/mo). ($2,220)

P9S 700 PHE NE NPASVP7Z 201

Forecasting for miscellaneous supplies which cannot be purchased with Purchasing Card. ($600)

P9S 700 PHE NE NPASVP7Z 462

Forecasting for P9S, PNR and PYP new software that may be required. Per Judith Suzuki, upgrades to already owned software will be picked up by ITS. ($2,500 or

Senior Vice President – Energy Solutions
2005 Nonproject Budget

P9S 700 PHE NE NPASVP7Z 515

Forecasting for renewal of UPLC membership ($5,000)

P9S 700 PHE NE NPASVP7Z 516

Forecasting for the following memberships ($3,220):

Monthly Plaza Club dues ($1,500 or $125/mo)
Professional dues for SVP – Engineering License ($420)
Professional dues for Dir, Energy Initiatives – Bar Dues, Engineering License ($550)
Subscriptions to WSJ ($300/yr)
Honolulu Advertiser ($100/yr)
NY Times (Sunday only) ($350/yr)

P9S 700 PHE NE NPASVP7Z 520

Forecasting for the following mainland travel ($43,900):

SVP – mainland travel

4 West Coast trips for business meetings

air fare	$ 750
hotel	825
ground trans	150
	$1,725

1 East Coast trip for business meetings

air fare	$1,000
hotel	1,200
ground trans	150
	$2,350

3 East Coast trips to attend conferences

air fare	$1,000
hotel	1,200
registration fee	1,500
ground trans	150
	$3,850

Senior Vice President – Energy Solutions
2005 Nonproject Budget

Director, Energy Initiatives – mainland travel:

3 East Coast trips to attend conferences

air fare	$1,000
hotel	1,200
registration fee	1,500
ground trans	150
	$3,850

Director, Business & Economic Analysis – mainland travel:

3 East Coast trips to attend conferences

air fare	$1,000
hotel	1,200
registration fee	1,500
ground trans	150
	$3,850

P9S 700 PHE NE NPASVP7Z 521

Forecasting for the following meals ($7,950)

Refreshments for Huddle session @ $3/employee: $350
Meals associated with SVP mainland travel: $300 per trip @ 8 trips = $2,400
Meals associated with Dir, Energy Initiatives travel: $300/trip @ 3 trips = $900
Meals associated with Dir, B&EA travel: $300/trip @ 3 trips = $900
Business meetings (Plaza Club, Oahu Country Club): $100/month
Meals associated with working lunches: $100/month
Meals associated with one offsite planning meeting: $1,000

P9S 700 PHE NE NPASVP7Z 522

Forecasting for one interisland trip each per month for SVP and Director, B&EA

Senior Vice President – Energy Solutions
2005 Nonproject Budget

P9S 700 PHE NE NPASVP7Z 901

Monthly journal entry done by Management Accounting for deferred compensation amortization ($28,176)

P9S 730 PHE NE NPASVP7Z 501

$180,000 forecasted for consultants and outside legal counsel. There is a State law for utilities to increase the percentage of renewable energy on the electric system. Consultant services may be needed for studies, assessments of new technologies that could be used with the current fleet of power generating plants and to mitigate environmental impacts of further use of fossil fuel.

Outside legal counsel used on a limited basis in 2002-04 for the electronic shock

NonLabor Input Sheet - NonProject
2005

Resp Area (RA) P9S

Prepared by _____

Date _____

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
									(enter Dollars or Vehicle Hours in "Units tab card")												
MECO - interisland travel	P9S	730	MAU	BE	NPASVP7Z	522					200			200			200			200	800
HELCO - interisland travel	P9S	730	HEL	BE	NPASVP7Z	522					200			200			200			200	800
	P9S																				
Office supplies	P9S	700	PHE	NE	NPASVP7Z	205			125	125	125	125	125	125	125	125	125	125	125	125	1,500
Coffee	P9S	700	PHE	NE	NPASVP7Z	205			60	60	60	60	60	60	60	60	60	60	60	60	720
	P9S	700	PHE	NE	NPASVP7Z	205			185	185	185	185	185	185	185	185	185	185	185	185	2,220
Miscellaneous supplies	P9S	700	PHE	NE	NPASVP7Z	201			50	50	50	50	50	50	50	50	50	50	50	50	600
Software	P9S	700	PHE	NE	NPASVP7Z	462							1,250					1,250			2,500
Parking	P9S	700	PHE	NE	NPASVP7Z	501			175	175	175	175	175	175	175	175	175	175	175	175	2,100
Cell phone	P9S	700	PHE	NE	NPASVP7Z	501			180	180	180	180	180	180	180	180	180	180	180	180	2,160
Telephone - long distance	P9S	700	PHE	NE	NPASVP7Z	501			50	50	50	50	50	50	50	50	50	50	50	50	600
Cable	P9S	700	PHE	NE	NPASVP7Z	501			35	35	35	35	35	35	35	35	35	35	35	35	420
Room charge for offsite mtg	P9S	700	PHE	NE	NPASVP7Z	501							1,000								1,000
Vehicle alowance	P9S	700	PHE	NE	NPASVP7Z	501			700	700	700	700	700	700	700	700	700	700	700	700	8,400
	P9S	700	PHE	NE	NPASVP7Z	501			1,140	1,140	1,140	1,140	2,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	14,680
UPLC membership	P9S	700	PHE	NE	NPASVP7Z	515			5,000												5,000

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12/21/2004

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NonLabor Input Sheet - NonProject
2005

Resp Area (RA) P9S

Prepared by _____

Date _____

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
									(enter Dollars or Vehicle Hours in "Units tab card")												
Plaza Club dues	P9S	700	PHE	NE	NPASVP7Z	516			125	125	125	125	125	125	125	125	125	125	125	125	1,500
Professional dues	P9S	700	PHE	NE	NPASVP7Z	516			420												420
Professional dues - ME	P9S	700	PHE	NE	NPASVP7Z	516			550												550
Subscriptions	P9S	700	PHE	NE	NPASVP7Z	516								750							750
	P9S	700	PHE	NE	NPASVP7Z	516			1,095	125	125	125	125	875	125	125	125	125	125	125	3,220
Mainland travel:																					
Air fare	P9S	700	PHE	NE	NPASVP7Z	520				1,750	1,750	2,000	1,000	1,000	1,000	1,000	750	2,000	750		13,000
Hotel	P9S	700	PHE	NE	NPASVP7Z	520				2,025	2,025	2,400	1,200	1,200	1,200	1,200	825	2,400	825		15,300
Registration	P9S	700	PHE	NE	NPASVP7Z	520				1,500	1,500	3,000	1,500	1,500	1,500			3,000			13,500
Ground transportation	P9S	700	PHE	NE	NPASVP7Z	520				300	300	300	150	150	150	150	150	300	150		2,100
	P9S	700	PHE	NE	NPASVP7Z	520			0	5,575	5,575	7,700	3,850	3,850	3,850	2,350	1,725	7,700	1,725	0	43,900
Gasoline	P9S	700	PHE	NE	NPASVP7Z	221			125	125	125	125	125	125	125	125	125	125	125	125	1,500
Mainland travel - Meals	P9S	700	PHE	NE	NPASVP7Z	521				600	600	600	300	300	300	300	300	600	300		4,200
Huddle refreshments	P9S	700	PHE	NE	NPASVP7Z	521			350												350
Planning meetings	P9S	700	PHE	NE	NPASVP7Z	521							1,000								1,000
Meals & Entertainment	P9S	700	PHE	NE	NPASVP7Z	521			200	200	200	200	200	200	200	200	200	200	200	200	2,400
	P9S	700	PHE	NE	NPASVP7Z	521			550	800	800	800	1,500	500	500	500	500	800	500	200	7,950
Interisland travel	P9S	700	PHE	NE	NPASVP7Z	522			400	400	400	400	400	400	400	400	400	400	400	400	4,800
Deferred compensation	P9S	700	PHE	NE	NPASVP7Z	901			2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	28,176

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NonLabor Input Sheet - NonProject
2005

Resp Area (RA) P9S

Prepared by _____

Date _____

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
									(enter Dollars or Vehicle Hours in "Units tab card")												
Outside consultants/legal	P9S	730	PHE	NE	NPASVP7Z	501			15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000
Electronic shock absorber	P9S	730	PHE	NE	NPASVP7Z	501			41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,663	500,000
Outside services - other	P9S	730	PHE	NE	NPASVP7Z	501			25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
PC Training	P9S	789	PHE	NE	NPASVP7Z	550					450			450			450			450	1,800
																					1,097,946

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HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

SR VP OPERATIONS
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

NonLabor Input Sheet - NonProject
2005

Resp Area (RA) 8V

Prepared by _____

Date _____

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
									(enter Dollars or Vehicle Hours in "Units tab card")												
Office Supplies	8V	700	PHE	NE	NPAVP8ZZ	201		No escalation	120	120	120	120	120	120	120	120	120	120	120	120	1,440
Cell phone, pager, L/D	8V	700	PHE	NE	NPAVP8ZZ	205		No escalation	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Contract Services	8V	700	PHE	NE	NPAVP8ZZ	501		No escalation	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	65,000
EEI Membership	8V	749	PHE	NE	NPAVP8ZZ	516		No escalation	50	50	50	50	50	50	50	50	50	50	50	50	600
Plaza Club	8V	749	PHE	NE	NPAVP8ZZ	516		No escalation	110	110	110	110	110	110	110	110	110	110	110	110	1,320
Mainland Travel	8V	749	PHE	NE	NPAVP8ZZ	520		No escalation	2,000				2,000				2,000				6,000
Meals & Entertainment	8V	749	PHE	NE	NPAVP8ZZ	521		No escalation	2,000				2,000				2,000				6,000
	8V																				0
	8V																				0
	8V																				0
	8V																				0
	8V																				0
	8V																				0
	8V																				0
	8V																				0
	8V																				0
	8V																				0
	8V																				0
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	8V																				0
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	8V																				0
	8V																				0
	8V																				0
	8V																				0
	8V																				0
	8V																				0
	8V																				0
	8V																				0

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SR VP Operations – 2005 forecast back-up

$65,000 for consultant for strategic initiatives is for approximately $190/hour at 40 hours per month for legal fees to assist at the executive level with major projects including East Oahu Transmission Project, Competitive Docket, Next Generating Unit Addition, etc.

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

SR VP PUBLIC AFFAIRS
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

2005 Rate Case
Public Affairs - Consultant Costs

The basis for the Public Affairs budget is to a significant degree a matter of over time experimentation to determine the proper amount for staffing and for outside services.

In the case of staffing, we have added incrementally to the staffing in all the critical areas (Corporate Communications, Education and Consumer Affairs, Regulatory Affairs, Government Affairs) as well as built a new Community Affairs area.

In the case of contract services, the budget is based on three imperatives:

1. A baseline of outside services provides us with an efficient substitute for a large staff bringing us specific expertise and an outside viewpoint on an ongoing as well as as-needed basis. The two key contracts here are with Communications-Pacific and Alani Apio, who between them account for half of this budget.

2. An additional amount for specific services which may not be needed on an ongoing basis but are critical to specific projects. Examples include the facilitators of the EOTP public process, the recorders/reporters of that same public process, community meeting facilitators, archaeological consultants, cultural consultants, etc. ($100,000).

3. "Community process" includes a willingness to be guided by community not only in the final product but also in the means to achieve that product. Examples, which will likely go on for the next few years (at least) include:

    a. Working with the film programs of the impacted area high schools to find appropriate work for them in educating either specific publics (i.e. their own communities) or the general public on energy-related issues.

    b. Creating our own targeted message paths including special meetings (advertised/publicized), regional newspapers, "infomercials"/"advertorials", etc.

    c. Funding for special needs in the impacted areas so that we can maintain ongoing communications and dialog. An example is the emergency grant to Searider Productions (Waianae High School) when word got out that its program was in jeopardy. ($200,000)

Overall, this budget item is by definition one of the least possible to pin down its exact contours at the outset of any year. As we use it, it is essentially determined strategically and tactically over the year and in significant part dictated by the communities that we work with on issues of mutual concern.

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

VP CORPORATE RELATIONS
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

Non-labor dollars are mainly day-to-day operating expenses.

NonLabor Input Sheet - NonProject/NonProgram

[redacted]

Resp Area (RA) 1V

Prepared by G. Sunabe

Date

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
									(enter **Dollars** or **Vehicle Hours** in **"Units tab card"**)												
HELCO I-I Travel	1V	753	HEL	BE	NPAVP	522		No esc.		airline tickets				100	(2 trips)	} Billables		100			200
MECO I-I Travel	1V	753	MAU	BE	NPAVP	522		No esc.						100	(1 trip)						100
	1V																				0
Subscriptions	1V	720	PHE	NE	NPAVP	205		No esc.												200	200
Membership Fees	1V	753	PHE	NE	NPAVP	501														200	200
Entertainment	1V	753	PHE	NE	NPAVP	521			30	30	30	30	30	30	30	30	30	30	30	30	360
	1V																				0
Office Supplies	1V	807	PHE	NE	NPAVP	205			25	25	25	25	25	25	25	25	25	25	25	25	300
Cell, Telephone, Printing, Park	1V	807	PHE	NE	NPAVP	501			242	242	242	242	242	242	242	242	242	242	242	242	2,904
Huddle	1V	807	PHE	NE	NPAVP	501				5,000	- audio visual equipment rentals, supplies										5,000
Refreshments	1V	807	PHE	NE	NPAVP	521			25	25	25	25	25	25	25	25	25	25	25	25	300
Training	1V	789	PHE	NE	NPAVP	501		(for Implementation)			150							150			300
VP Vehicle	1V	720	PHE	NE	NPAVP	301														5,456	5,456
	1V																				15,320
	1V																				0
	1V																				0
	1V																				0
	1V																				0
	1V																				0
	1V																				0
	1V																				0
	1V																				0
	1V																				0
	1V																				0
	1V																				0
	1V																				0
	1V																				0

15,320
- 300 (billable)
15,020

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EXPLANATIONS – 2005 Forecast
(Non-Labor)

Office Supplies – did not forecast for printer/FAX toners. ISD will forecast in their budget. Adjusted from $50 to $25/mo.

Cell, Telephone, Printing, Parking – included $162/mo. for CPP parking fee (per Cheryl Fujiwara)

Cell	$50
Telephone	$20
Printing	$10
Parking	$162
Total:	$242/mo.

Special Projects – deleted $2,000 from forecast, per Chuck. Did not use amount in previous years.

VP Vehicle - $2.75 sedan rate X total hours (minus holiday hours) = $5,456. (Contact: Jeff Simao)

Training – included $300/year for training for Implementor workshops.

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

VP ENERGY DELIVERY
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

NonLabor Input Sheet - NonProject/NonProgram
2004 and 2005

Resp Area (RA) 2V

Prepared by _____

Date _____

Dimension tab card								Rates tab card	Units tab card														
Line Item	RA	Act	Loc	Ind	Proj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
									(enter Dollars or Vehicle Hours in "Units tab card")													
Materials Purchased	2V	307	OAH	NE	NPAVP2VZZ	201		No Escalation	50	50	50	50	50	50	50	50	50	50	50	50	600	x
Office Supplies (Pro Card)	2V	307	OAH	NE	NPAVP2VZZ	205		No Escalation	50	50	50	50	50	50	50	50	50	50	50	50	600	x
Consultant Fees (Recurring)	2V	307	OAH	NE	NPAVP2VZZ	501		No Escalation	700	700	700	700	700	700	700	700	700	700	700	700	8,400	x
Outside Svs, Misc	2V	307	OAH	NE	NPAVP2VZZ	501		No Escalation	50	50	50	50	50	50	50	50	50	50	50	50	600	x
Cell Phone Exp - CMS	2V	307	OAH	NE	NPAVP2VZZ	501		No Escalation	70	70	70	70	70	70	70	70	70	70	70	70	840	x
Cell Phone Exp - RY	2V	307	OAH	NE	NPAVP2VZZ	501		No Escalation	35	35	35	35	35	35	35	35	35	35	35	35	420	x
Registration Fees	2V	307	OAH	NE	NPAVP2VZZ	501		No Escalation				500						500			1,000	x
Training	2V	307	OAH	NE	NPAVP2VZZ	501		No Escalation						300							300	x
Mainland Travel	2V	307	OAH	NE	NPAVP2VZZ	520		No Escalation				3,000		3,000				3,000			9,000	x
Meals & Ent	2V	307	OAH	NE	NPAVP2VZZ	521		No Escalation	60	60	60	60	60	60	60	60	60	60	60	60	720	x
Co. Spon Mem- WIA	2V	307	OAH	NE	NPAVP2VZZ	515		No Escalation	1,200												1,200	x
PC Software	2V	307	OAH	NE	NPAVP2VZZ	462		No Escalation					200				200				400	x
CMS Pers Vehicle Exp	2V	307	OAH	NE	NPAVP2VZZ	501		No Escalation	800	800	800	800	800	800	800	800	800	800	800	800	9,600	x
RYoung Assigned Veh	2V	930	OAH	NC	NPAVP2ZZ	301		(2004 Veh Hours)	168	152	184	128	160	168	128	128	168	160	112	120	1,776	hours ✓
RYoung Assigned Veh	2V	930	OAH	NC	NPAVP2ZZ	301		(2005 Veh Hours)	168	152	176	128	168	168	120	136	168	160	120	120	1,784	hours ✓
	2V																				0	
	2V																				0	
	2V																				0	
	2V																				0	
	2V																				0	
TOTAL $$	2V								3,015	1,815	1,815	5,315	2,015	5,115	1,815	1,815	2,015	5,315	1,815	1,815	33,680	
	2V																				0	
	2V																				0	
	2V																				0	
	2V																				0	
	2V																				0	
	2V																				0	
	2V																				0	
	2V																				0	

2004 cuts

4,200

Pers Vehicle : Units = 800/mo
Rates = No escalation

Assigned Veh : Units = # hrs/mo
Rates = link to revised; 3.00 default

	Label	Link to
Units	Units	—
Rates	Rates	No Escalation

S:\ManagementAccounting\MacctBud\Forecast\Forms\NonLabor2004-2005.xls

8/19/2003

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HAWAIIAN ELECTRIC COMPANY

VP - Government and Community Affairs

Consolidation of Government Relations, Community Relations, Regulatory Affairs, and Education and Consumer Affairs under a single vice president for Government and Community Affairs recognizes that these functions are necessarily interdependent. Elected officials and regulators are sensitive to community concerns and responsive to input from community leaders. Regulators are attentive to the concerns of legislators and consumers. Direct utility attention to community needs and issues reduces the number and frequency of concerns brought to utility attention by policymakers and regulators. The degree to which the utility companies coordinate across this spectrum of relationships brings consistency to our messages and credibility to our actions.

The position of vice president of Government and Regulatory Affairs was expanded in May of 2001 to include Community Relations and Education and Consumer Affairs, which had formerly been a Corporate Relations function. The redefined position was titled vice president, Government and Community Affairs, and in 2002 it was consolidated with Corporate Relations under Public Affairs.

Government Relations, Regulatory Affairs and Education and Consumer Affairs have sufficient scope to warrant separate division status within the organization. Community Relations is included under the office of the vice president, Government and Community Affairs. Therefore, that office includes the vice president, executive secretary, two Community Relations positions (see below), and an executive staff position for Regulatory Relations. There is a consistent and ongoing need to monitor regulatory activities within the industry, and to research and prepare information for presentation to executive staff and the board on regulatory issues. In order not to detract from the ability of Regulatory Affairs to concentrate on the management of project and program applications, discussion and resolution of relative positions, and general maintenance of relations with the PUC, CA and staff, this executive staff position was created in 1995, and has functioned successfully under that structure since then.

Community Relations

Prior to 2001, there was no formal community relations function within the utility companies. Contact with community organizations and leaders was through formal structured programs (HECO In Your Community under Education and Consumer Affairs), corporate responses to solicitations for financial support of specific events, casual conversation, or when necessary to address concerns (outages) and needs (impending utility project). In January 2001, a director's position was created, presently reporting to the vice president of Government & Community Affairs, in recognition that Community Relations is a continuous effort requiring dedicated resources to establish and maintain trust and credibility for the company with communities and community leaders.

