Hawaiian Electric Company, Inc. ("HECO")
Test Year 2009 Rate Case
Application for Approval of Rate Increase

BUDGET O&M EXPENSE REPORTS FOR 2009
and
RESPONSIBILITY AREA, ACTIVITY, LOCATION,
INDICATOR, AND EXPENSE ELEMENT LISTING

Attached are nine budget reports which summarize the Operations and Maintenance ("O&M") expenses in support of the testimony, exhibits and workpapers of the following witnesses:

HECO T-7	D. V. Giovanni	Production O&M Expense
HECO T-8	R. K. S. Y. Young	Transmission & Distribution O&M Expense
HECO T-9	D. S. Yamamoto	Customer Accounts Expense
HECO T-10	A. K. C. Hee	Customer Service Expense
HECO T-11	P. H. Nanbu	Administrative and General Expense
HECO T-12	R. R. Harris	Administrative and General Expense - Insurance
HECO T-13	J. K. Price	Administrative and General Expense - Employee Benefits
HECO T-14	B. K. Tamashiro	Administrative and General Expense - Miscellaneous

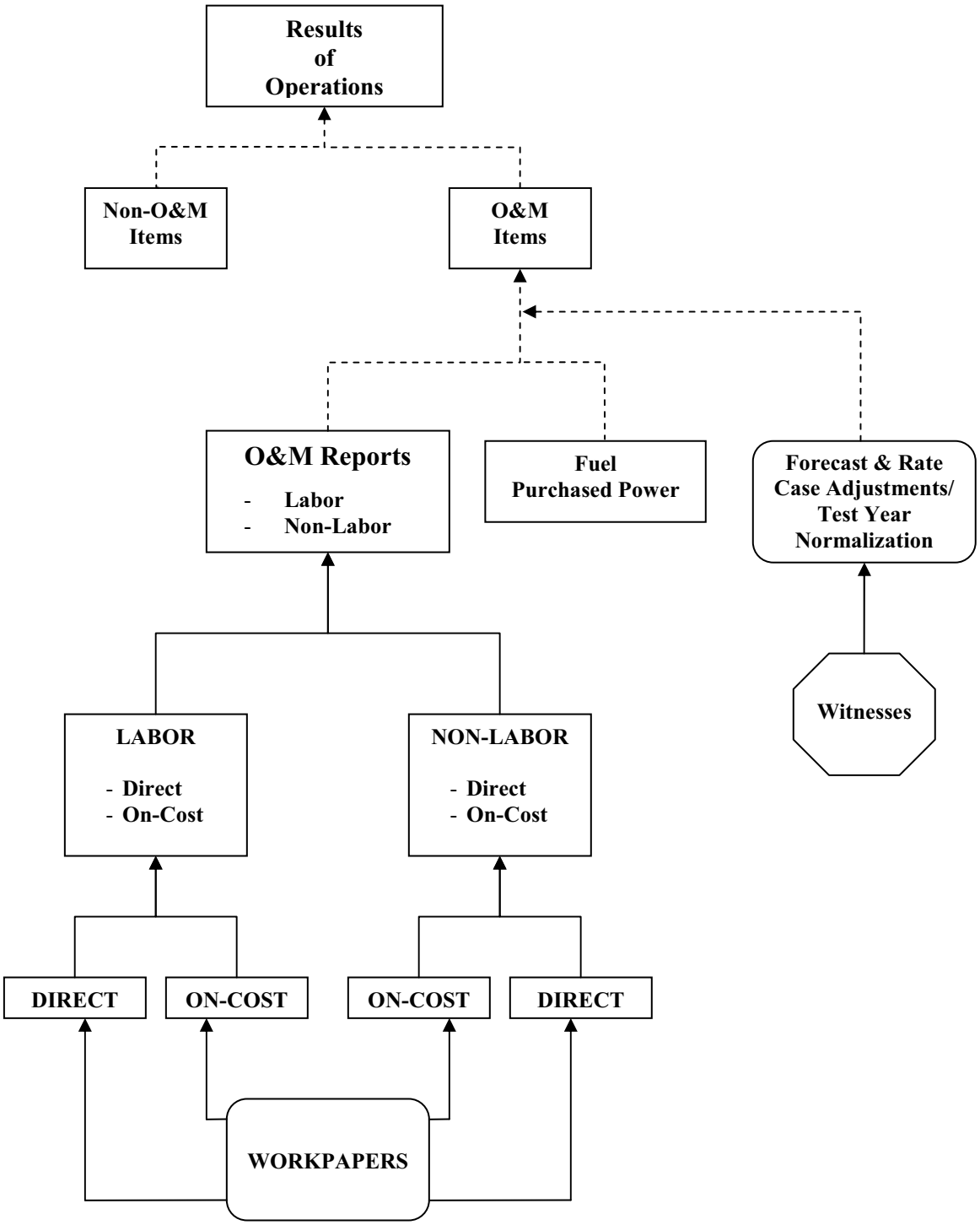
Pages **ii to iv** illustrate the significance of the budget reports as supporting workpapers for witness testimony and exhibits. The diagrams depict the general structure and content of the budget reports both individually and as a unified set. Workpapers to support the cost figures in the budget reports for each block of account will be sourced by the appropriate witness in their written testimony and exhibits.

Page **v** provides a list of the nine budget reports and their corresponding workpaper and page numbers. Witnesses making references to the reports will source the attached nine budget reports by uniform workpaper and page numbers provided in the List of Reports.

Page **vi** is a summary of code lists which are provided behind the budget reports. The lists provide a description of the various codes used in the nine budget reports. The summary provides the corresponding workpaper and page numbers for the various lists.

Hawaiian Electric Company, Inc.

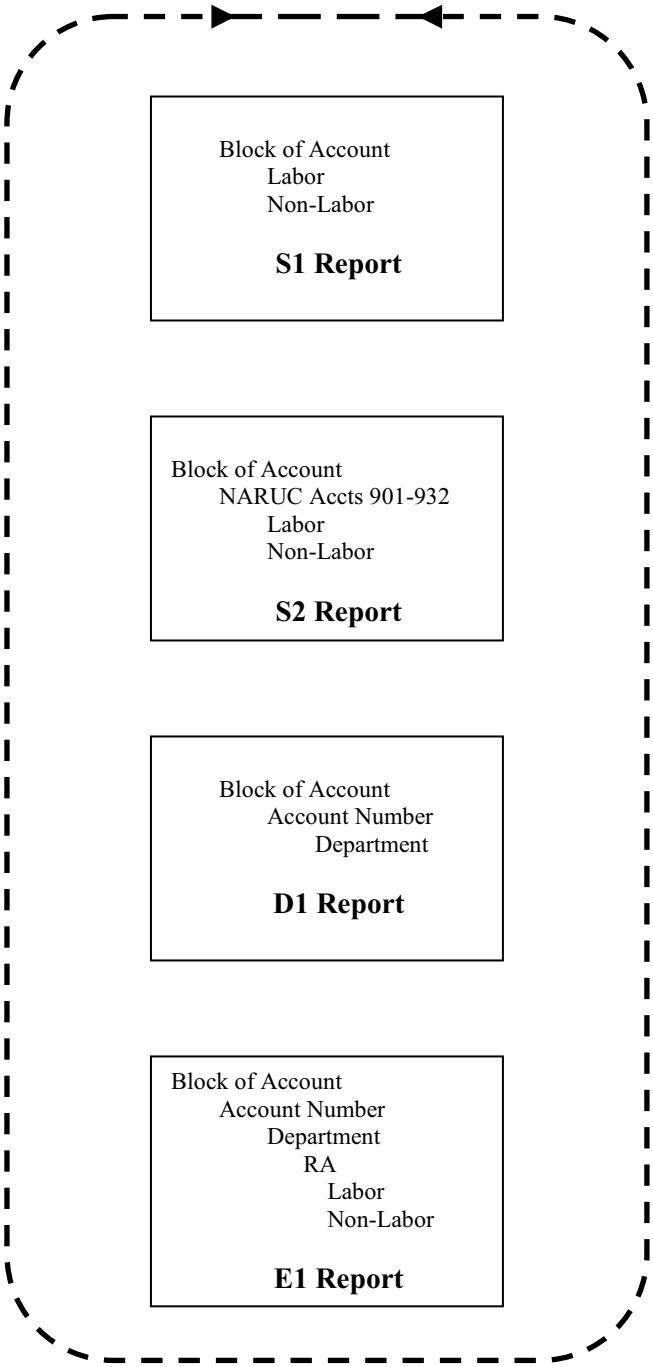
WORKPAPER PREPARATION



Hawaiian Electric Company, Inc.

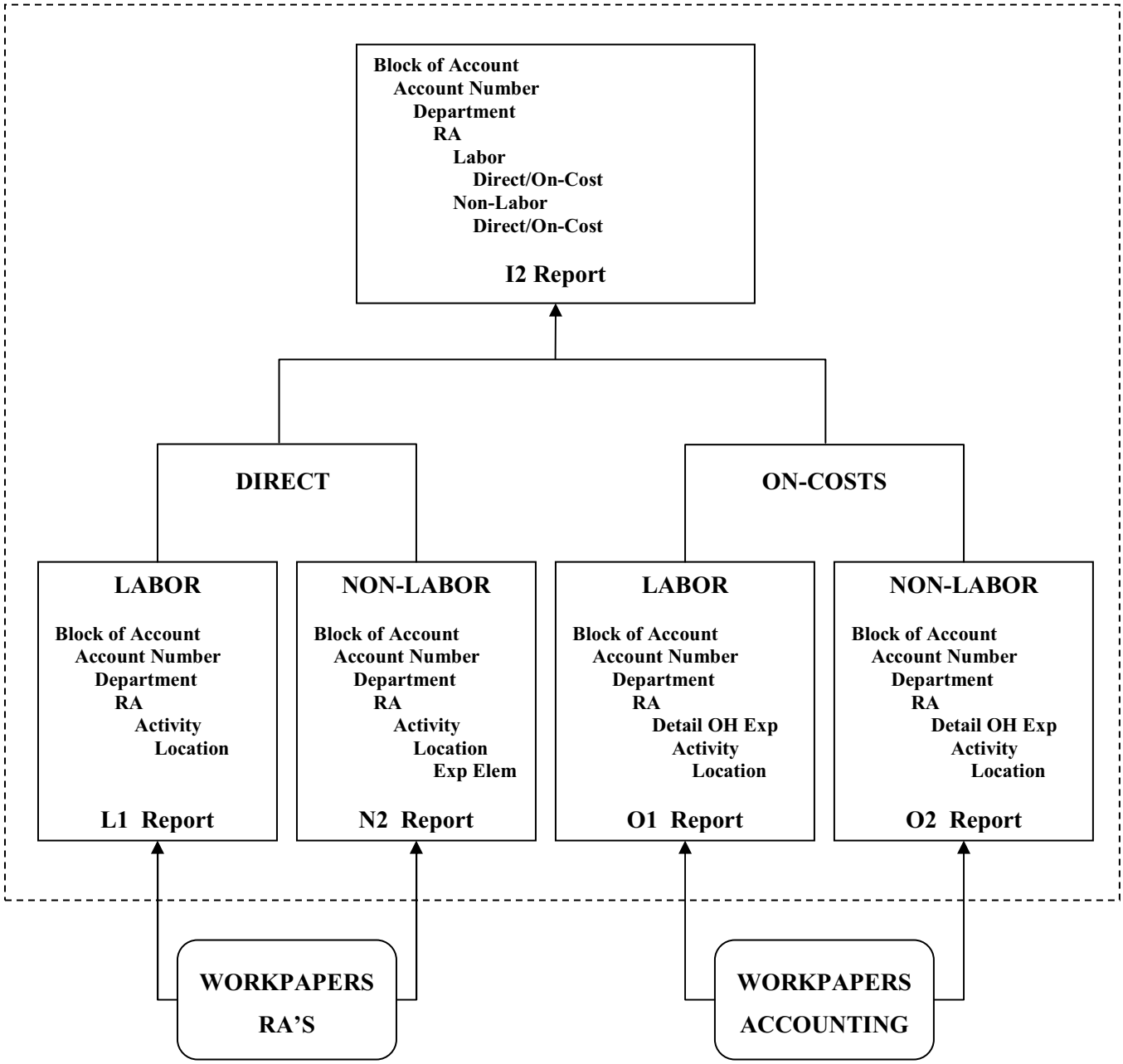
RATE CASE SEVEN-YEAR SUMMARY REPORTS

Recorded: 2003-2007
Budget: 2008-2009



Hawaiian Electric Company, Inc.

RATE CASE BUDGET REPORTS



Hawaiian Electric Company, Inc.

LIST OF BUDGET REPORTS

2009 Test Year

Report — Page Number

S1 Report 1
O&M Expenses by Block of Account
HECO-WP-101(A)

S2 Report 8
O&M Expenses by Block of Account for NARUC Accounts 901 to 932
HECO-WP-101(B)

D1 Report 17
O&M Expenses by Department
HECO-WP-101(C)

E1 Report 70
O&M Expenses by Responsibility
HECO-WP-101(D)

I2 Report 539
O&M Expenses by Account
HECO-WP-101(E)

L1 Report 817
2009 Budget Direct Labor Charges
HECO-WP-101(F)

N2 Report 928
2009 Budget Direct Non-labor Charges
HECO-WP-101(G)

O1 Report 1052
2009 Budget On-Cost Labor Charges
HECO-WP-101(H)

O2 Report 1178
2009 Budget On-Cost Non-labor Charges
HECO-WP-101(I)

The first page of each report is a brief synopsis describing the contents and structure of the report and its relationship to the other O&M expense reports.

Hawaiian Electric Company, Inc.

SUMMARY OF LISTS

2009 Test Year

Listing — Page Number

Responsibility Area and Department Codes 1507
HECO-WP-101(J)

Activity Codes and Description 1511
HECO-WP-101(K)

Location Codes and Description 1519
HECO-WP-101(L)

Indicator Codes and Description 1529
HECO-WP-101(M)

Expense Element Codes and Description 1531
HECO-WP-101(N)

Hawaiian Electric Company, Inc. ("HECO")

Rate Case Summary Report –Labor vs. Nonlabor
Comparative Seven-Year Information
Recorded: 2003-2007
Budget: 2008-2009

O&M Expenses Report by Block of Account (**S1**)

Description - Highly summarized seven-year comparative report of HECO's total Operations and Maintenance ("O&M") expenses by block of account.

Structure - **Block of Account**
Labor
Non-labor

S1

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT: LABOR VS. NONLABOR
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:30:35 PM

BLOCK OF ACCT LABOR NON-LABOR	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
Production Operations							
Labor	11,277,806	11,742,149	12,303,668	12,499,357	13,394,078	14,198,789	15,372,954
Non-Labor	8,895,419	8,544,168	10,154,328	12,764,493	14,412,923	15,904,556	17,011,437
Total Production Operations	**20,173,225**	**20,286,317**	**22,457,996**	**25,263,849**	**27,807,001**	**30,103,344**	**32,384,391**
Production Maintenance							
Labor	9,353,292	9,329,252	10,519,104	11,473,794	12,979,073	15,438,451	17,610,359
Non-Labor	15,525,712	20,841,197	24,151,421	26,430,729	28,020,949	28,825,501	30,392,481
Total Production Maintenance	**24,879,004**	**30,170,449**	**34,670,524**	**37,904,523**	**41,000,022**	**44,263,952**	**48,002,840**
Total Production							
Labor	**20,631,097**	**21,071,401**	**22,822,772**	**23,973,151**	**26,373,151**	**29,637,239**	**32,983,313**
Non-Labor	**24,421,132**	**29,385,364**	**34,305,749**	**39,195,222**	**42,433,872**	**44,730,057**	**47,403,918**
Grand Total Production	**45,052,229**	**50,456,766**	**57,128,520**	**63,168,373**	**68,807,023**	**74,367,296**	**80,387,231**

S1

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT: LABOR VS. NONLABOR
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:30:35 PM

BLOCK OF ACCT LABOR NON-LABOR	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
Transmission Operation							
Labor	1,885,776	1,800,844	1,808,987	2,120,051	2,166,142	2,456,380	2,901,748
Non-Labor	1,388,932	1,731,642	2,161,806	2,116,394	2,353,833	2,614,344	4,114,371
Total Transmission Operation	**3,274,708**	**3,532,486**	**3,970,794**	**4,236,445**	**4,519,976**	**5,070,725**	**7,016,119**
Transmission Maintenance							
Labor	1,493,737	1,628,132	1,476,629	1,836,453	2,206,154	1,862,510	2,083,490
Non-Labor	2,220,120	2,946,037	2,383,934	3,416,663	3,639,212	3,298,176	4,925,608
Total Transmission Maintenanc	**3,713,857**	**4,574,169**	**3,860,564**	**5,253,116**	**5,845,366**	**5,160,686**	**7,009,098**
Total Transmission							
Labor	**3,379,513**	**3,428,975**	**3,285,617**	**3,956,504**	**4,372,297**	**4,318,890**	**4,985,238**
Non-Labor	**3,609,052**	**4,677,679**	**4,545,741**	**5,533,057**	**5,993,045**	**5,912,520**	**9,039,979**
Grand Total Transmission	**6,988,565**	**8,106,655**	**7,831,357**	**9,489,561**	**10,365,342**	**10,231,410**	**14,025,217**

S1

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT: LABOR VS. NONLABOR
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:30:35 PM

BLOCK OF ACCT LABOR NON-LABOR	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
Distribution Operation							
Labor	4,663,721	4,520,912	4,994,163	4,505,781	5,119,982	5,235,291	6,712,051
Non-Labor	3,138,702	3,883,551	4,555,351	4,533,950	5,546,840	5,049,701	6,944,751
Total Distribution Operation	**7,802,423**	**8,404,463**	**9,549,514**	**9,039,730**	**10,666,823**	**10,284,992**	**13,656,802**
Distribution Maintenance							
Labor	3,637,838	5,039,244	5,646,493	5,321,070	5,827,676	5,406,436	5,760,581
Non-Labor	5,778,888	7,557,868	7,845,623	7,809,536	9,080,140	8,416,405	11,093,874
Total Distribution Maintenance	**9,416,726**	**12,597,112**	**13,492,116**	**13,130,607**	**14,907,816**	**13,822,840**	**16,854,456**
Total Distribution							
Labor	**8,301,559**	**9,560,156**	**10,640,656**	**9,826,851**	**10,947,658**	**10,641,727**	**12,472,632**
Non-Labor	**8,917,590**	**11,441,419**	**12,400,974**	**12,343,486**	**14,626,981**	**13,466,105**	**18,038,625**
Grand Total Distribution	**17,219,149**	**21,001,576**	**23,041,630**	**22,170,337**	**25,574,639**	**24,107,832**	**30,511,257**

S1

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT: LABOR VS. NONLABOR
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:30:35 PM

BLOCK OF ACCT LABOR NON-LABOR	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
Customer Accounts							
Labor	5,630,873	6,018,644	6,332,692	6,341,721	6,725,348	8,161,893	8,101,538
Non-Labor	4,424,456	4,713,531	4,816,138	5,975,063	5,529,164	7,378,497	8,980,676
Total Customer Accounts	**10,055,330**	**10,732,176**	**11,148,829**	**12,316,784**	**12,254,512**	**15,540,391**	**17,082,214**
Total Customer Accounts							
Labor	**5,630,873**	**6,018,644**	**6,332,692**	**6,341,721**	**6,725,348**	**8,161,893**	**8,101,538**
Non-Labor	**4,424,456**	**4,713,531**	**4,816,138**	**5,975,063**	**5,529,164**	**7,378,497**	**8,980,676**
Grand Total Customer Accounts	**10,055,330**	**10,732,176**	**11,148,829**	**12,316,784**	**12,254,512**	**15,540,391**	**17,082,214**

S1

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT: LABOR VS. NONLABOR
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:30:35 PM

BLOCK OF ACCT LABOR NON-LABOR	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
Customer Services							
Labor	2,753,196	2,646,193	3,241,613	3,193,743	3,413,570	3,572,744	3,832,274
Non-Labor	6,719,127	8,289,276	9,047,456	12,142,377	19,188,242	23,899,541	23,984,455
Total Customer Services	**9,472,322**	**10,935,468**	**12,289,069**	**15,336,120**	**22,601,812**	**27,472,285**	**27,816,729**
Total Customer Services							
Labor	**2,753,196**	**2,646,193**	**3,241,613**	**3,193,743**	**3,413,570**	**3,572,744**	**3,832,274**
Non-Labor	**6,719,127**	**8,289,276**	**9,047,456**	**12,142,377**	**19,188,242**	**23,899,541**	**23,984,455**
Grand Total Customer Services	**9,472,322**	**10,935,468**	**12,289,069**	**15,336,120**	**22,601,812**	**27,472,285**	**27,816,729**

S1

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT: LABOR VS. NONLABOR
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:30:35 PM

BLOCK OF ACCT LABOR NON-LABOR	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
A & G Operation							
Labor	17,326,676	17,891,279	18,420,245	16,048,199	18,396,489	19,361,916	22,456,740
Non-Labor	34,335,864	34,356,003	39,981,832	44,059,264	52,610,322	53,189,643	60,148,505
Total A & G Operation	**51,662,540**	**52,247,281**	**58,402,077**	**60,107,463**	**71,006,811**	**72,551,560**	**82,605,245**
A & G Maintenance							
Labor	76,589	61,515	57,794	86,194	77,522	224,742	194,998
Non-Labor	419,141	443,363	466,378	358,059	376,918	568,604	398,082
Total A & G Maintenance	**495,730**	**504,878**	**524,172**	**444,253**	**454,440**	**793,346**	**593,080**
Total A&G							
Labor	**17,403,265**	**17,952,793**	**18,478,039**	**16,134,394**	**18,474,011**	**19,586,659**	**22,651,738**
Non-Labor	**34,755,006**	**34,799,366**	**40,448,209**	**44,417,322**	**52,987,240**	**53,758,247**	**60,546,587**
Grand Total A&G	**52,158,270**	**52,752,159**	**58,926,248**	**60,551,716**	**71,461,251**	**73,344,906**	**83,198,325**
Total O&M							
Labor	**58,099,502**	**60,678,163**	**64,801,388**	**63,426,365**	**70,306,035**	**75,919,153**	**85,026,733**
Non-Labor	**82,846,363**	**93,306,636**	**105,564,267**	**119,606,527**	**140,758,545**	**149,144,967**	**167,994,240**
Grand Total O&M	**140,945,865**	**153,984,799**	**170,365,655**	**183,032,892**	**211,064,580**	**225,064,120**	**253,020,973**

Hawaiian Electric Company, Inc. ("HECO")

Rate Case Summary Report By NARUC Account
Comparative Seven-Year Information
Recorded: 2003-2007
Budget: 2008-2009

O&M Expenses Report by Block of Account and for NARUC Accounts 901 to 932 (**S2)**

Description - Highly summarized seven-year comparative report of HECO's total Operations and Maintenance ("O&M") expenses by block of account and for NARUC accounts 901 to 932 (Customer Accounts, Customer Service, and A&G).

Total expenses for each block of account on this report will agree with the total expenses summarized for the relating block of account shown on the **S1** report.

Structure - **Block of Account**
NARUC Account
Labor
Non-labor

S2
Block: Customer Accounts
Account: 901

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY NARUC
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:32:59 PM

BLOCK OF ACCT
ACCOUNT

LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Customer Accounts							
901 SUPERVISION- CUSTOMER ACCOUNTS							
Total Account							
Labor	**60,238**	**42,888**	**79,658**	**145,805**	**152,732**	**168,857**	**176,938**
Non-Labor	**559,996**	**813,045**	**892,672**	**1,009,791**	**1,178,548**	**1,109,507**	**1,480,739**
Total 901	**620,234**	**855,933**	**972,330**	**1,155,596**	**1,331,281**	**1,278,364**	**1,657,677**
902 METER READING EXPENSES							
Total Account							
Labor	**1,846,686**	**1,962,756**	**1,852,188**	**2,090,434**	**2,133,461**	**2,634,958**	**3,015,815**
Non-Labor	**238,465**	**450,417**	**339,793**	**381,632**	**384,732**	**488,411**	**528,714**
Total 902	**2,085,151**	**2,413,173**	**2,191,981**	**2,472,066**	**2,518,194**	**3,123,369**	**3,544,529**
903 CUSTOMER RECORDS & COLLECT EXP							
Total Account							
Labor	**3,723,950**	**4,011,250**	**4,399,760**	**4,105,483**	**4,439,155**	**5,358,079**	**4,908,785**
Non-Labor	**2,610,697**	**3,037,385**	**3,244,210**	**3,001,465**	**2,989,501**	**4,810,179**	**5,877,626**
Total 903	**6,334,647**	**7,048,635**	**7,643,970**	**7,106,948**	**7,428,656**	**10,168,258**	**10,786,412**
904 UNCOLLECTIBLE ACCOUNTS							
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**1,015,298**	**412,685**	**339,399**	**1,582,174**	**976,382**	**970,400**	**1,093,596**
Total 904	**1,015,298**	**412,685**	**339,399**	**1,582,174**	**976,382**	**970,400**	**1,093,596**
905 MISC CUSTOMER ACCOUNTS							
Total Account							
Labor	**0**	**1,751**	**1,086**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**64**	**0**	**0**	**0**	**0**
Total 905	**0**	**1,751**	**1,150**	**0**	**0**	**0**	**0**

S2
Block: Customer Accounts
Account: 905

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY NARUC
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:32:59 PM

BLOCK OF ACCT
ACCOUNT

LABOR NON-LABOR	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
Total Customer Accounts	**10,055,330**	**10,732,176**	**11,148,829**	**12,316,784**	**12,254,512**	**15,540,391**	**17,082,214**
Total Customer Accounts							
Labor	**5,630,873**	**6,018,644**	**6,332,692**	**6,341,721**	**6,725,348**	**8,161,893**	**8,101,538**
Non-Labor	**4,424,456**	**4,713,531**	**4,816,138**	**5,975,063**	**5,529,164**	**7,378,497**	**8,980,676**
Grand Total Customer Accounts	**10,055,330**	**10,732,176**	**11,148,829**	**12,316,784**	**12,254,512**	**15,540,391**	**17,082,214**

S2
Block: Customer Services
Account: 909

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY NARUC
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:32:59 PM

BLOCK OF ACCT
ACCOUNT

LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Customer Services							
909 SUPERVISION- CUST SERVICE EXP							
Total Account							
Labor	**0**	**114,978**	**228,973**	**216,656**	**239,032**	**372,846**	**392,685**
Non-Labor	**0**	**9,111**	**16,875**	**17,326**	**22,923**	**31,666**	**38,850**
Total 909	**0**	**124,089**	**245,847**	**233,983**	**261,955**	**404,512**	**431,535**
910 CUSTOMER ASSISTANCE EXPENSES							
Total Account							
Labor	**2,737,750**	**2,508,815**	**2,986,526**	**2,966,350**	**3,157,766**	**3,171,139**	**3,407,387**
Non-Labor	**6,663,934**	**7,801,936**	**8,472,897**	**11,934,638**	**18,532,089**	**23,675,258**	**22,808,536**
Total 910	**9,401,683**	**10,310,751**	**11,459,424**	**14,900,988**	**21,689,854**	**26,846,397**	**26,215,923**
911 INFORMATIONAL ADVERTISING EXP							
Total Account							
Labor	**14,743**	**14,659**	**24,701**	**10,702**	**16,561**	**28,759**	**32,202**
Non-Labor	**55,193**	**476,926**	**554,350**	**187,813**	**632,583**	**171,617**	**1,116,069**
Total 911	**69,936**	**491,585**	**579,051**	**198,514**	**649,144**	**200,376**	**1,148,271**
912 MISC CUSTOMER SERVICE EXPENSES							
Total Account							
Labor	**704**	**7,741**	**1,413**	**35**	**211**	**0**	**0**
Non-Labor	**0**	**1,303**	**3,335**	**2,600**	**648**	**21,000**	**21,000**
Total 912	**704**	**9,044**	**4,748**	**2,635**	**859**	**21,000**	**21,000**
Total Customer Services	**9,472,322**	**10,935,468**	**12,289,069**	**15,336,120**	**22,601,812**	**27,472,285**	**27,816,729**

S2
Block: Customer Services
Account: 912

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY NARUC
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:32:59 PM

BLOCK OF ACCT
ACCOUNT

LABOR NON-LABOR	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
Total Customer Services							
Labor	**2,753,196**	**2,646,193**	**3,241,613**	**3,193,743**	**3,413,570**	**3,572,744**	**3,832,274**
Non-Labor	**6,719,127**	**8,289,276**	**9,047,456**	**12,142,377**	**19,188,242**	**23,899,541**	**23,984,455**
Grand Total Customer Services	**9,472,322**	**10,935,468**	**12,289,069**	**15,336,120**	**22,601,812**	**27,472,285**	**27,816,729**

S2
Block: A & G Operation
Account: 920

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY NARUC
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:32:59 PM

BLOCK OF ACCT
ACCOUNT

LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
A & G Operation							
920 ADMIN & GENL EXP - LABR							
Total Account							
Labor	**12,900,438**	**13,586,939**	**14,238,781**	**11,787,497**	**13,835,458**	**16,772,262**	**19,409,838**
Non-Labor	**1,692,640**	**1,598,342**	**1,520,484**	**1,718,968**	**1,931,540**	**2,206,157**	**2,987,869**
Total 920	**14,593,078**	**15,185,281**	**15,759,264**	**13,506,464**	**15,766,999**	**18,978,419**	**22,397,707**
921 ADMIN & GENL EXP - NLABR							
Total Account							
Labor	**1,656,748**	**1,562,450**	**1,486,521**	**1,657,683**	**1,813,751**	**-19,264**	**0**
Non-Labor	**8,174,841**	**10,976,193**	**12,789,009**	**9,870,849**	**11,841,775**	**12,624,244**	**16,780,488**
Total 921	**9,831,589**	**12,538,643**	**14,275,529**	**11,528,532**	**13,655,525**	**12,604,980**	**16,780,488**
922 ADMIN EXPENSES TRANSFERRED							
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-1,964,877**	**-1,833,101**	**-1,814,610**	**-2,067,065**	**-3,045,236**	**-3,360,372**	**-3,487,260**
Total 922	**-1,964,877**	**-1,833,101**	**-1,814,610**	**-2,067,065**	**-3,045,236**	**-3,360,372**	**-3,487,260**
923010 OUTSIDE SERVICES- LEGAL							
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**38,570**	**14,695**	**34,456**	**146,094**	**46,047**	**151,730**	**130,600**
Total 923010	**38,570**	**14,695**	**34,456**	**146,094**	**46,047**	**151,730**	**130,600**
923020 OUTSIDE SERVICES- OTHER							
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**731,097**	**871,662**	**1,728,610**	**1,086,786**	**1,349,981**	**1,680,504**	**2,535,314**
Total 923020	**731,097**	**871,662**	**1,728,610**	**1,086,786**	**1,349,981**	**1,680,504**	**2,535,314**

S2
Block: A & G Operation
Account: 924

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY NARUC
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT
ACCOUNT

LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
924 PROPERTY INSURANCE							
Total Account							
Labor	**178,030**	**184,540**	**194,546**	**201,505**	**164,042**	**207,273**	**215,626**
Non-Labor	**2,177,707**	**2,903,387**	**2,346,302**	**2,106,398**	**2,384,601**	**2,453,885**	**2,926,527**
Total 924	**2,355,737**	**3,087,926**	**2,540,848**	**2,307,903**	**2,548,643**	**2,661,158**	**3,142,153**
925 INJURIES & DAMAGES							
Total Account							
Labor	**1,534,527**	**1,438,050**	**1,387,220**	**1,519,193**	**1,571,954**	**1,257,432**	**1,449,517**
Non-Labor	**3,384,289**	**5,323,441**	**2,483,090**	**4,969,238**	**5,885,716**	**5,142,738**	**6,025,452**
Total 925	**4,918,816**	**6,761,491**	**3,870,310**	**6,488,431**	**7,457,670**	**6,400,170**	**7,474,969**
926000 EMPLOYEE PENSIONS AND BENEFITS							
Total Account							
Labor	**495,535**	**555,079**	**579,801**	**549,793**	**621,061**	**534,712**	**841,211**
Non-Labor	**14,703,460**	**6,842,991**	**13,952,549**	**22,887,061**	**26,107,930**	**26,059,975**	**23,209,501**
Total 926000	**15,198,995**	**7,398,070**	**14,532,350**	**23,436,854**	**26,728,991**	**26,594,686**	**24,050,711**
926010 EMPL BENEFITS - FLEX CREDITS							
Total Account							
Labor	**65,784**	**70,907**	**69,003**	**53,596**	**89,931**	**300,608**	**210,662**
Non-Labor	**6,977,836**	**8,173,578**	**9,011,898**	**8,865,497**	**9,219,921**	**10,213,771**	**10,999,450**
Total 926010	**7,043,619**	**8,244,485**	**9,080,901**	**8,919,092**	**9,309,852**	**10,514,379**	**11,210,112**
926020 EMPLOYEE BENEFITS TRANSFER							
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-6,543,020**	**-4,445,512**	**-6,783,230**	**-8,992,039**	**-9,893,335**	**-11,010,909**	**-9,655,419**
Total 926020	**-6,543,020**	**-4,445,512**	**-6,783,230**	**-8,992,039**	**-9,893,335**	**-11,010,909**	**-9,655,419**
928 REGULATORY COMMISSION EXPENSES							

BLOCK OF ACCT
ACCOUNT

LABOR NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**61,428**	**257,766**	**512,038**	**319,668**	**759,547**
Total 928	**0**	**0**	**61,428**	**257,766**	**512,038**	**319,668**	**759,547**
9301 INSTITUTN/GOODWILL ADVERT EXP							
Total Account							
Labor	**17,163**	**14,480**	**8,256**	**4,421**	**3,920**	**11,591**	**13,920**
Non-Labor	**75,865**	**61,693**	**64,824**	**60,880**	**32,117**	**21,921**	**22,175**
Total 9301	**93,028**	**76,174**	**73,080**	**65,301**	**36,037**	**33,512**	**36,095**
9302 MISCELLANEOUS GENERAL EXPENSES							
Total Account							
Labor	**478,450**	**478,834**	**456,118**	**274,512**	**296,372**	**297,303**	**315,967**
Non-Labor	**3,363,616**	**2,324,171**	**2,385,212**	**457,373**	**3,226,716**	**3,770,364**	**3,887,828**
Total 9302	**3,842,066**	**2,803,005**	**2,841,330**	**731,885**	**3,523,088**	**4,067,666**	**4,203,795**
931 RENTS EXPENSE - A&G							
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**1,523,840**	**1,544,462**	**2,201,810**	**2,691,458**	**3,010,513**	**2,915,969**	**3,026,432**
Total 931	**1,523,840**	**1,544,462**	**2,201,810**	**2,691,458**	**3,010,513**	**2,915,969**	**3,026,432**
Total A & G Operation	**51,662,540**	**52,247,281**	**58,402,077**	**60,107,463**	**71,006,811**	**72,551,560**	**82,605,245**

S2
Block: A & G Maintenance
Account: 932

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY NARUC
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT
ACCOUNT

LABOR NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
A & G Maintenance							
932 ADMIN AND GENL MAINTENANCE							
Total Account							
Labor	**76,589**	**61,515**	**57,794**	**86,194**	**77,522**	**224,742**	**194,998**
Non-Labor	**419,141**	**443,363**	**466,378**	**358,059**	**376,918**	**568,604**	**398,082**
Total 932	**495,730**	**504,878**	**524,172**	**444,253**	**454,440**	**793,346**	**593,080**
Total A & G Maintenance	**495,730**	**504,878**	**524,172**	**444,253**	**454,440**	**793,346**	**593,080**
Total A&G							
Labor	**17,403,265**	**17,952,793**	**18,478,039**	**16,134,394**	**18,474,011**	**19,586,659**	**22,651,738**
Non-Labor	**34,755,006**	**34,799,366**	**40,448,209**	**44,417,322**	**52,987,240**	**53,758,247**	**60,546,587**
Grand Total A&G	**52,158,270**	**52,752,159**	**58,926,248**	**60,551,716**	**71,461,251**	**73,344,906**	**83,198,325**

Hawaiian Electric Company, Inc. ("HECO")

Rate Case Summary Report By Department
Comparative Seven-Year Information
Recorded: 2003-2007
Budget: 2008-2009

O&M Expenses Report by Department (**D1**)

Description – Seven-year comparative report of HECO's Operations and Maintenance ("O&M") expenses by block of account, account number, and department.

Total expenses for each block of account on this report will agree with the total expenses summarized for each block of account shown on the **S1** report.

Structure - **Block of Account**
Account Number
Department

D1
Block: Production Operations
Account: 500010

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:34:46 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Production Operations								
500010 OPER SUPV & ENG-HONOLULU								
	(G/L codes)	0	0	0	0	-2,018	0	0
PJ0	Environmental	0	0	0	0	252,512	0	0
PY9	Pwr Sup Engineering	0	0	0	0	0	0	0
Total 500010		**0**	**0**	**0**	**0**	**250,494**	**0**	**0**
500020 OPER SUPV & ENG-WAIAU								
	(G/L codes)	-129,417	-73,731	-101,017	-136,179	-195,411	-240,924	-259,932
PB9	Engineering	0	0	0	0	0	0	0
PE0	Info Tech & Svcs	95,731	88,192	89,709	84,089	95,200	87,852	111,804
PI0	Production	215,038	125,170	178,862	0	0	0	0
PI1D	Pwr Supp Svcs	0	0	0	136	80	0	0
PI2D	Pwr Supp O&M	0	0	0	70	419	0	0
PJ0	Environmental	222	0	0	0	245,776	586,793	513,618
PK0	Mgt Acctg & Fin Svcs	0	0	0	0	0	0	0
PNCD	Legal	9,867	14,064	0	-23,931	2,700	0	0
PNRD	Technology	52	0	0	101	0	0	0
PQCD	Corp Communication	0	390	0	0	0	0	0
PV9	Support Services	0	0	0	0	0	0	0
PX0	System Planning	0	0	0	228,246	350,514	366,485	471,733
PY9	Pwr Sup Engineering	1,103,079	1,089,981	806,441	602,506	548,851	719,790	410,379
PYPD	Integrated Res Plng	0	0	0	0	0	0	0
Total 500020		**1,294,571**	**1,244,066**	**973,995**	**755,038**	**1,048,128**	**1,519,997**	**1,247,602**

D1
Block: Production Operations
Account: 500030

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:34:46 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
500030 OPER SUPV & ENG-KAHE								
	(G/L codes)	-21,011	-29,018	-36,925	-55,215	-63,275	-60,207	-22,068
P7VD	VP-Power Supply	0	0	0	3,626	1,077	0	0
PI0	Production	92	0	31,617	0	0	0	0
PI1D	Pwr Supp Svcs	0	0	0	782	0	0	0
PI2D	Pwr Supp O&M	0	0	0	69,739	0	0	0
PJ0	Environmental	0	0	0	0	244,910	0	0
PK0	Mgt Acctg & Fin Svcs	0	0	0	0	0	0	0
PNCD	Legal	1,805	2,171	80	394	0	6,520	6,576
PR0	System Operation	90,878	183,027	177,219	221,556	232,728	190,967	0
PX0	System Planning	0	0	0	550	5,314	30,717	83,342
PY9	Pwr Sup Engineering	542	12,639	21,552	-18,710	4,702	0	0
Total 500030		**72,306**	**168,819**	**193,543**	**222,723**	**425,456**	**167,997**	**67,850**
502010 STEAM EXP-HONOLULU								
	(G/L codes)	-236,209	-195,214	-283,165	-422,687	-485,721	-477,587	-466,523
PE0	Info Tech & Svcs	18,952	25,511	86,996	89,527	100,902	0	118,500
PI0	Production	965,179	1,065,717	1,270,092	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	1,594,457	1,679,525	1,743,845	1,765,190
PJ0	Environmental	5,483	7,228	842	0	10	0	0
PR0	System Operation	0	0	14,940	0	0	0	0
PY9	Pwr Sup Engineering	10,087	11,170	13,052	19,306	23,851	0	0
Total 502010		**763,493**	**914,412**	**1,102,757**	**1,280,604**	**1,318,567**	**1,266,258**	**1,417,166**

D1
Block: Production Operations
Account: 502020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:34:46 PM

BLOCK OF ACCT ACCOUNT DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
502020 STEAM EXP-WAIAU								
	(G/L codes)	-806,236	-609,811	-836,878	-1,089,564	-1,137,272	-1,329,921	-1,240,731
PB9	Engineering	0	0	789	0	0	0	0
PD9	Constr & Maint	0	0	0	0	0	0	0
PE0	Info Tech & Svcs	26,078	35,279	109,700	114,610	131,646	900	154,596
PI0	Production	3,392,891	3,315,811	3,790,392	0	0	0	0
PI1D	Pwr Supp Svcs	0	0	0	5,760	3,691	5,700	6,900
PI2D	Pwr Supp O&M	0	0	0	4,368,787	4,678,811	5,123,031	4,976,604
PJ0	Environmental	28,655	41,827	107,503	116,767	115,431	74,142	54,602
PR0	System Operation	0	0	0	0	0	0	0
PV9	Support Services	0	0	591	0	0	0	0
PW9	Cust Installations	0	0	0	0	3	0	0
PX0	System Planning	0	0	0	0	1,902	0	2,000
PY9	Pwr Sup Engineering	59,151	64,605	56,309	85,023	89,009	265,045	272,688
Total 502020		**2,700,539**	**2,847,711**	**3,228,406**	**3,601,384**	**3,883,220**	**4,138,897**	**4,226,659**
502030 STEAM EXP-KAHE								
	(G/L codes)	-876,397	-366,787	-484,625	-737,557	-1,201,802	-1,286,046	-1,188,409
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	0	0	0	0	0	0	0
PA0	General Accounting	0	0	0	0	0	0	0
PB9	Engineering	0	18,317	0	0	0	0	0
PE0	Info Tech & Svcs	46,505	55,549	156,731	163,014	182,610	382,680	214,452
PF1	Workfce Staff & Dev	0	-70	0	0	0	0	0
PI0	Production	3,815,831	3,741,127	4,099,648	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	4,681,388	4,796,030	4,865,054	4,799,647
PJ0	Environmental	29,807	22,279	97,261	106,525	120,827	330,395	427,777
PK0	Mgt Acctg & Fin Svcs	27,883	5,778	5,631	3,800	3,480	2,335	2,421
PR0	System Operation	0	0	0	0	0	0	0
PV9	Support Services	0	0	0	0	0	0	0
PY9	Pwr Sup Engineering	55,259	44,483	52,354	80,485	95,050	0	0
Total 502030		**3,098,889**	**3,520,676**	**3,927,001**	**4,297,654**	**3,996,196**	**4,294,418**	**4,255,889**

D1
Block: Production Operations
Account: 505010

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
505010 ELECTRIC EXPENSES-HONOLULU								
	(G/L codes)	-210,618	-179,024	-258,995	-375,261	-424,092	-454,555	-419,610
PI0	Production	821,982	914,023	1,095,374	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	1,380,440	1,459,557	1,541,886	1,513,311
Total 505010		**611,364**	**734,999**	**836,379**	**1,005,179**	**1,035,465**	**1,087,331**	**1,093,701**
505020 ELECTRIC EXPENSES-WAIAU								
	(G/L codes)	-742,231	-565,648	-759,056	-981,104	-1,107,385	-1,207,190	-1,120,498
PI0	Production	2,884,363	2,850,030	3,247,459	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	3,613,984	3,817,300	4,024,113	4,015,458
PNPD	Regulatory Affairs	0	0	227	0	0	0	0
PY9	Pwr Sup Engineering	0	0	0	0	0	0	0
Total 505020		**2,142,132**	**2,284,382**	**2,488,629**	**2,632,880**	**2,709,915**	**2,816,924**	**2,894,959**

D1
Block: Production Operations
Account: 505030

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT ACCOUNT DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
505030 ELECTRIC EXPENSES-KAHE								
	(G/L codes)	-768,064	-550,468	-699,229	-947,442	-1,055,217	-1,050,685	-968,157
P2VD	VP-Energy Delivery	0	0	0	3,631	0	0	0
P2WD	VP-Spec Proj	0	0	0	12,477	0	0	0
P4VD	SVP- Fin & Adm	0	0	0	0	0	0	0
P8VD	Operations	0	0	0	4,770	0	0	0
PB9	Engineering	0	0	0	53,255	1,937	0	0
PC0	Customer Service	0	0	0	6,047	0	0	0
PD9	Constr & Maint	0	0	0	35,723	0	0	0
PE0	Info Tech & Svcs	12,474	10,881	12,607	22,103	12,973	13,056	15,240
PH9	Sfty Sec & Facil	0	0	0	5,908	0	0	0
PI0	Production	2,968,659	2,810,402	3,066,652	0	0	0	0
PI1D	Pwr Supp Svcs	0	0	0	5,618	0	0	0
PI2D	Pwr Supp O&M	0	0	0	3,375,820	3,664,120	3,576,382	3,554,693
PJ0	Environmental	0	0	0	13,209	2,553	0	0
PK0	Mgt Acctg & Fin Svcs	23,185	4,805	4,683	3,160	2,894	1,942	2,013
PNGD	Energy Projects	0	0	0	435	0	0	0
PR0	System Operation	0	0	0	7,780	0	0	0
PV9	Support Services	0	0	0	2,965	0	0	0
PX0	System Planning	0	0	0	706	0	0	0
PY9	Pwr Sup Engineering	0	0	0	0	544	0	0
PYPD	Integrated Res Plng	0	0	0	724	0	0	0
Total 505030		**2,236,254**	**2,275,619**	**2,384,712**	**2,606,889**	**2,629,806**	**2,540,695**	**2,603,789**
506010 MISC STEAM POWER EXP-HONOLULU								
	(G/L codes)	-91,436	-62,463	-97,933	-117,012	-156,839	-117,922	-142,753
PD9	Constr & Maint	1,918	350	0	0	992	0	0
PE0	Info Tech & Svcs	51,320	68,030	45,958	41,286	46,622	43,128	54,756
PH9	Sfty Sec & Facil	205,584	148,245	194,293	187,780	230,270	214,089	299,135
PI0	Production	344,021	384,861	459,315	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	449,146	548,902	573,180	697,297
PJ0	Environmental	263,913	126,048	181,472	189,015	266,665	104,000	64,989
PY9	Pwr Sup Engineering	760	0	0	0	0	0	0
Total 506010		**776,079**	**665,072**	**783,105**	**750,214**	**936,611**	**816,475**	**973,424**

D1
Block: Production Operations
Account: 506020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:34:46 PM

506020 MISC STEAM POWER EXP-WAIAU

BLOCK OF ACCT ACCOUNT DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
	(G/L codes)	-370,174	-346,649	-400,445	-451,104	-512,198	-668,999	-653,503
P2WD	VP-Spec Proj	0	0	0	9,382	2,158	0	0
PB9	Engineering	0	3,016	100	-28	0	0	0
PD9	Constr & Maint	508	0	0	0	632	0	0
PE0	Info Tech & Svcs	430,022	478,287	278,997	360,117	427,417	370,262	446,594
PH9	Sfty Sec & Facil	307,723	316,758	297,838	297,987	465,217	369,183	441,654
PI0	Production	1,413,548	1,771,923	1,705,024	0	0	0	0
PI1D	Pwr Supp Svcs	0	0	0	128,147	140,609	146,619	164,262
PI2D	Pwr Supp O&M	0	0	0	1,521,999	1,611,431	1,932,347	2,129,734
PJ0	Environmental	781,838	264,856	519,946	581,395	382,153	987,435	1,066,899
PNCD	Legal	2,084	0	0	12,546	19,074	0	0
PP0	Industrial Relations	3,166	2,879	1,904	1,821	550	0	0
PR0	System Operation	310	0	1,009	0	27,946	0	0
PV9	Support Services	0	452	3,811	0	0	0	0
PX0	System Planning	0	0	0	0	100,323	16,917	29,876
PY9	Pwr Sup Engineering	60,863	105,455	110,062	56,264	41,835	68,757	69,615
Total 506020		**2,629,887**	**2,596,977**	**2,518,246**	**2,518,526**	**2,707,148**	**3,222,521**	**3,695,130**

D1
Block: Production Operations
Account: 506030

HAWAIIAN ELECTRIC COMPANY, INC.
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COMPARATIVE

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506030 MISC STEAM POWER EXP-KAHE

BLOCK OF ACCT ACCOUNT DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
	(G/L codes)	-365,959	-239,170	-316,020	-299,151	-328,288	-398,399	-472,847
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	10,112	1,063	0	0	0	0	0
P7VD	VP-Power Supply	0	0	0	-268	0	0	0
P9SD	SVP-En Sol	767	296	0	0	0	0	0
PB9	Engineering	7,124	13,198	17,520	19,130	21,719	0	0
PC0	Customer Service	0	0	0	0	0	0	0
PD9	Constr & Maint	309	1,502	0	0	1,825	0	0
PE0	Info Tech & Svcs	0	0	0	0	0	0	0
PFBD	Comp & Benefits	140,165	49,962	173,177	-253,500	0	357,420	386,000
PH9	Sfty Sec & Facil	247,579	226,135	195,011	236,927	398,058	390,783	485,237
PI0	Production	846,969	671,395	845,526	0	0	0	0
PI1D	Pwr Supp Svcs	0	0	0	105,439	118,880	132,824	112,723
PI2D	Pwr Supp O&M	0	0	0	1,077,030	650,257	852,350	990,755
PJ0	Environmental	1,614,375	841,451	1,350,867	1,155,691	1,475,907	1,335,724	1,526,231
PK0	Mgt Acctg & Fin Svcs	0	0	0	0	0	0	0
PNCD	Legal	204	6,938	11,233	7,129	12,370	11,562	734
PNED	e-Business	0	0	0	0	0	0	0
PNGD	Energy Projects	6	9,889	6,511	23,990	2,627	0	0
PNPD	Regulatory Affairs	504	1,267	223	0	0	0	0
PNRD	Technology	116,090	77,752	197,734	13,595	-25,334	0	0
PP0	Industrial Relations	27,925	23,400	20,400	-28,987	344	0	0
PQCD	Corp Communication	21,765	0	0	0	0	0	0
PR0	System Operation	61,708	39,214	2,255	5,089	2,015	20,809	190,540
PS0	Energy Services	448	979	0	0	0	0	0
PSMD	Fcsts & Research	0	0	1,489	1,166	1,892	1,142	1,148
PSRD	Cust Tech App	0	16,380	484	0	0	0	0
PV9	Support Services	332	625	117	1,266	0	0	0
PX0	System Planning	0	0	0	168,012	46,353	115,574	115,224
PY9	Pwr Sup Engineering	29,992	2,848	1,600	54,105	11,140	1,462	17,510
PYPD	Integrated Res Plng	58,987	35,540	36,952	12,189	0	0	0
Total 506030		**2,819,401**	**1,780,663**	**2,545,079**	**2,298,852**	**2,389,766**	**2,821,251**	**3,353,255**

D1
Block: Production Operations
Account: 507030

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
507030 RENTS EXPENSE-KAHE								
PNCD	Legal	42,601	70,625	73,540	73,540	96,854	79,893	80,482
Total 507030		**42,601**	**70,625**	**73,540**	**73,540**	**96,854**	**79,893**	**80,482**
546	**OPER SUPV & ENG- OTH PRD**							
	(G/L codes)	0	0	-23,414	-14,446	-55,586	-10,161	-944
PB9	Engineering	0	0	20,179	3,292	291	0	0
PI2D	Pwr Supp O&M	0	0	0	2,086	156	0	0
PJ0	Environmental	0	0	207	592	0	0	0
PNGD	Energy Projects	0	0	210,211	99,019	237,533	50,694	30,800
PNRD	Technology	0	0	0	418	0	0	0
PQCD	Corp Communication	0	0	1,837	0	0	0	0
PR0	System Operation	0	0	0	0	43	0	0
PSRD	Cust Tech App	0	0	385	0	0	0	0
PX0	System Planning	0	0	0	0	7,509	0	0
Total 546		**0**	**0**	**209,405**	**90,961**	**189,945**	**40,533**	**29,856**
548	**GENERATION EXP- OTH PROD**							
	(G/L codes)	-76	-182	-5,910	-25,255	-38,621	-30,334	-30,926
PI0	Production	15,091	10,147	35,684	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	1,825,996	2,687,764	3,036,766	2,853,095
PJ0	Environmental	0	0	0	565	2,877	0	1,755
PNGD	Energy Projects	0	0	0	0	0	0	0
PR0	System Operation	0	0	0	0	3,391	0	0
PV9	Support Services	0	0	0	0	4,612	0	0
Total 548		**15,015**	**9,965**	**29,775**	**1,801,306**	**2,660,024**	**3,006,433**	**2,823,924**
5481	**GENERATION EXP- OTH PROD CP1**							
	(G/L codes)	0	0	0	0	0	0	-153,212
PI2D	Pwr Supp O&M	0	0	0	0	0	0	780,774
PJ0	Environmental	0	0	0	0	0	0	68,682
Total 5481		**0**	**0**	**0**	**0**	**0**	**0**	**696,244**

D1
Block: Production Operations
Account: 549

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
549	**MISC EXPENSES- OTH PROD**							
	(G/L codes)	0	-5,805	-9,350	-78,398	-102,585	-65,773	-72,442
P1WD	VP-Cust Sol	0	0	0	0	551	0	0
P3VD	VP-Govt & Comm Aff	0	0	984	2,907	2,616	0	0
P9SD	SVP-En Sol	0	151,450	275,509	57,701	60,765	25,000	25,625
PB9	Engineering	0	350	0	178	395	0	0
PE0	Info Tech & Svcs	0	0	0	0	34,260	32,016	40,236
PH9	Sfty Sec & Facil	0	0	0	0	445	0	0
PI0	Production	0	25,831	911	0	0	0	0
PI1D	Pwr Supp Svcs	0	0	0	694	88	0	0
PI2D	Pwr Supp O&M	0	0	0	0	3,917	0	0
PJ0	Environmental	0	0	0	6,770	23,174	0	0
PNCD	Legal	0	0	414	4,532	7,230	0	0
PNGD	Energy Projects	0	6,605	11,271	26,481	30,557	5,557	16,447
PNRD	Technology	0	0	106,515	513,592	530,500	671,356	894,928
PQCD	Corp Communication	0	0	0	5,961	0	0	0
PQED	Educ & Cons Affairs	0	0	0	200	0	0	0
PSND	Marketing Svcs	0	0	0	1,757	3,295	0	0
PSRD	Cust Tech App	0	0	0	369	522	0	0
PV9	Support Services	0	0	0	0	2,486	0	0
PX0	System Planning	0	0	0	784	0	20,478	20,835
PY9	Pwr Sup Engineering	0	1,092	0	0	245	0	0
PYPD	Integrated Res Plng	0	0	0	19,352	17,238	23,679	23,626
Total 549		**0**	**179,522**	**386,255**	**562,879**	**615,696**	**712,312**	**949,256**
5491	**Misc Oth Prod Exp-CP1**							
PI2D	Pwr Supp O&M	0	0	0	0	0	0	49,000
Total 5491		**0**	**0**	**0**	**0**	**0**	**0**	**49,000**

D1
Block: Production Operations
Account: 557

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
557	**OTHER POWER SUPPLY EXPENSES**							
	(G/L codes)	-129,387	-108,489	-134,808	-165,772	-204,651	-295,646	-257,012
PB9	Engineering	0	2,968	12,862	533	1,033	0	0
PC0	Customer Service	11,356	10,265	11,259	12,558	15,132	15,265	11,712
PE0	Info Tech & Svcs	0	0	0	0	0	0	0
PI0	Production	709,931	744,662	590,547	0	0	0	0
PI1D	Pwr Supp Svcs	0	0	0	615,668	596,448	862,154	902,674
PI2D	Pwr Supp O&M	0	0	0	0	81	0	0
PJ0	Environmental	0	1,819	0	102	1,388	0	0
PK0	Mgt Acctg & Fin Svcs	2,085	4,854	422	272	0	0	0
PNCD	Legal	72,816	29,307	-17,126	1,678	27,801	0	0
PNPD	Regulatory Affairs	0	0	2,829	0	206	0	0
PR0	System Operation	0	0	843	0	0	0	0
PS0	Energy Services	0	0	105	0	0	0	0
PSMD	Fcsts & Research	0	0	52	0	0	0	0
PSND	Marketing Svcs	0	0	129	0	0	0	0
PW9	Cust Installations	0	0	0	0	0	0	0
PX0	System Planning	0	0	0	221	179,429	693,729	973,367
PY9	Pwr Sup Engineering	303,893	307,424	310,054	299,963	296,845	295,908	295,464
Total 557		**970,695**	**992,810**	**777,168**	**765,221**	**913,712**	**1,571,411**	**1,926,204**
Total Production Operations		**20,173,225**	**20,286,317**	**22,457,996**	**25,263,849**	**27,807,001**	**30,103,344**	**32,384,391**

D1
Block: Production Maintenance
Account: 510010

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Production Maintenance								
510010 MAINT SUPV & ENG-HONOLULU								
	(G/L codes)	-1,422	0	-202	-127	-584	0	0
PI2D	Pwr Supp O&M	0	0	0	0	245	0	0
PW9	Cust Installations	0	0	53	0	0	0	0
PY9	Pwr Sup Engineering	5,566	0	729	454	1,692	0	0
Total 510010		**4,144**	**0**	**579**	**326**	**1,354**	**0**	**0**
510020 MAINT SUPV & ENG-WAIAU								
	(G/L codes)	-2,414	-1,030	-1,072	-3,124	-1,299	0	-780
PI0	Production	2,688	-2,325	2,361	0	0	0	0
PI1D	Pwr Supp Svcs	0	0	0	817	0	0	0
PI2D	Pwr Supp O&M	0	0	0	6,209	6,624	0	6,448
PJ0	Environmental	0	0	0	0	0	0	0
PX0	System Planning	0	0	0	206	0	0	0
PY9	Pwr Sup Engineering	6,714	7,571	3,566	6,693	546	0	0
Total 510020		**6,988**	**4,216**	**4,855**	**10,802**	**5,870**	**0**	**5,668**
510030 MAINT SUPV & ENG-KAHE								
	(G/L codes)	-45,439	-22,170	-5,482	-1,508	-1,632	0	-780
PB9	Engineering	0	31	0	0	0	0	0
PI0	Production	123	0	0	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	5,665	6,542	0	6,448
PJ0	Environmental	1,633	1,674	302	0	0	0	0
PNGD	Energy Projects	171,229	105,745	13,794	2,375	2,482	0	0
PY9	Pwr Sup Engineering	8,375	4,534	10,559	2,025	1,723	0	0
Total 510030		**135,921**	**89,814**	**19,173**	**8,558**	**9,115**	**0**	**5,668**

D1
Block: Production Maintenance
Account: 511010

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

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BLOCK OF ACCT ACCOUNT DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
511010 MAINT OF STRUCTURES-HONOLULU								
	(G/L codes)	-64,098	-47,765	-55,821	-71,863	-100,298	-116,022	-118,325
PB9	Engineering	377	3,197	2,664	11,803	11,007	0	0
PH9	Sfty Sec & Facil	2,070	2,931	90	76	0	0	0
PI0	Production	341,959	370,159	319,502	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	373,677	877,155	685,416	595,224
PR0	System Operation	685	3,395	0	0	0	0	0
PY9	Pwr Sup Engineering	0	3,789	0	0	0	0	0
Total 511010		**280,993**	**335,706**	**266,436**	**313,692**	**787,864**	**569,394**	**476,899**
511020 MAINT OF STRUCTURES-WAIAU								
	(G/L codes)	-82,566	-82,035	-94,325	-139,127	-185,076	-248,011	-238,889
PB9	Engineering	2,121	26,422	8,509	22,471	24,754	78,064	101,178
PD9	Constr & Maint	2,036	1,097	0	0	0	0	0
PH9	Sfty Sec & Facil	0	1,346	143	186	605	17,671	17,340
PI0	Production	736,234	1,816,163	1,204,038	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	1,060,585	1,333,264	1,540,352	1,744,250
PJ0	Environmental	0	529	0	0	0	0	0
PR0	System Operation	222	0	0	0	0	0	0
PV9	Support Services	0	3,683	1,474	4,874	1,361	0	0
PY9	Pwr Sup Engineering	0	0	0	0	0	0	0
Total 511020		**658,046**	**1,767,206**	**1,119,839**	**948,990**	**1,174,909**	**1,388,076**	**1,623,878**
511030 MAINT OF STRUCTURES-KAHE								
	(G/L codes)	-98,819	-70,348	-65,439	-110,672	-179,558	-239,251	-199,791
PB9	Engineering	14,819	23,070	14,051	118,057	41,061	0	0
PD9	Constr & Maint	0	0	718	0	0	0	0
PH9	Sfty Sec & Facil	240	831	-277	208	801	0	0
PI0	Production	646,420	1,019,687	1,218,624	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	1,095,482	1,449,994	2,302,335	2,058,849
PJ0	Environmental	0	0	573	252	288	0	0
PR0	System Operation	2,077	1,168	10,949	2,979	0	6,100	32,037
PV9	Support Services	0	0	1,322	0	0	0	0
PY9	Pwr Sup Engineering	-5,188	234	0	1,119	0	0	0
Total 511030		**559,549**	**974,641**	**1,180,521**	**1,107,425**	**1,312,586**	**2,069,185**	**1,891,095**

D1
Block: Production Maintenance
Account: 512010

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
512010 MAINT BOILER & FO PLANT-HONOLULU								
	(G/L codes)	-486,018	-73,222	-135,118	-221,480	-470,815	-551,326	-157,651
PB9	Engineering	45,302	0	0	2,884	0	0	0
PH9	Sfty Sec & Facil	711	0	547	675	160	0	0
PI0	Production	3,369,490	1,120,708	1,479,600	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	2,088,824	3,667,080	4,752,756	1,821,900
PJ0	Environmental	1,410	0	19,535	1,852	591	0	0
PR0	System Operation	1,742	0	0	0	0	0	0
PV9	Support Services	148	0	0	0	0	0	0
PY9	Pwr Sup Engineering	21,195	1,942	46,353	23,400	3,949	0	0
Total 512010		**2,953,981**	**1,049,428**	**1,410,917**	**1,896,155**	**3,200,965**	**4,201,431**	**1,664,249**
512020 MAINT BOILER & FO PLANT-WAIAU								
	(G/L codes)	-567,113	-663,165	-696,376	-964,401	-1,191,357	-1,552,673	-1,159,253
PB9	Engineering	4,180	866	1,883	2,976	8,439	0	0
PD9	Constr & Maint	775	1,528	0	0	3,490	0	0
PH9	Sfty Sec & Facil	0	0	467	0	0	0	0
PI0	Production	4,080,027	7,539,194	6,053,973	0	0	0	0
PI1D	Pwr Supp Svcs	0	0	0	1,312	668	0	0
PI2D	Pwr Supp O&M	0	0	0	7,372,769	8,543,171	12,032,351	7,229,451
PJ0	Environmental	3,059	1,860	245	4,339	11	0	0
PQCD	Corp Communication	0	0	0	0	0	0	0
PR0	System Operation	980	6,395	9,404	0	380	0	0
PV9	Support Services	2,355	1,568	0	0	8,093	0	0
PX0	System Planning	0	0	0	2,281	4,690	8,460	0
PY9	Pwr Sup Engineering	87,696	125,525	228,137	139,884	245,306	477,754	704,374
Total 512020		**3,611,959**	**7,013,771**	**5,597,733**	**6,559,160**	**7,622,890**	**10,965,892**	**6,774,571**

D1
Block: Production Maintenance
Account: 512030

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT ACCOUNT DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
512030 MAINT BOILER & FO PLANT-KAHE								
	(G/L codes)	-758,505	-527,259	-1,104,230	-983,003	-1,612,614	-1,448,555	-1,951,177
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	0	0	0	0	0	0	0
PB9	Engineering	0	0	845	979	578	0	0
PD9	Constr & Maint	549	772	252	442	188	0	0
PE0	Info Tech & Svcs	18,943	16,523	19,166	19,023	19,740	19,872	23,184
PH9	Sfty Sec & Facil	0	134	453	2,296	491	0	0
PI0	Production	6,003,769	6,904,385	11,852,888	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	9,482,366	11,879,729	9,490,005	16,669,053
PJ0	Environmental	0	1,180	1,278	195	576	0	0
PK0	Mgt Acctg & Fin Svcs	35,277	7,311	7,125	4,808	4,403	2,955	3,063
PKID	Risk Mngement	0	0	0	0	0	0	0
PR0	System Operation	0	0	14,127	0	0	0	0
PSND	Marketing Svcs	176	0	0	0	0	0	0
PV9	Support Services	0	0	0	173	0	0	0
PX0	System Planning	0	0	0	559	0	0	0
PY9	Pwr Sup Engineering	81,625	95,542	155,569	109,939	119,270	0	31,992
PZ0	Corporate Entries	0	0	0	0	0	0	0
Total 512030		**5,381,833**	**6,498,588**	**10,947,472**	**8,637,778**	**10,412,361**	**8,064,276**	**14,776,115**
513010 MAINT ELECTRIC PLANT-HONOLULU								
	(G/L codes)	-664,475	-31,693	-51,638	-97,581	-173,155	-327,710	-64,405
PD9	Constr & Maint	238	462	811	0	0	0	0
PH9	Sfty Sec & Facil	9,439	0	0	161	0	0	0
PI0	Production	5,026,280	362,751	325,770	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	815,489	853,552	2,679,229	397,767
PJ0	Environmental	169	0	0	0	0	0	0
PR0	System Operation	46,479	810	0	8,959	12,978	30,604	13,850
PV9	Support Services	69	791	0	0	0	0	0
PY9	Pwr Sup Engineering	90,702	702	1,765	3,135	15,681	0	0
Total 513010		**4,508,901**	**333,823**	**276,708**	**730,162**	**709,056**	**2,382,123**	**347,212**

D1
Block: Production Maintenance
Account: 513020

HAWAIIAN ELECTRIC COMPANY, INC.
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513020 MAINT ELECTRIC PLANT-WAIAU								
	(G/L codes)	-363,580	-323,926	-325,164	-704,282	-657,469	-1,257,500	-773,181
PB9	Engineering	0	61	64	263	-64	0	0
PC0	Customer Service	0	0	77	0	0	0	0
PD9	Constr & Maint	4,998	733	3,094	409	2,986	0	0
PH9	Sfty Sec & Facil	0	0	768	0	56	0	0
PI0	Production	2,735,459	4,518,062	2,652,458	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	6,481,812	4,948,913	7,081,637	4,170,023
PJ0	Environmental	790	0	131	0	0	0	0
PR0	System Operation	32,940	39,154	61,964	38,637	48,920	48,943	31,536
PV9	Support Services	1,623	248	1,302	196	0	0	0
PW9	Cust Installations	0	0	136	0	0	0	0
PY9	Pwr Sup Engineering	22,073	55,091	21,015	66,888	53,872	257,791	261,422
Total 513020		**2,434,302**	**4,289,423**	**2,415,844**	**5,883,924**	**4,397,215**	**6,130,871**	**3,689,800**
513030 MAINT ELECTRIC PLANT-KAHE								
	(G/L codes)	-403,738	-385,695	-554,029	-689,662	-957,761	-1,199,089	-1,530,344
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	0	0	0	0	0	0	0
PB9	Engineering	0	3,220	8,500	1,267	0	0	0
PC0	Customer Service	0	0	244	0	0	0	0
PD9	Constr & Maint	899	1,676	568	0	6,683	0	0
PE0	Info Tech & Svcs	11,267	9,806	11,444	11,414	11,845	11,928	13,908
PH9	Sfty Sec & Facil	0	289	43	950	27	0	0
PI0	Production	2,360,622	4,744,692	5,532,269	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	4,788,942	7,318,974	5,898,994	10,487,374
PJ0	Environmental	510	0	0	0	11	0	0
PK0	Mgt Acctg & Fin Svcs	21,167	4,386	4,275	2,885	2,642	1,773	1,838
PR0	System Operation	33,850	28,866	51,982	27,989	65,349	31,248	48,901
PV9	Support Services	0	189	0	2,999	6,132	0	0
PY9	Pwr Sup Engineering	2,722	35,426	42,151	45,121	64,978	0	0
Total 513030		**2,027,299**	**4,442,855**	**5,097,446**	**4,191,905**	**6,518,880**	**4,744,853**	**9,021,677**