The work of Community Relations may be grouped into three areas:
1. Coordination of utility project work with affected communities
2. Ongoing connection of the electric utility with neighborhood boards and community organizations
3. Alignment of corporate charitable giving with corporate goals and objectives, and coordination of opportunities for utility employee involvement in community service projects and community events

Community Relations contributions to planning and execution of critical utility projects began with the Waiau Fuel Pipeline project. Sensitivity to resident and business impacts was reflected in door-to-door canvassing of affected neighborhoods, and feedback was incorporated into project plans. Neighborhood boards and community groups were

2005 Budget

Government and Community Affairs is a labor-driven budget. Workforce staffing levels determine the forecast and actual expenditures of this process area. The 2005 budget is based on the previous year's actual hours and standard labor rates, adjusted for specific projects in recognition that some Community Relations personnel hours (for example) will be designated for, and charged to, utility projects. An example of this in 2004 would have been the Waiau Fuel Pipeline Project. Non-labor changes include an increase in the Community Service Fund (described above) and an increase of $5,500 in mainland travel for Regulatory Affairs to maintain contact with industry counterparts on various programs and issues, including utility applications of broadband over powerlines.

NARUC 921: ADMIN & GENL EXP – NONLABOR
2005 Budget Worksheets for April 2004 input

4/21/04
submittal

Labor Input Sheet nProject/NonProgram
2005

Prepared by _____
Date 20-Feb 2004

Class	Rates tab card Rates Link To	Units tab card Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
		(enter Dollars or Vehicle Hours in "Units tab card")												
		50	50	50	50	50	50	50	50	50	50	50	50	600
		125	125	125	125	125	125	125	125	125	125	125	125	1,500
		75	75	75	75	75	75	75	75	75	75	75	75	900
		83	83	83	83	83	83	83	83	84	84	84	84	1,000
		45	45	45	45	45	45	45	45	45	45	45	45	540
		50	50	50	50	50	50	50	50	50	50	50	50	600
		162	162	162	162	162	162	162	162	162	162	162	162	1,944
		700	700	700	700	700	700	700	700	700	700	700	700	8,400
		250	250	250	250	250	250	250	250	250	250	250	250	3,000
		3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	45,000
				3,000										3,000
							3,000							3,000
		200	200	200	200	200	200	200	200	200	200	200	200	2,400
							800			1,000				1,800
						220			220			220		660
								220			220		220	660
												3,000		3,000
														75,894
						105	695						1,275	2,075
		162	162	162	162	162	162	162	162	162	162	162	162	1,944
										800				800
										180		180		360
											180		180	360
				3,000						2,500				5,500
														1,310
		50	50	50	50	50	50	50	50	50	50	50	50	600
		120	120	120	120	120	120	120	120	120	120	120	120	1,440
		504	456	552	504	480	504	504	504	504	480	456	480	5,952
		324	324	324	324	324	324	324	324	324	324	324	324	3,888
		45	45	45	45	45	45	45	45	45	45	45	45	540
		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
		8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,337	100,000
					200		300			600				1,100
									220					220
					220					220				440
		250	250	250	250	250	250	250	250	250	250	250	250	3,000

O&M 323,421
Total 325,461

Non-Labor2004-2006.xls 4/20/2004 3:44 PM

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NARUC 921: ADMIN & GENL EXP – NONLABOR
2005 Budget Worksheets for February 2004 input

or Input Shee onProject/NonProgram
2005

Prepared by _____

Date 20-Feb 2004

Rates tab card	Units tab card												
Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
(enter Dollars or Vehicle Hours in "Units tab card")													
	50	50	50	50	50	50	50	50	50	50	50	50	600
	125	125	125	125	125	125	125	125	125	125	125	125	1,500
	40	40	40	40	40	40	40	40	40	40	40	40	480
	83	83	83	83	83	83	83	83	84	84	84	84	1,000
	45	45	45	45	45	45	45	45	45	45	45	45	540
	50	50	50	50	50	50	50	50	50	50	50	50	600
	162	162	162	162	162	162	162	162	162	162	162	162	1,944
	700	700	700	700	700	700	700	700	700	700	700	700	8,400
	250	250	250	250	250	250	250	250	250	250	250	250	3,000
	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,500	5,500	65,000
			3,000										3,000
						3,000							3,000
	200	200	200	200	200	200	200	200	200	200	200	200	2,400
						800			1,000				1,800
					220			220			220		660
							220			220		220	660
											3,000		3,000
													96,264
					105	695						1,275	2,075
	162	162	162	162	162	162	162	162	162	162	162	162	1,944
									800				800
									180		180		360
										180		180	360
			3,000						2,500				5,500
													10,319
	50	50	50	50	50	50	50	50	50	50	50	50	600
	120	120	120	120	120	120	120	120	120	120	120	120	1,440
	504	456	552	504	480	504	504	504	504	480	456	480	5,928
	324	324	324	324	324	324	324	324	324	324	324	324	3,240
	45	45	45	45	45	45	45	45	45	45	45	45	540
	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,337	100,000
	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
	250	250	250	250	250	250	250	250	250	250	250	250	3,000
				200		300			600				1,100

O&M 282,341

Total 284,381

NARUC 921: ADMIN & GENL EXP – NONLABOR
2005 Budget Worksheets for August 2003 input

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NonLabor Input Sheet ...onProject/NonProgram
2005

Prepared by _____
Date _____

			Rates tab card	Units tab card												
oj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
				(enter Dollars or Vehicle Hours in "Units tab card")												
P3ZZ	301	Sedan	DELETED	176	160	184	176	168	176	176	176	176	168	176	184	2,096
P3ZZ	201	Executive		50	50	50	50	50	50	50	50	50	50	50	50	600
P3ZZ	205	Executive		125	125	125	125	125	125	125	125	125	125	125	125	1,500
P3ZZ	205	Executive		40	40	40	40	40	40	40	40	40	40	40	40	480
P3ZZ	221	Executive		83	83	83	83	83	83	83	83	84	84	84	84	1,000
P3ZZ	501			45	45	45	45	45	45	45	45	45	45	45	45	540
P3ZZ	501	Executive		50	50	50	50	50	50	50	50	50	50	50	50	600
P3ZZ	501	Executive		162	162	162	162	162	162	162	162	162	162	162	162	1,944
P3ZZ	501	Executive		700	700	700	700	700	700	700	700	700	700	700	700	8,400
P3ZZ	516	Executive		250	250	250	250	250	250	250	250	250	250	250	250	3,000
P3ZZ	501	Executive		5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,500	5,500	65,000
P3ZZ	520	Executive				3,000										3,000
P3ZZ	520	Executive							3,000							3,000
P3ZZ	521	Executive		200	200	200	200	200	200	200	200	200	200	200	200	2,400
P3ZZ	522	Executive							800			1,000				1,800
P3ZZ	522	Executive						220			220			220		660
P3ZZ	522	Executive								220			220		220	660
P3ZZ	520	Executive												3,000		3,000
																96,264
P3ZZ	201	Facilitator						105	695						1,275	2,075
P3ZZ	501	Facilitator		162	162	162	162	162	162	162	162	162	162	162	162	1,944
P3ZZ	521	Facilitator										800				800
P3ZZ	522	Facilitator										180		180		360
P3ZZ	522	Facilitator											180		180	360
P3ZZ	520	Facilitator				3,000						3,000				6,000
																10,819
P3ZZ	205	Fac Supv		50	50	50	50	50	50	50	50	50	50	50	50	600
P3ZZ	205	Fac Supv		120	120	120	120	120	120	120	120	120	120	120	120	1,440
P3ZZ	301	Fac Supv		504	456	528	504	504	504	480	528	504	480	480	480	5,952
P3ZZ	501	Fac Supv		7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	90,000
P3ZZ	501	Fac Supv		4,166	4,166	4,166	4,166	4,166	4,166	4,166	4,166	4,166	4,166	4,166	4,174	50,000
P3ZZ	521	Fac Supv		250	250	250	250	250	250	250	250	250	250	250	250	3,000
P3ZZ	501	Fac Supv					200		300			600				1,100
																152,092

se. Deleted number of hours in the month for vehicle use.)

O&M 259,175
Total 261,215

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

WORKFORCE STAFFING & DEVELOPMENT DEPARTMENT NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

NARUC 921
Witness Ernest Shiraki

The budget for the 921 Account reflects our non-labor costs to operate our department and provide corporate services. We utilize our 2004 budget to assist us in creating our 2005 budget. Certain activities (as noted on the worksheet) were increased by 3% where price increases were expected, but the specific amount was unknown.

Act		
		700 Develop & Administer Business Plans
FA	$ 1,685.00	Subscriptions to professional and technical journals necessary to provide technical and consulting services to departments. Examples include the Harvard Management Update, HR Executive magazine, Hawaii Employment Law Letter, Best Practices in Human Resources. Budget based on actual cost of subscriptions.
		720 Improve Business Process
FA	$ 3,185.00	Covers parking validation for applicants and interviewees and parking for department manager. Budget based on past costs.
		721 Develop Measures & Analyze Organizational Performance
FA	$ 2,350.00	Cost to participate in HR benchmarking surveys to evaluate department practices and effectiveness. Based on expected vendor costs.
		722 Design, Deploy & Assess Organizational Development Strategies
FI	$ 48,500.00	Consulting fees used to acquire specialized expertise to assist in on-going organizational effectiveness programs such as change management, employee performance management and teambuilding. Other activities supported by this account include the tabulation, analysis and reporting of corporate culture survey results, analysis of workforce competencies, certification of HR Consultants in administering workforce assessments and the purchase of organizational effectiveness studeis and reports.
	$ 1,500.00	Budget for confidential paper shredding service based on actual costs. Service is utilized by entire department.
		749 Maintain Relations w/ Industry, Professionals & Trade Associations
FA	$ 23,450.00	Centralized department budget for staff (16) to attend conferences and seminars necessary to maintain and continually update professional skills and knowledge.

766 Maintain Employee Records

FA $ 1,030.00 Hardware and software upgrade purchases to support daily activities.

$ 25,000.00 Mincom (vendor) consulting fees to assist HECO in the implementation and full utilization of the Employee Self Serve module which was purchased in 2003. Budget based on consulting fees at $100/hour x 150 hours plus travel and expenses.

$ 6,039.00 Budget for enhancements and modifications to the Ellipse HR Module.

[redacted]

767 Develop, Manage and Administer Recruitment Policies, Practices and Procedures
EE 201/462/501/520/521

FD $ 11,200.00 Corporate expense for post-offer pre-employment physicals (drug screen, CDL physicals, etc.). Based on estimated average of 80 new hires x $140 per physical.

$ 200.00 Printing service charges incurred to send acknowledgement and other correspondence to applicants for employment and information on employment at HECO. Based on past budgeted amounts.

$ 19,680.00 On-going yearly expense for pre-employment test materials for trades and crafts, office and clerical and entry-level positions.

$ 5,200.00 Pre-employment test proctors to conduct quarterly test sessions. Necessary to maintain a viable applicant pool and fill vacancies on a timely basis. Based on 1 proctor/30 applicants and includes proctor fees to score exams.

$ 750.00 Advertising costs for WSD vacancies.

$ 2,400.00 Annual cellular phones charges for 4 Consultant staff. Based on actual charges.

$ 11,000.00 On-line recruitment tools to assist HECO and applicants in managing vacancies. Includes $6000 annual charges for NetSelect (e-recruiting service) subscription. Remainder of budget allocated to development and maintenance of on-line recruitment tools (such as on-line test taking guides, on line application process, etc.)

FA-2004: Non-Project/Non-Labor Budget Forecast

RA	Act	Exp Elem	Line Item		Comments	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
PFA	700	201	Subscriptions/books	Outside Services			100			205	160		535			685		1685
			Total			0	100	0		205	160		535	0	0	685	0	1685
PFA	720	501	Parking (CPP Stickers)	Outside Services				625						625				1250
			Total					625	0	0	0	0		625		0	0	1250
			Parking (FC CPP)	Outside Services		160	160	160	165	160	160	160	165	160	160	160	165	1935
			Total			160	160	160	165	160	160	160	165	160	160	160	165	1935
			Special Programs	Outside Services				1000			1000			1000		1500	500	5000
			Total					1000			1000			1000		1500	500	5000
PFA	721	501	Benchmark Survey	Outside Services						1800								1800
			Total							1800				0	0	0		1800
PFA	749	501	Staff Dev (Local)	Outside Services				250	250		250		250		250		250	1500
			8/2003 Update		$$$ from FD			450	200		550		250		550			2000
					$$$ from FI				250				200				450	900
				If critically required & approved by Execs	$800:Classroom PC training,Excel/Visio						300						300	600
			3/30/04 Update		move $ frm Mar&Apr to May			-700	-700	1400								0
			Total					0	0	1400	1100	0	700	0	800	0	1000	5000
PFA	749	501	Membership Fees	Outside Services							140	150					160	450
			Total								140	150					160	450
	749	520	Staff Dev (Mainland)	Outside Services				1500			2500		2000		1000			7000
			8/2003 Update		$$$ from FD			1500			1500				1000		2000	6000
					$$$ from FI								2000		2000			4000
			Total					3000		0	4000		4000		4000	0	2000	17000
PFA	749	521	Entertainment	Other			100	100	100	100	100	100	100	100	100	100		1000
			Total				100	100	100	100	100	100	100	100	100	100	0	1000
PFA	765	301	Pool Car - Sedans	Transportation	Shown in hours	8	8	8	8	8	10	10	10	10	10	10	10	110
					$2.75 per hour/shown in $	22	22	22	22	22	27.5	27.5	27.5	27.5	27.5	27.5	27.5	302.5
			Total			22	22	22	22	22	27.5	27.5	27.5	27.5	27.5	27.5	27.5	302.5
PFA	765	501	Furniture/Equipment	Outside Services				300			300				350		50	1000
			Total			0		300	0	0	300	0	0	0	350	0	50	1000
PFA	765	502	Legal Fees	Outside Services				1800			1800				2100			5700
			Total					1800			1800		0		2100			5700
PFA	766	201	Software Purchases	Other							500						500	1000
			Total					0	0		500	0	0	0	0	0	500	1000

*R	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
	205	160		535			685		1685
	205	160		535			685		1685
					625				1250
165	160	160	160	165	160	160	160	165	1935
		1000			1000		1500	600	6000
		-1000			-1000		-1500	-500	-5000
		0	0		0		0	0	0
	1800								1800
	550								550
	2350								2350
250		250		250		250		250	1500
200		550		250		550		450	2000
250				200					900
700		800		700		800		600	6000
		2500		2000		1000		2000	7000
		1500				1000		2000	6000
				2000		2000			4000
		4000		4000		4000		2000	17000
		140	160					160	460
100	100	100	100	100	100	100	100		1000
8	8	10	10	10	10	10	10	10	110
20	20	25	25	25	25	25	25	25	275
		300				350		50	1000
		300				350		50	1000
		1900				2100			5700
		1800				2100			5700
		500						500	1000
		500						500	1000
		30							30
		30							30
		10000			5000				25000
12500								-12500	0
3019		3020							6039
15519		13020						-12500	31039

FA-2004: Non-Project/Non-Labor Budget Forecast

RA	Act	Exp Elem	Line Item		Comments	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
PFA	787	501	Diversity Initiatives		Outside Services	1000	1000	2000	1000	1000	2000	1000	1000	2000	1000	2000	1500	16500
			Increase in budget due to consolidation of Staff Dev (local & mainland) monies for FAFDIFI; anticipated new/addtl software purchases; potential PC training classes.															59822.5

Agbayani, Nina

From: Tait, Linda
Sent: Thursday, March 11, 2004 4:48 PM
To: Agbayani, Nina
Cc: Kawakami, Chase
Subject: FW: Budget to support Ellipse Custom code
Follow Up Flag: Follow up
Flag Status: Flagged

Nina ... the $3,300 for the 2004 budget should be allocated as follows:

HECO (67%)	$2211
HELCO (15%)	495
MECO (15%)	495
HEI (3%)	99

We used the above allocation for the 2005 budget.

Let me know what questions you may have.

-----Original Message-----
From: Tait, Linda
Sent: Thursday, March 11, 2004 4:21 PM
To: Agbayani, Nina; Kawakami, Chase
Subject: FW: Budget to support Ellipse Custom code

Nina ... please update the 2004 budget with $3,300 for expense element 501 Outside Services, same as 2005 and 2006 budget.

Chase ... please include $28,300 ICB for 2005, and $3,300 for 2006 in ICB non-labor.

-----Original Message-----
From: Ho, Gilbert
Sent: Thursday, March 11, 2004 2:27 PM
To: Cummins, Tom; Hayashida, Corinne; Kanja, Dan; Lagundimao, Kathy; Matsunaga, Lyle; Nip, Lester; Noda, Roy; Seto, Kimberly; Tait, Linda; Uemoto, Shane; Yafuso, Lori; Yamauchi, Faye
Cc: Lee, Jamie
Subject: FW: Budget to support Ellipse Custom code

Hi All,

I assume all of you have done this already but I wanted to confirm that we are all on the same page.

The budget that each stream agreed to submit to maintain custom code needs to be submitted for years:

- 2004 - for the 3/31 budget update
- 2005 and 2006 - ICB's due 3/17, budget update due 4/21

Blank

Agbayani, Nina

From: Tait, Linda
Sent: Friday, March 05, 2004 9:43 AM
To: Agbayani, Nina
Cc: Kawakami, Chase
Subject: 2005 Budget

Nina ... instead of the $10K additional to expense element 501 Outside Services, please include $3,300. That should bring the total to $28.3K for Mincom services.

The $28.3K should be allocated as follows:

HECO (67%)	$18961
HELCO (15%)	4245
MECO (15%)	4245
HEI (3%)	849

Let me know what questions you may have.

Linda Tait
linda.tait@heco.com
808.543.4662
808.543.4680 (fax)
Mail Stop: CP7-FA

Agbayani, Nina

From: Tait, Linda
Sent: Wednesday, March 03, 2004 3:10 PM
To: Agbayani, Nina
Cc: Ho, Gilbert
Subject: FW: Notes from today's LFA meeting.

Nina ... please include in the 2005 budget another $10K, expense element 501 (outsider services) for Ellipse maintenance.

-----Original Message-----
From: Tait, Linda
Sent: Wednesday, March 03, 2004 3:08 PM
To: Ho, Gilbert
Cc: Yamauchi, Faye
Subject: RE: Notes from today's LFA meeting.

Gilbert ... since the non-utility companies are on Ellipse for HR and Payroll, we have to include those companies for intercompany billing. I normally use the employee count from the HEI month-end count. It is the number that goes into the Statistical Data Booklet and the annual report, and is easier to produce for the auditor (one source). The percentages are similar to yours, except HECO is 67%, and HEI is 3%.

-----Original Message-----
From: Ho, Gilbert
Sent: Wednesday, March 03, 2004 2:13 PM
To: Tait, Linda; Cummins, Tom; Hayashida, Corinne; Kanja, Dan; Lagundimao, Kathy; Matsunaga, Lyle; Nip, Lester; Noda, Roy; Seto, Kimberly; Uemoto, Shane; Yafuso, Lori; Yamauchi, Faye
Subject: RE: Notes from today's LFA meeting.

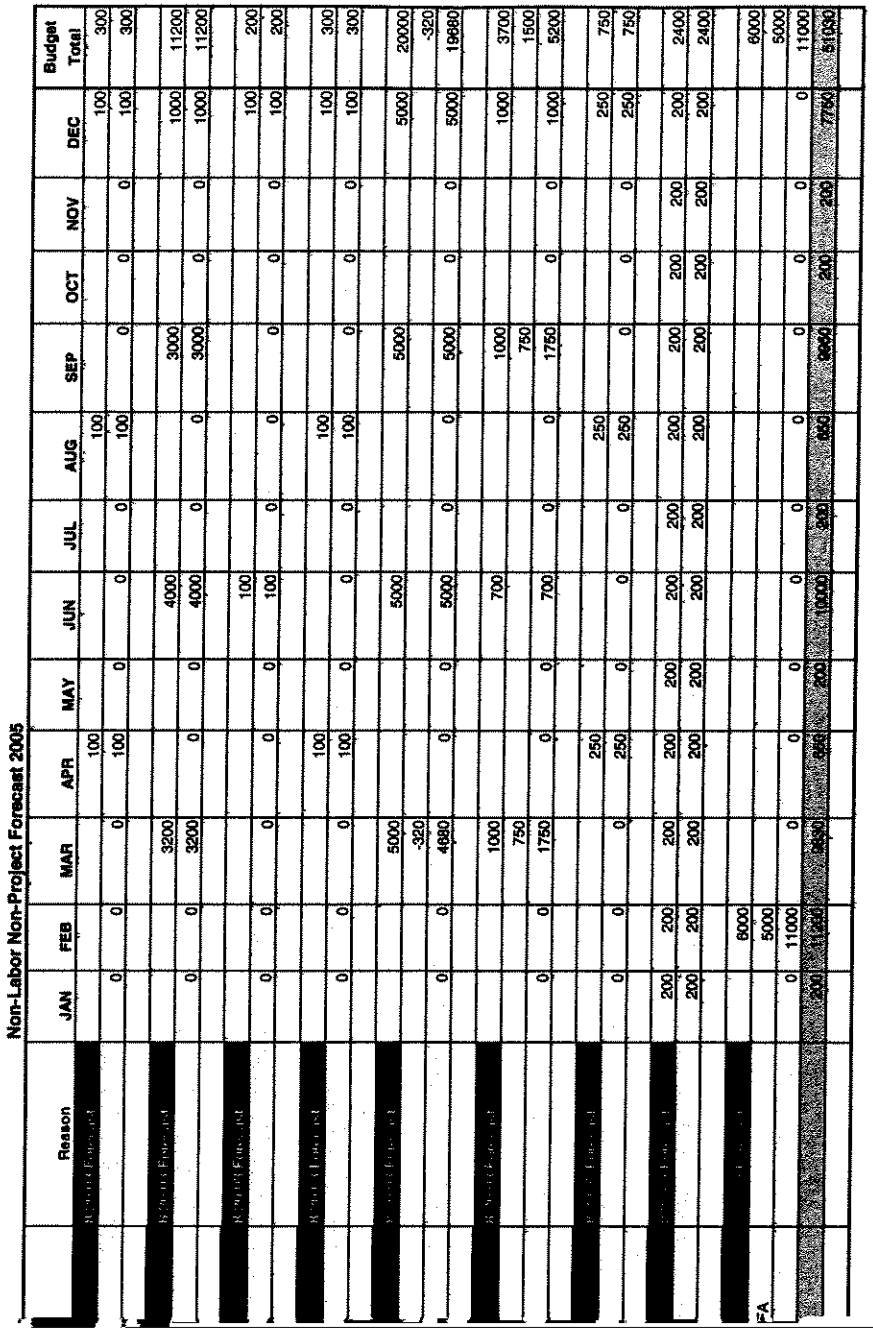
For budgeting I've been using EE=501 for outside services general.

Yes, per March 2002 manager group discussions, we should intercompany bill. Here are the intercompany guidelines and updated percentages based on 2003 data.

-----Original Message-----
From: Tait, Linda
Sent: Wednesday, March 03, 2004 9:29 AM
To: Ho, Gilbert; Cummins, Tom; Hayashida, Corinne; Kanja, Dan; Lagundimao, Kathy; Matsunaga, Lyle; Nip, Lester; Noda, Roy; Seto, Kimberly; Uemoto, Shane; Yafuso, Lori; Yamauchi, Faye
Subject: RE: Notes from today's LFA meeting.

Additionally, the spreadsheet (HR Programs.xls) would be updated with a column to indicate whether HECO's ITS will support the programs. Does anyone know what expense element to use for budgeting? And, could you confirm that we are to intercompany bill?

-----Original Message-----
From: Ho, Gilbert
Sent: Tuesday, March 02, 2004 4:42 PM
To: Cummins, Tom; Hayashida, Corinne; Kanja, Dan; Lagundimao, Kathy; Matsunaga, Lyle; Nip, Lester; Noda,



Non-Labor Non-Project Forecast 2005

Reason	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Budget Total
	0	0	0	100	0	0	0	100		0	0	100	300
	0	0	0	100	0	0	0	100		0	0	100	300
	0	0	3200		0	4000	0	0	3000	0	0	1000	11200
	0	0	3200		0	4000	0	0	3000	0	0	1000	11200
						100	0					100	200
						100	0					100	200
				100	0	0	0	100		0	0	100	300
				100	0	0	0	100		0	0	100	300
			5000			5000			5000			5000	20000
			-320										-320
	0	0	4680	0	0	5000	0	0	5000	0	0	5000	19680
			1000			700			1000			1000	3700
			750						750				1500
	0	0	1750	0	0	700	0	0	1750	0	0	1000	5200
				250				250				250	750
	0	0	0	250	0	0	0	250	0	0	0	250	750
	200	200	200	200	200	200	200	200	200	200	200	200	2400
	200	200	200	200	200	200	200	200	200	200	200	200	2400
		6000											6000
		5000											5000
	0	11000	0	0	0	0	0	0	0	0	0	0	11000
FA	200	11200	8880	950	200	10000	200	950	9950	200	200	7750	51930

Non-L[illegible]-Project Forecast 2004

RA	Account	Expense Element	Line Item	Reason	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
FD	[illegible]		Furniture Equipment	7-25-02 Forecast				100				100				100	300
																	300
FD	[illegible]		Post Offer Physicals	7-25-02 Forecast			3000			3000			3000			1000	10000
			August 2003 Adjustment	Add $1200						600						600	1200
																	11200
FD	[illegible]		Printing Services	7-25-02 Forecast						100						100	200
																	200
FD	[illegible]		Software Purchase	7-25-02 Forecast				100				100				100	300
			August 2003 Update	Add $575 for HK's laptop			575										575
					0	0	575	100	0	0	0	100	0	0	0	100	875
FD	[illegible]		Pre-Employment Testing	7-25-02 Forecast				3000				3000				3000	9000
			August 2003 Adjustment	Add $11,000 for TRAIT; mass tests			2000			3000			3000			3000	11000
					0	0	2000	3000	0	3000	0	3000	3000	0	0	6000	20000
FD	[illegible]		Pre-Employment - Proctor	7-25-02 Forecast			500			500			500			500	2000
			August 2003 Adjustment	Add $1700			500			500			500			200	1700
					0	0	1000	0	0	1000	0	0	1000	0	0	700	3700
FD	[illegible]		Advertising	7-25-02 Forecast				250				250				250	750
					0	0	0	250	0	0	0	250	0	0	0	250	750
FD	[illegible]		Cellular Phones	7-25-02 Forecast	200	200	200	200	200	200	200	200	200	200	200	200	2400
					200	200	200	200	200	200	200	200	200	200	200	200	2400
FD	[illegible]		Misc. Expenses - Recruitment Supplies	7-25-02 Forecast				100				100				100	300
			September 2003 Adjustment, per exec directive	Delete $300				-100				-100				-100	-300
					0	0	0	0	0	0	0	0	0	0	0	0	0
PFD	[illegible]	[illegible]	B2A														0
			August 2003 Adjustment	Add $6000		6000											6000
					0	6000	0	0	0	0	0	0	0	0	0	0	6000
PFD	[illegible]	[illegible]	Staff Training	7-25-02 Forecast			500			500			500			500	2000
			August 2003 Adjustment	Delete $2000			-500			-500			-500			-500	-2000
					0	0	0	0	0	0	0	0	0	0	0	0	0
PFD	[illegible]	[illegible]	Mainland Travel	7-25-02 Forecast				2000				2000				2000	6000
			August 2003 Adjustment	Delete $600				-2000				-2000				-2000	-6000
					0	0	0	0	0	0	0	0	0	0	0	0	0
PFD	[illegible]	[illegible]	NEO	[illegible]	25				25				25			25	100
			August 2003 Adjustment	Delete $100	-25				-25				-25			-25	-100
					0	0	0	0	0	0	0	0	0	0	0	0	0
OVERALL TOTAL																	[illegible]

S:\HumanResources\HRWSD\Budget\2002 Forecast\F D\07-24-01 Labor Forecasts\NonLabor 2002-03 Forecast&Updates.xls

2004

Forecast as of 8/18/03

Account	as of 6/03in '02	Actual Changes	New Forecast	Proposed Cuts for 2004 (8/03)	Comments
Furniture	300		300		
Post Offer Physicals	10000	1200	11200		Since 2000; avg cost up by $10 per nh (more TC); reg yr - 80 nh X 140 = 11200
Printing Services	200		200		
Software Purchases	300	575	875		Add $575 for HK's laptop (MS office & Visio)
Pre-Employment Testing	9000	11000	20000		On-going yearly expense for TRAIT assessment (80 nhires X top 5 x $22/book = $8800)
Pre-Employment Proctor	2000	1700	3700		
Advertising	750		750		
Cellular Phones	2400		2400		
Misc. Expenses	300	-300	0	-300	
Staff Training	2000	-2000	0		Move to FA
Mainland Travel	6000	-6000	0		Move to FA
NEO	100	-100	0	-100	Only add back in if for program; not refreshments
B2A (New ~ not in original budget)	10000	-10000	0	-8000	$10,000 moved from FA then moved to On-line Tools and Testing
On-line Recruitment Tools		6000	6000		$500/month fee; budget in February
	43350	2075	**45425**		
Included in FA budget		8000			
		10075	**Overall Increase to WSD budget**		

Per Chase (7/28/03) - no additional monies needed for KM4U, B2A, Staffing initiatives (in regards to HRIS); PDS license okay to share for now; may need an additional license when things pick up.

Per Alma (8/14/03) - $500/mo fee per month = $6000; netselect yearly maintenance fees and expenses for ads (normally dept. pays); TRAIT will be on-going yearly expense (80 new hires in a reg staffing year X top 5 intvs X $22 per book). No other $$ needed for B2A/HECO.com

8/20/2003 Per meeting with Faye

Standard	80 new hires as baseline
1st Cut	Use 70 new hires as baseline
1st Cut	Labor TC - reduce to 5 consultants @ 12 months and 1 consultant @ 9 months
2nd Cut	Labor TC - reduce to 5 consultants @ 12 months and 1 consultant @ 6 months

Proposed 2005 Budget as of 9/14/04

	2001	2002	2003	01 to 03 Ave	2004	2005 Budget	Need to add	New Budget
Test Materials	$15,588	$10,736	$6,622	$10,982	$67,357	**$19,680**	$5,320	**$25,000**
					-$20,000			
Pre-Employment Testing	$14,146	$15,023	$10,301	$13,157	$11,620	**$11,200**	$2,800	**$20,000**
						****Move $6000 from Act 767-201 to this account**		
Cell Phones	$1,260	$1,150	$1,198	$1,203	$707	**$2,400**	n/a	**$2,400**

t)

e directive was given to cut $39K. $4K was spent on

ount)
s curtailed. Per executive directive, monies removed from

dees to the Utilities Executive Course from 1 to 2 persons.
t of our executive development program.

tions.

1

tions.

9/23/04

Sole Source Justification for Workforce Planning Project Contract #FA-04-028
Purchase Order#P69675

The changing workforce and the growing number of retirements over the next 10 years, presents an opportunity for WSD to address the strategic implications to our workforce in areas of knowledge and skill retention, staffing and recruitment, HR technology, and leadership continuity. The primary objective of this project is to assess the current state of our workforce projects and programs that support our workforce planning efforts and to identify a strategy and approach for the development of a workforce plan.

The selection of EMA to provide this service was due to Compatibility and Delivery Date. The Project Consultant, Claire K. Cooper has over twenty years of Executive, Human Resource and Organization Effectiveness experience. Her expertise in organizational effectiveness, strategic planning reengineering and technology implementation is aligned with our requirements. She has recently worked on organizational assessments, workforce flexibility, human resource planning, performance improvement, and transformational change programs for utility companies such as the City and County of Honolulu Board of Water Supply and many water utilities in

FI - 2005 Budget Actuals Project / NonLabor

Budget Figures Reflected in Pillar as of 05/16/03

Figure reflects adjusted budget (available $) after expenses/adjustments

RA	Acct	EE	Line Item	Comments	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
PFI	722	501	Consulting Fees -NP				11,000			12,000			12,000		12,000		47,000
			2/18/04 Update	Escalation 3%			500			500			500				1,500
			Total		0	0	11,500	0	0	12,500	0	0	12,500	0	12,000	0	48,500
			Shred-It Services	New line item						511						511	1,022
			2/23/04 Update		125	125	125	125	125	-386	125	125	125	125	125	-386	478
			Total		125	125	125	125	125	125	125	125	125	125	125	125	1,500
PFI	722	201	HonClub Maint							450						450	900
			8/20/2003 Update	Escalation 2.2%						10	0	0	0	0	0	10	20
			2/18/04 Update	Reverse 2.2% increase						-10						-10	-20
			Total		0	0	0	0	0	450	0	0	0	0	0	450	900
PFI	722	205	Resource Area				750	300	100	450	1,000	200			200		3,000
			8/20/2003	Escalation 2.2%	0	0	17	7	2	10	22	4	0	0	4	0	66
			2/18/04 Update	Reverse 2.2% increase			-17	-7	-2	-10	-22	-4			-4		-66
			Total		0	0	750	300	100	450	1,000	200	0	0	200	0	3,000
PFI	722	205	Training Supplies							1,000				800			1,800
			Total		0	0	0	0	0	1,000	0	0	0	800	0	0	1,800
PFI	722	501	LDEV/SPLNG				5,000										5,000
			5/19/2003	Move Mar to May			-5,000		5,000								0
			8/20/2003	Escalation 2.2%	0	0	0	0	110	0	0	0	0	0	0	0	110
			2/23/04 Update	Reverse 2.2% increase					-110								-110
			Total		0	0	0	0	5,000	0	0	0	0	0	0	0	5,000
PFI	722	516	Toastmasters				370	60	60	60		60	370	490	60		1,530
			8/20/2003	Escalation 2.2%			8	1	1	1		1	8	11	1		32
			2/18/04 Update	Reverse 2.2% increase			-8	-1	-1	-1		-1	-8	-11	-1		-32
			Total		0	0	370	60	60	60	0	60	370	490	60	0	1,530
PFI	765	462	On-line Training				620				620						1,240
			8/20/2003	Delete			-620				-620						-1,240
			Total				0				0						0
PFI	765	462	Software	New line item			634				634						1,268
			Total		0	0	634	0	0	0	634	0	0	0	0	0	1,268
PFI	780	501	VEA		20,750	10,750	5,750	5,750	5,750	20,750	20,750	5,750	5,750	3,250	3,250	10,750	119,000
			8/20/2003	Escalation 2.2%	457	237	127	127	127	457	457	127	127	72	72	237	2,624
			2/18/04 Update	Increase up to 3%	-207	13	123	123	123	-207	-207	123	123	478	478	13	976
			Total		21,000	11,000	6,000	6,000	6,000	21,000	21,000	6,000	6,000	3,800	3,800	11,000	122,600
PFI	788	201	AG-ITT		930												930
			5/19/2003	Move Jan to Oct	-930									930			0
			8/20/2003	Escalation 2.2%	0	0	0	0	0	0	0	0	0	20	0	0	20
			2/18/04 Update	Price Adjustment (3 participants)										50			50
			Total		0	0	0	0	0	0	0	0	0	1,000	0	0	1,000

FI - 2004 Budget Actuals NonProject / NonLabor

Budget Figures Reflected in Pillar as of 05/16/03

Figure reflects adjusted budget (available $) after expenses/adjustments

RA	Acct	EE	Line Item	Comments	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
	722	501	**Consulting Fees -NP**				11,000			12,000			12,000		12,000		47,000
			2/23/04Upd	move $ Mar to Apr			-11,000	11,000									0
			4/21/2004	Move $ to May/Jul Aug				-11,000	3,000		4,000	4,000					0
			6/29/04 Update	move $ to end of year					-3,000	-12,000	-4,000		4,000	12,000		3,000	0
			9/1/04 Update	Tx $ to FD								-4,000	-12,000		-8,000	4,000	-20,000
			Unspent $ deleted														0
			Total				0	0	0	0	0	0	4,000	12,000	4,000	7,000	27,000
			Shred-It Services	5/2003 new line item						500						500	1,000
			Actuals			-40	-125			-79							-244
			2/23/04Upd	spread $ per month	83	83	83	83	83	-417	83	83	84	84	84	-416	0
			3/30/2004 Update	less $100 & allocate			-23	-23	-23	-23	-23	-13	-14	-14	-14	-14	-184
			Unspent monies deleted		-83	-43		-60	-60		-60						-306
			Total		0	0	-65	0	0	-19	0	70	70	70	70	70	266
PFI	722	201	**HonClub Maint**							450						450	900
	R0006274		Actuals					-25									-25
			6/29/04 Update	Move $						-450			450				0
			9/1/04 Update	Move $ frm Sep to Nov									-450		450		0
			Total					-25		0			0		450	450	875
	722	205	**Resource Area**				300	300	100	450	1,000	200			200	0	2,550
	R0006270		1/2004 Update	Move Mar to Feb		200	-200										0
			2/23/04Upd	Move Feb to Mar		-200	200										0
			3/30/2004 Update	Move Mar to Apr			-300	300									0
			4/21/04 Upd	Move $300 frm Apr to Oct				-300						300			0
			6/29/04 Update	Move $						-450	-800		450			800	0
			9/1/2004 Update	Move $ frm Sep to Nov								-200	-450		450	200	0
			Actuals	Walk the Talk Co., Books				-206									-206
			Unspent monies deleted					-94	-100		-200						-394
			Total			0	0	0	0	0	0	0	0	300	650	1,000	1,950
	R0006273		**Training Supplies**	supplies stay in trng rm		800				200				800			1,800
	FD-NEO refreshment		1/2004 Update	Move Feb to Jun		-500				500							0
			2/23/04Upd	Move Feb to Mar		-300	300										0
			3/30/04 Update	Move Mar to Apr			-300	300									0
			6/29/04 Update	Move $						-700		500	200				0
			9/1/04 Update	Move $								-450	200	-600	600	250	0
			Actuals					-5									-5
			Unspent monies deleted					-295									-295
			Total			0	0	0		0		50	400	200	600	250	1,500
	722	501	**LDEV/SPLNG**				5,000										5,000
	R0006278		5/2003 Update	Move Mar to May			-5,000		5,000								0
			6/29/04 Update	Move $ for Oct HHV					-5,000					5,000			0
			Actuals	Pool car cost						-7							-7
			Total				0		0	-7				5,000			4,993

Shred-it
MOBILE PAPER SHREDDING & RECYCLING

Wednesday, February 26, 2003

Kevin Imai
Consultant
Hawaiian Electric Company, Inc.
220 S. King St.
Suite 700
Honolulu, Hawaii 96813

Dear Kevin:

As we discussed on the telephone this afternoon, here is what I would like to suggest to help you in your cost containment efforts.

Beginning immediately, we will charge for our services:

- $3.35 per minute for collection and shredding time not to exceed:
  - $20.00 per security console collected and shredded
  - $5.00 per standard box collected and shredded approx. 1 cubic foot

This gives you the benefit of our per minute rate with the added benefit of limiting your cost. Should we process three (3) security consoles in less than seventeen (17) minutes, your cost will be lower than the per console maximum.

Please let me know if there is anything else that we can do to insure that our service remains cost effective for you.

I have also enclosed Invoice History Reports for the time periods we discussed so that you can review them.