D1
Block: Production Maintenance
Account: 514010

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
514010 MAINT MISC STEAM PLANT-HONOLULU								
	(G/L codes)	-44,581	-38,118	-43,743	-76,796	-144,680	-65,994	-160,164
PE0	Info Tech & Svcs	12,635	17,007	7,438	5,898	6,660	0	7,824
PH9	Sfty Sec & Facil	0	0	0	0	57	0	0
PI0	Production	210,416	210,047	245,028	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	314,704	504,559	236,749	759,984
PR0	System Operation	3,489	2,145	315	529	4,408	14,741	10,472
PY9	Pwr Sup Engineering	8,431	6,713	5,282	12,298	21,331	0	0
Total 514010		**190,390**	**197,794**	**214,320**	**256,633**	**392,336**	**185,496**	**618,116**
514020 MAINT MISC STEAM PLANT-WAIAU								
	(G/L codes)	-154,803	-140,801	-205,103	-366,331	-447,918	-548,788	-597,035
PB9	Engineering	0	0	0	-4	0	0	0
PD9	Constr & Maint	159	0	0	0	0	0	0
PE0	Info Tech & Svcs	334,817	451,682	385,008	441,861	512,575	511,710	563,938
PH9	Sfty Sec & Facil	0	921	93	2,459	202	0	0
PI0	Production	673,745	682,938	1,089,531	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	1,595,572	1,917,028	1,604,437	1,992,196
PJ0	Environmental	0	0	0	0	45	0	0
PKID	Risk Mngement	0	0	0	0	0	0	0
PNCD	Legal	0	0	31	0	0	0	0
PR0	System Operation	9,346	5,598	11,906	2,799	9,874	29,292	23,446
PV9	Support Services	100	0	0	0	2,968	0	0
PX0	System Planning	0	0	0	396	224	0	0
PY9	Pwr Sup Engineering	34,449	35,736	29,820	36,699	41,467	176,771	179,261
Total 514020		**897,812**	**1,036,075**	**1,311,287**	**1,713,450**	**2,036,464**	**1,773,423**	**2,161,805**

D1
Block: Production Maintenance
Account: 514030

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT ACCOUNT DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
514030 MAINT MISC STEAM PLANT-KAHE								
	(G/L codes)	-294,157	-181,119	-268,234	-330,162	-463,904	-582,412	-563,265
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	8,330	876	0	0	0	0	0
PD9	Constr & Maint	0	0	0	0	2,102	0	0
PE0	Info Tech & Svcs	47,282	59,217	58,815	56,593	63,047	13,404	74,040
PH9	Sfty Sec & Facil	498	1,527	290	1,428	846	0	0
PI0	Production	1,270,483	1,052,199	1,248,293	0	0	0	0
PI1D	Pwr Supp Svcs	0	0	0	2,031	2,938	0	0
PI2D	Pwr Supp O&M	0	0	0	1,373,721	1,838,559	2,133,073	2,353,060
PJ0	Environmental	78	0	0	0	0	0	0
PK0	Mgt Acctg & Fin Svcs	17,448	3,616	3,524	2,378	2,178	1,461	1,515
PP0	Industrial Relations	427	939	340	75	0	0	0
PR0	System Operation	26,365	21,077	14,479	33,539	32,807	53,995	47,258
PV9	Support Services	34	0	3,250	156	0	0	0
PX0	System Planning	0	0	0	435	612	11,731	5,216
PY9	Pwr Sup Engineering	64,406	27,084	78,571	93,258	93,425	0	0
Total 514030		**1,141,195**	**985,415**	**1,139,328**	**1,233,453**	**1,572,610**	**1,631,253**	**1,917,823**
551	**MAINT SUPV & ENG- OTH PRD**							
	(G/L codes)	0	-1,192	-8,683	-41,343	-4,657	-43,295	-40,399
P9SD	SVP-En Sol	0	0	0	7,804	0	0	0
PB9	Engineering	0	162	5,162	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	100,107	0	0	0
PJ0	Environmental	0	0	1,295	318	305	0	0
PN1	Corp Audit & Compln	0	0	0	298	0	0	0
PNGD	Energy Projects	0	6,564	39,820	76,522	17,687	158,561	163,597
PW9	Cust Installations	0	0	0	224	0	0	0
PY9	Pwr Sup Engineering	0	0	0	12,838	0	0	0
Total 551		**0**	**5,534**	**37,593**	**156,768**	**13,335**	**115,266**	**123,198**

D1
Block: Production Maintenance
Account: 552

HAWAIIAN ELECTRIC COMPANY, INC.
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COMPARATIVE

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BLOCK OF ACCT ACCOUNT DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
552	**MAINT STRUCTURES- OTH PRD**							
	(G/L codes)	-680	-4,132	-11,412	-2,727	-986	0	0
PI0	Production	23,046	102,663	89,983	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	40,099	26,119	0	0
Total 552		**22,366**	**98,530**	**78,571**	**37,372**	**25,132**	**0**	**0**
5521	**MAINT STRUCTURES- OTH PRD CP1**							
	(G/L codes)	0	0	0	0	0	0	-19,446
PI2D	Pwr Supp O&M	0	0	0	0	0	0	298,063
Total 5521		**0**	**0**	**0**	**0**	**0**	**0**	**278,617**
553	**MAINT ELEC PLANT- OTH PROD**							
	(G/L codes)	-8,845	-110,803	-250,103	-425,187	-70,336	-8,815	-485,940
PB9	Engineering	0	0	0	0	1,038	0	0
PD9	Constr & Maint	675	479	0	936	678	0	0
PH9	Sfty Sec & Facil	0	0	0	268	701	0	0
PI0	Production	67,339	1,029,958	3,542,833	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	4,550,715	789,579	19,771	2,770,819
PJ0	Environmental	0	0	0	0	21,019	0	0
PNGD	Energy Projects	0	0	0	0	7,002	0	0
PR0	System Operation	3,753	7,919	11,388	42,387	52,055	31,457	58,224
PV9	Support Services	148	0	0	0	718	0	0
PY9	Pwr Sup Engineering	255	28,346	53,730	48,849	4,629	0	0
Total 553		**63,325**	**955,898**	**3,357,849**	**4,217,968**	**807,082**	**42,413**	**2,343,103**
5531	**MAINT ELEC PLANT- OTH PROD CP1**							
	(G/L codes)	0	0	0	0	0	0	-62,214
PI2D	Pwr Supp O&M	0	0	0	0	0	0	291,801
Total 5531		**0**	**0**	**0**	**0**	**0**	**0**	**229,586**
554	**MAINT MISC PLANT- OTH PROD**							
	(G/L codes)	0	-678	-1,636	0	0	0	0
PI0	Production	0	92,410	195,688	0	0	0	0
Total 554		**0**	**91,732**	**194,052**	**0**	**0**	**0**	**0**

D1
Block: Production Maintenance
Account: 5541

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
5541 MAINT MISC PLANT- OTH PROD CP1							
(G/L codes)	0	0	0	0	0	0	-19,848
PI2D Pwr Supp O&M	0	0	0	0	0	0	73,608
Total 5541	**0**	**0**	**0**	**0**	**0**	**0**	**53,760**
Total Production Maintenance	**24,879,004**	**30,170,449**	**34,670,524**	**37,904,523**	**41,000,022**	**44,263,952**	**48,002,840**
Grand Total Production	**45,052,229**	**50,456,766**	**57,128,520**	**63,168,373**	**68,807,023**	**74,367,296**	**80,387,231**

D1
Block: Transmission Operation
Account: 560

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Transmission Operation								
560	**OPER SUPV & ENG - TRANS OPER**							
	(G/L codes)	-40,933	-50,157	-79,489	-116,913	-91,863	-150,404	-19,956
P2VD	VP-Energy Delivery	0	0	0	0	2,455	3,209	8,164
P2WD	VP-Spec Proj	0	54,505	212,537	235,789	7,113	0	0
PB9	Engineering	0	0	4,731	9,122	-28	0	0
PD9	Constr & Maint	0	0	157	811	1,584	0	0
PE0	Info Tech & Svcs	2,325	146	2,107	43	0	0	0
PI0	Production	0	0	0	0	0	0	0
PJ0	Environmental	1,270	639	0	0	0	0	0
PR0	System Operation	201,369	248,036	250,103	248,216	428,010	572,900	85,264
PX0	System Planning	0	0	0	0	809	0	0
PYPD	Integrated Res Plng	0	0	180	0	0	0	0
Total 560		**164,031**	**253,169**	**390,326**	**377,068**	**348,080**	**425,705**	**73,472**
561	**LOAD DISPATCHING - TRANS OPER**							
	(G/L codes)	-475,385	-283,611	-388,756	-620,958	-811,181	-645,990	-743,695
P2WD	VP-Spec Proj	0	0	2,380	0	0	0	0
PB9	Engineering	0	544	0	0	0	0	0
PD9	Constr & Maint	0	0	8,437	411	30,642	0	0
PE0	Info Tech & Svcs	0	0	5,822	2,696	860	0	1,008
PH9	Sfty Sec & Facil	390	1,141	331	0	0	0	0
PNCD	Legal	811	0	0	0	0	0	0
PQCD	Corp Communication	0	0	145	0	0	0	0
PR0	System Operation	2,028,729	1,814,026	2,256,967	2,754,802	3,206,906	2,797,395	3,446,737
PV9	Support Services	0	0	0	0	4,775	0	0
Total 561		**1,554,545**	**1,532,100**	**1,885,328**	**2,136,952**	**2,432,002**	**2,151,405**	**2,704,051**

D1
Block: Transmission Operation
Account: 562

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
562	**STATION EXPENSES - TRANS OPER**							
	(G/L codes)	-123,308	-103,432	-130,747	-192,115	-227,164	-254,820	-268,677
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	0	0	0	0	0	0	0
PC0	Customer Service	0	1,042	0	0	0	0	0
PD9	Constr & Maint	20,176	46,205	50,203	54,597	50,547	68,152	79,280
PE0	Info Tech & Svcs	3,373	2,955	3,409	3,369	3,496	0	4,104
PH9	Sfty Sec & Facil	0	0	0	0	0	0	0
PK0	Mgt Acctg & Fin Svcs	6,248	1,295	1,262	852	780	523	543
PR0	System Operation	527,363	556,747	563,450	736,814	798,629	960,541	1,319,027
PV9	Support Services	0	0	0	0	8,456	0	0
Total 562		**433,853**	**504,813**	**487,577**	**603,517**	**634,744**	**774,396**	**1,134,277**
563	**OVERHEAD LINE EXP- TRANS OPER**							
	(G/L codes)	-128,690	-64,121	-47,130	-163,399	-100,456	-384,627	-406,973
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	0	0	0	0	0	0	0
PB9	Engineering	146	269	1,880	4,398	0	0	0
PD9	Constr & Maint	583,137	693,237	808,357	898,349	779,614	1,368,494	1,894,405
PE0	Info Tech & Svcs	3,219	2,821	3,281	3,263	3,386	3,408	3,972
PI0	Production	327	0	0	0	0	0	0
PK0	Mgt Acctg & Fin Svcs	6,051	1,254	1,222	825	755	507	525
PR0	System Operation	0	0	522	1,687	0	0	0
PV9	Support Services	34	69	1,942	201	1,720	0	0
PW9	Cust Installations	0	0	0	0	566	0	0
Total 563		**464,225**	**633,529**	**770,073**	**745,324**	**685,587**	**987,782**	**1,491,930**
564	**UNDERGRND LINE EXP - TRANS OPER**							
	(G/L codes)	-394	-337	-150	-5,341	-1,114	0	-14,640
PD9	Constr & Maint	1,694	1,853	728	43,195	4,132	0	64,817
Total 564		**1,300**	**1,516**	**578**	**37,853**	**3,018**	**0**	**50,177**

D1
Block: Transmission Operation
Account: 566

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
566	**MISC TRANS OPER EXPENSES**							
	(G/L codes)	-137,829	-85,135	-57,507	-69,754	-76,234	-155,341	-199,606
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	9,469	995	0	0	0	0	0
PB9	Engineering	257,706	47,442	9,268	9,611	32,196	16,519	115,465
PD9	Constr & Maint	-9,114	13,980	0	0	11,684	11,922	94,187
PE0	Info Tech & Svcs	178,947	151,101	195,018	264,448	307,579	270,226	310,354
PFBD	Comp & Benefits	40,540	12,019	38,943	-41,300	0	54,390	59,000
PH9	Sfty Sec & Facil	0	0	0	496	925	0	0
PI0	Production	0	0	0	0	0	0	0
PJ0	Environmental	27,330	9,421	18,181	7,339	3,750	0	0
PK0	Mgt Acctg & Fin Svcs	51,860	10,747	10,474	7,068	6,473	4,343	4,503
PNCD	Legal	40,793	30,539	29,496	38,482	15,595	45,858	46,252
PP0	Industrial Relations	-42,525	8,200	4,200	-10,000	0	0	0
PR0	System Operation	211,832	384,519	168,928	104,415	90,518	437,426	725,599
PV9	Support Services	2,166	1,328	332	405	707	0	0
PW9	Cust Installations	0	0	0	0	0	0	0
PX0	System Planning	0	0	0	0	0	20,478	340,835
Total 566		**631,174**	**585,158**	**417,334**	**311,210**	**393,193**	**705,821**	**1,496,589**
567	**RENTS - TRANS OPER**							
PNCD	Legal	25,580	22,200	19,578	24,521	23,352	25,616	65,624
Total 567		**25,580**	**22,200**	**19,578**	**24,521**	**23,352**	**25,616**	**65,624**
Total Transmission Operation		**3,274,708**	**3,532,486**	**3,970,794**	**4,236,445**	**4,519,976**	**5,070,725**	**7,016,119**

D1
Block: Transmission Maintenance
Account: 569

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Transmission Maintenance								
569	**MAINT OF SUBSTN STRUCTURES - TRANS**							
	(G/L codes)	-5,687	-13,421	-21,957	-16,620	-11,755	-61,108	-38,950
PB9	Engineering	0	0	0	0	0	0	0
PD9	Constr & Maint	581	0	1,151	379	0	0	0
PH9	Sfty Sec & Facil	0	133	0	0	0	0	0
PR0	System Operation	1,313	0	1,753	0	0	75,950	18,067
PV9	Support Services	24,823	129,189	119,319	72,526	78,095	178,216	180,422
Total 569		**21,030**	**115,900**	**100,265**	**56,285**	**66,340**	**193,057**	**159,539**
570	**MAINT OF STATION EQUIP - TRANS**							
	(G/L codes)	-502,405	-364,558	-402,811	-658,360	-896,101	-776,296	-790,606
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	0	0	0	0	0	0	0
P7VD	VP-Power Supply	0	0	0	1,100	0	0	0
PB9	Engineering	1,486	32,646	2,053	30,033	65,922	0	0
PD9	Constr & Maint	69,811	84,262	71,636	81,102	127,393	0	0
PE0	Info Tech & Svcs	2,012	1,746	2,065	2,081	2,159	2,172	2,532
PH9	Sfty Sec & Facil	1,487	1,540	1,264	688	3,922	0	0
PI0	Production	14,624	38,173	31,515	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	99,695	52,784	48,841	95,421
PJ0	Environmental	12,866	20,722	55,228	88,762	90,561	0	0
PK0	Mgt Acctg & Fin Svcs	3,858	800	779	526	482	323	335
PR0	System Operation	2,409,037	2,846,069	2,080,421	3,049,172	3,214,115	3,354,733	4,393,293
PV9	Support Services	85,121	101,681	124,689	146,479	331,189	40,228	111,883
PW9	Cust Installations	0	0	0	0	806	0	0
PX0	System Planning	0	0	0	231	191	0	0
Total 570		**2,097,895**	**2,763,081**	**1,966,839**	**2,841,508**	**2,993,423**	**2,670,001**	**3,812,859**

D1
Block: Transmission Maintenance
Account: 571

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
571	**MAINT OF OVERHEAD LINES-TRANS**							
	(G/L codes)	-182,508	-145,922	-186,684	-278,616	-358,358	-329,230	-305,896
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	0	0	0	0	0	0	0
PB9	Engineering	4,165	202,398	39,204	3,606	29,672	0	0
PD9	Constr & Maint	1,256,203	1,369,289	1,811,665	2,269,460	2,707,177	2,355,135	2,989,145
PE0	Info Tech & Svcs	4,457	3,896	4,506	4,462	4,630	4,656	5,436
PF1	Workfce Staff & Dev	0	0	0	0	0	0	0
PH9	Sfty Sec & Facil	0	308	923	617	6,842	0	0
PI0	Production	0	0	2,645	0	0	0	0
PJ0	Environmental	28,788	30,637	60,281	48,658	43,609	0	0
PK0	Mgt Acctg & Fin Svcs	8,274	1,715	1,671	1,128	1,033	693	718
PKID	Risk Mngement	-10,550	-4,871	-34,135	-12,700	-20,093	-17,003	-18,045
PNCD	Legal	0	0	0	0	123	0	0
PQED	Educ & Cons Affairs	-197	0	0	185	0	0	0
PR0	System Operation	14,826	11,076	4,786	23,443	4,285	5,000	5,000
PV9	Support Services	35	6,051	773	3,096	35,918	0	0
PW9	Cust Installations	0	0	0	1,979	0	0	0
Total 571		**1,123,494**	**1,474,576**	**1,705,635**	**2,065,318**	**2,454,839**	**2,019,251**	**2,676,358**
572	**MAINT OF UNDERGRND LINES-TRANS**							
	(G/L codes)	-44,855	-27,052	-27,954	-61,317	-95,467	-34,366	-49,715
PB9	Engineering	202,416	838	251	0	20,790	0	0
PD9	Constr & Maint	140,622	120,291	-41,928	132,821	194,157	1,952	29,861
PE0	Info Tech & Svcs	14	5	298	0	29	0	36
PH9	Sfty Sec & Facil	0	68	0	0	0	0	0
PKID	Risk Mngement	0	0	0	0	-5,436	0	0
PNCD	Legal	31,145	441	333	1,072	0	0	0
PR0	System Operation	604	0	6,036	0	748	0	0
PV9	Support Services	101,189	90,914	127,465	149,033	167,341	149,984	197,345
Total 572		**431,135**	**185,505**	**64,501**	**221,608**	**282,163**	**117,569**	**177,528**

D1
Block: Transmission Maintenance
Account: 573

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:34:46 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
573	**MAINT OF MISC TRANSM PLANT**							
	(G/L codes)	-10,514	-7,951	-6,024	-14,604	-12,550	-36,105	-39,437
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	1,791	188	0	0	0	0	0
PD9	Constr & Maint	0	0	0	0	0	0	0
PH9	Sfty Sec & Facil	15,360	2,066	7,845	32,442	21,829	86,427	86,687
PJ0	Environmental	292	429	692	1,480	526	0	0
PR0	System Operation	31,829	39,750	20,809	48,950	38,795	110,486	135,564
PV9	Support Services	1,544	625	0	129	0	0	0
Total 573		**40,302**	**35,107**	**23,323**	**68,397**	**48,601**	**160,808**	**182,814**
Total Transmission Maintenance		**3,713,857**	**4,574,169**	**3,860,564**	**5,253,116**	**5,845,366**	**5,160,686**	**7,009,098**
Grand Total Transmission		**6,988,565**	**8,106,655**	**7,831,357**	**9,489,561**	**10,365,342**	**10,231,410**	**14,025,217**

D1
Block: Distribution Operation
Account: 580

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Distribution Operation								
580	**OPER SUPV & ENG - DIST OPER**							
	(G/L codes)	-122,799	-60,874	-63,863	-91,098	-90,275	-150,404	-18,709
P2WD	VP-Spec Proj	0	15,658	24,624	0	0	0	0
PB9	Engineering	571	161	4,077	98	47	0	0
PD9	Constr & Maint	337	343	351	0	0	0	0
PNCD	Legal	55,298	0	0	0	0	0	0
PNPD	Regulatory Affairs	9,111	0	0	0	0	0	0
PR0	System Operation	288,602	321,045	282,645	356,850	337,813	572,900	79,935
PV9	Support Services	4,893	6,364	0	0	200	0	0
PW9	Cust Installations	78,215	782	0	9,009	1,471	0	0
Total 580		**314,228**	**283,478**	**247,834**	**274,859**	**249,256**	**422,496**	**61,226**
581	**LOAD DISPATCHING - DIST OPER**							
	(G/L codes)	-290,979	-267,612	-334,792	-399,864	-519,180	-635,124	-704,396
PB9	Engineering	0	7,052	0	0	0	0	0
PD9	Constr & Maint	557	0	810	318	0	0	0
PE0	Info Tech & Svcs	7,310	152,304	58,891	272,143	183,963	285,036	216,036
PH9	Sfty Sec & Facil	0	0	469	0	120	0	0
PR0	System Operation	1,333,430	1,598,921	1,884,678	1,550,602	2,070,746	2,309,510	3,006,971
PV9	Support Services	0	0	906	0	1,097	0	0
PW9	Cust Installations	0	0	0	0	0	0	0
Total 581		**1,050,318**	**1,490,665**	**1,610,962**	**1,423,198**	**1,736,746**	**1,959,422**	**2,518,611**

D1
Block: Distribution Operation
Account: 582

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
582	**STATION EXPENSES - DIST OPER**							
	(G/L codes)	-127,345	-111,725	-153,080	-215,878	-230,681	-198,448	-209,091
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	0	0	0	0	0	0	0
PD9	Constr & Maint	238,462	259,295	297,875	354,004	248,101	314,540	356,752
PE0	Info Tech & Svcs	4,798	4,164	4,912	9,102	5,129	5,160	6,024
PH9	Sfty Sec & Facil	1,757	4,087	218	1,189	0	0	0
PK0	Mgt Acctg & Fin Svcs	8,969	1,900	1,851	1,249	1,144	768	796
PNCD	Legal	0	0	0	0	0	0	0
PR0	System Operation	368,475	419,141	421,944	521,739	783,467	873,293	1,093,198
PW9	Cust Installations	0	0	260	0	0	0	0
Total 582		**495,116**	**576,862**	**573,979**	**671,405**	**807,160**	**995,312**	**1,247,679**
583	**OVERHEAD LINE EXP - DIST OPER**							
	(G/L codes)	-134,625	-187,951	-192,967	-216,418	-222,572	-237,489	-278,381
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	0	0	0	0	0	0	0
PB9	Engineering	0	0	18,764	7,694	2,808	5,685	11,555
PD9	Constr & Maint	590,596	1,306,166	978,710	636,704	720,842	642,813	969,243
PE0	Info Tech & Svcs	4,794	4,299	4,661	4,364	4,528	4,560	5,316
PH9	Sfty Sec & Facil	107	0	0	0	2,283	0	0
PK0	Mgt Acctg & Fin Svcs	8,987	1,677	1,634	1,103	1,010	678	703
PKID	Risk Mngement	-433	0	-176	0	-13,572	0	0
PNCD	Legal	0	0	1,727	0	0	0	0
PR0	System Operation	1,232	430	2,573	1,045	171	1,060	0
PV9	Support Services	0	4,100	0	2,709	8,598	0	0
PW9	Cust Installations	99	0	162,834	75,539	46,688	78,543	68,702
Total 583		**470,756**	**1,128,720**	**977,762**	**512,740**	**550,785**	**495,851**	**777,136**

D1
Block: Distribution Operation
Account: 584

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
584	**UNDERGRND LINE EXP - DIST OPER**							
	(G/L codes)	-171,908	-141,079	-260,328	-339,857	-422,074	-493,427	-575,756
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	0	0	0	0	0	0	0
PB9	Engineering	69	2,200	36,920	12,894	12,156	10,188	12,600
PD9	Constr & Maint	749,324	439,641	599,426	823,348	907,829	988,002	1,645,537
PE0	Info Tech & Svcs	4,397	3,761	4,632	4,815	4,996	5,028	5,868
PI0	Production	0	0	589	0	0	0	0
PJ0	Environmental	0	0	162	0	0	0	0
PK0	Mgt Acctg & Fin Svcs	8,232	1,851	1,804	1,217	1,115	748	775
PKID	Risk Mngement	0	0	0	0	-2,831	0	0
PR0	System Operation	1,071	681	25,535	2,051	1,798	2,119	2,043
PV9	Support Services	405	857	1,836	1,703	3,477	0	0
PW9	Cust Installations	111,813	146,268	663,166	300,555	352,318	411,106	394,779
Total 584		**703,403**	**454,179**	**1,073,741**	**806,726**	**858,785**	**923,765**	**1,485,847**

D1
Block: Distribution Operation
Account: 586

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
586	**METER EXPENSES - DIST OPER**							
	(G/L codes)	-353,831	-351,150	-438,778	-574,538	-704,910	-667,888	-662,412
P9SD	SVP-En Sol	0	0	0	0	41,835	0	0
PA0	General Accounting	0	0	0	0	0	0	9,758
PB9	Engineering	2,042	1,347	10	2,860	655	0	0
PC0	Customer Service	522,626	615,611	594,028	666,042	629,735	579,868	599,891
PD9	Constr & Maint	65,171	90,354	132,100	225,563	281,190	37,117	37,652
PE0	Info Tech & Svcs	78,846	109,491	92,069	80,878	83,159	84,492	97,656
PK0	Mgt Acctg & Fin Svcs	0	0	0	0	6,022	0	9,758
PN1	Corp Audit & Compln	0	0	0	0	0	0	0
PNGD	Energy Projects	0	0	0	0	1,684	0	0
PNPD	Regulatory Affairs	0	0	0	0	0	0	24,014
PR0	System Operation	408	0	1,707	2,319	1,808	0	18,982
PS0	Energy Services	0	0	0	0	6,394	24,704	15,836
PSMD	Fcsts & Research	0	0	0	0	0	0	4,131
PSND	Marketing Svcs	921	0	0	11,172	12,666	0	16,800
PSRD	Cust Tech App	988	0	0	0	127,017	161,894	250,440
PV9	Support Services	1,053	67	1,760	0	1,635	0	0
PW9	Cust Installations	557,160	615,841	543,627	723,365	1,109,533	1,004,786	986,449
Total 586		**875,384**	**1,081,561**	**926,523**	**1,137,662**	**1,598,422**	**1,224,973**	**1,408,954**
587	**CUSTOMER INSTALLATION EXPENSES**							
	(G/L codes)	-117,868	-91,586	-173,680	-85,453	-80,780	-129,854	-546,029
P1WD	VP-Cust Sol	0	0	0	111	0	0	0
PC0	Customer Service	106,315	118,432	79,055	161,322	188,655	141,629	255,041
PD9	Constr & Maint	17,918	10,598	18,438	18,454	17,388	0	0
PE0	Info Tech & Svcs	1,730	1,429	1,350	81	0	0	0
PNCD	Legal	0	0	0	0	1,020	0	0
PR0	System Operation	0	0	144	0	0	0	0
PS0	Energy Services	0	370	0	0	0	0	0
PSMD	Fcsts & Research	0	0	0	0	108	0	0
PV9	Support Services	0	0	0	0	0	0	0
PW9	Cust Installations	163,606	-89,664	160,882	-98,774	105,697	298,078	1,409,537
Total 587		**171,701**	**-50,421**	**86,190**	**-4,258**	**232,087**	**309,853**	**1,118,548**

D1
Block: Distribution Operation
Account: 588

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT ACCOUNT DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
588	**MISC DISTRIBUTION OPER EXPENSES**							
	(G/L codes)	-1,060,105	-483,034	-710,251	-1,112,485	-1,314,985	-1,257,353	-1,426,241
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P2WD	VP-Spec Proj	0	6,940	4,721	4,113	0	0	0
P4VD	SVP- Fin & Adm	29,402	3,091	0	0	0	0	0
P5VD	VP-Gen Counsel	577	0	0	0	0	0	0
P8VD	Operations	0	0	0	78	0	0	0
PB9	Engineering	467,227	242,293	329,140	302,352	296,446	134,238	130,608
PC0	Customer Service	0	806	3,999	293	7,071	1,421	1,423
PD9	Constr & Maint	2,229,905	1,844,961	2,354,654	2,858,111	2,801,963	2,790,934	3,671,893
PE0	Info Tech & Svcs	818,052	977,623	846,441	1,081,599	1,261,272	1,103,846	1,295,329
PFBD	Comp & Benefits	110,047	-13,460	125,705	-115,300	0	132,090	143,000
PH9	Sfty Sec & Facil	15,031	6,681	1,720	0	644	0	0
PI0	Production	0	2,137	3,763	0	0	0	0
PJ0	Environmental	72,642	63,693	74,335	83,122	77,354	0	0
PK0	Mgt Acctg & Fin Svcs	26,158	86	0	0	0	0	0
PKID	Risk Mngement	-542	-492	0	0	0	0	0
PNCD	Legal	3,315	-7,165	11,102	11,233	10,099	10,620	6,504
PNPD	Regulatory Affairs	0	832	454	0	0	0	0
PNRD	Technology	0	0	0	111	147,237	0	0
PP0	Industrial Relations	80,814	39,000	25,000	-29,600	1,157	0	0
PQCD	Corp Communication	0	376	1,690	0	0	0	0
PR0	System Operation	689,898	636,676	831,901	1,003,860	1,279,654	894,952	1,100,665
PS0	Energy Services	32,339	0	0	0	0	0	0
PSMD	Fcsts & Research	0	0	0	0	155	0	0
PSND	Marketing Svcs	33,851	0	1,930	0	0	0	0
PSRD	Cust Tech App	108	0	0	0	0	0	0
PV9	Support Services	1,075	7,400	10,796	886	6,103	780	792
PW9	Cust Installations	162,349	98,956	127,899	120,839	50,161	81,922	106,166
PX0	System Planning	0	0	0	0	0	51,195	0
PYPD	Integrated Res Plng	112	0	0	0	0	0	0
Total 588		**3,712,254**	**3,427,400**	**4,044,999**	**4,209,213**	**4,624,329**	**3,944,646**	**5,030,138**

D1
Block: Distribution Operation
Account: 589

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
589 RENTS - DIST OPER							
PNCD Legal	9,263	12,019	7,524	8,184	9,252	8,674	8,661
Total 589	**9,263**	**12,019**	**7,524**	**8,184**	**9,252**	**8,674**	**8,661**
Total Distribution Operation	**7,802,423**	**8,404,463**	**9,549,514**	**9,039,730**	**10,666,823**	**10,284,992**	**13,656,802**

D1
Block: Distribution Maintenance
Account: 590

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Distribution Maintenance								
590	**MAINT SUPV & ENG - DIST**							
	(G/L codes)	0	0	0	0	0	0	0
PR0	System Operation	0	0	0	0	0	0	0
Total 590		**0**	**0**	**0**	**0**	**0**	**0**	**0**
591	**MAINT OF STRUCT - DIST**							
	(G/L codes)	-484	-3,206	-17,949	-22,136	-42,827	-154,735	-118,882
PB9	Engineering	0	0	0	8,133	0	0	0
PD9	Constr & Maint	0	0	0	0	0	0	0
PH9	Sfty Sec & Facil	3,566	588	1,522	1,731	1,340	0	0
PI0	Production	0	654	0	0	0	0	0
PI2D	Pwr Supp O&M	0	0	0	2,675	3,838	0	0
PR0	System Operation	0	574	50,346	46,834	104,808	542,439	450,404
PV9	Support Services	398	27,889	103,884	49,302	50,485	43,826	48,302
Total 591		**3,480**	**26,499**	**137,803**	**86,539**	**117,644**	**431,529**	**379,824**
592	**MAINT OF SUBSTN EQUIP - DIST**							
	(G/L codes)	-406,439	-349,729	-414,525	-690,503	-988,174	-555,106	-739,449
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	0	0	0	0	0	0	0
PB9	Engineering	0	23,360	43,618	306	10,820	-34	23,066
PD9	Constr & Maint	111,853	122,308	111,339	225,081	347,997	0	0
PE0	Info Tech & Svcs	2,477	2,149	2,514	2,512	2,607	2,628	3,060
PH9	Sfty Sec & Facil	1,994	4,202	857	2,454	575	0	0
PJ0	Environmental	157	0	1,014	4,302	1,267	0	0
PK0	Mgt Acctg & Fin Svcs	4,660	966	941	635	582	390	405
PKID	Risk Mngement	0	0	0	0	0	0	0
PR0	System Operation	1,937,285	2,492,889	2,163,336	2,913,672	3,959,249	2,234,203	3,419,372
PV9	Support Services	49,790	50,725	42,456	95,654	139,281	15,644	86,911
PW9	Cust Installations	0	72	0	0	0	0	0
Total 592		**1,701,777**	**2,346,943**	**1,951,549**	**2,554,113**	**3,474,203**	**1,697,726**	**2,793,365**

D1
Block: Distribution Maintenance
Account: 593

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
593	**MAINT OF OVERHEAD LINES-DIST**							
	(G/L codes)	-478,559	-440,587	-630,052	-834,356	-1,037,353	-1,042,694	-1,109,736
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	0	0	0	0	0	0	0
PB9	Engineering	5,904	24,796	89,856	53,624	9,328	7,977	4,246
PD9	Constr & Maint	4,032,764	4,917,842	5,551,607	5,928,713	7,398,471	7,440,079	8,624,969
PE0	Info Tech & Svcs	7,707	150,428	11,183	7,789	8,083	8,136	9,492
PH9	Sfty Sec & Facil	483	253	2,743	4,077	268	0	0
PJ0	Environmental	0	0	0	0	0	0	0
PK0	Mgt Acctg & Fin Svcs	14,442	2,993	2,917	1,968	1,803	1,210	1,254
PKID	Risk Mngement	-111,369	-125,449	-158,592	-153,790	-149,244	-135,720	-147,142
PNCD	Legal	2,841	2,604	1,048	17	24	1,594	1,607
PNGD	Energy Projects	0	0	0	0	8,323	0	0
PR0	System Operation	1,700	4,185	21,609	17,272	8,465	5,098	18,324
PV9	Support Services	4,336	3,767	4,950	5,331	5,538	0	0
PW9	Cust Installations	5,979	740	50,363	11,731	25,217	739	369
PYPD	Integrated Res Plng	0	0	0	0	1,199	0	0
PZ0	Corporate Entries	0	0	0	0	0	0	0
Total 593		**3,486,228**	**4,541,572**	**4,947,633**	**5,042,377**	**6,280,121**	**6,286,419**	**7,403,384**
594	**MAINT OF UNDERGRND LINES-DIST**							
	(G/L codes)	-385,364	-453,558	-740,532	-778,484	-788,152	-958,094	-638,924
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	0	0	0	0	0	0	0
PB9	Engineering	33,098	13,760	18,226	43,446	83,421	15,249	13,749
PD9	Constr & Maint	2,219,940	3,311,925	4,933,563	3,771,051	3,487,788	3,981,848	4,379,144
PE0	Info Tech & Svcs	7,577	6,601	8,794	7,522	7,921	7,860	9,300
PH9	Sfty Sec & Facil	1,314	179	970	330	477	0	0
PK0	Mgt Acctg & Fin Svcs	13,947	2,890	2,817	1,901	1,741	1,168	1,211
PKID	Risk Mngement	-31,047	-43,996	-48,053	-57,747	-87,125	-54,571	-64,408
PR0	System Operation	3,725	4,183	12,845	13,792	30,004	0	0
PV9	Support Services	12,317	18,749	8,154	12,841	16,526	0	0
PW9	Cust Installations	1,232	0	32,202	19,683	21,034	663	1,693
Total 594		**1,876,736**	**2,860,733**	**4,228,986**	**3,034,334**	**2,773,636**	**2,994,122**	**3,701,765**

D1
Block: Distribution Maintenance
Account: 595

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
595	**MAINT OF LINE TRANSFORMER-DIST**							
	(G/L codes)	-202,170	-204,907	-216,255	-340,027	-297,308	-374,127	-321,839
PB9	Engineering	0	0	1,917	1,716	0	0	0
PC0	Customer Service	0	20	0	0	0	0	0
PD9	Constr & Maint	473,321	635,708	653,606	683,670	537,364	775,885	732,354
PH9	Sfty Sec & Facil	10,042	8,661	19,093	46,806	38,474	0	0
PI0	Production	0	0	0	0	0	0	0
PJ0	Environmental	1	244	391	0	0	0	0
PKID	Risk Mngement	-4,610	-13,342	-15,664	-8,448	-49,388	-11,572	-12,044
PR0	System Operation	280,503	606,575	376,482	569,184	368,766	526,512	364,612
PV9	Support Services	225,569	230,231	167,380	228,431	223,458	256,011	305,812
PW9	Cust Installations	196	0	618	0	0	0	0
PY9	Pwr Sup Engineering	0	0	0	0	0	0	0
Total 595		**782,852**	**1,263,190**	**987,569**	**1,181,332**	**821,366**	**1,172,709**	**1,068,896**
596	**MAINT OF STREET LIGHTING & SIGNAL**							
	(G/L codes)	-6,784	-9,242	-9,809	-6,962	-10,569	-9,742	-9,359
PD9	Constr & Maint	16,480	9,294	50,420	2,757	1,395	0	0
PR0	System Operation	0	0	0	0	0	0	0
PW9	Cust Installations	13,515	34,230	22,404	20,900	30,425	28,769	30,283
Total 596		**23,211**	**34,282**	**63,015**	**16,695**	**21,251**	**19,027**	**20,924**
597	**MAINT OF METERS - DIST**							
	(G/L codes)	-2,536	-2,256	-3,385	-6,084	-4,710	-13,374	-13,201
PD9	Constr & Maint	0	0	0	0	0	0	0
PR0	System Operation	875	0	0	0	0	0	0
PV9	Support Services	148	0	717	0	0	0	0
PW9	Cust Installations	8,412	9,610	12,381	20,465	16,239	42,947	44,382
Total 597		**6,899**	**7,354**	**9,713**	**14,381**	**11,529**	**29,574**	**31,181**

D1
Block: Distribution Maintenance
Account: 598

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
598	**MAINT OF MISC DIST PLT**							
	(G/L codes)	-224,931	-155,193	-168,082	-178,938	-234,351	-304,866	-284,301
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P2WD	VP-Spec Proj	0	0	0	0	0	0	0
P4VD	SVP- Fin & Adm	4,878	513	0	0	0	0	0
PB9	Engineering	72	276	0	0	40,117	0	0
PD9	Constr & Maint	454,054	474,900	328,352	289,872	305,908	362,999	321,982
PE0	Info Tech & Svcs	92,672	80,867	93,914	93,309	96,826	97,488	113,712
PH9	Sfty Sec & Facil	551,346	552,794	575,152	581,446	624,060	508,765	770,929
PJ0	Environmental	1,347	855	371	1,645	629	0	0
PK0	Mgt Acctg & Fin Svcs	173,027	35,858	34,946	23,583	21,597	14,491	15,024
PP0	Industrial Relations	1,874	687	429	1,774	0	0	0
PQCD	Corp Communication	0	404	0	0	0	0	0
PR0	System Operation	196,092	214,913	160,007	189,597	287,137	204,861	202,568
PV9	Support Services	285,112	309,664	140,377	198,931	265,438	307,995	315,203
PW9	Cust Installations	0	0	384	-387	705	0	0
PY9	Pwr Sup Engineering	0	0	0	0	0	0	0
Total 598		**1,535,542**	**1,516,540**	**1,165,851**	**1,200,834**	**1,408,066**	**1,191,733**	**1,455,117**
Total Distribution Maintenance		**9,416,726**	**12,597,112**	**13,492,116**	**13,130,607**	**14,907,816**	**13,822,840**	**16,854,456**
Grand Total Distribution		**17,219,149**	**21,001,576**	**23,041,630**	**22,170,337**	**25,574,639**	**24,107,832**	**30,511,257**

D1
Block: Customer Accounts
Account: 901

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Customer Accounts								
901	**SUPERVISION- CUSTOMER ACCOUNTS**							
	(G/L codes)	-133,925	-107,212	-158,987	-272,703	-304,284	-266,045	-289,351
P2WD	VP-Spec Proj	0	207	1,181	0	0	0	0
PC0	Customer Service	83,184	68,890	119,925	228,366	248,576	413,677	418,234
PE0	Info Tech & Svcs	670,975	894,048	1,010,211	1,199,933	1,386,990	1,130,732	1,528,794
Total 901		**620,234**	**855,933**	**972,330**	**1,155,596**	**1,331,281**	**1,278,364**	**1,657,677**
902	**METER READING EXPENSES**							
	(G/L codes)	-948,184	-746,390	-918,722	-1,235,791	-1,337,315	-1,517,655	-1,527,877
PA0	General Accounting	166	0	0	0	0	0	0
PB9	Engineering	976	0	0	0	0	0	0
PC0	Customer Service	2,985,107	3,106,370	3,027,409	3,654,654	3,814,368	4,589,208	5,026,530
PD9	Constr & Maint	0	0	9,768	0	-4,033	0	0
PE0	Info Tech & Svcs	40,355	49,037	63,548	49,601	39,066	51,816	45,876
PF1	Workfce Staff & Dev	277	0	0	0	0	0	0
PH9	Sfty Sec & Facil	0	0	2,325	0	0	0	0
PNCD	Legal	416	0	0	0	0	0	0
PP0	Industrial Relations	176	0	0	0	0	0	0
PQCD	Corp Communication	210	0	0	0	0	0	0
PSMD	Fcsts & Research	482	0	0	0	0	0	0
PV9	Support Services	252	0	0	0	0	0	0
PW9	Cust Installations	4,919	4,156	7,652	3,602	6,109	0	0
Total 902		**2,085,151**	**2,413,173**	**2,191,981**	**2,472,066**	**2,518,194**	**3,123,369**	**3,544,529**

D1
Block: Customer Accounts
Account: 903

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
903	**CUSTOMER RECORDS & COLLECT EXP**							
	(G/L codes)	-1,730,083	-1,146,887	-1,640,649	-2,038,200	-2,567,776	-3,062,125	-2,600,632
P6VD	VP-Corp Excellence	0	183	0	0	0	0	0
PA0	General Accounting	154	0	0	0	0	0	0
PB9	Engineering	3,363	345	17,274	55,418	26,981	125,193	142,674
PC0	Customer Service	7,523,478	7,645,014	8,601,431	8,267,393	9,181,320	12,257,279	12,698,568
PD9	Constr & Maint	34,650	32,678	32,964	62,588	32,352	0	0
PE0	Info Tech & Svcs	466,709	489,539	605,112	651,884	709,902	810,747	508,378
PF1	Workfce Staff & Dev	235	0	0	0	0	0	0
PFBD	Comp & Benefits	208	0	0	0	0	0	0
PH9	Sfty Sec & Facil	0	666	0	0	0	0	0
PK0	Mgt Acctg & Fin Svcs	222	0	0	0	0	0	0
PNCD	Legal	24,024	9,222	14,074	19,010	15,452	34,487	34,738
PNED	e-Business	0	0	0	0	0	0	0
PNPD	Regulatory Affairs	442	0	0	0	0	0	0
PQCD	Corp Communication	88	0	0	335	0	0	0
PQED	Educ & Cons Affairs	1,285	1,326	0	-60	5,478	2,676	2,686
PR0	System Operation	41	0	693	797	0	0	0
PS0	Energy Services	642	277	445	114	663	0	0
PSMD	Fcsts & Research	1,084	0	0	0	0	0	0
PSND	Marketing Svcs	0	0	0	0	0	0	0
PV9	Support Services	402	161	0	0	91	0	0
PW9	Cust Installations	7,703	16,110	12,626	87,669	24,193	0	0
Total 903		**6,334,647**	**7,048,635**	**7,643,970**	**7,106,948**	**7,428,656**	**10,168,258**	**10,786,412**
904	**UNCOLLECTIBLE ACCOUNTS**							
	(G/L codes)	0	6,721	43,185	32,605	80,980	0	0
PC0	Customer Service	1,015,298	405,964	296,214	1,549,569	895,402	970,400	1,093,596
Total 904		**1,015,298**	**412,685**	**339,399**	**1,582,174**	**976,382**	**970,400**	**1,093,596**
905	**MISC CUSTOMER ACCOUNTS**							
	(G/L codes)	0	-362	-441	0	0	0	0
PC0	Customer Service	0	2,113	1,591	0	0	0	0
Total 905		**0**	**1,751**	**1,150**	**0**	**0**	**0**	**0**

D1
Block: Customer Accounts
Account: 905

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
Total Customer Accounts	**10,055,330**	**10,732,176**	**11,148,829**	**12,316,784**	**12,254,512**	**15,540,391**	**17,082,214**
Grand Total Customer Accounts	**10,055,330**	**10,732,176**	**11,148,829**	**12,316,784**	**12,254,512**	**15,540,391**	**17,082,214**

D1
Block: Customer Services
Account: 909

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Customer Services							
909 SUPERVISION- CUST SERVICE EXP							
(G/L codes)	0	-21,330	-59,410	-66,918	-82,394	-114,974	-109,838
P1WD VP-Cust Sol	0	98,483	265,718	280,695	316,876	374,579	389,923
PE0 Info Tech & Svcs	0	0	0	0	0	0	0
PS0 Energy Services	0	45,897	39,539	20,205	26,492	144,908	151,449
PSMD Fcsts & Research	0	1,039	0	0	0	0	0
PSND Marketing Svcs	0	0	0	0	980	0	0
PSRD Cust Tech App	0	0	0	0	0	0	0
Total 909	**0**	**124,089**	**245,847**	**233,983**	**261,955**	**404,512**	**431,535**

D1
Block: Customer Services
Account: 910

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
910	**CUSTOMER ASSISTANCE EXPENSES**							
	(G/L codes)	-1,121,039	-706,903	-1,028,291	-1,299,188	-1,578,482	-1,651,642	-1,599,474
PA0	General Accounting	0	0	0	609	0	0	0
PB9	Engineering	0	0	11	0	2,504	0	0
PC0	Customer Service	0	0	73	0	1,569	0	0
PD9	Constr & Maint	8,801	0	2,204	0	0	0	0
PE0	Info Tech & Svcs	493,328	678,825	579,990	359,828	377,418	373,428	441,060
PF1	Workfce Staff & Dev	0	0	0	0	0	0	0
PH9	Sfty Sec & Facil	0	0	0	0	4,338	0	0
PI0	Production	0	219	79	0	0	0	0
PJ0	Environmental	421	0	42	0	0	0	0
PK0	Mgt Acctg & Fin Svcs	0	0	4,446	943	687	0	0
PNCD	Legal	57,285	41,883	69,509	91,595	103,915	64,564	61,431
PNED	e-Business	0	0	0	0	0	0	0
PNGD	Energy Projects	36,218	36,599	31,752	9,682	9,041	0	0
PNID	Government Relation	0	0	0	0	0	0	0
PNPD	Regulatory Affairs	171	0	278	38	0	0	0
PNRD	Technology	1,296	1,789	2,235	743	1,133	0	0
PQCD	Corp Communication	390,145	372,209	404,240	420,767	408,917	404,240	418,118
PQED	Educ & Cons Affairs	476,167	457,084	596,437	697,745	750,606	896,621	935,310
PR0	System Operation	9,632	4,928	0	0	189	2,375	2,351
PS0	Energy Services	6,202,523	6,842,507	8,134,906	11,668,812	18,555,151	22,340,375	21,302,067
PSMD	Fcsts & Research	875,366	882,120	813,429	1,098,909	931,103	2,262,231	2,240,955
PSND	Marketing Svcs	966,738	977,991	1,130,852	1,178,328	1,372,468	1,232,117	1,420,065
PSRD	Cust Tech App	1,003,355	711,190	712,488	667,684	740,353	887,141	963,566
PV9	Support Services	1,276	1,529	4,516	3,446	8,039	24,744	25,680
PW9	Cust Installations	0	4,533	225	0	766	10,202	4,795
PX0	System Planning	0	0	0	241	-6	0	0
PY9	Pwr Sup Engineering	0	3,996	2	0	147	0	0
PYPD	Integrated Res Plng	0	253	0	807	0	0	0
Total 910		**9,401,683**	**10,310,751**	**11,459,424**	**14,900,988**	**21,689,854**	**26,846,397**	**26,215,923**

D1
Block: Customer Services
Account: 911

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
911	**INFORMATIONAL ADVERTISING EXP**							
	(G/L codes)	-4,964	-3,896	-8,616	-5,174	-8,951	-13,563	-14,004
PJ0	Environmental	0	0	0	0	0	0	0
PQCD	Corp Communication	68,453	495,481	587,613	203,392	657,843	205,820	1,143,887
PQED	Educ & Cons Affairs	6,801	0	0	0	252	0	10,256
PS0	Energy Services	0	0	0	297	0	0	0
PSMD	Fcsts & Research	0	0	53	0	0	8,119	8,131
PY9	Pwr Sup Engineering	-354	0	0	0	0	0	0
Total 911		**69,936**	**491,585**	**579,051**	**198,514**	**649,144**	**200,376**	**1,148,271**
912	**MISC CUSTOMER SERVICE EXPENSES**							
	(G/L codes)	-259	-2,580	-577	-16	-106	0	0
PC0	Customer Service	963	11,624	5,325	2,651	965	21,000	21,000
Total 912		**704**	**9,044**	**4,748**	**2,635**	**859**	**21,000**	**21,000**
Total Customer Services		**9,472,322**	**10,935,468**	**12,289,069**	**15,336,120**	**22,601,812**	**27,472,285**	**27,816,729**
Grand Total Customer Services		**9,472,322**	**10,935,468**	**12,289,069**	**15,336,120**	**22,601,812**	**27,472,285**	**27,816,729**

D1
Block: A & G Operation
Account: 920

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
A & G Operation								
920	**ADMIN & GENL EXP - LABR**							
	(G/L codes)	1,656,748	1,562,450	1,486,521	1,658,857	1,813,751	1,942,386	2,156,317
P1VD	VP-Corp Relations	179,855	199,621	206,077	190,022	225,669	281,217	365,056
P1WD	VP-Cust Sol	0	0	24	105	109	0	0
P2VD	VP-Energy Delivery	208,972	213,751	190,835	187,470	196,774	257,984	271,692
P2WD	VP-Spec Proj	0	21,459	47,151	50,809	310	0	0
P3VD	VP-Govt & Comm Aff	391,175	451,450	520,743	560,855	628,192	565,754	634,091
P4VD	SVP- Fin & Adm	278,366	339,638	319,693	356,418	394,923	379,519	413,097
P5VD	VP-Gen Counsel	212,836	215,940	210,490	212,494	202,645	252,387	271,615
P6VD	VP-Corp Excellence	166,946	185,969	153,090	154,444	190,655	421,761	429,000
P7VD	VP-Power Supply	179,254	182,029	208,790	209,483	218,837	253,030	377,041
P8MD	Miscellaneous	986,244	1,188,277	1,191,898	-624,716	275,558	1,857,270	2,363,556
P8VD	Operations	248,441	267,595	286,828	376,099	308,133	247,826	260,996
P9PD	President	529,246	563,097	673,029	640,852	670,599	510,746	661,217
P9SD	SVP-En Sol	393,715	386,553	422,176	443,701	419,287	377,875	418,945
P9VD	EVP - Pub Aff	242,547	270,030	292,412	300,925	356,469	322,323	283,627
P9WD	Sr ExecVP	0	0	0	0	0	0	388,753
PA0	General Accounting	1,159,926	1,165,727	1,201,204	1,205,212	1,214,203	1,360,283	1,529,282
PB9	Engineering	28,151	13,829	7,901	5,939	5,408	0	34,015
PC0	Customer Service	0	0	0	0	0	0	0
PD9	Constr & Maint	1,395	1,660	0	1,066	517	0	0
PE0	Info Tech & Svcs	552,765	418,296	440,289	422,655	544,234	785,162	939,141
PF1	Workfce Staff & Dev	769,310	843,408	863,399	806,107	799,097	883,036	1,599,144
PFBD	Comp & Benefits	420,409	551,048	570,954	-225,730	93,587	279,217	379,429
PH9	Sfty Sec & Facil	1,258,665	1,138,019	1,320,390	1,202,921	1,249,970	1,476,283	1,571,379
PI0	Production	55,582	215,410	112,773	0	0	0	0
PI1D	Pwr Supp Svcs	0	0	0	2,776	4,029	0	6,029
PI2D	Pwr Supp O&M	0	0	0	1,975	181	6,167	0
PJ0	Environmental	169,046	187,529	163,306	145,902	156,507	215,614	228,548
PK0	Mgt Acctg & Fin Svcs	1,099,457	1,097,520	1,067,905	1,160,293	1,205,304	1,262,982	1,354,020
PKID	Risk Mngement	3,206	37,449	11,050	12,886	15,725	22,312	27,337
PN1	Corp Audit & Compln	259,127	293,921	376,377	459,693	418,090	483,832	611,818
PNCD	Legal	659,675	674,430	765,577	808,619	893,564	894,842	958,246
PNED	e-Business	0	0	0	0	0	0	0
PNGD	Energy Projects	119,843	177,327	195,967	168,774	220,223	225,040	222,335

D1
Block: A & G Operation
Account: 920

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT ACCOUNT DEPARTMENT		RECORDED					BUDGET	
		2003	2004	2005	2006	2007	2008	2009
PNID	Government Relation	86,790	97,725	179,439	192,969	173,090	200,932	215,884
PNPD	Regulatory Affairs	308,674	275,715	385,706	453,611	593,377	821,566	910,577
PNRD	Technology	5,761	20,511	10,323	9,477	13,325	12,027	12,455
PP0	Industrial Relations	526,119	547,504	570,547	439,913	491,483	416,535	526,717
PQCD	Corp Communication	279,101	277,852	281,504	292,619	258,536	336,677	326,370
PQED	Educ & Cons Affairs	92	130	0	12,364	0	0	0
PR0	System Operation	1,512	8,989	3,314	5,727	9,459	0	0
PS0	Energy Services	141,407	218,398	189,198	198,135	180,755	236,772	276,127
PSMD	Fcsts & Research	255,348	190,341	158,939	151,979	237,165	150,621	160,792
PSND	Marketing Svcs	44	0	6,244	0	0	0	0
PSRD	Cust Tech App	182	0	990	0	0	0	0
PV9	Support Services	579,807	557,416	519,084	677,513	745,244	966,122	978,315
PW9	Cust Installations	25,179	14,602	9,016	1,160	8,303	0	0
PX0	System Planning	0	0	0	56,813	117,573	95,982	75,063
PY9	Pwr Sup Engineering	47,241	15,266	4,874	5,588	14,372	10,162	1,990
PYPD	Integrated Res Plng	104,918	97,400	133,238	111,692	201,767	166,175	157,691
Total 920		**14,593,078**	**15,185,281**	**15,759,264**	**13,506,464**	**15,766,999**	**18,978,419**	**22,397,707**

D1
Block: A & G Operation
Account: 921

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
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BLOCK OF ACCT ACCOUNT DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
921	**ADMIN & GENL EXP - NLABR**							
	(G/L codes)	-7,202,011	-5,427,226	-6,589,202	-8,217,119	-9,216,176	-10,366,042	-10,833,527
P1VD	VP-Corp Relations	86,269	72,336	82,544	108,769	168,308	168,045	161,863
P1WD	VP-Cust Sol	0	0	16	45	50	0	0
P2VD	VP-Energy Delivery	89,489	77,497	81,871	97,079	107,610	114,776	111,861
P2WD	VP-Spec Proj	0	4,361	11,099	14,432	507	0	0
P3VD	VP-Govt & Comm Aff	326,893	317,782	404,722	470,119	611,311	526,856	521,115
P4VD	SVP- Fin & Adm	476,975	163,393	145,890	188,243	247,754	231,669	184,440
P5VD	VP-Gen Counsel	91,626	76,215	81,318	94,743	97,680	111,630	112,486
P6VD	VP-Corp Excellence	165,957	241,578	463,502	203,512	293,331	355,770	422,113
P7VD	VP-Power Supply	94,028	77,240	87,736	102,213	112,608	114,554	189,206
P8MD	Miscellaneous	0	0	0	0	0	343,922	0
P8VD	Operations	87,689	82,272	93,674	160,827	137,139	116,720	121,915
P9PD	President	2,317,597	2,464,193	3,562,798	2,926,037	2,429,897	2,286,433	2,820,048
P9SD	SVP-En Sol	265,731	375,887	456,576	196,921	192,439	222,878	246,684
P9VD	EVP - Pub Aff	255,220	483,849	713,382	749,361	939,257	733,371	784,895
P9WD	Sr ExecVP	0	0	0	0	0	0	152,428
PA0	General Accounting	798,267	642,286	739,457	887,754	807,523	868,203	883,023
PA1	Mgt Accounting	0	0	0	0	0	0	0
PB9	Engineering	51,874	22,948	10,714	11,964	8,268	0	51,982
PC0	Customer Service	0	0	0	0	0	0	0
PD9	Constr & Maint	1,095	1,289	0	1,340	865	0	0
PE0	Info Tech & Svcs	4,285,246	4,885,233	5,298,819	5,194,406	6,042,592	5,680,761	6,642,256
PF1	Workfce Staff & Dev	542,452	718,872	696,139	781,683	993,970	910,393	1,413,901
PFBD	Comp & Benefits	72,208	69,635	117,823	84,210	84,973	125,382	346,375
PH9	Sfty Sec & Facil	2,680,749	3,061,709	3,144,340	2,505,736	4,174,393	3,905,784	5,108,515
PI0	Production	31,894	101,980	67,548	0	0	0	0
PI1D	Pwr Supp Svcs	0	0	0	1,993	11,483	2,500	6,119
PI2D	Pwr Supp O&M	0	0	0	1,559	200	4,060	0
PJ0	Environmental	180,924	132,124	129,348	114,933	144,844	221,613	205,901
PK0	Mgt Acctg & Fin Svcs	1,253,385	819,172	772,890	881,908	1,093,199	1,052,685	1,558,896
PKID	Risk Mngement	1,971	15,887	6,489	10,549	14,141	26,473	28,289
PN1	Corp Audit & Compln	166,386	178,168	276,082	336,027	452,356	407,251	1,159,361
PNCD	Legal	520,405	640,275	664,495	561,854	610,396	646,044	650,903
PNED	e-Business	0	0	0	0	0	0	0
PNGD	Energy Projects	72,798	108,818	180,127	124,654	148,268	232,538	209,275

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Block: A & G Operation
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT ACCOUNT DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PNID	Government Relation	62,059	58,619	105,921	123,405	139,591	173,013	177,369
PNPD	Regulatory Affairs	296,183	201,904	411,900	598,569	582,582	881,346	893,695
PNRD	Technology	3,784	8,963	12,768	42,605	9,360	7,830	110,012
PP0	Industrial Relations	346,374	279,763	314,355	358,922	370,798	339,700	419,414
PQCD	Corp Communication	218,251	177,258	198,220	232,794	240,632	300,879	275,618
PQED	Educ & Cons Affairs	57	64	0	5,727	0	0	0
PR0	System Operation	1,846	9,373	4,351	11,892	14,845	0	0
PS0	Energy Services	155,491	268,635	95,928	187,052	201,105	216,052	283,215
PSMD	Fcsts & Research	139,863	88,111	103,914	135,508	193,813	147,154	161,812
PSND	Marketing Svcs	19	0	3,157	0	0	0	0
PSRD	Cust Tech App	91	0	427	0	0	0	0
PV9	Support Services	626,054	600,507	593,507	709,421	952,555	1,216,340	913,819
PW9	Cust Installations	18,830	9,653	5,120	775	5,416	0	0
PX0	System Planning	0	0	0	40,244	77,258	58,718	45,104
PY9	Pwr Sup Engineering	31,551	10,599	11,756	24,467	12,284	9,554	1,664
PYPD	Integrated Res Plng	216,022	417,422	714,006	461,397	146,099	210,124	238,443
Total 921		**9,831,589**	**12,538,643**	**14,275,529**	**11,528,532**	**13,655,525**	**12,604,980**	**16,780,488**
922	**ADMIN EXPENSES TRANSFERRED**							
	(G/L codes)	-1,964,877	-1,833,101	-1,814,610	-2,067,065	-3,045,236	-3,360,372	-3,487,260
Total 922		**-1,964,877**	**-1,833,101**	**-1,814,610**	**-2,067,065**	**-3,045,236**	**-3,360,372**	**-3,487,260**
923010	**OUTSIDE SERVICES- LEGAL**							
PA0	General Accounting	2,880	3,232	1,464	0	0	0	0
PB9	Engineering	0	0	0	0	0	0	0
PK0	Mgt Acctg & Fin Svcs	13,291	7,750	27,827	69,899	5,054	64,730	31,600
PNCD	Legal	712	1,281	-308	518	26,124	12,000	24,000
PNGD	Energy Projects	9,366	0	406	0	0	0	0
PP0	Industrial Relations	12,321	2,431	5,066	75,677	14,869	75,000	75,000
Total 923010		**38,570**	**14,695**	**34,456**	**146,094**	**46,047**	**151,730**	**130,600**

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Block: A & G Operation
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
923020	**OUTSIDE SERVICES- OTHER**							
	(G/L codes)	0	0	0	0	38,782	0	0
PA0	General Accounting	358,598	565,732	1,382,680	761,580	819,068	919,528	928,748
PB9	Engineering	0	0	0	0	0	0	0
PF1	Workfce Staff & Dev	0	0	0	0	0	0	0
PH9	Sfty Sec & Facil	0	0	0	0	278	0	0
PJ0	Environmental	0	0	0	0	0	0	0
PK0	Mgt Acctg & Fin Svcs	372,499	305,929	345,930	323,064	484,933	750,976	1,596,566
PKID	Risk Mngement	0	0	0	0	0	0	0
PNCD	Legal	0	0	0	0	0	0	0
PP0	Industrial Relations	0	0	0	2,142	6,919	10,000	10,000
PV9	Support Services	0	0	0	0	0	0	0
Total 923020		**731,097**	**871,662**	**1,728,610**	**1,086,786**	**1,349,981**	**1,680,504**	**2,535,314**
924	**PROPERTY INSURANCE**							
	(G/L codes)	-81,303	-63,603	-82,731	-107,918	-100,628	-116,008	-109,677
PD9	Constr & Maint	20,545	31,255	40,013	52,879	47,359	0	0
PE0	Info Tech & Svcs	31,347	40,854	43,825	38,767	40,967	40,500	48,108
PJ0	Environmental	-74	0	0	0	0	0	0
PK0	Mgt Acctg & Fin Svcs	312	0	0	0	128	0	0
PKID	Risk Mngement	2,377,765	3,070,212	2,519,924	2,303,644	2,560,486	2,713,492	3,179,040
PNCD	Legal	9,300	9,959	19,817	19,513	0	23,175	24,682
PR0	System Operation	-2,156	-751	0	1,019	-337	0	0
PV9	Support Services	0	0	0	0	668	0	0
Total 924		**2,355,737**	**3,087,926**	**2,540,848**	**2,307,903**	**2,548,643**	**2,661,158**	**3,142,153**

D1
Block: A & G Operation
Account: 925

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
925	**INJURIES & DAMAGES**							
	(G/L codes)	-624,714	-429,202	-507,327	-652,670	-729,863	-682,839	-687,019
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P5VD	VP-Gen Counsel	0	205	0	0	0	0	0
P8VD	Operations	0	199	206	0	0	0	0
PA0	General Accounting	1,721	1,322	864	1,527	398	1,705	1,701
PB9	Engineering	13,354	5,513	4,715	5,333	3,714	0	0
PC0	Customer Service	21,704	11,930	12,789	15,068	19,592	5,162	5,195
PD9	Constr & Maint	239,573	175,866	160,968	153,809	199,104	42,315	44,378
PE0	Info Tech & Svcs	357,830	268,254	193,699	140,860	154,922	143,751	181,700
PF1	Workfce Staff & Dev	674	831	6,642	2,087	6,749	688	3,496
PFBD	Comp & Benefits	515,505	1,191,129	608,032	1,099,258	5,617	677	0
PH9	Sfty Sec & Facil	1,675,656	1,476,729	1,596,050	1,803,302	3,151,719	3,273,980	3,927,988
PI0	Production	250,446	236,999	159,841	0	0	0	0
PI1D	Pwr Supp Svcs	0	0	0	230	995	0	0
PI2D	Pwr Supp O&M	0	0	0	198,084	150,729	52,723	44,433
PJ0	Environmental	-62	0	553	5,718	-14	0	0
PK0	Mgt Acctg & Fin Svcs	65	0	1,148	0	0	0	0
PKID	Risk Mngement	2,373,101	3,700,621	1,497,409	3,695,573	4,086,807	3,315,544	3,678,119
PNCD	Legal	25,303	40,886	48,188	-79,241	254,515	175,264	205,378
PNED	e-Business	0	0	0	0	0	0	0
PNGD	Energy Projects	0	0	190	299	92	0	0
PNPD	Regulatory Affairs	124	0	0	0	0	0	0
PP0	Industrial Relations	36,322	50,515	46,778	46,571	47,915	49,331	49,830
PQCD	Corp Communication	766	565	1,437	3,263	942	4,756	2,582
PQED	Educ & Cons Affairs	0	0	250	0	0	0	0
PR0	System Operation	8,629	10,549	14,221	12,216	60,022	0	0
PS0	Energy Services	546	393	593	283	202	0	0
PSMD	Fcsts & Research	0	0	0	0	0	0	0
PV9	Support Services	13,911	11,016	12,178	14,443	20,167	12,828	12,878
PW9	Cust Installations	8,361	7,171	10,885	22,418	23,202	4,284	4,311
PX0	System Planning	0	0	0	0	142	0	0
Total 925		**4,918,816**	**6,761,491**	**3,870,310**	**6,488,431**	**7,457,670**	**6,400,170**	**7,474,969**

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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
926000 EMPLOYEE PENSIONS AND BENEFITS								
	(G/L codes)	-180,772	-222,864	-216,737	-255,171	-291,304	-259,978	-368,705
P9PD	President	194,334	255,412	198,044	203,594	228,415	336,550	246,600
PB9	Engineering	0	0	0	0	0	0	0
PC0	Customer Service	0	0	0	0	-1	0	0
PD9	Constr & Maint	37,232	120,723	343	157	0	0	0
PE0	Info Tech & Svcs	33,228	30,974	23,687	14,081	10,377	14,712	12,192
PF1	Workfce Staff & Dev	74,862	226,575	303,186	221,709	242,561	281,900	316,411
PFBD	Comp & Benefits	14,956,004	6,871,915	14,068,767	23,112,878	26,165,028	25,727,017	23,253,001
PH9	Sfty Sec & Facil	56,879	69,009	81,119	92,649	305,296	406,913	532,732
PJ0	Environmental	0	0	0	0	0	0	0
PP0	Industrial Relations	26,793	44,550	67,257	46,755	65,384	87,572	58,480
PR0	System Operation	0	0	0	0	0	0	0
PV9	Support Services	0	0	44	0	0	0	0
PW9	Cust Installations	435	1,776	6,640	203	3,236	0	0
Total 926000		**15,198,995**	**7,398,070**	**14,532,350**	**23,436,854**	**26,728,991**	**26,594,686**	**24,050,711**
926010 EMPL BENEFITS - FLEX CREDITS								
	(G/L codes)	-35,725	-29,768	-46,862	-42,392	134,880	-198,804	-108,306
P6VD	VP-Corp Excellence	0	0	0	0	0	2,360	0
PC0	Customer Service	0	0	0	0	-2	0	0
PE0	Info Tech & Svcs	30,435	76,035	122,089	80,558	62,482	160,287	101,883
PF1	Workfce Staff & Dev	768	11,225	17,991	3,696	14,302	112,426	63,289
PFBD	Comp & Benefits	7,048,147	8,184,125	8,987,682	8,877,149	9,083,333	10,289,162	11,094,777
PH9	Sfty Sec & Facil	-6	0	0	-117	7,162	84,685	15,214
PI2D	Pwr Supp O&M	0	0	0	0	553	0	6,517
PP0	Industrial Relations	0	2,867	0	199	6,417	64,264	36,738
PV9	Support Services	0	0	0	0	724	0	0
Total 926010		**7,043,619**	**8,244,485**	**9,080,901**	**8,919,092**	**9,309,852**	**10,514,379**	**11,210,112**
926020 EMPLOYEE BENEFITS TRANSFER								
	(G/L codes)	-6,543,020	-4,445,512	-6,783,230	-8,992,039	-9,893,335	-11,010,909	-9,655,419
Total 926020		**-6,543,020**	**-4,445,512**	**-6,783,230**	**-8,992,039**	**-9,893,335**	**-11,010,909**	**-9,655,419**

D1
Block: A & G Operation
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
928	**REGULATORY COMMISSION EXPENSES**							
PNPD	Regulatory Affairs	0	0	61,428	257,766	512,038	319,668	759,547
Total 928		**0**	**0**	**61,428**	**257,766**	**512,038**	**319,668**	**759,547**
9301	**INSTITUTN/GOODWILL ADVERT EXP**							
	(G/L codes)	-7,031	-4,609	-3,724	-2,718	-2,298	-7,510	-7,868
PH9	Sfty Sec & Facil	1,843	0	0	0	0	0	0
PQCD	Corp Communication	82,253	65,029	64,280	59,239	37,637	18,389	20,993
PV9	Support Services	15,964	15,754	12,525	8,780	698	22,634	22,971
Total 9301		**93,028**	**76,174**	**73,080**	**65,301**	**36,037**	**33,512**	**36,095**

D1
Block: A & G Operation
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT ACCOUNT DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
9302	**MISCELLANEOUS GENERAL EXPENSES**							
	(G/L codes)	-244,682	-187,709	-210,257	-168,402	-550,983	-184,945	-176,556
P1WD	VP-Cust Sol	0	0	0	1,110	4,719	6,933	0
P2VD	VP-Energy Delivery	0	0	0	0	0	0	0
P2WD	VP-Spec Proj	0	909	2,058	2,721	0	0	0
P3VD	VP-Govt & Comm Aff	78	18,827	635	0	0	0	0
P4VD	SVP- Fin & Adm	0	205	0	230	0	0	440,490
P6VD	VP-Corp Excellence	273,942	327,809	16,800	65,010	334,920	385,290	380,568
P9PD	President	13	0	0	0	182,703	128,631	172,955
P9SD	SVP-En Sol	0	-9,928	1,436	46,477	300,413	397,266	463,300
P9VD	EVP - Pub Aff	0	0	0	0	343,460	435,750	0
P9WD	Sr ExecVP	0	0	0	0	0	0	8,186
PA0	General Accounting	1,604	1,741	1,393	1,719	2,117	524	1,569
PB9	Engineering	17,631	35,931	26,802	1,968	21,495	0	0
PC0	Customer Service	1,088	13,458	39,379	2,790	13,037	0	0
PD9	Constr & Maint	54,594	34,134	44,929	0	33,680	0	0
PE0	Info Tech & Svcs	294,851	253,547	127,901	79,199	44,589	40,704	50,988
PF1	Workfce Staff & Dev	8,635	17,236	3,207	5,849	11,101	1,942	365
PFBD	Comp & Benefits	2,716	9,951	1,173	900	1,382	115	1,371
PH9	Sfty Sec & Facil	3,777	910	319	253	320	0	0
PI0	Production	5,622	0	0	0	0	0	0
PJ0	Environmental	6,933	11,308	2,578	6,722	5,898	209,115	217,606
PK0	Mgt Acctg & Fin Svcs	1,356,039	308,061	337,146	197,767	252,761	137,804	142,978
PKID	Risk Mngement	416	300	481	2,830	403	0	0
PN1	Corp Audit & Compln	6,907	4,237	5,271	6,618	7,018	4,636	7,460
PNCD	Legal	3,622	26,072	49,116	1,121	521	0	0
PNED	e-Business	0	0	0	0	0	0	0
PNGD	Energy Projects	4,218	2,142	198	744	499	20,442	46,799
PNID	Government Relation	14,030	1,597	264	182	0	0	0
PNPD	Regulatory Affairs	0	758	1,458	266	0	0	0
PNRD	Technology	1,576,615	1,567,023	1,703,064	-7,020	1,728,478	1,607,762	1,607,762
PP0	Industrial Relations	7,861	22,675	5,113	7,679	6,816	7,888	9,289
PQCD	Corp Communication	64,674	56,396	87,741	58,118	77,020	52,714	55,136
PQED	Educ & Cons Affairs	262,162	191,710	220,667	223,165	222,611	361,846	349,519
PR0	System Operation	30,533	8,852	9,155	0	10,367	0	0
PS0	Energy Services	0	4,724	865	980	4	986	0

D1
Block: A & G Operation
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT ACCOUNT DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PSMD	Fcsts & Research	9,441	705	462	3,720	744	0	0
PSND	Marketing Svcs	50	340	0	0	350	0	0
PSRD	Cust Tech App	0	11,629	51,889	47,045	86,965	3,650	9,183
PV9	Support Services	14,710	19,861	3,167	2,800	8,882	0	0
PW9	Cust Installations	32,833	46,954	298,600	138,682	368,803	436,667	414,827
PX0	System Planning	0	0	0	0	1,860	0	0
PY9	Pwr Sup Engineering	31,152	641	8,317	115	77	11,947	0
PYPD	Integrated Res Plng	0	0	0	529	58	0	0
Total 9302		**3,842,066**	**2,803,005**	**2,841,330**	**731,885**	**3,523,088**	**4,067,666**	**4,203,795**
931	**RENTS EXPENSE - A&G**							
P9PD	President	0	90,369	102,913	104,379	46,553	94,000	54,504
PH9	Sfty Sec & Facil	1,523,840	1,454,093	2,092,915	2,572,100	2,948,755	2,806,729	2,971,928
PS0	Energy Services	0	0	5,982	14,979	15,205	15,240	0
Total 931		**1,523,840**	**1,544,462**	**2,201,810**	**2,691,458**	**3,010,513**	**2,915,969**	**3,026,432**
Total A & G Operation		**51,662,540**	**52,247,281**	**58,402,077**	**60,107,463**	**71,006,811**	**72,551,560**	**82,605,245**

D1
Block: A & G Maintenance
Account: 932

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY DEPARTMENT
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:34:46 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT		RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
A & G Maintenance								
932	**ADMIN AND GENL MAINTENANCE**							
	(G/L codes)	-39,950	-25,544	-33,115	-55,803	-53,921	-132,670	-99,987
P6VD	VP-Corp Excellence	0	0	2,562	854	2,576	0	3,237
PA0	General Accounting	0	0	0	0	0	0	0
PB9	Engineering	0	91	0	0	0	0	0
PD9	Constr & Maint	8,728	7,965	12,546	14,169	12,030	0	0
PE0	Info Tech & Svcs	126,840	8,890	1,206	6,183	-66	1,000	0
PH9	Sfty Sec & Facil	267,740	393,448	432,967	326,967	377,739	635,913	483,284
PI0	Production	0	0	0	0	0	0	0
PJ0	Environmental	0	0	0	0	0	0	0
PNCD	Legal	0	0	0	0	0	200	200
PQCD	Corp Communication	0	0	0	0	0	3,400	3,400
PR0	System Operation	0	9,253	0	517	1,946	100	101
PSRD	Cust Tech App	0	96	0	0	0	0	0
PV9	Support Services	132,374	110,679	108,006	151,366	114,135	285,403	202,845
Total 932		**495,730**	**504,878**	**524,172**	**444,253**	**454,440**	**793,346**	**593,080**
Total A & G Maintenance		**495,730**	**504,878**	**524,172**	**444,253**	**454,440**	**793,346**	**593,080**
Grand Total A&G		**52,158,270**	**52,752,159**	**58,926,248**	**60,551,716**	**71,461,251**	**73,344,906**	**83,198,325**

Hawaiian Electric Company, Inc. ("HECO")

Rate Case Summary Report By Responsibility Area
Comparative Seven-Year Information
Recorded: 2003-2007
Budget: 2008-2009

O&M Expenses Report by Responsibility Area (**E1**)

Description – Seven-year comparative report of HECO's Operations and Maintenance ("O&M") labor and non-labor expenses by block of account, account number, department, and responsibility area ("RA").