Sincerely,

Edward MacNaughton
General Manager

Encl.: Invoice History Reports for 2001, 2002, 2003

Shred-it Hawaii Corporation
207 Puuhale Road
Honolulu, HI 96819
Tel: (808) 841-6605
Fax: (808) 841-6518
Email: honolulu@shredit.com

Printed on Recycled Paper

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

MANAGEMENT ACCOUNTING & FINANCIAL SERVICES DEPARTMENT NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR
NARUC 923: OUTSIDE SERVICES

CA-IR-2

a. Identify each employee involved in preparation of non-labor direct expense amounts included in the rate case test period budget and sponsored witness.

Response:
KB – Donna Hirashima (also department budget consolidator)
KC – Denise Hoke, Wendy Yamamoto
KF – Sharon Hagihara
KM – Gilbert Ho
KT – Melanie Salvador

b. Provide complete copies of all calculations, spreadsheet files, "pencil" work papers, surveys and other analyses performed indicating the amounts by Department, RA, Activity, and NARUC account that such calculations support.

Response:
See attached spreadsheets and other back-up info for non-labor items

c. For each budgeted non-labor amount in the test period forecast that exceeds $50,000, please describe the basis for determining the budgeted amount (for example, bid solicitations, price times quantify estimation, historical cost escalated, etc.

Response:
See attached spreadsheets and other back-up info for non-labor items

d. For each item in your response to part (c), where specific quantities and prices were discretely forecasted, explain the basis for and source of the budgeted quantity inputs and budgeted prices for each such item. Provide complete copies of all studies, reports and other documents that were relied upon.

Response:
See attached spreadsheets and other back-up info for non-labor items

e. For each item in your response to part (c) where historical costs were escalated, provide all historical cost information that was considered and explain how such data was evaluated and escalated to derive test year proposed levels.

Response:
See attached spreadsheets and other back-up info for non-labor items

f. For each item in your response to part (c) where a bid solicitation or other special analysis was conducted, explain what was done and provide complete copies of all

supporting reports, bid solicitation, proposals, analyses, work papers and other documents associated with such efforts.

Response:
See attached spreadsheets and other back-up info for non-labor items

g. Provide complete copies of all other information requested to completely support and document the test year projected expense levels being proposed by the Company, including general assumptions and forecasting instructions that were employed.

Response:

KB- Donna Hirashima

12/20/2004

Dept	_RA	Resp Area	Acct Blk	Acct Blk Descr	NARUC	Exp Class	_Proj	_Act	_Loc	_EE	FY05
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	700	PHE	150	549
											$25,850.03
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	701	PHE	150	2,995
											$94,097.90
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	720	PHE	150	24
											$1,455.36
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	721	PHE	150	48
											$2,910.72
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	739	PHE	150	36
											$2,183.04
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	755	PHE	150	52
											$3,153.28
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	756	PHE	150	70
											$4,244.80
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	777	PHE	150	48
											$1,138.56
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	785	PHE	150	100
											$4,587.20
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	788	PHE	150	59
											$1,809.53
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	789	PHE	150	4
											$94.88
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	797	PHE	150	1
											$60.64
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	807	PHE	150	4
											$94.88
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	815	PHE	150	48
											$2,910.72
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	818	PHE	150	80
											$2,453.60
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	825	PHE	150	120
											$7,276.80
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	826	PHE	150	1,058
											$35,433.36
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	827	PHE	150	126
											$7,419.12
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	835	PHE	150	1,074
											$30,590.39
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	920	Labor	NPKZZZZZ	836	PHE	150	

Hours = 7,587

12/20/2004

Dept	_RA	Resp Area	Acct Blk	Acct Blk Descr	NARUC	Exp Class	_Proj	_Act	_Loc	_EE	FY05
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	826	PHE	521	400
											(4) $400.00
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	965	PHE	501	300
											(5) $300.00
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	923	Non-Labor	NPKZZZZZ	826	PHE	501	2,910
											(6) $2,910.00
MAFS	PKB	Admin-MgtAcc FinSvc	B38								14,749
											$275,358.18
MAFS	PKB										14,749
											$275,358.18
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	700	PHE	150	1,592
											$48,826.64
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	701	PHE	150	3,867
											$118,600.89
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	721	PHE	150	1,000
											$30,670.00
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	739	PHE	150	1,350
											$41,404.50
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	755	PHE	150	832
											$25,517.44
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	756	PHE	150	162
											$4,968.54
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	760	PHE	150	104
											$3,189.68
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	785	PHE	150	1
											$30.67
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	787	PHE	150	40
											$1,226.80
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	788	PHE	150	188
											$5,765.96
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	789	PHE	150	16
											$490.72
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	815	PHE	150	66
											$2,024.22
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	818	PHE	150	120
											$3,680.40
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	825	PHE	150	8
											$245.36
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	826	PHE	150	4
											$122.68
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	835	PHE	150	2,768
											$84,894.56
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	836	PHE	150	136
											$4,171.12
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	890	PHE	150	264
											$8,096.88
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	891	PHE	150	522
											$16,009.74
MAFS	PKC	Budgets	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	701	PHE	205	600
											$600.00
MAFS	PKC	Budgets	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	701	PHE	501	60,608
											$60,608.00
MAFS	PKC	Budgets	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	749	PHE	501	0
											$0.00

*RA #	*Act #	*Loc #	*Ind #	*Project #	*EE #	Line Item	FY05	Jan 05	Feb 05	Mar 05	Apr 05	May 05	Jun 05	Jul 05	Aug 05	Sep 05	Oct 05	Nov 05	Dec 05
PKB	789	PHE	NE	NPKZZZZZ	501	Registration (LAN)	$150.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$150.00	$0.00	$0.00	$0.00
PKB	789	PHE	NE	NPKZZZZZ	501	Training (DH/WY) (2)	$450.00	$0.00	$0.00	$150.00	$0.00	$0.00	$0.00	$150.00	$0.00	$0.00	$0.00	$150.00	$0.00
PKB	789	PHE	NE	NPKZZZZZ	520	Mainland Travel (LAN) (2)	$2,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$2,000.00	$0.00	$0.00	$0.00
PKB	789	PHE	NE	NPKZZZZZ	521	Meals (LAN) (2)	$100.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$100.00	$0.00	$0.00	$0.00
PKB	826	PHE	NE	NPKZZZZZ	201	Materials - Outside Purchase	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PKB	826	PHE	NE	NPKZZZZZ	205	Material - Purchasing Card (3)	$852.00	$71.00	$71.00	$71.00	$71.00	$71.00	$71.00	$71.00	$71.00	$71.00	$71.00	$71.00	$71.00
PKB	826	PHE	NE	NPKZZZZZ	462	PC Software	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PKB	826	PHE	NE	NPKZZZZZ	501	Adm. Exp-Subscrip, etc.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PKB	826	PHE	NE	NPKZZZZZ	501	Birkman Assessment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PKB	826	PHE	NE	NPKZZZZZ	501	Bottled Water (6)	$1,140.00	$95.00	$95.00	$95.00	$95.00	$95.00	$95.00	$95.00	$95.00	$95.00	$95.00	$95.00	$95.00
PKB	826	PHE	NE	NPKZZZZZ	501	Parking - Melim (6)	$1,770.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,770.00
PKB	826	PHE	NE	NPKZZZZZ	501	Utilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PKB	826	PHE	NE	NPKZZZZZ	521	Meals & Entertainment (LAN) (4)	$400.00	$100.00	$0.00	$0.00	$100.00	$0.00	$0.00	$100.00	$0.00	$0.00	$100.00	$0.00	$0.00
PKB	965	PHE	NE	NPKZZZZZ	501	Shredding (5)	$300.00	$0.00	$0.00	$0.00	$150.00	$0.00	$0.00	$0.00	$0.00	$0.00	$150.00	$0.00	$0.00
PKB							$7,162.00	$266.00	$166.00	$316.00	$416.00	$166.00	$166.00	$416.00	$166.00	$2,416.00	$416.00	$316.00	$1,936.00
							$7,162.00	$266.00	$166.00	$316.00	$416.00	$166.00	$166.00	$416.00	$166.00	$2,416.00	$416.00	$316.00	$1,936.00

(2) Travel/Training - based on prior years' travel/training.

(3) See attached

(4) Meals - based on prior years

(5) Paper shredding - based on prior years

(6) A) Bottled water - based on prior years

B) Parking - See attached

CA-IR-2
DOCKET NO. 04-0113
HECO T-13
ATTACHMENT 28
PAGE 6 OF 56

General Ledger Balances Review (HAWAIIAN ELECTRIC COMPANY, INC.)

File Items Edit Tools Help

OK | Revert

(3)

Account: PKB826PHENENPKZZZZZ205 Closed Unposted: 0.00

Adm MAFS Financing HECO Genl O&M Mgt & F

Subl acct:

Period From: 01/03 Period To: 12/03

Format: REV Account Level: 00

	Period	Summary				Action
4	02/03	394.56	100.00	394.56	200.00	-19
5	03/03	35.20	100.00	429.76	300.00	-12
6	04/03	103.07	100.00	532.83	400.00	-13
7	05/03	335.21	100.00	868.04	500.00	-36
8	06/03	17.75	100.00	885.79	600.00	-28
9	07/03	77.54	100.00	963.33	700.00	-26
10	08/03	121.57	100.00	1084.90	800.00	-28
11	09/03	48.48	100.00	1133.38	900.00	-23
12	10/03	67.20	100.00	1200.58	1000.00	-20
13	11/03	223.44	100.00	1424.02	1100.00	-32
14	12/03	41.89	100.00	1465.91	1200.00	-26
15		Actual	Budget			
16	TL	1465.91	1200.00	1465.91	1200.00	-26

2003 - $ 800.00 for supplies not incl. toner actuals

MSM964A ~

Date Printed	30 December 2003 12:21:39
Userid	dhirashi
Program Name	msq000.exe
Program Description	General Ledger Balances Review (HAWAIIAN ELECTRIC COMPANY, INC.)
Version	001A
Revision	142.1 $ Date: Friday, December 05, 2003
Module	3001
Product Version	5.2.3.2
File Version	5.23.142.1
Location	J:\bin\
Compiled Date	5 December 2003 13:01
Form Name	frmMSQMUI00Main

Note: Toner will be paid for by ITS Dept. beginning in 2004.

2005 estimates based on 2003 actuals plus $50 increase

(6)(B)

melim building 333 QUEEN STREET, SUITE F • HONOLULU, HAWAII 96813 • PHONE (808) 533-2991 • FAX (808) 533-7091

Invoice

Costumer **12/10/03**

Name	HAWAII ELECTRIC
Address	Attn. Ms. Laurie Nagata
City	P.O. BOX 2750
Atn.	**HONOLULU, HI 96840-0001**

Qty	Description	Amount
	Parking rent JAN - DEC 2004	
	CT 53	1,687.56
	Total **US$**	**1,687.56**

2005 estimate based on
2003 invoice plus 5% escalation

12/20/2004

Dept	_RA	Resp Area	Acct Blk	Acct Blk Descr	NARUC	Exp Class	_Proj	_Act	_Loc	_EE	FY05
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	826	PHE	521	400
											$400.00
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	965	PHE	501	300
											$300.00
MAFS	PKB	Admin-MgtAcc FinSvc	B38	A & G Operation	923	Non-Labor	NPKZZZZZ	826	PHE	501	2,910
											$2,910.00
MAFS	PKB	Admin-MgtAcc FinSvc	B38								14,749
											$275,358.18
MAFS	PKB										14,749
											$275,358.18
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	700	PHE	150	1,592
											$48,826.64
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	701	PHE	150	3,867
											$118,600.89
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	721	PHE	150	1,000
											$30,670.00
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	739	PHE	150	1,350
											$41,404.50
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	755	PHE	150	832
											$25,517.44
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	756	PHE	150	162
											$4,968.54
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	760	PHE	150	104
											$3,189.68
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	785	PHE	150	1
											$30.67
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	787	PHE	150	40
											$1,226.80
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	788	PHE	150	188
											$5,765.96
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	789	PHE	150	16
											$490.72
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	815	PHE	150	66
											$2,024.22
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	818	PHE	150	120
											$3,680.40
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	825	PHE	150	8
											$245.36
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	826	PHE	150	4
											$122.68
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	835	PHE	150	2,768
											$84,894.56
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	836	PHE	150	136
											$4,171.12
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	890	PHE	150	264
											$8,096.88
MAFS	PKC	Budgets	B38	A & G Operation	920	Labor	NPKZZZZZ	891	PHE	150	522
											$16,009.74
MAFS	PKC	Budgets	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	701	PHE	205	600
											$600.00
MAFS	PKC	Budgets	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	701	PHE	501	60,608
											$60,608.00
MAFS	PKC	Budgets	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	749	PHE	501	0
											$0.00

12/20/2004

Dept	_RA	Resp Area	Acct Blk	Acct Blk Descr	NARUC	Exp Class	_Proj	_Act	_Loc	_EE	FY05	
MAFS	PKC	Budgets	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	749	PHE	520	0	
											$0.00	
MAFS	PKC	Budgets	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	789	PHE	501	2,000	
											$2,000.00	4
MAFS	PKC	Budgets	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	789	PHE	520	2,300	
											$2,300.00	4
MAFS	PKC	Budgets	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	789	PHE	521	300	
											$300.00	4
MAFS	PKC	Budgets	B38	A & G Operation	923	Non-Labor	NPKZZZZZ	835	PHE	501	20,107	
											$20,107.00	5
MAFS	PKC	Budgets	B38								98,955	
											$485,851.80	
MAFS	PKC										98,955	
											$485,851.80	
MAFS	PKF	Financial Analysis	B38	A & G Operation	920	Labor	NPKZZZZZ	701	PHE	150	12	
											$368.04	
MAFS	PKF	Financial Analysis	B38	A & G Operation	920	Labor	NPKZZZZZ	827	PHE	150	3,673	
											$120,310.23	
MAFS	PKF	Financial Analysis	B38								3,685	
											$120,678.27	
MAFS	PKF										3,685	
											$120,678.27	
MAFS	PKM	ERP Administration	B30	Prod Oper	502	Non-Labor	NPKZZZZZ	245	KST	901	5,400	
											$5,400.00	
MAFS	PKM	ERP Administration	B30	Prod Oper	505	Non-Labor	NPKZZZZZ	246	KST	901	8,208	
											$8,208.00	
MAFS	PKM	ERP Administration	B30								13,608	
											$13,608.00	
MAFS	PKM	ERP Administration	B31	Prod Maint	512	Non-Labor	NPKZZZZZ	258	KST	901	4,932	
											$4,932.00	
MAFS	PKM	ERP Administration	B31	Prod Maint	513	Non-Labor	NPKZZZZZ	261	KST	901	4,056	
											$4,056.00	
MAFS	PKM	ERP Administration	B31	Prod Maint	514	Non-Labor	NPKZZZZZ	212	KST	901	6,492	
											$6,492.00	
MAFS	PKM	ERP Administration	B31								15,480	
											$15,480.00	
MAFS	PKM	ERP Administration	B32	Transmission Oper	562	Non-Labor	NPKZZZZZ	333	OAH	901	12,072	
											$12,072.00	
MAFS	PKM	ERP Administration	B32	Transmission Oper	563	Non-Labor	NPKZZZZZ	331	OAH	901	1,404	
											$1,404.00	
MAFS	PKM	ERP Administration	B32	Transmission Oper	566	Non-Labor	NPKZZZZZ	320	OAH	901	1,452	
											$1,452.00	
MAFS	PKM	ERP Administration	B32								14,928	
											$14,928.00	

Renewal Invoice

Bill To: Hawaiian Electric Company, Inc.
PO Box 2750
Honolulu HI 96840-0001
USA
(T)xxx Accounts Payable

Invoice Date	Invoice Number
10/14/2003	Maintenance Estimate

Customer ID	Terms	Due Date	PO Number	Customer Reference
S002948	NET30	11/13/2003	P43533	P43533

PS1161-002

Renewal Period 12/1/2003 **To** 11/30/2004

Hawaiian Ele18:21:59

Qty	Description	Contract No	Contract Date	Renewal Basis	Rate	Renewal Amount USD
1	Hyperion Pillar Administrator	S002948M12	7/29/1997	3,848.09	1.1	
2	Hyperion Pillar Administrator	S002948M13	11/21/1997	7,696.18	1.1	
9	Hyperion Pillar Full-use User	S002948M12	7/29/1997	1,731.60	1.1	
231	Hyperion Pillar Planner	S002948M13	11/21/1997	44,444.40	1.1	
60	Hyperion Pillar View Access User	S002948M13	11/21/1997	3,847.80	1.1	
	SubTotal					67,724.88
	Total Amount					**67,724.88**

For questions, please contact Customer Service at 877-901-4975 (203-703-3600 outside North America) or email client_support@hyperion.com
The amount stated in this invoice is an estimate only. This is not your final invoice.

Please do not make payment until you receive a final invoice.

MAINTENANCE ESTIMATE BASED ON 2003 ACTUALS WITH 10% ESCALATION PER CONTRACT PLUS TAX. ALLOCATION TO HECO, MECO AND HELCO BASED ON

3:19PM

04	Jun 04	Jul 04	Aug 04	Sep 04	Oct 04	Nov 04	Dec 04
16	$60.46	$60.46	$60.46	$60.46	$241.84	$241.84	$60.46
00	$0.00	$0.00	$0.00	$0.00	$0.00	$9,856.00	$0.00
00	$181.38	$0.00	$0.00	$0.00	$0.00	$0.00	$181.38
84	$241.84	$241.84	$272.07	$272.07	$272.07	$272.07	$272.07
00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,920.00	$0.00
30	$483.68	$302.30	$332.53	$332.53	$513.91	$15,289.91	$513.91
30	$483.68	$302.30	$332.53	$332.53	$513.91	$15,289.91	$513.91
46	$60.46	$60.46	$60.46	$60.46	$241.84	$241.84	$60.46
.00	$0.00	$0.00	$0.00	$0.00	$0.00	$7,805.00	$0.00
.00	$181.38	$0.00	$0.00	$0.00	$0.00	$0.00	$181.38
.84	$241.84	$241.84	$272.07	$272.07	$272.07	$272.07	$272.07
.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,920.00	$0.00
.30	$483.68	$302.30	$332.53	$332.53	$513.91	$13,238.91	$513.91
.30	$483.68	$302.30	$332.53	$332.53	$513.91	$13,238.91	$513.91
.60	$967.36	$604.60	$665.06	$665.06	$1,027.82	$28,528.82	$1,027.82

tal

499

7,605 ← 2/04

[illegible]

949

,364

tal

750

872

703 26,775

872 1950

703 26,775

Version: Jul03

Yamamoto, Wendy

From: Lee, Dennis
Sent: Thursday, August 21, 2003 1:48 PM
To: Yamamoto, Wendy
Subject: Essbase/Analyzer training estimate for the budget

For 2004.

On-site training.

3 1-day courses at $2000 per day + course material, travel & lodging.
Spreadsheet Reporting
Analyzer Reporting
Analyzer Designer

Course fees = $6000 501
Course materials = $500 501
Airfare = $800. (Minneapolis)
Hotel = $150 + tax for 3 nights = $500 } 520
Misc per diem = $200 521

PKC 789

Total = $8000.

For 2005.

Course fees = $2000 (2 students for 1 2-day course)
Essbase Spreadsheet Toolkit
Airfare = $1600.
Hotel = $700.
Misc per diem = $300.

Total = $4600.

(5)

'03 JUN 23 AM 10:09 AP RCVD

1344 Crossman Avenue
Sunnyvale, CA 94089
tel 888.597.7701
fax 408.220.8140

Renewal Invoice

Invoice Date	Invoice Number
06/19/03	201R40123

Bill To: Hawaiian Electric Company, Inc.
PO Box 2750
Honolulu HI 96840-0001
Dennis Lee

Ship To: Hawaiian Electric Company, Inc.
900 Richards St.
Honolulu HI 96813
Dennis Lee

003629

Bill To ID	Ship To ID	Terms	Due Date	Renewal Period	Customer Reference
C002781	C002781	NET30	07/19/03	07/01/03 To 06/30/04	PO No P51161

Qty	Description	Contract No.	Contract Date	Renewal Basis	Renewal Rate	Delivery Method	Taxable	Amount USD
10	Hyperion Analyzer Concurrent Interactive User Maintenance	C002781-002	06/20/02	12,000.00	0.15	E	Y	1,800.00

Subtotal	1,800.00
Tax	72.00
Total	1,872.00

Remittance:
Wire Transfers to: Domestic: Wells Fargo N.A. San Francisco, CA 94104 Account #4171745367 ABA 121000248
International: Wells Fargo N.A. San Francisco, CA 94104 Account #4171745367 SWIFT Code WFBIUS6S
Checks Payable to: Hyperion Solutions Corp. Dept 33389 P.O. Box 39000 San Francisco, CA 94139-3389
Hyperion Solutions Corp. Taxpayer ID Number: 77-0277772
For questions, please contact Customer Service at 877-901-4975 (203-703-3600 International) or email client_support@hyperion.com
Delivery Method : P - Physcial , E - Electronic and NA - Not Applicable

ESSBASE MAINTENANCE FEE BASED ON 2003 ACTUALS PLUS ESCALATION

(5)

'03 DEC 1 AM10:09 AP RCVD

Hyperion

1344 Crossman Avenue
Sunnyvale, CA 94089
tel 888.597.7701
fax 408.220.8140

Renewal Invoice

Invoice Date	Invoice Number
11/21/03	201R43231

Bill To: Hawaiian Electric Company, Inc.
PO Box 2750
Honolulu HI 96840-0001
Accounts Payable

Ship To: Hawaiian Electric Company, Inc.
900 Richards Street
Honolulu HI 96814
Lori Nagata

3429

USE TAX

Purchase Order P51161-001

Bill To ID	Ship To ID	Terms	Due Date	Renewal Period	Customer Reference
C002781	C002781	NET30	12/21/03	12/01/03 To 11/30/04	P51161-001

Qty	Description	Contract No.	Contract Date	Renewal Basis	Renewal Rate	Delivery Method	Taxable	Amount USD
1	Hyperion Essbase Development Server Hyperion Essbase API Maintenance	C002781-1	11/30/00			NA	Y	132.31
2	Hyperion Essbase Development Server Concurrent User Maintenance	C002781-1	11/30/00			NA	Y	1,190.76
1	Hyperion Essbase Development Server Base Solution Maintenance	C002781-1	11/30/00			NA	Y	1,323.06
1	Hyperion Essbase OLAP Server Hyperion Essbase Spreadsheet Toolkit Maintenance	C002781-1	11/30/00			NA	Y	661.53
1	Hyperion Essbase OLAP Server Hyperion Essbase Partitioning Option Maintenance	C002781-1	11/30/00			NA	Y	1,984.58

Remittance:
Wire Transfers to: Domestic: Wells Fargo N.A. San Francisco, CA 94104 Account #4171745367 ABA 121000248
International: Wells Fargo N.A. San Francisco, CA 94104 Account #4171745367 SWIFT Code WFBIUS6S
Checks Payable to: Hyperion Solutions Corp. Dept 33389 P.O. Box 39000 San Francisco, CA 94139-3389
Hyperion Solutions Corp. Taxpayer ID Number: 77-0277772
For questions, please contact Customer Service at 877-901-4975 (203-703-3600 International) or email client_support@hyperion.com
Delivery Method : P - Physcial , E - Electronic and NA - Not Applicable

1344 Crossman Avenue
Sunnyvale, CA 94089
tel 888.597.7701
fax 408.220.8140

Renewal Invoice

Invoice Date	Invoice Number
11/21/03	201R43231

Bill To: Hawaiian Electric Company, Inc.
PO Box 2750
Honolulu HI 96840-0001
Accounts Payable

Ship To: Hawaiian Electric Company, Inc.
900 Richards Street
Honolulu HI 96814
Lori Nagata

Purchase Order P51161-001

Bill To ID	Ship To ID	Terms	Due Date	Renewal Period	Customer Reference
C002781	C002781	NET30	12/21/03	12/01/03 .To 11/30/04	P51161-001

Qty	Description	Contract No.

1344 Crossman Avenue
Sunnyvale, CA 94089
tel 888.597.7701
fax 408.220.8140

Hyperion

Renewal Invoice

Invoice Date	Invoice Number
11/21/03	201R43231

Bill To: Hawaiian Electric Company, Inc.
PO Box 2750
Honolulu HI 96840-0001
Accounts Payable

Ship To: Hawaiian Electric Company, Inc.
900 Richards Street
Honolulu HI 96814
Lori Nagata

Purchase Order P51161-001

Bill To ID	Ship To ID	Terms	Due Date	Renewal Period	Customer Reference
C002781	C002781	NET30	12/21/03	12/01/03 To 11/30/04	P51161-001

Qty	Description	Contract No.	Contract Date	Renewal Basis	Renewal Rate	Delivery Method	Taxable	Amount USD

[redacted]

12/20/2004

Dept	_RA	Resp Area	Acct Blk	Acct Blk Descr	NARUC	Exp Class	_Proj	_Act	_Loc	_EE	FY05
MAFS	PKM	ERP Administration	B33	Transmission Maint	570	Non-Labor	NPKZZZZZ	349	OAH	901	1,932
											$1,932.00
MAFS	PKM	ERP Administration	B33	Transmission Maint	571	Non-Labor	NPKZZZZZ	343	OAH	901	900
											$900.00
MAFS	PKM	ERP Administration	B33								2,832
											$2,832.00
MAFS	PKM	ERP Administration	B34	Distribution Oper	582	Non-Labor	NPKZZZZZ	463	OAH	901	1,080
											$1,080.00
MAFS	PKM	ERP Administration	B34	Distribution Oper	583	Non-Labor	NPKZZZZZ	461	OAH	901	1,884
											$1,884.00
MAFS	PKM	ERP Administration	B34	Distribution Oper	584	Non-Labor	NPKZZZZZ	462	OAH	901	2,076
											$2,076.00
MAFS	PKM	ERP Administration	B34								5,040
											$5,040.00
MAFS	PKM	ERP Administration	B35	Distribution Maint	592	Non-Labor	NPKZZZZZ	486	OAH	901	40,284
											$40,284.00
MAFS	PKM	ERP Administration	B35	Distribution Maint	593	Non-Labor	NPKZZZZZ	474	OAH	901	3,360
											$3,360.00
MAFS	PKM	ERP Administration	B35	Distribution Maint	594	Non-Labor	NPKZZZZZ	477	OAH	901	3,252
											$3,252.00
MAFS	PKM	ERP Administration	B35	Distribution Maint	598	Non-Labor	NPKZZZZZ	420	OAH	901	2,136
											$2,136.00
MAFS	PKM	ERP Administration	B35								49,032
											$49,032.00
MAFS	PKM	ERP Administration	B38	A & G Operation	920	Labor	NPKZZZZZ	701	PHE	150	112
											$4,093.12
MAFS	PKM	ERP Administration	B38	A & G Operation	920	Labor	NPKZZZZZ	745	PHE	150	0
											$0.00
MAFS	PKM	ERP Administration	B38	A & G Operation	920	Labor	NPKZZZZZ	835	PHE	150	90
											$2,760.30
MAFS	PKM	ERP Administration	B38	A & G Operation	920	Labor	NPKZZZZZ	891	PHE	150	3,658
											$123,652.42
MAFS	PKM	ERP Administration	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	749	PHE	501	1,100
											$1,100.00
MAFS	PKM	ERP Administration	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	749	PHE	520	4,800
											$4,800.00
MAFS	PKM	ERP Administration	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	766	PHE	901	4,200
											$4,200.00
MAFS	PKM	ERP Administration	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	777	PHE	901	131,340
											$131,340.00
MAFS	PKM	ERP Administration	B38	A & G Operation	923	Non-Labor	NPKZZZZZ	891	PHE	501	21,445
											$21,445.00
MAFS	PKM	ERP Administration	B38	A & G Operation	9302	Non-Labor	NPKZZZZZ	818	PHE	901	206,508
											$206,508.00
MAFS	PKM	ERP Administration	B38	A & G Operation	9302	Non-Labor	NPKZZZZZ	842	PHE	901	10,668
											$10,668.00
MAFS	PKM	ERP Administration	B38	A & G Operation	9302	Non-Labor	NPKZZZZZ	843	PHE	901	69,240
											$69,240.00
MAFS	PKM	ERP Administration	B38	A & G Operation	9302	Non-Labor	NPKZZZZZ	850	PHE	901	26,784
											$26,784.00

NonLabor Input Sheet - NonProject/NonProgram
2005

Resp Area (RA) PKM

Prepared by _____

Date _____

(enter Dollars or Vehicle Hours in "Units tab card")

Dimension tab card								Rates tab card	Units tab card															
Line Item	RA	Act	Loc	Ind	Proj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total			
Mainland User Conf-MIMS Adm	PKM	749	PHE	NE	NPKZZZZZ	501		No escalation	0	0	0	0	0	0	0	0	0	1,100	0		1,100			
Mainland Travel-MIMS Adm	PKM	749	PHE	NE	NPKZZZZZ	520		No escalation	0	0	0	2,400	0	0	0	0	0	2,400	0	0	4,800			
Telephone-MIMS	PKM	891	PHE	NE	NPKZZZZZ	501		No escalation	0	0	0	0	0	0	0	0	0	0	0	0	0			
Census Software Maintenance	PKM	891	PHE	NE	NPKZZZZZ	501		No escalation		1,641											1,641	1,641		
Support custom code	PKM	891	PHE	NE	NPKZZZZZ	501		No escalation												204	204	204		
CORP LEVEL COSTS																								
mims amort of deferred costs and annual maint	PKM	212	KST	NE	NPKZZZZZ	901			541	541	541	541	541	541	541	541	541	541	541	541	6,491			
mims amort of deferred costs and annual maint	PKM	245	KST	NE	NPKZZZZZ	901			450	450	450	450	450	450	450	450	450	450	450	450	5,397			
mims amort of deferred costs and annual maint	PKM	246	KST	NE	NPKZZZZZ	901			684	684	684	684	684	684	684	684	684	684	684	684	8,212			
mims amort of deferred costs and annual maint	PKM	258	KST	NE	NPKZZZZZ	901			411	411	411	411	411	411	411	411	411	411	411	411	4,927			
mims amort of deferred costs and annual maint	PKM	261	KST	NE	NPKZZZZZ	901			338	338	338	338	338	336	338	338	338	338	338	338	4,062			
mims amort of deferred costs and annual maint	PKM	320	OAH	NE	NPKZZZZZ	901			121	121	121	121	121	121	121	121	121	121	121	121	1,454			
mims amort of deferred costs and annual maint	PKM	331	OAH	NE	NPKZZZZZ	901			117	117	117	117	117	117	117	117	117	117	117	117	1,409			
mims amort of deferred costs and annual maint	PKM	333	OAH	NE	NPKZZZZZ	901			1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	12,072			
mims amort of deferred costs and annual maint	PKM	343	OAH	NE	NPKZZZZZ	901			75	75	75	75	75	75	75	75	75	75	75	75	898			
mims amort of deferred costs and annual maint	PKM	349	OAH	NE	NPKZZZZZ	901			161	161	161	161	161	161	161	161	161	161	161	161	1,926			
mims amort of deferred costs and annual maint	PKM	420	OAH	NE	NPKZZZZZ	901			178	178	178	178	178	178	178	178	178	178	178	178	2,134			
mims amort of deferred costs and annual maint	PKM	461	OAH	NE	NPKZZZZZ	901			157	157	157	157	157	157	157	157	157	157	157	157	1,884			
mims amort of deferred costs and annual maint	PKM	462	OAH	NE	NPKZZZZZ	901			173	173	173	173	173	173	173	173	173	173	173	173	2,079			
mims amort of deferred costs and annual maint	PKM	463	OAH	NE	NPKZZZZZ	901			90	90	90	90	90	90	90	90	90	90	90	90	1,085			
mims amort of deferred costs and annual maint	PKM	474	OAH	NE	NPKZZZZZ	901			280	280	280	280	280	280	280	280	280	280	280	280	3,362			
mims amort of deferred costs and annual maint	PKM	477	OAH	NE	NPKZZZZZ	901			271	271	271	271	271	271	271	271	271	271	271	271	3,247			
mims amort of deferred costs and annual maint	PKM	486	OAH	NE	NPKZZZZZ	901			3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	40,279			
mims amort of deferred costs and annual maint	PKM	766	PHE	NE	NPKZZZZZ	901			350	350	350	350	350	350	350	350	350	350	350	350	4,202			
mims amort of deferred costs and annual maint	PKM	777	PHE	NE	NPKZZZZZ	901			10,945	10,945	10,945	10,945	10,945	10,945	10,945	10,945	10,945	10,945	10,945	10,945	131,340			
mims amort of deferred costs and annual maint	PKM	818	PHE	NE	NPKZZZZZ	901			17,209	17,209	17,209	17,209	17,209	17,209	17,209	17,209	17,209	17,209	17,209	17,209	206,509			
mims amort of deferred costs and annual maint	PKM	842	PHE	NE	NPKZZZZZ	901			889	889	889	889	889	889	889	889	889	889	889	889	10,668			
mims amort of deferred costs and annual maint	PKM	843	PHE	NE	NPKZZZZZ	901			5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,770	5,770	69,242			
mims amort of deferred costs and annual maint	PKM	850	PHE	NE	NPKZZZZZ	901			2,232	2,232	2,232	2,232	2,232	2,232	2,232	2,232	2,232	2,232	2,232	2,232	26,779	549,664		
Software Maint - software mods	PKM	891	PHE	NE	NPKZZZZZ	501			see amort of software maintenance above															
Software Maint on reports	PKM	891	PHE	NE	NPKZZZZZ	501			see amort of software maintenance above															
develop software mods (corporate wide)	PKM	891	PHE	NE	NPKZZZZZ	501															0			
Quality Assurance Consultants	PKM	891	PHE	NE	NPKZZZZZ	501															0			
Project Management	PKM	891	PHE	NE	NPKZZZZZ	501															0			
Technical Consultants	PKM	891	PHE	ND	NPKZZZZZ	501															0			
Functional Consultants	PKM	891	PHE	NE	NPKZZZZZ	501														19,600	19,600			
ISD charges	PKM	891	PHE	NE	NPKZZZZZ	501																		
Billable portions																								
billable MECO MIMS maint	PKM	891	MAU	BD	NPKZZZZZ	501			9,815	9,815	9,815	9,815	9,815	9,815	9,815	9,815	9,815	9,815	9,815	9,815	117,785	117,785		
billable MECO consulting	PKM	891	MAU	BE	NPKZZZZZ	501			0	0	0	0	0	0	0	0	0	0	0	4,200	4,200			
Billable HELC MIMS maint	PKM	891	HEL	BD	NPKZZZZZ	501			9,815	9,815	9,815	9,815	9,815	9,815	9,815	9,815	9,815	9,815	9,815	9,815	117,785	117,785		
Billable HELC consulting	PKM	891	HEL	BE	NPKZZZZZ	501			0	0	0	0	0	0	0	0	0	0	0	4,200	4,200			
																					820,979	787,079		

CA-IR-2
DOCKET NO. 04-0113
HECO T-13
ATTACHMENT 28
PAGE 20 OF 56

(2) hotels

HECO EMPLOYEE EXPENSE REPORT

Name	Company	Department/Division	R. A. & Emp. No.
Gilbert Ho	HECO	System Administration	PKM 33441

Expense Item:	Totals:	3/31/01 Sat	4/1/01 Sun	4/2/01 Mon	4/3/01 Tue	4/4/01 Wed	4/5/01 Thu	4/6/01 Fri
Breakfast	$44.55		$13.89	$10.08			$9.58	$11.00
Lunch	$38.94	$4.30		$14.00	$6.99	$6.82	$6.83	
Dinner	$107.45		$17.33	$21.00	$8.99	$40.00	$10.92	$9.21
Hotel	$748.80	$124.80	$124.80	$124.80	$124.80	$124.80	$124.80	
Registration Fees	$0.00							
Air Fare*	$1,390.72	$1,390.72						
Ground Transportation	$30.00		$30.00					
Telephone & Fax	$15.82						$15.82	
Supplies	$0.00							
Entertainment	$0.00							
Dues	$0.00							
Tip	$14.00		$2.00					$12.00
Parking	$0.00							
Personal Expenses	$3.75		$0.75	$0.75	$0.75	$0.75	$0.75	
TOTALS	$2,394.03	$1,519.82	$188.77	$170.63	$141.53	$172.37	$168.70	$32.21

Personal Veh. Mileage:	0
Allowance/mile:	$0.000
Personal vehicle expense:	$0.00
Total Employee Expenses:	$2,394.03
Personal Expenses:	$3.75
Advances:	$0.00
Due Employee:	**$2,390.28**
Due Company:	

Charge to

R.A.	Chg. No.	Type:	Amt:
2V	HR000056	522	$2,199.34
2V	HR000056	521	$190.94
		Total:	$2,390.28

EXPLANATION OF ADVANCES:

EXPLANATION OF ENTERTAINMENT EXPENSES AND HOSTED MEALS:

PURPOSE OF EXPENDITURES: To participate in system admin workshops. Mincom Advisory Council meetings

Interact 2004

Mincom's North American User Conference
October 18-20, 2004

Mincom
The People. The Experience. The Vision.

Registration Form

Simply complete each section of this registration form and mail or fax it with your payment to:

Mincom, Inc.
c/o Unbridled Solutions
1331 17th Street; Suite 808
Denver, CO 80202

register on-line at http://events.mincom.com or
fax completed form to (303) 996-6170

Registrant's Information

FIRST NAME Gilbert LAST NAME Ho TITLE Director, ERP Administration
COMPANY Hawaiian Electric Co. E-MAIL gilbert.ho@heco.com
ADDRESS P. O. Box 2750 CITY Honolulu
STATE Hawaii ZIP/POSTAL CODE 96840 COUNTRY U.S.
TELEPHONE (808) 543-7919 FACSIMILE (808) 543-7396

INDUSTRY (please check one) ○ MINING ● UTILITIES ○ TRANSPORTATION ○ GOVERNMENT ○ DEFENSE

SPECIAL INTEREST GROUP (please check one) ● FINANCIAL ○ MAINTENANCE ○ MATERIALS ○ SYSTEMS ADMINISTRATION ○ HR / PAYROLL ○ MINESCAPE

Please indicate which special events you plan to attend:

SUNDAY, OCTOBER 17 – First-time Attendee Orientation (3-4 pm)	○ YES ● NO	
– Welcome Reception (4-6 pm)	● YES ○ NO	
MONDAY, OCTOBER 18 – 25th Anniversary Dinner at Denver Museum of Nature and Science	● YOU	○ SPOUSE / GUEST
I / We Will Need Bus Transportation To & From The Museum	● YES ○ NO	
WEDNESDAY, OCTOBER 20 – Closing Night Reception Dinner	● YOU	○ SPOUSE / GUEST

Registration Fees

Conference fees cover all session materials and special events. Fees do not cover hotel room expense.

Please check appropriate option(s):

● **Interact 2004 Early Registration** (If postmarked or faxed prior to September 17)	$ 720
○ **Interact 2004 Regular Registration** (If postmarked or faxed on or after September 17)	$ 820
○ **Interact 2004 Spouse/Guest Fee** (for evening events only)	$ 125
● **LinkOne User Forum** (If postmarked or faxed prior to September 17)	$ 200
○ **LinkOne User Forum** (If postmarked or faxed on or after September 17)	$ 250

Payment

Please indicate method of payment:

● **Check made payable to Mincom, Inc.** (accepted by mail only)
○ **Credit Card** ○ **VISA** ○ **MASTERCARD** ○ **AMERICAN EXPRESS**

Mincom The People. The Experience. The Vision.