The total labor and non-labor expenses for each block of account on this report will agree with the total expenses summarized for each block of account shown on the **S1** Report.

The total labor and non-labor expenses for each account number and department shown on this report will agree with the account and department totals shown on the **D1** Report.

Structure - **Block of Account**
Account Number
Department
RA
Labor
Nonlabor

E1
Block: Production Operations
Account: 500010

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:36:00 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Production Operations							
500010 OPER SUPV & ENG-HONOLULU							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	-2,018	0	0
Total (G/L codes)	0	0	0	0	-2,018	0	0
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**-2,018**	**0**	**0**
Total (G/L codes)	**0**	**0**	**0**	**0**	**-2,018**	**0**	**0**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	0	0	870	0	0
Non-Labor	0	0	0	0	481	0	0
Total PJA	0	0	0	0	1,350	0	0
PJW Water & Haz Mat							
Labor	0	0	0	0	3,550	0	0
Non-Labor	0	0	0	0	247,612	0	0
Total PJW	0	0	0	0	251,162	0	0
Environmental							
Labor	**0**	**0**	**0**	**0**	**4,419**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**248,093**	**0**	**0**
Total Environmental	**0**	**0**	**0**	**0**	**252,512**	**0**	**0**
Total Account							
Labor	**0**	**0**	**0**	**0**	**4,419**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**246,075**	**0**	**0**
Total 500010	**0**	**0**	**0**	**0**	**250,494**	**0**	**0**

500020 OPER SUPV & ENG-WAIAU

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-129,417	-73,731	-101,017	-136,179	-195,411	-240,924	-259,932
Total (G/L codes)	-129,417	-73,731	-101,017	-136,179	-195,411	-240,924	-259,932
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-129,417**	**-73,731**	**-101,017**	**-136,179**	**-195,411**	**-240,924**	**-259,932**
Total (G/L codes)	**-129,417**	**-73,731**	**-101,017**	**-136,179**	**-195,411**	**-240,924**	**-259,932**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	95,731	88,192	89,709	84,089	95,200	87,852	111,804
Total PEZ	95,731	88,192	89,709	84,089	95,200	87,852	111,804
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**95,731**	**88,192**	**89,709**	**84,089**	**95,200**	**87,852**	**111,804**
Total Info Tech & Svcs	**95,731**	**88,192**	**89,709**	**84,089**	**95,200**	**87,852**	**111,804**
PI0 Production							
PYB Generation Planning							
Labor	152,557	94,377	104,597	0	0	0	0
Non-Labor	62,481	30,793	41,269	0	0	0	0
Total PYB	215,038	125,170	145,866	0	0	0	0
PYT Transmission Plng							
Labor	0	0	16,255	0	0	0	0
Non-Labor	0	0	16,741	0	0	0	0
Total PYT	0	0	32,996	0	0	0	0
Production							
Labor	**152,557**	**94,377**	**120,851**	**0**	**0**	**0**	**0**
Non-Labor	**62,481**	**30,793**	**58,011**	**0**	**0**	**0**	**0**
Total Production	**215,038**	**125,170**	**178,862**	**0**	**0**	**0**	**0**

E1
Block: Production Operations
Account: 500020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:36:00 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PI1D Pwr Supp Svcs							
PIA Admin-PS Services							
Labor	0	0	0	86	50	0	0
Non-Labor	0	0	0	50	29	0	0
Total PIA	0	0	0	136	80	0	0
Pwr Supp Svcs							
Labor	**0**	**0**	**0**	**86**	**50**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**50**	**29**	**0**	**0**
Total Pwr Supp Svcs	**0**	**0**	**0**	**136**	**80**	**0**	**0**
PI2D Pwr Supp O&M							
PIN Honolulu Stn Maint							
Labor	0	0	0	0	75	0	0
Non-Labor	0	0	0	0	58	0	0
Total PIN	0	0	0	0	133	0	0
PIP Plan & Engr							
Labor	0	0	0	43	167	0	0
Non-Labor	0	0	0	27	119	0	0
Total PIP	0	0	0	70	285	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**43**	**241**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**27**	**177**	**0**	**0**
Total Pwr Supp O&M	**0**	**0**	**0**	**70**	**419**	**0**	**0**
PJ0 Environmental							
PJA Admin-Environ							
Labor	24	0	0	0	492	0	0
Non-Labor	14	0	0	0	197	0	0
Total PJA	38	0	0	0	689	0	0
PJW Water & Haz Mat							
Labor	136	0	0	0	4,184	16,473	15,340
Non-Labor	47	0	0	0	240,903	570,320	498,278
Total PJW	184	0	0	0	245,087	586,793	513,618

E1
Block: Production Operations
Account: 500020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:36:00 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Environmental							
Labor	**160**	**0**	**0**	**0**	**4,676**	**16,473**	**15,340**
Non-Labor	**61**	**0**	**0**	**0**	**241,101**	**570,320**	**498,278**
Total Environmental	**222**	**0**	**0**	**0**	**245,776**	**586,793**	**513,618**
PNCD Legal							
PNC Legal							
Labor	60	1,770	0	-1,830	2,008	0	0
Non-Labor	9,807	12,294	0	-22,101	692	0	0
Total PNC	9,867	14,064	0	-23,931	2,700	0	0
Legal							
Labor	**60**	**1,770**	**0**	**-1,830**	**2,008**	**0**	**0**
Non-Labor	**9,807**	**12,294**	**0**	**-22,101**	**692**	**0**	**0**
Total Legal	**9,867**	**14,064**	**0**	**-23,931**	**2,700**	**0**	**0**
PNRD Technology							
PNR Technology							
Labor	38	0	0	68	0	0	0
Non-Labor	14	0	0	32	0	0	0
Total PNR	52	0	0	101	0	0	0
Technology							
Labor	**38**	**0**	**0**	**68**	**0**	**0**	**0**
Non-Labor	**14**	**0**	**0**	**32**	**0**	**0**	**0**
Total Technology	**52**	**0**	**0**	**101**	**0**	**0**	**0**
PQCD Corp Communications							
PQC Corp Communications							
Labor	0	310	0	0	0	0	0
Non-Labor	0	80	0	0	0	0	0
Total PQC	0	390	0	0	0	0	0
Corp Communications							
Labor	**0**	**310**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**80**	**0**	**0**	**0**	**0**	**0**
Total Corp Communicatio	**0**	**390**	**0**	**0**	**0**	**0**	**0**

E1
Block: Production Operations
Account: 500020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:36:00 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PX0 System Planning							
PXA Adm-Sys Plng							
Labor	0	0	0	0	521	0	0
Non-Labor	0	0	0	0	351	0	0
Total PXA	0	0	0	0	871	0	0
PYB Generation Planning							
Labor	0	0	0	138,058	225,592	231,185	313,407
Non-Labor	0	0	0	61,529	114,726	135,300	158,327
Total PYB	0	0	0	199,586	340,318	366,485	471,733
PYT Transmission Plng							
Labor	0	0	0	13,442	4,455	0	0
Non-Labor	0	0	0	15,218	4,870	0	0
Total PYT	0	0	0	28,660	9,324	0	0
System Planning							
Labor	**0**	**0**	**0**	**151,499**	**230,567**	**231,185**	**313,407**
Non-Labor	**0**	**0**	**0**	**76,747**	**119,947**	**135,300**	**158,327**
Total System Planning	**0**	**0**	**0**	**228,246**	**350,514**	**366,485**	**471,733**
PY9 Pwr Sup Engineering							
PYA Admin-Plng & Engr							
Labor	79,723	68,955	52,675	52,717	58,450	122,422	132,299
Non-Labor	951,031	952,005	671,783	380,400	392,284	433,246	112,956
Total PYA	1,030,754	1,020,960	724,458	433,117	450,733	555,668	245,255
PYC Support Staff							
Labor	39,841	40,718	41,145	36,885	38,175	79,953	85,490
Non-Labor	31,966	26,415	36,682	36,369	41,406	84,169	79,634
Total PYC	71,808	67,133	77,827	73,254	79,581	164,122	165,124
PYE PS Technical Svcs							
Labor	239	0	0	2,418	8,133	0	0
Non-Labor	135	0	0	1,794	6,620	0	0
Total PYE	373	0	0	4,212	14,753	0	0
PYF PP Electrical Engr							
Labor	89	1,262	2,272	1,735	610	0	0
Non-Labor	55	627	1,703	1,409	472	0	0
Total PYF	144	1,888	3,975	3,144	1,082	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PYG PP Drafting							
Labor	0	0	0	315	0	0	0
Non-Labor	0	0	0	233	0	0	0
Total PYG	0	0	0	548	0	0	0
PYJ PP Project Mgt							
Labor	0	0	0	475	934	0	0
Non-Labor	0	0	0	83,710	572	0	0
Total PYJ	0	0	0	84,184	1,507	0	0
PYM PP Mechanical Engr							
Labor	0	0	119	2,240	320	0	0
Non-Labor	0	0	63	1,806	876	0	0
Total PYM	0	0	181	4,046	1,195	0	0
Pwr Sup Engineering							
Labor	**119,892**	**110,934**	**96,211**	**96,785**	**106,620**	**202,375**	**217,789**
Non-Labor	**983,187**	**979,047**	**710,230**	**505,721**	**442,230**	**517,415**	**192,590**
Total Pwr Sup Engineering	**1,103,079**	**1,089,981**	**806,441**	**602,506**	**548,851**	**719,790**	**410,379**
Total Account							
Labor	**272,707**	**207,391**	**217,062**	**246,652**	**344,163**	**450,033**	**546,536**
Non-Labor	**1,021,864**	**1,036,675**	**756,933**	**508,386**	**703,966**	**1,069,964**	**701,066**
Total 500020	**1,294,571**	**1,244,066**	**973,995**	**755,038**	**1,048,128**	**1,519,997**	**1,247,602**

500030 OPER SUPV & ENG-KAHE

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-21,011	-29,018	-36,925	-55,215	-63,275	-60,207	-22,068
Total (G/L codes)	-21,011	-29,018	-36,925	-55,215	-63,275	-60,207	-22,068
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-21,011**	**-29,018**	**-36,925**	**-55,215**	**-63,275**	**-60,207**	**-22,068**
Total (G/L codes)	**-21,011**	**-29,018**	**-36,925**	**-55,215**	**-63,275**	**-60,207**	**-22,068**

E1
Block: Production Operations
Account: 500030

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:36:00 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
P7VD VP-Power Supply							
P7V VP-Power Supply							
Labor	0	0	0	2,290	681	0	0
Non-Labor	0	0	0	1,336	396	0	0
Total P7V	0	0	0	3,626	1,077	0	0
VP-Power Supply							
Labor	**0**	**0**	**0**	**2,290**	**681**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**1,336**	**396**	**0**	**0**
Total VP-Power Supply	**0**	**0**	**0**	**3,626**	**1,077**	**0**	**0**
PI0 Production							
PIB Admin-PS O&M							
Labor	0	0	133	0	0	0	0
Non-Labor	0	0	51	0	0	0	0
Total PIB	0	0	184	0	0	0	0
PIF Fuel Resources							
Labor	50	0	40	0	0	0	0
Non-Labor	42	0	34	0	0	0	0
Total PIF	92	0	74	0	0	0	0
PIL Kahe Stn Maint							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	31,360	0	0	0	0
Total PIL	0	0	31,360	0	0	0	0
Production							
Labor	**50**	**0**	**173**	**0**	**0**	**0**	**0**
Non-Labor	**42**	**0**	**31,445**	**0**	**0**	**0**	**0**
Total Production	**92**	**0**	**31,617**	**0**	**0**	**0**	**0**
PI1D Pwr Supp Svcs							
PIA Admin-PS Services							
Labor	0	0	0	387	0	0	0
Non-Labor	0	0	0	395	0	0	0
Total PIA	0	0	0	782	0	0	0

E1
Block: Production Operations
Account: 500030

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:36:00 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Pwr Supp Svcs							
Labor	**0**	**0**	**0**	**387**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**395**	**0**	**0**	**0**
Total Pwr Supp Svcs	**0**	**0**	**0**	**782**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIL Kahe Stn Maint							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	69,593	0	0	0
Total PIL	0	0	0	69,593	0	0	0
PIP Plan & Engr							
Labor	0	0	0	91	0	0	0
Non-Labor	0	0	0	55	0	0	0
Total PIP	0	0	0	146	0	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**91**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**69,648**	**0**	**0**	**0**
Total Pwr Supp O&M	**0**	**0**	**0**	**69,739**	**0**	**0**	**0**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	0	0	574	0	0
Non-Labor	0	0	0	0	236	0	0
Total PJA	0	0	0	0	810	0	0
PJW Water & Haz Mat							
Labor	0	0	0	0	3,516	0	0
Non-Labor	0	0	0	0	240,584	0	0
Total PJW	0	0	0	0	244,100	0	0
Environmental							
Labor	**0**	**0**	**0**	**0**	**4,090**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**240,820**	**0**	**0**
Total Environmental	**0**	**0**	**0**	**0**	**244,910**	**0**	**0**

E1
Block: Production Operations
Account: 500030

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:36:00 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PNCD Legal							
PNC Legal							
Labor	1,385	1,794	65	305	0	4,719	4,877
Non-Labor	420	377	15	89	0	1,801	1,699
Total PNC	1,805	2,171	80	394	0	6,520	6,576
Legal							
Labor	**1,385**	**1,794**	**65**	**305**	**0**	**4,719**	**4,877**
Non-Labor	**420**	**377**	**15**	**89**	**0**	**1,801**	**1,699**
Total Legal	**1,805**	**2,171**	**80**	**394**	**0**	**6,520**	**6,576**
PR0 System Operation							
PRD Operating Dispatch							
Labor	44,954	85,910	90,163	95,330	105,645	87,138	0
Non-Labor	45,923	97,116	87,056	126,226	127,083	103,829	0
Total PRD	90,878	183,027	177,219	221,556	232,728	190,967	0
System Operation							
Labor	**44,954**	**85,910**	**90,163**	**95,330**	**105,645**	**87,138**	**0**
Non-Labor	**45,923**	**97,116**	**87,056**	**126,226**	**127,083**	**103,829**	**0**
Total System Operation	**90,878**	**183,027**	**177,219**	**221,556**	**232,728**	**190,967**	**0**
PX0 System Planning							
PXA Adm-Sys Plng							
Labor	0	0	0	0	275	0	0
Non-Labor	0	0	0	0	269	0	0
Total PXA	0	0	0	0	545	0	0
PYT Transmission Plng							
Labor	0	0	0	250	2,291	13,497	38,232
Non-Labor	0	0	0	301	2,479	17,220	45,110
Total PYT	0	0	0	550	4,770	30,717	83,342
System Planning							
Labor	**0**	**0**	**0**	**250**	**2,566**	**13,497**	**38,232**
Non-Labor	**0**	**0**	**0**	**301**	**2,748**	**17,220**	**45,110**
Total System Planning	**0**	**0**	**0**	**550**	**5,314**	**30,717**	**83,342**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PY9 Pwr Sup Engineering							
PYA Admin-Plng & Engr							
Labor	252	47	286	5,739	2,221	0	0
Non-Labor	212	33	263	6,321	2,481	0	0
Total PYA	464	80	549	12,060	4,702	0	0
PYF PP Electrical Engr							
Labor	0	0	4,468	1,872	0	0	0
Non-Labor	0	0	14,497	-32,641	0	0	0
Total PYF	0	0	18,966	-30,769	0	0	0
PYG PP Drafting							
Labor	0	0	1,264	0	0	0	0
Non-Labor	0	0	773	0	0	0	0
Total PYG	0	0	2,037	0	0	0	0
PYM PP Mechanical Engr							
Labor	54	4,586	0	0	0	0	0
Non-Labor	24	7,973	0	0	0	0	0
Total PYM	77	12,559	0	0	0	0	0
Pwr Sup Engineering							
Labor	**306**	**4,634**	**6,018**	**7,611**	**2,221**	**0**	**0**
Non-Labor	**236**	**8,006**	**15,533**	**-26,321**	**2,481**	**0**	**0**
Total Pwr Sup Engineering	**542**	**12,639**	**21,552**	**-18,710**	**4,702**	**0**	**0**
Total Account							
Labor	**46,695**	**92,338**	**96,419**	**106,264**	**115,204**	**105,354**	**43,109**
Non-Labor	**25,611**	**76,481**	**97,125**	**116,459**	**310,252**	**62,643**	**24,741**
Total 500030	**72,306**	**168,819**	**193,543**	**222,723**	**425,456**	**167,997**	**67,850**
502010 STEAM EXP-HONOLULU							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-236,209	-195,214	-283,165	-422,687	-485,721	-477,587	-466,523
Total (G/L codes)	-236,209	-195,214	-283,165	-422,687	-485,721	-477,587	-466,523

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Block: Production Operations
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(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-236,209**	**-195,214**	**-283,165**	**-422,687**	**-485,721**	**-477,587**	**-466,523**
Total (G/L codes)	**-236,209**	**-195,214**	**-283,165**	**-422,687**	**-485,721**	**-477,587**	**-466,523**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	18,952	25,511	86,996	89,527	100,902	0	118,500
Total PEZ	18,952	25,511	86,996	89,527	100,902	0	118,500
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**18,952**	**25,511**	**86,996**	**89,527**	**100,902**	**0**	**118,500**
Total Info Tech & Svcs	**18,952**	**25,511**	**86,996**	**89,527**	**100,902**	**0**	**118,500**
PI0 Production							
PIB Admin-PS O&M							
Labor	7,515	5,351	2,158	0	0	0	0
Non-Labor	4,356	2,481	1,260	0	0	0	0
Total PIB	11,871	7,831	3,418	0	0	0	0
PIH Honolulu Stn Oper							
Labor	560,013	661,276	687,484	0	0	0	0
Non-Labor	364,378	393,127	573,023	0	0	0	0
Total PIH	924,391	1,054,403	1,260,507	0	0	0	0
PIK Kahe Stn Oper							
Labor	17,982	0	0	0	0	0	0
Non-Labor	9,990	583	1,420	0	0	0	0
Total PIK	27,972	583	1,420	0	0	0	0
PIN Honolulu Stn Maint							
Labor	315	42	1,419	0	0	0	0
Non-Labor	154	73	859	0	0	0	0
Total PIN	469	115	2,278	0	0	0	0
PIO Operations Admin							
Labor	0	0	555	0	0	0	0
Non-Labor	0	0	345	0	0	0	0
Total PIO	0	0	900	0	0	0	0

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PIP Plan & Engr							
Labor	0	994	0	0	0	0	0
Non-Labor	0	527	0	0	0	0	0
Total PIP	0	1,521	0	0	0	0	0
PIT Traveling Maintenance							
Labor	0	324	0	0	0	0	0
Non-Labor	0	144	0	0	0	0	0
Total PIT	0	468	0	0	0	0	0
PIW Waiau Stn Oper							
Labor	0	0	66	0	0	0	0
Non-Labor	342	592	1,469	0	0	0	0
Total PIW	342	592	1,535	0	0	0	0
PIX Waiau Stn Maint							
Labor	89	0	22	0	0	0	0
Non-Labor	45	0	13	0	0	0	0
Total PIX	133	0	35	0	0	0	0
PYB Generation Planning							
Labor	0	168	0	0	0	0	0
Non-Labor	0	36	0	0	0	0	0
Total PYB	0	203	0	0	0	0	0
Production							
Labor	**585,914**	**668,154**	**691,703**	**0**	**0**	**0**	**0**
Non-Labor	**379,265**	**397,563**	**578,389**	**0**	**0**	**0**	**0**
Total Production	**965,179**	**1,065,717**	**1,270,092**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	25,666	24,213	15,736	32,502
Non-Labor	0	0	0	18,910	19,995	11,226	20,782
Total PIB	0	0	0	44,576	44,207	26,961	53,284
PIH Honolulu Stn Oper							
Labor	0	0	0	805,084	840,609	882,171	922,587
Non-Labor	0	0	0	737,176	770,253	834,713	789,319
Total PIH	0	0	0	1,542,260	1,610,862	1,716,884	1,711,906

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PIK Kahe Stn Oper							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	638	0	0	0
Total PIK	0	0	0	638	0	0	0
PIN Honolulu Stn Maint							
Labor	0	0	0	116	6,263	0	0
Non-Labor	0	0	0	5,736	16,934	0	0
Total PIN	0	0	0	5,852	23,198	0	0
PIO Operations Admin							
Labor	0	0	0	0	437	0	0
Non-Labor	0	0	0	0	340	0	0
Total PIO	0	0	0	0	777	0	0
PIP Plan & Engr							
Labor	0	0	0	102	120	0	0
Non-Labor	0	0	0	100	100	0	0
Total PIP	0	0	0	202	220	0	0
PIT Traveling Maintenance							
Labor	0	0	0	169	-1	0	0
Non-Labor	0	0	0	128	0	0	0
Total PIT	0	0	0	296	-1	0	0
PIW Waiau Stn Oper							
Labor	0	0	0	-6	144	0	0
Non-Labor	0	0	0	638	117	0	0
Total PIW	0	0	0	632	261	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**831,131**	**871,786**	**897,906**	**955,088**
Non-Labor	**0**	**0**	**0**	**763,326**	**807,739**	**845,939**	**810,101**
Total Pwr Supp O&M	**0**	**0**	**0**	**1,594,457**	**1,679,525**	**1,743,845**	**1,765,190**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	0	0	6	0	0
Non-Labor	0	0	0	0	4	0	0
Total PJA	0	0	0	0	10	0	0

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PJC Chemistry							
Labor	3,457	4,074	563	0	0	0	0
Non-Labor	2,026	3,154	279	0	0	0	0
Total PJC	5,483	7,228	842	0	0	0	0
Environmental							
Labor	**3,457**	**4,074**	**563**	**0**	**6**	**0**	**0**
Non-Labor	**2,026**	**3,154**	**279**	**0**	**4**	**0**	**0**
Total Environmental	**5,483**	**7,228**	**842**	**0**	**10**	**0**	**0**
PR0 System Operation							
PRS Substation							
Labor	0	0	6,948	0	0	0	0
Non-Labor	0	0	7,992	0	0	0	0
Total PRS	0	0	14,940	0	0	0	0
System Operation							
Labor	**0**	**0**	**6,948**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**7,992**	**0**	**0**	**0**	**0**
Total System Operation	**0**	**0**	**14,940**	**0**	**0**	**0**	**0**
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	6,729	7,988	6,653	7,188	8,425	0	0
Non-Labor	3,359	3,182	3,533	4,559	6,087	0	0
Total PYE	10,087	11,170	10,186	11,746	14,512	0	0
PYM PP Mechanical Engr							
Labor	0	0	1,702	4,294	4,635	0	0
Non-Labor	0	0	1,164	3,266	4,705	0	0
Total PYM	0	0	2,867	7,560	9,339	0	0
Pwr Sup Engineering							
Labor	**6,729**	**7,988**	**8,355**	**11,481**	**13,059**	**0**	**0**
Non-Labor	**3,359**	**3,182**	**4,697**	**7,825**	**10,792**	**0**	**0**
Total Pwr Sup Engineering	**10,087**	**11,170**	**13,052**	**19,306**	**23,851**	**0**	**0**

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Total Account							
Labor	**596,100**	**680,217**	**707,570**	**842,612**	**884,851**	**897,906**	**955,088**
Non-Labor	**167,393**	**234,196**	**395,187**	**437,991**	**433,716**	**368,352**	**462,078**
Total 502010	**763,493**	**914,412**	**1,102,757**	**1,280,604**	**1,318,567**	**1,266,258**	**1,417,166**
502020 STEAM EXP-WAIAU							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-806,236	-609,811	-836,878	-1,089,564	-1,137,272	-1,329,921	-1,240,731
Total (G/L codes)	-806,236	-609,811	-836,878	-1,089,564	-1,137,272	-1,329,921	-1,240,731
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-806,236**	**-609,811**	**-836,878**	**-1,089,564**	**-1,137,272**	**-1,329,921**	**-1,240,731**
Total (G/L codes)	**-806,236**	**-609,811**	**-836,878**	**-1,089,564**	**-1,137,272**	**-1,329,921**	**-1,240,731**
PB9 Engineering							
PBT Structural							
Labor	0	0	368	0	0	0	0
Non-Labor	0	0	421	0	0	0	0
Total PBT	0	0	789	0	0	0	0
Engineering							
Labor	**0**	**0**	**368**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**421**	**0**	**0**	**0**	**0**
Total Engineering	**0**	**0**	**789**	**0**	**0**	**0**	**0**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	26,078	35,279	109,700	114,610	131,646	900	154,596
Total PEZ	26,078	35,279	109,700	114,610	131,646	900	154,596
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**26,078**	**35,279**	**109,700**	**114,610**	**131,646**	**900**	**154,596**
Total Info Tech & Svcs	**26,078**	**35,279**	**109,700**	**114,610**	**131,646**	**900**	**154,596**

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PI0 Production							
PIA Admin-PS Services							
Labor	0	0	0	0	0	0	0
Non-Labor	730	0	3,624	0	0	0	0
Total PIA	730	0	3,624	0	0	0	0
PIB Admin-PS O&M							
Labor	26,481	17,513	5,886	0	0	0	0
Non-Labor	15,240	109,369	111,517	0	0	0	0
Total PIB	41,720	126,882	117,402	0	0	0	0
PIH Honolulu Stn Oper							
Labor	85	0	364	0	0	0	0
Non-Labor	45	0	199	0	0	0	0
Total PIH	131	0	563	0	0	0	0
PIK Kahe Stn Oper							
Labor	0	246	1,391	0	0	0	0
Non-Labor	0	133	899	0	0	0	0
Total PIK	0	378	2,291	0	0	0	0
PIL Kahe Stn Maint							
Labor	408	157	421	0	0	0	0
Non-Labor	180	57	216	0	0	0	0
Total PIL	588	214	638	0	0	0	0
PIN Honolulu Stn Maint							
Labor	20	295	0	0	0	0	0
Non-Labor	9	134	0	0	0	0	0
Total PIN	30	429	0	0	0	0	0
PIO Operations Admin							
Labor	0	0	16,741	0	0	0	0
Non-Labor	10,932	14,064	22,823	0	0	0	0
Total PIO	10,932	14,064	39,564	0	0	0	0
PIP Plan & Engr							
Labor	0	2,804	0	0	0	0	0
Non-Labor	0	650	0	0	0	0	0
Total PIP	0	3,454	0	0	0	0	0

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PIT Traveling Maintenance							
Labor	2,623	2,128	132	0	0	0	0
Non-Labor	1,550	902	72	0	0	0	0
Total PIT	4,173	3,030	204	0	0	0	0
PIW Waiau Stn Oper							
Labor	1,858,179	1,926,161	2,015,737	0	0	0	0
Non-Labor	1,433,203	1,216,987	1,594,330	0	0	0	0
Total PIW	3,291,383	3,143,148	3,610,068	0	0	0	0
PIX Waiau Stn Maint							
Labor	21,017	11,385	5,897	0	0	0	0
Non-Labor	22,188	12,826	10,142	0	0	0	0
Total PIX	43,205	24,211	16,039	0	0	0	0
Production							
Labor	**1,908,813**	**1,960,689**	**2,046,570**	**0**	**0**	**0**	**0**
Non-Labor	**1,484,078**	**1,355,122**	**1,743,822**	**0**	**0**	**0**	**0**
Total Production	**3,392,891**	**3,315,811**	**3,790,392**	**0**	**0**	**0**	**0**
PI1D Pwr Supp Svcs							
PIA Admin-PS Services							
Labor	0	0	0	691	0	0	0
Non-Labor	0	0	0	5,069	3,259	5,700	6,900
Total PIA	0	0	0	5,760	3,259	5,700	6,900
PIF Fuel Resources							
Labor	0	0	0	0	256	0	0
Non-Labor	0	0	0	0	175	0	0
Total PIF	0	0	0	0	431	0	0
Pwr Supp Svcs							
Labor	**0**	**0**	**0**	**691**	**256**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**5,069**	**3,434**	**5,700**	**6,900**
Total Pwr Supp Svcs	**0**	**0**	**0**	**5,760**	**3,691**	**5,700**	**6,900**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	24,113	54,391	71,024	65,004
Non-Labor	0	0	0	99,475	120,861	334,864	258,090
Total PIB	0	0	0	123,588	175,252	405,888	323,093

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PID PS Training							
Labor	0	0	0	3,274	137	0	0
Non-Labor	0	0	0	1,584	102	0	0
Total PID	0	0	0	4,858	238	0	0
PIH Honolulu Stn Oper							
Labor	0	0	0	312	136	0	0
Non-Labor	0	0	0	210	132	0	0
Total PIH	0	0	0	522	267	0	0
PIK Kahe Stn Oper							
Labor	0	0	0	630	874	0	0
Non-Labor	0	0	0	414	635	0	0
Total PIK	0	0	0	1,044	1,508	0	0
PIL Kahe Stn Maint							
Labor	0	0	0	0	459	0	0
Non-Labor	0	0	0	0	328	0	0
Total PIL	0	0	0	0	787	0	0
PIO Operations Admin							
Labor	0	0	0	3,708	941	0	0
Non-Labor	0	0	0	11,114	7,316	5,456	6,448
Total PIO	0	0	0	14,822	8,257	5,456	6,448
PIP Plan & Engr							
Labor	0	0	0	1,149	830	0	0
Non-Labor	0	0	0	932	663	0	0
Total PIP	0	0	0	2,081	1,493	0	0
PIT Traveling Maintenance							
Labor	0	0	0	2,784	55,217	0	0
Non-Labor	0	0	0	2,038	38,714	0	0
Total PIT	0	0	0	4,821	93,931	0	0
PIW Waiau Stn Oper							
Labor	0	0	0	2,120,419	2,138,973	2,286,625	2,356,771
Non-Labor	0	0	0	2,088,509	2,223,137	2,425,061	2,290,292
Total PIW	0	0	0	4,208,927	4,362,110	4,711,686	4,647,063

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PIX Waiau Stn Maint							
Labor	0	0	0	5,045	3,014	0	0
Non-Labor	0	0	0	3,079	31,953	0	0
Total PIX	0	0	0	8,124	34,967	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**2,161,434**	**2,254,970**	**2,357,649**	**2,421,774**
Non-Labor	**0**	**0**	**0**	**2,207,353**	**2,423,841**	**2,765,381**	**2,554,830**
Total Pwr Supp O&M	**0**	**0**	**0**	**4,368,787**	**4,678,811**	**5,123,031**	**4,976,604**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	-30	0	0	0
Total PJA	0	0	0	-30	0	0	0
PJC Chemistry							
Labor	18,584	28,174	58,512	58,251	62,996	0	0
Non-Labor	10,029	13,212	48,991	58,546	52,435	74,142	54,602
Total PJC	28,613	41,386	107,503	116,797	115,431	74,142	54,602
PJW Water & Haz Mat							
Labor	29	360	0	0	0	0	0
Non-Labor	13	81	0	0	0	0	0
Total PJW	42	441	0	0	0	0	0
Environmental							
Labor	**18,613**	**28,534**	**58,512**	**58,251**	**62,996**	**0**	**0**
Non-Labor	**10,042**	**13,293**	**48,991**	**58,516**	**52,435**	**74,142**	**54,602**
Total Environmental	**28,655**	**41,827**	**107,503**	**116,767**	**115,431**	**74,142**	**54,602**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	0	0	221	0	0	0	0
Non-Labor	0	0	370	0	0	0	0
Total PVL	0	0	591	0	0	0	0
Support Services							
Labor	**0**	**0**	**221**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**370**	**0**	**0**	**0**	**0**
Total Support Services	**0**	**0**	**591**	**0**	**0**	**0**	**0**

E1
Block: Production Operations
Account: 502020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PW9 Cust Installations							
PWA Admin-CID							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	3	0	0
Total PWA	0	0	0	0	3	0	0
Cust Installations							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**3**	**0**	**0**
Total Cust Installations	**0**	**0**	**0**	**0**	**3**	**0**	**0**
PX0 System Planning							
PXA Adm-Sys Plng							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	1,844	0	2,000
Total PXA	0	0	0	0	1,844	0	2,000
PYB Generation Planning							
Labor	0	0	0	0	40	0	0
Non-Labor	0	0	0	0	18	0	0
Total PYB	0	0	0	0	58	0	0
System Planning							
Labor	**0**	**0**	**0**	**0**	**40**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**1,862**	**0**	**2,000**
Total System Planning	**0**	**0**	**0**	**0**	**1,902**	**0**	**2,000**
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	32,148	33,860	30,831	32,981	37,099	107,800	115,700
Non-Labor	27,003	30,745	20,483	33,380	29,216	157,245	156,988
Total PYE	59,151	64,605	51,314	66,361	66,315	265,045	272,688
PYM PP Mechanical Engr							
Labor	0	0	2,968	10,602	11,248	0	0
Non-Labor	0	0	2,027	8,059	11,446	0	0
Total PYM	0	0	4,995	18,662	22,694	0	0

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Pwr Sup Engineering							
Labor	**32,148**	**33,860**	**33,799**	**43,583**	**48,346**	**107,800**	**115,700**
Non-Labor	**27,003**	**30,745**	**22,510**	**41,440**	**40,662**	**157,245**	**156,988**
Total Pwr Sup Engineering	**59,151**	**64,605**	**56,309**	**85,023**	**89,009**	**265,045**	**272,688**
Total Account							
Labor	**1,959,575**	**2,023,083**	**2,139,470**	**2,263,959**	**2,366,609**	**2,465,449**	**2,537,474**
Non-Labor	**740,964**	**824,628**	**1,088,936**	**1,337,425**	**1,516,611**	**1,673,447**	**1,689,185**
Total 502020	**2,700,539**	**2,847,711**	**3,228,406**	**3,601,384**	**3,883,220**	**4,138,897**	**4,226,659**
502030 STEAM EXP-KAHE							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-876,397	-366,787	-484,625	-737,557	-1,201,802	-1,286,046	-1,188,409
Total (G/L codes)	-876,397	-366,787	-484,625	-737,557	-1,201,802	-1,286,046	-1,188,409
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-876,397**	**-366,787**	**-484,625**	**-737,557**	**-1,201,802**	**-1,286,046**	**-1,188,409**
Total (G/L codes)	**-876,397**	**-366,787**	**-484,625**	**-737,557**	**-1,201,802**	**-1,286,046**	**-1,188,409**
PB9 Engineering							
PBY Substn, Protect & Tel							
Labor	0	9,561	0	0	0	0	0
Non-Labor	0	8,756	0	0	0	0	0
Total PBY	0	18,317	0	0	0	0	0
Engineering							
Labor	**0**	**9,561**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**8,756**	**0**	**0**	**0**	**0**	**0**
Total Engineering	**0**	**18,317**	**0**	**0**	**0**	**0**	**0**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	46,505	55,549	156,731	163,014	182,610	382,680	214,452
Total PEZ	46,505	55,549	156,731	163,014	182,610	382,680	214,452

E1
Block: Production Operations
Account: 502030

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**46,505**	**55,549**	**156,731**	**163,014**	**182,610**	**382,680**	**214,452**
Total Info Tech & Svcs	**46,505**	**55,549**	**156,731**	**163,014**	**182,610**	**382,680**	**214,452**
PF1 Workfce Staff & Dev							
PFD Client Svcs & Consult							
Labor	0	0	0	0	0	0	0
Non-Labor	0	-70	0	0	0	0	0
Total PFD	0	-70	0	0	0	0	0
Workfce Staff & Dev							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**-70**	**0**	**0**	**0**	**0**	**0**
Total Workfce Staff & Dev	**0**	**-70**	**0**	**0**	**0**	**0**	**0**
PI0 Production							
PIB Admin-PS O&M							
Labor	25,556	55,383	56,907	0	0	0	0
Non-Labor	14,371	28,065	38,094	0	0	0	0
Total PIB	39,927	83,448	95,002	0	0	0	0
PIH Honolulu Stn Oper							
Labor	0	0	199	0	0	0	0
Non-Labor	2,145	0	227	0	0	0	0
Total PIH	2,145	0	427	0	0	0	0
PIK Kahe Stn Oper							
Labor	1,769,648	1,794,688	1,810,262	0	0	0	0
Non-Labor	1,947,894	1,831,552	2,141,338	0	0	0	0
Total PIK	3,717,542	3,626,240	3,951,601	0	0	0	0
PIL Kahe Stn Maint							
Labor	1,100	1,068	0	0	0	0	0
Non-Labor	577	706	0	0	0	0	0
Total PIL	1,676	1,774	0	0	0	0	0
PIO Operations Admin							
Labor	0	0	29,006	0	0	0	0
Non-Labor	1,142	632	23,116	0	0	0	0
Total PIO	1,142	632	52,122	0	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIP Plan & Engr							
Labor	35,854	18,796	0	0	0	0	0
Non-Labor	17,545	8,300	0	0	0	0	0
Total PIP	53,398	27,095	0	0	0	0	0
PIT Traveling Maintenance							
Labor	0	1,244	310	0	0	0	0
Non-Labor	0	579	187	0	0	0	0
Total PIT	0	1,823	497	0	0	0	0
PIW Waiau Stn Oper							
Labor	0	79	0	0	0	0	0
Non-Labor	0	36	0	0	0	0	0
Total PIW	0	115	0	0	0	0	0
Production							
Labor	**1,832,157**	**1,871,257**	**1,896,685**	**0**	**0**	**0**	**0**
Non-Labor	**1,983,673**	**1,869,870**	**2,202,963**	**0**	**0**	**0**	**0**
Total Production	**3,815,831**	**3,741,127**	**4,099,648**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	56,004	60,806	71,024	65,004
Non-Labor	0	0	0	43,814	53,276	50,668	41,564
Total PIB	0	0	0	99,818	114,082	121,693	106,567
PIK Kahe Stn Oper							
Labor	0	0	0	1,930,636	1,967,008	1,960,852	2,027,781
Non-Labor	0	0	0	2,515,887	2,649,711	2,747,099	2,612,335
Total PIK	0	0	0	4,446,523	4,616,719	4,707,950	4,640,116
PIL Kahe Stn Maint							
Labor	0	0	0	0	112	0	0
Non-Labor	0	0	0	113,723	15,727	0	0
Total PIL	0	0	0	113,723	15,839	0	0
PIM Maintenance Admin							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	160	0	0
Total PIM	0	0	0	0	160	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIO Operations Admin							
Labor	0	0	0	11,262	25,452	18,675	29,951
Non-Labor	0	0	0	10,061	23,175	16,736	23,013
Total PIO	0	0	0	21,323	48,626	35,411	52,963
PIP Plan & Engr							
Labor	0	0	0	0	150	0	0
Non-Labor	0	0	0	0	133	0	0
Total PIP	0	0	0	0	283	0	0
PIT Traveling Maintenance							
Labor	0	0	0	0	180	0	0
Non-Labor	0	0	0	0	141	0	0
Total PIT	0	0	0	0	321	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**1,997,902**	**2,053,708**	**2,050,550**	**2,122,735**
Non-Labor	**0**	**0**	**0**	**2,683,485**	**2,742,323**	**2,814,503**	**2,676,912**
Total Pwr Supp O&M	**0**	**0**	**0**	**4,681,388**	**4,796,030**	**4,865,054**	**4,799,647**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	26	0	0	7	0	0
Non-Labor	0	11	20	0	6	0	0
Total PJA	0	37	20	0	13	0	0
PJC Chemistry							
Labor	19,524	12,955	52,866	56,428	60,052	219,622	294,508
Non-Labor	10,241	9,287	44,375	50,097	60,762	110,773	133,270
Total PJC	29,765	22,242	97,241	106,525	120,814	330,395	427,777
PJW Water & Haz Mat							
Labor	29	0	0	0	0	0	0
Non-Labor	13	0	0	0	0	0	0
Total PJW	42	0	0	0	0	0	0
Environmental							
Labor	**19,553**	**12,981**	**52,866**	**56,428**	**60,059**	**219,622**	**294,508**
Non-Labor	**10,254**	**9,297**	**44,395**	**50,097**	**60,768**	**110,773**	**133,270**
Total Environmental	**29,807**	**22,279**	**97,261**	**106,525**	**120,827**	**330,395**	**427,777**

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	27,883	5,778	5,631	3,800	3,480	2,335	2,421
Total PKM	27,883	5,778	5,631	3,800	3,480	2,335	2,421
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**27,883**	**5,778**	**5,631**	**3,800**	**3,480**	**2,335**	**2,421**
Total Mgt Acctg & Fin Svc	**27,883**	**5,778**	**5,631**	**3,800**	**3,480**	**2,335**	**2,421**
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	36,351	31,805	30,072	34,914	37,321	0	0
Non-Labor	18,908	12,678	15,993	22,199	26,458	0	0
Total PYE	55,259	44,483	46,066	57,113	63,779	0	0
PYM PP Mechanical Engr							
Labor	0	0	3,745	13,254	15,544	0	0
Non-Labor	0	0	2,544	10,118	15,728	0	0
Total PYM	0	0	6,289	23,372	31,271	0	0
Pwr Sup Engineering							
Labor	**36,351**	**31,805**	**33,818**	**48,168**	**52,864**	**0**	**0**
Non-Labor	**18,908**	**12,678**	**18,537**	**32,317**	**42,185**	**0**	**0**
Total Pwr Sup Engineering	**55,259**	**44,483**	**52,354**	**80,485**	**95,050**	**0**	**0**
Total Account							
Labor	**1,888,062**	**1,925,604**	**1,983,369**	**2,102,498**	**2,166,631**	**2,270,173**	**2,417,243**
Non-Labor	**1,210,827**	**1,595,072**	**1,943,632**	**2,195,156**	**1,829,564**	**2,024,245**	**1,838,646**
Total 502030	**3,098,889**	**3,520,676**	**3,927,001**	**4,297,654**	**3,996,196**	**4,294,418**	**4,255,889**

505010 ELECTRIC EXPENSES-HONOLULU

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-210,618	-179,024	-258,995	-375,261	-424,092	-454,555	-419,610
Total (G/L codes)	-210,618	-179,024	-258,995	-375,261	-424,092	-454,555	-419,610

E1
Block: Production Operations
Account: 505010

HAWAIIAN ELECTRIC COMPANY, INC.
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(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-210,618**	**-179,024**	**-258,995**	**-375,261**	**-424,092**	**-454,555**	**-419,610**
Total (G/L codes)	**-210,618**	**-179,024**	**-258,995**	**-375,261**	**-424,092**	**-454,555**	**-419,610**
PI0 Production							
PIH Honolulu Stn Oper							
Labor	520,349	636,483	678,476	0	0	0	0
Non-Labor	274,172	276,019	416,730	0	0	0	0
Total PIH	794,521	912,502	1,095,206	0	0	0	0
PIK Kahe Stn Oper							
Labor	17,875	0	0	0	0	0	0
Non-Labor	9,586	0	0	0	0	0	0
Total PIK	27,461	0	0	0	0	0	0
PIO Operations Admin							
Labor	0	0	33	0	0	0	0
Non-Labor	0	0	20	0	0	0	0
Total PIO	0	0	53	0	0	0	0
PIP Plan & Engr							
Labor	0	994	0	0	0	0	0
Non-Labor	0	527	0	0	0	0	0
Total PIP	0	1,521	0	0	0	0	0
PIW Waiau Stn Oper							
Labor	0	0	66	0	0	0	0
Non-Labor	0	0	49	0	0	0	0
Total PIW	0	0	115	0	0	0	0
Production							
Labor	**538,224**	**637,477**	**678,574**	**0**	**0**	**0**	**0**
Non-Labor	**283,758**	**276,546**	**416,800**	**0**	**0**	**0**	**0**
Total Production	**821,982**	**914,023**	**1,095,374**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIH Honolulu Stn Oper							
Labor	0	0	0	783,606	806,324	857,509	894,307
Non-Labor	0	0	0	596,639	651,862	684,377	619,004
Total PIH	0	0	0	1,380,244	1,458,186	1,541,886	1,513,311

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PIO Operations Admin							
Labor	0	0	0	0	606	0	0
Non-Labor	0	0	0	0	505	0	0
Total PIO	0	0	0	0	1,111	0	0
PIP Plan & Engr							
Labor	0	0	0	102	0	0	0
Non-Labor	0	0	0	100	0	0	0
Total PIP	0	0	0	202	0	0	0
PIW Waiau Stn Oper							
Labor	0	0	0	-6	144	0	0
Non-Labor	0	0	0	0	117	0	0
Total PIW	0	0	0	-7	261	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**783,701**	**807,074**	**857,509**	**894,307**
Non-Labor	**0**	**0**	**0**	**596,739**	**652,483**	**684,377**	**619,004**
Total Pwr Supp O&M	**0**	**0**	**0**	**1,380,440**	**1,459,557**	**1,541,886**	**1,513,311**
Total Account							
Labor	**538,224**	**637,477**	**678,574**	**783,701**	**807,074**	**857,509**	**894,307**
Non-Labor	**73,140**	**97,522**	**157,805**	**221,478**	**228,391**	**229,822**	**199,394**
Total 505010	**611,364**	**734,999**	**836,379**	**1,005,179**	**1,035,465**	**1,087,331**	**1,093,701**
505020 ELECTRIC EXPENSES-WAIAU							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-742,231	-565,648	-759,056	-981,104	-1,107,385	-1,207,190	-1,120,498
Total (G/L codes)	-742,231	-565,648	-759,056	-981,104	-1,107,385	-1,207,190	-1,120,498
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-742,231**	**-565,648**	**-759,056**	**-981,104**	**-1,107,385**	**-1,207,190**	**-1,120,498**
Total (G/L codes)	**-742,231**	**-565,648**	**-759,056**	**-981,104**	**-1,107,385**	**-1,207,190**	**-1,120,498**

E1
Block: Production Operations
Account: 505020

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PI0 Production							
PIH Honolulu Stn Oper							
Labor	0	0	157	0	0	0	0
Non-Labor	0	0	94	0	0	0	0
Total PIH	0	0	251	0	0	0	0
PIK Kahe Stn Oper							
Labor	0	0	1,258	0	0	0	0
Non-Labor	0	0	818	0	0	0	0
Total PIK	0	0	2,076	0	0	0	0
PIL Kahe Stn Maint							
Labor	0	157	0	0	0	0	0
Non-Labor	0	57	0	0	0	0	0
Total PIL	0	214	0	0	0	0	0
PIO Operations Admin							
Labor	0	0	759	0	0	0	0
Non-Labor	0	0	503	0	0	0	0
Total PIO	0	0	1,262	0	0	0	0
PIP Plan & Engr							
Labor	0	2,696	0	0	0	0	0
Non-Labor	0	617	0	0	0	0	0
Total PIP	0	3,313	0	0	0	0	0
PIW Waiau Stn Oper							
Labor	1,837,952	1,901,653	1,994,259	0	0	0	0
Non-Labor	1,046,411	944,850	1,249,612	0	0	0	0
Total PIW	2,884,363	2,846,503	3,243,870	0	0	0	0
Production							
Labor	**1,837,952**	**1,904,506**	**1,996,433**	**0**	**0**	**0**	**0**
Non-Labor	**1,046,411**	**945,524**	**1,251,026**	**0**	**0**	**0**	**0**
Total Production	**2,884,363**	**2,850,030**	**3,247,459**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PID PS Training							
Labor	0	0	0	1,594	137	0	0
Non-Labor	0	0	0	777	102	0	0
Total PID	0	0	0	2,370	238	0	0

E1
Block: Production Operations
Account: 505020

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIH Honolulu Stn Oper							
Labor	0	0	0	0	136	0	0
Non-Labor	0	0	0	0	132	0	0
Total PIH	0	0	0	0	267	0	0
PIK Kahe Stn Oper							
Labor	0	0	0	630	874	0	0
Non-Labor	0	0	0	414	635	0	0
Total PIK	0	0	0	1,044	1,508	0	0
PIO Operations Admin							
Labor	0	0	0	0	1,088	0	29,951
Non-Labor	0	0	0	0	966	0	16,565
Total PIO	0	0	0	0	2,054	0	46,515
PIP Plan & Engr							
Labor	0	0	0	0	-315	0	0
Non-Labor	0	0	0	0	-258	0	0
Total PIP	0	0	0	0	-573	0	0
PIT Traveling Maintenance							
Labor	0	0	0	0	181	0	0
Non-Labor	0	0	0	0	119	0	0
Total PIT	0	0	0	0	300	0	0
PIW Waiau Stn Oper							
Labor	0	0	0	2,093,446	2,114,739	2,255,362	2,321,433
Non-Labor	0	0	0	1,517,124	1,698,766	1,768,751	1,647,509
Total PIW	0	0	0	3,610,570	3,813,504	4,024,113	3,968,943
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**2,095,670**	**2,116,839**	**2,255,362**	**2,351,384**
Non-Labor	**0**	**0**	**0**	**1,518,315**	**1,700,461**	**1,768,751**	**1,664,074**
Total Pwr Supp O&M	**0**	**0**	**0**	**3,613,984**	**3,817,300**	**4,024,113**	**4,015,458**
PNPD Regulatory Affairs							
PNP Regulatory Affairs							
Labor	0	0	172	0	0	0	0
Non-Labor	0	0	55	0	0	0	0
Total PNP	0	0	227	0	0	0	0

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Regulatory Affairs							
Labor	**0**	**0**	**172**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**55**	**0**	**0**	**0**	**0**
Total Regulatory Affairs	**0**	**0**	**227**	**0**	**0**	**0**	**0**
Total Account							
Labor	**1,837,952**	**1,904,506**	**1,996,604**	**2,095,670**	**2,116,839**	**2,255,362**	**2,351,384**
Non-Labor	**304,180**	**379,876**	**492,025**	**537,210**	**593,076**	**561,562**	**543,575**
Total 505020	**2,142,132**	**2,284,382**	**2,488,629**	**2,632,880**	**2,709,915**	**2,816,924**	**2,894,959**
505030 ELECTRIC EXPENSES-KAHE							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-768,064	-550,468	-699,229	-947,442	-1,055,217	-1,050,685	-968,157
Total (G/L codes)	-768,064	-550,468	-699,229	-947,442	-1,055,217	-1,050,685	-968,157
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-768,064**	**-550,468**	**-699,229**	**-947,442**	**-1,055,217**	**-1,050,685**	**-968,157**
Total (G/L codes)	**-768,064**	**-550,468**	**-699,229**	**-947,442**	**-1,055,217**	**-1,050,685**	**-968,157**
P2VD VP-Energy Delivery							
P2V VP-Energy Delivery							
Labor	0	0	0	2,841	0	0	0
Non-Labor	0	0	0	790	0	0	0
Total P2V	0	0	0	3,631	0	0	0
VP-Energy Delivery							
Labor	**0**	**0**	**0**	**2,841**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**790**	**0**	**0**	**0**
Total VP-Energy Delivery	**0**	**0**	**0**	**3,631**	**0**	**0**	**0**
P2WD VP-Spec Proj							
P2W VP-Special Projects							
Labor	0	0	0	9,593	0	0	0
Non-Labor	0	0	0	2,884	0	0	0
Total P2W	0	0	0	12,477	0	0	0

E1
Block: Production Operations
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VP-Spec Proj							
Labor	**0**	**0**	**0**	**9,593**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**2,884**	**0**	**0**	**0**
Total VP-Spec Proj	**0**	**0**	**0**	**12,477**	**0**	**0**	**0**
P8VD Operations							
P8V Sr VP-Operations							
Labor	0	0	0	3,434	0	0	0
Non-Labor	0	0	0	1,336	0	0	0
Total P8V	0	0	0	4,770	0	0	0
Operations							
Labor	**0**	**0**	**0**	**3,434**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**1,336**	**0**	**0**	**0**
Total Operations	**0**	**0**	**0**	**4,770**	**0**	**0**	**0**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	0	0	0	787	0	0	0
Non-Labor	0	0	0	888	0	0	0
Total PBA	0	0	0	1,675	0	0	0
PBE T&D Engineering							
Labor	0	0	0	6,298	0	0	0
Non-Labor	0	0	0	8,579	0	0	0
Total PBE	0	0	0	14,878	0	0	0
PBP Project Mgt Division							
Labor	0	0	0	6,560	784	0	0
Non-Labor	0	0	0	8,177	1,154	0	0
Total PBP	0	0	0	14,737	1,937	0	0
PBT Structural							
Labor	0	0	0	2,222	0	0	0
Non-Labor	0	0	0	3,079	0	0	0
Total PBT	0	0	0	5,301	0	0	0
PBY Substn, Protect & Tel							
Labor	0	0	0	6,785	0	0	0
Non-Labor	0	0	0	9,071	0	0	0
Total PBY	0	0	0	15,855	0	0	0

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PBZ T&D Technical Svcs							
Labor	0	0	0	316	0	0	0
Non-Labor	0	0	0	494	0	0	0
Total PBZ	0	0	0	810	0	0	0
Engineering							
Labor	**0**	**0**	**0**	**22,968**	**784**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**30,287**	**1,154**	**0**	**0**
Total Engineering	**0**	**0**	**0**	**53,255**	**1,937**	**0**	**0**
PC0 Customer Service							
PCH Customer Assist Ctr							
Labor	0	0	0	4,173	0	0	0
Non-Labor	0	0	0	1,873	0	0	0
Total PCH	0	0	0	6,047	0	0	0
Customer Service							
Labor	**0**	**0**	**0**	**4,173**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**1,873**	**0**	**0**	**0**
Total Customer Service	**0**	**0**	**0**	**6,047**	**0**	**0**	**0**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	24,840	0	0	0
Total PDA	0	0	0	24,840	0	0	0
PDC Control Section							
Labor	0	0	0	397	0	0	0
Non-Labor	0	0	0	656	0	0	0
Total PDC	0	0	0	1,053	0	0	0
PDF Field Operation							
Labor	0	0	0	335	0	0	0
Non-Labor	0	0	0	384	0	0	0
Total PDF	0	0	0	719	0	0	0
PDS Operations							
Labor	0	0	0	4,321	0	0	0
Non-Labor	0	0	0	4,790	0	0	0
Total PDS	0	0	0	9,112	0	0	0

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Constr & Maint							
Labor	**0**	**0**	**0**	**5,053**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**30,670**	**0**	**0**	**0**
Total Constr & Maint	**0**	**0**	**0**	**35,723**	**0**	**0**	**0**
PE0 Info Tech & Svcs							
PEC Customer Care							
Labor	0	0	0	675	0	0	0
Non-Labor	0	0	0	331	0	0	0
Total PEC	0	0	0	1,007	0	0	0
PED Development Svcs							
Labor	0	0	0	1,363	0	0	0
Non-Labor	0	0	0	644	0	0	0
Total PED	0	0	0	2,007	0	0	0
PEI Infrastruct & Oper							
Labor	0	0	0	4,233	0	0	0
Non-Labor	0	0	0	2,355	0	0	0
Total PEI	0	0	0	6,588	0	0	0
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	12,474	10,881	12,607	12,502	12,973	13,056	15,240
Total PEZ	12,474	10,881	12,607	12,502	12,973	13,056	15,240
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**6,270**	**0**	**0**	**0**
Non-Labor	**12,474**	**10,881**	**12,607**	**15,833**	**12,973**	**13,056**	**15,240**
Total Info Tech & Svcs	**12,474**	**10,881**	**12,607**	**22,103**	**12,973**	**13,056**	**15,240**
PH9 Sfty Sec & Facil							
PHA Admin-Facilities							
Labor	0	0	0	782	0	0	0
Non-Labor	0	0	0	271	0	0	0
Total PHA	0	0	0	1,054	0	0	0
PHB Facilities Operation							
Labor	0	0	0	629	0	0	0
Non-Labor	0	0	0	225	0	0	0
Total PHB	0	0	0	855	0	0	0

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PHF Facilities Planning							
Labor	0	0	0	933	0	0	0
Non-Labor	0	0	0	440	0	0	0
Total PHF	0	0	0	1,373	0	0	0
PHS Security							
Labor	0	0	0	1,659	0	0	0
Non-Labor	0	0	0	968	0	0	0
Total PHS	0	0	0	2,627	0	0	0
Sfty Sec & Facil							
Labor	**0**	**0**	**0**	**4,004**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**1,904**	**0**	**0**	**0**
Total Sfty Sec & Facil	**0**	**0**	**0**	**5,908**	**0**	**0**	**0**
PI0 Production							
PIH Honolulu Stn Oper							
Labor	0	0	199	0	0	0	0
Non-Labor	0	0	227	0	0	0	0
Total PIH	0	0	427	0	0	0	0
PIK Kahe Stn Oper							
Labor	1,772,537	1,788,260	1,802,006	0	0	0	0
Non-Labor	1,143,015	995,268	1,263,514	0	0	0	0
Total PIK	2,915,552	2,783,528	3,065,521	0	0	0	0
PIL Kahe Stn Maint							
Labor	39	0	0	0	0	0	0
Non-Labor	17	0	0	0	0	0	0
Total PIL	56	0	0	0	0	0	0
PIN Honolulu Stn Maint							
Labor	0	0	19	0	0	0	0
Non-Labor	0	0	12	0	0	0	0
Total PIN	0	0	31	0	0	0	0
PIP Plan & Engr							
Labor	35,624	18,304	98	0	0	0	0
Non-Labor	17,427	8,093	78	0	0	0	0
Total PIP	53,051	26,396	176	0	0	0	0

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PIT Traveling Maintenance							
Labor	0	332	310	0	0	0	0
Non-Labor	0	145	187	0	0	0	0
Total PIT	0	477	497	0	0	0	0
Production							
Labor	**1,808,200**	**1,806,897**	**1,802,633**	**0**	**0**	**0**	**0**
Non-Labor	**1,160,459**	**1,003,505**	**1,264,019**	**0**	**0**	**0**	**0**
Total Production	**2,968,659**	**2,810,402**	**3,066,652**	**0**	**0**	**0**	**0**
PI1D Pwr Supp Svcs							
PIA Admin-PS Services							
Labor	0	0	0	3,602	0	0	0
Non-Labor	0	0	0	2,016	0	0	0
Total PIA	0	0	0	5,618	0	0	0
Pwr Supp Svcs							
Labor	**0**	**0**	**0**	**3,602**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**2,016**	**0**	**0**	**0**
Total Pwr Supp Svcs	**0**	**0**	**0**	**5,618**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIH Honolulu Stn Oper							
Labor	0	0	0	0	301	0	0
Non-Labor	0	0	0	0	202	0	0
Total PIH	0	0	0	0	503	0	0
PIK Kahe Stn Oper							
Labor	0	0	0	1,907,864	1,952,162	1,960,852	2,027,781
Non-Labor	0	0	0	1,451,839	1,670,142	1,615,531	1,526,912
Total PIK	0	0	0	3,359,704	3,622,304	3,576,382	3,554,693
PIO Operations Admin							
Labor	0	0	0	9,906	24,896	0	0
Non-Labor	0	0	0	6,210	16,417	0	0
Total PIO	0	0	0	16,116	41,313	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**1,917,771**	**1,977,360**	**1,960,852**	**2,027,781**
Non-Labor	**0**	**0**	**0**	**1,458,049**	**1,686,761**	**1,615,531**	**1,526,912**
Total Pwr Supp O&M	**0**	**0**	**0**	**3,375,820**	**3,664,120**	**3,576,382**	**3,554,693**

E1
Block: Production Operations
Account: 505030

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	0	9,399	1,822	0	0
Non-Labor	0	0	0	3,809	732	0	0
Total PJA	0	0	0	13,209	2,553	0	0
Environmental							
Labor	**0**	**0**	**0**	**9,399**	**1,822**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**3,809**	**732**	**0**	**0**
Total Environmental	**0**	**0**	**0**	**13,209**	**2,553**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	23,185	4,805	4,683	3,160	2,894	1,942	2,013
Total PKM	23,185	4,805	4,683	3,160	2,894	1,942	2,013
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**23,185**	**4,805**	**4,683**	**3,160**	**2,894**	**1,942**	**2,013**
Total Mgt Acctg & Fin Svc	**23,185**	**4,805**	**4,683**	**3,160**	**2,894**	**1,942**	**2,013**
PNGD Energy Projects							
PNG EnergyProjects							
Labor	0	0	0	303	0	0	0
Non-Labor	0	0	0	132	0	0	0
Total PNG	0	0	0	435	0	0	0
Energy Projects							
Labor	**0**	**0**	**0**	**303**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**132**	**0**	**0**	**0**
Total Energy Projects	**0**	**0**	**0**	**435**	**0**	**0**	**0**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	0	0	3,933	0	0	0
Non-Labor	0	0	0	3,848	0	0	0
Total PRA	0	0	0	7,780	0	0	0

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System Operation							
Labor	**0**	**0**	**0**	**3,933**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**3,848**	**0**	**0**	**0**
Total System Operation	**0**	**0**	**0**	**7,780**	**0**	**0**	**0**
PV9 Support Services							
PVA Admin-Supp Svcs							
Labor	0	0	0	315	0	0	0
Non-Labor	0	0	0	185	0	0	0
Total PVA	0	0	0	500	0	0	0
PVL Electric & Welding Svc							
Labor	0	0	0	658	0	0	0
Non-Labor	0	0	0	834	0	0	0
Total PVL	0	0	0	1,492	0	0	0
PVP Purchasing							
Labor	0	0	0	665	0	0	0
Non-Labor	0	0	0	308	0	0	0
Total PVP	0	0	0	973	0	0	0
Support Services							
Labor	**0**	**0**	**0**	**1,638**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**1,327**	**0**	**0**	**0**
Total Support Services	**0**	**0**	**0**	**2,965**	**0**	**0**	**0**
PX0 System Planning							
PYT Transmission Plng							
Labor	0	0	0	323	0	0	0
Non-Labor	0	0	0	383	0	0	0
Total PYT	0	0	0	706	0	0	0
System Planning							
Labor	**0**	**0**	**0**	**323**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**383**	**0**	**0**	**0**
Total System Planning	**0**	**0**	**0**	**706**	**0**	**0**	**0**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PY9 Pwr Sup Engineering							
PYA Admin-Plng & Engr							
Labor	0	0	0	0	371	0	0
Non-Labor	0	0	0	0	173	0	0
Total PYA	0	0	0	0	544	0	0
Pwr Sup Engineering							
Labor	**0**	**0**	**0**	**0**	**371**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**173**	**0**	**0**
Total Pwr Sup Engineering	**0**	**0**	**0**	**0**	**544**	**0**	**0**
PYPD Integrated Res Plng							
PYP Integrated Res Plng							
Labor	0	0	0	454	0	0	0
Non-Labor	0	0	0	270	0	0	0
Total PYP	0	0	0	724	0	0	0
Integrated Res Plng							
Labor	**0**	**0**	**0**	**454**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**270**	**0**	**0**	**0**
Total Integrated Res Plng	**0**	**0**	**0**	**724**	**0**	**0**	**0**
Total Account							
Labor	**1,808,200**	**1,806,897**	**1,802,633**	**1,995,758**	**1,980,336**	**1,960,852**	**2,027,781**
Non-Labor	**428,054**	**468,722**	**582,079**	**611,131**	**649,469**	**579,844**	**576,008**
Total 505030	**2,236,254**	**2,275,619**	**2,384,712**	**2,606,889**	**2,629,806**	**2,540,695**	**2,603,789**
506010 MISC STEAM POWER EXP-HONOLULU							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-91,436	-62,463	-97,933	-117,012	-156,839	-117,922	-142,753
Total (G/L codes)	-91,436	-62,463	-97,933	-117,012	-156,839	-117,922	-142,753
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-91,436**	**-62,463**	**-97,933**	**-117,012**	**-156,839**	**-117,922**	**-142,753**
Total (G/L codes)	**-91,436**	**-62,463**	**-97,933**	**-117,012**	**-156,839**	**-117,922**	**-142,753**