Print

Interact 2004 - North American User Conference -
http://www.mincom.com/company/events/info/239_interact_2004_north_.asp?lEventId=239

Interact 2004 North American User Conference

October 18-20, 2004
The Inverness Hotel and Conference Center
Englewood, Colorado

Register Today for Interact 2004

Sign up now to attend Mincom's North American User Conference, to be held on October 18th-20th at The Inverness Hotel and Conference Center in Englewood, Colorado.

[redacted] as well as the online hotel reservation form.

- Closing Night Reception/Dinner on Wednesday, October 20th, sponsored by Beltek.

Register Early and Save $100

Register prior to September 17th to save $100 on your registration fee for Interact 2004; early registration is $720 (USD) per person. Registrations received on or after September 17th are $820 per person. You may also bring a guest/spouse to evening events for $125 per person; when registering please indicate if a guest/spouse will be in attendance at the evening events.

Mincom has negotiated a special guest room rate of $145 per night at The Inverness. This includes complimentary high-speed Internet connection in the room, a $9.95 per night value.

Conference Sponsors Include:

IBM.

BUSINESS OBJECTS®

Beltek

Leaders in e-business Content Management Solutions

CATERPILLAR®

ONIQUA.

ENTERPRISE ANALYTICS

Driving better decisions.

Mincom The People. The Experience. The Vision.

Print

Mincom LinkOne Americas User Forum 2004 -
http://www.mincom.com/company/events/info/268_mincom_linkone_ameri.asp?lEventId=268

Mincom LinkOne Americas User Forum 2004

October 21 & 22, 2004
The Inverness Hotel and Conference Center
Englewood, CO

Interact 2004 - Thank you to all attendees!

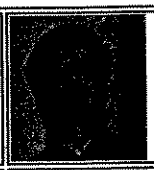
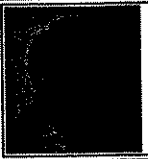
Greetings Attendees and all interested LinkOne Users,

A quick email to update everyone on the outcomes from the America's User Conference. Apologies to those who may receive this twice via linkone-talk and individually.

President & Vice President

A warm thank to our outgoing President Brian Tofte from Cleveland Cliffs. We thank Brian for his service and are looking forward to seeing him next year.

As is the tradition in the user group, last users Vice President becomes this years President.

Congratulations to Nigel Gray from Raytheon Aircraft Company who assumes the lofty role as President!	
Nina Pathy from AGCO Corporation was elected Vice President by the group.	
Glen Colbert from Foundation Coal was elected to the new position of Secretary of the group.	Sorry - no Photo of Glen

Event Summary

Over 50 users attended a number of informative sessions from a diverse range of industries over the 2 days. The presentations from those sessions will be loaded to the LinkOne customer website ASAP. We expect

this to be by Friday 12 November.

- LinkOne WebView 2.x was introduced to everyone along with examples of how Volvo Penta have deployed the product.
- Everyone appreciated Nigel's presentation where we learnt how Raytheon are developing technology for shooting down missiles in space!
- AGCO presented their implementation of LinkOne and we learnt how they are deploying the Epsilon solution to over 9200 dealers worldwide!
- We learnt how MTU & Wilo are using LinkOne & SAP in combination to fully automate their spare

Infinno Inc

Thanks to those in Mincom who made the event possible!

Felicity St John, Michelle Byrne, Warren Pichler and Rich Knight.

We look forward to seeing you all again in 2005!

Print

© 2003 Mincom Ltd for more information please refer to www.mincom.com/legal/terms.asp

(3) backup

Budget for Ellipse Maintenance

Software maint folder

	Old maint fee	Amort of relicense fee	credit for old maint fee	New maint fee	BSI	TOTAL P,H,M	CPI
200401	47,308.93				1,222.50		
200402	47,308.93				1,222.50		
200403	47,308.93				1,222.50		
200404	47,308.93				1,222.50		
200405	47,308.93				1,222.50		
200406	13,798.44	47,742.75	(13,798.44)	16,232.54	1,222.50	65,197.79	
200407	13,798.44	47,742.75	(13,798.44)	16,232.54	1,222.50	65,197.79	
200408	13,798.44	47,742.75	(13,798.44)	16,232.54	1,222.50	65,197.79	
200409	13,798.44	47,742.75	(13,798.44)	16,232.54	1,222.50	65,197.79	
200410	13,798.44	47,742.75	(13,798.44)	16,232.54	1,222.50	65,197.79	
200411	13,798.44	47,742.75	(13,798.44)	16,232.54	1,222.50	65,197.79	
200412	13,798.44	47,742.75	(13,798.44)	16,232.54	1,222.50	65,197.79	
200501	13,798.44	47,742.75	(13,798.44)	16,232.54	1,249.76	65,225.05	0.0223
200502	13,798.44	47,742.75	(13,798.44)	16,232.54	1,249.76	65,225.05	
200503	13,798.44	47,742.75	(13,798.44)	16,232.54	1,249.76	65,225.05	
200504	13,798.44	47,742.75	(13,798.44)	16,232.54	1,249.76	65,225.05	
200505	13,798.44	47,742.75	(13,798.44)	16,232.54	1,249.76	65,225.05	
200506	13,798.44	47,742.75	(13,798.44)	16,594.52	1,249.76	65,587.03	0.0223
200507	13,798.44	47,742.75	(13,798.44)	16,594.52	1,249.76	65,587.03	
200508	13,798.44	47,742.75	(13,798.44)	16,594.52	1,249.76	65,587.03	
200509	13,798.44	47,742.75	(13,798.44)	16,594.52	1,249.76	65,587.03	
200510	13,798.44	47,742.75	(13,798.44)	16,594.52	1,249.76	65,587.03	
200511	13,798.44	47,742.75	(13,798.44)	16,594.52	1,249.76	65,587.03	
200512	13,798.44	47,742.75	(13,798.44)	16,594.52	1,249.76	65,587.03	
200601	13,798.44	47,742.75	(13,798.44)	16,594.52	1,277.63	65,614.90	0.0223
200602	13,798.44	47,742.75	(13,798.44)	16,594.52	1,277.63	65,614.90	
200603	13,798.44	47,742.75	(13,798.44)	16,594.52	1,277.63	65,614.90	
200604	13,798.44	47,742.75	(13,798.44)	16,594.52	1,277.63	65,614.90	
200605	13,798.44	47,742.75	(13,798.44)	16,594.52	1,277.63	65,614.90	
200606				16,964.58	1,277.63	18,242.21	0.0223
200607				16,964.58	1,277.63	18,242.21	
200608				16,964.58	1,277.63	18,242.21	
200609				16,964.58	1,277.63	18,242.21	
200610				16,964.58	1,277.63	18,242.21	
200611				16,964.58	1,277.63	18,242.21	
200612				16,964.58	1,277.63	18,242.21	
200701				16,964.58	1,306.12	18,270.70	0.0223
200702				16,964.58	1,306.12	18,270.70	
200703				16,964.58	1,306.12	18,270.70	
200704				16,964.58	1,306.12	18,270.70	
200705				16,964.58	1,306.12	18,270.70	
200706				17,342.89	1,306.12	18,649.01	0.0223
200707				17,342.89	1,306.12	18,649.01	
200708				17,342.89	1,306.12	18,649.01	
200709				17,342.89	1,306.12	18,649.01	
200710				17,342.89	1,306.12	18,649.01	
200711				17,342.89	1,306.12	18,649.01	
200712				17,342.89	1,306.12	18,649.01	
200801				17,342.89		17,342.89	
200802				17,342.89		17,342.89	
200803				17,342.89		17,342.89	
200804				17,342.89		17,342.89	
200805				17,342.89		17,342.89	
200806						-	
200807						-	
200808						-	
200809						-	
200810						-	
200811						-	
200812						-	

Original file

Amendment 17

$785,234 for HECO, Helc, MECO see (A) on next page

Hawaiian Electric Company
Maintenance Invoice Information **Reminder to budget for GET Tax 1.04166**

			Escalation used 2005		2004 june to dec
Ellipse Software			785,234.47		355,251.02
			785,234.47	(A)	355,251.02
1% Contingency					
Total			**785,234.47**		**355,251.02**
HECO portion	70%		549,664.13	(B)	248,675.71
HELC portion	15%		117,785.17		53,287.65
MECO portion	15%		117,785.17		53,287.65
			785,234.47	(A)	355,251.02

Estimate for Mincom Consulting for 2005

	Consulting	Trav and Lodging	Total
Assist with implementation of Output Designer	11,249.93	2,750.00	13,999.93
Assist with implementation of Document Index Modules	11,249.93	2,750.00	13,999.93
		Total	27,999.86
		70% HECO	19,599.90
		15% HELC	4,199.98
		15% MECO	4,199.98

H5A 1L2

2/26/2004 | C726

Tel. (514) 341-9113 Fax (514) 341-4757

Bill To	Ship To
Hawaiian Electric Company Inc Attn: Accounts Payable P.O. Box 2750 Honolulu, HI 96840-0001 United States	Lori Choy Central Pacific Plaza Attention: Internal Audit Honolulu, Hi 96813

(4591)

P.O. No.	Terms	Rep	Ship	Via	F.O.B.	Project
P59923	Net 30	Lalon	3/2/2004	Electronic Deli		

Quantity	Item	Description	Price Each	Amount
10	Census Enterprise Premium	Support and Upgrade Renewal Coverage Period: March 01, 2004 to February 28, 2005	225.00	2,250.00
			Total	US$2,250.00

USE TAX

x1.044
x.70 factor
$1641

Budget to support custom code breaking

Sum of Est Cost to fix		10% probability of breaking	2 service packs per year	
Stream	Total	10%		
AP	10208.268	1,020.83	2,041.65	
FM	78749.496	7,874.95	15,749.90	
HR	16041.564	1,604.16	3,208.31	
MM	93332.736	9,333.27	18,666.55	
PC	2916.648	291.66	583.33	
PR	48124.692	4,812.47	9,624.94	
WM	4374.972	437.50	874.99	
ZZ	1458.324	145.83	291.66	70% or $204 will be budgeted by system administration for the HECO portion
(blank)				
Grand Total	255206.7	25520.67	51,041.34	

Original spreadsheet \\GAIA3\MINCOM\Ellipse\ITS_Ellipse\Report List (Master)\HW Programs.xls
program list taken from this database \\GAIA3\MINCOM\Ellipse\ITS_Ellipse\Report List (Master)\Ellipse_ERP_program_and_report_master_listing.mdb

Task 657

From: Ho, Gilbert
Sent: Thursday, March 04, 2004 4:33 PM
To: Cummins, Tom; Hayashida, Corinne; Kanja, Dan; Lagundimao, Kathy; Matsunaga, Lyle; Nip, Lester; Noda, Roy; Seto, Kimberly; Tait, Linda; Uemoto, Shane; Yafuso, Lori; Yamauchi, Faye
Subject: budgeting to support our custom code

Hi All,

It was decided that we develop a uniform method of budgeting to support our custom code. Since there are so many unknowns in this equation, I figured it would be easier for everyone if I propose the following methodology as a strawman..

!) I took the list of HW programs that are not under maintenance AND not flagged for deletion and assumed that it would take 8hrs x $175 =$1400 to fix
2) I totaled this amount by stream and assumed a 10% probability that any one of these programs would break
3) Because there will most likely be 2 Service Packs in a year I multiplied by 2.

Please let me know if this methodology sounds reasonable by tomorrow. The figures in yellow would be the suggested amout each of us would budget in our streams based on the number of custom programs we have.

12/20/2004

Dept	_RA	Resp Area	Acct Blk	Acct Blk Descr	NARUC	Exp Class	_Proj	_Act	_Loc	_EE	FY05	
MAFS	PKM	ERP Administration	B38								479,945	
											$606,590.84	
											580,865	
MAFS	PKM										$707,510.84	
MAFS	PKT	Treasury	B38	A & G Operation	920	Labor	NPKZZZZZ	700	PHE	150	32	
											$981.44	
MAFS	PKT	Treasury	B38	A & G Operation	920	Labor	NPKZZZZZ	701	PHE	150	151	
											$4,631.17	
MAFS	PKT	Treasury	B38	A & G Operation	920	Labor	NPKZZZZZ	721	PHE	150	48	
											$1,472.16	
MAFS	PKT	Treasury	B38	A & G Operation	920	Labor	NPKZZZZZ	745	PHE	150	160	(1)
											$4,907.20	
MAFS	PKT	Treasury	B38	A & G Operation	920	Labor	NPKZZZZZ	756	PHE	150	48	
											$1,472.16	
MAFS	PKT	Treasury	B38	A & G Operation	920	Labor	NPKZZZZZ	789	PHE	150	108	
											$3,312.36	
MAFS	PKT	Treasury	B38	A & G Operation	920	Labor	NPKZZZZZ	825	PHE	150	3,972	
											$121,821.24	
MAFS	PKT	Treasury	B38	A & G Operation	920	Labor	NPKZZZZZ	826	PHE	150	996	
											$30,547.32	
MAFS	PKT	Treasury	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	749	PHE	501	1,282	
											$1,282.00	
MAFS	PKT	Treasury	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	749	PHE	520	1,137	(2)
											$1,137.00	
MAFS	PKT	Treasury	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	749	PHE	521	227	
											$227.00	
MAFS	PKT	Treasury	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	789	PHE	501	1,400	(3)
											$1,400.00	
MAFS	PKT	Treasury	B38	A & G Operation	921	Non-Labor	NPKZZZZZ	825	PHE	201	0	
											$0.00	
MAFS	PKT	Treasury	B38	A & G Operation	923	Non-Labor	NPKZZZZZ	825	PHE	501	274,021	(4)
											$274,021.00	
MAFS	PKT	Treasury	B38	A & G Operation	923	Non-Labor	NPKZZZZZ	826	PHE	501	95,811	(5)
											$95,811.00	
MAFS	PKT	Treasury	B38	A & G Operation	923	Non-Labor	NPKZZZZZ	826	PHE	562	45,000	(6)
											$45,000.00	
MAFS	PKT	Treasury	B38								424,393	
											$588,023.05	
MAFS	PKT										424,393	
											$588,023.05	
MAFS											1,122,647	
											$2,177,422.14	

Mel Salvador

6515 hrs

140,811

AllConsRABud05-RateCase -Direct-ABM.PLN

(2)

2005 update

HAWAIIAN ELECTRIC COMPANY, INC.
TRAINING AND RELATED COSTS
FOR THE YEARS ENDING 2004 and 2005

mary of Training and Related Cost:

2004 Month	Registration * EE - 501	ML Travel * EE - 520	Travel Meals * EE - 521	Travel Hotel * EE - 520	Description	
January						-
February						-
March						-
April	200				Other Training	-
May						-
June	200					-
July					Other Training	-
August						-
September	200				Other Training	-
October						-
November	1,400.00	1,000.00	500.00	1,500.00	TMA Conference	4,400.00
Allocation						
HECO	636	455	227	682		2,000.00
HELCO	255	182	91	273		800.00
MECO	64	45	23	68		200.00
HEI	445	318	159	477		1,400.00
	1,400.00	1,000.00	500.00	1,500.00		4,400.00
December					Other Training	-
Total	1,400.00	1,000.00	500.00	1,500.00		4,400.00

* Code Block: PKT789PHENE [Refer to above for expense element.]

2005 Month	Registration * EE - 501	ML Travel * EE - 520	Travel Meals * EE - 521	Travel Hotel * EE - 520	Description	
January						-
February						-
March	200				Other Training	-
April					Other Training	-
May						-
June	200					-
July					Other Training	-
August						-
September	200				Other Training	-
October						-
November	1,500.00	1,000.00	500.00	1,500.00	TMA Conference	4,500.00
Allocation						
HECO	682	455	227	682		2,045.45
HELCO	273	182	91	273		818.18
MECO	68	45	23	68		204.55
HEI	477	318	159	477		1,431.82
	1,500.00	1,000.00	500.00	1,500.00		4,500.00
December					Other Training	-
Total	~~1,500.00~~ 2100.00	1,000.00	500.00	1,500.00		~~4,500.00~~ 5,100.00

OK

OK

Allocation guideline:

1. Industry/ Cash Mgmt -related — Board-Approved limit allocation

	2004 %	2005 %
HECO	0.45	0.45
HELCO	0.18	0.18
MECO	0.05	0.05
HEI	0.32	0.32
	100%	100%
HECO	100	100
HELCO	40	40
MECO	10	10
HEI	70	70
	220	220

(see next page)

2. System-related — # of wire transactions last 4 qtrs
3. Personal development — 100% HECO

(3)

Treasury Division 2005 Budget
Training

Total forecast: $1,400

Detail:	
7 computer classes @ $150:	$1,050
Securities Administrator – 2 classes	
Cash Management Administrator – 1 class	
Treasury Analyst - 2 classes	
Treasury Analyst – 1 class	
Treasury Associate – 1 class	
Training material:	$ 350
Total:	$1,400

070

9,120.48GS

0. I

0. I

4

a 78,000. +
b 48,768. +
c 139,080. +
d 7,845. +
e 328. +
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HAWAIIAN ELECTRIC COMPANY, INC.
LINE OF CREDIT FEES FOR 2004/2005

Calculation of Gross Commitment Fees:

	2004	2005
Ave. Facility	90,000,000	100,000,000
Ave. Commitment Fee	0.00120	0.00130
Total Commitment Fee	108,000	130,000

Annual Allocation by Company:

	2004	2005	Cost Allocation % * 2004	Cost Allocation % * 2005
HECO	64,800	78,000	60.00%	60.00%
HELCO	34,560	41,600	32.00%	32.00%
MECO	8,640	10,400	8.00%	8.00%
Total Commitment Fee	108,000	130,000	100.00%	100.00%

Monthly Allocation by Company:
(Rounding not considered material - adjust HECO's share as required)

	Code Block	2004	2005
HECO	PKT825PHENE-501	5,400	6,500
HELCO	PKT825HELBE-501	2,880	3,467
MECO	PKT825MAUBE-501	720	867
Monthly Commitment Fee		9,000	10,834

Note (1): Timing difference when services are incurred and paid is not considered material.

*Allocation: Allocate Line Fees according to Board - Approved limits.
Assuming same Board-approved limits from 2004 [illegible] 67/27/7)

2/21/2004
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4 a

HAWAIIAN ELECTRIC COMPANY, INC.
AVERAGE COMMITMENT FEE RATE CALCULATION FOR 2004/2005

2004

Average rate as of 2/21/04	0.00107
Inflation factor for 2004	1.05
Apply to 2/21/04 average rate - assuming that fees will increase by 5% when lines renew in April to June	
Average rate forecast for 2004	0.001124
Rounded up	**0.0012**

2005

Average rate forecast for 2004	0.0012
Inflation factor for 2005	1.05
Average rate forecast for 2005	0.00126
Rounded up	**0.0013**

(4) b

Hawaiian Electric Company, Inc.
ummary of Rating Agency Expense for 2005

2005

Access and annual fees (3):

(Rounding differences not considered material. Adjust d				Allocation				HEI	HEI	
				HECO	HELCO	MECO		3(A)3 CP	4(2) CP	HEI
Mth.	Moodys	S&P	Total	60.00%	32.00%	8.00%	Total	Portion	Portion	Portion
Jan	5,125	0	5,125	3,075	1,640	410	5,125	5,125	0	5,125
Mar		26,000	26,000	15,600	8,320	2,080	26,000	38,000 (5)		38,000
Apr	5,125	0	5,125	3,075	1,640	410	5,125	5,125	0	5,125
Jul	5,125	0	5,125	3,075	1,640	410	5,125	5,125	0	5,125
Oct	5,125	0	5,125	3,075	1,640	410	5,125	5,125	0	5,125
	20,500	26,000	46,500	27,900	14,880	3,720	46,500	58,500	0	58,500

Activity fees (4)

(Rounding differences not considered material. Adjust d				HECO	HELCO	MECO	
Mth.	Moodys	S&P	Total	57.00%	43.00%	0.00%	Total
Jan	5,250	3,900	9,150	5,217	3,934	0	9,151
Apr	5,250	3,900	9,150	5,217	3,934	0	9,151
Jul	5,250	3,900	9,150	5,217	3,934	0	9,151
Oct	5,250	3,900	9,150	5,217	3,934	0	9,151
	21,000	15,600	36,600	20,869	15,736	0	36,605

Total 2005:

	HECO	HELCO	MECO	Total
an	8,292	5,574	410	14,276
Mar	15,600	8,320	2,080	26,000
Apr	8,292	5,574	410	14,276
Jul	8,292	5,574	410	14,276
Oct	8,292	5,574	410	14,276
	48,768	30,616	3,720	83,104

Assumptions:
(1) Annual fees are normally billed to HECO during May to July. Quarterly fees are paid in arrears.
(2) Timing difference not considered material. Forecast deemed reasonable for 2004 and 2005 cost.
(3) Market access fees and annual fees allocated by Board-approved level forecast for 2005. allocated for '04 07/27/6
" " " 09/28/3
(4) Activity fees allocated by stb level forecast for 2005.
(5) Direct-charged to HEI, don't input to PILAR

# Charge Codes:	Code Block
HECO	PKT825PHENE-501
HELCO	PKT825HELBE-501
MECO	PKT825MAUBE-501
HEI - MTN	PKT825HEIBE-501
HEI Rate Fees	PKT825HEIBE-501

Moody's Quarterly CP Fees (Refer to Calculated Change Between Years):

Based on Ave. O/S:	2004	2005	2004%	2005%
HECO 3(A)3 C/P	30,000	58,000	1.00	1.00
HEI 3(A)3 C/P	-	-	-	-
HEI 4(2) C/P				
Sub-total HEI	-	-	-	-
Combined	30,000	58,000	1.00	1.00

Note: Moody's calculates fees on the ave. O/S for a particular quarter. However, for forecast purposes, we will assume a steady level of CP outstanding for the year. This will simplify the calculation and the results are deemed reasonable.