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PD9 Constr & Maint							
PDJ West Overhead							
Labor	850	191	0	0	453	0	0
Non-Labor	761	160	0	0	538	0	0
Total PDJ	1,611	350	0	0	992	0	0
PDU Underground							
Labor	147	0	0	0	0	0	0
Non-Labor	160	0	0	0	0	0	0
Total PDU	307	0	0	0	0	0	0
Constr & Maint							
Labor	**997**	**191**	**0**	**0**	**453**	**0**	**0**
Non-Labor	**922**	**160**	**0**	**0**	**538**	**0**	**0**
Total Constr & Maint	**1,918**	**350**	**0**	**0**	**992**	**0**	**0**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	51,320	68,030	45,958	41,286	46,622	43,128	54,756
Total PEZ	51,320	68,030	45,958	41,286	46,622	43,128	54,756
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**51,320**	**68,030**	**45,958**	**41,286**	**46,622**	**43,128**	**54,756**
Total Info Tech & Svcs	**51,320**	**68,030**	**45,958**	**41,286**	**46,622**	**43,128**	**54,756**
PH9 Sfty Sec & Facil							
PHB Facilities Operation							
Labor	0	0	232	0	0	0	0
Non-Labor	0	0	77	0	0	0	0
Total PHB	0	0	309	0	0	0	0
PHF Facilities Planning							
Labor	0	71	0	0	822	0	0
Non-Labor	0	17	0	0	543	0	0
Total PHF	0	88	0	0	1,365	0	0

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PHS Security							
Labor	13,995	14,203	12,443	11,579	8,678	22,956	75,096
Non-Labor	191,589	133,955	181,541	176,201	220,227	191,133	224,040
Total PHS	205,584	148,158	193,984	187,780	228,904	214,089	299,135
Sfty Sec & Facil							
Labor	**13,995**	**14,274**	**12,675**	**11,579**	**9,500**	**22,956**	**75,096**
Non-Labor	**191,589**	**133,972**	**181,618**	**176,201**	**220,770**	**191,133**	**224,040**
Total Sfty Sec & Facil	**205,584**	**148,245**	**194,293**	**187,780**	**230,270**	**214,089**	**299,135**
PI0 Production							
PIB Admin-PS O&M							
Labor	17,210	15,962	34,685	0	0	0	0
Non-Labor	21,541	14,718	36,930	0	0	0	0
Total PIB	38,751	30,681	71,615	0	0	0	0
PIF Fuel Resources							
Labor	145	0	0	0	0	0	0
Non-Labor	89	0	0	0	0	0	0
Total PIF	234	0	0	0	0	0	0
PIH Honolulu Stn Oper							
Labor	26,491	30,989	61,186	0	0	0	0
Non-Labor	44,006	36,778	48,458	0	0	0	0
Total PIH	70,497	67,767	109,644	0	0	0	0
PIK Kahe Stn Oper							
Labor	108	0	0	0	0	0	0
Non-Labor	62	0	0	0	0	0	0
Total PIK	169	0	0	0	0	0	0
PIN Honolulu Stn Maint							
Labor	490	2,945	1,266	0	0	0	0
Non-Labor	129,537	187,485	143,055	0	0	0	0
Total PIN	130,027	190,430	144,321	0	0	0	0
PIO Operations Admin							
Labor	4,131	0	4,162	0	0	0	0
Non-Labor	29,558	27,800	66,584	0	0	0	0
Total PIO	33,690	27,800	70,746	0	0	0	0

E1
Block: Production Operations
Account: 506010

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIP Plan & Engr							
Labor	44,535	45,612	36,947	0	0	0	0
Non-Labor	25,896	21,728	26,042	0	0	0	0
Total PIP	70,431	67,340	62,989	0	0	0	0
PIT Traveling Maintenance							
Labor	144	600	0	0	0	0	0
Non-Labor	79	244	0	0	0	0	0
Total PIT	222	843	0	0	0	0	0
Production							
Labor	**93,253**	**96,109**	**138,247**	**0**	**0**	**0**	**0**
Non-Labor	**250,767**	**288,752**	**321,069**	**0**	**0**	**0**	**0**
Total Production	**344,021**	**384,861**	**459,315**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	25,199	28,238	14,325	47,740
Non-Labor	0	0	0	27,550	27,548	25,219	45,190
Total PIB	0	0	0	52,749	55,786	39,544	92,930
PIH Honolulu Stn Oper							
Labor	0	0	0	58,125	60,773	74,169	84,840
Non-Labor	0	0	0	53,055	58,864	65,969	65,314
Total PIH	0	0	0	111,180	119,638	140,139	150,154
PIN Honolulu Stn Maint							
Labor	0	0	0	606	6,438	82,614	9,071
Non-Labor	0	0	0	170,524	214,517	266,490	329,046
Total PIN	0	0	0	171,131	220,955	349,104	338,116
PIO Operations Admin							
Labor	0	0	0	14,969	28,598	18,675	39,987
Non-Labor	0	0	0	38,499	54,135	11,280	22,115
Total PIO	0	0	0	53,467	82,733	29,955	62,102
PIP Plan & Engr							
Labor	0	0	0	32,613	33,724	9,001	28,529
Non-Labor	0	0	0	27,811	35,959	5,437	25,466
Total PIP	0	0	0	60,424	69,683	14,438	53,995

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIT Traveling Maintenance							
Labor	0	0	0	45	63	0	0
Non-Labor	0	0	0	32	43	0	0
Total PIT	0	0	0	77	106	0	0
PIX Waiau Stn Maint							
Labor	0	0	0	77	0	0	0
Non-Labor	0	0	0	41	0	0	0
Total PIX	0	0	0	117	0	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**131,633**	**157,834**	**198,783**	**210,166**
Non-Labor	**0**	**0**	**0**	**317,512**	**391,067**	**374,396**	**487,131**
Total Pwr Supp O&M	**0**	**0**	**0**	**449,146**	**548,902**	**573,180**	**697,297**
PJ0 Environmental							
PJA Admin-Environ							
Labor	4,958	4,619	13,340	9,074	3,609	0	0
Non-Labor	2,318	1,467	4,457	4,178	1,934	0	0
Total PJA	7,276	6,086	17,796	13,251	5,543	0	0
PJB Air Quality & Noise							
Labor	17,342	14,653	3,670	12,759	24,065	0	0
Non-Labor	95,428	27,878	38,494	47,752	84,160	104,000	64,989
Total PJB	112,769	42,531	42,164	60,511	108,225	104,000	64,989
PJC Chemistry							
Labor	18,865	8,029	18,920	21,780	21,177	0	0
Non-Labor	16,025	6,101	14,506	18,268	19,803	0	0
Total PJC	34,889	14,130	33,425	40,048	40,980	0	0
PJW Water & Haz Mat							
Labor	54,542	45,335	52,419	45,748	69,289	0	0
Non-Labor	54,436	17,966	35,667	29,457	42,627	0	0
Total PJW	108,978	63,301	88,085	75,205	111,916	0	0
Environmental							
Labor	**95,706**	**72,637**	**88,348**	**89,361**	**118,140**	**0**	**0**
Non-Labor	**168,207**	**53,411**	**93,124**	**99,654**	**148,525**	**104,000**	**64,989**
Total Environmental	**263,913**	**126,048**	**181,472**	**189,015**	**266,665**	**104,000**	**64,989**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PY9 Pwr Sup Engineering							
PYM PP Mechanical Engr							
Labor	472	0	0	0	0	0	0
Non-Labor	288	0	0	0	0	0	0
Total PYM	760	0	0	0	0	0	0
Pwr Sup Engineering							
Labor	**472**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**288**	**0**	**0**	**0**	**0**	**0**	**0**
Total Pwr Sup Engineering	**760**	**0**	**0**	**0**	**0**	**0**	**0**
Total Account							
Labor	**204,423**	**183,209**	**239,269**	**232,573**	**285,928**	**221,739**	**285,262**
Non-Labor	**571,657**	**481,863**	**543,836**	**517,641**	**650,683**	**594,735**	**688,162**
Total 506010	**776,079**	**665,072**	**783,105**	**750,214**	**936,611**	**816,475**	**973,424**

506020 MISC STEAM POWER EXP-WAIAU

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-370,174	-346,649	-400,445	-451,104	-512,198	-668,999	-653,503
Total (G/L codes)	-370,174	-346,649	-400,445	-451,104	-512,198	-668,999	-653,503
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-370,174**	**-346,649**	**-400,445**	**-451,104**	**-512,198**	**-668,999**	**-653,503**
Total (G/L codes)	**-370,174**	**-346,649**	**-400,445**	**-451,104**	**-512,198**	**-668,999**	**-653,503**
P2WD VP-Spec Proj							
P2W VP-Special Projects							
Labor	0	0	0	6,616	1,529	0	0
Non-Labor	0	0	0	2,766	629	0	0
Total P2W	0	0	0	9,382	2,158	0	0
VP-Spec Proj							
Labor	**0**	**0**	**0**	**6,616**	**1,529**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**2,766**	**629**	**0**	**0**
Total VP-Spec Proj	**0**	**0**	**0**	**9,382**	**2,158**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PB9 Engineering							
PBT Structural							
Labor	0	1,601	40	0	0	0	0
Non-Labor	0	1,415	60	-28	0	0	0
Total PBT	0	3,016	100	-28	0	0	0
Engineering							
Labor	**0**	**1,601**	**40**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**1,415**	**60**	**-28**	**0**	**0**	**0**
Total Engineering	**0**	**3,016**	**100**	**-28**	**0**	**0**	**0**
PD9 Constr & Maint							
PDJ West Overhead							
Labor	264	0	0	0	306	0	0
Non-Labor	244	0	0	0	326	0	0
Total PDJ	508	0	0	0	632	0	0
Constr & Maint							
Labor	**264**	**0**	**0**	**0**	**306**	**0**	**0**
Non-Labor	**244**	**0**	**0**	**0**	**326**	**0**	**0**
Total Constr & Maint	**508**	**0**	**0**	**0**	**632**	**0**	**0**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	430,022	478,287	278,997	360,117	427,417	370,262	446,594
Total PEZ	430,022	478,287	278,997	360,117	427,417	370,262	446,594
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**430,022**	**478,287**	**278,997**	**360,117**	**427,417**	**370,262**	**446,594**
Total Info Tech & Svcs	**430,022**	**478,287**	**278,997**	**360,117**	**427,417**	**370,262**	**446,594**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	0	0	0	17	0	0
Non-Labor	0	0	0	0	9	0	0
Total PFS	0	0	0	0	27	0	0

E1
Block: Production Operations
Account: 506020

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PHB Facilities Operation							
Labor	3,832	4,576	2,462	6,311	8,175	0	0
Non-Labor	2,943	1,942	1,502	4,588	8,718	0	0
Total PHB	6,774	6,518	3,964	10,899	16,893	0	0
PHF Facilities Planning							
Labor	0	2,082	1,559	0	1,015	0	238
Non-Labor	1,469	2,929	5,073	12,704	43,764	0	106
Total PHF	1,469	5,010	6,632	12,704	44,779	0	344
PHS Security							
Labor	37,752	58,369	52,883	50,307	43,189	21,923	37,159
Non-Labor	261,727	246,860	234,360	224,077	360,330	347,260	404,150
Total PHS	299,479	305,229	287,243	274,384	403,519	369,183	441,309
Sfty Sec & Facil							
Labor	**41,584**	**65,027**	**56,904**	**56,618**	**52,396**	**21,923**	**37,397**
Non-Labor	**266,139**	**251,731**	**240,934**	**241,369**	**412,821**	**347,260**	**404,256**
Total Sfty Sec & Facil	**307,723**	**316,758**	**297,838**	**297,987**	**465,217**	**369,183**	**441,654**
PI0 Production							
PIA Admin-PS Services							
Labor	59,968	86,535	117,271	0	0	0	0
Non-Labor	48,328	45,974	102,859	0	0	0	0
Total PIA	108,296	132,508	220,130	0	0	0	0
PIB Admin-PS O&M							
Labor	40,873	52,843	54,025	0	0	0	0
Non-Labor	56,026	49,244	68,429	0	0	0	0
Total PIB	96,899	102,087	122,454	0	0	0	0
PIC Power Purchase							
Labor	0	161	131	0	0	0	0
Non-Labor	0	87	82	0	0	0	0
Total PIC	0	248	213	0	0	0	0
PIF Fuel Resources							
Labor	0	0	13	0	0	0	0
Non-Labor	0	0	11	0	0	0	0
Total PIF	0	0	24	0	0	0	0

E1
Block: Production Operations
Account: 506020

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT
ACCOUNT
DEPARTMENT
RA
LABOR
NON-LABOR

	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
PIH Honolulu Stn Oper							
Labor	4,045	4,661	6,257	0	0	0	0
Non-Labor	2,212	2,242	4,113	0	0	0	0
Total PIH	6,258	6,903	10,370	0	0	0	0
PIK Kahe Stn Oper							
Labor	15,024	65,264	10,847	0	0	0	0
Non-Labor	9,431	31,813	7,623	0	0	0	0
Total PIK	24,455	97,077	18,471	0	0	0	0
PIL Kahe Stn Maint							
Labor	29,667	68,773	24,719	0	0	0	0
Non-Labor	15,433	29,146	13,856	0	0	0	0
Total PIL	45,100	97,919	38,575	0	0	0	0
PIM Maintenance Admin							
Labor	41,643	33,265	32,583	0	0	0	0
Non-Labor	127,281	119,096	26,000	0	0	0	0
Total PIM	168,924	152,361	58,582	0	0	0	0
PIN Honolulu Stn Maint							
Labor	609	0	15,933	0	0	0	0
Non-Labor	327	0	10,437	0	0	0	0
Total PIN	935	0	26,370	0	0	0	0
PIO Operations Admin							
Labor	6,298	4,123	40,793	0	0	0	0
Non-Labor	60,400	57,296	80,279	0	0	0	0
Total PIO	66,698	61,419	121,072	0	0	0	0
PIP Plan & Engr							
Labor	54,209	70,124	84,888	0	0	0	0
Non-Labor	29,142	30,419	49,931	0	0	0	0
Total PIP	83,351	100,543	134,819	0	0	0	0
PIT Traveling Maintenance							
Labor	183,439	239,122	231,625	0	0	0	0
Non-Labor	168,333	107,210	134,925	0	0	0	0
Total PIT	351,772	346,332	366,550	0	0	0	0

E1
Block: Production Operations
Account: 506020

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIW Waiau Stn Oper							
Labor	54,832	68,963	65,746	0	0	0	0
Non-Labor	95,301	86,932	112,156	0	0	0	0
Total PIW	150,133	155,895	177,902	0	0	0	0
PIX Waiau Stn Maint							
Labor	19,733	39,012	21,127	0	0	0	0
Non-Labor	290,994	479,619	387,320	0	0	0	0
Total PIX	310,728	518,632	408,447	0	0	0	0
PYB Generation Planning							
Labor	0	0	395	0	0	0	0
Non-Labor	0	0	124	0	0	0	0
Total PYB	0	0	520	0	0	0	0
PYT Transmission Plng							
Labor	0	0	260	0	0	0	0
Non-Labor	0	0	265	0	0	0	0
Total PYT	0	0	526	0	0	0	0
Production							
Labor	**510,342**	**732,845**	**706,615**	**0**	**0**	**0**	**0**
Non-Labor	**903,207**	**1,039,078**	**998,409**	**0**	**0**	**0**	**0**
Total Production	**1,413,548**	**1,771,923**	**1,705,024**	**0**	**0**	**0**	**0**
PI1D Pwr Supp Svcs							
PIA Admin-PS Services							
Labor	0	0	0	49,449	55,490	49,068	59,700
Non-Labor	0	0	0	78,697	85,118	97,551	104,562
Total PIA	0	0	0	128,147	140,609	146,619	164,262
Pwr Supp Svcs							
Labor	**0**	**0**	**0**	**49,449**	**55,490**	**49,068**	**59,700**
Non-Labor	**0**	**0**	**0**	**78,697**	**85,118**	**97,551**	**104,562**
Total Pwr Supp Svcs	**0**	**0**	**0**	**128,147**	**140,609**	**146,619**	**164,262**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	57,505	96,342	93,842	147,573
Non-Labor	0	0	0	71,582	122,091	196,932	224,262
Total PIB	0	0	0	129,087	218,433	290,774	371,835

E1
Block: Production Operations
Account: 506020

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PID PS Training							
Labor	0	0	0	8,329	12,565	39,295	56,224
Non-Labor	0	0	0	7,113	10,265	30,083	36,291
Total PID	0	0	0	15,442	22,830	69,378	92,515
PIH Honolulu Stn Oper							
Labor	0	0	0	3,150	14,609	0	0
Non-Labor	0	0	0	2,652	13,543	0	0
Total PIH	0	0	0	5,802	28,152	0	0
PIK Kahe Stn Oper							
Labor	0	0	0	2,094	6,283	0	0
Non-Labor	0	0	0	1,414	5,459	0	0
Total PIK	0	0	0	3,508	11,742	0	0
PIL Kahe Stn Maint							
Labor	0	0	0	16,242	15,176	0	0
Non-Labor	0	0	0	10,349	11,025	0	0
Total PIL	0	0	0	26,591	26,201	0	0
PIM Maintenance Admin							
Labor	0	0	0	30,597	22,945	57,213	44,116
Non-Labor	0	0	0	92,869	15,913	47,741	25,725
Total PIM	0	0	0	123,465	38,858	104,954	69,841
PIN Honolulu Stn Maint							
Labor	0	0	0	21,681	0	0	0
Non-Labor	0	0	0	15,836	0	0	0
Total PIN	0	0	0	37,517	0	0	0
PIO Operations Admin							
Labor	0	0	0	50,102	46,854	74,853	59,901
Non-Labor	0	0	0	90,091	107,924	206,015	213,929
Total PIO	0	0	0	140,193	154,779	280,868	273,831
PIP Plan & Engr							
Labor	0	0	0	66,389	148,944	216,600	205,464
Non-Labor	0	0	0	47,229	119,317	167,351	143,943
Total PIP	0	0	0	113,618	268,261	383,951	349,407

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RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIT Traveling Maintenance							
Labor	0	0	0	166,775	31,193	211,394	239,157
Non-Labor	0	0	0	105,347	25,078	143,696	151,158
Total PIT	0	0	0	272,123	56,271	355,090	390,314
PIW Waiau Stn Oper							
Labor	0	0	0	62,539	88,340	52,807	57,458
Non-Labor	0	0	0	147,390	202,820	143,125	171,733
Total PIW	0	0	0	209,929	291,160	195,932	229,191
PIX Waiau Stn Maint							
Labor	0	0	0	37,925	44,311	0	0
Non-Labor	0	0	0	406,800	450,434	251,400	352,800
Total PIX	0	0	0	444,724	494,745	251,400	352,800
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**523,328**	**527,562**	**746,004**	**809,894**
Non-Labor	**0**	**0**	**0**	**998,671**	**1,083,869**	**1,186,343**	**1,319,840**
Total Pwr Supp O&M	**0**	**0**	**0**	**1,521,999**	**1,611,431**	**1,932,347**	**2,129,734**
PJ0 Environmental							
PJA Admin-Environ							
Labor	6,799	5,588	10,320	10,740	6,425	25,750	28,916
Non-Labor	3,307	1,348	3,080	3,907	2,637	11,443	26,834
Total PJA	10,106	6,936	13,400	14,648	9,061	37,193	55,751
PJB Air Quality & Noise							
Labor	18,972	19,621	17,006	29,937	30,285	0	0
Non-Labor	553,005	86,006	370,543	442,379	257,321	321,000	400,022
Total PJB	571,977	105,626	387,549	472,316	287,606	321,000	400,022
PJC Chemistry							
Labor	47,161	25,684	1,397	0	0	0	0
Non-Labor	51,715	36,184	8,494	484	0	41,200	54,300
Total PJC	98,876	61,867	9,891	484	0	41,200	54,300
PJW Water & Haz Mat							
Labor	55,751	64,577	55,013	55,550	48,025	311,470	305,166
Non-Labor	45,127	25,849	54,093	38,397	37,460	276,573	251,660
Total PJW	100,879	90,426	109,106	93,947	85,485	588,042	556,826

E1
Block: Production Operations
Account: 506020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Environmental							
Labor	**128,683**	**115,469**	**83,735**	**96,227**	**84,734**	**337,220**	**334,082**
Non-Labor	**653,154**	**149,387**	**436,210**	**485,168**	**297,418**	**650,215**	**732,816**
Total Environmental	**781,838**	**264,856**	**519,946**	**581,395**	**382,153**	**987,435**	**1,066,899**
PNCD Legal							
PNC Legal							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	12,546	19,074	0	0
Total PNC	0	0	0	12,546	19,074	0	0
PNL Land & Rights of Way							
Labor	0	0	0	0	0	0	0
Non-Labor	2,084	0	0	0	0	0	0
Total PNL	2,084	0	0	0	0	0	0
Legal							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**2,084**	**0**	**0**	**12,546**	**19,074**	**0**	**0**
Total Legal	**2,084**	**0**	**0**	**12,546**	**19,074**	**0**	**0**
PP0 Industrial Relations							
PPI Labor Rel & Wage Adm							
Labor	2,180	2,161	1,361	1,266	372	0	0
Non-Labor	986	717	543	555	178	0	0
Total PPI	3,166	2,879	1,904	1,821	550	0	0
Industrial Relations							
Labor	**2,180**	**2,161**	**1,361**	**1,266**	**372**	**0**	**0**
Non-Labor	**986**	**717**	**543**	**555**	**178**	**0**	**0**
Total Industrial Relations	**3,166**	**2,879**	**1,904**	**1,821**	**550**	**0**	**0**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	0	0	0	4,396	0	0
Non-Labor	0	0	0	0	2,212	0	0
Total PRA	0	0	0	0	6,608	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PRD Operating Dispatch							
Labor	0	0	0	0	10,106	0	0
Non-Labor	0	0	0	0	11,233	0	0
Total PRD	0	0	0	0	21,338	0	0
PRX Construction Mgt							
Labor	149	0	613	0	0	0	0
Non-Labor	160	0	397	0	0	0	0
Total PRX	310	0	1,009	0	0	0	0
System Operation							
Labor	**149**	**0**	**613**	**0**	**14,502**	**0**	**0**
Non-Labor	**160**	**0**	**397**	**0**	**13,444**	**0**	**0**
Total System Operation	**310**	**0**	**1,009**	**0**	**27,946**	**0**	**0**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	0	0	1,788	0	0	0	0
Non-Labor	0	0	2,023	0	0	0	0
Total PVL	0	0	3,811	0	0	0	0
PVM Materials Managemen							
Labor	0	0	0	0	0	0	0
Non-Labor	0	452	0	0	0	0	0
Total PVM	0	452	0	0	0	0	0
Support Services							
Labor	**0**	**0**	**1,788**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**452**	**2,023**	**0**	**0**	**0**	**0**
Total Support Services	**0**	**452**	**3,811**	**0**	**0**	**0**	**0**
PX0 System Planning							
PXA Adm-Sys Plng							
Labor	0	0	0	0	43,941	1,097	0
Non-Labor	0	0	0	0	55,883	15,820	29,876
Total PXA	0	0	0	0	99,824	16,917	29,876
PYT Transmission Plng							
Labor	0	0	0	0	230	0	0
Non-Labor	0	0	0	0	269	0	0
Total PYT	0	0	0	0	499	0	0

E1
Block: Production Operations
Account: 506020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
System Planning							
Labor	**0**	**0**	**0**	**0**	**44,171**	**1,097**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**56,152**	**15,820**	**29,876**
Total System Planning	**0**	**0**	**0**	**0**	**100,323**	**16,917**	**29,876**
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	37,761	67,670	64,389	74,831	23,904	25,872	27,768
Non-Labor	18,162	29,891	39,969	50,373	17,266	18,321	17,047
Total PYE	55,923	97,561	104,357	125,204	41,171	44,193	44,815
PYF PP Electrical Engr							
Labor	0	815	644	0	0	4,262	4,565
Non-Labor	0	371	395	0	0	3,589	3,327
Total PYF	0	1,186	1,039	0	0	7,851	7,892
PYG PP Drafting							
Labor	0	0	289	2,113	0	0	0
Non-Labor	0	0	198	1,542	0	0	0
Total PYG	0	0	487	3,655	0	0	0
PYJ PP Project Mgt							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	-81,870	0	0	0
Total PYJ	0	0	0	-81,870	0	0	0
PYM PP Mechanical Engr							
Labor	3,480	5,052	2,759	5,525	429	9,458	10,166
Non-Labor	1,460	1,656	1,420	3,750	236	7,255	6,741
Total PYM	4,940	6,709	4,179	9,275	665	16,713	16,907
Pwr Sup Engineering							
Labor	**41,241**	**73,537**	**68,080**	**82,469**	**24,333**	**39,593**	**42,499**
Non-Labor	**19,622**	**31,918**	**41,982**	**-26,205**	**17,502**	**29,164**	**27,116**
Total Pwr Sup Engineering	**60,863**	**105,455**	**110,062**	**56,264**	**41,835**	**68,757**	**69,615**
Total Account							
Labor	**724,443**	**990,641**	**919,137**	**815,974**	**805,396**	**1,194,905**	**1,283,572**
Non-Labor	**1,905,444**	**1,606,336**	**1,599,109**	**1,702,552**	**1,901,752**	**2,027,616**	**2,411,558**
Total 506020	**2,629,887**	**2,596,977**	**2,518,246**	**2,518,526**	**2,707,148**	**3,222,521**	**3,695,130**

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

506030 MISC STEAM POWER EXP-KAHE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-365,959	-239,170	-316,020	-299,151	-328,288	-398,399	-472,847
Total (G/L codes)	-365,959	-239,170	-316,020	-299,151	-328,288	-398,399	-472,847
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-365,959**	**-239,170**	**-316,020**	**-299,151**	**-328,288**	**-398,399**	**-472,847**
Total (G/L codes)	**-365,959**	**-239,170**	**-316,020**	**-299,151**	**-328,288**	**-398,399**	**-472,847**
P4VD SVP- Fin & Adm							
P4V Sr VP-Finance & Admi							
Labor	0	0	0	0	0	0	0
Non-Labor	10,112	1,063	0	0	0	0	0
Total P4V	10,112	1,063	0	0	0	0	0
SVP- Fin & Adm							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**10,112**	**1,063**	**0**	**0**	**0**	**0**	**0**
Total SVP- Fin & Adm	**10,112**	**1,063**	**0**	**0**	**0**	**0**	**0**
P7VD VP-Power Supply							
P7V VP-Power Supply							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	-268	0	0	0
Total P7V	0	0	0	-268	0	0	0
VP-Power Supply							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**-268**	**0**	**0**	**0**
Total VP-Power Supply	**0**	**0**	**0**	**-268**	**0**	**0**	**0**
P9SD SVP-En Sol							
P9S Sr VP-Energy Solution							
Labor	0	0	0	0	0	0	0
Non-Labor	767	296	0	0	0	0	0
Total P9S	767	296	0	0	0	0	0

E1
Block: Production Operations
Account: 506030

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
SVP-En Sol							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**767**	**296**	**0**	**0**	**0**	**0**	**0**
Total SVP-En Sol	**767**	**296**	**0**	**0**	**0**	**0**	**0**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	0	79	0	0	0	0	0
Non-Labor	0	127	0	0	0	0	0
Total PBA	0	206	0	0	0	0	0
PBT Structural							
Labor	352	90	227	307	0	0	0
Non-Labor	374	80	321	400	0	0	0
Total PBT	726	170	549	706	0	0	0
PBY Substn, Protect & Tel							
Labor	0	0	0	2,523	416	0	0
Non-Labor	0	0	0	3,318	599	0	0
Total PBY	0	0	0	5,841	1,016	0	0
PBZ T&D Technical Svcs							
Labor	3,211	6,316	7,624	5,656	9,067	0	0
Non-Labor	3,187	6,505	9,348	6,928	11,637	0	0
Total PBZ	6,398	12,821	16,971	12,583	20,704	0	0
Engineering							
Labor	**3,563**	**6,486**	**7,851**	**8,485**	**9,483**	**0**	**0**
Non-Labor	**3,561**	**6,712**	**9,669**	**10,645**	**12,236**	**0**	**0**
Total Engineering	**7,124**	**13,198**	**17,520**	**19,130**	**21,719**	**0**	**0**
PD9 Constr & Maint							
PDJ West Overhead							
Labor	168	855	0	0	0	0	0
Non-Labor	141	647	0	0	0	0	0
Total PDJ	309	1,502	0	0	0	0	0
PDK East Overhead-Koolau							
Labor	0	0	0	0	730	0	0
Non-Labor	0	0	0	0	1,095	0	0
Total PDK	0	0	0	0	1,825	0	0

E1
Block: Production Operations
Account: 506030

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Constr & Maint							
Labor	**168**	**855**	**0**	**0**	**730**	**0**	**0**
Non-Labor	**141**	**647**	**0**	**0**	**1,095**	**0**	**0**
Total Constr & Maint	**309**	**1,502**	**0**	**0**	**1,825**	**0**	**0**
PFBD Comp & Benefits							
PFC Compensation							
Labor	140,165	49,962	173,177	-253,500	0	0	0
Non-Labor	0	0	0	0	0	357,420	386,000
Total PFC	140,165	49,962	173,177	-253,500	0	357,420	386,000
Comp & Benefits							
Labor	**140,165**	**49,962**	**173,177**	**-253,500**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**357,420**	**386,000**
Total Comp & Benefits	**140,165**	**49,962**	**173,177**	**-253,500**	**0**	**357,420**	**386,000**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	916	0	0	263	0	0
Non-Labor	0	2,412	34	3,106	137	0	0
Total PFS	0	3,328	34	3,106	400	0	0
PHB Facilities Operation							
Labor	7,758	0	136	0	58	0	0
Non-Labor	3,638	37	125	1,726	2,860	0	0
Total PHB	11,396	37	261	1,726	2,918	0	0
PHF Facilities Planning							
Labor	999	354	408	2,703	7,816	0	0
Non-Labor	11,181	1,442	163	45,116	73,092	0	0
Total PHF	12,180	1,796	571	47,820	80,908	0	0
PHS Security							
Labor	13,779	14,237	12,760	9,773	5,947	26,055	75,248
Non-Labor	210,224	206,738	181,384	174,501	307,885	364,728	409,989
Total PHS	224,003	220,975	194,145	184,275	313,832	390,783	485,237
Sfty Sec & Facil							
Labor	**22,536**	**15,507**	**13,304**	**12,477**	**14,083**	**26,055**	**75,248**
Non-Labor	**225,043**	**210,628**	**181,707**	**224,450**	**383,974**	**364,728**	**409,989**
Total Sfty Sec & Facil	**247,579**	**226,135**	**195,011**	**236,927**	**398,058**	**390,783**	**485,237**

E1
Block: Production Operations
Account: 506030

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PI0 Production							
PIA Admin-PS Services							
Labor	0	1,901	12,988	0	0	0	0
Non-Labor	0	620	6,912	0	0	0	0
Total PIA	0	2,521	19,900	0	0	0	0
PIB Admin-PS O&M							
Labor	72,469	61,876	78,340	0	0	0	0
Non-Labor	67,101	51,696	62,240	0	0	0	0
Total PIB	139,569	113,572	140,580	0	0	0	0
PIF Fuel Resources							
Labor	48,730	47,897	57,427	0	0	0	0
Non-Labor	31,554	25,016	41,224	0	0	0	0
Total PIF	80,284	72,912	98,650	0	0	0	0
PIH Honolulu Stn Oper							
Labor	106	304	163	0	0	0	0
Non-Labor	57	130	82	0	0	0	0
Total PIH	162	434	245	0	0	0	0
PIK Kahe Stn Oper							
Labor	72,735	49,446	15,960	0	0	0	0
Non-Labor	64,732	40,969	53,026	0	0	0	0
Total PIK	137,466	90,415	68,985	0	0	0	0
PIL Kahe Stn Maint							
Labor	1,587	2,191	1,509	0	0	0	0
Non-Labor	266,327	186,554	186,846	0	0	0	0
Total PIL	267,915	188,745	188,355	0	0	0	0
PIM Maintenance Admin							
Labor	226	25	0	0	0	0	0
Non-Labor	168	17	0	0	0	0	0
Total PIM	394	41	0	0	0	0	0
PIO Operations Admin							
Labor	9,088	4,735	22,226	0	0	0	0
Non-Labor	59,452	57,562	68,500	0	0	0	0
Total PIO	68,540	62,297	90,726	0	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIP Plan & Engr							
Labor	49,101	31,283	28,308	0	0	0	0
Non-Labor	23,273	10,793	13,807	0	0	0	0
Total PIP	72,374	42,076	42,116	0	0	0	0
PIT Traveling Maintenance							
Labor	0	3,767	83	0	0	0	0
Non-Labor	0	1,733	50	0	0	0	0
Total PIT	0	5,500	133	0	0	0	0
PIW Waiau Stn Oper							
Labor	8,305	18,072	51,902	0	0	0	0
Non-Labor	5,514	7,213	27,387	0	0	0	0
Total PIW	13,819	25,285	79,289	0	0	0	0
PIX Waiau Stn Maint							
Labor	1,199	212	89	0	0	0	0
Non-Labor	547	92	43	0	0	0	0
Total PIX	1,746	304	131	0	0	0	0
PYB Generation Planning							
Labor	47,073	39,904	53,745	0	0	0	0
Non-Labor	17,548	26,989	61,934	0	0	0	0
Total PYB	64,622	66,893	115,679	0	0	0	0
PYT Transmission Plng							
Labor	38	201	358	0	0	0	0
Non-Labor	40	197	379	0	0	0	0
Total PYT	78	399	737	0	0	0	0
Production							
Labor	**310,656**	**261,814**	**323,098**	**0**	**0**	**0**	**0**
Non-Labor	**536,313**	**409,581**	**522,429**	**0**	**0**	**0**	**0**
Total Production	**846,969**	**671,395**	**845,526**	**0**	**0**	**0**	**0**
PI1D Pwr Supp Svcs							
PIA Admin-PS Services							
Labor	0	0	0	3,208	3,944	5,669	6,549
Non-Labor	0	0	0	1,798	2,218	2,977	3,099
Total PIA	0	0	0	5,005	6,161	8,646	9,648

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIC Power Purchase							
Labor	0	0	0	1,440	6,511	2,232	2,362
Non-Labor	0	0	0	1,444	6,985	1,911	1,769
Total PIC	0	0	0	2,885	13,496	4,143	4,131
PIF Fuel Resources							
Labor	0	0	0	53,870	52,996	61,998	54,060
Non-Labor	0	0	0	43,679	46,227	58,037	44,884
Total PIF	0	0	0	97,549	99,223	120,035	98,944
Pwr Supp Svcs							
Labor	**0**	**0**	**0**	**58,518**	**63,451**	**69,899**	**62,971**
Non-Labor	**0**	**0**	**0**	**46,921**	**55,429**	**62,925**	**49,751**
Total Pwr Supp Svcs	**0**	**0**	**0**	**105,439**	**118,880**	**132,824**	**112,723**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	58,856	66,724	124,439	135,306
Non-Labor	0	0	0	61,753	82,609	113,740	106,208
Total PIB	0	0	0	120,609	149,333	238,178	241,514
PID PS Training							
Labor	0	0	0	367	5,507	16,594	67,179
Non-Labor	0	0	0	290	4,623	11,135	55,162
Total PID	0	0	0	657	10,130	27,729	122,341
PIK Kahe Stn Oper							
Labor	0	0	0	21,405	9,294	4,365	5,567
Non-Labor	0	0	0	50,514	34,079	43,168	45,151
Total PIK	0	0	0	71,919	43,374	47,533	50,719
PIL Kahe Stn Maint							
Labor	0	0	0	13,037	11,074	18,007	19,756
Non-Labor	0	0	0	705,856	269,034	329,550	350,541
Total PIL	0	0	0	718,893	280,107	347,557	370,297
PIM Maintenance Admin							
Labor	0	0	0	0	127	0	8,050
Non-Labor	0	0	0	0	86	0	4,452
Total PIM	0	0	0	0	213	0	12,502

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIO Operations Admin							
Labor	0	0	0	30,302	21,866	37,453	29,951
Non-Labor	0	0	0	74,973	78,937	23,941	17,891
Total PIO	0	0	0	105,275	100,803	61,394	47,842
PIP Plan & Engr							
Labor	0	0	0	32,897	38,624	73,004	54,157
Non-Labor	0	0	0	19,557	25,770	52,842	35,117
Total PIP	0	0	0	52,454	64,394	125,846	89,274
PIT Traveling Maintenance							
Labor	0	0	0	888	794	0	25,400
Non-Labor	0	0	0	682	421	0	23,536
Total PIT	0	0	0	1,569	1,215	0	48,936
PIW Waiau Stn Oper							
Labor	0	0	0	2,420	73	2,105	2,785
Non-Labor	0	0	0	2,262	79	2,008	2,418
Total PIW	0	0	0	4,681	152	4,113	5,203
PIX Waiau Stn Maint							
Labor	0	0	0	566	308	0	1,330
Non-Labor	0	0	0	406	228	0	798
Total PIX	0	0	0	973	535	0	2,128
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**160,739**	**154,391**	**275,966**	**349,481**
Non-Labor	**0**	**0**	**0**	**916,292**	**495,867**	**576,384**	**641,275**
Total Pwr Supp O&M	**0**	**0**	**0**	**1,077,030**	**650,257**	**852,350**	**990,755**
PJ0 Environmental							
PJA Admin-Environ							
Labor	85,074	103,620	138,911	127,035	161,670	141,141	138,434
Non-Labor	39,996	38,425	88,650	74,638	233,548	196,289	286,808
Total PJA	125,071	142,045	227,561	201,673	395,217	337,430	425,242
PJB Air Quality & Noise							
Labor	117,198	95,267	86,036	92,036	129,462	180,160	181,213
Non-Labor	991,988	223,106	745,066	635,226	682,106	717,612	830,860
Total PJB	1,109,186	318,373	831,103	727,262	811,568	897,772	1,012,073

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Block: Production Operations
Account: 506030

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PJC Chemistry							
Labor	100,301	104,338	35,899	21,099	33,945	0	0
Non-Labor	146,781	101,627	60,261	72,510	31,281	51,789	32,970
Total PJC	247,082	205,966	96,161	93,609	65,226	51,789	32,970
PJW Water & Haz Mat							
Labor	67,202	91,340	96,666	71,503	82,178	0	0
Non-Labor	65,834	83,728	99,377	61,645	121,718	48,732	55,946
Total PJW	133,036	175,068	196,043	133,148	203,896	48,732	55,946
Environmental							
Labor	**369,775**	**394,565**	**357,512**	**311,673**	**407,255**	**321,301**	**319,647**
Non-Labor	**1,244,600**	**446,887**	**993,355**	**844,019**	**1,068,653**	**1,014,423**	**1,206,584**
Total Environmental	**1,614,375**	**841,451**	**1,350,867**	**1,155,691**	**1,475,907**	**1,335,724**	**1,526,231**
PNCD Legal							
PNC Legal							
Labor	155	143	2,562	-1,491	1,322	0	0
Non-Labor	48	25	630	-183	567	0	0
Total PNC	204	169	3,191	-1,674	1,889	0	0
PNL Land & Rights of Way							
Labor	0	0	0	0	0	0	0
Non-Labor	0	6,769	8,042	8,803	10,482	11,562	734
Total PNL	0	6,769	8,042	8,803	10,482	11,562	734
Legal							
Labor	**155**	**143**	**2,562**	**-1,491**	**1,322**	**0**	**0**
Non-Labor	**48**	**6,795**	**8,672**	**8,620**	**11,048**	**11,562**	**734**
Total Legal	**204**	**6,938**	**11,233**	**7,129**	**12,370**	**11,562**	**734**
PNGD Energy Projects							
PNG EnergyProjects							
Labor	0	0	0	242	0	0	0
Non-Labor	6	9,889	6,511	23,747	2,627	0	0
Total PNG	6	9,889	6,511	23,990	2,627	0	0
Energy Projects							
Labor	**0**	**0**	**0**	**242**	**0**	**0**	**0**
Non-Labor	**6**	**9,889**	**6,511**	**23,747**	**2,627**	**0**	**0**
Total Energy Projects	**6**	**9,889**	**6,511**	**23,990**	**2,627**	**0**	**0**

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Block: Production Operations
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PNPD Regulatory Affairs							
PNP Regulatory Affairs							
Labor	368	251	169	0	0	0	0
Non-Labor	135	1,016	54	0	0	0	0
Total PNP	504	1,267	223	0	0	0	0
Regulatory Affairs							
Labor	**368**	**251**	**169**	**0**	**0**	**0**	**0**
Non-Labor	**135**	**1,016**	**54**	**0**	**0**	**0**	**0**
Total Regulatory Affairs	**504**	**1,267**	**223**	**0**	**0**	**0**	**0**
PNRD Technology							
PNR Technology							
Labor	100,773	102,131	106,267	3,746	1,149	0	0
Non-Labor	15,316	-24,379	91,467	9,849	-26,483	0	0
Total PNR	116,090	77,752	197,734	13,595	-25,334	0	0
Technology							
Labor	**100,773**	**102,131**	**106,267**	**3,746**	**1,149**	**0**	**0**
Non-Labor	**15,316**	**-24,379**	**91,467**	**9,849**	**-26,483**	**0**	**0**
Total Technology	**116,090**	**77,752**	**197,734**	**13,595**	**-25,334**	**0**	**0**
PP0 Industrial Relations							
PPA Admin-Ind Rel							
Labor	27,925	23,400	20,400	-29,000	0	0	0
Non-Labor	0	0	0	13	344	0	0
Total PPA	27,925	23,400	20,400	-28,987	344	0	0
Industrial Relations							
Labor	**27,925**	**23,400**	**20,400**	**-29,000**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**13**	**344**	**0**	**0**
Total Industrial Relations	**27,925**	**23,400**	**20,400**	**-28,987**	**344**	**0**	**0**
PQCD Corp Communications							
PQC Corp Communications							
Labor	5,771	0	0	0	0	0	0
Non-Labor	15,994	0	0	0	0	0	0
Total PQC	21,765	0	0	0	0	0	0

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Corp Communications							
Labor	**5,771**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**15,994**	**0**	**0**	**0**	**0**	**0**	**0**
Total Corp Communicatio	**21,765**	**0**	**0**	**0**	**0**	**0**	**0**
PR0 System Operation							
PRC Communications							
Labor	0	0	0	602	0	0	0
Non-Labor	0	0	0	718	0	0	0
Total PRC	0	0	0	1,320	0	0	0
PRD Operating Dispatch							
Labor	0	0	979	0	0	0	88,812
Non-Labor	0	1,015	869	0	0	0	101,728
Total PRD	0	1,015	1,849	0	0	0	190,540
PRE Operating Engineering							
Labor	31,848	18,306	159	0	901	7,916	0
Non-Labor	29,860	17,638	248	0	1,114	12,893	0
Total PRE	61,708	35,944	406	0	2,015	20,809	0
PRX Construction Mgt							
Labor	0	1,285	0	1,701	0	0	0
Non-Labor	0	970	0	2,068	0	0	0
Total PRX	0	2,255	0	3,769	0	0	0
System Operation							
Labor	**31,848**	**19,591**	**1,138**	**2,303**	**901**	**7,916**	**88,812**
Non-Labor	**29,860**	**19,624**	**1,117**	**2,786**	**1,114**	**12,893**	**101,728**
Total System Operation	**61,708**	**39,214**	**2,255**	**5,089**	**2,015**	**20,809**	**190,540**
PS0 Energy Services							
PSD Cust Efficiency Pgms							
Labor	295	729	0	0	0	0	0
Non-Labor	154	250	0	0	0	0	0
Total PSD	448	979	0	0	0	0	0
Energy Services							
Labor	**295**	**729**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**154**	**250**	**0**	**0**	**0**	**0**	**0**
Total Energy Services	**448**	**979**	**0**	**0**	**0**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PSMD Fcsts & Research							
PSM Forecasts & Research							
Labor	0	0	1,118	832	1,306	765	794
Non-Labor	0	0	371	334	586	377	354
Total PSM	0	0	1,489	1,166	1,892	1,142	1,148
Fcsts & Research							
Labor	**0**	**0**	**1,118**	**832**	**1,306**	**765**	**794**
Non-Labor	**0**	**0**	**371**	**334**	**586**	**377**	**354**
Total Fcsts & Research	**0**	**0**	**1,489**	**1,166**	**1,892**	**1,142**	**1,148**
PSRD Cust Tech App							
PSR Cust Tech Applicatns							
Labor	0	13,123	363	0	0	0	0
Non-Labor	0	3,257	121	0	0	0	0
Total PSR	0	16,380	484	0	0	0	0
Cust Tech App							
Labor	**0**	**13,123**	**363**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**3,257**	**121**	**0**	**0**	**0**	**0**
Total Cust Tech App	**0**	**16,380**	**484**	**0**	**0**	**0**	**0**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	157	265	57	551	0	0	0
Non-Labor	174	238	61	715	0	0	0
Total PVL	332	503	117	1,266	0	0	0
PVM Materials Managemen							
Labor	0	0	0	0	0	0	0
Non-Labor	0	122	0	0	0	0	0
Total PVM	0	122	0	0	0	0	0
Support Services							
Labor	**157**	**265**	**57**	**551**	**0**	**0**	**0**
Non-Labor	**174**	**361**	**61**	**715**	**0**	**0**	**0**
Total Support Services	**332**	**625**	**117**	**1,266**	**0**	**0**	**0**

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Block: Production Operations
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PX0 System Planning							
PXA Adm-Sys Plng							
Labor	0	0	0	0	617	43,319	50,303
Non-Labor	0	0	0	0	401	60,942	53,604
Total PXA	0	0	0	0	1,018	104,261	103,907
PYB Generation Planning							
Labor	0	0	0	44,384	28,596	358	371
Non-Labor	0	0	0	123,266	16,405	10,955	10,946
Total PYB	0	0	0	167,650	45,001	11,313	11,317
PYT Transmission Plng							
Labor	0	0	0	165	152	0	0
Non-Labor	0	0	0	197	181	0	0
Total PYT	0	0	0	362	333	0	0
System Planning							
Labor	**0**	**0**	**0**	**44,549**	**29,366**	**43,677**	**50,675**
Non-Labor	**0**	**0**	**0**	**123,463**	**16,987**	**71,897**	**64,550**
Total System Planning	**0**	**0**	**0**	**168,012**	**46,353**	**115,574**	**115,224**
PY9 Pwr Sup Engineering							
PYA Admin-Plng & Engr							
Labor	1,531	652	1,013	2,242	2,713	0	0
Non-Labor	46	227	400	1,179	1,548	549	553
Total PYA	1,577	879	1,412	3,421	4,262	549	553
PYC Support Staff							
Labor	25	24	0	28	0	445	463
Non-Labor	21	17	0	25	0	468	432
Total PYC	46	41	0	54	0	913	895
PYE PS Technical Svcs							
Labor	1,242	0	53	0	0	0	0
Non-Labor	541	60	105	65	65	0	0
Total PYE	1,783	60	157	65	65	0	0
PYF PP Electrical Engr							
Labor	240	99	19	66	3,052	0	0
Non-Labor	146	52	12	52	3,430	0	0
Total PYF	386	152	30	117	6,482	0	0

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PYG PP Drafting							
Labor	70	34	0	37	0	0	0
Non-Labor	44	17	0	26	0	0	0
Total PYG	114	51	0	63	0	0	0
PYJ PP Project Mgt							
Labor	17,577	48	0	99	0	0	10,158
Non-Labor	8,442	19	0	54	0	0	5,905
Total PYJ	26,018	66	0	153	0	0	16,063
PYM PP Mechanical Engr							
Labor	45	1,160	0	30,939	189	0	0
Non-Labor	23	439	0	19,294	142	0	0
Total PYM	68	1,599	0	50,232	331	0	0
Pwr Sup Engineering							
Labor	**20,729**	**2,017**	**1,084**	**33,410**	**5,954**	**445**	**10,621**
Non-Labor	**9,263**	**831**	**516**	**20,695**	**5,186**	**1,017**	**6,889**
Total Pwr Sup Engineering	**29,992**	**2,848**	**1,600**	**54,105**	**11,140**	**1,462**	**17,510**
PYPD Integrated Res Plng							
PYP Integrated Res Plng							
Labor	20,122	3,602	13,052	8,316	0	0	0
Non-Labor	38,866	31,938	23,900	3,872	0	0	0
Total PYP	58,987	35,540	36,952	12,189	0	0	0
Integrated Res Plng							
Labor	**20,122**	**3,602**	**13,052**	**8,316**	**0**	**0**	**0**
Non-Labor	**38,866**	**31,938**	**23,900**	**3,872**	**0**	**0**	**0**
Total Integrated Res Plng	**58,987**	**35,540**	**36,952**	**12,189**	**0**	**0**	**0**
Total Account							
Labor	**1,055,007**	**894,439**	**1,021,150**	**361,850**	**689,390**	**746,024**	**958,249**
Non-Labor	**1,764,394**	**886,223**	**1,523,929**	**1,937,002**	**1,700,376**	**2,075,227**	**2,395,006**
Total 506030	**2,819,401**	**1,780,663**	**2,545,079**	**2,298,852**	**2,389,766**	**2,821,251**	**3,353,255**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
507030 RENTS EXPENSE-KAHE							
PNCD Legal							
PNL Land & Rights of Way							
Labor	0	0	0	0	0	0	0
Non-Labor	42,601	70,625	73,540	73,540	96,854	79,893	80,482
Total PNL	42,601	70,625	73,540	73,540	96,854	79,893	80,482
Legal							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**42,601**	**70,625**	**73,540**	**73,540**	**96,854**	**79,893**	**80,482**
Total Legal	**42,601**	**70,625**	**73,540**	**73,540**	**96,854**	**79,893**	**80,482**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**42,601**	**70,625**	**73,540**	**73,540**	**96,854**	**79,893**	**80,482**
Total 507030	**42,601**	**70,625**	**73,540**	**73,540**	**96,854**	**79,893**	**80,482**
546 OPER SUPV & ENG- OTH PRD							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	-23,414	-14,446	-55,586	-10,161	-944
Total (G/L codes)	0	0	-23,414	-14,446	-55,586	-10,161	-944
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**-23,414**	**-14,446**	**-55,586**	**-10,161**	**-944**
Total (G/L codes)	**0**	**0**	**-23,414**	**-14,446**	**-55,586**	**-10,161**	**-944**
PB9 Engineering							
PBE T&D Engineering							
Labor	0	0	4,128	1,454	129	0	0
Non-Labor	0	0	4,505	1,838	162	0	0
Total PBE	0	0	8,633	3,292	291	0	0

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PBY Substn, Protect & Tel							
Labor	0	0	5,671	0	0	0	0
Non-Labor	0	0	5,874	0	0	0	0
Total PBY	0	0	11,546	0	0	0	0
Engineering							
Labor	**0**	**0**	**9,799**	**1,454**	**129**	**0**	**0**
Non-Labor	**0**	**0**	**10,380**	**1,838**	**162**	**0**	**0**
Total Engineering	**0**	**0**	**20,179**	**3,292**	**291**	**0**	**0**
PI2D Pwr Supp O&M							
PIP Plan & Engr							
Labor	0	0	0	1,297	90	0	0
Non-Labor	0	0	0	789	66	0	0
Total PIP	0	0	0	2,086	156	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**1,297**	**90**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**789**	**66**	**0**	**0**
Total Pwr Supp O&M	**0**	**0**	**0**	**2,086**	**156**	**0**	**0**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	55	0	0	0	0
Non-Labor	0	0	24	0	0	0	0
Total PJA	0	0	79	0	0	0	0
PJW Water & Haz Mat							
Labor	0	0	99	423	0	0	0
Non-Labor	0	0	29	169	0	0	0
Total PJW	0	0	128	592	0	0	0
Environmental							
Labor	**0**	**0**	**154**	**423**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**53**	**169**	**0**	**0**	**0**
Total Environmental	**0**	**0**	**207**	**592**	**0**	**0**	**0**

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Block: Production Operations
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PNGD Energy Projects							
PNG EnergyProjects							
Labor	0	0	73,821	33,190	133,704	18,824	0
Non-Labor	0	0	136,390	65,829	103,829	31,870	30,800
Total PNG	0	0	210,211	99,019	237,533	50,694	30,800
Energy Projects							
Labor	**0**	**0**	**73,821**	**33,190**	**133,704**	**18,824**	**0**
Non-Labor	**0**	**0**	**136,390**	**65,829**	**103,829**	**31,870**	**30,800**
Total Energy Projects	**0**	**0**	**210,211**	**99,019**	**237,533**	**50,694**	**30,800**
PNRD Technology							
PNR Technology							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	418	0	0	0
Total PNR	0	0	0	418	0	0	0
Technology							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**418**	**0**	**0**	**0**
Total Technology	**0**	**0**	**0**	**418**	**0**	**0**	**0**
PQCD Corp Communications							
PQC Corp Communications							
Labor	0	0	1,324	0	0	0	0
Non-Labor	0	0	513	0	0	0	0
Total PQC	0	0	1,837	0	0	0	0
Corp Communications							
Labor	**0**	**0**	**1,324**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**513**	**0**	**0**	**0**	**0**
Total Corp Communicatio	**0**	**0**	**1,837**	**0**	**0**	**0**	**0**
PR0 System Operation							
PRE Operating Engineering							
Labor	0	0	0	0	17	0	0
Non-Labor	0	0	0	0	26	0	0
Total PRE	0	0	0	0	43	0	0

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Block: Production Operations
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
System Operation							
Labor	**0**	**0**	**0**	**0**	**17**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**26**	**0**	**0**
Total System Operation	**0**	**0**	**0**	**0**	**43**	**0**	**0**
PSRD Cust Tech App							
PSR Cust Tech Applicatns							
Labor	0	0	288	0	0	0	0
Non-Labor	0	0	97	0	0	0	0
Total PSR	0	0	385	0	0	0	0
Cust Tech App							
Labor	**0**	**0**	**288**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**97**	**0**	**0**	**0**	**0**
Total Cust Tech App	**0**	**0**	**385**	**0**	**0**	**0**	**0**
PX0 System Planning							
PXA Adm-Sys Plng							
Labor	0	0	0	0	52	0	0
Non-Labor	0	0	0	0	36	0	0
Total PXA	0	0	0	0	87	0	0
PXB Generation Bidding							
Labor	0	0	0	0	3,130	0	0
Non-Labor	0	0	0	0	2,196	0	0
Total PXB	0	0	0	0	5,326	0	0
PYT Transmission Plng							
Labor	0	0	0	0	1,011	0	0
Non-Labor	0	0	0	0	1,085	0	0
Total PYT	0	0	0	0	2,096	0	0
System Planning							
Labor	**0**	**0**	**0**	**0**	**4,192**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**3,317**	**0**	**0**
Total System Planning	**0**	**0**	**0**	**0**	**7,509**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Total Account							
Labor	**0**	**0**	**85,386**	**36,364**	**138,132**	**18,824**	**0**
Non-Labor	**0**	**0**	**124,019**	**54,598**	**51,813**	**21,709**	**29,856**
Total 546	**0**	**0**	**209,405**	**90,961**	**189,945**	**40,533**	**29,856**
548 GENERATION EXP- OTH PROD							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-76	-182	-5,910	-25,255	-38,621	-30,334	-30,926
Total (G/L codes)	-76	-182	-5,910	-25,255	-38,621	-30,334	-30,926
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-76**	**-182**	**-5,910**	**-25,255**	**-38,621**	**-30,334**	**-30,926**
Total (G/L codes)	**-76**	**-182**	**-5,910**	**-25,255**	**-38,621**	**-30,334**	**-30,926**
PI0 Production							
PIM Maintenance Admin							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	2,850	0	0	0	0
Total PIM	0	0	2,850	0	0	0	0
PIO Operations Admin							
Labor	0	441	12,490	0	0	0	0
Non-Labor	0	182	9,146	0	0	0	0
Total PIO	0	622	21,636	0	0	0	0
PIW Waiau Stn Oper							
Labor	0	0	682	0	0	0	0
Non-Labor	750	2,703	10,516	0	0	0	0
Total PIW	750	2,703	11,198	0	0	0	0
PIX Waiau Stn Maint							
Labor	144	144	0	0	0	0	0
Non-Labor	14,197	6,678	0	0	0	0	0
Total PIX	14,341	6,822	0	0	0	0	0

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Production							
Labor	**144**	**584**	**13,172**	**0**	**0**	**0**	**0**
Non-Labor	**14,947**	**9,563**	**22,512**	**0**	**0**	**0**	**0**
Total Production	**15,091**	**10,147**	**35,684**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	0	702	0	0
Non-Labor	0	0	0	0	507	0	0
Total PIB	0	0	0	0	1,209	0	0
PIM Maintenance Admin							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	1,730,208	2,578,568	2,947,546	2,757,109
Total PIM	0	0	0	1,730,208	2,578,568	2,947,546	2,757,109
PIO Operations Admin							
Labor	0	0	0	18,856	202	0	0
Non-Labor	0	0	0	15,861	171	0	0
Total PIO	0	0	0	34,717	373	0	0
PIP Plan & Engr							
Labor	0	0	0	23,318	56,869	49,526	55,958
Non-Labor	0	0	0	20,735	50,730	39,694	40,028
Total PIP	0	0	0	44,053	107,600	89,220	95,986
PIW Waiau Stn Oper							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	17,019	15	0	0
Total PIW	0	0	0	17,019	15	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**42,173**	**57,774**	**49,526**	**55,958**
Non-Labor	**0**	**0**	**0**	**1,783,822**	**2,629,991**	**2,987,240**	**2,797,136**
Total Pwr Supp O&M	**0**	**0**	**0**	**1,825,996**	**2,687,764**	**3,036,766**	**2,853,095**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	0	40	136	0	0
Non-Labor	0	0	0	26	101	0	0
Total PJA	0	0	0	66	236	0	0

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PJB Air Quality & Noise							
Labor	0	0	0	351	1,825	0	367
Non-Labor	0	0	0	148	798	0	146
Total PJB	0	0	0	499	2,623	0	513
PJW Water & Haz Mat							
Labor	0	0	0	0	0	0	882
Non-Labor	0	0	0	0	18	0	361
Total PJW	0	0	0	0	18	0	1,242
Environmental							
Labor	**0**	**0**	**0**	**391**	**1,961**	**0**	**1,249**
Non-Labor	**0**	**0**	**0**	**175**	**917**	**0**	**506**
Total Environmental	**0**	**0**	**0**	**565**	**2,877**	**0**	**1,755**
PR0 System Operation							
PRR Relay							
Labor	0	0	0	0	1,470	0	0
Non-Labor	0	0	0	0	1,921	0	0
Total PRR	0	0	0	0	3,391	0	0
System Operation							
Labor	**0**	**0**	**0**	**0**	**1,470**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**1,921**	**0**	**0**
Total System Operation	**0**	**0**	**0**	**0**	**3,391**	**0**	**0**
PV9 Support Services							
PVA Admin-Supp Svcs							
Labor	0	0	0	0	2,418	0	0
Non-Labor	0	0	0	0	1,380	0	0
Total PVA	0	0	0	0	3,799	0	0
PVL Electric & Welding Svc							
Labor	0	0	0	0	373	0	0
Non-Labor	0	0	0	0	440	0	0
Total PVL	0	0	0	0	813	0	0
Support Services							
Labor	**0**	**0**	**0**	**0**	**2,792**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**1,820**	**0**	**0**
Total Support Services	**0**	**0**	**0**	**0**	**4,612**	**0**	**0**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Total Account							
Labor	**144**	**584**	**13,172**	**42,564**	**63,996**	**49,526**	**57,207**
Non-Labor	**14,871**	**9,381**	**16,602**	**1,758,742**	**2,596,028**	**2,956,906**	**2,766,717**
Total 548	**15,015**	**9,965**	**29,775**	**1,801,306**	**2,660,024**	**3,006,433**	**2,823,924**
5481 GENERATION EXP- OTH PROD CP1							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	-153,212
Total (G/L codes)	0	0	0	0	0	0	-153,212
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**-153,212**
Total (G/L codes)	**0**	**0**	**0**	**0**	**0**	**0**	**-153,212**
PI2D Pwr Supp O&M							
PIY CIP Stn Oper							
Labor	0	0	0	0	0	0	232,736
Non-Labor	0	0	0	0	0	0	394,255
Total PIY	0	0	0	0	0	0	626,990
PIZ CIP Stn Maint							
Labor	0	0	0	0	0	0	82,991
Non-Labor	0	0	0	0	0	0	70,793
Total PIZ	0	0	0	0	0	0	153,784
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**315,726**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**465,047**
Total Pwr Supp O&M	**0**	**0**	**0**	**0**	**0**	**0**	**780,774**
PJ0 Environmental							
PJB Air Quality & Noise							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	48,461
Total PJB	0	0	0	0	0	0	48,461

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PJW Water & Haz Mat							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	20,221
Total PJW	0	0	0	0	0	0	20,221
Environmental							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**68,682**
Total Environmental	**0**	**0**	**0**	**0**	**0**	**0**	**68,682**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**315,726**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**380,518**
Total 5481	**0**	**0**	**0**	**0**	**0**	**0**	**696,244**
549 MISC EXPENSES- OTH PROD							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	-5,805	-9,350	-78,398	-102,585	-65,773	-72,442
Total (G/L codes)	0	-5,805	-9,350	-78,398	-102,585	-65,773	-72,442
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**-5,805**	**-9,350**	**-78,398**	**-102,585**	**-65,773**	**-72,442**
Total (G/L codes)	**0**	**-5,805**	**-9,350**	**-78,398**	**-102,585**	**-65,773**	**-72,442**
P1WD VP-Cust Sol							
P1W VP-Cust Solutions							
Labor	0	0	0	0	439	0	0
Non-Labor	0	0	0	0	111	0	0
Total P1W	0	0	0	0	551	0	0
VP-Cust Sol							
Labor	**0**	**0**	**0**	**0**	**439**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**111**	**0**	**0**
Total VP-Cust Sol	**0**	**0**	**0**	**0**	**551**	**0**	**0**

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P3VD VP-Govt & Comm Aff							
P3V VP-Govt & Comm Affai							
Labor	0	0	771	2,105	1,842	0	0
Non-Labor	0	0	213	802	774	0	0
Total P3V	0	0	984	2,907	2,616	0	0
VP-Govt & Comm Aff							
Labor	**0**	**0**	**771**	**2,105**	**1,842**	**0**	**0**
Non-Labor	**0**	**0**	**213**	**802**	**774**	**0**	**0**
Total VP-Govt & Comm Aff	**0**	**0**	**984**	**2,907**	**2,616**	**0**	**0**
P9SD SVP-En Sol							
P9S Sr VP-Energy Solution							
Labor	0	0	978	20,305	27,524	0	0
Non-Labor	0	151,450	274,531	37,395	33,241	25,000	25,625
Total P9S	0	151,450	275,509	57,701	60,765	25,000	25,625
SVP-En Sol							
Labor	**0**	**0**	**978**	**20,305**	**27,524**	**0**	**0**
Non-Labor	**0**	**151,450**	**274,531**	**37,395**	**33,241**	**25,000**	**25,625**
Total SVP-En Sol	**0**	**151,450**	**275,509**	**57,701**	**60,765**	**25,000**	**25,625**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	0	156	0	0	0	0	0
Non-Labor	0	194	0	0	0	0	0
Total PBA	0	350	0	0	0	0	0
PBT Structural							
Labor	0	0	0	80	184	0	0
Non-Labor	0	0	0	98	211	0	0
Total PBT	0	0	0	178	395	0	0
Engineering							
Labor	**0**	**156**	**0**	**80**	**184**	**0**	**0**
Non-Labor	**0**	**194**	**0**	**98**	**211**	**0**	**0**
Total Engineering	**0**	**350**	**0**	**178**	**395**	**0**	**0**

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PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	34,260	32,016	40,236
Total PEZ	0	0	0	0	34,260	32,016	40,236
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**34,260**	**32,016**	**40,236**
Total Info Tech & Svcs	**0**	**0**	**0**	**0**	**34,260**	**32,016**	**40,236**
PH9 Sfty Sec & Facil							
PHB Facilities Operation							
Labor	0	0	0	0	288	0	0
Non-Labor	0	0	0	0	156	0	0
Total PHB	0	0	0	0	445	0	0
Sfty Sec & Facil							
Labor	**0**	**0**	**0**	**0**	**288**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**156**	**0**	**0**
Total Sfty Sec & Facil	**0**	**0**	**0**	**0**	**445**	**0**	**0**
PI0 Production							
PIA Admin-PS Services							
Labor	0	0	186	0	0	0	0
Non-Labor	0	0	102	0	0	0	0
Total PIA	0	0	288	0	0	0	0
PYB Generation Planning							
Labor	0	8,122	222	0	0	0	0
Non-Labor	0	1,629	59	0	0	0	0
Total PYB	0	9,751	281	0	0	0	0
PYT Transmission Plng							
Labor	0	8,791	176	0	0	0	0
Non-Labor	0	7,288	166	0	0	0	0
Total PYT	0	16,079	342	0	0	0	0

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Production							
Labor	**0**	**16,913**	**584**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**8,917**	**327**	**0**	**0**	**0**	**0**
Total Production	**0**	**25,831**	**911**	**0**	**0**	**0**	**0**
PI1D Pwr Supp Svcs							
PIA Admin-PS Services							
Labor	0	0	0	439	57	0	0
Non-Labor	0	0	0	254	30	0	0
Total PIA	0	0	0	694	88	0	0
Pwr Supp Svcs							
Labor	**0**	**0**	**0**	**439**	**57**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**254**	**30**	**0**	**0**
Total Pwr Supp Svcs	**0**	**0**	**0**	**694**	**88**	**0**	**0**
PI2D Pwr Supp O&M							
PIP Plan & Engr							
Labor	0	0	0	0	1,982	0	0
Non-Labor	0	0	0	0	1,877	0	0
Total PIP	0	0	0	0	3,859	0	0
PIT Traveling Maintenance							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	58	0	0
Total PIT	0	0	0	0	58	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**0**	**1,982**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**1,935**	**0**	**0**
Total Pwr Supp O&M	**0**	**0**	**0**	**0**	**3,917**	**0**	**0**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	0	0	239	0	0
Non-Labor	0	0	0	0	112	0	0
Total PJA	0	0	0	0	351	0	0

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PJB Air Quality & Noise							
Labor	0	0	0	0	3,322	0	0
Non-Labor	0	0	0	0	1,694	0	0
Total PJB	0	0	0	0	5,016	0	0
PJC Chemistry							
Labor	0	0	0	0	1,656	0	0
Non-Labor	0	0	0	0	806	0	0
Total PJC	0	0	0	0	2,462	0	0
PJW Water & Haz Mat							
Labor	0	0	0	4,870	10,537	0	0
Non-Labor	0	0	0	1,900	4,809	0	0
Total PJW	0	0	0	6,770	15,346	0	0
Environmental							
Labor	**0**	**0**	**0**	**4,870**	**15,754**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**1,900**	**7,421**	**0**	**0**
Total Environmental	**0**	**0**	**0**	**6,770**	**23,174**	**0**	**0**
PNCD Legal							
PNC Legal							
Labor	0	0	0	2,529	2,812	0	0
Non-Labor	0	0	0	862	1,001	0	0
Total PNC	0	0	0	3,391	3,812	0	0
PNL Land & Rights of Way							
Labor	0	0	298	752	2,183	0	0
Non-Labor	0	0	116	389	1,235	0	0
Total PNL	0	0	414	1,141	3,418	0	0
Legal							
Labor	**0**	**0**	**298**	**3,281**	**4,994**	**0**	**0**
Non-Labor	**0**	**0**	**116**	**1,252**	**2,236**	**0**	**0**
Total Legal	**0**	**0**	**414**	**4,532**	**7,230**	**0**	**0**
PNGD Energy Projects							
PNG EnergyProjects							
Labor	0	5,267	8,855	19,152	21,628	3,742	11,681
Non-Labor	0	1,337	2,416	7,329	8,929	1,815	4,766
Total PNG	0	6,605	11,271	26,481	30,557	5,557	16,447

E1
Block: Production Operations
Account: 549

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Energy Projects							
Labor	**0**	**5,267**	**8,855**	**19,152**	**21,628**	**3,742**	**11,681**
Non-Labor	**0**	**1,337**	**2,416**	**7,329**	**8,929**	**1,815**	**4,766**
Total Energy Projects	**0**	**6,605**	**11,271**	**26,481**	**30,557**	**5,557**	**16,447**
PNRD Technology							
PNR Technology							
Labor	0	0	11,531	131,343	132,109	108,343	132,029
Non-Labor	0	0	94,984	382,249	398,391	563,013	762,899
Total PNR	0	0	106,515	513,592	530,500	671,356	894,928
Technology							
Labor	**0**	**0**	**11,531**	**131,343**	**132,109**	**108,343**	**132,029**
Non-Labor	**0**	**0**	**94,984**	**382,249**	**398,391**	**563,013**	**762,899**
Total Technology	**0**	**0**	**106,515**	**513,592**	**530,500**	**671,356**	**894,928**
PQCD Corp Communications							
PQC Corp Communications							
Labor	0	0	0	4,322	0	0	0
Non-Labor	0	0	0	1,639	0	0	0
Total PQC	0	0	0	5,961	0	0	0
Corp Communications							
Labor	**0**	**0**	**0**	**4,322**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**1,639**	**0**	**0**	**0**
Total Corp Communicatio	**0**	**0**	**0**	**5,961**	**0**	**0**	**0**
PQED Educ & Cons Affairs							
PQE Educ & Cons Affairs							
Labor	0	0	0	135	0	0	0
Non-Labor	0	0	0	64	0	0	0
Total PQE	0	0	0	200	0	0	0
Educ & Cons Affairs							
Labor	**0**	**0**	**0**	**135**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**64**	**0**	**0**	**0**
Total Educ & Cons Affairs	**0**	**0**	**0**	**200**	**0**	**0**	**0**

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Block: Production Operations
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PSND Marketing Svcs							
PSN Marketing Services							
Labor	0	0	0	1,232	2,252	0	0
Non-Labor	0	0	0	525	1,044	0	0
Total PSN	0	0	0	1,757	3,295	0	0
Marketing Svcs							
Labor	**0**	**0**	**0**	**1,232**	**2,252**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**525**	**1,044**	**0**	**0**
Total Marketing Svcs	**0**	**0**	**0**	**1,757**	**3,295**	**0**	**0**
PSRD Cust Tech App							
PSR Cust Tech Applicatns							
Labor	0	0	0	249	351	0	0
Non-Labor	0	0	0	119	171	0	0
Total PSR	0	0	0	369	522	0	0
Cust Tech App							
Labor	**0**	**0**	**0**	**249**	**351**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**119**	**171**	**0**	**0**
Total Cust Tech App	**0**	**0**	**0**	**369**	**522**	**0**	**0**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	0	0	0	0	1,081	0	0
Non-Labor	0	0	0	0	1,406	0	0
Total PVL	0	0	0	0	2,486	0	0
Support Services							
Labor	**0**	**0**	**0**	**0**	**1,081**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**1,406**	**0**	**0**
Total Support Services	**0**	**0**	**0**	**0**	**2,486**	**0**	**0**
PX0 System Planning							
PYB Generation Planning							
Labor	0	0	0	498	0	0	0
Non-Labor	0	0	0	195	0	0	0
Total PYB	0	0	0	693	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PYT Transmission Plng							
Labor	0	0	0	43	0	8,998	9,558
Non-Labor	0	0	0	48	0	11,480	11,277
Total PYT	0	0	0	91	0	20,478	20,835
System Planning							
Labor	**0**	**0**	**0**	**541**	**0**	**8,998**	**9,558**
Non-Labor	**0**	**0**	**0**	**243**	**0**	**11,480**	**11,277**
Total System Planning	**0**	**0**	**0**	**784**	**0**	**20,478**	**20,835**
PY9 Pwr Sup Engineering							
PYF PP Electrical Engr							
Labor	0	522	0	0	0	0	0
Non-Labor	0	277	0	0	0	0	0
Total PYF	0	800	0	0	0	0	0
PYM PP Mechanical Engr							
Labor	0	215	0	0	141	0	0
Non-Labor	0	77	0	0	104	0	0
Total PYM	0	292	0	0	245	0	0
Pwr Sup Engineering							
Labor	**0**	**738**	**0**	**0**	**141**	**0**	**0**
Non-Labor	**0**	**354**	**0**	**0**	**104**	**0**	**0**
Total Pwr Sup Engineering	**0**	**1,092**	**0**	**0**	**245**	**0**	**0**
PYPD Integrated Res Plng							
PYP Integrated Res Plng							
Labor	0	0	0	12,024	10,335	14,630	15,175
Non-Labor	0	0	0	7,328	6,903	9,049	8,451
Total PYP	0	0	0	19,352	17,238	23,679	23,626
Integrated Res Plng							
Labor	**0**	**0**	**0**	**12,024**	**10,335**	**14,630**	**15,175**
Non-Labor	**0**	**0**	**0**	**7,328**	**6,903**	**9,049**	**8,451**
Total Integrated Res Plng	**0**	**0**	**0**	**19,352**	**17,238**	**23,679**	**23,626**

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Total Account							
Labor	**0**	**23,074**	**23,018**	**200,079**	**220,961**	**135,713**	**168,444**
Non-Labor	**0**	**156,447**	**363,237**	**362,800**	**394,735**	**576,599**	**780,812**
Total 549	**0**	**179,522**	**386,255**	**562,879**	**615,696**	**712,312**	**949,256**
5491 Misc Oth Prod Exp-CP1							
PI2D Pwr Supp O&M							
PIZ CIP Stn Maint							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	49,000
Total PIZ	0	0	0	0	0	0	49,000
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**49,000**
Total Pwr Supp O&M	**0**	**0**	**0**	**0**	**0**	**0**	**49,000**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**49,000**
Total 5491	**0**	**0**	**0**	**0**	**0**	**0**	**49,000**
557 OTHER POWER SUPPLY EXPENSES							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-129,387	-108,489	-134,808	-165,772	-204,651	-295,646	-257,012
Total (G/L codes)	-129,387	-108,489	-134,808	-165,772	-204,651	-295,646	-257,012
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-129,387**	**-108,489**	**-134,808**	**-165,772**	**-204,651**	**-295,646**	**-257,012**
Total (G/L codes)	**-129,387**	**-108,489**	**-134,808**	**-165,772**	**-204,651**	**-295,646**	**-257,012**

E1
Block: Production Operations
Account: 557

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PB9 Engineering							
PBE T&D Engineering							
Labor	0	0	2,904	0	120	0	0
Non-Labor	0	0	3,177	0	165	0	0
Total PBE	0	0	6,081	0	285	0	0
PBY Substn, Protect & Tel							
Labor	0	1,580	3,132	237	309	0	0
Non-Labor	0	1,387	3,649	296	439	0	0
Total PBY	0	2,968	6,781	533	748	0	0
Engineering							
Labor	**0**	**1,580**	**6,036**	**237**	**429**	**0**	**0**
Non-Labor	**0**	**1,387**	**6,826**	**296**	**604**	**0**	**0**
Total Engineering	**0**	**2,968**	**12,862**	**533**	**1,033**	**0**	**0**
PC0 Customer Service							
PCB Cust Acctg & Bill							
Labor	7,546	5,759	6,273	6,552	2,809	7,315	5,311
Non-Labor	3,810	2,292	3,228	4,171	1,956	4,524	2,958
Total PCB	11,356	8,051	9,501	10,723	4,766	11,839	8,269
PCM Meter Reading							
Labor	0	0	0	0	6,411	0	0
Non-Labor	0	0	0	0	3,860	0	0
Total PCM	0	0	0	0	10,271	0	0
PCP Pmt Proc & Supp Ctr							
Labor	0	0	0	1,019	0	0	0
Non-Labor	0	0	0	697	0	0	0
Total PCP	0	0	0	1,715	0	0	0
PCS Customer Acct Svcs							
Labor	0	1,719	1,216	74	58	2,296	2,382
Non-Labor	0	495	543	45	36	1,131	1,061
Total PCS	0	2,214	1,758	119	95	3,426	3,443
Customer Service							
Labor	**7,546**	**7,478**	**7,488**	**7,644**	**9,279**	**9,611**	**7,693**
Non-Labor	**3,810**	**2,788**	**3,770**	**4,913**	**5,853**	**5,655**	**4,018**
Total Customer Service	**11,356**	**10,265**	**11,259**	**12,558**	**15,132**	**15,265**	**11,712**

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Block: Production Operations
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PI0 Production							
PIA Admin-PS Services							
Labor	0	562	2,539	0	0	0	0
Non-Labor	0	190	1,615	0	0	0	0
Total PIA	0	752	4,154	0	0	0	0
PIB Admin-PS O&M							
Labor	0	51	81	0	0	0	0
Non-Labor	0	22	26	0	0	0	0
Total PIB	0	73	107	0	0	0	0
PIC Power Purchase							
Labor	307,910	324,431	339,597	0	0	0	0
Non-Labor	387,634	399,892	236,139	0	0	0	0
Total PIC	695,544	724,323	575,736	0	0	0	0
PYB Generation Planning							
Labor	10,470	8,596	4,626	0	0	0	0
Non-Labor	3,611	2,461	1,448	0	0	0	0
Total PYB	14,082	11,057	6,074	0	0	0	0
PYT Transmission Plng							
Labor	165	4,453	2,261	0	0	0	0
Non-Labor	141	4,003	2,215	0	0	0	0
Total PYT	306	8,456	4,476	0	0	0	0
Production							
Labor	**318,544**	**338,094**	**349,105**	**0**	**0**	**0**	**0**
Non-Labor	**391,387**	**406,568**	**241,442**	**0**	**0**	**0**	**0**
Total Production	**709,931**	**744,662**	**590,547**	**0**	**0**	**0**	**0**
PI1D Pwr Supp Svcs							
PIA Admin-PS Services							
Labor	0	0	0	947	775	5,669	0
Non-Labor	0	0	0	527	418	2,977	0
Total PIA	0	0	0	1,474	1,193	8,646	0
PIC Power Purchase							
Labor	0	0	0	352,468	333,266	387,179	366,451
Non-Labor	0	0	0	261,726	261,989	466,329	536,223
Total PIC	0	0	0	614,194	595,255	853,508	902,674

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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Pwr Supp Svcs							
Labor	**0**	**0**	**0**	**353,415**	**334,041**	**392,848**	**366,451**
Non-Labor	**0**	**0**	**0**	**262,253**	**262,407**	**469,306**	**536,223**
Total Pwr Supp Svcs	**0**	**0**	**0**	**615,668**	**596,448**	**862,154**	**902,674**
PI2D Pwr Supp O&M							
PIT Traveling Maintenance							
Labor	0	0	0	0	51	0	0
Non-Labor	0	0	0	0	30	0	0
Total PIT	0	0	0	0	81	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**0**	**51**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**30**	**0**	**0**
Total Pwr Supp O&M	**0**	**0**	**0**	**0**	**81**	**0**	**0**
PJ0 Environmental							
PJB Air Quality & Noise							
Labor	0	0	0	0	972	0	0
Non-Labor	0	0	0	0	416	0	0
Total PJB	0	0	0	0	1,388	0	0
PJW Water & Haz Mat							
Labor	0	1,392	0	76	0	0	0
Non-Labor	0	426	0	26	0	0	0
Total PJW	0	1,819	0	102	0	0	0
Environmental							
Labor	**0**	**1,392**	**0**	**76**	**972**	**0**	**0**
Non-Labor	**0**	**426**	**0**	**26**	**416**	**0**	**0**
Total Environmental	**0**	**1,819**	**0**	**102**	**1,388**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKF Financial Analysis							
Labor	1,613	3,862	324	203	0	0	0
Non-Labor	472	992	98	68	0	0	0
Total PKF	2,085	4,854	422	272	0	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Mgt Acctg & Fin Svcs							
Labor	**1,613**	**3,862**	**324**	**203**	**0**	**0**	**0**
Non-Labor	**472**	**992**	**98**	**68**	**0**	**0**	**0**
Total Mgt Acctg & Fin Svc	**2,085**	**4,854**	**422**	**272**	**0**	**0**	**0**
PNCD Legal							
PNC Legal							
Labor	17,453	16,523	10,138	8,488	5,748	0	0
Non-Labor	55,363	12,785	-27,264	-6,810	22,053	0	0
Total PNC	72,816	29,307	-17,126	1,678	27,801	0	0
Legal							
Labor	**17,453**	**16,523**	**10,138**	**8,488**	**5,748**	**0**	**0**
Non-Labor	**55,363**	**12,785**	**-27,264**	**-6,810**	**22,053**	**0**	**0**
Total Legal	**72,816**	**29,307**	**-17,126**	**1,678**	**27,801**	**0**	**0**
PNPD Regulatory Affairs							
PNP Regulatory Affairs							
Labor	0	0	1,989	0	148	0	0
Non-Labor	0	0	841	0	59	0	0
Total PNP	0	0	2,829	0	206	0	0
Regulatory Affairs							
Labor	**0**	**0**	**1,989**	**0**	**148**	**0**	**0**
Non-Labor	**0**	**0**	**841**	**0**	**59**	**0**	**0**
Total Regulatory Affairs	**0**	**0**	**2,829**	**0**	**206**	**0**	**0**
PR0 System Operation							
PRD Operating Dispatch							
Labor	0	0	432	0	0	0	0
Non-Labor	0	0	411	0	0	0	0
Total PRD	0	0	843	0	0	0	0
System Operation							
Labor	**0**	**0**	**432**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**411**	**0**	**0**	**0**	**0**
Total System Operation	**0**	**0**	**843**	**0**	**0**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PS0 Energy Services							
PSP Pricing							
Labor	0	0	79	0	0	0	0
Non-Labor	0	0	25	0	0	0	0
Total PSP	0	0	105	0	0	0	0
Energy Services							
Labor	**0**	**0**	**79**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**25**	**0**	**0**	**0**	**0**
Total Energy Services	**0**	**0**	**105**	**0**	**0**	**0**	**0**
PSMD Fcsts & Research							
PSM Forecasts & Research							
Labor	0	0	39	0	0	0	0
Non-Labor	0	0	13	0	0	0	0
Total PSM	0	0	52	0	0	0	0
Fcsts & Research							
Labor	**0**	**0**	**39**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**13**	**0**	**0**	**0**	**0**
Total Fcsts & Research	**0**	**0**	**52**	**0**	**0**	**0**	**0**
PSND Marketing Svcs							
PSN Marketing Services							
Labor	0	0	97	0	0	0	0
Non-Labor	0	0	32	0	0	0	0
Total PSN	0	0	129	0	0	0	0
Marketing Svcs							
Labor	**0**	**0**	**97**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**32**	**0**	**0**	**0**	**0**
Total Marketing Svcs	**0**	**0**	**129**	**0**	**0**	**0**	**0**
PX0 System Planning							
PXA Adm-Sys Plng							
Labor	0	0	0	0	2,427	0	0
Non-Labor	0	0	0	0	1,607	0	0
Total PXA	0	0	0	0	4,033	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PXB Generation Bidding							
Labor	0	0	0	0	47,417	157,962	138,312
Non-Labor	0	0	0	0	122,423	515,289	793,384
Total PXB	0	0	0	0	169,840	673,251	931,696
PYB Generation Planning							
Labor	0	0	0	167	1,172	0	0
Non-Labor	0	0	0	54	505	0	0
Total PYB	0	0	0	221	1,677	0	0
PYT Transmission Plng							
Labor	0	0	0	0	1,836	8,998	19,116
Non-Labor	0	0	0	0	2,041	11,480	22,555
Total PYT	0	0	0	0	3,878	20,478	41,671
System Planning							
Labor	**0**	**0**	**0**	**167**	**52,852**	**166,960**	**157,428**
Non-Labor	**0**	**0**	**0**	**54**	**126,576**	**526,769**	**815,939**
Total System Planning	**0**	**0**	**0**	**221**	**179,429**	**693,729**	**973,367**
PY9 Pwr Sup Engineering							
PYA Admin-Plng & Engr							
Labor	0	403	0	0	135	0	0
Non-Labor	302,244	302,350	302,244	295,908	295,906	295,908	295,464
Total PYA	302,244	302,753	302,244	295,908	296,041	295,908	295,464
PYE PS Technical Svcs							
Labor	1,118	1,472	1,272	2,540	495	0	0
Non-Labor	531	639	677	1,396	309	0	0
Total PYE	1,649	2,111	1,949	3,936	804	0	0
PYF PP Electrical Engr							
Labor	0	703	850	68	0	0	0
Non-Labor	0	291	550	50	0	0	0
Total PYF	0	994	1,400	119	0	0	0
PYM PP Mechanical Engr							
Labor	0	1,182	2,986	0	0	0	0
Non-Labor	0	384	1,475	0	0	0	0
Total PYM	0	1,567	4,461	0	0	0	0

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RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	RECORDED 2004	RECORDED 2005	RECORDED 2006	RECORDED 2007	BUDGET 2008	BUDGET 2009
Pwr Sup Engineering							
Labor	**1,118**	**3,760**	**5,107**	**2,609**	**630**	**0**	**0**
Non-Labor	**302,775**	**303,664**	**304,946**	**297,354**	**296,215**	**295,908**	**295,464**
Total Pwr Sup Engineering	**303,893**	**307,424**	**310,054**	**299,963**	**296,845**	**295,908**	**295,464**
Total Account							
Labor	**346,274**	**372,688**	**380,834**	**372,839**	**404,150**	**569,419**	**531,572**
Non-Labor	**624,421**	**620,122**	**396,333**	**392,383**	**509,562**	**1,001,992**	**1,394,632**
Total 557	**970,695**	**992,810**	**777,168**	**765,221**	**913,712**	**1,571,411**	**1,926,204**
Total Production Operations	**20,173,225**	**20,286,317**	**22,457,996**	**25,263,849**	**27,807,001**	**30,103,344**	**32,384,391**

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Production Maintenance							
510010 MAINT SUPV & ENG-HONOLULU							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-1,422	0	-202	-127	-584	0	0
Total (G/L codes)	-1,422	0	-202	-127	-584	0	0
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-1,422**	**0**	**-202**	**-127**	**-584**	**0**	**0**
Total (G/L codes)	**-1,422**	**0**	**-202**	**-127**	**-584**	**0**	**0**
PI2D Pwr Supp O&M							
PIP Plan & Engr							
Labor	0	0	0	0	143	0	0
Non-Labor	0	0	0	0	102	0	0
Total PIP	0	0	0	0	245	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**0**	**143**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**102**	**0**	**0**
Total Pwr Supp O&M	**0**	**0**	**0**	**0**	**245**	**0**	**0**
PW9 Cust Installations							
PWX Engineering & Meter							
Labor	0	0	39	0	0	0	0
Non-Labor	0	0	13	0	0	0	0
Total PWX	0	0	53	0	0	0	0
Cust Installations							
Labor	**0**	**0**	**39**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**13**	**0**	**0**	**0**	**0**
Total Cust Installations	**0**	**0**	**53**	**0**	**0**	**0**	**0**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	3,638	0	462	269	972	0	0
Non-Labor	1,928	0	267	185	721	0	0
Total PYE	5,566	0	729	454	1,692	0	0
Pwr Sup Engineering							
Labor	**3,638**	**0**	**462**	**269**	**972**	**0**	**0**
Non-Labor	**1,928**	**0**	**267**	**185**	**721**	**0**	**0**
Total Pwr Sup Engineering	**5,566**	**0**	**729**	**454**	**1,692**	**0**	**0**
Total Account							
Labor	**3,638**	**0**	**501**	**269**	**1,115**	**0**	**0**
Non-Labor	**506**	**0**	**78**	**57**	**239**	**0**	**0**
Total 510010	**4,144**	**0**	**579**	**326**	**1,354**	**0**	**0**
510020 MAINT SUPV & ENG-WAIAU							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-2,414	-1,030	-1,072	-3,124	-1,299	0	-780
Total (G/L codes)	-2,414	-1,030	-1,072	-3,124	-1,299	0	-780
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-2,414**	**-1,030**	**-1,072**	**-3,124**	**-1,299**	**0**	**-780**
Total (G/L codes)	**-2,414**	**-1,030**	**-1,072**	**-3,124**	**-1,299**	**0**	**-780**
PI0 Production							
PIA Admin-PS Services							
Labor	0	270	0	0	0	0	0
Non-Labor	0	93	0	0	0	0	0
Total PIA	0	363	0	0	0	0	0
PIP Plan & Engr							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	1,163	0	0	0	0
Total PIP	0	0	1,163	0	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PYB Generation Planning							
Labor	2,088	-2,088	0	0	0	0	0
Non-Labor	600	-600	1,197	0	0	0	0
Total PYB	2,688	-2,688	1,197	0	0	0	0
Production							
Labor	**2,088**	**-1,817**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**600**	**-507**	**2,361**	**0**	**0**	**0**	**0**
Total Production	**2,688**	**-2,325**	**2,361**	**0**	**0**	**0**	**0**
PI1D Pwr Supp Svcs							
PIA Admin-PS Services							
Labor	0	0	0	525	0	0	0
Non-Labor	0	0	0	292	0	0	0
Total PIA	0	0	0	817	0	0	0
Pwr Supp Svcs							
Labor	**0**	**0**	**0**	**525**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**292**	**0**	**0**	**0**
Total Pwr Supp Svcs	**0**	**0**	**0**	**817**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIO Operations Admin							
Labor	0	0	0	32	0	0	0
Non-Labor	0	0	0	23	0	0	0
Total PIO	0	0	0	55	0	0	0
PIP Plan & Engr							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	6,155	6,624	0	6,448
Total PIP	0	0	0	6,155	6,624	0	6,448
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**32**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**6,177**	**6,624**	**0**	**6,448**
Total Pwr Supp O&M	**0**	**0**	**0**	**6,209**	**6,624**	**0**	**6,448**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PX0 System Planning							
PYB Generation Planning							
Labor	0	0	0	167	0	0	0
Non-Labor	0	0	0	39	0	0	0
Total PYB	0	0	0	206	0	0	0
System Planning							
Labor	**0**	**0**	**0**	**167**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**39**	**0**	**0**	**0**
Total System Planning	**0**	**0**	**0**	**206**	**0**	**0**	**0**
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	4,314	5,216	2,250	3,459	325	0	0
Non-Labor	2,400	2,355	1,316	2,423	222	0	0
Total PYE	6,714	7,571	3,566	5,881	546	0	0
PYF PP Electrical Engr							
Labor	0	0	0	476	0	0	0
Non-Labor	0	0	0	336	0	0	0
Total PYF	0	0	0	812	0	0	0
Pwr Sup Engineering							
Labor	**4,314**	**5,216**	**2,250**	**3,935**	**325**	**0**	**0**
Non-Labor	**2,400**	**2,355**	**1,316**	**2,758**	**222**	**0**	**0**
Total Pwr Sup Engineering	**6,714**	**7,571**	**3,566**	**6,693**	**546**	**0**	**0**
Total Account							
Labor	**6,402**	**3,399**	**2,250**	**4,659**	**325**	**0**	**0**
Non-Labor	**586**	**817**	**2,605**	**6,144**	**5,546**	**0**	**5,668**
Total 510020	**6,988**	**4,216**	**4,855**	**10,802**	**5,870**	**0**	**5,668**
510030 MAINT SUPV & ENG-KAHE							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-45,439	-22,170	-5,482	-1,508	-1,632	0	-780
Total (G/L codes)	-45,439	-22,170	-5,482	-1,508	-1,632	0	-780

E1
Block: Production Maintenance
Account: 510030

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-45,439**	**-22,170**	**-5,482**	**-1,508**	**-1,632**	**0**	**-780**
Total (G/L codes)	**-45,439**	**-22,170**	**-5,482**	**-1,508**	**-1,632**	**0**	**-780**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	0	12	0	0	0	0	0
Non-Labor	0	19	0	0	0	0	0
Total PBA	0	31	0	0	0	0	0
Engineering							
Labor	**0**	**12**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**19**	**0**	**0**	**0**	**0**	**0**
Total Engineering	**0**	**31**	**0**	**0**	**0**	**0**	**0**
PI0 Production							
PIP Plan & Engr							
Labor	80	0	0	0	0	0	0
Non-Labor	43	0	0	0	0	0	0
Total PIP	123	0	0	0	0	0	0
Production							
Labor	**80**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**43**	**0**	**0**	**0**	**0**	**0**	**0**
Total Production	**123**	**0**	**0**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIP Plan & Engr							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	5,665	6,542	0	6,448
Total PIP	0	0	0	5,665	6,542	0	6,448
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**5,665**	**6,542**	**0**	**6,448**
Total Pwr Supp O&M	**0**	**0**	**0**	**5,665**	**6,542**	**0**	**6,448**

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	85	0	0	0	0	0
Non-Labor	0	16	0	0	0	0	0
Total PJA	0	101	0	0	0	0	0
PJB Air Quality & Noise							
Labor	1,097	776	0	0	0	0	0
Non-Labor	420	177	0	0	0	0	0
Total PJB	1,517	954	0	0	0	0	0
PJW Water & Haz Mat							
Labor	88	513	230	0	0	0	0
Non-Labor	28	106	73	0	0	0	0
Total PJW	116	620	302	0	0	0	0
Environmental							
Labor	**1,185**	**1,374**	**230**	**0**	**0**	**0**	**0**
Non-Labor	**448**	**300**	**73**	**0**	**0**	**0**	**0**
Total Environmental	**1,633**	**1,674**	**302**	**0**	**0**	**0**	**0**
PNGD Energy Projects							
PNG EnergyProjects							
Labor	125,256	84,615	8,890	0	0	0	0
Non-Labor	45,974	21,130	4,904	2,375	2,482	0	0
Total PNG	171,229	105,745	13,794	2,375	2,482	0	0
Energy Projects							
Labor	**125,256**	**84,615**	**8,890**	**0**	**0**	**0**	**0**
Non-Labor	**45,974**	**21,130**	**4,904**	**2,375**	**2,482**	**0**	**0**
Total Energy Projects	**171,229**	**105,745**	**13,794**	**2,375**	**2,482**	**0**	**0**
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	5,256	383	5,553	1,153	992	0	0
Non-Labor	3,119	193	3,618	872	731	0	0
Total PYE	8,375	575	9,170	2,025	1,723	0	0

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PYF PP Electrical Engr							
Labor	0	0	997	0	0	0	0
Non-Labor	0	0	392	0	0	0	0
Total PYF	0	0	1,389	0	0	0	0
PYG PP Drafting							
Labor	0	205	0	0	0	0	0
Non-Labor	0	105	0	0	0	0	0
Total PYG	0	310	0	0	0	0	0
PYM PP Mechanical Engr							
Labor	0	1,741	0	0	0	0	0
Non-Labor	0	1,908	0	0	0	0	0
Total PYM	0	3,649	0	0	0	0	0
Pwr Sup Engineering							
Labor	**5,256**	**2,329**	**6,550**	**1,153**	**992**	**0**	**0**
Non-Labor	**3,119**	**2,206**	**4,009**	**872**	**731**	**0**	**0**
Total Pwr Sup Engineering	**8,375**	**4,534**	**10,559**	**2,025**	**1,723**	**0**	**0**
Total Account							
Labor	**131,777**	**88,329**	**15,670**	**1,153**	**992**	**0**	**0**
Non-Labor	**4,145**	**1,485**	**3,504**	**7,405**	**8,123**	**0**	**5,668**
Total 510030	**135,921**	**89,814**	**19,173**	**8,558**	**9,115**	**0**	**5,668**
511010 MAINT OF STRUCTURES-HONOLULU							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-64,098	-47,765	-55,821	-71,863	-100,298	-116,022	-118,325
Total (G/L codes)	-64,098	-47,765	-55,821	-71,863	-100,298	-116,022	-118,325
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-64,098**	**-47,765**	**-55,821**	**-71,863**	**-100,298**	**-116,022**	**-118,325**
Total (G/L codes)	**-64,098**	**-47,765**	**-55,821**	**-71,863**	**-100,298**	**-116,022**	**-118,325**

E1
Block: Production Maintenance
Account: 511010

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:36:01 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PB9 Engineering							
PBT Structural							
Labor	177	1,769	1,293	5,173	4,867	0	0
Non-Labor	200	1,428	1,371	6,629	6,140	0	0
Total PBT	377	3,197	2,664	11,803	11,007	0	0
Engineering							
Labor	**177**	**1,769**	**1,293**	**5,173**	**4,867**	**0**	**0**
Non-Labor	**200**	**1,428**	**1,371**	**6,629**	**6,140**	**0**	**0**
Total Engineering	**377**	**3,197**	**2,664**	**11,803**	**11,007**	**0**	**0**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	0	66	51	0	0	0
Non-Labor	0	0	25	25	0	0	0
Total PFS	0	0	90	76	0	0	0
PHB Facilities Operation							
Labor	1,426	2,112	0	0	0	0	0
Non-Labor	644	818	0	0	0	0	0
Total PHB	2,070	2,931	0	0	0	0	0
Sfty Sec & Facil							
Labor	**1,426**	**2,112**	**66**	**51**	**0**	**0**	**0**
Non-Labor	**644**	**818**	**25**	**25**	**0**	**0**	**0**
Total Sfty Sec & Facil	**2,070**	**2,931**	**90**	**76**	**0**	**0**	**0**
PI0 Production							
PIH Honolulu Stn Oper							
Labor	84,532	85,505	80,524	0	0	0	0
Non-Labor	44,641	36,128	48,629	0	0	0	0
Total PIH	129,173	121,634	129,154	0	0	0	0
PIL Kahe Stn Maint							
Labor	0	0	2,495	0	0	0	0
Non-Labor	0	0	1,354	0	0	0	0
Total PIL	0	0	3,849	0	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIN Honolulu Stn Maint							
Labor	68,738	65,676	52,032	0	0	0	0
Non-Labor	143,096	180,097	126,982	0	0	0	0
Total PIN	211,834	245,774	179,014	0	0	0	0
PIP Plan & Engr							
Labor	396	0	0	0	0	0	0
Non-Labor	234	0	0	0	0	0	0
Total PIP	630	0	0	0	0	0	0
PIT Traveling Maintenance							
Labor	216	1,797	4,239	0	0	0	0
Non-Labor	105	716	2,493	0	0	0	0
Total PIT	322	2,514	6,733	0	0	0	0
PIX Waiau Stn Maint							
Labor	0	166	477	0	0	0	0
Non-Labor	0	72	276	0	0	0	0
Total PIX	0	238	753	0	0	0	0
Production							
Labor	**153,883**	**153,145**	**139,768**	**0**	**0**	**0**	**0**
Non-Labor	**188,076**	**217,015**	**179,734**	**0**	**0**	**0**	**0**
Total Production	**341,959**	**370,159**	**319,502**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIH Honolulu Stn Oper							
Labor	0	0	0	80,441	86,775	92,009	93,162
Non-Labor	0	0	0	58,558	67,279	68,665	62,772
Total PIH	0	0	0	138,999	154,055	160,674	155,934
PIL Kahe Stn Maint							
Labor	0	0	0	1,538	119	0	0
Non-Labor	0	0	0	1,063	87	0	0
Total PIL	0	0	0	2,601	206	0	0
PIN Honolulu Stn Maint							
Labor	0	0	0	56,910	93,102	123,921	155,585
Non-Labor	0	0	0	172,350	623,617	400,820	283,706
Total PIN	0	0	0	229,260	716,718	524,741	439,290

E1
Block: Production Maintenance
Account: 511010

HAWAIIAN ELECTRIC COMPANY, INC.
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COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIP Plan & Engr							
Labor	0	0	0	0	233	0	0
Non-Labor	0	0	0	0	171	0	0
Total PIP	0	0	0	0	404	0	0
PIT Traveling Maintenance							
Labor	0	0	0	1,702	2,756	0	0
Non-Labor	0	0	0	1,115	1,898	0	0
Total PIT	0	0	0	2,816	4,654	0	0
PIX Waiau Stn Maint							
Labor	0	0	0	0	660	0	0
Non-Labor	0	0	0	0	457	0	0
Total PIX	0	0	0	0	1,117	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**140,591**	**183,646**	**215,930**	**248,746**
Non-Labor	**0**	**0**	**0**	**233,085**	**693,509**	**469,486**	**346,478**
Total Pwr Supp O&M	**0**	**0**	**0**	**373,677**	**877,155**	**685,416**	**595,224**
PR0 System Operation							
PRX Construction Mgt							
Labor	325	1,732	0	0	0	0	0
Non-Labor	360	1,662	0	0	0	0	0
Total PRX	685	3,395	0	0	0	0	0
System Operation							
Labor	**325**	**1,732**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**360**	**1,662**	**0**	**0**	**0**	**0**	**0**
Total System Operation	**685**	**3,395**	**0**	**0**	**0**	**0**	**0**
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	0	2,592	0	0	0	0	0
Non-Labor	0	1,198	0	0	0	0	0
Total PYE	0	3,789	0	0	0	0	0
Pwr Sup Engineering							
Labor	**0**	**2,592**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**1,198**	**0**	**0**	**0**	**0**	**0**
Total Pwr Sup Engineering	**0**	**3,789**	**0**	**0**	**0**	**0**	**0**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Total Account							
Labor	**155,811**	**161,350**	**141,127**	**145,816**	**188,513**	**215,930**	**248,746**
Non-Labor	**125,182**	**174,356**	**125,309**	**167,876**	**599,351**	**353,464**	**228,153**
Total 511010	**280,993**	**335,706**	**266,436**	**313,692**	**787,864**	**569,394**	**476,899**
511020 MAINT OF STRUCTURES-WAIAU							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-82,566	-82,035	-94,325	-139,127	-185,076	-248,011	-238,889
Total (G/L codes)	-82,566	-82,035	-94,325	-139,127	-185,076	-248,011	-238,889
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-82,566**	**-82,035**	**-94,325**	**-139,127**	**-185,076**	**-248,011**	**-238,889**
Total (G/L codes)	**-82,566**	**-82,035**	**-94,325**	**-139,127**	**-185,076**	**-248,011**	**-238,889**
PB9 Engineering							
PBT Structural							
Labor	1,036	14,364	3,954	9,956	10,941	32,438	45,020
Non-Labor	1,085	12,058	4,555	12,515	13,814	45,625	56,158
Total PBT	2,121	26,422	8,509	22,471	24,754	78,064	101,178
Engineering							
Labor	**1,036**	**14,364**	**3,954**	**9,956**	**10,941**	**32,438**	**45,020**
Non-Labor	**1,085**	**12,058**	**4,555**	**12,515**	**13,814**	**45,625**	**56,158**
Total Engineering	**2,121**	**26,422**	**8,509**	**22,471**	**24,754**	**78,064**	**101,178**
PD9 Constr & Maint							
PDJ West Overhead							
Labor	1,026	604	0	0	0	0	0
Non-Labor	1,010	493	0	0	0	0	0
Total PDJ	2,036	1,097	0	0	0	0	0
Constr & Maint							
Labor	**1,026**	**604**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**1,010**	**493**	**0**	**0**	**0**	**0**	**0**
Total Constr & Maint	**2,036**	**1,097**	**0**	**0**	**0**	**0**	**0**

E1
Block: Production Maintenance
Account: 511020

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	305	105	128	400	0	0
Non-Labor	0	68	37	57	206	0	0
Total PFS	0	374	143	186	605	0	0
PHF Facilities Planning							
Labor	0	0	0	0	0	230	0
Non-Labor	0	0	0	0	0	17,441	17,340
Total PHF	0	0	0	0	0	17,671	17,340
PHS Security							
Labor	0	746	0	0	0	0	0
Non-Labor	0	226	0	0	0	0	0
Total PHS	0	972	0	0	0	0	0
Sfty Sec & Facil							
Labor	**0**	**1,051**	**105**	**128**	**400**	**230**	**0**
Non-Labor	**0**	**294**	**37**	**57**	**206**	**17,441**	**17,340**
Total Sfty Sec & Facil	**0**	**1,346**	**143**	**186**	**605**	**17,671**	**17,340**
PI0 Production							
PIH Honolulu Stn Oper							
Labor	152	0	0	0	0	0	0
Non-Labor	69	0	0	0	0	0	0
Total PIH	221	0	0	0	0	0	0
PIL Kahe Stn Maint							
Labor	1,137	1,085	147	0	0	0	0
Non-Labor	622	559	83	0	0	0	0
Total PIL	1,759	1,643	230	0	0	0	0
PIM Maintenance Admin							
Labor	348	79	0	0	0	0	0
Non-Labor	196	29	0	0	0	0	0
Total PIM	544	107	0	0	0	0	0
PIN Honolulu Stn Maint							
Labor	0	0	644	0	0	0	0
Non-Labor	0	17,842	399	0	0	0	0
Total PIN	0	17,842	1,044	0	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIP Plan & Engr							
Labor	274	0	105	0	0	0	0
Non-Labor	157	0	96	0	0	0	0
Total PIP	431	0	201	0	0	0	0
PIT Traveling Maintenance							
Labor	2,843	1,349	2,458	0	0	0	0
Non-Labor	2,561	500	1,409	0	0	0	0
Total PIT	5,404	1,848	3,867	0	0	0	0
PIW Waiau Stn Oper							
Labor	76,792	78,182	77,006	0	0	0	0
Non-Labor	41,568	34,353	46,030	0	0	0	0
Total PIW	118,360	112,535	123,036	0	0	0	0
PIX Waiau Stn Maint							
Labor	117,277	171,703	161,567	0	0	0	0
Non-Labor	492,239	1,510,484	914,094	0	0	0	0
Total PIX	609,516	1,682,187	1,075,661	0	0	0	0
Production							
Labor	**198,822**	**252,397**	**241,927**	**0**	**0**	**0**	**0**
Non-Labor	**537,412**	**1,563,766**	**962,111**	**0**	**0**	**0**	**0**
Total Production	**736,234**	**1,816,163**	**1,204,038**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIL Kahe Stn Maint							
Labor	0	0	0	2,110	816	0	0
Non-Labor	0	0	0	1,286	589	0	0
Total PIL	0	0	0	3,396	1,406	0	0
PIM Maintenance Admin							
Labor	0	0	0	0	439	0	0
Non-Labor	0	0	0	0	320	0	0
Total PIM	0	0	0	0	759	0	0
PIN Honolulu Stn Maint							
Labor	0	0	0	0	383	0	0
Non-Labor	0	0	0	0	323	0	0
Total PIN	0	0	0	0	705	0	0

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Block: Production Maintenance
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIO Operations Admin							
Labor	0	0	0	230	0	0	0
Non-Labor	0	0	0	180	0	0	0
Total PIO	0	0	0	409	0	0	0
PIP Plan & Engr							
Labor	0	0	0	332	1,484	0	0
Non-Labor	0	0	0	258	1,176	0	0
Total PIP	0	0	0	589	2,660	0	0
PIT Traveling Maintenance							
Labor	0	0	0	2,970	30,481	0	0
Non-Labor	0	0	0	2,009	22,694	0	0
Total PIT	0	0	0	4,980	53,175	0	0
PIW Waiau Stn Oper							
Labor	0	0	0	79,198	85,567	0	0
Non-Labor	0	0	0	68,735	73,673	0	0
Total PIW	0	0	0	147,933	159,240	0	0
PIX Waiau Stn Maint							
Labor	0	0	0	194,017	220,494	446,941	468,556
Non-Labor	0	0	0	709,261	894,825	1,093,411	1,275,694
Total PIX	0	0	0	903,278	1,115,319	1,540,352	1,744,250
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**278,856**	**339,664**	**446,941**	**468,556**
Non-Labor	**0**	**0**	**0**	**781,729**	**993,600**	**1,093,411**	**1,275,694**
Total Pwr Supp O&M	**0**	**0**	**0**	**1,060,585**	**1,333,264**	**1,540,352**	**1,744,250**
PJ0 Environmental							
PJB Air Quality & Noise							
Labor	0	261	0	0	0	0	0
Non-Labor	0	65	0	0	0	0	0
Total PJB	0	326	0	0	0	0	0
PJW Water & Haz Mat							
Labor	0	157	0	0	0	0	0
Non-Labor	0	47	0	0	0	0	0
Total PJW	0	203	0	0	0	0	0

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Environmental							
Labor	**0**	**418**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**112**	**0**	**0**	**0**	**0**	**0**
Total Environmental	**0**	**529**	**0**	**0**	**0**	**0**	**0**
PR0 System Operation							
PRX Construction Mgt							
Labor	116	0	0	0	0	0	0
Non-Labor	106	0	0	0	0	0	0
Total PRX	222	0	0	0	0	0	0
System Operation							
Labor	**116**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**106**	**0**	**0**	**0**	**0**	**0**	**0**
Total System Operation	**222**	**0**	**0**	**0**	**0**	**0**	**0**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	0	1,802	674	2,208	612	0	0
Non-Labor	0	1,881	800	2,666	748	0	0
Total PVL	0	3,683	1,474	4,874	1,361	0	0
Support Services							
Labor	**0**	**1,802**	**674**	**2,208**	**612**	**0**	**0**
Non-Labor	**0**	**1,881**	**800**	**2,666**	**748**	**0**	**0**
Total Support Services	**0**	**3,683**	**1,474**	**4,874**	**1,361**	**0**	**0**
Total Account							
Labor	**201,000**	**270,636**	**246,661**	**291,149**	**351,617**	**479,609**	**513,576**
Non-Labor	**457,046**	**1,496,570**	**873,178**	**657,841**	**823,292**	**908,467**	**1,110,302**
Total 511020	**658,046**	**1,767,206**	**1,119,839**	**948,990**	**1,174,909**	**1,388,076**	**1,623,878**

511030 MAINT OF STRUCTURES-KAHE

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-98,819	-70,348	-65,439	-110,672	-179,558	-239,251	-199,791
Total (G/L codes)	-98,819	-70,348	-65,439	-110,672	-179,558	-239,251	-199,791

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Block: Production Maintenance
Account: 511030

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-98,819**	**-70,348**	**-65,439**	**-110,672**	**-179,558**	**-239,251**	**-199,791**
Total (G/L codes)	**-98,819**	**-70,348**	**-65,439**	**-110,672**	**-179,558**	**-239,251**	**-199,791**
PB9 Engineering							
PBT Structural							
Labor	7,288	12,757	6,536	13,086	17,722	0	0
Non-Labor	7,531	10,313	7,515	104,972	23,339	0	0
Total PBT	14,819	23,070	14,051	118,057	41,061	0	0
Engineering							
Labor	**7,288**	**12,757**	**6,536**	**13,086**	**17,722**	**0**	**0**
Non-Labor	**7,531**	**10,313**	**7,515**	**104,972**	**23,339**	**0**	**0**
Total Engineering	**14,819**	**23,070**	**14,051**	**118,057**	**41,061**	**0**	**0**
PD9 Constr & Maint							
PDJ West Overhead							
Labor	0	0	338	0	0	0	0
Non-Labor	0	0	380	0	0	0	0
Total PDJ	0	0	718	0	0	0	0
Constr & Maint							
Labor	**0**	**0**	**338**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**380**	**0**	**0**	**0**	**0**
Total Constr & Maint	**0**	**0**	**718**	**0**	**0**	**0**	**0**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	174	668	228	143	527	0	0
Non-Labor	66	163	81	65	274	0	0
Total PFS	240	831	309	208	801	0	0
PHB Facilities Operation							
Labor	0	0	143	0	0	0	0
Non-Labor	0	0	-729	0	0	0	0
Total PHB	0	0	-586	0	0	0	0

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Block: Production Maintenance
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Sfty Sec & Facil							
Labor	**174**	**668**	**371**	**143**	**527**	**0**	**0**
Non-Labor	**66**	**163**	**-648**	**65**	**274**	**0**	**0**
Total Sfty Sec & Facil	**240**	**831**	**-277**	**208**	**801**	**0**	**0**
PI0 Production							
PIB Admin-PS O&M							
Labor	0	0	40	0	0	0	0
Non-Labor	0	0	13	0	0	0	0
Total PIB	0	0	53	0	0	0	0
PIK Kahe Stn Oper							
Labor	71,860	96,477	80,656	0	0	0	0
Non-Labor	40,873	41,865	47,579	0	0	0	0
Total PIK	112,733	138,342	128,235	0	0	0	0
PIL Kahe Stn Maint							
Labor	137,993	115,118	69,293	0	0	0	0
Non-Labor	388,205	750,026	1,013,739	0	0	0	0
Total PIL	526,199	865,144	1,083,031	0	0	0	0
PIO Operations Admin							
Labor	0	681	609	0	0	0	0
Non-Labor	0	274	358	0	0	0	0
Total PIO	0	955	967	0	0	0	0
PIP Plan & Engr							
Labor	590	178	151	0	0	0	0
Non-Labor	336	73	34	0	0	0	0
Total PIP	926	252	185	0	0	0	0
PIT Traveling Maintenance							
Labor	3,242	10,238	3,419	0	0	0	0
Non-Labor	3,262	4,366	2,019	0	0	0	0
Total PIT	6,504	14,604	5,437	0	0	0	0
PIX Waiau Stn Maint							
Labor	36	272	463	0	0	0	0
Non-Labor	22	117	252	0	0	0	0
Total PIX	58	390	716	0	0	0	0

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Block: Production Maintenance
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Production							
Labor	**213,722**	**222,966**	**154,631**	**0**	**0**	**0**	**0**
Non-Labor	**432,698**	**796,721**	**1,063,993**	**0**	**0**	**0**	**0**
Total Production	**646,420**	**1,019,687**	**1,218,624**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PID PS Training							
Labor	0	0	0	0	196	0	0
Non-Labor	0	0	0	0	182	0	0
Total PID	0	0	0	0	378	0	0
PIK Kahe Stn Oper							
Labor	0	0	0	82,527	85,533	185,603	113,250
Non-Labor	0	0	0	57,444	66,626	138,514	76,307
Total PIK	0	0	0	139,971	152,159	324,117	189,557
PIL Kahe Stn Maint							
Labor	0	0	0	126,918	184,637	278,981	332,592
Non-Labor	0	0	0	811,370	985,553	1,699,238	1,536,700
Total PIL	0	0	0	938,288	1,170,190	1,978,219	1,869,292
PIN Honolulu Stn Maint							
Labor	0	0	0	20	409	0	0
Non-Labor	0	0	0	16	261	0	0
Total PIN	0	0	0	36	670	0	0
PIP Plan & Engr							
Labor	0	0	0	0	6,602	0	0
Non-Labor	0	0	0	0	5,098	0	0
Total PIP	0	0	0	0	11,700	0	0
PIT Traveling Maintenance							
Labor	0	0	0	9,165	65,471	0	0
Non-Labor	0	0	0	5,960	46,014	0	0
Total PIT	0	0	0	15,125	111,486	0	0
PIX Waiau Stn Maint							
Labor	0	0	0	1,238	2,017	0	0
Non-Labor	0	0	0	824	1,394	0	0
Total PIX	0	0	0	2,062	3,411	0	0

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Block: Production Maintenance
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**219,868**	**344,866**	**464,584**	**445,842**
Non-Labor	**0**	**0**	**0**	**875,614**	**1,105,129**	**1,837,752**	**1,613,007**
Total Pwr Supp O&M	**0**	**0**	**0**	**1,095,482**	**1,449,994**	**2,302,335**	**2,058,849**
PJ0 Environmental							
PJC Chemistry							
Labor	0	0	407	0	0	0	0
Non-Labor	0	0	166	0	0	0	0
Total PJC	0	0	573	0	0	0	0
PJW Water & Haz Mat							
Labor	0	0	0	185	195	0	0
Non-Labor	0	0	0	67	93	0	0
Total PJW	0	0	0	252	288	0	0
Environmental							
Labor	**0**	**0**	**407**	**185**	**195**	**0**	**0**
Non-Labor	**0**	**0**	**166**	**67**	**93**	**0**	**0**
Total Environmental	**0**	**0**	**573**	**252**	**288**	**0**	**0**
PR0 System Operation							
PRX Construction Mgt							
Labor	1,099	559	5,350	1,326	0	45	46
Non-Labor	978	609	5,599	1,653	0	6,055	31,990
Total PRX	2,077	1,168	10,949	2,979	0	6,100	32,037
System Operation							
Labor	**1,099**	**559**	**5,350**	**1,326**	**0**	**45**	**46**
Non-Labor	**978**	**609**	**5,599**	**1,653**	**0**	**6,055**	**31,990**
Total System Operation	**2,077**	**1,168**	**10,949**	**2,979**	**0**	**6,100**	**32,037**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	0	0	573	0	0	0	0
Non-Labor	0	0	749	0	0	0	0
Total PVL	0	0	1,322	0	0	0	0

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Support Services							
Labor	**0**	**0**	**573**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**749**	**0**	**0**	**0**	**0**
Total Support Services	**0**	**0**	**1,322**	**0**	**0**	**0**	**0**
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	0	151	0	0	0	0	0
Non-Labor	0	57	0	0	0	0	0
Total PYE	0	207	0	0	0	0	0
PYF PP Electrical Engr							
Labor	0	0	0	146	0	0	0
Non-Labor	0	0	0	104	0	0	0
Total PYF	0	0	0	250	0	0	0
PYM PP Mechanical Engr							
Labor	599	17	0	505	0	0	0
Non-Labor	-5,787	9	0	364	0	0	0
Total PYM	-5,188	26	0	869	0	0	0
Pwr Sup Engineering							
Labor	**599**	**168**	**0**	**651**	**0**	**0**	**0**
Non-Labor	**-5,787**	**66**	**0**	**468**	**0**	**0**	**0**
Total Pwr Sup Engineering	**-5,188**	**234**	**0**	**1,119**	**0**	**0**	**0**
Total Account							
Labor	**222,882**	**237,118**	**168,206**	**235,259**	**363,309**	**464,629**	**445,888**
Non-Labor	**336,667**	**737,523**	**1,012,315**	**872,167**	**949,276**	**1,604,556**	**1,445,207**
Total 511030	**559,549**	**974,641**	**1,180,521**	**1,107,425**	**1,312,586**	**2,069,185**	**1,891,095**

512010 MAINT BOILER & FO PLANT-HONOLULU

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-486,018	-73,222	-135,118	-221,480	-470,815	-551,326	-157,651
Total (G/L codes)	-486,018	-73,222	-135,118	-221,480	-470,815	-551,326	-157,651

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Block: Production Maintenance
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HAWAIIAN ELECTRIC COMPANY, INC.
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(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-486,018**	**-73,222**	**-135,118**	**-221,480**	**-470,815**	**-551,326**	**-157,651**
Total (G/L codes)	**-486,018**	**-73,222**	**-135,118**	**-221,480**	**-470,815**	**-551,326**	**-157,651**
PB9 Engineering							
PBT Structural							
Labor	21,481	0	0	1,275	0	0	0
Non-Labor	23,490	0	0	1,609	0	0	0
Total PBT	44,971	0	0	2,884	0	0	0
PBY Substn, Protect & Tel							
Labor	36	0	0	0	0	0	0
Non-Labor	295	0	0	0	0	0	0
Total PBY	331	0	0	0	0	0	0
Engineering							
Labor	**21,517**	**0**	**0**	**1,275**	**0**	**0**	**0**
Non-Labor	**23,785**	**0**	**0**	**1,609**	**0**	**0**	**0**
Total Engineering	**45,302**	**0**	**0**	**2,884**	**0**	**0**	**0**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	366	0	0	0	104	0	0
Non-Labor	138	0	0	0	56	0	0
Total PFS	505	0	0	0	160	0	0
PHB Facilities Operation							
Labor	143	0	402	452	0	0	0
Non-Labor	64	0	145	224	0	0	0
Total PHB	207	0	547	675	0	0	0
Sfty Sec & Facil							
Labor	**509**	**0**	**402**	**452**	**104**	**0**	**0**
Non-Labor	**202**	**0**	**145**	**224**	**56**	**0**	**0**
Total Sfty Sec & Facil	**711**	**0**	**547**	**675**	**160**	**0**	**0**

E1
Block: Production Maintenance
Account: 512010

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PI0 Production							
PIB Admin-PS O&M							
Labor	151	794	0	0	0	0	0
Non-Labor	73	507	0	0	0	0	0
Total PIB	225	1,301	0	0	0	0	0
PIF Fuel Resources							
Labor	10,525	0	0	0	0	0	0
Non-Labor	5,839	0	0	0	0	0	0
Total PIF	16,364	0	0	0	0	0	0
PIH Honolulu Stn Oper							
Labor	80	890	2,321	0	0	0	0
Non-Labor	1,568	546	1,418	0	0	0	0
Total PIH	1,649	1,436	3,738	0	0	0	0
PIL Kahe Stn Maint							
Labor	11,901	1,860	8,152	0	0	0	0
Non-Labor	34,333	739	4,311	0	0	0	0
Total PIL	46,234	2,599	12,463	0	0	0	0
PIM Maintenance Admin							
Labor	0	148	0	0	0	0	0
Non-Labor	2	1,682	0	0	0	0	0
Total PIM	2	1,831	0	0	0	0	0
PIN Honolulu Stn Maint							
Labor	243,688	192,928	230,571	0	0	0	0
Non-Labor	604,962	858,438	1,174,812	0	0	0	0
Total PIN	848,649	1,051,366	1,405,383	0	0	0	0
PIO Operations Admin							
Labor	0	0	224	0	0	0	0
Non-Labor	-7,120	0	160	0	0	0	0
Total PIO	-7,120	0	384	0	0	0	0
PIP Plan & Engr							
Labor	20,991	11,314	11,874	0	0	0	0
Non-Labor	11,630	4,762	6,849	0	0	0	0
Total PIP	32,621	16,076	18,722	0	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIT Traveling Maintenance							
Labor	809,656	16,651	19,433	0	0	0	0
Non-Labor	1,610,457	20,793	11,385	0	0	0	0
Total PIT	2,420,114	37,444	30,819	0	0	0	0
PIX Waiau Stn Maint							
Labor	6,905	6,006	5,181	0	0	0	0
Non-Labor	3,849	2,649	2,910	0	0	0	0
Total PIX	10,754	8,655	8,091	0	0	0	0
Production							
Labor	**1,103,898**	**230,593**	**277,755**	**0**	**0**	**0**	**0**
Non-Labor	**2,265,592**	**890,115**	**1,201,845**	**0**	**0**	**0**	**0**
Total Production	**3,369,490**	**1,120,708**	**1,479,600**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	8,982	13,179	0	0
Non-Labor	0	0	0	5,569	10,511	0	0
Total PIB	0	0	0	14,551	23,690	0	0
PID PS Training							
Labor	0	0	0	324	0	0	0
Non-Labor	0	0	0	203	0	0	0
Total PID	0	0	0	528	0	0	0
PIH Honolulu Stn Oper							
Labor	0	0	0	1,165	9,727	0	0
Non-Labor	0	0	0	841	7,117	0	0
Total PIH	0	0	0	2,006	16,844	0	0
PIL Kahe Stn Maint							
Labor	0	0	0	4,737	6,618	0	0
Non-Labor	0	0	0	3,009	4,807	0	0
Total PIL	0	0	0	7,746	11,424	0	0
PIM Maintenance Admin							
Labor	0	0	0	831	2,840	0	0
Non-Labor	0	0	0	541	2,177	0	0
Total PIM	0	0	0	1,372	5,016	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIN Honolulu Stn Maint							
Labor	0	0	0	250,431	240,505	387,968	307,227
Non-Labor	0	0	0	840,563	1,035,314	1,250,679	1,490,377
Total PIN	0	0	0	1,090,994	1,275,819	1,638,646	1,797,603
PIP Plan & Engr							
Labor	0	0	0	46,456	68,338	9,877	14,357
Non-Labor	0	0	0	41,127	61,206	7,990	9,939
Total PIP	0	0	0	87,583	129,543	17,867	24,297
PIT Traveling Maintenance							
Labor	0	0	0	130,964	538,062	626,444	0
Non-Labor	0	0	0	748,005	1,614,131	2,469,799	0
Total PIT	0	0	0	878,969	2,152,193	3,096,243	0
PIX Waiau Stn Maint							
Labor	0	0	0	2,957	23,349	0	0
Non-Labor	0	0	0	2,118	29,201	0	0
Total PIX	0	0	0	5,075	52,550	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**446,847**	**902,616**	**1,024,288**	**321,584**
Non-Labor	**0**	**0**	**0**	**1,641,977**	**2,764,464**	**3,728,468**	**1,500,316**
Total Pwr Supp O&M	**0**	**0**	**0**	**2,088,824**	**3,667,080**	**4,752,756**	**1,821,900**
PJ0 Environmental							
PJA Admin-Environ							
Labor	13	0	135	0	0	0	0
Non-Labor	7	0	67	0	0	0	0
Total PJA	20	0	202	0	0	0	0
PJB Air Quality & Noise							
Labor	0	0	14,226	1,020	371	0	0
Non-Labor	0	0	4,914	444	169	0	0
Total PJB	0	0	19,140	1,464	540	0	0
PJW Water & Haz Mat							
Labor	1,003	0	138	260	33	0	0
Non-Labor	387	0	55	127	17	0	0
Total PJW	1,390	0	193	387	51	0	0

E1
Block: Production Maintenance
Account: 512010

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Environmental							
Labor	**1,016**	**0**	**14,499**	**1,281**	**405**	**0**	**0**
Non-Labor	**394**	**0**	**5,036**	**571**	**186**	**0**	**0**
Total Environmental	**1,410**	**0**	**19,535**	**1,852**	**591**	**0**	**0**
PR0 System Operation							
PRS Substation							
Labor	902	0	0	0	0	0	0
Non-Labor	840	0	0	0	0	0	0
Total PRS	1,742	0	0	0	0	0	0
System Operation							
Labor	**902**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**840**	**0**	**0**	**0**	**0**	**0**	**0**
Total System Operation	**1,742**	**0**	**0**	**0**	**0**	**0**	**0**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	69	0	0	0	0	0	0
Non-Labor	80	0	0	0	0	0	0
Total PVL	148	0	0	0	0	0	0
Support Services							
Labor	**69**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**80**	**0**	**0**	**0**	**0**	**0**	**0**
Total Support Services	**148**	**0**	**0**	**0**	**0**	**0**	**0**
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	7,227	848	669	6,198	2,439	0	0
Non-Labor	3,379	1,094	341	3,902	1,511	0	0
Total PYE	10,606	1,942	1,009	10,100	3,949	0	0
PYM PP Mechanical Engr							
Labor	6,750	0	26,842	7,646	0	0	0
Non-Labor	3,839	0	18,502	5,654	0	0	0
Total PYM	10,589	0	45,344	13,300	0	0	0

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Pwr Sup Engineering							
Labor	**13,977**	**848**	**27,511**	**13,844**	**2,439**	**0**	**0**
Non-Labor	**7,218**	**1,094**	**18,843**	**9,556**	**1,511**	**0**	**0**
Total Pwr Sup Engineering	**21,195**	**1,942**	**46,353**	**23,400**	**3,949**	**0**	**0**
Total Account							
Labor	**1,141,888**	**231,441**	**320,167**	**463,698**	**905,563**	**1,024,288**	**321,584**
Non-Labor	**1,812,093**	**817,987**	**1,090,750**	**1,432,457**	**2,295,402**	**3,177,143**	**1,342,665**
Total 512010	**2,953,981**	**1,049,428**	**1,410,917**	**1,896,155**	**3,200,965**	**4,201,431**	**1,664,249**
512020 MAINT BOILER & FO PLANT-WAIAU							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-567,113	-663,165	-696,376	-964,401	-1,191,357	-1,552,673	-1,159,253
Total (G/L codes)	-567,113	-663,165	-696,376	-964,401	-1,191,357	-1,552,673	-1,159,253
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-567,113**	**-663,165**	**-696,376**	**-964,401**	**-1,191,357**	**-1,552,673**	**-1,159,253**
Total (G/L codes)	**-567,113**	**-663,165**	**-696,376**	**-964,401**	**-1,191,357**	**-1,552,673**	**-1,159,253**
PB9 Engineering							
PBT Structural							
Labor	1,109	480	864	1,302	3,589	0	0
Non-Labor	3,071	385	1,019	1,674	4,850	0	0
Total PBT	4,180	866	1,883	2,976	8,439	0	0
Engineering							
Labor	**1,109**	**480**	**864**	**1,302**	**3,589**	**0**	**0**
Non-Labor	**3,071**	**385**	**1,019**	**1,674**	**4,850**	**0**	**0**
Total Engineering	**4,180**	**866**	**1,883**	**2,976**	**8,439**	**0**	**0**
PD9 Constr & Maint							
PDD Training Section							
Labor	0	0	0	0	53	0	0
Non-Labor	0	0	0	0	127	0	0
Total PDD	0	0	0	0	180	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PDF Field Operation							
Labor	159	488	0	0	0	0	0
Non-Labor	151	445	0	0	0	0	0
Total PDF	311	933	0	0	0	0	0
PDJ West Overhead							
Labor	252	285	0	0	1,540	0	0
Non-Labor	212	309	0	0	1,771	0	0
Total PDJ	464	594	0	0	3,310	0	0
Constr & Maint							
Labor	**412**	**774**	**0**	**0**	**1,592**	**0**	**0**
Non-Labor	**363**	**754**	**0**	**0**	**1,898**	**0**	**0**
Total Constr & Maint	**775**	**1,528**	**0**	**0**	**3,490**	**0**	**0**
PH9 Sfty Sec & Facil							
PHS Security							
Labor	0	0	282	0	0	0	0
Non-Labor	0	0	186	0	0	0	0
Total PHS	0	0	467	0	0	0	0
Sfty Sec & Facil							
Labor	**0**	**0**	**282**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**186**	**0**	**0**	**0**	**0**
Total Sfty Sec & Facil	**0**	**0**	**467**	**0**	**0**	**0**	**0**
PI0 Production							
PIA Admin-PS Services							
Labor	58	0	1,665	0	0	0	0
Non-Labor	29	0	773	0	0	0	0
Total PIA	87	0	2,438	0	0	0	0
PIB Admin-PS O&M							
Labor	599	5,778	1,143	0	0	0	0
Non-Labor	1,756	2,256	834	0	0	0	0
Total PIB	2,355	8,035	1,977	0	0	0	0
PIC Power Purchase							
Labor	684	332	0	0	0	0	0
Non-Labor	351	177	0	0	0	0	0
Total PIC	1,035	509	0	0	0	0	0

E1
Block: Production Maintenance
Account: 512020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

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BLOCK OF ACCT
ACCOUNT
DEPARTMENT
RA
LABOR
NON-LABOR

	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
PIF Fuel Resources							
Labor	161	0	0	0	0	0	0
Non-Labor	90	0	0	0	0	0	0
Total PIF	251	0	0	0	0	0	0
PIH Honolulu Stn Oper							
Labor	0	41	363	0	0	0	0
Non-Labor	0	18	202	0	0	0	0
Total PIH	0	59	566	0	0	0	0
PIK Kahe Stn Oper							
Labor	405	0	384	0	0	0	0
Non-Labor	229	0	228	0	0	0	0
Total PIK	634	0	613	0	0	0	0
PIL Kahe Stn Maint							
Labor	8,114	12,761	7,807	0	0	0	0
Non-Labor	4,384	5,408	51,215	0	0	0	0
Total PIL	12,498	18,169	59,022	0	0	0	0
PIM Maintenance Admin							
Labor	3,750	6,685	1,775	0	0	0	0
Non-Labor	12,785	18,218	36,782	0	0	0	0
Total PIM	16,535	24,903	38,557	0	0	0	0
PIN Honolulu Stn Maint							
Labor	1,045	1,412	1,276	0	0	0	0
Non-Labor	506	615	1,522	0	0	0	0
Total PIN	1,551	2,027	2,798	0	0	0	0
PIO Operations Admin							
Labor	0	155	1,792	0	0	0	0
Non-Labor	0	71	930	0	0	0	0
Total PIO	0	226	2,722	0	0	0	0
PIP Plan & Engr							
Labor	143,642	235,697	168,213	0	0	0	0
Non-Labor	88,471	113,435	114,428	0	0	0	0
Total PIP	232,112	349,132	282,641	0	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIT Traveling Maintenance							
Labor	464,516	1,212,397	577,704	0	0	0	0
Non-Labor	686,671	2,963,784	1,312,937	0	0	0	0
Total PIT	1,151,187	4,176,181	1,890,642	0	0	0	0
PIW Waiau Stn Oper							
Labor	13,252	68,530	22,028	0	0	0	0
Non-Labor	7,224	26,293	12,042	0	0	0	0
Total PIW	20,476	94,823	34,070	0	0	0	0
PIX Waiau Stn Maint							
Labor	677,438	710,498	869,581	0	0	0	0
Non-Labor	1,963,868	2,154,634	2,868,136	0	0	0	0
Total PIX	2,641,307	2,865,132	3,737,717	0	0	0	0
PYB Generation Planning							
Labor	0	0	167	0	0	0	0
Non-Labor	0	0	44	0	0	0	0
Total PYB	0	0	211	0	0	0	0
Production							
Labor	**1,313,663**	**2,254,285**	**1,653,899**	**0**	**0**	**0**	**0**
Non-Labor	**2,766,364**	**5,284,909**	**4,400,073**	**0**	**0**	**0**	**0**
Total Production	**4,080,027**	**7,539,194**	**6,053,973**	**0**	**0**	**0**	**0**
PI1D Pwr Supp Svcs							
PIA Admin-PS Services							
Labor	0	0	0	333	127	0	0
Non-Labor	0	0	0	179	113	0	0
Total PIA	0	0	0	512	240	0	0
PIC Power Purchase							
Labor	0	0	0	485	253	0	0
Non-Labor	0	0	0	316	175	0	0
Total PIC	0	0	0	800	428	0	0
Pwr Supp Svcs							
Labor	**0**	**0**	**0**	**818**	**380**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**494**	**288**	**0**	**0**
Total Pwr Supp Svcs	**0**	**0**	**0**	**1,312**	**668**	**0**	**0**

HAWAIIAN ELECTRIC COMPANY, INC.
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COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	3,801	3,330	0	0
Non-Labor	0	0	0	2,580	1,763	0	0
Total PIB	0	0	0	6,381	5,093	0	0
PID PS Training							
Labor	0	0	0	0	1,970	0	0
Non-Labor	0	0	0	0	1,701	0	0
Total PID	0	0	0	0	3,672	0	0
PIH Honolulu Stn Oper							
Labor	0	0	0	0	42	0	0
Non-Labor	0	0	0	0	30	0	0
Total PIH	0	0	0	0	71	0	0
PIK Kahe Stn Oper							
Labor	0	0	0	137	0	0	0
Non-Labor	0	0	0	82	0	0	0
Total PIK	0	0	0	219	0	0	0
PIL Kahe Stn Maint							
Labor	0	0	0	9,576	11,143	0	0
Non-Labor	0	0	0	6,610	8,042	0	0
Total PIL	0	0	0	16,186	19,185	0	0
PIM Maintenance Admin							
Labor	0	0	0	4,312	6,471	0	0
Non-Labor	0	0	0	55,328	33,190	20,832	43,058
Total PIM	0	0	0	59,640	39,660	20,832	43,058
PIN Honolulu Stn Maint							
Labor	0	0	0	673	1,440	0	0
Non-Labor	0	0	0	490	991	0	0
Total PIN	0	0	0	1,163	2,432	0	0
PIO Operations Admin							
Labor	0	0	0	2,270	1,987	0	0
Non-Labor	0	0	0	1,845	1,489	0	0
Total PIO	0	0	0	4,116	3,475	0	0

E1
Block: Production Maintenance
Account: 512020

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIP Plan & Engr							
Labor	0	0	0	205,594	190,980	189,506	226,956
Non-Labor	0	0	0	161,637	172,001	215,007	173,975
Total PIP	0	0	0	367,231	362,981	404,513	400,931
PIT Traveling Maintenance							
Labor	0	0	0	876,943	1,095,336	1,152,592	451,010
Non-Labor	0	0	0	2,110,741	2,487,166	5,130,165	1,283,670
Total PIT	0	0	0	2,987,684	3,582,501	6,282,757	1,734,680
PIW Waiau Stn Oper							
Labor	0	0	0	29,420	17,311	0	0
Non-Labor	0	0	0	18,490	16,121	0	0
Total PIW	0	0	0	47,910	33,432	0	0
PIX Waiau Stn Maint							
Labor	0	0	0	851,297	836,715	1,303,650	1,367,346
Non-Labor	0	0	0	3,030,942	3,653,954	4,020,599	3,683,436
Total PIX	0	0	0	3,882,239	4,490,669	5,324,249	5,050,782
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**1,984,023**	**2,166,724**	**2,645,747**	**2,045,312**
Non-Labor	**0**	**0**	**0**	**5,388,746**	**6,376,447**	**9,386,604**	**5,184,139**
Total Pwr Supp O&M	**0**	**0**	**0**	**7,372,769**	**8,543,171**	**12,032,351**	**7,229,451**
PJ0 Environmental							
PJA Admin-Environ							
Labor	19	0	0	18	7	0	0
Non-Labor	10	0	0	13	4	0	0
Total PJA	29	0	0	31	11	0	0
PJB Air Quality & Noise							
Labor	0	0	0	156	0	0	0
Non-Labor	0	0	0	66	0	0	0
Total PJB	0	0	0	222	0	0	0
PJC Chemistry							
Labor	246	0	0	2,697	0	0	0
Non-Labor	104	0	0	1,361	0	0	0
Total PJC	350	0	0	4,058	0	0	0

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Block: Production Maintenance
Account: 512020