TOTAL FEES: Summary and allocation	2004	2005
HECO share	10,000	10,375
HEI share	5,000	5,125
	15,000	15,500

HEI Breakdown (per Qtr)	2004	2005
HEI 3(a)3 CP	5,000	5,125
HEI 4(2) CP	-	-
	5,000	5,125

Market Access portion of fees:

Allocation between HECO and HEI	2004	2005
HECO (Split 50/50)	5,000	5,125
HEI (Split 50/50)	5,000	5,125
	10,000	10,250

Market Access (Deemed fixed cost for ICBP)		
HEI Breakdown (per Qtr)	2004	2005
HEI 3(a)3 CP (100%)	5,000	5,125
HEI 4(2) CP	-	-
	5,000	5,125

Market Access portion of fees:	Projected	Actual					
Projected Fees for 2004 and 2005	2005	2004	2003	2002	2001	2000	1999	1998
One issuer	6,250	6,000	6,000	5,250	5,000	3,000	2,750	2,750
Two issuers	10,250	10,000	10,000	8,700	8,250	8,250	8,250	8,250
Three issuers	12,750	12,500	12,500	11,600	11,000	11,000	11,000	11,000

Yearly Increases in Fees		Estimated Increase				
One issuer	250	0	750	250	250	-
Two issuers	250	0	1300	250	250	-
Three issuers	250	0	900	250	250	-

Note: An estimated increase in cost was used to extrapolate fees out to 2005. Deemed reasonable for forecast purposes.

Activity portion of fees:

Allocation between HECO and HEI	2004	2005
HECO	5,000	5,250
HEI	-	-
	5,000	5,250

Activity (Deemed variable cost for ICBP)		
HEI Breakdown (per Qtr)	2004	2005
HEI 3(a)3 CP	-	-
HEI 4(2) CP	-	-
	-	-

Activity portion of fees:		Actual ---->						
Projected Fees for 2004	2005	2004	2003	2002	2001	2000	1999	1998
$0 to $20 M		-	-	0	-	-	-	-
$20 to $60 M	5,250	5,000	5,000	2900	2,750	2,750	2,750	2,750
$60 to $100 M	5,250	5,000	5,000	5800	5,500	5,500	5,500	5,500
$100 +	10,500	10,000	10,000	8700	8,250	8,250	8,250	8,250

Yearly Increases in Fees	Forecast	Actual		
$0 to $20 M		-	-	-
$20 to $60 M	250	-	2,100	150
$60 to $100 M	-	-	(800)	300
$100 +	500	-	1,300	450

Note: Assuming 5% increase in fees for 2005

S&P Quarterly CP Fees (Refer to Calculated Change Between Years):

Based on Ave. O/S:	2004	2005	2004%	2005%
HECO 3(A)3 C/P	30,000	58,000	1.00	1.00
HEI 3(A)3 C/P	-	-	-	-
HEI 4(2) C/P	-	-	-	-
Sub-total HEI	-	-	-	-
Combined	30,000	58,000	1.00	1.00

Note: S&P calculates fees on the ave. O/S for a particular quarter. However, for forecast purposes, we will assume a steady level of CP outstanding for the year. This will simplify the calculation and the results are deemed reasonable.

Allocation between HECO and HEI	2004	2005
HECO	3,250	3,900
HEI	-	-
	3,250	3,900

HEI Breakdown (per Qtr)	2004	2005
HEI 3(a)3 CP	-	-
HEI 4(2) CP	-	-
	-	-

			Projected		Actual						
Projected Fees for 2004 and 2005	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
$0 to $50 M	3,500	3,250	3,000	2,750	2,500	2,250	2,000	1,750	1,500	1,250	1,000
$50 to $100 M	3,900	3,600	3,300	3,000	2,750	2,500	2,250	2,000	1,750	1,500	1,250
$100 to $150 M	4,300	3,950	3,600	3,250	3,000	2,750	2,500	2,250	2,000	1,750	1,500
$150 +	7,400	6,850	6,300	5,750	5,250	4,750	4,250	3,750	3,250	2,750	2,250
			Estimated Increase								
Yearly increases in Fees											
$0 to $50 M	250	250	250	250	250	250	250	250	250	250	#REF!
$50 to $100 M	300	300	300	250	250	250	250	250	250	250	#REF!
$100 to $150 M	350	350	350	250	250	250	250	250	250	250	#REF!
$150 +	550	550	550	500	500	500	500	500	500	500	#REF!

S&P Annual CP fee	2004	2005
HECO	23,000	26,000
HEI 3(a)3	17,000	19,000
HEI 4(2)	17,000	19,000
Total HEI only	34,000	38,000

Historical annual fees:

2000	15,000
2001	16,000
2002	17,000
2003	20,000

Forecast annual fees:

2004 (+3,000)	23,000
2005 (+3,000)	26,000

CP Balances
2005 Forecast

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
HEI	0	0	0	0	0	0	0	0	0	0	0	0	0
HECO	58,000	58,000	58,000	58,000	58,000	58,000	58,000	58,000	58,000	58,000	58,000	58,000	696,000

Ave o/s		%
HEI	0	0%
HECO	58,000	100%
Total	58,000	

Hawaiian Electric Company, Inc.
Summary of Bank Fees

For 2004

Co.	Code Block	Qtr. BOH	Qtr. FHB	Qtr. BT	Qtr. BOA	Qtr. ASB	Qtr. Est.	Qtr. Total	Annual Total
HECO	PKT825PHENE-501	29,600	540	2,500 (2) ~~2,700~~	0	310		33,950 33,150	132,600
HEI	PKT825HEIBE-501	2,000	0			1,290		3,290	13,160
MPC	PKT825MPCBE-501	0	0					0	0
HELCO	PKT825HELBE-501	8,600	6,300		260	100		15,260	61,040
MECO	PKT825MAUBE-501	1,700	710		260	100		2,770	11,080
HTB	PKT825HTBBE-501	320	0					320	1,280
HPC	PKT825HPCBE-501							0	0
PECS	PKT825PECBE-501					100		100	400
HEIPI	PKT825HPIBE-501					30		30	120
		42,220	7,550	2,700	520	1,930	0	54,920	219,680
RHI	PKT825RHIBE-501							50	200

For 2005

Co.	Code Block	Qtr. BOH	Qtr. FHB	Qtr. BT	Qtr. BOA	Qtr. ASB	Qtr. Est.	Qtr. Total	Annual Total
HECO	PKT825PHENE-501	30,300	550	3,600 ~~2,700~~	0	320		24,770 ~~33,870~~	129,080 ~~135,480~~
HEI	PKT825HEIBE-501	2,000	0			1,320		3,320	13,280
MPC	PKT825MPCBE-501	0	0					0	0
HELCO	PKT825HELBE-501	8,800	6,400		270	100		15,570	62,280
MECO	PKT825MAUBE-501	1,700	730		270	100		2,800	11,200
HTB	PKT825HTBBE-501	330	0					330	1,320
HPC	PKT825HPCBE-501							0	0
PECS	PKT825PECBE-501					100		100	400
HEIPI	PKT825HPIBE-501					30		30	120
		43,130	7,680	2,700	540	1,970	0	56,020	224,080
RHI	PKT825RHIBE-501							50	200

} 227,880

Note (1): Cost incurred in one quarter is paid in the subsequent month. Thus, the forecast will reflect cost in Jan., Apr., Jul., and Oct. Lag not considered material. Amounts deemed reasonable.

(2) increased BT due to [illegible] in [illegible]

2/21/2004
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Hawaiian Electric Company, Inc.
Summary of Bank Fees
Bank of Hawaii

Based on an ave. of the actual charges for the last 4 quarters, adjusted for any material differences and adjusted for inflation.
(Per BOH invoice and HECO's allocation worksheets)

Co. *	Qtr. End 9/30/2003	12/31/2003	3/31/2003	6/30/2003	Total	Ave. Qtr. End	Adjustment to Ave. Qtr. End	Revised Ave. Qtr. End	Ave. Qtr. End 2004 w/Infl. Factor 2.5% #	Ave. Qtr. End 2005 w/Infl. Factor 2.5% #	*Input Round Amt.* Qtr. End 2004 Rounded	Qtr. End 2005 Rounded
HECO	26,822	24,475	29,848	34,282	115,427	28,857		28,857	29,578	30,318	29,600	30,300
HEI	1,886	4,114	(391)	2,021	7,630	1,907		1,907	1,955	2,004	2,000	2,000
MPC	(12)	0	(1,262)	(194)	(1,468)	(367)		(367)	(376)	(385)	-	-
HELCO	7,417	5,229	13,199	7,486	33,331	8,333		8,333	8,541	8,755	8,600	8,800
MECO	(102)	4,768	15	1,793	6,474	1,618		1,618	1,659	1,700	1,700	1,700
HTB	119	141	835	144	1,239	310		310	318	326	320	330
	36,130	38,727	42,244	45,532	162,633	40,658	0	40,658	41,675	42,717	42,220	43,130

* *Charge Codes:*	Code Block
HECO	PKT825PHENE-501
HEI	PKT825HEIBE-501
MPC	PKT825MPCBE-501
HELCO	PKT825HELBE-501
MECO	PKT825MAUBE-501
HPC	PKT825HPCBE-501
HTB	PKT825HTBBE-501

Note: HECO 3/03 charge reduced by $10,000 to remove Cust Svc ACH charges

2/21/2004
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CA-IR-2
DOCKET NO. 04-0113
HECO T-13
ATTACHMENT 28
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Hawaiian Electric Company, Inc.
Summary of Bank Fees
First Hawaiian

First Hawaiian Bank Fees

Based on an ave. of the actual charges for the last 4 quarters, adjusted for any material differences and adjusted for inflation.
(Per FHB invoice and HECO's allocation worksheets)

	Qtr. End Actuals										*Input Round Amt.* Ave. Qtr. End 2004	*Input Round Amt.* Ave. Qtr. End 2005
Co. *	9/30/2003	12/31/2003	3/30/2003	6/30/2003	Total	Ave. Qtr. End	Adjustment - Ave. Qtr. End	Revised - Ave. Qtr. End	Ave. Qtr. End 2004	Ave. Qtr. End 2005	Rounded	Rounded
HECO	309	309	749	724	2,091	523	0	523	536	549	540	550
HEI	0	0	0	0	0	0	0	0	0	0	0	0
HELCO	6,487	6,389	5,697	5,848	24,421	6,105	0	6,105	6,258	6,414	6,300	6,400
MECO	793	586	697	705	2,781	695	0	695	713	730	710	730
	7,589	7,284	7,143	7,277	29,293	7,323	0	7,323	7,506	7,694	7,550	7,680

** Charge Codes:*	Code Block
HECO	PKT825PHENE-501
HEI	PKT825HEIBE-501
HELCO	PKT825HELBE-501
MECO	PKT825MAUBE-501

Note: HECO 12/03 charge was a credit. Used 9/03 charge to normalize data.

2/21/2004
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Hawaiian Electric Company, Inc.
Summary of Bank Fees
Bankers Trust

Actual (Qtr)	HEI	HECO
1Q03	5,123.00	2,667.00
2Q03	5,027.00	2,696.00
3Q03	5,100.00	2,693.00
4Q03	5,172.00	2,657.00
Total	20,422.00	10,713.00
# of Qtrs	4	4
Ave. per Qtr.	5,105.50	2,678.25
Revised Ave: [Round Up]	5,200.00	2,700.00

Consolidated	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Actual (year)		20414	20646	24043	15,921	27,031	27,031	26,011	19,878	17,640
Actual (qtr.)		5,104	5,162	6,011	3,980	6,758	6,758	6,503	4,970	4,410

Charge Code:	Code Block
HECO	PKT825PHENE-501
HEI	PKT825HEIBE-501

Note (1): BT payments are made after quarter-end.

	1Q03	2Q03	3Q03	4Q03
HEI 3(a)(3)	937	873	1700	1700
	968	968	1700	1736
	968	936	1700	1736
	2873	2777	5100	5172
HEI 4(2)	2250	2250	0	0
Total HEI	5123	5027	5100	5172
HECO 3(a)(3)	877	808	137	895
	896	1003	866	867
	894	885	1690	895
	2667	2696	2693	2657

for 2005

5400 (5% increase) — look @ actuals

2/21/2004
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Hawaiian Electric Company, Inc.
Summary of Bank Fees
Bank of America

\ invoice and HECO's allocation worksheets)

Co. *	Month End 9/3/2003	10/31/2003	11/30/2003	12/31/2003	Total	Ave. Qtr. End	Adjustment - Ave. Qtr. End	Revised - Ave. Qtr. End	Ave. Qtr. End 2004	Ave. Qtr. End 2005	*Input Round Amt.* Ave. Qtr. End 2004 Rounded	Ave. Qtr. End 2005 Rounded
HECO	32	24	(235)	(4)	(183)	(46)	0	(46)	(47)	(48)	0	0
HELCO	389	201	205	233	1,028	257	0	257	263	270	260	270
MECO	367	223	191	243	1,024	256	0	256	262	269	260	270
								0				
	788	448	161	472	1,869	467	0	467	479	491	520	540

rge Codes:	Code Block
HECO	PKT825PHENE-501
HELCO	PKT825HELBE-501
MECO	PKT825MAUBE-501

ervice will transition completely to another bank by end of 2004. Assuming fees at BOA level for 2004 to account for overlapping and new EDI customers
)05, assume increase of $100 per quarter for inflation and more customers

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Round Amt.	Ave. Qtr. End 2005	Rounded
0		320
0		1,320
0		100
0		100
0		100
0		30
0		300
0		2,270

1 of

2005 (4) 9

Hawaiian Electric Company, Inc.
Summary of ICMS Costs for 2004 & 2005

For 2004
HECO, HELCO, and MECO % - refer to wire usage %)
(Rounding differences not considered material)

Mth.	HECO 0.35	Allocation HELCO 0.25	MECO 0.12	HEI's Gross Main. 0.28	TOTAL
J					
F					
M	6,272	4,509	2,185	5,110	18,076
A					
M					
J					
J					
A					
S	52,045	37,416	18,135	42,404	150,000
O					
N					
D					
	58,317	41,925	20,320	47,514	168,076

* added back in 4-20-04 per LAN

For 2005
(HECO, HELCO, and MECO % - refer to wire usage %)
(Rounding differences not considered material)

Mth.	HECO 0.35	Allocation HELCO 0.25	MECO 0.12	HEI's Gross Fees 0.28	TOTAL
J					
F					
M	6,585	4,734	2,295	5,365	18,980 OK
A					
M					
J					
J					
A	1260	900	432	1,008	3,600 +
S					
O					
N					
D					
	~~6,585~~ 7,845	~~4,734~~ 5,634	~~2,295~~ 2,727	~~5,365~~ 6,373	~~18,980~~ 22,580

Charge codes:	Activity	WO
HECO	PKT825PHENENPKZZZZZ501	
HELCO	PKT825HELBENPKZZZZZ501	
MECO	PKT825MECBENPKZZZZZ501	
HEI	PKT825HEIBENPKZZZZZ501	

(4)c
2005 Forecast

HAWAIIAN ELECTRIC COMPANY, INC.
CUSIP FEES
FOR THE YEAR ENDING 2004 & 2005
REVISED

	2004	2005
Estimated Annual CUSIP Fees:	450	475
[Pass inflation factor effect.]		
Allocation % by Company:		
(Refer to allocation % memo)	2004	2005
HECO	0.45	0.69
HELCO	0.55	0.28
MECO	0.00	0.03
Amount		
HECO	202.50	327.75
HELCO	247.50	133.00
MECO	0.00	14.25
Total	450.00	475.00

OK

* Charge Codes:	Code Block
HECO	PKT825PHENE-501
HELCO	PKT825HELBE-501
MECO	PKT825MAUBE-501

Note (1): Assume billing & payment in Sept.
Note (2): Amounts for 2004 & 2005 will be increased by $25 each year based on actuals
Note (3): Allocation based on borrowing level forecast

-0- For HEI in Pillar.
This is direct-billed

(5) a

Rating - Long term

Hawaiian Electric Company, Inc.
Summary of Rating Agency Annual Expense for 2004 & 2005

For 2004: HECO Consol
(Rounding differences not considered material. Adjust during input)

Mth.	D&P	Moodys	S&P	Total	Allocation % HECO 62.12%	HELCO 18.18%	MECO 19.70%	Total	HEI 3(A)3 CP Portion	HEI 4(2) CP Portion	HEI Portion
J				0	0	0	0	0			
F		46,200		46,200	28,699	8,399	9,100	46,198	18,900		18,900
M				0	0	0	0	0			
A				0	0	0	0	0			
M				0	0	0	0	0			
J			34,188	34,188	21,239	6,215	6,735	34,189	13,986		13,986
J				0	0	0	0	0			
A				0	0	0	0	0			
S				0	0	0	0	0			
O				0	0	0	0	0			
N				0	0	0	0	0			
D				0	0	0	0	0			
	0	46,200	34,188	80,388	49,938	14,614	15,835	80,387	32,886	0	32,886

For 2005 (Note 1):
(Rounding differences not considered material. Adjust during input)

Mth.	D&P	Moodys	S&P	Total	Allocation # HECO 62.12%	HELCO 18.18%	MECO 19.70%	Total	HEI 3(A)3 CP Portion	HEI 4(2) CP Portion	HEI Portion
J				0	0	0	0	0			
F				0	0	0	0	0			
M				0	0	0	0	0			
A				0	0	0	0	0			
M		49,500		49,500	30,750	9,000	9,749	49,499	20,250		20,250
J			37,026	37,026	23,001	6,732	7,293	37,026	15,147		15,147
J				0	0	0	0	0			
A				0	0	0	0	0			
S				0	0	0	0	0			
O				0	0	0	0	0			
N				0	0	0	0	0			
D				0	0	0	0	0			
	0	49,500	37,026	86,526	53,751	15,732	17,042	86,525	35,397	0	35,397

cc: Cheryl

Moody's forecast increased by ≈ 15,000 for HECO consol & by ≈ 4,000 for HEI, due to price increase

%s changed for HEI HECO 30/63 to HEI HECO 27/66 due to change in LT debt structure

(5)

0 ‡

a 53,751 +
b 6,360 +
c 35,700 +
95,811 ‡

Hawaiian Electric Company, Inc.
Summary of Rating Agency Annual Fees for 2005

	2004			2005		
Allocation %	D&P	S&P (forecast)	Moody's (actual)	D&P	S&P	Moody's
					37,026	49,500

Annual

Hawaiian Electric Industries, Inc. and Hawaiian Electric Company, Inc.
Basis and Cost Allocation of Moodys 2004 Credit Monitoring Fee

December 31, 2003 Report 1 information from Corp Accounting used to derive a reasonable allocation base.
Resulting allocation %'s deemed reasonable.