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PJW Water & Haz Mat							
Labor	1,942	1,476	182	19	0	0	0
Non-Labor	738	385	63	8	0	0	0
Total PJW	2,680	1,860	245	27	0	0	0
Environmental							
Labor	**2,207**	**1,476**	**182**	**2,889**	**7**	**0**	**0**
Non-Labor	**852**	**385**	**63**	**1,449**	**4**	**0**	**0**
Total Environmental	**3,059**	**1,860**	**245**	**4,339**	**11**	**0**	**0**
PR0 System Operation							
PRS Substation							
Labor	507	797	0	0	0	0	0
Non-Labor	472	771	0	0	0	0	0
Total PRS	980	1,568	0	0	0	0	0
PRX Construction Mgt							
Labor	0	2,542	4,781	0	173	0	0
Non-Labor	0	2,284	4,623	0	207	0	0
Total PRX	0	4,827	9,404	0	380	0	0
System Operation							
Labor	**507**	**3,339**	**4,781**	**0**	**173**	**0**	**0**
Non-Labor	**472**	**3,056**	**4,623**	**0**	**207**	**0**	**0**
Total System Operation	**980**	**6,395**	**9,404**	**0**	**380**	**0**	**0**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	1,071	701	0	0	3,500	0	0
Non-Labor	1,284	867	0	0	4,593	0	0
Total PVL	2,355	1,568	0	0	8,093	0	0
Support Services							
Labor	**1,071**	**701**	**0**	**0**	**3,500**	**0**	**0**
Non-Labor	**1,284**	**867**	**0**	**0**	**4,593**	**0**	**0**
Total Support Services	**2,355**	**1,568**	**0**	**0**	**8,093**	**0**	**0**

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PX0 System Planning							
PXA Adm-Sys Plng							
Labor	0	0	0	0	559	5,547	0
Non-Labor	0	0	0	0	409	2,913	0
Total PXA	0	0	0	0	968	8,460	0
PYB Generation Planning							
Labor	0	0	0	536	766	0	0
Non-Labor	0	0	0	210	346	0	0
Total PYB	0	0	0	746	1,113	0	0
PYT Transmission Plng							
Labor	0	0	0	683	1,120	0	0
Non-Labor	0	0	0	852	1,489	0	0
Total PYT	0	0	0	1,535	2,609	0	0
System Planning							
Labor	**0**	**0**	**0**	**1,219**	**2,445**	**5,547**	**0**
Non-Labor	**0**	**0**	**0**	**1,062**	**2,245**	**2,913**	**0**
Total System Planning	**0**	**0**	**0**	**2,281**	**4,690**	**8,460**	**0**
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	52,407	74,337	116,281	89,024	108,704	144,480	277,680
Non-Labor	25,413	44,648	67,560	58,682	77,930	102,138	170,473
Total PYE	77,820	118,985	183,841	147,706	186,634	246,618	448,153
PYF PP Electrical Engr							
Labor	441	0	7,405	872	7,522	11,366	19,020
Non-Labor	304	0	5,283	716	7,517	9,570	13,865
Total PYF	745	0	12,688	1,588	15,039	20,936	32,885
PYG PP Drafting							
Labor	67	0	1,198	1,302	7,837	0	12,075
Non-Labor	38	0	833	992	6,066	0	8,374
Total PYG	105	0	2,030	2,294	13,903	0	20,449
PYJ PP Project Mgt							
Labor	0	0	0	0	0	5,943	0
Non-Labor	0	0	0	0	0	3,701	0
Total PYJ	0	0	0	0	0	9,644	0

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PYM PP Mechanical Engr							
Labor	6,063	4,751	18,359	-7,529	16,227	113,501	121,997
Non-Labor	2,963	1,790	11,220	-4,175	13,503	87,055	80,891
Total PYM	9,026	6,540	29,578	-11,704	29,730	200,556	202,888
Pwr Sup Engineering							
Labor	**58,978**	**79,088**	**143,242**	**83,669**	**140,290**	**275,290**	**430,772**
Non-Labor	**28,718**	**46,437**	**84,896**	**56,215**	**105,016**	**202,464**	**273,602**
Total Pwr Sup Engineering	**87,696**	**125,525**	**228,137**	**139,884**	**245,306**	**477,754**	**704,374**
Total Account							
Labor	**1,377,947**	**2,340,143**	**1,803,251**	**2,073,920**	**2,318,699**	**2,926,585**	**2,476,084**
Non-Labor	**2,234,012**	**4,673,629**	**3,794,482**	**4,485,240**	**5,304,191**	**8,039,307**	**4,298,487**
Total 512020	**3,611,959**	**7,013,771**	**5,597,733**	**6,559,160**	**7,622,890**	**10,965,892**	**6,774,571**
512030 MAINT BOILER & FO PLANT-KAHE							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-758,505	-527,259	-1,104,230	-983,003	-1,612,614	-1,448,555	-1,951,177
Total (G/L codes)	-758,505	-527,259	-1,104,230	-983,003	-1,612,614	-1,448,555	-1,951,177
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-758,505**	**-527,259**	**-1,104,230**	**-983,003**	**-1,612,614**	**-1,448,555**	**-1,951,177**
Total (G/L codes)	**-758,505**	**-527,259**	**-1,104,230**	**-983,003**	**-1,612,614**	**-1,448,555**	**-1,951,177**
PB9 Engineering							
PBT Structural							
Labor	0	0	341	439	267	0	0
Non-Labor	0	0	504	540	311	0	0
Total PBT	0	0	845	979	578	0	0
Engineering							
Labor	**0**	**0**	**341**	**439**	**267**	**0**	**0**
Non-Labor	**0**	**0**	**504**	**540**	**311**	**0**	**0**
Total Engineering	**0**	**0**	**845**	**979**	**578**	**0**	**0**

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PD9 Constr & Maint							
PDF Field Operation							
Labor	300	397	129	217	0	0	0
Non-Labor	249	375	123	225	0	0	0
Total PDF	549	772	252	442	0	0	0
PDJ West Overhead							
Labor	0	0	0	0	78	0	0
Non-Labor	0	0	0	0	110	0	0
Total PDJ	0	0	0	0	188	0	0
Constr & Maint							
Labor	**300**	**397**	**129**	**217**	**78**	**0**	**0**
Non-Labor	**249**	**375**	**123**	**225**	**110**	**0**	**0**
Total Constr & Maint	**549**	**772**	**252**	**442**	**188**	**0**	**0**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	18,943	16,523	19,166	19,023	19,740	19,872	23,184
Total PEZ	18,943	16,523	19,166	19,023	19,740	19,872	23,184
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**18,943**	**16,523**	**19,166**	**19,023**	**19,740**	**19,872**	**23,184**
Total Info Tech & Svcs	**18,943**	**16,523**	**19,166**	**19,023**	**19,740**	**19,872**	**23,184**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	0	331	574	322	0	0
Non-Labor	0	0	122	268	169	0	0
Total PFS	0	0	453	842	491	0	0
PHB Facilities Operation							
Labor	0	0	0	992	0	0	0
Non-Labor	0	0	0	462	0	0	0
Total PHB	0	0	0	1,455	0	0	0

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PHF Facilities Planning							
Labor	0	101	0	0	0	0	0
Non-Labor	0	34	0	0	0	0	0
Total PHF	0	134	0	0	0	0	0
Sfty Sec & Facil							
Labor	**0**	**101**	**331**	**1,566**	**322**	**0**	**0**
Non-Labor	**0**	**34**	**122**	**730**	**169**	**0**	**0**
Total Sfty Sec & Facil	**0**	**134**	**453**	**2,296**	**491**	**0**	**0**
PI0 Production							
PIB Admin-PS O&M							
Labor	58	4,863	3,517	0	0	0	0
Non-Labor	30	2,492	2,495	0	0	0	0
Total PIB	88	7,356	6,012	0	0	0	0
PIH Honolulu Stn Oper							
Labor	0	1,354	583	0	0	0	0
Non-Labor	0	539	283	0	0	0	0
Total PIH	0	1,893	866	0	0	0	0
PIK Kahe Stn Oper							
Labor	85,309	139,676	147,321	0	0	0	0
Non-Labor	52,439	67,082	85,541	0	0	0	0
Total PIK	137,748	206,758	232,862	0	0	0	0
PIL Kahe Stn Maint							
Labor	797,535	819,901	974,147	0	0	0	0
Non-Labor	2,820,845	2,799,228	4,109,421	0	0	0	0
Total PIL	3,618,380	3,619,129	5,083,568	0	0	0	0
PIM Maintenance Admin							
Labor	2,420	5,106	9,285	0	0	0	0
Non-Labor	1,242	2,711	6,003	0	0	0	0
Total PIM	3,662	7,817	15,288	0	0	0	0
PIN Honolulu Stn Maint							
Labor	781	1,232	881	0	0	0	0
Non-Labor	354	552	525	0	0	0	0
Total PIN	1,135	1,784	1,406	0	0	0	0

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PIO Operations Admin							
Labor	0	0	7,622	0	0	0	0
Non-Labor	0	0	6,028	0	0	0	0
Total PIO	0	0	13,649	0	0	0	0
PIP Plan & Engr							
Labor	171,923	152,024	286,171	0	0	0	0
Non-Labor	93,479	76,586	184,244	0	0	0	0
Total PIP	265,402	228,610	470,414	0	0	0	0
PIT Traveling Maintenance							
Labor	557,773	942,189	1,974,264	0	0	0	0
Non-Labor	1,285,752	1,877,952	4,035,872	0	0	0	0
Total PIT	1,843,525	2,820,140	6,010,136	0	0	0	0
PIW Waiau Stn Oper							
Labor	0	69	0	0	0	0	0
Non-Labor	0	35	0	0	0	0	0
Total PIW	0	104	0	0	0	0	0
PIX Waiau Stn Maint							
Labor	8,957	6,180	12,190	0	0	0	0
Non-Labor	124,871	3,025	6,496	0	0	0	0
Total PIX	133,828	9,205	18,686	0	0	0	0
PYB Generation Planning							
Labor	0	1,226	0	0	0	0	0
Non-Labor	0	362	0	0	0	0	0
Total PYB	0	1,589	0	0	0	0	0
Production							
Labor	**1,624,756**	**2,073,820**	**3,415,982**	**0**	**0**	**0**	**0**
Non-Labor	**4,379,012**	**4,830,566**	**8,436,907**	**0**	**0**	**0**	**0**
Total Production	**6,003,769**	**6,904,385**	**11,852,888**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	1,448	5,187	0	0
Non-Labor	0	0	0	822	4,653	0	0
Total PIB	0	0	0	2,270	9,839	0	0

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PID PS Training							
Labor	0	0	0	0	984	0	0
Non-Labor	0	0	0	0	595	0	0
Total PID	0	0	0	0	1,578	0	0
PIH Honolulu Stn Oper							
Labor	0	0	0	662	277	0	0
Non-Labor	0	0	0	425	246	0	0
Total PIH	0	0	0	1,087	523	0	0
PIK Kahe Stn Oper							
Labor	0	0	0	154,232	144,631	250,008	186,495
Non-Labor	0	0	0	105,204	108,291	181,731	118,088
Total PIK	0	0	0	259,435	252,922	431,739	304,583
PIL Kahe Stn Maint							
Labor	0	0	0	928,115	1,119,702	1,287,884	1,425,718
Non-Labor	0	0	0	3,395,929	2,989,560	3,744,192	3,501,083
Total PIL	0	0	0	4,324,044	4,109,262	5,032,076	4,926,801
PIM Maintenance Admin							
Labor	0	0	0	6,942	6,876	0	0
Non-Labor	0	0	0	5,612	4,805	0	0
Total PIM	0	0	0	12,554	11,681	0	0
PIN Honolulu Stn Maint							
Labor	0	0	0	106	1,494	0	0
Non-Labor	0	0	0	68	1,035	0	0
Total PIN	0	0	0	174	2,529	0	0
PIO Operations Admin							
Labor	0	0	0	1,388	5,521	0	0
Non-Labor	0	0	0	942	4,091	0	0
Total PIO	0	0	0	2,330	9,612	0	0
PIP Plan & Engr							
Labor	0	0	0	248,615	247,294	130,846	109,183
Non-Labor	0	0	0	188,970	197,565	103,807	74,496
Total PIP	0	0	0	437,586	444,859	234,652	183,679

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PIT Traveling Maintenance							
Labor	0	0	0	1,140,560	1,775,183	1,053,581	2,578,392
Non-Labor	0	0	0	3,288,006	5,207,818	2,737,955	8,675,599
Total PIT	0	0	0	4,428,566	6,983,001	3,791,537	11,253,991
PIW Waiau Stn Oper							
Labor	0	0	0	0	130	0	0
Non-Labor	0	0	0	0	84	0	0
Total PIW	0	0	0	0	213	0	0
PIX Waiau Stn Maint							
Labor	0	0	0	8,761	32,799	0	0
Non-Labor	0	0	0	5,559	20,910	0	0
Total PIX	0	0	0	14,320	53,709	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**2,490,830**	**3,340,077**	**2,722,319**	**4,299,788**
Non-Labor	**0**	**0**	**0**	**6,991,536**	**8,539,652**	**6,767,686**	**12,369,265**
Total Pwr Supp O&M	**0**	**0**	**0**	**9,482,366**	**11,879,729**	**9,490,005**	**16,669,053**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	55	6	0	0	0
Non-Labor	0	0	29	4	0	0	0
Total PJA	0	0	84	10	0	0	0
PJC Chemistry							
Labor	0	884	649	0	81	0	0
Non-Labor	0	296	260	0	36	0	0
Total PJC	0	1,180	909	0	117	0	0
PJW Water & Haz Mat							
Labor	0	0	178	117	305	0	0
Non-Labor	0	0	106	68	153	0	0
Total PJW	0	0	284	185	458	0	0
Environmental							
Labor	**0**	**884**	**882**	**123**	**386**	**0**	**0**
Non-Labor	**0**	**296**	**396**	**72**	**189**	**0**	**0**
Total Environmental	**0**	**1,180**	**1,278**	**195**	**576**	**0**	**0**

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PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	35,277	7,311	7,125	4,808	4,403	2,955	3,063
Total PKM	35,277	7,311	7,125	4,808	4,403	2,955	3,063
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**35,277**	**7,311**	**7,125**	**4,808**	**4,403**	**2,955**	**3,063**
Total Mgt Acctg & Fin Svc	**35,277**	**7,311**	**7,125**	**4,808**	**4,403**	**2,955**	**3,063**
PR0 System Operation							
PRX Construction Mgt							
Labor	0	0	7,086	0	0	0	0
Non-Labor	0	0	7,041	0	0	0	0
Total PRX	0	0	14,127	0	0	0	0
System Operation							
Labor	**0**	**0**	**7,086**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**7,041**	**0**	**0**	**0**	**0**
Total System Operation	**0**	**0**	**14,127**	**0**	**0**	**0**	**0**
PSND Marketing Svcs							
PSN Marketing Services							
Labor	129	0	0	0	0	0	0
Non-Labor	47	0	0	0	0	0	0
Total PSN	176	0	0	0	0	0	0
Marketing Svcs							
Labor	**129**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**47**	**0**	**0**	**0**	**0**	**0**	**0**
Total Marketing Svcs	**176**	**0**	**0**	**0**	**0**	**0**	**0**
PV9 Support Services							
PVM Materials Managemen							
Labor	0	0	0	110	0	0	0
Non-Labor	0	0	0	64	0	0	0
Total PVM	0	0	0	173	0	0	0

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Support Services							
Labor	**0**	**0**	**0**	**110**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**64**	**0**	**0**	**0**
Total Support Services	**0**	**0**	**0**	**173**	**0**	**0**	**0**
PX0 System Planning							
PYB Generation Planning							
Labor	0	0	0	384	0	0	0
Non-Labor	0	0	0	175	0	0	0
Total PYB	0	0	0	559	0	0	0
System Planning							
Labor	**0**	**0**	**0**	**384**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**175**	**0**	**0**	**0**
Total System Planning	**0**	**0**	**0**	**559**	**0**	**0**	**0**
PY9 Pwr Sup Engineering							
PYA Admin-Plng & Engr							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	31,992
Total PYA	0	0	0	0	0	0	31,992
PYE PS Technical Svcs							
Labor	53,568	61,617	75,842	52,384	69,031	0	0
Non-Labor	27,865	30,921	43,270	35,809	46,726	0	0
Total PYE	81,433	92,539	119,112	88,192	115,757	0	0
PYF PP Electrical Engr							
Labor	0	169	893	524	933	0	0
Non-Labor	0	87	547	383	972	0	0
Total PYF	0	256	1,441	907	1,905	0	0
PYG PP Drafting							
Labor	0	263	0	2,447	839	0	0
Non-Labor	0	139	0	1,807	730	0	0
Total PYG	0	402	0	4,254	1,569	0	0
PYM PP Mechanical Engr							
Labor	135	1,684	20,569	9,290	10	0	0
Non-Labor	57	662	14,448	7,296	29	0	0
Total PYM	192	2,346	35,016	16,585	39	0	0

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Pwr Sup Engineering							
Labor	**53,704**	**63,733**	**97,304**	**64,645**	**70,813**	**0**	**0**
Non-Labor	**27,922**	**31,809**	**58,265**	**45,295**	**48,457**	**0**	**31,992**
Total Pwr Sup Engineering	**81,625**	**95,542**	**155,569**	**109,939**	**119,270**	**0**	**31,992**
Total Account							
Labor	**1,678,889**	**2,138,934**	**3,522,055**	**2,558,313**	**3,411,943**	**2,722,319**	**4,299,788**
Non-Labor	**3,702,944**	**4,359,654**	**7,425,418**	**6,079,465**	**7,000,417**	**5,341,958**	**10,476,327**
Total 512030	**5,381,833**	**6,498,588**	**10,947,472**	**8,637,778**	**10,412,361**	**8,064,276**	**14,776,115**
513010 MAINT ELECTRIC PLANT-HONOLULU							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-664,475	-31,693	-51,638	-97,581	-173,155	-327,710	-64,405
Total (G/L codes)	-664,475	-31,693	-51,638	-97,581	-173,155	-327,710	-64,405
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-664,475**	**-31,693**	**-51,638**	**-97,581**	**-173,155**	**-327,710**	**-64,405**
Total (G/L codes)	**-664,475**	**-31,693**	**-51,638**	**-97,581**	**-173,155**	**-327,710**	**-64,405**
PD9 Constr & Maint							
PDF Field Operation							
Labor	117	85	323	0	0	0	0
Non-Labor	121	79	339	0	0	0	0
Total PDF	238	165	662	0	0	0	0
PDL East Overhead-Ward							
Labor	0	163	66	0	0	0	0
Non-Labor	0	134	84	0	0	0	0
Total PDL	0	297	149	0	0	0	0
Constr & Maint							
Labor	**117**	**248**	**388**	**0**	**0**	**0**	**0**
Non-Labor	**121**	**214**	**423**	**0**	**0**	**0**	**0**
Total Constr & Maint	**238**	**462**	**811**	**0**	**0**	**0**	**0**

E1
Block: Production Maintenance
Account: 513010

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	0	0	107	0	0	0
Non-Labor	0	0	0	54	0	0	0
Total PFS	0	0	0	161	0	0	0
PHS Security							
Labor	6,364	0	0	0	0	0	0
Non-Labor	3,075	0	0	0	0	0	0
Total PHS	9,439	0	0	0	0	0	0
Sfty Sec & Facil							
Labor	**6,364**	**0**	**0**	**107**	**0**	**0**	**0**
Non-Labor	**3,075**	**0**	**0**	**54**	**0**	**0**	**0**
Total Sfty Sec & Facil	**9,439**	**0**	**0**	**161**	**0**	**0**	**0**
PI0 Production							
PIH Honolulu Stn Oper							
Labor	64,590	0	0	0	0	0	0
Non-Labor	33,540	0	0	0	0	0	0
Total PIH	98,129	0	0	0	0	0	0
PIK Kahe Stn Oper							
Labor	411	0	0	0	0	0	0
Non-Labor	235	0	0	0	0	0	0
Total PIK	646	0	0	0	0	0	0
PIL Kahe Stn Maint							
Labor	43,101	1,271	2,653	0	0	0	0
Non-Labor	22,771	474	1,443	0	0	0	0
Total PIL	65,872	1,745	4,096	0	0	0	0
PIM Maintenance Admin							
Labor	2,272	99	191	0	0	0	0
Non-Labor	1,362	41	167	0	0	0	0
Total PIM	3,634	140	358	0	0	0	0
PIN Honolulu Stn Maint							
Labor	87,506	57,542	75,978	0	0	0	0
Non-Labor	82,495	229,764	160,038	0	0	0	0
Total PIN	170,001	287,306	236,016	0	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIO Operations Admin							
Labor	0	0	313	0	0	0	0
Non-Labor	0	0	187	0	0	0	0
Total PIO	0	0	500	0	0	0	0
PIP Plan & Engr							
Labor	95,858	4,252	2,832	0	0	0	0
Non-Labor	63,383	1,847	1,730	0	0	0	0
Total PIP	159,242	6,099	4,562	0	0	0	0
PIT Traveling Maintenance							
Labor	1,224,989	38,401	48,061	0	0	0	0
Non-Labor	3,269,766	27,414	28,396	0	0	0	0
Total PIT	4,494,755	65,815	76,457	0	0	0	0
PIX Waiau Stn Maint							
Labor	22,261	1,159	2,416	0	0	0	0
Non-Labor	11,147	486	1,365	0	0	0	0
Total PIX	33,408	1,645	3,781	0	0	0	0
PYB Generation Planning							
Labor	466	0	0	0	0	0	0
Non-Labor	128	0	0	0	0	0	0
Total PYB	595	0	0	0	0	0	0
Production							
Labor	**1,541,453**	**102,724**	**132,444**	**0**	**0**	**0**	**0**
Non-Labor	**3,484,826**	**260,026**	**193,326**	**0**	**0**	**0**	**0**
Total Production	**5,026,280**	**362,751**	**325,770**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIL Kahe Stn Maint							
Labor	0	0	0	1,292	1,127	0	0
Non-Labor	0	0	0	853	965	0	0
Total PIL	0	0	0	2,145	2,092	0	0
PIM Maintenance Admin							
Labor	0	0	0	92	0	0	0
Non-Labor	0	0	0	55	0	0	0
Total PIM	0	0	0	147	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIN Honolulu Stn Maint							
Labor	0	0	0	96,060	87,412	123,921	129,639
Non-Labor	0	0	0	543,739	254,628	238,918	268,128
Total PIN	0	0	0	639,799	342,039	362,839	397,767
PIP Plan & Engr							
Labor	0	0	0	4,407	6,733	0	0
Non-Labor	0	0	0	3,030	5,327	0	0
Total PIP	0	0	0	7,436	12,060	0	0
PIT Traveling Maintenance							
Labor	0	0	0	89,578	214,314	503,978	0
Non-Labor	0	0	0	68,771	275,414	1,812,412	0
Total PIT	0	0	0	158,349	489,728	2,316,390	0
PIX Waiau Stn Maint							
Labor	0	0	0	4,642	4,469	0	0
Non-Labor	0	0	0	2,971	3,165	0	0
Total PIX	0	0	0	7,613	7,633	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**196,070**	**314,054**	**627,899**	**129,639**
Non-Labor	**0**	**0**	**0**	**619,419**	**539,497**	**2,051,330**	**268,128**
Total Pwr Supp O&M	**0**	**0**	**0**	**815,489**	**853,552**	**2,679,229**	**397,767**
PJ0 Environmental							
PJC Chemistry							
Labor	120	0	0	0	0	0	0
Non-Labor	49	0	0	0	0	0	0
Total PJC	169	0	0	0	0	0	0
Environmental							
Labor	**120**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**49**	**0**	**0**	**0**	**0**	**0**	**0**
Total Environmental	**169**	**0**	**0**	**0**	**0**	**0**	**0**
PR0 System Operation							
PRR Relay							
Labor	16,306	429	0	3,858	5,062	12,915	5,857
Non-Labor	17,501	381	0	5,100	7,370	17,689	7,993
Total PRR	33,807	810	0	8,959	12,432	30,604	13,850

E1
Block: Production Maintenance
Account: 513010

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PRS Substation							
Labor	6,408	0	0	0	227	0	0
Non-Labor	6,265	0	0	0	319	0	0
Total PRS	12,672	0	0	0	547	0	0
System Operation							
Labor	**22,714**	**429**	**0**	**3,858**	**5,289**	**12,915**	**5,857**
Non-Labor	**23,765**	**381**	**0**	**5,100**	**7,689**	**17,689**	**7,993**
Total System Operation	**46,479**	**810**	**0**	**8,959**	**12,978**	**30,604**	**13,850**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	32	401	0	0	0	0	0
Non-Labor	37	391	0	0	0	0	0
Total PVL	69	791	0	0	0	0	0
Support Services							
Labor	**32**	**401**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**37**	**391**	**0**	**0**	**0**	**0**	**0**
Total Support Services	**69**	**791**	**0**	**0**	**0**	**0**	**0**
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	57,226	484	632	550	8,202	0	0
Non-Labor	32,113	218	369	366	6,615	0	0
Total PYE	89,339	702	1,001	916	14,817	0	0
PYF PP Electrical Engr							
Labor	697	0	489	616	434	0	0
Non-Labor	414	0	275	511	430	0	0
Total PYF	1,111	0	763	1,127	864	0	0
PYG PP Drafting							
Labor	74	0	0	0	0	0	0
Non-Labor	44	0	0	0	0	0	0
Total PYG	119	0	0	0	0	0	0
PYM PP Mechanical Engr							
Labor	87	0	0	627	0	0	0
Non-Labor	46	0	0	465	0	0	0
Total PYM	133	0	0	1,092	0	0	0

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Pwr Sup Engineering							
Labor	**58,084**	**484**	**1,121**	**1,793**	**8,636**	**0**	**0**
Non-Labor	**32,617**	**218**	**644**	**1,342**	**7,045**	**0**	**0**
Total Pwr Sup Engineering	**90,702**	**702**	**1,765**	**3,135**	**15,681**	**0**	**0**
Total Account							
Labor	**1,628,885**	**104,286**	**133,953**	**201,829**	**327,979**	**640,814**	**135,496**
Non-Labor	**2,880,016**	**229,537**	**142,755**	**528,334**	**381,077**	**1,741,309**	**211,716**
Total 513010	**4,508,901**	**333,823**	**276,708**	**730,162**	**709,056**	**2,382,123**	**347,212**
513020 MAINT ELECTRIC PLANT-WAIAU							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-363,580	-323,926	-325,164	-704,282	-657,469	-1,257,500	-773,181
Total (G/L codes)	-363,580	-323,926	-325,164	-704,282	-657,469	-1,257,500	-773,181
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-363,580**	**-323,926**	**-325,164**	**-704,282**	**-657,469**	**-1,257,500**	**-773,181**
Total (G/L codes)	**-363,580**	**-323,926**	**-325,164**	**-704,282**	**-657,469**	**-1,257,500**	**-773,181**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	0	23	23	0	-23	0	0
Non-Labor	0	38	41	0	-41	0	0
Total PBA	0	61	64	0	-64	0	0
PBT Structural							
Labor	0	0	0	120	0	0	0
Non-Labor	0	0	0	144	0	0	0
Total PBT	0	0	0	263	0	0	0
Engineering							
Labor	**0**	**23**	**23**	**120**	**-23**	**0**	**0**
Non-Labor	**0**	**38**	**41**	**144**	**-41**	**0**	**0**
Total Engineering	**0**	**61**	**64**	**263**	**-64**	**0**	**0**

E1
Block: Production Maintenance
Account: 513020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PC0 Customer Service							
PCG Fld Svc & Collection							
Labor	0	0	23	0	0	0	0
Non-Labor	0	0	2	0	0	0	0
Total PCG	0	0	24	0	0	0	0
PCM Meter Reading							
Labor	0	0	34	0	0	0	0
Non-Labor	0	0	18	0	0	0	0
Total PCM	0	0	52	0	0	0	0
Customer Service							
Labor	**0**	**0**	**57**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**20**	**0**	**0**	**0**	**0**
Total Customer Service	**0**	**0**	**77**	**0**	**0**	**0**	**0**
PD9 Constr & Maint							
PDD Training Section							
Labor	323	0	-40	0	0	0	0
Non-Labor	378	0	-3	0	0	0	0
Total PDD	700	0	-43	0	0	0	0
PDF Field Operation							
Labor	573	397	1,509	183	1,163	0	0
Non-Labor	554	336	1,522	226	1,406	0	0
Total PDF	1,127	733	3,032	409	2,568	0	0
PDJ West Overhead							
Labor	1,702	0	0	0	33	0	0
Non-Labor	1,468	0	0	0	51	0	0
Total PDJ	3,171	0	0	0	84	0	0
PDL East Overhead-Ward							
Labor	0	0	45	0	142	0	0
Non-Labor	0	0	60	0	193	0	0
Total PDL	0	0	105	0	334	0	0
Constr & Maint							
Labor	**2,598**	**397**	**1,514**	**183**	**1,337**	**0**	**0**
Non-Labor	**2,400**	**336**	**1,579**	**226**	**1,649**	**0**	**0**
Total Constr & Maint	**4,998**	**733**	**3,094**	**409**	**2,986**	**0**	**0**

E1
Block: Production Maintenance
Account: 513020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	0	0	0	37	0	0
Non-Labor	0	0	0	0	20	0	0
Total PFS	0	0	0	0	56	0	0
PHB Facilities Operation							
Labor	0	0	559	0	0	0	0
Non-Labor	0	0	209	0	0	0	0
Total PHB	0	0	768	0	0	0	0
Sfty Sec & Facil							
Labor	**0**	**0**	**559**	**0**	**37**	**0**	**0**
Non-Labor	**0**	**0**	**209**	**0**	**20**	**0**	**0**
Total Sfty Sec & Facil	**0**	**0**	**768**	**0**	**56**	**0**	**0**
PI0 Production							
PIK Kahe Stn Oper							
Labor	0	275	600	0	0	0	0
Non-Labor	0	140	333	0	0	0	0
Total PIK	0	415	933	0	0	0	0
PIL Kahe Stn Maint							
Labor	12,399	36,831	8,116	0	0	0	0
Non-Labor	6,434	13,883	4,708	0	0	0	0
Total PIL	18,834	50,715	12,825	0	0	0	0
PIM Maintenance Admin							
Labor	232	2,379	1,016	0	0	0	0
Non-Labor	60,500	55,264	63,446	0	0	0	0
Total PIM	60,732	57,643	64,462	0	0	0	0
PIN Honolulu Stn Maint							
Labor	1,605	2,620	594	0	0	0	0
Non-Labor	889	1,006	354	0	0	0	0
Total PIN	2,493	3,626	948	0	0	0	0
PIO Operations Admin							
Labor	0	0	2,331	0	0	0	0
Non-Labor	0	0	1,595	0	0	0	0
Total PIO	0	0	3,926	0	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
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COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIP Plan & Engr							
Labor	18,600	24,464	35,543	0	0	0	0
Non-Labor	10,231	10,662	24,555	0	0	0	0
Total PIP	28,831	35,126	60,098	0	0	0	0
PIT Traveling Maintenance							
Labor	553,259	725,322	319,127	0	0	0	0
Non-Labor	1,405,671	2,597,365	820,374	0	0	0	0
Total PIT	1,958,929	3,322,687	1,139,501	0	0	0	0
PIW Waiau Stn Oper							
Labor	137	0	472	0	0	0	0
Non-Labor	72	0	261	0	0	0	0
Total PIW	210	0	732	0	0	0	0
PIX Waiau Stn Maint							
Labor	218,324	359,360	404,295	0	0	0	0
Non-Labor	447,105	688,490	964,737	0	0	0	0
Total PIX	665,430	1,047,850	1,369,032	0	0	0	0
Production							
Labor	**804,557**	**1,151,252**	**772,095**	**0**	**0**	**0**	**0**
Non-Labor	**1,930,902**	**3,366,811**	**1,880,364**	**0**	**0**	**0**	**0**
Total Production	**2,735,459**	**4,518,062**	**2,652,458**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	0	100	0	0
Non-Labor	0	0	0	0	99	0	0
Total PIB	0	0	0	0	199	0	0
PIH Honolulu Stn Oper							
Labor	0	0	0	81	0	0	0
Non-Labor	0	0	0	53	0	0	0
Total PIH	0	0	0	134	0	0	0
PIK Kahe Stn Oper							
Labor	0	0	0	0	257	0	0
Non-Labor	0	0	0	0	173	0	0
Total PIK	0	0	0	0	430	0	0

E1
Block: Production Maintenance
Account: 513020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT
ACCOUNT
DEPARTMENT
RA
LABOR
NON-LABOR

	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
PIL Kahe Stn Maint							
Labor	0	0	0	11,568	9,825	0	0
Non-Labor	0	0	0	6,929	6,338	0	0
Total PIL	0	0	0	18,497	16,163	0	0
PIM Maintenance Admin							
Labor	0	0	0	7,076	3,048	0	0
Non-Labor	0	0	0	64,727	39,150	64,200	46,800
Total PIM	0	0	0	71,803	42,197	64,200	46,800
PIN Honolulu Stn Maint							
Labor	0	0	0	85	942	0	0
Non-Labor	0	0	0	54	668	0	0
Total PIN	0	0	0	139	1,610	0	0
PIO Operations Admin							
Labor	0	0	0	797	0	0	0
Non-Labor	0	0	0	700	0	0	0
Total PIO	0	0	0	1,497	0	0	0
PIP Plan & Engr							
Labor	0	0	0	48,303	48,342	27,581	37,265
Non-Labor	0	0	0	36,555	37,358	21,213	25,797
Total PIP	0	0	0	84,858	85,700	48,793	63,062
PIT Traveling Maintenance							
Labor	0	0	0	843,010	709,677	1,408,432	716,058
Non-Labor	0	0	0	2,097,163	2,487,213	3,245,254	1,151,313
Total PIT	0	0	0	2,940,173	3,196,891	4,653,686	1,867,371
PIW Waiau Stn Oper							
Labor	0	0	0	190	-13	0	0
Non-Labor	0	0	0	130	-1	0	0
Total PIW	0	0	0	319	-14	0	0
PIX Waiau Stn Maint							
Labor	0	0	0	541,717	431,665	875,298	771,655
Non-Labor	0	0	0	2,822,676	1,174,072	1,439,661	1,421,135
Total PIX	0	0	0	3,364,393	1,605,737	2,314,958	2,192,790

E1
Block: Production Maintenance
Account: 513020

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**1,452,827**	**1,203,843**	**2,311,310**	**1,524,978**
Non-Labor	**0**	**0**	**0**	**5,028,986**	**3,745,070**	**4,770,327**	**2,645,045**
Total Pwr Supp O&M	**0**	**0**	**0**	**6,481,812**	**4,948,913**	**7,081,637**	**4,170,023**
PJ0 Environmental							
PJC Chemistry							
Labor	549	0	0	0	0	0	0
Non-Labor	240	0	0	0	0	0	0
Total PJC	790	0	0	0	0	0	0
PJW Water & Haz Mat							
Labor	0	0	88	0	0	0	0
Non-Labor	0	0	43	0	0	0	0
Total PJW	0	0	131	0	0	0	0
Environmental							
Labor	**549**	**0**	**88**	**0**	**0**	**0**	**0**
Non-Labor	**240**	**0**	**43**	**0**	**0**	**0**	**0**
Total Environmental	**790**	**0**	**131**	**0**	**0**	**0**	**0**
PR0 System Operation							
PRR Relay							
Labor	6,971	16,438	13,271	12,461	15,124	20,832	13,618
Non-Labor	7,648	17,717	15,219	13,648	18,782	28,111	17,918
Total PRR	14,619	34,155	28,489	26,109	33,905	48,943	31,536
PRS Substation							
Labor	9,534	2,562	15,484	5,536	6,076	0	0
Non-Labor	8,787	2,437	17,991	6,992	8,939	0	0
Total PRS	18,321	4,999	33,474	12,528	15,015	0	0
System Operation							
Labor	**16,505**	**19,000**	**28,754**	**17,997**	**21,199**	**20,832**	**13,618**
Non-Labor	**16,435**	**20,154**	**33,209**	**20,640**	**27,720**	**28,111**	**17,918**
Total System Operation	**32,940**	**39,154**	**61,964**	**38,637**	**48,920**	**48,943**	**31,536**

E1
Block: Production Maintenance
Account: 513020

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	757	109	589	84	0	0	0
Non-Labor	866	138	713	112	0	0	0
Total PVL	1,623	248	1,302	196	0	0	0
Support Services							
Labor	**757**	**109**	**589**	**84**	**0**	**0**	**0**
Non-Labor	**866**	**138**	**713**	**112**	**0**	**0**	**0**
Total Support Services	**1,623**	**248**	**1,302**	**196**	**0**	**0**	**0**
PW9 Cust Installations							
PWX Engineering & Meter							
Labor	0	0	99	0	0	0	0
Non-Labor	0	0	37	0	0	0	0
Total PWX	0	0	136	0	0	0	0
Cust Installations							
Labor	**0**	**0**	**99**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**37**	**0**	**0**	**0**	**0**
Total Cust Installations	**0**	**0**	**136**	**0**	**0**	**0**	**0**
PY9 Pwr Sup Engineering							
PYC Support Staff							
Labor	0	0	0	0	285	0	0
Non-Labor	0	0	0	0	298	0	0
Total PYC	0	0	0	0	583	0	0
PYE PS Technical Svcs							
Labor	13,008	35,929	7,805	37,983	27,709	150,920	161,980
Non-Labor	9,065	16,864	5,405	25,410	21,697	106,871	99,442
Total PYE	22,073	52,793	13,210	63,393	49,407	257,791	261,422
PYF PP Electrical Engr							
Labor	0	824	1,405	1,037	1,950	0	0
Non-Labor	0	335	1,258	1,042	2,149	0	0
Total PYF	0	1,159	2,663	2,079	4,099	0	0

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PYG PP Drafting							
Labor	0	64	964	0	-617	0	0
Non-Labor	0	30	618	0	-340	0	0
Total PYG	0	93	1,582	0	-957	0	0
PYM PP Mechanical Engr							
Labor	0	764	2,391	837	-12	0	0
Non-Labor	0	281	1,169	579	752	0	0
Total PYM	0	1,045	3,560	1,416	740	0	0
Pwr Sup Engineering							
Labor	**13,008**	**37,581**	**12,565**	**39,858**	**29,315**	**150,920**	**161,980**
Non-Labor	**9,065**	**17,510**	**8,450**	**27,031**	**24,557**	**106,871**	**99,442**
Total Pwr Sup Engineering	**22,073**	**55,091**	**21,015**	**66,888**	**53,872**	**257,791**	**261,422**
Total Account							
Labor	**837,974**	**1,208,362**	**816,344**	**1,511,068**	**1,255,709**	**2,483,062**	**1,700,576**
Non-Labor	**1,596,329**	**3,081,061**	**1,599,500**	**4,372,856**	**3,141,506**	**3,647,809**	**1,989,224**
Total 513020	**2,434,302**	**4,289,423**	**2,415,844**	**5,883,924**	**4,397,215**	**6,130,871**	**3,689,800**

513030 MAINT ELECTRIC PLANT-KAHE

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-403,738	-385,695	-554,029	-689,662	-957,761	-1,199,089	-1,530,344
Total (G/L codes)	-403,738	-385,695	-554,029	-689,662	-957,761	-1,199,089	-1,530,344
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-403,738**	**-385,695**	**-554,029**	**-689,662**	**-957,761**	**-1,199,089**	**-1,530,344**
Total (G/L codes)	**-403,738**	**-385,695**	**-554,029**	**-689,662**	**-957,761**	**-1,199,089**	**-1,530,344**
PB9 Engineering							
PBT Structural							
Labor	0	1,699	3,875	533	0	0	0
Non-Labor	0	1,521	4,625	733	0	0	0
Total PBT	0	3,220	8,500	1,267	0	0	0

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Block: Production Maintenance
Account: 513030

HAWAIIAN ELECTRIC COMPANY, INC.
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Engineering							
Labor	**0**	**1,699**	**3,875**	**533**	**0**	**0**	**0**
Non-Labor	**0**	**1,521**	**4,625**	**733**	**0**	**0**	**0**
Total Engineering	**0**	**3,220**	**8,500**	**1,267**	**0**	**0**	**0**
PC0 Customer Service							
PCM Meter Reading							
Labor	0	0	160	0	0	0	0
Non-Labor	0	0	84	0	0	0	0
Total PCM	0	0	244	0	0	0	0
Customer Service							
Labor	**0**	**0**	**160**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**84**	**0**	**0**	**0**	**0**
Total Customer Service	**0**	**0**	**244**	**0**	**0**	**0**	**0**
PD9 Constr & Maint							
PDF Field Operation							
Labor	174	0	298	0	69	0	0
Non-Labor	152	0	271	0	81	0	0
Total PDF	326	0	568	0	150	0	0
PDJ West Overhead							
Labor	279	495	0	0	1,479	0	0
Non-Labor	293	604	0	0	1,855	0	0
Total PDJ	573	1,099	0	0	3,334	0	0
PDL East Overhead-Ward							
Labor	0	273	0	0	955	0	0
Non-Labor	0	304	0	0	1,372	0	0
Total PDL	0	577	0	0	2,327	0	0
PDU Underground							
Labor	0	0	0	0	351	0	0
Non-Labor	0	0	0	0	520	0	0
Total PDU	0	0	0	0	872	0	0
Constr & Maint							
Labor	**454**	**768**	**298**	**0**	**2,855**	**0**	**0**
Non-Labor	**445**	**908**	**271**	**0**	**3,828**	**0**	**0**
Total Constr & Maint	**899**	**1,676**	**568**	**0**	**6,683**	**0**	**0**

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PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	11,267	9,806	11,444	11,414	11,845	11,928	13,908
Total PEZ	11,267	9,806	11,444	11,414	11,845	11,928	13,908
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**11,267**	**9,806**	**11,444**	**11,414**	**11,845**	**11,928**	**13,908**
Total Info Tech & Svcs	**11,267**	**9,806**	**11,444**	**11,414**	**11,845**	**11,928**	**13,908**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	217	0	652	18	0	0
Non-Labor	0	73	0	298	9	0	0
Total PFS	0	289	0	950	27	0	0
PHS Security							
Labor	0	0	25	0	0	0	0
Non-Labor	0	0	17	0	0	0	0
Total PHS	0	0	43	0	0	0	0
Sfty Sec & Facil							
Labor	**0**	**217**	**25**	**652**	**18**	**0**	**0**
Non-Labor	**0**	**73**	**17**	**298**	**9**	**0**	**0**
Total Sfty Sec & Facil	**0**	**289**	**43**	**950**	**27**	**0**	**0**
PI0 Production							
PIB Admin-PS O&M							
Labor	0	181	0	0	0	0	0
Non-Labor	0	88	0	0	0	0	0
Total PIB	0	270	0	0	0	0	0
PIH Honolulu Stn Oper							
Labor	280	86	424	0	0	0	0
Non-Labor	168	29	237	0	0	0	0
Total PIH	449	115	661	0	0	0	0

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Block: Production Maintenance
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PIK Kahe Stn Oper							
Labor	280	0	240	0	0	0	0
Non-Labor	145	0	141	0	0	0	0
Total PIK	425	0	381	0	0	0	0
PIL Kahe Stn Maint							
Labor	498,266	472,451	564,209	0	0	0	0
Non-Labor	1,013,849	1,622,293	1,782,297	0	0	0	0
Total PIL	1,512,115	2,094,744	2,346,506	0	0	0	0
PIM Maintenance Admin							
Labor	311	688	2,014	0	0	0	0
Non-Labor	323	291	1,124	0	0	0	0
Total PIM	634	979	3,138	0	0	0	0
PIN Honolulu Stn Maint							
Labor	493	967	0	0	0	0	0
Non-Labor	244	464	0	0	0	0	0
Total PIN	737	1,431	0	0	0	0	0
PIO Operations Admin							
Labor	0	0	1,910	0	0	0	0
Non-Labor	0	0	1,340	0	0	0	0
Total PIO	0	0	3,250	0	0	0	0
PIP Plan & Engr							
Labor	27,927	23,349	29,299	0	0	0	0
Non-Labor	14,764	10,615	17,300	0	0	0	0
Total PIP	42,691	33,964	46,598	0	0	0	0
PIT Traveling Maintenance							
Labor	350,208	607,695	780,912	0	0	0	0
Non-Labor	450,490	1,995,896	2,340,028	0	0	0	0
Total PIT	800,699	2,603,591	3,120,940	0	0	0	0
PIX Waiau Stn Maint							
Labor	1,917	6,580	6,721	0	0	0	0
Non-Labor	956	3,018	4,073	0	0	0	0
Total PIX	2,873	9,598	10,794	0	0	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Production							
Labor	**879,682**	**1,111,998**	**1,385,729**	**0**	**0**	**0**	**0**
Non-Labor	**1,480,941**	**3,632,695**	**4,146,540**	**0**	**0**	**0**	**0**
Total Production	**2,360,622**	**4,744,692**	**5,532,269**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	0	4,661	0	0
Non-Labor	0	0	0	0	3,876	0	0
Total PIB	0	0	0	0	8,538	0	0
PID PS Training							
Labor	0	0	0	0	1,609	0	0
Non-Labor	0	0	0	0	1,070	0	0
Total PID	0	0	0	0	2,679	0	0
PIH Honolulu Stn Oper							
Labor	0	0	0	0	83	0	0
Non-Labor	0	0	0	0	56	0	0
Total PIH	0	0	0	0	139	0	0
PIL Kahe Stn Maint							
Labor	0	0	0	698,547	843,714	1,001,807	1,108,968
Non-Labor	0	0	0	1,569,890	1,971,949	1,810,612	2,379,531
Total PIL	0	0	0	2,268,437	2,815,663	2,812,420	3,488,499
PIM Maintenance Admin							
Labor	0	0	0	2,913	4,592	0	0
Non-Labor	0	0	0	1,863	3,493	0	0
Total PIM	0	0	0	4,776	8,085	0	0
PIN Honolulu Stn Maint							
Labor	0	0	0	0	551	0	0
Non-Labor	0	0	0	0	428	0	0
Total PIN	0	0	0	0	979	0	0
PIO Operations Admin							
Labor	0	0	0	0	952	0	0
Non-Labor	0	0	0	0	643	0	0
Total PIO	0	0	0	0	1,595	0	0

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PIP Plan & Engr							
Labor	0	0	0	41,558	40,320	41,472	44,696
Non-Labor	0	0	0	29,685	32,005	31,881	30,394
Total PIP	0	0	0	71,243	72,324	73,353	75,090
PIT Traveling Maintenance							
Labor	0	0	0	631,424	866,336	1,287,019	2,279,493
Non-Labor	0	0	0	1,795,610	3,501,957	1,726,202	4,644,292
Total PIT	0	0	0	2,427,034	4,368,293	3,013,221	6,923,785
PIX Waiau Stn Maint							
Labor	0	0	0	10,588	23,867	0	0
Non-Labor	0	0	0	6,864	16,814	0	0
Total PIX	0	0	0	17,452	40,680	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**1,385,030**	**1,786,685**	**2,330,298**	**3,433,157**
Non-Labor	**0**	**0**	**0**	**3,403,912**	**5,532,289**	**3,568,695**	**7,054,217**
Total Pwr Supp O&M	**0**	**0**	**0**	**4,788,942**	**7,318,974**	**5,898,994**	**10,487,374**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	0	0	7	0	0
Non-Labor	0	0	0	0	4	0	0
Total PJA	0	0	0	0	11	0	0
PJC Chemistry							
Labor	371	0	0	0	0	0	0
Non-Labor	139	0	0	0	0	0	0
Total PJC	510	0	0	0	0	0	0
Environmental							
Labor	**371**	**0**	**0**	**0**	**7**	**0**	**0**
Non-Labor	**139**	**0**	**0**	**0**	**4**	**0**	**0**
Total Environmental	**510**	**0**	**0**	**0**	**11**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	21,167	4,386	4,275	2,885	2,642	1,773	1,838
Total PKM	21,167	4,386	4,275	2,885	2,642	1,773	1,838

E1
Block: Production Maintenance
Account: 513030

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**21,167**	**4,386**	**4,275**	**2,885**	**2,642**	**1,773**	**1,838**
Total Mgt Acctg & Fin Svc	**21,167**	**4,386**	**4,275**	**2,885**	**2,642**	**1,773**	**1,838**
PR0 System Operation							
PRI Instrument & Control							
Labor	639	0	0	0	0	0	0
Non-Labor	630	0	0	0	0	0	0
Total PRI	1,269	0	0	0	0	0	0
PRR Relay							
Labor	12,030	13,081	22,962	11,400	26,730	13,199	21,230
Non-Labor	13,091	15,526	25,741	13,385	36,384	18,049	27,671
Total PRR	25,121	28,607	48,703	24,785	63,113	31,248	48,901
PRS Substation							
Labor	3,843	133	1,503	1,444	1,001	0	0
Non-Labor	3,617	126	1,777	1,760	1,234	0	0
Total PRS	7,460	259	3,279	3,204	2,236	0	0
System Operation							
Labor	**16,511**	**13,213**	**24,465**	**12,844**	**27,731**	**13,199**	**21,230**
Non-Labor	**17,339**	**15,652**	**27,518**	**15,145**	**37,618**	**18,049**	**27,671**
Total System Operation	**33,850**	**28,866**	**51,982**	**27,989**	**65,349**	**31,248**	**48,901**
PV9 Support Services							
PVF Fleet							
Labor	0	0	0	0	238	0	0
Non-Labor	0	0	0	0	151	0	0
Total PVF	0	0	0	0	389	0	0
PVL Electric & Welding Svc							
Labor	0	91	0	1,410	2,735	0	0
Non-Labor	0	98	0	1,589	3,008	0	0
Total PVL	0	189	0	2,999	5,743	0	0
Support Services							
Labor	**0**	**91**	**0**	**1,410**	**2,973**	**0**	**0**
Non-Labor	**0**	**98**	**0**	**1,589**	**3,159**	**0**	**0**
Total Support Services	**0**	**189**	**0**	**2,999**	**6,132**	**0**	**0**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	1,088	22,798	23,179	24,039	34,799	0	0
Non-Labor	472	10,028	16,113	18,273	29,313	0	0
Total PYE	1,559	32,826	39,292	42,312	64,112	0	0
PYF PP Electrical Engr							
Labor	762	0	568	1,184	248	0	0
Non-Labor	401	2,600	528	1,145	212	0	0
Total PYF	1,162	2,600	1,096	2,330	460	0	0
PYG PP Drafting							
Labor	0	0	0	0	230	0	0
Non-Labor	0	0	0	0	176	0	0
Total PYG	0	0	0	0	406	0	0
PYM PP Mechanical Engr							
Labor	0	0	1,072	273	0	0	0
Non-Labor	0	0	691	207	0	0	0
Total PYM	0	0	1,763	480	0	0	0
Pwr Sup Engineering							
Labor	**1,849**	**22,798**	**24,820**	**25,496**	**35,277**	**0**	**0**
Non-Labor	**873**	**12,628**	**17,332**	**19,625**	**29,701**	**0**	**0**
Total Pwr Sup Engineering	**2,722**	**35,426**	**42,151**	**45,121**	**64,978**	**0**	**0**
Total Account							
Labor	**898,867**	**1,150,783**	**1,439,370**	**1,425,966**	**1,855,545**	**2,343,497**	**3,454,387**
Non-Labor	**1,128,432**	**3,292,072**	**3,658,076**	**2,765,940**	**4,663,335**	**2,401,356**	**5,567,290**
Total 513030	**2,027,299**	**4,442,855**	**5,097,446**	**4,191,905**	**6,518,880**	**4,744,853**	**9,021,677**

514010 MAINT MISC STEAM PLANT-HONOLULU

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-44,581	-38,118	-43,743	-76,796	-144,680	-65,994	-160,164
Total (G/L codes)	-44,581	-38,118	-43,743	-76,796	-144,680	-65,994	-160,164

E1
Block: Production Maintenance
Account: 514010

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-44,581**	**-38,118**	**-43,743**	**-76,796**	**-144,680**	**-65,994**	**-160,164**
Total (G/L codes)	**-44,581**	**-38,118**	**-43,743**	**-76,796**	**-144,680**	**-65,994**	**-160,164**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	12,635	17,007	7,438	5,898	6,660	0	7,824
Total PEZ	12,635	17,007	7,438	5,898	6,660	0	7,824
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**12,635**	**17,007**	**7,438**	**5,898**	**6,660**	**0**	**7,824**
Total Info Tech & Svcs	**12,635**	**17,007**	**7,438**	**5,898**	**6,660**	**0**	**7,824**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	0	0	0	38	0	0
Non-Labor	0	0	0	0	19	0	0
Total PFS	0	0	0	0	57	0	0
Sfty Sec & Facil							
Labor	**0**	**0**	**0**	**0**	**38**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**19**	**0**	**0**
Total Sfty Sec & Facil	**0**	**0**	**0**	**0**	**57**	**0**	**0**
PI0 Production							
PIH Honolulu Stn Oper							
Labor	23,823	13,820	286	0	0	0	0
Non-Labor	11,411	6,109	156	0	0	0	0
Total PIH	35,234	19,930	441	0	0	0	0
PIL Kahe Stn Maint							
Labor	3,818	824	1,030	0	0	0	0
Non-Labor	1,987	286	560	0	0	0	0
Total PIL	5,805	1,109	1,591	0	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIN Honolulu Stn Maint							
Labor	68,273	90,354	98,606	0	0	0	0
Non-Labor	98,798	85,583	134,534	0	0	0	0
Total PIN	167,070	175,936	233,140	0	0	0	0
PIP Plan & Engr							
Labor	1,245	5,221	521	0	0	0	0
Non-Labor	749	1,896	303	0	0	0	0
Total PIP	1,994	7,118	823	0	0	0	0
PIT Traveling Maintenance							
Labor	206	3,338	4,809	0	0	0	0
Non-Labor	107	1,486	2,786	0	0	0	0
Total PIT	313	4,823	7,595	0	0	0	0
PIW Waiau Stn Oper							
Labor	0	0	859	0	0	0	0
Non-Labor	0	0	456	0	0	0	0
Total PIW	0	0	1,314	0	0	0	0
PIX Waiau Stn Maint							
Labor	0	806	74	0	0	0	0
Non-Labor	0	325	49	0	0	0	0
Total PIX	0	1,130	123	0	0	0	0
Production							
Labor	**97,364**	**114,362**	**106,184**	**0**	**0**	**0**	**0**
Non-Labor	**113,052**	**95,685**	**138,844**	**0**	**0**	**0**	**0**
Total Production	**210,416**	**210,047**	**245,028**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIH Honolulu Stn Oper							
Labor	0	0	0	0	81	0	0
Non-Labor	0	0	0	0	67	0	0
Total PIH	0	0	0	0	148	0	0
PIL Kahe Stn Maint							
Labor	0	0	0	1,645	80	0	0
Non-Labor	0	0	0	1,083	58	0	0
Total PIL	0	0	0	2,727	137	0	0

E1
Block: Production Maintenance
Account: 514010

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIN Honolulu Stn Maint							
Labor	0	0	0	129,697	214,925	119,208	340,359
Non-Labor	0	0	0	126,952	212,653	117,540	419,626
Total PIN	0	0	0	256,650	427,578	236,749	759,984
PIP Plan & Engr							
Labor	0	0	0	0	11,261	0	0
Non-Labor	0	0	0	0	8,808	0	0
Total PIP	0	0	0	0	20,070	0	0
PIT Traveling Maintenance							
Labor	0	0	0	25,349	34,124	0	0
Non-Labor	0	0	0	29,452	22,502	0	0
Total PIT	0	0	0	54,801	56,626	0	0
PIX Waiau Stn Maint							
Labor	0	0	0	315	0	0	0
Non-Labor	0	0	0	210	0	0	0
Total PIX	0	0	0	526	0	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**157,006**	**260,471**	**119,208**	**340,359**
Non-Labor	**0**	**0**	**0**	**157,697**	**244,088**	**117,540**	**419,626**
Total Pwr Supp O&M	**0**	**0**	**0**	**314,704**	**504,559**	**236,749**	**759,984**
PR0 System Operation							
PRC Communications							
Labor	67	0	0	0	0	0	0
Non-Labor	80	0	0	0	0	0	0
Total PRC	146	0	0	0	0	0	0
PRI Instrument & Control							
Labor	1,662	1,101	149	230	1,854	6,377	4,635
Non-Labor	1,680	1,044	166	300	2,554	8,363	5,837
Total PRI	3,343	2,145	315	529	4,408	14,741	10,472
System Operation							
Labor	**1,729**	**1,101**	**149**	**230**	**1,854**	**6,377**	**4,635**
Non-Labor	**1,760**	**1,044**	**166**	**300**	**2,554**	**8,363**	**5,837**
Total System Operation	**3,489**	**2,145**	**315**	**529**	**4,408**	**14,741**	**10,472**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	5,601	4,498	2,558	6,578	12,039	0	0
Non-Labor	2,830	2,215	1,510	4,715	8,865	0	0
Total PYE	8,431	6,713	4,068	11,293	20,904	0	0
PYF PP Electrical Engr							
Labor	0	0	628	500	213	0	0
Non-Labor	0	0	586	505	214	0	0
Total PYF	0	0	1,214	1,005	428	0	0
Pwr Sup Engineering							
Labor	**5,601**	**4,498**	**3,186**	**7,078**	**12,252**	**0**	**0**
Non-Labor	**2,830**	**2,215**	**2,096**	**5,220**	**9,079**	**0**	**0**
Total Pwr Sup Engineering	**8,431**	**6,713**	**5,282**	**12,298**	**21,331**	**0**	**0**
Total Account							
Labor	**104,695**	**119,961**	**109,519**	**164,314**	**274,616**	**125,586**	**344,994**
Non-Labor	**85,696**	**77,833**	**104,801**	**92,319**	**117,720**	**59,910**	**273,122**
Total 514010	**190,390**	**197,794**	**214,320**	**256,633**	**392,336**	**185,496**	**618,116**
514020 MAINT MISC STEAM PLANT-WAIAU							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-154,803	-140,801	-205,103	-366,331	-447,918	-548,788	-597,035
Total (G/L codes)	-154,803	-140,801	-205,103	-366,331	-447,918	-548,788	-597,035
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-154,803**	**-140,801**	**-205,103**	**-366,331**	**-447,918**	**-548,788**	**-597,035**
Total (G/L codes)	**-154,803**	**-140,801**	**-205,103**	**-366,331**	**-447,918**	**-548,788**	**-597,035**
PB9 Engineering							
PBT Structural							
Labor	0	0	0	-1	0	0	0
Non-Labor	0	0	0	-2	0	0	0
Total PBT	0	0	0	-4	0	0	0

E1
Block: Production Maintenance
Account: 514020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Engineering							
Labor	**0**	**0**	**0**	**-1**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**-2**	**0**	**0**	**0**
Total Engineering	**0**	**0**	**0**	**-4**	**0**	**0**	**0**
PD9 Constr & Maint							
PDF Field Operation							
Labor	88	0	0	0	0	0	0
Non-Labor	71	0	0	0	0	0	0
Total PDF	159	0	0	0	0	0	0
Constr & Maint							
Labor	**88**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**71**	**0**	**0**	**0**	**0**	**0**	**0**
Total Constr & Maint	**159**	**0**	**0**	**0**	**0**	**0**	**0**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	334,817	451,682	385,008	441,861	512,575	511,710	563,938
Total PEZ	334,817	451,682	385,008	441,861	512,575	511,710	563,938
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**334,817**	**451,682**	**385,008**	**441,861**	**512,575**	**511,710**	**563,938**
Total Info Tech & Svcs	**334,817**	**451,682**	**385,008**	**441,861**	**512,575**	**511,710**	**563,938**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	559	68	1,683	133	0	0
Non-Labor	0	173	26	776	69	0	0
Total PFS	0	732	93	2,459	202	0	0
PHS Security							
Labor	0	144	0	0	0	0	0
Non-Labor	0	45	0	0	0	0	0
Total PHS	0	189	0	0	0	0	0

E1
Block: Production Maintenance
Account: 514020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Sfty Sec & Facil							
Labor	**0**	**703**	**68**	**1,683**	**133**	**0**	**0**
Non-Labor	**0**	**218**	**26**	**776**	**69**	**0**	**0**
Total Sfty Sec & Facil	**0**	**921**	**93**	**2,459**	**202**	**0**	**0**
PI0 Production							
PIB Admin-PS O&M							
Labor	0	0	0	0	0	0	0
Non-Labor	0	284	0	0	0	0	0
Total PIB	0	284	0	0	0	0	0
PIL Kahe Stn Maint							
Labor	18,669	276	917	0	0	0	0
Non-Labor	10,224	90	502	0	0	0	0
Total PIL	28,894	366	1,419	0	0	0	0
PIM Maintenance Admin							
Labor	0	0	0	0	0	0	0
Non-Labor	-23	0	0	0	0	0	0
Total PIM	-23	0	0	0	0	0	0
PIN Honolulu Stn Maint							
Labor	39	0	0	0	0	0	0
Non-Labor	22	0	19,145	0	0	0	0
Total PIN	62	0	19,145	0	0	0	0
PIO Operations Admin							
Labor	0	1,547	108	0	0	0	0
Non-Labor	93	597	766	0	0	0	0
Total PIO	93	2,144	874	0	0	0	0
PIP Plan & Engr							
Labor	80,282	57,279	117,863	0	0	0	0
Non-Labor	57,543	33,742	86,982	0	0	0	0
Total PIP	137,826	91,021	204,844	0	0	0	0
PIT Traveling Maintenance							
Labor	22,334	29,518	34,635	0	0	0	0
Non-Labor	14,116	13,238	22,502	0	0	0	0
Total PIT	36,451	42,756	57,137	0	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
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COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIW Waiau Stn Oper							
Labor	0	379	0	0	0	0	0
Non-Labor	0	147	0	0	0	0	0
Total PIW	0	526	0	0	0	0	0
PIX Waiau Stn Maint							
Labor	74,596	177,379	206,311	0	0	0	0
Non-Labor	395,847	368,462	599,802	0	0	0	0
Total PIX	470,443	545,841	806,112	0	0	0	0
Production							
Labor	**195,922**	**266,378**	**359,832**	**0**	**0**	**0**	**0**
Non-Labor	**477,823**	**416,560**	**729,698**	**0**	**0**	**0**	**0**
Total Production	**673,745**	**682,938**	**1,089,531**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	253	0	0	0
Total PIB	0	0	0	253	0	0	0
PIL Kahe Stn Maint							
Labor	0	0	0	6,191	163	0	0
Non-Labor	0	0	0	3,956	139	0	0
Total PIL	0	0	0	10,146	302	0	0
PIN Honolulu Stn Maint							
Labor	0	0	0	8	0	0	0
Non-Labor	0	0	0	1	0	0	0
Total PIN	0	0	0	9	0	0	0
PIO Operations Admin							
Labor	0	0	0	108	0	0	0
Non-Labor	0	0	0	89	0	0	0
Total PIO	0	0	0	198	0	0	0
PIP Plan & Engr							
Labor	0	0	0	150,577	219,720	320,816	541,336
Non-Labor	0	0	0	120,935	241,053	263,034	377,436
Total PIP	0	0	0	271,512	460,773	583,850	918,772

E1
Block: Production Maintenance
Account: 514020

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIT Traveling Maintenance							
Labor	0	0	0	70,950	81,094	80,606	65,400
Non-Labor	0	0	0	45,758	58,110	54,266	38,402
Total PIT	0	0	0	116,708	139,203	134,873	103,801
PIX Waiau Stn Maint							
Labor	0	0	0	364,492	371,732	350,429	368,632
Non-Labor	0	0	0	832,254	945,017	535,286	600,991
Total PIX	0	0	0	1,196,745	1,316,750	885,715	969,622
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**592,326**	**672,708**	**751,851**	**975,367**
Non-Labor	**0**	**0**	**0**	**1,003,246**	**1,244,320**	**852,586**	**1,016,828**
Total Pwr Supp O&M	**0**	**0**	**0**	**1,595,572**	**1,917,028**	**1,604,437**	**1,992,196**
PJ0 Environmental							
PJW Water & Haz Mat							
Labor	0	0	0	0	28	0	0
Non-Labor	0	0	0	0	17	0	0
Total PJW	0	0	0	0	45	0	0
Environmental							
Labor	**0**	**0**	**0**	**0**	**28**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**17**	**0**	**0**
Total Environmental	**0**	**0**	**0**	**0**	**45**	**0**	**0**
PNCD Legal							
PNC Legal							
Labor	0	0	24	0	0	0	0
Non-Labor	0	0	7	0	0	0	0
Total PNC	0	0	31	0	0	0	0
Legal							
Labor	**0**	**0**	**24**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**7**	**0**	**0**	**0**	**0**
Total Legal	**0**	**0**	**31**	**0**	**0**	**0**	**0**

E1
Block: Production Maintenance
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PR0 System Operation							
PRC Communications							
Labor	343	0	0	0	0	0	0
Non-Labor	359	0	0	0	0	0	0
Total PRC	702	0	0	0	0	0	0
PRI Instrument & Control							
Labor	4,345	2,836	5,613	1,331	4,016	12,317	9,898
Non-Labor	4,300	2,762	6,293	1,467	5,858	16,975	13,548
Total PRI	8,645	5,598	11,906	2,799	9,874	29,292	23,446
System Operation							
Labor	**4,687**	**2,836**	**5,613**	**1,331**	**4,016**	**12,317**	**9,898**
Non-Labor	**4,659**	**2,762**	**6,293**	**1,467**	**5,858**	**16,975**	**13,548**
Total System Operation	**9,346**	**5,598**	**11,906**	**2,799**	**9,874**	**29,292**	**23,446**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	49	0	0	0	1,215	0	0
Non-Labor	51	0	0	0	1,753	0	0
Total PVL	100	0	0	0	2,968	0	0
Support Services							
Labor	**49**	**0**	**0**	**0**	**1,215**	**0**	**0**
Non-Labor	**51**	**0**	**0**	**0**	**1,753**	**0**	**0**
Total Support Services	**100**	**0**	**0**	**0**	**2,968**	**0**	**0**
PX0 System Planning							
PYB Generation Planning							
Labor	0	0	0	263	149	0	0
Non-Labor	0	0	0	132	75	0	0
Total PYB	0	0	0	396	224	0	0
System Planning							
Labor	**0**	**0**	**0**	**263**	**149**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**132**	**75**	**0**	**0**
Total System Planning	**0**	**0**	**0**	**396**	**224**	**0**	**0**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	22,333	24,994	18,613	21,614	23,878	103,488	111,072
Non-Labor	12,116	10,742	11,207	15,085	17,589	73,283	68,189
Total PYE	34,449	35,736	29,820	36,699	41,467	176,771	179,261
Pwr Sup Engineering							
Labor	**22,333**	**24,994**	**18,613**	**21,614**	**23,878**	**103,488**	**111,072**
Non-Labor	**12,116**	**10,742**	**11,207**	**15,085**	**17,589**	**73,283**	**68,189**
Total Pwr Sup Engineering	**34,449**	**35,736**	**29,820**	**36,699**	**41,467**	**176,771**	**179,261**
Total Account							
Labor	**223,079**	**294,912**	**384,150**	**617,217**	**702,127**	**867,657**	**1,096,337**
Non-Labor	**674,734**	**741,163**	**927,137**	**1,096,233**	**1,334,337**	**905,767**	**1,065,468**
Total 514020	**897,812**	**1,036,075**	**1,311,287**	**1,713,450**	**2,036,464**	**1,773,423**	**2,161,805**

514030 MAINT MISC STEAM PLANT-KAHE

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-294,157	-181,119	-268,234	-330,162	-463,904	-582,412	-563,265
Total (G/L codes)	-294,157	-181,119	-268,234	-330,162	-463,904	-582,412	-563,265
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-294,157**	**-181,119**	**-268,234**	**-330,162**	**-463,904**	**-582,412**	**-563,265**
Total (G/L codes)	**-294,157**	**-181,119**	**-268,234**	**-330,162**	**-463,904**	**-582,412**	**-563,265**
P4VD SVP- Fin & Adm							
P4V Sr VP-Finance & Admi							
Labor	0	0	0	0	0	0	0
Non-Labor	8,330	876	0	0	0	0	0
Total P4V	8,330	876	0	0	0	0	0
SVP- Fin & Adm							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**8,330**	**876**	**0**	**0**	**0**	**0**	**0**
Total SVP- Fin & Adm	**8,330**	**876**	**0**	**0**	**0**	**0**	**0**

E1
Block: Production Maintenance
Account: 514030

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PD9 Constr & Maint							
PDP Planning							
Labor	0	0	0	0	910	0	0
Non-Labor	0	0	0	0	1,193	0	0
Total PDP	0	0	0	0	2,102	0	0
Constr & Maint							
Labor	**0**	**0**	**0**	**0**	**910**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**1,193**	**0**	**0**
Total Constr & Maint	**0**	**0**	**0**	**0**	**2,102**	**0**	**0**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	47,282	59,217	58,815	56,593	63,047	13,404	74,040
Total PEZ	47,282	59,217	58,815	56,593	63,047	13,404	74,040
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**47,282**	**59,217**	**58,815**	**56,593**	**63,047**	**13,404**	**74,040**
Total Info Tech & Svcs	**47,282**	**59,217**	**58,815**	**56,593**	**63,047**	**13,404**	**74,040**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	1,196	215	987	552	0	0
Non-Labor	0	330	75	441	294	0	0
Total PFS	0	1,527	290	1,428	846	0	0
PHS Security							
Labor	335	0	0	0	0	0	0
Non-Labor	163	0	0	0	0	0	0
Total PHS	498	0	0	0	0	0	0
Sfty Sec & Facil							
Labor	**335**	**1,196**	**215**	**987**	**552**	**0**	**0**
Non-Labor	**163**	**330**	**75**	**441**	**294**	**0**	**0**
Total Sfty Sec & Facil	**498**	**1,527**	**290**	**1,428**	**846**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PI0 Production							
PIA Admin-PS Services							
Labor	0	0	742	0	0	0	0
Non-Labor	0	0	450	0	0	0	0
Total PIA	0	0	1,193	0	0	0	0
PIB Admin-PS O&M							
Labor	63,517	29,346	43,856	0	0	0	0
Non-Labor	49,195	17,320	29,577	0	0	0	0
Total PIB	112,711	46,666	73,432	0	0	0	0
PIH Honolulu Stn Oper							
Labor	0	183	0	0	0	0	0
Non-Labor	0	76	0	0	0	0	0
Total PIH	0	259	0	0	0	0	0
PIK Kahe Stn Oper							
Labor	10,398	272	373	0	0	0	0
Non-Labor	5,366	134	215	0	0	0	0
Total PIK	15,764	407	588	0	0	0	0
PIL Kahe Stn Maint							
Labor	401,698	288,776	306,859	0	0	0	0
Non-Labor	436,036	371,671	430,359	0	0	0	0
Total PIL	837,734	660,447	737,219	0	0	0	0
PIM Maintenance Admin							
Labor	38,209	50,506	45,065	0	0	0	0
Non-Labor	26,684	29,095	37,050	0	0	0	0
Total PIM	64,893	79,601	82,114	0	0	0	0
PIN Honolulu Stn Maint							
Labor	1,674	348	191	0	0	0	0
Non-Labor	965	161	117	0	0	0	0
Total PIN	2,639	508	308	0	0	0	0
PIO Operations Admin							
Labor	0	709	265	0	0	0	0
Non-Labor	0	315	185	0	0	0	0
Total PIO	0	1,024	450	0	0	0	0

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Block: Production Maintenance
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIP Plan & Engr							
Labor	127,948	130,157	172,881	0	0	0	0
Non-Labor	73,118	66,563	109,176	0	0	0	0
Total PIP	201,066	196,720	282,057	0	0	0	0
PIT Traveling Maintenance							
Labor	9,682	32,337	32,622	0	0	0	0
Non-Labor	14,834	20,955	19,816	0	0	0	0
Total PIT	24,516	53,292	52,438	0	0	0	0
PIW Waiau Stn Oper							
Labor	71	0	51	0	0	0	0
Non-Labor	45	0	38	0	0	0	0
Total PIW	115	0	88	0	0	0	0
PIX Waiau Stn Maint							
Labor	7,328	8,855	11,743	0	0	0	0
Non-Labor	3,717	4,420	6,662	0	0	0	0
Total PIX	11,045	13,275	18,405	0	0	0	0
Production							
Labor	**660,525**	**541,489**	**614,648**	**0**	**0**	**0**	**0**
Non-Labor	**609,959**	**510,710**	**633,644**	**0**	**0**	**0**	**0**
Total Production	**1,270,483**	**1,052,199**	**1,248,293**	**0**	**0**	**0**	**0**
PI1D Pwr Supp Svcs							
PIA Admin-PS Services							
Labor	0	0	0	1,230	1,667	0	0
Non-Labor	0	0	0	801	1,270	0	0
Total PIA	0	0	0	2,031	2,938	0	0
Pwr Supp Svcs							
Labor	**0**	**0**	**0**	**1,230**	**1,667**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**801**	**1,270**	**0**	**0**
Total Pwr Supp Svcs	**0**	**0**	**0**	**2,031**	**2,938**	**0**	**0**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	28,101	36,873	28,082	30,203
Non-Labor	0	0	0	27,343	36,086	26,647	24,548
Total PIB	0	0	0	55,445	72,959	54,729	54,751

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Block: Production Maintenance
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT
ACCOUNT
DEPARTMENT
RA
LABOR
NON-LABOR

	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
PID PS Training							
Labor	0	0	0	519	2,433	0	5,428
Non-Labor	0	0	0	400	2,065	0	4,947
Total PID	0	0	0	919	4,498	0	10,375
PIK Kahe Stn Oper							
Labor	0	0	0	96	404	0	0
Non-Labor	0	0	0	54	329	0	0
Total PIK	0	0	0	150	733	0	0
PIL Kahe Stn Maint							
Labor	0	0	0	304,311	393,246	419,806	448,835
Non-Labor	0	0	0	542,976	641,343	603,072	668,599
Total PIL	0	0	0	847,287	1,034,589	1,022,878	1,117,434
PIM Maintenance Admin							
Labor	0	0	0	30,433	30,289	43,830	34,168
Non-Labor	0	0	0	29,336	62,834	48,970	63,658
Total PIM	0	0	0	59,769	93,123	92,800	97,826
PIN Honolulu Stn Maint							
Labor	0	0	0	510	3,963	0	0
Non-Labor	0	0	0	342	3,684	0	0
Total PIN	0	0	0	852	7,646	0	0
PIO Operations Admin							
Labor	0	0	0	245	1,755	0	0
Non-Labor	0	0	0	180	1,182	0	0
Total PIO	0	0	0	425	2,937	0	0
PIP Plan & Engr							
Labor	0	0	0	195,347	270,745	492,093	570,021
Non-Labor	0	0	0	140,451	236,322	394,915	441,318
Total PIP	0	0	0	335,798	507,067	887,007	1,011,339
PIT Traveling Maintenance							
Labor	0	0	0	40,870	61,294	45,296	38,575
Non-Labor	0	0	0	27,432	43,857	30,364	22,760
Total PIT	0	0	0	68,302	105,150	75,660	61,335

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Block: Production Maintenance
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIW Waiau Stn Oper							
Labor	0	0	0	0	58	0	0
Non-Labor	0	0	0	0	63	0	0
Total PIW	0	0	0	0	120	0	0
PIX Waiau Stn Maint							
Labor	0	0	0	2,847	4,748	0	0
Non-Labor	0	0	0	1,927	4,988	0	0
Total PIX	0	0	0	4,774	9,735	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**603,280**	**805,806**	**1,029,106**	**1,127,230**
Non-Labor	**0**	**0**	**0**	**770,442**	**1,032,753**	**1,103,967**	**1,225,830**
Total Pwr Supp O&M	**0**	**0**	**0**	**1,373,721**	**1,838,559**	**2,133,073**	**2,353,060**
PJ0 Environmental							
PJA Admin-Environ							
Labor	53	0	0	0	0	0	0
Non-Labor	25	0	0	0	0	0	0
Total PJA	78	0	0	0	0	0	0
Environmental							
Labor	**53**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**25**	**0**	**0**	**0**	**0**	**0**	**0**
Total Environmental	**78**	**0**	**0**	**0**	**0**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	17,448	3,616	3,524	2,378	2,178	1,461	1,515
Total PKM	17,448	3,616	3,524	2,378	2,178	1,461	1,515
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**17,448**	**3,616**	**3,524**	**2,378**	**2,178**	**1,461**	**1,515**
Total Mgt Acctg & Fin Svc	**17,448**	**3,616**	**3,524**	**2,378**	**2,178**	**1,461**	**1,515**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PP0 Industrial Relations							
PPA Admin-Ind Rel							
Labor	0	0	0	0	0	0	0
Non-Labor	427	939	340	75	0	0	0
Total PPA	427	939	340	75	0	0	0
Industrial Relations							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**427**	**939**	**340**	**75**	**0**	**0**	**0**
Total Industrial Relations	**427**	**939**	**340**	**75**	**0**	**0**	**0**
PR0 System Operation							
PRC Communications							
Labor	6,895	6,545	1,633	13,057	6,361	10,200	9,585
Non-Labor	7,540	7,896	1,816	15,841	14,719	13,939	12,748
Total PRC	14,435	14,441	3,449	28,897	21,080	24,139	22,333
PRD Operating Dispatch							
Labor	0	0	140	0	0	0	0
Non-Labor	0	0	124	0	0	0	0
Total PRD	0	0	264	0	0	0	0
PRI Instrument & Control							
Labor	5,947	3,299	3,808	2,005	5,048	12,897	10,914
Non-Labor	5,983	3,337	4,140	2,637	6,679	16,960	14,011
Total PRI	11,930	6,636	7,949	4,642	11,727	29,856	24,925
PRS Substation							
Labor	0	0	1,216	0	0	0	0
Non-Labor	0	0	1,601	0	0	0	0
Total PRS	0	0	2,817	0	0	0	0
System Operation							
Labor	**12,842**	**9,844**	**6,797**	**15,062**	**11,409**	**23,096**	**20,499**
Non-Labor	**13,523**	**11,233**	**7,682**	**18,478**	**21,398**	**30,899**	**26,759**
Total System Operation	**26,365**	**21,077**	**14,479**	**33,539**	**32,807**	**53,995**	**47,258**

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PV9 Support Services							
PVL Electric & Welding Svc							
Labor	17	0	1,580	59	0	0	0
Non-Labor	17	0	1,671	96	0	0	0
Total PVL	34	0	3,250	156	0	0	0
Support Services							
Labor	**17**	**0**	**1,580**	**59**	**0**	**0**	**0**
Non-Labor	**17**	**0**	**1,671**	**96**	**0**	**0**	**0**
Total Support Services	**34**	**0**	**3,250**	**156**	**0**	**0**	**0**
PX0 System Planning							
PXA Adm-Sys Plng							
Labor	0	0	0	0	328	5,928	2,729
Non-Labor	0	0	0	0	284	5,803	2,487
Total PXA	0	0	0	0	612	11,731	5,216
PYB Generation Planning							
Labor	0	0	0	307	0	0	0
Non-Labor	0	0	0	128	0	0	0
Total PYB	0	0	0	435	0	0	0
System Planning							
Labor	**0**	**0**	**0**	**307**	**328**	**5,928**	**2,729**
Non-Labor	**0**	**0**	**0**	**128**	**284**	**5,803**	**2,487**
Total System Planning	**0**	**0**	**0**	**435**	**612**	**11,731**	**5,216**
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	41,451	17,716	49,248	55,104	55,033	0	0
Non-Labor	20,326	7,935	29,323	38,153	38,392	0	0
Total PYE	61,777	25,651	78,571	93,258	93,425	0	0
PYM PP Mechanical Engr							
Labor	1,861	1,074	0	0	0	0	0
Non-Labor	768	359	0	0	0	0	0
Total PYM	2,629	1,432	0	0	0	0	0

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Pwr Sup Engineering							
Labor	**43,312**	**18,790**	**49,248**	**55,104**	**55,033**	**0**	**0**
Non-Labor	**21,094**	**8,294**	**29,323**	**38,153**	**38,392**	**0**	**0**
Total Pwr Sup Engineering	**64,406**	**27,084**	**78,571**	**93,258**	**93,425**	**0**	**0**
Total Account							
Labor	**717,084**	**571,319**	**672,488**	**676,030**	**875,705**	**1,058,131**	**1,150,457**
Non-Labor	**424,111**	**414,096**	**466,840**	**557,423**	**696,905**	**573,122**	**767,366**
Total 514030	**1,141,195**	**985,415**	**1,139,328**	**1,233,453**	**1,572,610**	**1,631,253**	**1,917,823**
551 MAINT SUPV & ENG- OTH PRD							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	-1,192	-8,683	-41,343	-4,657	-43,295	-40,399
Total (G/L codes)	0	-1,192	-8,683	-41,343	-4,657	-43,295	-40,399
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**-1,192**	**-8,683**	**-41,343**	**-4,657**	**-43,295**	**-40,399**
Total (G/L codes)	**0**	**-1,192**	**-8,683**	**-41,343**	**-4,657**	**-43,295**	**-40,399**
P9SD SVP-En Sol							
P9S Sr VP-Energy Solution							
Labor	0	0	0	5,769	0	0	0
Non-Labor	0	0	0	2,035	0	0	0
Total P9S	0	0	0	7,804	0	0	0
SVP-En Sol							
Labor	**0**	**0**	**0**	**5,769**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**2,035**	**0**	**0**	**0**
Total SVP-En Sol	**0**	**0**	**0**	**7,804**	**0**	**0**	**0**
PB9 Engineering							
PBT Structural							
Labor	0	96	0	0	0	0	0
Non-Labor	0	66	0	0	0	0	0
Total PBT	0	162	0	0	0	0	0

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Block: Production Maintenance
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PBY Substn, Protect & Tel							
Labor	0	0	2,459	0	0	0	0
Non-Labor	0	0	2,703	0	0	0	0
Total PBY	0	0	5,162	0	0	0	0
Engineering							
Labor	**0**	**96**	**2,459**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**66**	**2,703**	**0**	**0**	**0**	**0**
Total Engineering	**0**	**162**	**5,162**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIT Traveling Maintenance							
Labor	0	0	0	62,523	0	0	0
Non-Labor	0	0	0	37,584	0	0	0
Total PIT	0	0	0	100,107	0	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**62,523**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**37,584**	**0**	**0**	**0**
Total Pwr Supp O&M	**0**	**0**	**0**	**100,107**	**0**	**0**	**0**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	246	166	142	0	0
Non-Labor	0	0	73	54	59	0	0
Total PJA	0	0	319	220	202	0	0
PJB Air Quality & Noise							
Labor	0	0	499	0	0	0	0
Non-Labor	0	0	184	0	0	0	0
Total PJB	0	0	682	0	0	0	0
PJW Water & Haz Mat							
Labor	0	0	225	72	73	0	0
Non-Labor	0	0	68	26	30	0	0
Total PJW	0	0	293	98	103	0	0
Environmental							
Labor	**0**	**0**	**970**	**238**	**216**	**0**	**0**
Non-Labor	**0**	**0**	**324**	**80**	**90**	**0**	**0**
Total Environmental	**0**	**0**	**1,295**	**318**	**305**	**0**	**0**

E1
Block: Production Maintenance
Account: 551

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PN1 Corp Audit & Complnc							
PNX Admin-Audit & Compln							
Labor	0	0	0	213	0	0	0
Non-Labor	0	0	0	86	0	0	0
Total PNX	0	0	0	298	0	0	0
Corp Audit & Complnc							
Labor	**0**	**0**	**0**	**213**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**86**	**0**	**0**	**0**
Total Corp Audit & Compl	**0**	**0**	**0**	**298**	**0**	**0**	**0**
PNGD Energy Projects							
PNG EnergyProjects							
Labor	0	5,395	23,071	31,723	7,334	72,610	91,678
Non-Labor	0	1,169	16,749	44,799	10,353	85,952	71,919
Total PNG	0	6,564	39,820	76,522	17,687	158,561	163,597
Energy Projects							
Labor	**0**	**5,395**	**23,071**	**31,723**	**7,334**	**72,610**	**91,678**
Non-Labor	**0**	**1,169**	**16,749**	**44,799**	**10,353**	**85,952**	**71,919**
Total Energy Projects	**0**	**6,564**	**39,820**	**76,522**	**17,687**	**158,561**	**163,597**
PW9 Cust Installations							
PWX Engineering & Meter							
Labor	0	0	0	156	0	0	0
Non-Labor	0	0	0	68	0	0	0
Total PWX	0	0	0	224	0	0	0
Cust Installations							
Labor	**0**	**0**	**0**	**156**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**68**	**0**	**0**	**0**
Total Cust Installations	**0**	**0**	**0**	**224**	**0**	**0**	**0**
PY9 Pwr Sup Engineering							
PYF PP Electrical Engr							
Labor	0	0	0	907	0	0	0
Non-Labor	0	0	0	860	0	0	0
Total PYF	0	0	0	1,767	0	0	0

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PYM PP Mechanical Engr							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	11,071	0	0	0
Total PYM	0	0	0	11,071	0	0	0
Pwr Sup Engineering							
Labor	**0**	**0**	**0**	**907**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**11,930**	**0**	**0**	**0**
Total Pwr Sup Engineering	**0**	**0**	**0**	**12,838**	**0**	**0**	**0**
Total Account							
Labor	**0**	**5,492**	**26,500**	**101,529**	**7,549**	**72,610**	**91,678**
Non-Labor	**0**	**42**	**11,094**	**55,239**	**5,786**	**42,656**	**31,520**
Total 551	**0**	**5,534**	**37,593**	**156,768**	**13,335**	**115,266**	**123,198**
552 MAINT STRUCTURES- OTH PRD							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-680	-4,132	-11,412	-2,727	-986	0	0
Total (G/L codes)	-680	-4,132	-11,412	-2,727	-986	0	0
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-680**	**-4,132**	**-11,412**	**-2,727**	**-986**	**0**	**0**
Total (G/L codes)	**-680**	**-4,132**	**-11,412**	**-2,727**	**-986**	**0**	**0**
PI0 Production							
PIL Kahe Stn Maint							
Labor	42	0	0	0	0	0	0
Non-Labor	23	0	0	0	0	0	0
Total PIL	64	0	0	0	0	0	0
PIP Plan & Engr							
Labor	0	209	0	0	0	0	0
Non-Labor	0	91	0	0	0	0	0
Total PIP	0	300	0	0	0	0	0

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Block: Production Maintenance
Account: 552

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIT Traveling Maintenance							
Labor	0	0	1,385	0	0	0	0
Non-Labor	0	0	761	0	0	0	0
Total PIT	0	0	2,145	0	0	0	0
PIX Waiau Stn Maint							
Labor	1,723	12,959	30,768	0	0	0	0
Non-Labor	21,259	89,404	57,070	0	0	0	0
Total PIX	22,982	102,363	87,837	0	0	0	0
Production							
Labor	**1,765**	**13,168**	**32,152**	**0**	**0**	**0**	**0**
Non-Labor	**21,281**	**89,495**	**57,830**	**0**	**0**	**0**	**0**
Total Production	**23,046**	**102,663**	**89,983**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIO Operations Admin							
Labor	0	0	0	398	0	0	0
Non-Labor	0	0	0	320	0	0	0
Total PIO	0	0	0	718	0	0	0
PIP Plan & Engr							
Labor	0	0	0	0	39	0	0
Non-Labor	0	0	0	0	29	0	0
Total PIP	0	0	0	0	68	0	0
PIT Traveling Maintenance							
Labor	0	0	0	628	9	0	0
Non-Labor	0	0	0	419	9	0	0
Total PIT	0	0	0	1,048	18	0	0
PIX Waiau Stn Maint							
Labor	0	0	0	4,668	1,868	0	0
Non-Labor	0	0	0	33,665	24,165	0	0
Total PIX	0	0	0	38,333	26,033	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**5,694**	**1,917**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**34,405**	**24,202**	**0**	**0**
Total Pwr Supp O&M	**0**	**0**	**0**	**40,099**	**26,119**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Total Account							
Labor	**1,765**	**13,168**	**32,152**	**5,694**	**1,917**	**0**	**0**
Non-Labor	**20,601**	**85,363**	**46,419**	**31,678**	**23,216**	**0**	**0**
Total 552	**22,366**	**98,530**	**78,571**	**37,372**	**25,132**	**0**	**0**
5521 MAINT STRUCTURES- OTH PRD CP1							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	-19,446
Total (G/L codes)	0	0	0	0	0	0	-19,446
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**-19,446**
Total (G/L codes)	**0**	**0**	**0**	**0**	**0**	**0**	**-19,446**
PI2D Pwr Supp O&M							
PIZ CIP Stn Maint							
Labor	0	0	0	0	0	0	45,510
Non-Labor	0	0	0	0	0	0	252,553
Total PIZ	0	0	0	0	0	0	298,063
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**45,510**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**252,553**
Total Pwr Supp O&M	**0**	**0**	**0**	**0**	**0**	**0**	**298,063**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**45,510**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**233,107**
Total 5521	**0**	**0**	**0**	**0**	**0**	**0**	**278,617**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
553 MAINT ELEC PLANT- OTH PROD							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-8,845	-110,803	-250,103	-425,187	-70,336	-8,815	-485,940
Total (G/L codes)	-8,845	-110,803	-250,103	-425,187	-70,336	-8,815	-485,940
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-8,845**	**-110,803**	**-250,103**	**-425,187**	**-70,336**	**-8,815**	**-485,940**
Total (G/L codes)	**-8,845**	**-110,803**	**-250,103**	**-425,187**	**-70,336**	**-8,815**	**-485,940**
PB9 Engineering							
PBT Structural							
Labor	0	0	0	0	466	0	0
Non-Labor	0	0	0	0	572	0	0
Total PBT	0	0	0	0	1,038	0	0
Engineering							
Labor	**0**	**0**	**0**	**0**	**466**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**572**	**0**	**0**
Total Engineering	**0**	**0**	**0**	**0**	**1,038**	**0**	**0**
PD9 Constr & Maint							
PDF Field Operation							
Labor	350	269	0	437	313	0	0
Non-Labor	325	210	0	499	365	0	0
Total PDF	675	479	0	936	678	0	0
Constr & Maint							
Labor	**350**	**269**	**0**	**437**	**313**	**0**	**0**
Non-Labor	**325**	**210**	**0**	**499**	**365**	**0**	**0**
Total Constr & Maint	**675**	**479**	**0**	**936**	**678**	**0**	**0**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	0	0	180	305	0	0
Non-Labor	0	0	0	88	150	0	0
Total PFS	0	0	0	268	455	0	0

E1
Block: Production Maintenance
Account: 553

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PHS Security							
Labor	0	0	0	0	152	0	0
Non-Labor	0	0	0	0	94	0	0
Total PHS	0	0	0	0	246	0	0
Sfty Sec & Facil							
Labor	**0**	**0**	**0**	**180**	**457**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**88**	**244**	**0**	**0**
Total Sfty Sec & Facil	**0**	**0**	**0**	**268**	**701**	**0**	**0**
PI0 Production							
PIL Kahe Stn Maint							
Labor	0	10,421	11,067	0	0	0	0
Non-Labor	0	3,952	5,758	0	0	0	0
Total PIL	0	14,372	16,825	0	0	0	0
PIM Maintenance Admin							
Labor	0	1,796	3,400	0	0	0	0
Non-Labor	0	798	189,400	0	0	0	0
Total PIM	0	2,594	192,801	0	0	0	0
PIN Honolulu Stn Maint							
Labor	40	0	131	0	0	0	0
Non-Labor	20	0	72	0	0	0	0
Total PIN	60	0	204	0	0	0	0
PIO Operations Admin							
Labor	0	0	30	0	0	0	0
Non-Labor	0	0	23	0	0	0	0
Total PIO	0	0	52	0	0	0	0
PIP Plan & Engr							
Labor	0	23,461	102,188	0	0	0	0
Non-Labor	0	10,225	60,850	0	0	0	0
Total PIP	0	33,686	163,039	0	0	0	0
PIT Traveling Maintenance							
Labor	0	265,153	429,546	0	0	0	0
Non-Labor	0	542,854	1,792,416	0	0	0	0
Total PIT	0	808,007	2,221,962	0	0	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIW Waiau Stn Oper							
Labor	0	7,880	21,591	0	0	0	0
Non-Labor	0	3,064	11,306	0	0	0	0
Total PIW	0	10,944	32,897	0	0	0	0
PIX Waiau Stn Maint							
Labor	18,226	57,993	79,085	0	0	0	0
Non-Labor	49,053	102,361	835,970	0	0	0	0
Total PIX	67,279	160,354	915,055	0	0	0	0
Production							
Labor	**18,266**	**366,704**	**647,038**	**0**	**0**	**0**	**0**
Non-Labor	**49,073**	**663,254**	**2,895,795**	**0**	**0**	**0**	**0**
Total Production	**67,339**	**1,029,958**	**3,542,833**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	0	3,399	0	0
Non-Labor	0	0	0	0	3,010	0	0
Total PIB	0	0	0	0	6,408	0	0
PIL Kahe Stn Maint							
Labor	0	0	0	11,073	2,613	0	0
Non-Labor	0	0	0	8,928	37,918	0	0
Total PIL	0	0	0	20,001	40,532	0	0
PIM Maintenance Admin							
Labor	0	0	0	3,316	0	0	0
Non-Labor	0	0	0	-158,233	457,273	0	0
Total PIM	0	0	0	-154,917	457,273	0	0
PIO Operations Admin							
Labor	0	0	0	124	0	0	0
Non-Labor	0	0	0	102	0	0	0
Total PIO	0	0	0	226	0	0	0
PIP Plan & Engr							
Labor	0	0	0	45,099	19,135	0	0
Non-Labor	0	0	0	33,156	16,089	0	0
Total PIP	0	0	0	78,255	35,224	0	0

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PIT Traveling Maintenance							
Labor	0	0	0	800,999	2,386	0	922,022
Non-Labor	0	0	0	3,595,812	2,432	0	1,545,700
Total PIT	0	0	0	4,396,811	4,818	0	2,467,721
PIW Waiau Stn Oper							
Labor	0	0	0	19,780	0	0	0
Non-Labor	0	0	0	12,781	0	0	0
Total PIW	0	0	0	32,561	0	0	0
PIX Waiau Stn Maint							
Labor	0	0	0	64,515	61,667	0	146,418
Non-Labor	0	0	0	113,263	183,657	19,771	156,680
Total PIX	0	0	0	177,778	245,324	19,771	303,098
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**944,906**	**89,200**	**0**	**1,068,440**
Non-Labor	**0**	**0**	**0**	**3,605,809**	**700,379**	**19,771**	**1,702,380**
Total Pwr Supp O&M	**0**	**0**	**0**	**4,550,715**	**789,579**	**19,771**	**2,770,819**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	0	0	46	0	0
Non-Labor	0	0	0	0	18	0	0
Total PJA	0	0	0	0	64	0	0
PJC Chemistry							
Labor	0	0	0	0	1,913	0	0
Non-Labor	0	0	0	0	972	0	0
Total PJC	0	0	0	0	2,884	0	0
PJW Water & Haz Mat							
Labor	0	0	0	0	12,261	0	0
Non-Labor	0	0	0	0	5,809	0	0
Total PJW	0	0	0	0	18,070	0	0
Environmental							
Labor	**0**	**0**	**0**	**0**	**14,220**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**6,799**	**0**	**0**
Total Environmental	**0**	**0**	**0**	**0**	**21,019**	**0**	**0**

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Block: Production Maintenance
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PNGD Energy Projects							
PNG EnergyProjects							
Labor	0	0	0	0	4,926	0	0
Non-Labor	0	0	0	0	2,076	0	0
Total PNG	0	0	0	0	7,002	0	0
Energy Projects							
Labor	**0**	**0**	**0**	**0**	**4,926**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**2,076**	**0**	**0**
Total Energy Projects	**0**	**0**	**0**	**0**	**7,002**	**0**	**0**
PR0 System Operation							
PRC Communications							
Labor	0	0	0	3,456	83	0	0
Non-Labor	0	0	0	4,321	107	0	0
Total PRC	0	0	0	7,777	190	0	0
PRI Instrument & Control							
Labor	0	0	1,278	0	1,114	689	675
Non-Labor	0	0	1,345	0	1,343	916	895
Total PRI	0	0	2,623	0	2,457	1,605	1,570
PRR Relay							
Labor	1,307	4,170	4,199	8,538	0	13,046	25,593
Non-Labor	1,290	3,749	4,567	10,218	0	16,806	31,061
Total PRR	2,597	7,919	8,766	18,756	0	29,852	56,654
PRS Substation							
Labor	555	0	0	6,856	19,218	0	0
Non-Labor	601	0	0	8,997	23,969	0	0
Total PRS	1,156	0	0	15,853	43,187	0	0
PRX Construction Mgt							
Labor	0	0	0	0	2,964	0	0
Non-Labor	0	0	0	0	3,256	0	0
Total PRX	0	0	0	0	6,221	0	0
System Operation							
Labor	**1,861**	**4,170**	**5,477**	**18,850**	**23,380**	**13,735**	**26,268**
Non-Labor	**1,891**	**3,749**	**5,912**	**23,537**	**28,675**	**17,722**	**31,955**
Total System Operation	**3,753**	**7,919**	**11,388**	**42,387**	**52,055**	**31,457**	**58,224**

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Block: Production Maintenance
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	68	0	0	0	330	0	0
Non-Labor	80	0	0	0	388	0	0
Total PVL	148	0	0	0	718	0	0
Support Services							
Labor	**68**	**0**	**0**	**0**	**330**	**0**	**0**
Non-Labor	**80**	**0**	**0**	**0**	**388**	**0**	**0**
Total Support Services	**148**	**0**	**0**	**0**	**718**	**0**	**0**
PY9 Pwr Sup Engineering							
PYE PS Technical Svcs							
Labor	165	18,321	24,744	18,523	1,018	0	0
Non-Labor	90	10,025	17,167	13,680	829	0	0
Total PYE	255	28,346	41,911	32,203	1,846	0	0
PYF PP Electrical Engr							
Labor	0	0	981	4,845	760	0	0
Non-Labor	0	0	550	3,886	670	0	0
Total PYF	0	0	1,531	8,731	1,429	0	0
PYG PP Drafting							
Labor	0	0	0	829	473	0	0
Non-Labor	0	0	0	601	370	0	0
Total PYG	0	0	0	1,430	842	0	0
PYM PP Mechanical Engr							
Labor	0	0	6,505	7,343	308	0	0
Non-Labor	0	0	3,782	-857	203	0	0
Total PYM	0	0	10,287	6,486	511	0	0
Pwr Sup Engineering							
Labor	**165**	**18,321**	**32,231**	**31,540**	**2,558**	**0**	**0**
Non-Labor	**90**	**10,025**	**21,499**	**17,309**	**2,071**	**0**	**0**
Total Pwr Sup Engineering	**255**	**28,346**	**53,730**	**48,849**	**4,629**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Total Account							
Labor	**20,710**	**389,464**	**684,746**	**995,913**	**135,850**	**13,735**	**1,094,708**
Non-Labor	**42,615**	**566,434**	**2,673,103**	**3,222,054**	**671,232**	**28,678**	**1,248,395**
Total 553	**63,325**	**955,898**	**3,357,849**	**4,217,968**	**807,082**	**42,413**	**2,343,103**
5531 MAINT ELEC PLANT- OTH PROD CP1							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	-62,214
Total (G/L codes)	0	0	0	0	0	0	-62,214
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**-62,214**
Total (G/L codes)	**0**	**0**	**0**	**0**	**0**	**0**	**-62,214**
PI2D Pwr Supp O&M							
PIZ CIP Stn Maint							
Labor	0	0	0	0	0	0	144,227
Non-Labor	0	0	0	0	0	0	147,574
Total PIZ	0	0	0	0	0	0	291,801
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**144,227**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**147,574**
Total Pwr Supp O&M	**0**	**0**	**0**	**0**	**0**	**0**	**291,801**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**144,227**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**85,360**
Total 5531	**0**	**0**	**0**	**0**	**0**	**0**	**229,586**

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554 MAINT MISC PLANT- OTH PROD

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	-678	-1,636	0	0	0	0
Total (G/L codes)	0	-678	-1,636	0	0	0	0
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**-678**	**-1,636**	**0**	**0**	**0**	**0**
Total (G/L codes)	**0**	**-678**	**-1,636**	**0**	**0**	**0**	**0**
PI0 Production							
PIP Plan & Engr							
Labor	0	59	0	0	0	0	0
Non-Labor	0	23	0	0	0	0	0
Total PIP	0	82	0	0	0	0	0
PIT Traveling Maintenance							
Labor	0	0	0	0	0	0	0
Non-Labor	0	92,199	195,694	0	0	0	0
Total PIT	0	92,199	195,694	0	0	0	0
PIX Waiau Stn Maint							
Labor	0	97	-5	0	0	0	0
Non-Labor	0	32	0	0	0	0	0
Total PIX	0	130	-6	0	0	0	0
Production							
Labor	**0**	**156**	**-5**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**92,254**	**195,693**	**0**	**0**	**0**	**0**
Total Production	**0**	**92,410**	**195,688**	**0**	**0**	**0**	**0**
Total Account							
Labor	**0**	**156**	**-5**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**91,576**	**194,057**	**0**	**0**	**0**	**0**
Total 554	**0**	**91,732**	**194,052**	**0**	**0**	**0**	**0**

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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5541 MAINT MISC PLANT- OTH PROD CP1

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	-19,848
Total (G/L codes)	0	0	0	0	0	0	-19,848
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**-19,848**
Total (G/L codes)	**0**	**0**	**0**	**0**	**0**	**0**	**-19,848**
PI2D Pwr Supp O&M							
PIZ CIP Stn Maint							
Labor	0	0	0	0	0	0	46,323
Non-Labor	0	0	0	0	0	0	27,285
Total PIZ	0	0	0	0	0	0	73,608
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**46,323**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**27,285**
Total Pwr Supp O&M	**0**	**0**	**0**	**0**	**0**	**0**	**73,608**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**46,323**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**7,437**
Total 5541	**0**	**0**	**0**	**0**	**0**	**0**	**53,760**
Total Production Maintenance	**24,879,004**	**30,170,449**	**34,670,524**	**37,904,523**	**41,000,022**	**44,263,952**	**48,002,840**
Total Production							
Labor	**20,631,097**	**21,071,401**	**22,822,772**	**23,973,151**	**26,373,151**	**29,637,239**	**32,983,313**
Non-Labor	**24,421,132**	**29,385,364**	**34,305,749**	**39,195,222**	**42,433,872**	**44,730,057**	**47,403,918**
Grand Total Production	**45,052,229**	**50,456,766**	**57,128,520**	**63,168,373**	**68,807,023**	**74,367,296**	**80,387,231**

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Transmission Operation							
560 OPER SUPV & ENG - TRANS OPER							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-40,933	-50,157	-79,489	-116,913	-91,863	-150,404	-19,956
Total (G/L codes)	-40,933	-50,157	-79,489	-116,913	-91,863	-150,404	-19,956
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-40,933**	**-50,157**	**-79,489**	**-116,913**	**-91,863**	**-150,404**	**-19,956**
Total (G/L codes)	**-40,933**	**-50,157**	**-79,489**	**-116,913**	**-91,863**	**-150,404**	**-19,956**
P2VD VP-Energy Delivery							
P2V VP-Energy Delivery							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	2,455	3,209	8,164
Total P2V	0	0	0	0	2,455	3,209	8,164
VP-Energy Delivery							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**2,455**	**3,209**	**8,164**
Total VP-Energy Delivery	**0**	**0**	**0**	**0**	**2,455**	**3,209**	**8,164**
P2WD VP-Spec Proj							
P2W VP-Special Projects							
Labor	0	41,150	161,017	172,759	4,961	0	0
Non-Labor	0	13,355	51,520	63,030	2,152	0	0
Total P2W	0	54,505	212,537	235,789	7,113	0	0
VP-Spec Proj							
Labor	**0**	**41,150**	**161,017**	**172,759**	**4,961**	**0**	**0**
Non-Labor	**0**	**13,355**	**51,520**	**63,030**	**2,152**	**0**	**0**
Total VP-Spec Proj	**0**	**54,505**	**212,537**	**235,789**	**7,113**	**0**	**0**

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Block: Transmission Operation
Account: 560

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PB9 Engineering							
PBE T&D Engineering							
Labor	0	0	439	58	43	0	0
Non-Labor	0	0	518	75	54	0	0
Total PBE	0	0	957	133	96	0	0
PBP Project Mgt Division							
Labor	0	0	1,201	3,451	-53	0	0
Non-Labor	0	0	1,235	3,992	-71	0	0
Total PBP	0	0	2,436	7,443	-124	0	0
PBY Substn, Protect & Tel							
Labor	0	0	630	694	0	0	0
Non-Labor	0	0	708	852	0	0	0
Total PBY	0	0	1,338	1,546	0	0	0
Engineering							
Labor	**0**	**0**	**2,270**	**4,203**	**-11**	**0**	**0**
Non-Labor	**0**	**0**	**2,461**	**4,919**	**-18**	**0**	**0**
Total Engineering	**0**	**0**	**4,731**	**9,122**	**-28**	**0**	**0**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	0	0	0	0	861	0	0
Non-Labor	0	0	0	0	723	0	0
Total PDA	0	0	0	0	1,584	0	0
PDP Planning							
Labor	0	0	73	420	0	0	0
Non-Labor	0	0	84	391	0	0	0
Total PDP	0	0	157	811	0	0	0
Constr & Maint							
Labor	**0**	**0**	**73**	**420**	**861**	**0**	**0**
Non-Labor	**0**	**0**	**84**	**391**	**723**	**0**	**0**
Total Constr & Maint	**0**	**0**	**157**	**811**	**1,584**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PE0 Info Tech & Svcs							
PEC Customer Care							
Labor	418	0	1,136	28	0	0	0
Non-Labor	190	0	521	15	0	0	0
Total PEC	608	0	1,657	43	0	0	0
PEM Mailing Services							
Labor	180	0	303	0	0	0	0
Non-Labor	99	0	147	0	0	0	0
Total PEM	278	0	450	0	0	0	0
PEP Project & Bus Mgt							
Labor	910	109	0	0	0	0	0
Non-Labor	321	38	0	0	0	0	0
Total PEP	1,231	146	0	0	0	0	0
PER Publish & Recds Svcs							
Labor	138	0	0	0	0	0	0
Non-Labor	70	0	0	0	0	0	0
Total PER	207	0	0	0	0	0	0
Info Tech & Svcs							
Labor	**1,645**	**109**	**1,439**	**28**	**0**	**0**	**0**
Non-Labor	**679**	**38**	**668**	**15**	**0**	**0**	**0**
Total Info Tech & Svcs	**2,325**	**146**	**2,107**	**43**	**0**	**0**	**0**
PJ0 Environmental							
PJW Water & Haz Mat							
Labor	916	484	0	0	0	0	0
Non-Labor	354	156	0	0	0	0	0
Total PJW	1,270	639	0	0	0	0	0
Environmental							
Labor	**916**	**484**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**354**	**156**	**0**	**0**	**0**	**0**	**0**
Total Environmental	**1,270**	**639**	**0**	**0**	**0**	**0**	**0**

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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	276	0	0	18,397	0	0
Non-Labor	0	326	0	0	19,047	0	0
Total PRA	0	602	0	0	37,444	0	0
PRD Operating Dispatch							
Labor	86,447	123,309	90,866	117,892	134,583	261,414	41,556
Non-Labor	114,922	123,568	159,237	129,928	255,983	311,486	43,708
Total PRD	201,369	246,877	250,103	247,820	390,566	572,900	85,264
PRE Operating Engineering							
Labor	0	0	0	155	0	0	0
Non-Labor	0	0	0	242	0	0	0
Total PRE	0	0	0	396	0	0	0
PRS Substation							
Labor	0	247	0	0	0	0	0
Non-Labor	0	310	0	0	0	0	0
Total PRS	0	557	0	0	0	0	0
System Operation							
Labor	**86,447**	**123,833**	**90,866**	**118,047**	**152,980**	**261,414**	**41,556**
Non-Labor	**114,922**	**124,203**	**159,237**	**130,169**	**275,030**	**311,486**	**43,708**
Total System Operation	**201,369**	**248,036**	**250,103**	**248,216**	**428,010**	**572,900**	**85,264**
PX0 System Planning							
PYT Transmission Plng							
Labor	0	0	0	0	365	0	0
Non-Labor	0	0	0	0	444	0	0
Total PYT	0	0	0	0	809	0	0
System Planning							
Labor	**0**	**0**	**0**	**0**	**365**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**444**	**0**	**0**
Total System Planning	**0**	**0**	**0**	**0**	**809**	**0**	**0**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PYPD Integrated Res Plng							
PYP Integrated Res Plng							
Labor	0	0	120	0	0	0	0
Non-Labor	0	0	61	0	0	0	0
Total PYP	0	0	180	0	0	0	0
Integrated Res Plng							
Labor	**0**	**0**	**120**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**61**	**0**	**0**	**0**	**0**
Total Integrated Res Plng	**0**	**0**	**180**	**0**	**0**	**0**	**0**
Total Account							
Labor	**89,008**	**165,575**	**255,784**	**295,456**	**159,156**	**261,414**	**41,556**
Non-Labor	**75,023**	**87,594**	**134,542**	**81,612**	**188,924**	**164,291**	**31,916**
Total 560	**164,031**	**253,169**	**390,326**	**377,068**	**348,080**	**425,705**	**73,472**

561 LOAD DISPATCHING - TRANS OPER

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-475,385	-283,611	-388,756	-620,958	-811,181	-645,990	-743,695
Total (G/L codes)	-475,385	-283,611	-388,756	-620,958	-811,181	-645,990	-743,695
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-475,385**	**-283,611**	**-388,756**	**-620,958**	**-811,181**	**-645,990**	**-743,695**
Total (G/L codes)	**-475,385**	**-283,611**	**-388,756**	**-620,958**	**-811,181**	**-645,990**	**-743,695**
P2WD VP-Spec Proj							
P2W VP-Special Projects							
Labor	0	0	1,924	0	0	0	0
Non-Labor	0	0	456	0	0	0	0
Total P2W	0	0	2,380	0	0	0	0
VP-Spec Proj							
Labor	**0**	**0**	**1,924**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**456**	**0**	**0**	**0**	**0**
Total VP-Spec Proj	**0**	**0**	**2,380**	**0**	**0**	**0**	**0**

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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PB9 Engineering							
PBY Substn, Protect & Tel							
Labor	0	290	0	0	0	0	0
Non-Labor	0	255	0	0	0	0	0
Total PBY	0	544	0	0	0	0	0
Engineering							
Labor	**0**	**290**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**255**	**0**	**0**	**0**	**0**	**0**
Total Engineering	**0**	**544**	**0**	**0**	**0**	**0**	**0**
PD9 Constr & Maint							
PDD Training Section							
Labor	0	0	0	0	116	0	0
Non-Labor	0	0	0	0	254	0	0
Total PDD	0	0	0	0	371	0	0
PDF Field Operation							
Labor	0	0	4,020	44	2,502	0	0
Non-Labor	0	0	3,859	50	3,033	0	0
Total PDF	0	0	7,878	94	5,535	0	0
PDJ West Overhead							
Labor	0	0	119	124	2,788	0	0
Non-Labor	0	0	160	193	3,567	0	0
Total PDJ	0	0	279	318	6,355	0	0
PDK East Overhead-Koolau							
Labor	0	0	0	0	1,926	0	0
Non-Labor	0	0	0	0	2,509	0	0
Total PDK	0	0	0	0	4,435	0	0
PDL East Overhead-Ward							
Labor	0	0	120	0	6,010	0	0
Non-Labor	0	0	160	0	7,506	0	0
Total PDL	0	0	280	0	13,516	0	0
PDS Operations							
Labor	0	0	0	0	193	0	0
Non-Labor	0	0	0	0	239	0	0
Total PDS	0	0	0	0	432	0	0

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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Constr & Maint							
Labor	**0**	**0**	**4,259**	**168**	**13,534**	**0**	**0**
Non-Labor	**0**	**0**	**4,179**	**243**	**17,108**	**0**	**0**
Total Constr & Maint	**0**	**0**	**8,437**	**411**	**30,642**	**0**	**0**
PE0 Info Tech & Svcs							
PED Development Svcs							
Labor	0	0	0	1,362	0	0	0
Non-Labor	0	0	0	647	0	0	0
Total PED	0	0	0	2,009	0	0	0
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	5,822	687	860	0	1,008
Total PEZ	0	0	5,822	687	860	0	1,008
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**1,362**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**5,822**	**1,334**	**860**	**0**	**1,008**
Total Info Tech & Svcs	**0**	**0**	**5,822**	**2,696**	**860**	**0**	**1,008**
PH9 Sfty Sec & Facil							
PHA Admin-Facilities							
Labor	0	483	257	0	0	0	0
Non-Labor	0	102	62	0	0	0	0
Total PHA	0	585	319	0	0	0	0
PHB Facilities Operation							
Labor	272	295	0	0	0	0	0
Non-Labor	118	68	0	0	0	0	0
Total PHB	390	363	0	0	0	0	0
PHS Security							
Labor	0	152	11	0	0	0	0
Non-Labor	0	40	1	0	0	0	0
Total PHS	0	192	12	0	0	0	0
Sfty Sec & Facil							
Labor	**272**	**930**	**269**	**0**	**0**	**0**	**0**
Non-Labor	**118**	**210**	**63**	**0**	**0**	**0**	**0**
Total Sfty Sec & Facil	**390**	**1,141**	**331**	**0**	**0**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PNCD Legal							
PNL Land & Rights of Way							
Labor	575	0	0	0	0	0	0
Non-Labor	236	0	0	0	0	0	0
Total PNL	811	0	0	0	0	0	0
Legal							
Labor	**575**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**236**	**0**	**0**	**0**	**0**	**0**	**0**
Total Legal	**811**	**0**	**0**	**0**	**0**	**0**	**0**
PQCD Corp Communications							
PQC Corp Communications							
Labor	0	0	103	0	0	0	0
Non-Labor	0	0	42	0	0	0	0
Total PQC	0	0	145	0	0	0	0
Corp Communications							
Labor	**0**	**0**	**103**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**42**	**0**	**0**	**0**	**0**
Total Corp Communicatio	**0**	**0**	**145**	**0**	**0**	**0**	**0**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	1,143	0	0	0	0	0
Non-Labor	0	963	0	0	0	0	0
Total PRA	0	2,106	0	0	0	0	0
PRC Communications							
Labor	15,626	8,739	9,416	8,897	6,429	11,088	10,090
Non-Labor	16,260	8,496	10,767	11,161	8,644	15,153	13,419
Total PRC	31,886	17,234	20,184	20,058	15,073	26,241	23,508
PRD Operating Dispatch							
Labor	775,259	716,468	834,850	817,682	843,191	713,384	994,842
Non-Labor	743,801	646,444	870,157	917,329	957,423	887,928	1,139,370
Total PRD	1,519,059	1,362,912	1,705,007	1,735,011	1,800,613	1,601,312	2,134,212

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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PRE Operating Engineering							
Labor	169,042	141,221	139,474	294,693	409,642	242,207	280,142
Non-Labor	209,216	195,446	310,905	577,907	791,166	812,097	861,323
Total PRE	378,258	336,667	450,380	872,600	1,200,808	1,054,304	1,141,465
PRI Instrument & Control							
Labor	50,546	43,430	39,538	56,822	82,629	48,899	64,061
Non-Labor	48,980	49,711	41,859	70,312	107,783	66,639	83,490
Total PRI	99,526	93,141	81,397	127,134	190,412	115,538	147,551
PRS Substation							
Labor	0	881	0	0	0	0	0
Non-Labor	0	1,085	0	0	0	0	0
Total PRS	0	1,966	0	0	0	0	0
System Operation							
Labor	**1,010,473**	**911,882**	**1,023,279**	**1,178,095**	**1,341,891**	**1,015,577**	**1,349,135**
Non-Labor	**1,018,256**	**902,145**	**1,233,689**	**1,576,708**	**1,865,015**	**1,781,818**	**2,097,602**
Total System Operation	**2,028,729**	**1,814,026**	**2,256,967**	**2,754,802**	**3,206,906**	**2,797,395**	**3,446,737**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	0	0	0	0	1,989	0	0
Non-Labor	0	0	0	0	2,614	0	0
Total PVL	0	0	0	0	4,603	0	0
PVM Materials Managemen							
Labor	0	0	0	0	113	0	0
Non-Labor	0	0	0	0	59	0	0
Total PVM	0	0	0	0	172	0	0
Support Services							
Labor	**0**	**0**	**0**	**0**	**2,102**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**2,673**	**0**	**0**
Total Support Services	**0**	**0**	**0**	**0**	**4,775**	**0**	**0**
Total Account							
Labor	**1,011,320**	**913,102**	**1,029,833**	**1,179,625**	**1,357,527**	**1,015,577**	**1,349,135**
Non-Labor	**543,225**	**618,999**	**855,494**	**957,327**	**1,074,475**	**1,135,827**	**1,354,916**
Total 561	**1,554,545**	**1,532,100**	**1,885,328**	**2,136,952**	**2,432,002**	**2,151,405**	**2,704,051**

562 STATION EXPENSES - TRANS OPER

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-123,308	-103,432	-130,747	-192,115	-227,164	-254,820	-268,677
Total (G/L codes)	-123,308	-103,432	-130,747	-192,115	-227,164	-254,820	-268,677
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-123,308**	**-103,432**	**-130,747**	**-192,115**	**-227,164**	**-254,820**	**-268,677**
Total (G/L codes)	**-123,308**	**-103,432**	**-130,747**	**-192,115**	**-227,164**	**-254,820**	**-268,677**
PC0 Customer Service							
PCA Admin-Cust Svc							
Labor	0	0	0	0	0	0	0
Non-Labor	0	1,042	0	0	0	0	0
Total PCA	0	1,042	0	0	0	0	0
Customer Service							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**1,042**	**0**	**0**	**0**	**0**	**0**
Total Customer Service	**0**	**1,042**	**0**	**0**	**0**	**0**	**0**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	0	0	0	0	0	0	0
Non-Labor	25	0	884	0	0	0	0
Total PDA	25	0	884	0	0	0	0
PDD Training Section							
Labor	63	0	0	0	0	0	0
Non-Labor	69	0	0	0	0	0	0
Total PDD	132	0	0	0	0	0	0
PDF Field Operation							
Labor	10,449	24,105	20,816	24,858	21,476	30,175	36,514
Non-Labor	9,360	20,895	21,198	27,280	25,313	37,977	42,767
Total PDF	19,809	44,999	42,014	52,138	46,789	68,152	79,280

E1
Block: Transmission Operation
Account: 562

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:36:02 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PDJ West Overhead							
Labor	0	0	36	80	465	0	0
Non-Labor	0	0	41	100	676	0	0
Total PDJ	0	0	77	180	1,141	0	0
PDK East Overhead-Koolau							
Labor	0	0	0	0	430	0	0
Non-Labor	0	0	0	0	433	0	0
Total PDK	0	0	0	0	862	0	0
PDL East Overhead-Ward							
Labor	0	0	634	381	178	0	0
Non-Labor	0	0	806	524	247	0	0
Total PDL	0	0	1,441	906	425	0	0
PDS Operations							
Labor	105	577	0	592	537	0	0
Non-Labor	105	628	0	782	793	0	0
Total PDS	209	1,206	0	1,375	1,330	0	0
PDU Underground							
Labor	0	0	3,110	0	0	0	0
Non-Labor	0	0	2,678	0	0	0	0
Total PDU	0	0	5,788	0	0	0	0
Constr & Maint							
Labor	**10,617**	**24,682**	**24,596**	**25,911**	**23,086**	**30,175**	**36,514**
Non-Labor	**9,560**	**21,523**	**25,607**	**28,686**	**27,462**	**37,977**	**42,767**
Total Constr & Maint	**20,176**	**46,205**	**50,203**	**54,597**	**50,547**	**68,152**	**79,280**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	3,373	2,955	3,409	3,369	3,496	0	4,104
Total PEZ	3,373	2,955	3,409	3,369	3,496	0	4,104
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**3,373**	**2,955**	**3,409**	**3,369**	**3,496**	**0**	**4,104**
Total Info Tech & Svcs	**3,373**	**2,955**	**3,409**	**3,369**	**3,496**	**0**	**4,104**

E1
Block: Transmission Operation
Account: 562

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:36:02 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	6,248	1,295	1,262	852	780	523	543
Total PKM	6,248	1,295	1,262	852	780	523	543
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**6,248**	**1,295**	**1,262**	**852**	**780**	**523**	**543**
Total Mgt Acctg & Fin Svc	**6,248**	**1,295**	**1,262**	**852**	**780**	**523**	**543**
PR0 System Operation							
PRC Communications							
Labor	120,026	123,938	118,666	135,432	135,975	124,743	158,832
Non-Labor	116,793	134,211	138,022	174,564	176,020	209,586	316,716
Total PRC	236,819	258,150	256,688	309,996	311,996	334,329	475,547
PRI Instrument & Control							
Labor	18,706	39,130	34,351	55,285	51,798	74,869	83,776
Non-Labor	38,260	45,893	45,918	107,466	108,547	137,974	275,245
Total PRI	56,966	85,023	80,268	162,751	160,344	212,843	359,021
PRR Relay							
Labor	95,217	88,175	69,757	80,499	89,900	55,852	85,056
Non-Labor	88,014	78,194	72,519	92,807	105,739	71,288	96,384
Total PRR	183,231	166,369	142,277	173,306	195,639	127,140	181,440
PRS Substation							
Labor	24,821	23,234	52,681	52,253	80,590	124,753	138,651
Non-Labor	25,526	23,972	31,536	38,509	50,059	161,477	164,367
Total PRS	50,346	47,206	84,217	90,762	130,650	286,229	303,018
System Operation							
Labor	**258,770**	**274,477**	**275,455**	**323,468**	**358,263**	**380,216**	**466,315**
Non-Labor	**268,593**	**282,270**	**287,995**	**413,346**	**440,365**	**580,324**	**852,712**
Total System Operation	**527,363**	**556,747**	**563,450**	**736,814**	**798,629**	**960,541**	**1,319,027**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	0	0	0	0	3,637	0	0
Non-Labor	0	0	0	0	4,819	0	0
Total PVL	0	0	0	0	8,456	0	0
Support Services							
Labor	**0**	**0**	**0**	**0**	**3,637**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**4,819**	**0**	**0**
Total Support Services	**0**	**0**	**0**	**0**	**8,456**	**0**	**0**
Total Account							
Labor	**269,386**	**299,159**	**300,051**	**349,380**	**384,986**	**410,391**	**502,829**
Non-Labor	**164,466**	**205,654**	**187,527**	**254,138**	**249,757**	**364,005**	**631,448**
Total 562	**433,853**	**504,813**	**487,577**	**603,517**	**634,744**	**774,396**	**1,134,277**

563 OVERHEAD LINE EXP- TRANS OPER

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-128,690	-64,121	-47,130	-163,399	-100,456	-384,627	-406,973
Total (G/L codes)	-128,690	-64,121	-47,130	-163,399	-100,456	-384,627	-406,973
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-128,690**	**-64,121**	**-47,130**	**-163,399**	**-100,456**	**-384,627**	**-406,973**
Total (G/L codes)	**-128,690**	**-64,121**	**-47,130**	**-163,399**	**-100,456**	**-384,627**	**-406,973**
PB9 Engineering							
PBE T&D Engineering							
Labor	0	142	0	0	0	0	0
Non-Labor	0	127	0	0	0	0	0
Total PBE	0	269	0	0	0	0	0
PBT Structural							
Labor	0	0	0	1,806	0	0	0
Non-Labor	0	0	0	2,592	0	0	0
Total PBT	0	0	0	4,398	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PBZ T&D Technical Svcs							
Labor	76	0	898	0	0	0	0
Non-Labor	70	0	983	0	0	0	0
Total PBZ	146	0	1,880	0	0	0	0
Engineering							
Labor	**76**	**142**	**898**	**1,806**	**0**	**0**	**0**
Non-Labor	**70**	**127**	**983**	**2,592**	**0**	**0**	**0**
Total Engineering	**146**	**269**	**1,880**	**4,398**	**0**	**0**	**0**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	13,490	150	578	150	0	0	0
Non-Labor	45,404	242,580	598,154	261,862	251,095	0	0
Total PDA	58,894	242,730	598,732	262,012	251,095	0	0
PDC Control Section							
Labor	1,236	0	1,456	24	0	0	0
Non-Labor	-11,564	-6,210	3,770	-12,192	0	0	0
Total PDC	-10,328	-6,210	5,226	-12,168	0	0	0
PDD Training Section							
Labor	21,142	3,482	1,810	4,568	7,665	0	0
Non-Labor	27,017	5,123	3,641	9,256	19,618	0	0
Total PDD	48,160	8,605	5,451	13,824	27,283	0	0
PDF Field Operation							
Labor	13,192	19,186	14,203	30,630	19,968	30,175	36,514
Non-Labor	12,137	16,781	14,518	34,771	24,297	42,981	42,767
Total PDF	25,329	35,967	28,721	65,401	44,264	73,156	79,280
PDJ West Overhead							
Labor	130,512	27,145	17,958	32,719	3,992	0	0
Non-Labor	129,400	22,363	19,485	38,725	4,272	0	0
Total PDJ	259,912	49,508	37,443	71,444	8,265	0	0
PDK East Overhead-Koolau							
Labor	35,978	33,992	12,048	68,798	9,772	0	0
Non-Labor	35,058	28,093	12,925	88,230	12,648	0	0
Total PDK	71,036	62,085	24,973	157,028	22,420	0	0

E1
Block: Transmission Operation
Account: 563

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:36:02 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PDL East Overhead-Ward							
Labor	47,565	99,237	31,555	37,391	18,347	0	0
Non-Labor	46,988	84,696	34,005	43,113	22,861	0	0
Total PDL	94,553	183,932	65,561	80,504	41,208	0	0
PDM Maint Demand Div							
Labor	1,286	276	75	0	0	0	0
Non-Labor	1,162	224	84	0	0	0	0
Total PDM	2,448	500	159	0	0	0	0
PDP Planning							
Labor	1,644	14,002	18,268	98,944	154,265	0	0
Non-Labor	1,916	100,282	20,464	146,221	226,369	0	0
Total PDP	3,560	114,284	38,732	245,165	380,634	0	0
PDS Operations							
Labor	1,397	974	755	6,098	1,658	568,067	682,445
Non-Labor	1,427	860	2,604	8,052	2,239	727,271	1,132,680
Total PDS	2,825	1,835	3,359	14,149	3,897	1,295,338	1,815,125
PDT Transmission & Trng							
Labor	13,811	0	0	0	0	0	0
Non-Labor	15,101	0	0	0	0	0	0
Total PDT	28,912	0	0	0	0	0	0
PDU Underground							
Labor	695	0	0	491	229	0	0
Non-Labor	650	0	0	499	319	0	0
Total PDU	1,345	0	0	990	548	0	0
PWM Joint Pole							
Labor	0	0	0	0	0	0	0
Non-Labor	-3,509	0	0	0	0	0	0
Total PWM	-3,509	0	0	0	0	0	0
Constr & Maint							
Labor	**281,950**	**198,444**	**98,705**	**279,811**	**215,896**	**598,242**	**718,959**
Non-Labor	**301,188**	**494,793**	**709,651**	**618,538**	**563,718**	**770,252**	**1,175,447**
Total Constr & Maint	**583,137**	**693,237**	**808,357**	**898,349**	**779,614**	**1,368,494**	**1,894,405**

E1
Block: Transmission Operation
Account: 563

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	3,219	2,821	3,281	3,263	3,386	3,408	3,972
Total PEZ	3,219	2,821	3,281	3,263	3,386	3,408	3,972
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**3,219**	**2,821**	**3,281**	**3,263**	**3,386**	**3,408**	**3,972**
Total Info Tech & Svcs	**3,219**	**2,821**	**3,281**	**3,263**	**3,386**	**3,408**	**3,972**
PI0 Production							
PIP Plan & Engr							
Labor	218	0	0	0	0	0	0
Non-Labor	109	0	0	0	0	0	0
Total PIP	327	0	0	0	0	0	0
Production							
Labor	**218**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**109**	**0**	**0**	**0**	**0**	**0**	**0**
Total Production	**327**	**0**	**0**	**0**	**0**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	6,051	1,254	1,222	825	755	507	525
Total PKM	6,051	1,254	1,222	825	755	507	525
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**6,051**	**1,254**	**1,222**	**825**	**755**	**507**	**525**
Total Mgt Acctg & Fin Svc	**6,051**	**1,254**	**1,222**	**825**	**755**	**507**	**525**
PR0 System Operation							
PRE Operating Engineering							
Labor	0	0	0	41	0	0	0
Non-Labor	0	0	0	49	0	0	0
Total PRE	0	0	0	90	0	0	0

E1
Block: Transmission Operation
Account: 563

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PRS Substation							
Labor	0	0	222	623	0	0	0
Non-Labor	0	0	300	974	0	0	0
Total PRS	0	0	522	1,597	0	0	0
System Operation							
Labor	**0**	**0**	**222**	**664**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**300**	**1,023**	**0**	**0**	**0**
Total System Operation	**0**	**0**	**522**	**1,687**	**0**	**0**	**0**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	14	37	970	0	757	0	0
Non-Labor	20	32	972	0	963	0	0
Total PVL	34	69	1,942	0	1,720	0	0
PVM Materials Managemen							
Labor	0	0	0	138	0	0	0
Non-Labor	0	0	0	63	0	0	0
Total PVM	0	0	0	201	0	0	0
Support Services							
Labor	**14**	**37**	**970**	**138**	**757**	**0**	**0**
Non-Labor	**20**	**32**	**972**	**63**	**963**	**0**	**0**
Total Support Services	**34**	**69**	**1,942**	**201**	**1,720**	**0**	**0**
PW9 Cust Installations							
PWP Planning & Design							
Labor	0	0	0	0	125	0	0
Non-Labor	0	0	0	0	441	0	0
Total PWP	0	0	0	0	566	0	0
Cust Installations							
Labor	**0**	**0**	**0**	**0**	**125**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**441**	**0**	**0**
Total Cust Installations	**0**	**0**	**0**	**0**	**566**	**0**	**0**

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Total Account							
Labor	**282,258**	**198,624**	**100,795**	**282,419**	**216,779**	**598,242**	**718,959**
Non-Labor	**181,967**	**434,906**	**669,278**	**462,905**	**468,808**	**389,540**	**772,971**
Total 563	**464,225**	**633,529**	**770,073**	**745,324**	**685,587**	**987,782**	**1,491,930**
564 UNDERGRND LINE EXP - TRANS OPER							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-394	-337	-150	-5,341	-1,114	0	-14,640
Total (G/L codes)	-394	-337	-150	-5,341	-1,114	0	-14,640
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-394**	**-337**	**-150**	**-5,341**	**-1,114**	**0**	**-14,640**
Total (G/L codes)	**-394**	**-337**	**-150**	**-5,341**	**-1,114**	**0**	**-14,640**
PD9 Constr & Maint							
PDD Training Section							
Labor	0	0	0	0	179	0	0
Non-Labor	0	0	0	0	357	0	0
Total PDD	0	0	0	0	536	0	0
PDF Field Operation							
Labor	651	985	378	1,059	872	0	0
Non-Labor	597	868	350	1,245	1,007	0	0
Total PDF	1,248	1,853	728	2,304	1,879	0	0
PDJ West Overhead							
Labor	158	0	0	0	57	0	0
Non-Labor	141	0	0	0	78	0	0
Total PDJ	300	0	0	0	135	0	0
PDL East Overhead-Ward							
Labor	0	0	0	422	864	0	0
Non-Labor	0	0	0	599	1,163	0	0
Total PDL	0	0	0	1,021	2,027	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PDP Planning							
Labor	0	0	0	2,439	0	0	0
Non-Labor	0	0	0	25,847	0	0	0
Total PDP	0	0	0	28,286	0	0	0
PDS Operations							
Labor	0	0	0	133	-133	0	27,176
Non-Labor	0	0	0	149	-149	0	37,641
Total PDS	0	0	0	282	-282	0	64,817
PDU Underground							
Labor	85	0	0	5,275	-88	0	0
Non-Labor	62	0	0	6,026	-75	0	0
Total PDU	147	0	0	11,302	-162	0	0
Constr & Maint							
Labor	**894**	**985**	**378**	**9,328**	**1,751**	**0**	**27,176**
Non-Labor	**800**	**868**	**350**	**33,866**	**2,381**	**0**	**37,641**
Total Constr & Maint	**1,694**	**1,853**	**728**	**43,195**	**4,132**	**0**	**64,817**
Total Account							
Labor	**894**	**985**	**378**	**9,328**	**1,751**	**0**	**27,176**
Non-Labor	**406**	**531**	**200**	**28,525**	**1,268**	**0**	**23,001**
Total 564	**1,300**	**1,516**	**578**	**37,853**	**3,018**	**0**	**50,177**
566 MISC TRANS OPER EXPENSES							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-137,829	-85,135	-57,507	-69,754	-76,234	-155,341	-199,606
Total (G/L codes)	-137,829	-85,135	-57,507	-69,754	-76,234	-155,341	-199,606
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-137,829**	**-85,135**	**-57,507**	**-69,754**	**-76,234**	**-155,341**	**-199,606**
Total (G/L codes)	**-137,829**	**-85,135**	**-57,507**	**-69,754**	**-76,234**	**-155,341**	**-199,606**

E1
Block: Transmission Operation
Account: 566

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:36:02 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
P4VD SVP- Fin & Adm							
P4V Sr VP-Finance & Admi							
Labor	0	0	0	0	0	0	0
Non-Labor	9,469	995	0	0	0	0	0
Total P4V	9,469	995	0	0	0	0	0
SVP- Fin & Adm							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**9,469**	**995**	**0**	**0**	**0**	**0**	**0**
Total SVP- Fin & Adm	**9,469**	**995**	**0**	**0**	**0**	**0**	**0**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	45,582	-1	0	0	4,513	0	892
Non-Labor	49,426	0	1,701	0	6,598	41	7,726
Total PBA	95,008	-1	1,701	0	11,111	41	8,617
PBE T&D Engineering							
Labor	1,348	0	0	0	89	0	0
Non-Labor	1,876	0	0	0	-1,304	0	0
Total PBE	3,225	0	0	0	-1,215	0	0
PBP Project Mgt Division							
Labor	0	0	0	0	2,165	0	838
Non-Labor	0	0	0	0	2,580	200	2,013
Total PBP	0	0	0	0	4,746	200	2,852
PBT Structural							
Labor	82,399	22,186	430	470	4,825	1,944	20,758
Non-Labor	71,318	23,423	470	595	11,127	9,737	32,677
Total PBT	153,717	45,609	900	1,065	15,952	11,681	53,436
PBY Substn, Protect & Tel							
Labor	2,901	0	0	0	123	0	14,461
Non-Labor	2,523	0	0	0	1,439	-1,508	36,099
Total PBY	5,424	0	0	0	1,562	-1,508	50,560
PBZ T&D Technical Svcs							
Labor	174	1,034	3,357	3,920	14	2,664	0
Non-Labor	159	799	3,311	4,626	26	3,441	0
Total PBZ	332	1,833	6,667	8,546	40	6,105	0

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Engineering							
Labor	**132,404**	**23,219**	**3,786**	**4,389**	**11,730**	**4,608**	**36,950**
Non-Labor	**125,302**	**24,222**	**5,482**	**5,221**	**20,465**	**11,912**	**78,515**
Total Engineering	**257,706**	**47,442**	**9,268**	**9,611**	**32,196**	**16,519**	**115,465**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	-6,506	0	0	0	0	0	33,721
Non-Labor	-3,301	0	0	0	0	0	48,406
Total PDA	-9,807	0	0	0	0	0	82,127
PDD Training Section							
Labor	47	384	0	0	173	0	0
Non-Labor	52	407	0	0	415	0	0
Total PDD	98	791	0	0	587	0	0
PDF Field Operation							
Labor	74	0	0	0	0	0	0
Non-Labor	70	0	0	0	0	0	0
Total PDF	144	0	0	0	0	0	0
PDH Customer Demand							
Labor	113	0	0	0	0	3,531	3,728
Non-Labor	105	0	0	0	0	4,801	4,713
Total PDH	218	0	0	0	0	8,332	8,441
PDL East Overhead-Ward							
Labor	0	1,969	0	0	4,837	0	0
Non-Labor	0	1,285	0	0	6,260	0	0
Total PDL	0	3,254	0	0	11,097	0	0
PDP Planning							
Labor	15	0	0	0	0	0	0
Non-Labor	1	0	0	0	0	0	0
Total PDP	16	0	0	0	0	0	0
PDS Operations							
Labor	0	0	0	0	0	1,531	1,599
Non-Labor	0	0	0	0	0	2,059	2,020
Total PDS	0	0	0	0	0	3,590	3,619

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Block: Transmission Operation
Account: 566

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PDU Underground							
Labor	0	5,889	0	0	0	0	0
Non-Labor	0	3,970	0	0	0	0	0
Total PDU	0	9,859	0	0	0	0	0
PDZ System Demand							
Labor	111	37	0	0	0	0	0
Non-Labor	105	39	0	0	0	0	0
Total PDZ	216	76	0	0	0	0	0
Constr & Maint							
Labor	**-6,147**	**8,279**	**0**	**0**	**5,010**	**5,062**	**39,049**
Non-Labor	**-2,967**	**5,701**	**0**	**0**	**6,675**	**6,860**	**55,138**
Total Constr & Maint	**-9,114**	**13,980**	**0**	**0**	**11,684**	**11,922**	**94,187**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	178,947	151,101	195,018	264,448	307,579	270,226	310,354
Total PEZ	178,947	151,101	195,018	264,448	307,579	270,226	310,354
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**178,947**	**151,101**	**195,018**	**264,448**	**307,579**	**270,226**	**310,354**
Total Info Tech & Svcs	**178,947**	**151,101**	**195,018**	**264,448**	**307,579**	**270,226**	**310,354**
PFBD Comp & Benefits							
PFC Compensation							
Labor	40,540	12,019	38,943	-41,300	0	0	0
Non-Labor	0	0	0	0	0	54,390	59,000
Total PFC	40,540	12,019	38,943	-41,300	0	54,390	59,000
Comp & Benefits							
Labor	**40,540**	**12,019**	**38,943**	**-41,300**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**54,390**	**59,000**
Total Comp & Benefits	**40,540**	**12,019**	**38,943**	**-41,300**	**0**	**54,390**	**59,000**