REVISED FOR 8/05 review
adjusted for TOPRS P.O.

Basis Summary:

	HECO	HELCO	MECO	HECO Total	HEI	HEI Capital Trust	HEI Cons. Total
Short-term Debt	31,500	10,800	-	42,300	(6,000)	100,000 MTN	36,300
Preferred Stock	22,293	7,000	5,000	34,293	~~415,000~~	~~100,000~~	134,293
Long-term Debt	434,823	120,868	143,729	699,420	~~365,000~~	-	1,064,420
QUIPS (HECO Capital Trust I & II)	~~60,000~~	~~20,000~~	~~20,000~~	100,000	-	-	100,000
	30,000	10,000	10,000	826,013	415,000		1,241,013
Adjusted Basis	~~548,616~~	~~158,668~~	~~168,729~~	~~876,013~~	~~359,000~~	~~100,000~~	~~1,336,013~~
% by Company	0.410	0.120	0.130	.67	.33 ~~0.270~~	- 0 - 0.070	1.0000

.86

Rounding differences offset to HECO in calculation below. Amount not considered material.

- 50,000 QUIPS P.O.

2004 Credit Monitoring Fee: 70,000

Allocation:

HECO	28,700	FI000223
HELCO	8,400	FI000226
MECO	9,100	FI000233
	46,200	
HEI MTN	18,900	FI000963
HEI Capital Trust	4,900	HEI Capital Trust to process & send check directly to vendor
Total	70,000	

2005 FORECAST - .abor (PKS) - MANAGE FINANCING (826)

JUNE 17,671 JUNE 16,850 / 33,330

Description	Notes	Code Block (for HECO) RA	Act	Loc	Ind	Proj	EE	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total	MECO/HELCO BILLABLE HECO	HELCO	MECO	TOTAL	HEI Billable **
Telephone	same as '01 estimate							30	30	30	30	30	30	30	30	30	30	30	30	360	360	0	0	360	
Pref Stock Certificates	Info from L. Loo																			0	0	0	0	0	
QUIDS '98 - NYSE fee	$4000 * 60%								3000											3000	3,000	1,000	1,000	5,000	
QUIDS '97 - NYSE fee	$4000 * 60%								3000											3000	3,000	1,000	1,000	5,000	
Rating Agency	Estimate from KT											20,119	20,522							40641	40,641	14,676	14,676	69,993	33,330
Total Rating Agency & Misc.								30	6,030	30	30	20,149	20,552	30	30	30	30	30	30	47,001	Billable *:	16,676	16,676		
xxxx - Trustee																				0	0		0	0	
xxxx - Trustee																				0	0		0	0	
xxxx - Trustee																				0				0	
RB 93 - Trustee									900			900			900			900		3600	3,600	1,500	2,200	7,300	
RB 95A - Trustee												600						600		1200	1,200	200	100	1,500	
RB 96A - Trustee										1350						1350				2700	2,700	400	1,100	4,200	
RB 96B - Trustee											500						500			1000	1,000	100	2,400	3,500	
RB 97A - Trustee									1100						1100					2200	2,200	1,300	900	4,400	
RB 97/98A - Trustee									900						900					1800	1,800	300	400	2,500	
RB 99A/84 - Trustee								0	0	0	0	0	0	0	0	0	0	0	0	0	0	800	0	1,600	
RB 99B/88 - Trustee											500						500			1000	1,000	400	300	1,700	
RB 99D/90A - Trustee												650						650		1300	1,300	300	100	1,700	
RB 99C - Trustee										800						800				1600	1,600	0	0	1,600	
RB 2000 - Trustee									650						650					1300	1,300	0	600	1,900	
RB 2002 - Trustee								2500			2500			2500		2500	2500			12500	12,500	0	0	12,500	
RB 2003A - Trustee																				0	0	1,700	0	1,700	
RB 2003B - Trustee												1300								1300	1,300	400	0	1,700	
QUIDS 97 - Trustee											3600									3600	3,600	1,200	1,200	6,000	
QUIDS 98 - Trustee								3600												3600	3,600	1,200	1,200	6,000	
Total Trustee (HECO)								6,100	3,650	2,150	7,100	3,450	0	2,500	3,650	4,650	3,500	2,150	0	36,700	36,700	10,500	10,500	59,800	
																					Billable *:	9,000	10,500		
Rating Agency, Trustee & Misc. O/S		PKS	826	PHE	NE	NPKZZZZZ	501	6,100	9,680	2,180	7,100	23,599	20,552	2,530	3,680	4,680	3,530	2,180	30	85,701	85,701	43,952	43,852	140,153	
Pref Stock - general legal	65% HE, 20% HL, 15% ME	$3K Goodell								750			750			750			750	3000	3,000			5,000	
QUIDS - general legal	60% HE, 20% subs	$3K Goodell								750			750			750			750	3000	3,000			5,000	
RB - general legal***	65% HE, 17% HL, 20% ME	$4K Goodell; $15K bond counsel								3500			3500			3500			3500	14000	14,000			22,222	
RB - telecom	65% HE, 17% HL, 20% ME	$15K telecom								3750			3750			3750			3750	15000	15,000			23,810	
LEGAL		PKS	826	PHE	NE	NPKZZZZZ	502	0	0	8,750	0	0	8,750	0	0	8,750	0	0	8,750	35,000	35,000			56,032	
Agency Temp	6 weeks @ $17/hr (1.5weeks/qtr)																			0	0				
AGENCY TEMP		PKS	826	PHE	NE	NPKZZZZZ	503	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
TRAINING		PKS	789	PHE	NE	NPKZZZZZ	501												360	360	360				
																				Total, Excl. Billable:	121,051				
																				Subs. Billable *:	52,852				
																				HEI Billable **:	33,330				
																					207,233				

86,182 ← Total Billable

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2005 FORECAST Labor (PKS) - MANAGE FINANCING (826)

Revised 4/20/04

Description	Notes	Code Block (for HECO) RA	Act	Loc	Ind	Proj	EE	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total	MECO/HELCO BILLABLE HECO	HELCO	MECO	TOTAL	HEI Billable **
Telephone	same as '01 estimate							30	30	30	30	30	30	30	30	30	30	30	30	360	360	0	0	360	
Pref Stock Certificates	Info from L. Lee																			0	0	0	0	0	
QUIDS '98 - NYSE fee	$4000 * 60%								3000											3000	3,000	1,000	1,000	5,000	
QUIDS '97 - NYSE fee	$4000 * 60%								3000											3000	3,000	1,000	1,000	5,000	
Rating Agency	Estimate from KT											20,119	20,522							40641	40,641	14,676	14,676	69,993	33,330
Total Rating Agency & Misc.								30	6,030	30	30	20,149	20,552	30	30	30	30	30	30	47,001	Billable *:	16,676	16,676		
xxxx - Trustee																				0	0		0	0	
xxxx - Trustee																				0	0		0	0	
xxxx - Trustee																				0				0	
RB 93 - Trustee									900			900			900			900		3600	3,600	1,500	2,200	7,300	
RB 95A - Trustee												600						600		1200	1,200	200	100	1,500	
RB 96A - Trustee										1350						1350				2700	2,700	400	1,100	4,200	
RB 96B - Trustee											500						500			1000	1,000	100	2,400	3,500	
RB 97A - Trustee									1100						1100					2200	2,200	1,300	900	4,400	
RB 97/98A - Trustee									900						900					1800	1,800	300	400	2,500	
RB 99A/84 - Trustee								0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,600	0	1,600	
RB 99B/88 - Trustee											500						500			1000	1,000	400	300	1,700	
RB 99D/90A - Trustee												650						650		1300	1,300	300	100	1,700	
RB 99C - Trustee										800						800				1600	1,600	0	0	1,600	
RB 2000 - Trustee									650						650					1300	1,300	0	600	1,900	
RB 2002 - Trustee								2500			2500			2500		2500	2500			12500	12,500	0	0	12,500	
RB 2003A - Trustee																				0	0	1,700	0	1,700	
RB 2003B - Trustee	2004											1300								1300	1,300	400	0	1,700	
QUIDS 07 - Trustee										4,200	-6000										4,000	1,200	1,200	7000	
QUIDS 08 - Trustee								-3400												-6000	6,000	1,200	1,200	6,000	
Total Trustee (HECO)								6,100	3,550	2,150	7,100	3,450	0	2,500	3,550	4,650	3,500	2,150	0	38,700	38,700	10,500	10,600	59,800	
																					Billable *:	9,000	10,600		9,600
Rating Agency, Trustee & Misc. O/S		PKS	826	PHE	NE	NPKZZZZZ	501	6,130	9,580	2,180	7,130	23,599	20,852	2,530	3,580	4,680	3,530	2,180	30	85,701	85,701	43,952	43,852	140,153	
																					35,700				
Pref Stock - general legal	65% HE, 20% HL, 15% ME	$3K Goodsill								750			750			750			750	3000	3,000			5,000	
QUIDS - general legal	60% HE, 20% oahu	$3K Goodsill								750			750			750			750	3000	3,000			5,000	
RB - general legal***	63% HE, 17% HL, 20% ME	$4K Goodsill; $10K bond counsel								3500			3500			3500			3500	14000	14,000			22,222	
RB - telecom	63% HE, 17% HL, 20% ME	$15K telecom								3750			3750			3750			3750	15000	15,000			23,810	
LEGAL		PKS	826	PHE	NE	NPKZZZZZ	502	0	0	8,750	0	0	8,750	0	0	8,750	0	0	8,750	35,000	35,000			56,032	
Agency Temp	5 weeks @ $17/hr (1.5 weeks/site)																			0	0				
AGENCY TEMP		PKS	826	PHE	NE	NPKZZZZZ	503	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
TRAINING		PKS	789	PHE	NE	NPKZZZZZ	501												350	350	350				
																				Total, Excl. Billable:	121,061				
																				Subs. Billable *:	52,852				
																				HEI Billable **:	33,330	86,182	← Total Billable		
																					207,233				

YC. M. Salvador

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U 2005 4/20/04 Update

Series	Service	Annual Contracted Fee Amount (for all cos.)	Estimated Add'l Annual Exp.**	Total	% Allocation (based on issue amount) HECO	HELCO	MECO	2004 FORECAST ANNUAL EXPENSE: HECO	HELCO	MECO	Total	timing
RB's:												
1993	Trustee (BONY)	7,000	200	7,200	50% 50	20% 20	30% 30	3,600	1,500	2,200	7,300	Feb/May/Aug/Nov
1995A	Trustee (PCT)	1,150	200	1,350	85% 40	11% 5	4% 2	1,200	200	100	1,500	May & Nov
1996A	Trustee (PCT)	3,800	300	4,100	64% 48	9% 7	27% 20	2,700	400	1,100	4,200	Mar & Sept
1996B	Trustee (PCT)	3,000	300	3,300	28% 14	2% 1	70% 35	1,000	100	2,400	3,500	Apr & Oct
1997A	Trustee (PCT)	4,000	300	4,300	50% 50	30% 30	20% 20	2,200	1,300	900	4,400	Feb & Aug
1998A	Trustee (PCT)	2,000	300	2,300	74% 42.58	13% 7.2	13% 7.72	1,800	300	400	2,500	Feb & Aug
Ref. 1999A refund 1984	Trustee (PCT)	1,250	300	1,550	n/a	100% 11.4	n/a	-	1,600	-	1,600	Apr & Oct
Ref. 1999B refund 1988	Trustee (PCT)	1,250	300	1,550	60% 30	22% 11	18% 9	1,000	400	300	1,700	Apr & Oct
Ref. 1999D refund 1990A	Trustee (PCT)	1,250	300	1,550	80% 16	15% 3	5% 1	1,300	300	100	1,700	May & Nov
1999C	Trustee (PCT)	1,250	300	1,550	100%	n/a	n/a	1,600	-	-	1,600	Mar & Sept
Ref. 2000 refund 90BC	Trustee (PCT)	1,500	300	1,800	70% 46		30% 20	1,300	-	600	1,900	Feb & Aug
2002	Trustee	2,000	500	2,500	100%	n/a	n/a	~~2,500~~	-	-	2,500	Sept
	CFT	15,000 10bp on P	-	15,000				~~15,000~~ 12,500			15,000	Apr, July, Oct, Jan
Ref 2003A refund HL 90B/C	Trustee (BNY)	1,375 (2750/2)	300	1,675	n/a	100% 14	n/a		1,700		1,700 -	May
Ref 2003B refund 1992	Trustee (BNY)	1,375 (2750/2)	300	1,675	77% 40	23% 12	n/a	1,300	400	-	1,700 -	May
QUIDS:												
~~1997~~	Tee (BONY)	5,000	900	5,900	60% 30	20% 10	20% 10	~~3,600~~	~~1,200~~	~~1,200~~	~~6,000~~	April
~~1998~~	Tee (BONY)	5,000	900	5,900	60% 30	20% 10	20% 10	~~3,600~~	~~1,200~~	~~1,200~~	~~6,000~~	Jan
								4,200	1,400	1,400	7,000	March

[redacted]

(6)

legal

HECO Legal Fees

	RECORDED				
	KS Actual	Goodsill/Other	Hawkins (HECO portion)	Hawkins (telecom)	Total
1999	4,925	4,925	0		4,925
2000	13,376	13,376	0		13,376
2001	30,366	9,026	21,340 (see note 1)	19,635 (see note 2)	50,001
2002	439	439	0		439 (see note 3)
ytd2003 (7/2/03) 2003	9,492 22,540	9,492 22,540	0		9,492 (see note 3)

13,291
9,249
= 22,540

[redacted]

	2002 Original Budget	2002 [redacted] Budget	2003 Original Budget	2003 [redacted] Budget	2004 Budget	2004 Original Budget	2004 [redacted] Budget	2005 Budget
Hawkins	10,000	10,000	10,000	10,000	10,000	10,000		10,000
Goodsill (RB)	10,000	10,000	4,000	4,000	4,000	4,000		4,000
Goodsill (preferred)	6,000	3,000	3,000	3,000	3,000	3,000	+10k for QUIPS	3,000
Goodsill (quips)		3,000	3,000	3,000	3,000	3,000		3,000
Goodsill (books) + misc.		0	5,000	5,000	0	10,000	5,000	10,000
	16,000	16,000	15,000	15,000	10,000	20,000		10,000
Telecom	15,000 →	5,000	15,000 →	5,000	15,000	10,000	5,000	15,000
	41,000	31,000	40,000	30,000	35,000	40,000		35,000

45,000

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

VP CORPORATE EXCELLENCE
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP – NONLABOR

NonLabor Input Sheet - NonProject
2005

Resp Area (RA) P6V

Prepared by Klum
Date 8/12/03

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
									(enter Dollars or Vehicle Hours in "Units tab card")												
Company Mgmt Mtgs	P6V	700	PHE	NE	NPAVP6ZZ	501					2,000				2,000						4,000
Exec Team Building	P6V	700	PHE	NE	NPAVP6ZZ	501					4,000					4,000					8,000
Mainland Speakers	P6V	700	PHE	NE	NPAVP6ZZ	501															0
Membership Fees - VP	P6V	749	PHE	NE	NPAVP6ZZ	516			112	112	112	112	112	112	112	112	112	112	112	112	1,344
Corporate Memberships	P6V	749	PHE	NE	NPAVP6ZZ	515			47,315			2,860			6,860			2,860	4,000		63,895
HECO EEI Dues	P6V	749	PHE	NE	NPAVP6ZZ	515			256,484												256,484
HELCO EEI Dues	P6V	749	HEL	BE	NPAVP6ZZ	515			55,674												55,674
MECO EEI Dues	P6V	749	MAU	BE	NPAVP6ZZ	515			58,032												58,032
Office Supplies	P6V	765	PHE	NE	NPAVP6ZZ	205			1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	1,172	14,064
Bottled Water	P6V	765	PHE	NE	NPAVP6ZZ	501			116	116	116	116	116	116	116	116	116	116	116	116	1,392
Subscriptions	P6V	765	PHE	NE	NPAVP6ZZ	201			25	25	25	25	25	25	25	25	25	25	25	25	300
VP Auto parking	P6V	765	PHE	NE	NPAVP6ZZ	501			187	187	187	187	187	187	187	187	187	187	187	187	2,244
IS Software	P6V	765	PHE	NE	NPAVP6ZZ	462					800										800
Telephone	P6V	765	PHE	NE	NPAVP6ZZ	501			85	85	85	85	85	85	85	85	85	85	85	85	1,020
Mainland Travel	P6V	765	PHE	NE	NPAVP6ZZ	520						2,000					2,000				4,000
Entertainment - meals	P6V	765	PHE	NE	NPAVP6ZZ	521			100	100	100	100	100	100	100	100	100	100	100	100	1,200
Interisland Travel	P6V	765	PHE	NE	NPAVP6ZZ	522						300				300					600
Equipment - Lektriever	P6V	765	PHE	NE	NPAVP6ZZ	600				1,820											1,820
Consultnt - Dr. P	P6V	767	PHE	NE	NPAVP6ZZ	501			6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	80,004
Other Consultants	P6V	767	PHE	NE	NPAVP6ZZ	501															0
Registration Fees	P6V	700	PHE	NE	NPAVP6ZZ	501					630			630			630				1,890
Vehicle Costing	P6V	765	PHE	NE	NPAVP6ZZ	301			168	160	184	168	176	176	168	184	176	168	176	176	2,080
	P6V																				0
	P6V																				0
	P6V																				0
	P6V																				0
	P6V																				0
	P6V								426,137	10,444	16,078	13,792	8,640	9,270	17,492	12,948	11,270	11,492	12,640	8,640	558,843

HAWAIIAN ELECTRIC COMPANY
2005 TEST YEAR RATE CASE

VP POWER SUPPLY
NONPROJECT COST DATA

NARUC 921: ADMIN & GENL EXP –

NONLABOR

Activity
Expense Element
Description

V.P. Power Supply: 7V

NONLABOR FORECAST WORKSHEET
2005

1.24%

Description/Line Item	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Deve & Maintain Policies & Proced Interisle Travel													
Interisland Travel	RA P7V Exp Elem 522 Activity 749 Location phe Indicator NE Project NPAVP7ZZ												
Mainland Travel					800				800				1,600
	RA P7V Exp Elem 520 Activity 749 Location phe Indicator NE Project NPAVP7ZZ												
Meals & Entertainment									3,000				3,000
	RA P7V Exp Elem 521 Activity 749 Location phe Indicator NE Project NPAVP7ZZ												
Other: Membership	104	104	104	104	104	104	104	104	104	104	104	104	1,248
	RA P7V Exp Elem 516 Activity 749 Location phe Indicator NE Project NPAVP7ZZ												
General Plant Equip Maint				150									150
Utilities; Equip Maint(typewritr, TV, VCR, Projector)	RA P7V Exp Elem 600 Activity 240 Location phe Indicator NE Project NPAVP7ZZ												
Petty Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
													0
Outside Services: General	RA P7V Exp Elem 501 Activity 240 Location phe Indicator NE Project NPAVP7ZZ												
Car Allowance	850	850	850	850	850	850	850	850	850	850	850	850	10,200
Pager, Cell, General svcs	RA P7V Exp Elem 501 Activity 700 Location phe Indicator NE Project NPAVP7ZZ												
	167	167	167	167	167	167	167	167	167	167	167	167	2,000
Supplies	RA P7V Exp Elem 205 Activity 700 Location phe Indicator NE Project NPAVP7ZZ												
	217	217	217	217	217	217	217	217	217	217	217	217	2,600

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