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Block: Transmission Operation
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HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PH9 Sfty Sec & Facil							
PHB Facilities Operation							
Labor	0	0	0	327	612	0	0
Non-Labor	0	0	0	169	313	0	0
Total PHB	0	0	0	496	925	0	0
Sfty Sec & Facil							
Labor	**0**	**0**	**0**	**327**	**612**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**169**	**313**	**0**	**0**
Total Sfty Sec & Facil	**0**	**0**	**0**	**496**	**925**	**0**	**0**
PJ0 Environmental							
PJA Admin-Environ							
Labor	310	558	398	88	459	0	0
Non-Labor	112	128	129	33	193	0	0
Total PJA	421	687	526	121	653	0	0
PJW Water & Haz Mat							
Labor	2,944	2,292	1,920	2,678	1,268	0	0
Non-Labor	23,964	6,443	15,734	4,540	1,830	0	0
Total PJW	26,909	8,735	17,655	7,218	3,097	0	0
Environmental							
Labor	**3,254**	**2,851**	**2,318**	**2,766**	**1,727**	**0**	**0**
Non-Labor	**24,076**	**6,571**	**15,863**	**4,573**	**2,023**	**0**	**0**
Total Environmental	**27,330**	**9,421**	**18,181**	**7,339**	**3,750**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	51,860	10,747	10,474	7,068	6,473	4,343	4,503
Total PKM	51,860	10,747	10,474	7,068	6,473	4,343	4,503
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**51,860**	**10,747**	**10,474**	**7,068**	**6,473**	**4,343**	**4,503**
Total Mgt Acctg & Fin Svc	**51,860**	**10,747**	**10,474**	**7,068**	**6,473**	**4,343**	**4,503**

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Block: Transmission Operation
Account: 566

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PNCD Legal							
PNC Legal							
Labor	27,735	23,140	22,251	28,398	11,206	33,188	34,302
Non-Labor	9,558	5,659	6,285	10,046	4,389	12,670	11,950
Total PNC	37,293	28,799	28,536	38,445	15,595	45,858	46,252
PNL Land & Rights of Way							
Labor	0	0	0	25	0	0	0
Non-Labor	3,500	1,740	960	12	0	0	0
Total PNL	3,500	1,740	960	37	0	0	0
Legal							
Labor	**27,735**	**23,140**	**22,251**	**28,423**	**11,206**	**33,188**	**34,302**
Non-Labor	**13,058**	**7,399**	**7,245**	**10,058**	**4,389**	**12,670**	**11,950**
Total Legal	**40,793**	**30,539**	**29,496**	**38,482**	**15,595**	**45,858**	**46,252**
PP0 Industrial Relations							
PPA Admin-Ind Rel							
Labor	-42,525	8,200	4,200	-10,000	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PPA	-42,525	8,200	4,200	-10,000	0	0	0
Industrial Relations							
Labor	**-42,525**	**8,200**	**4,200**	**-10,000**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Industrial Relations	**-42,525**	**8,200**	**4,200**	**-10,000**	**0**	**0**	**0**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	2,552	286	0	0	0	0	6,984
Non-Labor	3,715	356	0	0	0	40,000	190,747
Total PRA	6,267	641	0	0	0	40,000	197,731
PRC Communications							
Labor	7,706	6,522	4,886	3,820	5,895	0	0
Non-Labor	8,005	7,157	5,657	4,808	7,765	0	0
Total PRC	15,711	13,678	10,544	8,628	13,660	0	0

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Block: Transmission Operation
Account: 566

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PRD Operating Dispatch							
Labor	4,551	18,657	1,130	1,042	3,833	1,162	1,035
Non-Labor	4,244	20,168	1,119	1,230	4,188	90,384	188,134
Total PRD	8,795	38,825	2,249	2,271	8,021	91,546	189,169
PRE Operating Engineering							
Labor	17,105	16,975	15,391	8,342	2,049	55,612	73,260
Non-Labor	25,663	21,071	22,746	19,146	6,375	99,175	121,653
Total PRE	42,768	38,046	38,137	27,488	8,424	154,787	194,913
PRI Instrument & Control							
Labor	902	0	0	0	0	0	0
Non-Labor	994	952	0	0	8,685	3,954	4,642
Total PRI	1,896	952	0	0	8,685	3,954	4,642
PRR Relay							
Labor	0	0	222	0	0	0	0
Non-Labor	0	0	237	0	381	0	0
Total PRR	0	0	459	0	381	0	0
PRS Substation							
Labor	39,449	99,467	17,521	970	502	62,126	59,497
Non-Labor	77,929	184,645	64,910	44,293	29,438	85,011	76,493
Total PRS	117,378	284,112	82,431	45,263	29,940	147,138	135,990
PRX Construction Mgt							
Labor	4,351	3,373	11,320	4,883	3,099	0	1,460
Non-Labor	14,666	4,891	23,788	15,882	18,308	0	1,694
Total PRX	19,017	8,264	35,109	20,765	21,407	0	3,154
System Operation							
Labor	**76,615**	**145,280**	**50,470**	**19,057**	**15,379**	**118,900**	**142,235**
Non-Labor	**135,217**	**239,239**	**118,458**	**85,358**	**75,139**	**318,525**	**583,364**
Total System Operation	**211,832**	**384,519**	**168,928**	**104,415**	**90,518**	**437,426**	**725,599**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	1,034	411	178	180	280	0	0
Non-Labor	1,132	917	155	225	427	0	0
Total PVL	2,166	1,328	332	405	707	0	0

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Support Services							
Labor	**1,034**	**411**	**178**	**180**	**280**	**0**	**0**
Non-Labor	**1,132**	**917**	**155**	**225**	**427**	**0**	**0**
Total Support Services	**2,166**	**1,328**	**332**	**405**	**707**	**0**	**0**
PX0 System Planning							
PYT Transmission Plng							
Labor	0	0	0	0	0	8,998	9,558
Non-Labor	0	0	0	0	0	11,480	331,277
Total PYT	0	0	0	0	0	20,478	340,835
System Planning							
Labor	**0**	**0**	**0**	**0**	**0**	**8,998**	**9,558**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**11,480**	**331,277**
Total System Planning	**0**	**0**	**0**	**0**	**0**	**20,478**	**340,835**
Total Account							
Labor	**232,910**	**223,399**	**122,146**	**3,843**	**45,943**	**170,756**	**262,093**
Non-Labor	**398,264**	**361,758**	**295,188**	**307,367**	**347,250**	**535,065**	**1,234,496**
Total 566	**631,174**	**585,158**	**417,334**	**311,210**	**393,193**	**705,821**	**1,496,589**
567 RENTS - TRANS OPER							
PNCD Legal							
PNL Land & Rights of Way							
Labor	0	0	0	0	0	0	0
Non-Labor	25,580	22,200	19,578	24,521	23,352	25,616	65,624
Total PNL	25,580	22,200	19,578	24,521	23,352	25,616	65,624
Legal							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**25,580**	**22,200**	**19,578**	**24,521**	**23,352**	**25,616**	**65,624**
Total Legal	**25,580**	**22,200**	**19,578**	**24,521**	**23,352**	**25,616**	**65,624**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**25,580**	**22,200**	**19,578**	**24,521**	**23,352**	**25,616**	**65,624**
Total 567	**25,580**	**22,200**	**19,578**	**24,521**	**23,352**	**25,616**	**65,624**

E1
Block: Transmission Operation
Account: 567

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT ACCOUNT DEPARTMENT RA LABOR NON-LABOR	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
Total Transmission Operation	**3,274,708**	**3,532,486**	**3,970,794**	**4,236,445**	**4,519,976**	**5,070,725**	**7,016,119**

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT
ACCOUNT
DEPARTMENT
RA
LABOR
NON-LABOR

	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
Transmission Maintenance							
569 MAINT OF SUBSTN STRUCTURES - TRANS							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-5,687	-13,421	-21,957	-16,620	-11,755	-61,108	-38,950
Total (G/L codes)	-5,687	-13,421	-21,957	-16,620	-11,755	-61,108	-38,950
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-5,687**	**-13,421**	**-21,957**	**-16,620**	**-11,755**	**-61,108**	**-38,950**
Total (G/L codes)	**-5,687**	**-13,421**	**-21,957**	**-16,620**	**-11,755**	**-61,108**	**-38,950**
PD9 Constr & Maint							
PDF Field Operation							
Labor	316	0	558	186	0	0	0
Non-Labor	265	0	593	194	0	0	0
Total PDF	581	0	1,151	379	0	0	0
Constr & Maint							
Labor	**316**	**0**	**558**	**186**	**0**	**0**	**0**
Non-Labor	**265**	**0**	**593**	**194**	**0**	**0**	**0**
Total Constr & Maint	**581**	**0**	**1,151**	**379**	**0**	**0**	**0**
PH9 Sfty Sec & Facil							
PHB Facilities Operation							
Labor	0	108	0	0	0	0	0
Non-Labor	0	25	0	0	0	0	0
Total PHB	0	133	0	0	0	0	0
Sfty Sec & Facil							
Labor	**0**	**108**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**25**	**0**	**0**	**0**	**0**	**0**
Total Sfty Sec & Facil	**0**	**133**	**0**	**0**	**0**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PR0 System Operation							
PRS Substation							
Labor	0	0	857	0	0	0	0
Non-Labor	1,313	0	896	0	0	0	0
Total PRS	1,313	0	1,753	0	0	0	0
PRX Construction Mgt							
Labor	0	0	0	0	0	32,674	968
Non-Labor	0	0	0	0	0	43,275	17,099
Total PRX	0	0	0	0	0	75,950	18,067
System Operation							
Labor	**0**	**0**	**857**	**0**	**0**	**32,674**	**968**
Non-Labor	**1,313**	**0**	**896**	**0**	**0**	**43,275**	**17,099**
Total System Operation	**1,313**	**0**	**1,753**	**0**	**0**	**75,950**	**18,067**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	11,464	39,518	44,390	27,497	17,691	62,314	66,113
Non-Labor	13,359	89,671	74,928	45,028	60,404	115,902	114,309
Total PVL	24,823	129,189	119,319	72,526	78,095	178,216	180,422
Support Services							
Labor	**11,464**	**39,518**	**44,390**	**27,497**	**17,691**	**62,314**	**66,113**
Non-Labor	**13,359**	**89,671**	**74,928**	**45,028**	**60,404**	**115,902**	**114,309**
Total Support Services	**24,823**	**129,189**	**119,319**	**72,526**	**78,095**	**178,216**	**180,422**
Total Account							
Labor	**11,780**	**39,625**	**45,805**	**27,683**	**17,691**	**94,988**	**67,081**
Non-Labor	**9,250**	**76,275**	**54,460**	**28,602**	**48,650**	**98,069**	**92,458**
Total 569	**21,030**	**115,900**	**100,265**	**56,285**	**66,340**	**193,057**	**159,539**

570 MAINT OF STATION EQUIP - TRANS

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-502,405	-364,558	-402,811	-658,360	-896,101	-776,296	-790,606
Total (G/L codes)	-502,405	-364,558	-402,811	-658,360	-896,101	-776,296	-790,606

E1
Block: Transmission Maintenance
Account: 570

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
RUN TIME: 6:36:02 PM

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-502,405**	**-364,558**	**-402,811**	**-658,360**	**-896,101**	**-776,296**	**-790,606**
Total (G/L codes)	**-502,405**	**-364,558**	**-402,811**	**-658,360**	**-896,101**	**-776,296**	**-790,606**
P7VD VP-Power Supply							
P7V VP-Power Supply							
Labor	0	0	0	874	0	0	0
Non-Labor	0	0	0	226	0	0	0
Total P7V	0	0	0	1,100	0	0	0
VP-Power Supply							
Labor	**0**	**0**	**0**	**874**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**226**	**0**	**0**	**0**
Total VP-Power Supply	**0**	**0**	**0**	**1,100**	**0**	**0**	**0**
PB9 Engineering							
PBE T&D Engineering							
Labor	0	0	0	723	1,661	0	0
Non-Labor	0	0	0	922	2,233	0	0
Total PBE	0	0	0	1,645	3,894	0	0
PBP Project Mgt Division							
Labor	0	0	0	2,905	9,893	0	0
Non-Labor	0	0	0	3,311	11,090	0	0
Total PBP	0	0	0	6,217	20,982	0	0
PBS Distribution Plng							
Labor	0	0	0	0	44	0	0
Non-Labor	0	0	0	0	53	0	0
Total PBS	0	0	0	0	97	0	0
PBT Structural							
Labor	664	4,659	-37	2,954	3,974	0	0
Non-Labor	680	3,988	-69	3,807	5,237	0	0
Total PBT	1,344	8,646	-106	6,761	9,210	0	0
PBY Substn, Protect & Tel							
Labor	73	1,254	982	7,045	11,757	0	0
Non-Labor	68	1,048	925	8,366	19,982	0	0
Total PBY	142	2,301	1,907	15,410	31,739	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PBZ T&D Technical Svcs							
Labor	0	0	0	0	0	0	0
Non-Labor	0	21,698	252	0	0	0	0
Total PBZ	0	21,698	252	0	0	0	0
Engineering							
Labor	**737**	**5,913**	**946**	**13,626**	**27,328**	**0**	**0**
Non-Labor	**748**	**26,733**	**1,108**	**16,406**	**38,594**	**0**	**0**
Total Engineering	**1,486**	**32,646**	**2,053**	**30,033**	**65,922**	**0**	**0**
PD9 Constr & Maint							
PDD Training Section							
Labor	1,036	766	118	0	0	0	0
Non-Labor	1,153	1,088	244	0	0	0	0
Total PDD	2,189	1,855	362	0	0	0	0
PDF Field Operation							
Labor	33,562	36,374	29,105	29,672	46,275	0	0
Non-Labor	33,039	32,081	29,560	33,942	57,062	0	0
Total PDF	66,601	68,454	58,666	63,613	103,336	0	0
PDH Customer Demand							
Labor	71	0	0	0	0	0	0
Non-Labor	68	0	0	0	0	0	0
Total PDH	139	0	0	0	0	0	0
PDJ West Overhead							
Labor	0	0	1,132	1,696	4,168	0	0
Non-Labor	0	0	1,040	2,399	5,362	0	0
Total PDJ	0	0	2,172	4,095	9,530	0	0
PDK East Overhead-Koolau							
Labor	0	107	1,118	2,402	1,753	0	0
Non-Labor	0	129	1,352	3,306	2,306	0	0
Total PDK	0	237	2,470	5,708	4,058	0	0
PDL East Overhead-Ward							
Labor	111	7,334	3,286	2,892	3,732	0	0
Non-Labor	103	5,738	4,488	3,848	6,009	0	0
Total PDL	214	13,072	7,774	6,740	9,740	0	0

E1
Block: Transmission Maintenance
Account: 570

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PDP Planning							
Labor	340	0	0	0	0	0	0
Non-Labor	285	0	0	0	0	0	0
Total PDP	625	0	0	0	0	0	0
PDS Operations							
Labor	0	327	88	409	0	0	0
Non-Labor	0	316	105	537	0	0	0
Total PDS	0	644	192	946	0	0	0
PDU Underground							
Labor	5	0	0	0	328	0	0
Non-Labor	37	0	0	0	400	0	0
Total PDU	42	0	0	0	728	0	0
Constr & Maint							
Labor	**35,126**	**44,908**	**34,847**	**37,071**	**56,255**	**0**	**0**
Non-Labor	**34,685**	**39,353**	**36,789**	**44,031**	**71,137**	**0**	**0**
Total Constr & Maint	**69,811**	**84,262**	**71,636**	**81,102**	**127,393**	**0**	**0**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	2,012	1,746	2,065	2,081	2,159	2,172	2,532
Total PEZ	2,012	1,746	2,065	2,081	2,159	2,172	2,532
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**2,012**	**1,746**	**2,065**	**2,081**	**2,159**	**2,172**	**2,532**
Total Info Tech & Svcs	**2,012**	**1,746**	**2,065**	**2,081**	**2,159**	**2,172**	**2,532**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	0	0	34	0	0	0
Non-Labor	0	0	0	16	0	0	0
Total PFS	0	0	0	50	0	0	0
PHB Facilities Operation							
Labor	1,042	1,095	923	428	2,519	0	0
Non-Labor	445	260	341	210	1,403	0	0
Total PHB	1,487	1,354	1,264	638	3,922	0	0

E1
Block: Transmission Maintenance
Account: 570

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PHF Facilities Planning							
Labor	0	140	0	0	0	0	0
Non-Labor	0	45	0	0	0	0	0
Total PHF	0	186	0	0	0	0	0
Sfty Sec & Facil							
Labor	**1,042**	**1,235**	**923**	**462**	**2,519**	**0**	**0**
Non-Labor	**445**	**305**	**341**	**226**	**1,403**	**0**	**0**
Total Sfty Sec & Facil	**1,487**	**1,540**	**1,264**	**688**	**3,922**	**0**	**0**
PI0 Production							
PIL Kahe Stn Maint							
Labor	525	0	757	0	0	0	0
Non-Labor	3,702	3,283	2,925	0	0	0	0
Total PIL	4,227	3,283	3,682	0	0	0	0
PIN Honolulu Stn Maint							
Labor	218	20	0	0	0	0	0
Non-Labor	2,619	28	0	0	0	0	0
Total PIN	2,838	48	0	0	0	0	0
PIT Traveling Maintenance							
Labor	772	3,876	0	0	0	0	0
Non-Labor	5,302	21,399	18,765	0	0	0	0
Total PIT	6,075	25,275	18,765	0	0	0	0
PIX Waiau Stn Maint							
Labor	25	798	203	0	0	0	0
Non-Labor	1,460	8,770	8,865	0	0	0	0
Total PIX	1,485	9,567	9,068	0	0	0	0
Production							
Labor	**1,541**	**4,694**	**960**	**0**	**0**	**0**	**0**
Non-Labor	**13,084**	**33,479**	**30,555**	**0**	**0**	**0**	**0**
Total Production	**14,624**	**38,173**	**31,515**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	0	576	0	0
Non-Labor	0	0	0	0	526	0	0
Total PIB	0	0	0	0	1,102	0	0

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Block: Transmission Maintenance
Account: 570

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PIL Kahe Stn Maint							
Labor	0	0	0	1,147	6,949	0	0
Non-Labor	0	0	0	56,459	10,253	0	0
Total PIL	0	0	0	57,606	17,202	0	0
PIN Honolulu Stn Maint							
Labor	0	0	0	415	218	0	0
Non-Labor	0	0	0	876	233	0	0
Total PIN	0	0	0	1,292	451	0	0
PIO Operations Admin							
Labor	0	0	0	0	689	0	0
Non-Labor	0	0	0	0	561	0	0
Total PIO	0	0	0	0	1,250	0	0
PIP Plan & Engr							
Labor	0	0	0	0	151	0	0
Non-Labor	0	0	0	0	117	0	0
Total PIP	0	0	0	0	268	0	0
PIT Traveling Maintenance							
Labor	0	0	0	6,629	5,513	0	0
Non-Labor	0	0	0	25,929	22,704	48,841	95,421
Total PIT	0	0	0	32,557	28,217	48,841	95,421
PIX Waiau Stn Maint							
Labor	0	0	0	2,043	2,471	0	0
Non-Labor	0	0	0	6,196	1,823	0	0
Total PIX	0	0	0	8,239	4,295	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**10,234**	**16,568**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**89,460**	**36,216**	**48,841**	**95,421**
Total Pwr Supp O&M	**0**	**0**	**0**	**99,695**	**52,784**	**48,841**	**95,421**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	0	12	0	0	0
Non-Labor	0	0	0	7	0	0	0
Total PJA	0	0	0	19	0	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PJC Chemistry							
Labor	9,140	12,234	28,085	49,956	48,934	0	0
Non-Labor	3,726	8,488	27,143	37,857	40,719	0	0
Total PJC	12,866	20,722	55,228	87,813	89,653	0	0
PJW Water & Haz Mat							
Labor	0	0	0	682	645	0	0
Non-Labor	0	0	0	248	262	0	0
Total PJW	0	0	0	930	907	0	0
Environmental							
Labor	**9,140**	**12,234**	**28,085**	**50,649**	**49,579**	**0**	**0**
Non-Labor	**3,726**	**8,488**	**27,143**	**38,112**	**40,981**	**0**	**0**
Total Environmental	**12,866**	**20,722**	**55,228**	**88,762**	**90,561**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	3,858	800	779	526	482	323	335
Total PKM	3,858	800	779	526	482	323	335
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**3,858**	**800**	**779**	**526**	**482**	**323**	**335**
Total Mgt Acctg & Fin Svc	**3,858**	**800**	**779**	**526**	**482**	**323**	**335**
PR0 System Operation							
PRC Communications							
Labor	250,599	214,013	167,666	162,992	242,227	213,599	193,382
Non-Labor	339,212	370,525	299,907	560,163	472,331	485,660	695,732
Total PRC	589,811	584,539	467,573	723,155	714,558	699,259	889,115
PRI Instrument & Control							
Labor	45,759	39,053	34,829	50,137	54,293	72,843	89,941
Non-Labor	43,950	35,492	36,426	57,652	79,198	97,762	117,945
Total PRI	89,709	74,545	71,255	107,789	133,491	170,605	207,886
PRR Relay							
Labor	98,680	107,205	107,580	166,584	113,900	136,551	157,615
Non-Labor	152,502	397,627	127,267	206,862	167,012	196,266	404,468
Total PRR	251,182	504,832	234,847	373,447	280,912	332,817	562,082

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Block: Transmission Maintenance
Account: 570

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PRS Substation							
Labor	516,365	597,178	517,139	654,159	746,766	748,308	864,174
Non-Labor	959,781	1,045,556	758,556	1,165,505	1,304,459	1,393,447	1,811,795
Total PRS	1,476,146	1,642,734	1,275,695	1,819,664	2,051,225	2,141,755	2,675,970
PRX Construction Mgt							
Labor	1,097	21,107	14,829	5,979	15,163	45	10,189
Non-Labor	1,092	18,313	16,221	19,138	18,765	10,252	48,051
Total PRX	2,190	39,420	31,050	25,116	33,928	10,297	58,240
System Operation							
Labor	**912,500**	**978,556**	**842,044**	**1,039,851**	**1,172,349**	**1,171,345**	**1,315,302**
Non-Labor	**1,496,538**	**1,867,513**	**1,238,377**	**2,009,321**	**2,041,766**	**2,183,387**	**3,077,991**
Total System Operation	**2,409,037**	**2,846,069**	**2,080,421**	**3,049,172**	**3,214,115**	**3,354,733**	**4,393,293**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	41,542	48,031	61,389	66,908	151,143	16,712	48,613
Non-Labor	43,578	53,650	63,300	79,571	180,046	23,516	63,271
Total PVL	85,121	101,681	124,689	146,479	331,189	40,228	111,883
Support Services							
Labor	**41,542**	**48,031**	**61,389**	**66,908**	**151,143**	**16,712**	**48,613**
Non-Labor	**43,578**	**53,650**	**63,300**	**79,571**	**180,046**	**23,516**	**63,271**
Total Support Services	**85,121**	**101,681**	**124,689**	**146,479**	**331,189**	**40,228**	**111,883**
PW9 Cust Installations							
PWX Engineering & Meter							
Labor	0	0	0	0	549	0	0
Non-Labor	0	0	0	0	258	0	0
Total PWX	0	0	0	0	806	0	0
Cust Installations							
Labor	**0**	**0**	**0**	**0**	**549**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**258**	**0**	**0**
Total Cust Installations	**0**	**0**	**0**	**0**	**806**	**0**	**0**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PX0 System Planning							
PYT Transmission Plng							
Labor	0	0	0	108	86	0	0
Non-Labor	0	0	0	123	105	0	0
Total PYT	0	0	0	231	191	0	0
System Planning							
Labor	**0**	**0**	**0**	**108**	**86**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**123**	**105**	**0**	**0**
Total System Planning	**0**	**0**	**0**	**231**	**191**	**0**	**0**
Total Account							
Labor	**1,001,627**	**1,095,571**	**969,194**	**1,219,784**	**1,476,375**	**1,188,057**	**1,363,915**
Non-Labor	**1,096,268**	**1,667,510**	**997,645**	**1,621,724**	**1,517,048**	**1,481,944**	**2,448,944**
Total 570	**2,097,895**	**2,763,081**	**1,966,839**	**2,841,508**	**2,993,423**	**2,670,001**	**3,812,859**

571 MAINT OF OVERHEAD LINES-TRANS

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-182,508	-145,922	-186,684	-278,616	-358,358	-329,230	-305,896
Total (G/L codes)	-182,508	-145,922	-186,684	-278,616	-358,358	-329,230	-305,896
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-182,508**	**-145,922**	**-186,684**	**-278,616**	**-358,358**	**-329,230**	**-305,896**
Total (G/L codes)	**-182,508**	**-145,922**	**-186,684**	**-278,616**	**-358,358**	**-329,230**	**-305,896**
PB9 Engineering							
PBE T&D Engineering							
Labor	2,154	212	10,087	950	14,988	0	0
Non-Labor	2,012	174	19,158	1,510	12,294	0	0
Total PBE	4,165	386	29,245	2,460	27,282	0	0
PBP Project Mgt Division							
Labor	0	0	0	0	805	0	0
Non-Labor	0	0	0	0	611	0	0
Total PBP	0	0	0	0	1,416	0	0

HAWAIIAN ELECTRIC COMPANY, INC.
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COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PBT Structural							
Labor	0	19,398	3,184	453	313	0	0
Non-Labor	0	182,614	3,889	693	392	0	0
Total PBT	0	202,011	7,073	1,146	704	0	0
PBY Substn, Protect & Tel							
Labor	0	0	1,693	0	0	0	0
Non-Labor	0	0	1,192	0	0	0	0
Total PBY	0	0	2,885	0	0	0	0
PBZ T&D Technical Svcs							
Labor	0	0	0	0	115	0	0
Non-Labor	0	0	0	0	154	0	0
Total PBZ	0	0	0	0	269	0	0
Engineering							
Labor	**2,154**	**19,610**	**14,965**	**1,403**	**16,222**	**0**	**0**
Non-Labor	**2,012**	**182,788**	**24,239**	**2,203**	**13,451**	**0**	**0**
Total Engineering	**4,165**	**202,398**	**39,204**	**3,606**	**29,672**	**0**	**0**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	3,364	8,785	7,069	7,523	7,969	0	0
Non-Labor	81,889	46,567	376,657	46,341	83,041	0	0
Total PDA	85,253	55,352	383,727	53,864	91,010	0	0
PDC Control Section							
Labor	0	0	0	0	0	686	726
Non-Labor	-104,335	-12,465	-58,968	-18,445	4,414	1,345	1,318
Total PDC	-104,335	-12,465	-58,968	-18,445	4,414	2,031	2,044
PDD Training Section							
Labor	33,044	20,420	7,912	3,838	14,912	0	0
Non-Labor	42,077	27,633	12,328	7,541	34,897	0	0
Total PDD	75,121	48,053	20,241	11,379	49,808	0	0
PDF Field Operation							
Labor	19,413	6,861	21,503	11,217	6,843	6,574	6,840
Non-Labor	18,597	5,513	21,150	13,542	8,356	8,273	8,011
Total PDF	38,010	12,374	42,653	24,760	15,199	14,847	14,852

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Block: Transmission Maintenance
Account: 571

HAWAIIAN ELECTRIC COMPANY, INC.
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COMPARATIVE

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BLOCK OF ACCT
ACCOUNT
DEPARTMENT
RA
LABOR
NON-LABOR

	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
PDH Customer Demand							
Labor	222	1,089	274	0	0	0	0
Non-Labor	210	897	265	0	0	0	0
Total PDH	432	1,987	539	0	0	0	0
PDJ West Overhead							
Labor	72,509	129,765	72,234	139,260	113,049	0	0
Non-Labor	72,008	115,782	71,647	158,991	162,556	0	0
Total PDJ	144,517	245,547	143,881	298,251	275,605	0	0
PDK East Overhead-Koolau							
Labor	44,130	77,707	76,845	60,582	108,463	0	0
Non-Labor	43,052	71,177	85,671	76,050	140,298	0	0
Total PDK	87,182	148,884	162,516	136,633	248,761	0	0
PDL East Overhead-Ward							
Labor	95,366	44,168	86,170	122,190	158,576	0	0
Non-Labor	80,956	35,623	88,915	150,849	199,725	0	0
Total PDL	176,323	79,791	175,085	273,039	358,301	0	0
PDM Maint Demand Div							
Labor	1,407	420	305	0	0	0	0
Non-Labor	1,281	352	338	0	0	0	0
Total PDM	2,687	772	643	0	0	0	0
PDP Planning							
Labor	766	0	2,897	620	2,359	0	0
Non-Labor	93,804	64,165	171,119	269,911	254,403	66,372	105,719
Total PDP	94,570	64,165	174,016	270,531	256,762	66,372	105,719
PDS Operations							
Labor	2,716	3,149	8,536	6,085	5,448	351,303	370,007
Non-Labor	2,278	2,786	247,710	131,642	141,016	761,809	849,167
Total PDS	4,994	5,935	256,246	137,727	146,464	1,113,112	1,219,174
PDT Transmission & Trng							
Labor	13,684	15,781	0	0	0	0	0
Non-Labor	139,271	105,690	37,334	0	0	0	0
Total PDT	152,954	121,471	37,334	0	0	0	0

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PDU Underground							
Labor	1,082	6,783	1,470	8,403	11,791	0	0
Non-Labor	971	4,424	1,003	8,741	11,089	0	0
Total PDU	2,053	11,207	2,473	17,144	22,879	0	0
PDV Vegetation Manageme							
Labor	33,462	38,117	50,300	52,139	43,381	113,262	119,052
Non-Labor	462,981	548,100	420,979	1,012,439	1,194,593	1,045,511	1,528,304
Total PDV	496,443	586,218	471,279	1,064,578	1,237,973	1,158,772	1,647,356
Constr & Maint							
Labor	**321,164**	**353,044**	**335,518**	**411,858**	**472,790**	**471,824**	**496,625**
Non-Labor	**935,039**	**1,016,245**	**1,476,147**	**1,857,603**	**2,234,387**	**1,883,310**	**2,492,520**
Total Constr & Maint	**1,256,203**	**1,369,289**	**1,811,665**	**2,269,460**	**2,707,177**	**2,355,135**	**2,989,145**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	4,457	3,896	4,506	4,462	4,630	4,656	5,436
Total PEZ	4,457	3,896	4,506	4,462	4,630	4,656	5,436
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**4,457**	**3,896**	**4,506**	**4,462**	**4,630**	**4,656**	**5,436**
Total Info Tech & Svcs	**4,457**	**3,896**	**4,506**	**4,462**	**4,630**	**4,656**	**5,436**
PH9 Sfty Sec & Facil							
PHA Admin-Facilities							
Labor	0	0	0	0	609	0	0
Non-Labor	0	0	0	0	209	0	0
Total PHA	0	0	0	0	817	0	0
PHB Facilities Operation							
Labor	0	246	642	394	3,468	0	0
Non-Labor	0	61	282	223	1,965	0	0
Total PHB	0	308	923	617	5,433	0	0
PHF Facilities Planning							
Labor	0	0	0	0	49	0	0
Non-Labor	0	0	0	0	37	0	0
Total PHF	0	0	0	0	86	0	0

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PHS Security							
Labor	0	0	0	0	335	0	0
Non-Labor	0	0	0	0	170	0	0
Total PHS	0	0	0	0	505	0	0
Sfty Sec & Facil							
Labor	**0**	**246**	**642**	**394**	**4,461**	**0**	**0**
Non-Labor	**0**	**61**	**282**	**223**	**2,381**	**0**	**0**
Total Sfty Sec & Facil	**0**	**308**	**923**	**617**	**6,842**	**0**	**0**
PI0 Production							
PIP Plan & Engr							
Labor	0	0	41	0	0	0	0
Non-Labor	0	0	25	0	0	0	0
Total PIP	0	0	66	0	0	0	0
PIX Waiau Stn Maint							
Labor	0	0	1,731	0	0	0	0
Non-Labor	0	0	848	0	0	0	0
Total PIX	0	0	2,579	0	0	0	0
Production							
Labor	**0**	**0**	**1,772**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**873**	**0**	**0**	**0**	**0**
Total Production	**0**	**0**	**2,645**	**0**	**0**	**0**	**0**
PJ0 Environmental							
PJA Admin-Environ							
Labor	35	0	0	0	0	0	0
Non-Labor	387	0	16	0	0	0	0
Total PJA	422	0	16	0	0	0	0
PJC Chemistry							
Labor	19,431	20,201	33,846	26,762	23,792	0	0
Non-Labor	8,935	10,383	26,309	21,896	19,816	0	0
Total PJC	28,366	30,583	60,155	48,658	43,609	0	0
PJW Water & Haz Mat							
Labor	0	42	83	0	0	0	0
Non-Labor	0	12	26	0	0	0	0
Total PJW	0	54	109	0	0	0	0

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Environmental							
Labor	**19,467**	**20,242**	**33,929**	**26,762**	**23,792**	**0**	**0**
Non-Labor	**9,322**	**10,395**	**26,351**	**21,896**	**19,816**	**0**	**0**
Total Environmental	**28,788**	**30,637**	**60,281**	**48,658**	**43,609**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	8,274	1,715	1,671	1,128	1,033	693	718
Total PKM	8,274	1,715	1,671	1,128	1,033	693	718
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**8,274**	**1,715**	**1,671**	**1,128**	**1,033**	**693**	**718**
Total Mgt Acctg & Fin Svc	**8,274**	**1,715**	**1,671**	**1,128**	**1,033**	**693**	**718**
PKID Risk Mngement							
PKI Risk Management							
Labor	0	0	0	0	0	0	0
Non-Labor	-10,550	-4,871	-34,135	-12,700	-20,093	-17,003	-18,045
Total PKI	-10,550	-4,871	-34,135	-12,700	-20,093	-17,003	-18,045
Risk Mngement							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-10,550**	**-4,871**	**-34,135**	**-12,700**	**-20,093**	**-17,003**	**-18,045**
Total Risk Mngement	**-10,550**	**-4,871**	**-34,135**	**-12,700**	**-20,093**	**-17,003**	**-18,045**
PNCD Legal							
PNL Land & Rights of Way							
Labor	0	0	0	0	80	0	0
Non-Labor	0	0	0	0	44	0	0
Total PNL	0	0	0	0	123	0	0
Legal							
Labor	**0**	**0**	**0**	**0**	**80**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**44**	**0**	**0**
Total Legal	**0**	**0**	**0**	**0**	**123**	**0**	**0**

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PQED Educ & Cons Affairs							
PQE Educ & Cons Affairs							
Labor	-143	0	0	123	0	0	0
Non-Labor	-54	0	0	62	0	0	0
Total PQE	-197	0	0	185	0	0	0
Educ & Cons Affairs							
Labor	**-143**	**0**	**0**	**123**	**0**	**0**	**0**
Non-Labor	**-54**	**0**	**0**	**62**	**0**	**0**	**0**
Total Educ & Cons Affairs	**-197**	**0**	**0**	**185**	**0**	**0**	**0**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	205	0	0	0	0	0
Non-Labor	0	277	0	0	0	0	0
Total PRA	0	482	0	0	0	0	0
PRC Communications							
Labor	0	0	0	0	192	0	0
Non-Labor	134	0	0	0	216	0	0
Total PRC	134	0	0	0	408	0	0
PRD Operating Dispatch							
Labor	149	0	73	0	0	0	0
Non-Labor	137	0	55	0	0	0	0
Total PRD	286	0	128	0	0	0	0
PRR Relay							
Labor	322	445	0	281	0	0	0
Non-Labor	283	417	0	298	0	0	0
Total PRR	605	862	0	579	0	0	0
PRS Substation							
Labor	281	0	2,008	8,190	963	0	0
Non-Labor	353	73	2,574	10,939	2,060	5,000	5,000
Total PRS	634	73	4,582	19,129	3,023	5,000	5,000
PRX Construction Mgt							
Labor	0	0	0	1,350	0	0	0
Non-Labor	13,167	9,660	76	2,385	854	0	0
Total PRX	13,167	9,660	76	3,735	854	0	0

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System Operation							
Labor	**751**	**650**	**2,081**	**9,821**	**1,155**	**0**	**0**
Non-Labor	**14,074**	**10,426**	**2,705**	**13,622**	**3,130**	**5,000**	**5,000**
Total System Operation	**14,826**	**11,076**	**4,786**	**23,443**	**4,285**	**5,000**	**5,000**
PV9 Support Services							
PVA Admin-Supp Svcs							
Labor	0	0	0	0	2,562	0	0
Non-Labor	0	0	0	0	1,121	0	0
Total PVA	0	0	0	0	3,683	0	0
PVF Fleet							
Labor	0	0	0	0	7,341	0	0
Non-Labor	0	0	0	0	3,299	0	0
Total PVF	0	0	0	0	10,640	0	0
PVL Electric & Welding Svc							
Labor	18	3,259	365	1,434	9,033	0	0
Non-Labor	17	2,791	408	1,662	10,404	0	0
Total PVL	35	6,051	773	3,096	19,438	0	0
PVM Materials Managemen							
Labor	0	0	0	0	70	0	0
Non-Labor	0	0	0	0	37	0	0
Total PVM	0	0	0	0	106	0	0
PVP Purchasing							
Labor	0	0	0	0	1,318	0	0
Non-Labor	0	0	0	0	734	0	0
Total PVP	0	0	0	0	2,051	0	0
Support Services							
Labor	**18**	**3,259**	**365**	**1,434**	**20,324**	**0**	**0**
Non-Labor	**17**	**2,791**	**408**	**1,662**	**15,594**	**0**	**0**
Total Support Services	**35**	**6,051**	**773**	**3,096**	**35,918**	**0**	**0**
PW9 Cust Installations							
PWP Planning & Design							
Labor	0	0	0	610	0	0	0
Non-Labor	0	0	0	1,369	0	0	0
Total PWP	0	0	0	1,979	0	0	0

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Cust Installations							
Labor	**0**	**0**	**0**	**610**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**1,369**	**0**	**0**	**0**
Total Cust Installations	**0**	**0**	**0**	**1,979**	**0**	**0**	**0**
Total Account							
Labor	**343,410**	**397,052**	**389,273**	**452,404**	**538,824**	**471,824**	**496,625**
Non-Labor	**780,084**	**1,077,523**	**1,316,363**	**1,612,915**	**1,916,015**	**1,547,426**	**2,179,733**
Total 571	**1,123,494**	**1,474,576**	**1,705,635**	**2,065,318**	**2,454,839**	**2,019,251**	**2,676,358**
572 MAINT OF UNDERGRND LINES-TRANS							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-44,855	-27,052	-27,954	-61,317	-95,467	-34,366	-49,715
Total (G/L codes)	-44,855	-27,052	-27,954	-61,317	-95,467	-34,366	-49,715
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-44,855**	**-27,052**	**-27,954**	**-61,317**	**-95,467**	**-34,366**	**-49,715**
Total (G/L codes)	**-44,855**	**-27,052**	**-27,954**	**-61,317**	**-95,467**	**-34,366**	**-49,715**
PB9 Engineering							
PBE T&D Engineering							
Labor	50	0	0	0	4,272	0	0
Non-Labor	197,955	0	0	0	5,461	0	0
Total PBE	198,004	0	0	0	9,733	0	0
PBP Project Mgt Division							
Labor	0	0	0	0	4,428	0	0
Non-Labor	0	0	0	0	6,630	0	0
Total PBP	0	0	0	0	11,058	0	0
PBT Structural							
Labor	1,895	0	0	0	0	0	0
Non-Labor	2,517	0	0	0	0	0	0
Total PBT	4,412	0	0	0	0	0	0

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PBZ T&D Technical Svcs							
Labor	0	468	124	0	0	0	0
Non-Labor	0	370	127	0	0	0	0
Total PBZ	0	838	251	0	0	0	0
Engineering							
Labor	**1,945**	**468**	**124**	**0**	**8,700**	**0**	**0**
Non-Labor	**200,471**	**370**	**127**	**0**	**12,091**	**0**	**0**
Total Engineering	**202,416**	**838**	**251**	**0**	**20,790**	**0**	**0**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	0	0	0	0	131	0	0
Non-Labor	0	50	764	118	11,032	0	0
Total PDA	0	50	764	118	11,163	0	0
PDD Training Section							
Labor	836	149	88	0	2,261	0	0
Non-Labor	929	265	152	0	5,167	0	0
Total PDD	1,766	414	240	0	7,427	0	0
PDF Field Operation							
Labor	3,770	122	690	2,482	1,720	0	0
Non-Labor	3,866	119	673	1,072	1,975	0	0
Total PDF	7,636	241	1,363	3,554	3,695	0	0
PDJ West Overhead							
Labor	125	0	0	929	4,040	0	0
Non-Labor	104	0	0	1,413	5,111	0	0
Total PDJ	229	0	0	2,342	9,150	0	0
PDK East Overhead-Koolau							
Labor	0	0	134	2,025	1,804	0	0
Non-Labor	0	0	187	2,902	2,977	0	0
Total PDK	0	0	320	4,927	4,782	0	0
PDL East Overhead-Ward							
Labor	0	0	595	1,439	2,482	0	0
Non-Labor	0	0	458	1,878	3,195	0	0
Total PDL	0	0	1,054	3,317	5,677	0	0

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PDM Maint Demand Div							
Labor	0	162	-162	0	0	0	0
Non-Labor	0	194	-194	0	0	0	0
Total PDM	0	356	-356	0	0	0	0
PDP Planning							
Labor	0	0	0	4,403	0	0	0
Non-Labor	0	0	0	3,706	8,517	0	0
Total PDP	0	0	0	8,109	8,517	0	0
PDS Operations							
Labor	151	0	266	186	306	0	12,125
Non-Labor	161	0	295	200	372	1,952	17,736
Total PDS	311	0	561	385	678	1,952	29,861
PDU Underground							
Labor	59,182	35,951	892	36,754	65,945	0	0
Non-Labor	71,499	83,279	-46,765	73,315	77,122	0	0
Total PDU	130,681	119,230	-45,873	110,069	143,067	0	0
Constr & Maint							
Labor	**64,064**	**36,384**	**2,502**	**48,218**	**78,689**	**0**	**12,125**
Non-Labor	**76,558**	**83,907**	**-44,430**	**84,603**	**115,468**	**1,952**	**17,736**
Total Constr & Maint	**140,622**	**120,291**	**-41,928**	**132,821**	**194,157**	**1,952**	**29,861**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	14	5	298	0	29	0	36
Total PEZ	14	5	298	0	29	0	36
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**14**	**5**	**298**	**0**	**29**	**0**	**36**
Total Info Tech & Svcs	**14**	**5**	**298**	**0**	**29**	**0**	**36**
PH9 Sfty Sec & Facil							
PHB Facilities Operation							
Labor	0	52	0	0	0	0	0
Non-Labor	0	15	0	0	0	0	0
Total PHB	0	68	0	0	0	0	0

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Sfty Sec & Facil							
Labor	**0**	**52**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**15**	**0**	**0**	**0**	**0**	**0**
Total Sfty Sec & Facil	**0**	**68**	**0**	**0**	**0**	**0**	**0**
PKID Risk Mngement							
PKI Risk Management							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	-5,436	0	0
Total PKI	0	0	0	0	-5,436	0	0
Risk Mngement							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**-5,436**	**0**	**0**
Total Risk Mngement	**0**	**0**	**0**	**0**	**-5,436**	**0**	**0**
PNCD Legal							
PNC Legal							
Labor	10,684	356	270	832	0	0	0
Non-Labor	20,460	85	63	240	0	0	0
Total PNC	31,145	441	333	1,072	0	0	0
Legal							
Labor	**10,684**	**356**	**270**	**832**	**0**	**0**	**0**
Non-Labor	**20,460**	**85**	**63**	**240**	**0**	**0**	**0**
Total Legal	**31,145**	**441**	**333**	**1,072**	**0**	**0**	**0**
PR0 System Operation							
PRS Substation							
Labor	322	0	32	0	0	0	0
Non-Labor	282	0	47	0	0	0	0
Total PRS	604	0	78	0	0	0	0
PRX Construction Mgt							
Labor	0	0	2,380	0	351	0	0
Non-Labor	0	0	3,578	0	397	0	0
Total PRX	0	0	5,958	0	748	0	0

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System Operation							
Labor	**322**	**0**	**2,412**	**0**	**351**	**0**	**0**
Non-Labor	**282**	**0**	**3,624**	**0**	**397**	**0**	**0**
Total System Operation	**604**	**0**	**6,036**	**0**	**748**	**0**	**0**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	37,896	37,157	53,482	61,823	66,382	47,947	70,725
Non-Labor	63,293	53,756	73,983	87,210	100,959	102,037	126,621
Total PVL	101,189	90,914	127,465	149,033	167,341	149,984	197,345
Support Services							
Labor	**37,896**	**37,157**	**53,482**	**61,823**	**66,382**	**47,947**	**70,725**
Non-Labor	**63,293**	**53,756**	**73,983**	**87,210**	**100,959**	**102,037**	**126,621**
Total Support Services	**101,189**	**90,914**	**127,465**	**149,033**	**167,341**	**149,984**	**197,345**
Total Account							
Labor	**114,912**	**74,418**	**58,790**	**110,872**	**154,122**	**47,947**	**82,850**
Non-Labor	**316,224**	**111,086**	**5,712**	**110,736**	**128,041**	**69,622**	**94,678**
Total 572	**431,135**	**185,505**	**64,501**	**221,608**	**282,163**	**117,569**	**177,528**
573 MAINT OF MISC TRANSM PLANT							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-10,514	-7,951	-6,024	-14,604	-12,550	-36,105	-39,437
Total (G/L codes)	-10,514	-7,951	-6,024	-14,604	-12,550	-36,105	-39,437
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-10,514**	**-7,951**	**-6,024**	**-14,604**	**-12,550**	**-36,105**	**-39,437**
Total (G/L codes)	**-10,514**	**-7,951**	**-6,024**	**-14,604**	**-12,550**	**-36,105**	**-39,437**
P4VD SVP- Fin & Adm							
P4V Sr VP-Finance & Admi							
Labor	0	0	0	0	0	0	0
Non-Labor	1,791	188	0	0	0	0	0
Total P4V	1,791	188	0	0	0	0	0

E1
Block: Transmission Maintenance
Account: 573

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
SVP- Fin & Adm							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**1,791**	**188**	**0**	**0**	**0**	**0**	**0**
Total SVP- Fin & Adm	**1,791**	**188**	**0**	**0**	**0**	**0**	**0**
PH9 Sfty Sec & Facil							
PHB Facilities Operation							
Labor	2,738	775	3,320	2,544	2,489	11,687	12,319
Non-Labor	1,360	1,276	4,525	3,010	2,419	6,140	5,768
Total PHB	4,098	2,051	7,845	5,554	4,907	17,827	18,087
PHF Facilities Planning							
Labor	2,595	0	0	0	0	0	0
Non-Labor	8,667	16	0	26,887	1,892	62,600	62,600
Total PHF	11,262	16	0	26,887	1,892	62,600	62,600
PHS Security							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	15,030	6,000	6,000
Total PHS	0	0	0	0	15,030	6,000	6,000
Sfty Sec & Facil							
Labor	**5,334**	**775**	**3,320**	**2,544**	**2,489**	**11,687**	**12,319**
Non-Labor	**10,026**	**1,292**	**4,525**	**29,898**	**19,341**	**74,740**	**74,368**
Total Sfty Sec & Facil	**15,360**	**2,066**	**7,845**	**32,442**	**21,829**	**86,427**	**86,687**
PJ0 Environmental							
PJA Admin-Environ							
Labor	159	132	246	323	372	0	0
Non-Labor	54	33	79	123	155	0	0
Total PJA	213	165	325	446	526	0	0
PJW Water & Haz Mat							
Labor	57	211	266	715	0	0	0
Non-Labor	22	52	101	319	0	0	0
Total PJW	79	263	368	1,034	0	0	0
Environmental							
Labor	**216**	**344**	**512**	**1,039**	**372**	**0**	**0**
Non-Labor	**76**	**85**	**180**	**442**	**155**	**0**	**0**
Total Environmental	**292**	**429**	**692**	**1,480**	**526**	**0**	**0**

E1
Block: Transmission Maintenance
Account: 573

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PR0 System Operation							
PRC Communications							
Labor	2,481	491	0	0	0	0	0
Non-Labor	2,886	511	0	0	0	0	0
Total PRC	5,366	1,002	0	0	0	0	0
PRI Instrument & Control							
Labor	11,383	19,518	9,736	22,072	16,282	48,006	60,702
Non-Labor	11,715	19,230	11,073	26,879	22,513	62,480	74,863
Total PRI	23,098	38,748	20,809	48,950	38,795	110,486	135,564
PRX Construction Mgt							
Labor	1,804	0	0	0	0	0	0
Non-Labor	1,561	0	0	0	0	0	0
Total PRX	3,365	0	0	0	0	0	0
System Operation							
Labor	**15,668**	**20,009**	**9,736**	**22,072**	**16,282**	**48,006**	**60,702**
Non-Labor	**16,161**	**19,741**	**11,073**	**26,879**	**22,513**	**62,480**	**74,863**
Total System Operation	**31,829**	**39,750**	**20,809**	**48,950**	**38,795**	**110,486**	**135,564**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	790	338	0	55	0	0	0
Non-Labor	754	287	0	73	0	0	0
Total PVL	1,544	625	0	129	0	0	0
Support Services							
Labor	**790**	**338**	**0**	**55**	**0**	**0**	**0**
Non-Labor	**754**	**287**	**0**	**73**	**0**	**0**	**0**
Total Support Services	**1,544**	**625**	**0**	**129**	**0**	**0**	**0**
Total Account							
Labor	**22,008**	**21,465**	**13,568**	**25,710**	**19,142**	**59,693**	**73,020**
Non-Labor	**18,294**	**13,642**	**9,755**	**42,687**	**29,459**	**101,115**	**109,794**
Total 573	**40,302**	**35,107**	**23,323**	**68,397**	**48,601**	**160,808**	**182,814**
Total Transmission Maintenance	**3,713,857**	**4,574,169**	**3,860,564**	**5,253,116**	**5,845,366**	**5,160,686**	**7,009,098**

E1
Block: Transmission Maintenance
Account: 573

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
Total Transmission							
Labor	**3,379,513**	**3,428,975**	**3,285,617**	**3,956,504**	**4,372,297**	**4,318,890**	**4,985,238**
Non-Labor	**3,609,052**	**4,677,679**	**4,545,741**	**5,533,057**	**5,993,045**	**5,912,520**	**9,039,979**
Grand Total Transmission	**6,988,565**	**8,106,655**	**7,831,357**	**9,489,561**	**10,365,342**	**10,231,410**	**14,025,217**

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Distribution Operation							
580 OPER SUPV & ENG - DIST OPER							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-122,799	-60,874	-63,863	-91,098	-90,275	-150,404	-18,709
Total (G/L codes)	-122,799	-60,874	-63,863	-91,098	-90,275	-150,404	-18,709
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-122,799**	**-60,874**	**-63,863**	**-91,098**	**-90,275**	**-150,404**	**-18,709**
Total (G/L codes)	**-122,799**	**-60,874**	**-63,863**	**-91,098**	**-90,275**	**-150,404**	**-18,709**
P2WD VP-Spec Proj							
P2W VP-Special Projects							
Labor	0	13,278	19,263	0	0	0	0
Non-Labor	0	2,380	5,361	0	0	0	0
Total P2W	0	15,658	24,624	0	0	0	0
VP-Spec Proj							
Labor	**0**	**13,278**	**19,263**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**2,380**	**5,361**	**0**	**0**	**0**	**0**
Total VP-Spec Proj	**0**	**15,658**	**24,624**	**0**	**0**	**0**	**0**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	12	0	0	0	0	0	0
Non-Labor	19	0	0	0	0	0	0
Total PBA	31	0	0	0	0	0	0
PBE T&D Engineering							
Labor	0	0	536	0	0	0	0
Non-Labor	0	0	701	0	0	0	0
Total PBE	0	0	1,237	0	0	0	0
PBP Project Mgt Division							
Labor	242	30	0	0	0	0	0
Non-Labor	298	39	0	0	0	0	0
Total PBP	540	69	0	0	0	0	0

E1
Block: Distribution Operation
Account: 580

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PBT Structural							
Labor	0	51	49	0	0	0	0
Non-Labor	0	40	42	0	0	0	0
Total PBT	0	92	91	0	0	0	0
PBY Substn, Protect & Tel							
Labor	0	0	45	48	22	0	0
Non-Labor	0	0	41	50	26	0	0
Total PBY	0	0	87	98	47	0	0
PBZ T&D Technical Svcs							
Labor	0	0	1,315	0	0	0	0
Non-Labor	0	0	1,347	0	0	0	0
Total PBZ	0	0	2,662	0	0	0	0
Engineering							
Labor	**254**	**82**	**1,946**	**48**	**22**	**0**	**0**
Non-Labor	**317**	**79**	**2,131**	**50**	**26**	**0**	**0**
Total Engineering	**571**	**161**	**4,077**	**98**	**47**	**0**	**0**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	175	183	0	0	0	0	0
Non-Labor	163	160	0	0	0	0	0
Total PDA	337	343	0	0	0	0	0
PDF Field Operation							
Labor	0	0	180	0	0	0	0
Non-Labor	0	0	171	0	0	0	0
Total PDF	0	0	351	0	0	0	0
Constr & Maint							
Labor	**175**	**183**	**180**	**0**	**0**	**0**	**0**
Non-Labor	**163**	**160**	**171**	**0**	**0**	**0**	**0**
Total Constr & Maint	**337**	**343**	**351**	**0**	**0**	**0**	**0**
PNCD Legal							
PNC Legal							
Labor	49,083	0	0	0	0	0	0
Non-Labor	6,215	0	0	0	0	0	0
Total PNC	55,298	0	0	0	0	0	0

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Block: Distribution Operation
Account: 580

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Legal							
Labor	**49,083**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**6,215**	**0**	**0**	**0**	**0**	**0**	**0**
Total Legal	**55,298**	**0**	**0**	**0**	**0**	**0**	**0**
PNPD Regulatory Affairs							
PNP Regulatory Affairs							
Labor	7,638	0	0	0	0	0	0
Non-Labor	1,473	0	0	0	0	0	0
Total PNP	9,111	0	0	0	0	0	0
Regulatory Affairs							
Labor	**7,638**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**1,473**	**0**	**0**	**0**	**0**	**0**	**0**
Total Regulatory Affairs	**9,111**	**0**	**0**	**0**	**0**	**0**	**0**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	3,281	158	1,044	351	21,469	0	0
Non-Labor	5,524	194	1,808	720	23,262	0	0
Total PRA	8,805	352	2,852	1,072	44,731	0	0
PRD Operating Dispatch							
Labor	144,999	166,518	139,893	166,773	131,343	261,414	38,959
Non-Labor	134,798	154,175	139,900	189,006	161,738	311,486	40,976
Total PRD	279,797	320,693	279,793	355,779	293,081	572,900	79,935
System Operation							
Labor	**148,281**	**166,676**	**140,938**	**167,124**	**152,812**	**261,414**	**38,959**
Non-Labor	**140,321**	**154,368**	**141,708**	**189,726**	**185,001**	**311,486**	**40,976**
Total System Operation	**288,602**	**321,045**	**282,645**	**356,850**	**337,813**	**572,900**	**79,935**
PV9 Support Services							
PVA Admin-Supp Svcs							
Labor	1,038	2,608	0	0	0	0	0
Non-Labor	332	746	0	0	0	0	0
Total PVA	1,369	3,354	0	0	0	0	0

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Block: Distribution Operation
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PVM Materials Managemen							
Labor	47	0	0	0	0	0	0
Non-Labor	22	0	0	0	0	0	0
Total PVM	69	0	0	0	0	0	0
PVP Purchasing							
Labor	2,502	2,308	0	0	126	0	0
Non-Labor	952	701	0	0	73	0	0
Total PVP	3,454	3,010	0	0	200	0	0
Support Services							
Labor	**3,587**	**4,916**	**0**	**0**	**126**	**0**	**0**
Non-Labor	**1,306**	**1,447**	**0**	**0**	**73**	**0**	**0**
Total Support Services	**4,893**	**6,364**	**0**	**0**	**200**	**0**	**0**
PW9 Cust Installations							
PWP Planning & Design							
Labor	20,790	264	0	1,180	0	0	0
Non-Labor	40,614	335	0	2,780	0	0	0
Total PWP	61,404	599	0	3,961	0	0	0
PWX Engineering & Meter							
Labor	12,040	153	0	3,635	1,054	0	0
Non-Labor	4,771	30	0	1,413	418	0	0
Total PWX	16,811	183	0	5,048	1,471	0	0
Cust Installations							
Labor	**32,830**	**417**	**0**	**4,816**	**1,054**	**0**	**0**
Non-Labor	**45,385**	**365**	**0**	**4,194**	**418**	**0**	**0**
Total Cust Installations	**78,215**	**782**	**0**	**9,009**	**1,471**	**0**	**0**
Total Account							
Labor	**241,847**	**185,553**	**162,326**	**171,988**	**154,014**	**261,414**	**38,959**
Non-Labor	**72,381**	**97,925**	**85,508**	**102,871**	**95,242**	**161,082**	**22,267**
Total 580	**314,228**	**283,478**	**247,834**	**274,859**	**249,256**	**422,496**	**61,226**

581 LOAD DISPATCHING - DIST OPER

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-290,979	-267,612	-334,792	-399,864	-519,180	-635,124	-704,396
Total (G/L codes)	-290,979	-267,612	-334,792	-399,864	-519,180	-635,124	-704,396
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-290,979**	**-267,612**	**-334,792**	**-399,864**	**-519,180**	**-635,124**	**-704,396**
Total (G/L codes)	**-290,979**	**-267,612**	**-334,792**	**-399,864**	**-519,180**	**-635,124**	**-704,396**
PB9 Engineering							
PBE T&D Engineering							
Labor	0	1,044	0	0	0	0	0
Non-Labor	0	1,243	0	0	0	0	0
Total PBE	0	2,287	0	0	0	0	0
PBT Structural							
Labor	0	442	0	0	0	0	0
Non-Labor	0	434	0	0	0	0	0
Total PBT	0	876	0	0	0	0	0
PBY Substn, Protect & Tel							
Labor	0	1,378	0	0	0	0	0
Non-Labor	0	1,465	0	0	0	0	0
Total PBY	0	2,843	0	0	0	0	0
PBZ T&D Technical Svcs							
Labor	0	565	0	0	0	0	0
Non-Labor	0	481	0	0	0	0	0
Total PBZ	0	1,046	0	0	0	0	0
Engineering							
Labor	**0**	**3,429**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**3,623**	**0**	**0**	**0**	**0**	**0**
Total Engineering	**0**	**7,052**	**0**	**0**	**0**	**0**	**0**

E1
Block: Distribution Operation
Account: 581

HAWAIIAN ELECTRIC COMPANY, INC.
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PD9 Constr & Maint							
PDD Training Section							
Labor	278	0	0	0	0	0	0
Non-Labor	279	0	0	0	0	0	0
Total PDD	557	0	0	0	0	0	0
PDF Field Operation							
Labor	0	0	124	0	0	0	0
Non-Labor	0	0	127	0	0	0	0
Total PDF	0	0	251	0	0	0	0
PDJ West Overhead							
Labor	0	0	119	124	0	0	0
Non-Labor	0	0	160	193	0	0	0
Total PDJ	0	0	279	318	0	0	0
PDL East Overhead-Ward							
Labor	0	0	120	0	0	0	0
Non-Labor	0	0	160	0	0	0	0
Total PDL	0	0	280	0	0	0	0
Constr & Maint							
Labor	**278**	**0**	**363**	**124**	**0**	**0**	**0**
Non-Labor	**279**	**0**	**447**	**193**	**0**	**0**	**0**
Total Constr & Maint	**557**	**0**	**810**	**318**	**0**	**0**	**0**
PE0 Info Tech & Svcs							
PED Development Svcs							
Labor	0	0	0	0	0	0	0
Non-Labor	0	65,833	0	0	0	0	0
Total PED	0	65,833	0	0	0	0	0
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	7,310	86,471	58,891	272,143	183,963	285,036	216,036
Total PEZ	7,310	86,471	58,891	272,143	183,963	285,036	216,036
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**7,310**	**152,304**	**58,891**	**272,143**	**183,963**	**285,036**	**216,036**
Total Info Tech & Svcs	**7,310**	**152,304**	**58,891**	**272,143**	**183,963**	**285,036**	**216,036**

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Block: Distribution Operation
Account: 581

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PH9 Sfty Sec & Facil							
PHB Facilities Operation							
Labor	0	0	339	0	80	0	0
Non-Labor	0	0	130	0	40	0	0
Total PHB	0	0	469	0	120	0	0
Sfty Sec & Facil							
Labor	**0**	**0**	**339**	**0**	**80**	**0**	**0**
Non-Labor	**0**	**0**	**130**	**0**	**40**	**0**	**0**
Total Sfty Sec & Facil	**0**	**0**	**469**	**0**	**120**	**0**	**0**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	2,636	0	0	0	4,091	4,324
Non-Labor	0	7,769	0	0	0	7,209	7,069
Total PRA	0	10,404	0	0	0	11,300	11,393
PRC Communications							
Labor	0	6,473	0	0	0	0	0
Non-Labor	0	7,001	0	0	0	0	0
Total PRC	0	13,473	0	0	0	0	0
PRD Operating Dispatch							
Labor	599,298	670,969	764,266	648,573	846,738	738,089	1,023,246
Non-Labor	571,641	708,079	918,483	841,520	1,119,690	969,381	1,289,922
Total PRD	1,170,939	1,379,049	1,682,748	1,490,093	1,966,428	1,707,470	2,313,168
PRE Operating Engineering							
Labor	32,875	30,851	8,590	489	496	189,084	208,363
Non-Labor	129,616	130,520	31,231	8,075	42,571	395,049	467,216
Total PRE	162,491	161,371	39,821	8,564	43,067	584,133	675,579
PRI Instrument & Control							
Labor	0	1,661	0	0	3,286	0	0
Non-Labor	0	1,806	0	0	4,073	0	0
Total PRI	0	3,466	0	0	7,359	0	0
PRR Relay							
Labor	0	7,874	0	0	0	1,506	1,677
Non-Labor	0	7,933	0	0	0	1,842	1,817
Total PRR	0	15,807	0	0	0	3,348	3,494

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PRS Substation							
Labor	0	5,841	2,714	968	2,032	1,423	1,532
Non-Labor	0	6,283	159,395	50,976	51,860	1,835	1,805
Total PRS	0	12,124	162,109	51,944	53,892	3,259	3,337
PRX Construction Mgt							
Labor	0	1,710	0	0	0	0	0
Non-Labor	0	1,516	0	0	0	0	0
Total PRX	0	3,226	0	0	0	0	0
System Operation							
Labor	**632,173**	**728,014**	**775,569**	**650,030**	**852,551**	**934,194**	**1,239,142**
Non-Labor	**701,257**	**870,907**	**1,109,109**	**900,572**	**1,218,195**	**1,375,317**	**1,767,829**
Total System Operation	**1,333,430**	**1,598,921**	**1,884,678**	**1,550,602**	**2,070,746**	**2,309,510**	**3,006,971**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	0	0	417	0	505	0	0
Non-Labor	0	0	489	0	592	0	0
Total PVL	0	0	906	0	1,097	0	0
Support Services							
Labor	**0**	**0**	**417**	**0**	**505**	**0**	**0**
Non-Labor	**0**	**0**	**489**	**0**	**592**	**0**	**0**
Total Support Services	**0**	**0**	**906**	**0**	**1,097**	**0**	**0**
Total Account							
Labor	**632,451**	**731,443**	**776,689**	**650,154**	**853,136**	**934,194**	**1,239,142**
Non-Labor	**417,867**	**759,222**	**834,273**	**773,043**	**883,609**	**1,025,228**	**1,279,469**
Total 581	**1,050,318**	**1,490,665**	**1,610,962**	**1,423,198**	**1,736,746**	**1,959,422**	**2,518,611**

582 STATION EXPENSES - DIST OPER

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-127,345	-111,725	-153,080	-215,878	-230,681	-198,448	-209,091
Total (G/L codes)	-127,345	-111,725	-153,080	-215,878	-230,681	-198,448	-209,091

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Block: Distribution Operation
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-127,345**	**-111,725**	**-153,080**	**-215,878**	**-230,681**	**-198,448**	**-209,091**
Total (G/L codes)	**-127,345**	**-111,725**	**-153,080**	**-215,878**	**-230,681**	**-198,448**	**-209,091**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	0	0	0	0	0	0	0
Non-Labor	4,874	4,925	0	1,368	925	0	0
Total PDA	4,874	4,925	0	1,368	925	0	0
PDC Control Section							
Labor	2,016	1,902	1,481	2,622	0	0	0
Non-Labor	2,886	2,431	2,284	4,550	0	0	0
Total PDC	4,902	4,333	3,764	7,172	0	0	0
PDD Training Section							
Labor	1,200	0	0	0	0	0	0
Non-Labor	1,298	0	0	0	0	0	0
Total PDD	2,498	0	0	0	0	0	0
PDF Field Operation							
Labor	116,278	132,503	140,308	162,073	106,746	135,763	164,308
Non-Labor	108,977	117,534	147,528	175,209	129,528	178,777	192,445
Total PDF	225,255	250,037	287,836	337,282	236,274	314,540	356,752
PDJ West Overhead							
Labor	199	0	437	245	1,001	0	0
Non-Labor	145	0	612	342	1,481	0	0
Total PDJ	344	0	1,049	586	2,481	0	0
PDK East Overhead-Koolau							
Labor	0	0	934	272	1,689	0	0
Non-Labor	0	0	1,043	366	2,732	0	0
Total PDK	0	0	1,977	637	4,420	0	0
PDL East Overhead-Ward							
Labor	309	0	1,437	2,273	1,621	0	0
Non-Labor	280	0	1,811	2,917	2,380	0	0
Total PDL	589	0	3,248	5,190	4,001	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PDS Operations							
Labor	0	0	0	781	0	0	0
Non-Labor	0	0	0	987	0	0	0
Total PDS	0	0	0	1,768	0	0	0
Constr & Maint							
Labor	**120,001**	**134,405**	**144,597**	**168,265**	**111,056**	**135,763**	**164,308**
Non-Labor	**118,461**	**124,890**	**153,277**	**185,739**	**137,045**	**178,777**	**192,445**
Total Constr & Maint	**238,462**	**259,295**	**297,875**	**354,004**	**248,101**	**314,540**	**356,752**
PE0 Info Tech & Svcs							
PED Development Svcs							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	4,160	0	0	0
Total PED	0	0	0	4,160	0	0	0
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	4,798	4,164	4,912	4,942	5,129	5,160	6,024
Total PEZ	4,798	4,164	4,912	4,942	5,129	5,160	6,024
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**4,798**	**4,164**	**4,912**	**9,102**	**5,129**	**5,160**	**6,024**
Total Info Tech & Svcs	**4,798**	**4,164**	**4,912**	**9,102**	**5,129**	**5,160**	**6,024**
PH9 Sfty Sec & Facil							
PHB Facilities Operation							
Labor	1,260	2,892	126	823	0	0	0
Non-Labor	496	1,195	92	366	0	0	0
Total PHB	1,757	4,087	218	1,189	0	0	0
Sfty Sec & Facil							
Labor	**1,260**	**2,892**	**126**	**823**	**0**	**0**	**0**
Non-Labor	**496**	**1,195**	**92**	**366**	**0**	**0**	**0**
Total Sfty Sec & Facil	**1,757**	**4,087**	**218**	**1,189**	**0**	**0**	**0**

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Block: Distribution Operation
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	8,969	1,900	1,851	1,249	1,144	768	796
Total PKM	8,969	1,900	1,851	1,249	1,144	768	796
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**8,969**	**1,900**	**1,851**	**1,249**	**1,144**	**768**	**796**
Total Mgt Acctg & Fin Svc	**8,969**	**1,900**	**1,851**	**1,249**	**1,144**	**768**	**796**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	152,045	408,564	433,344
Total PRA	0	0	0	0	152,045	408,564	433,344
PRC Communications							
Labor	9,457	5,077	0	0	0	0	0
Non-Labor	10,256	5,561	0	0	0	0	0
Total PRC	19,713	10,638	0	0	0	0	0
PRD Operating Dispatch							
Labor	237	0	0	0	0	0	0
Non-Labor	238	0	0	0	0	0	0
Total PRD	476	0	0	0	0	0	0
PRE Operating Engineering							
Labor	0	285	0	547	0	0	0
Non-Labor	0	312	0	781	0	0	0
Total PRE	0	597	0	1,328	0	0	0
PRI Instrument & Control							
Labor	47,930	80,409	108,483	114,731	135,660	54,246	58,395
Non-Labor	131,869	155,246	132,201	181,871	231,547	116,498	246,128
Total PRI	179,798	235,654	240,684	296,602	367,208	170,744	304,524
PRR Relay							
Labor	41,135	45,920	49,191	59,862	80,857	48,511	80,024
Non-Labor	39,131	40,972	51,398	69,888	96,811	62,307	90,934
Total PRR	80,266	86,891	100,589	129,750	177,667	110,817	170,959

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PRS Substation							
Labor	43,147	42,515	37,686	42,996	36,387	77,356	80,597
Non-Labor	45,075	42,846	42,985	51,062	50,159	105,810	103,774
Total PRS	88,222	85,360	80,671	94,058	86,546	183,166	184,371
PRX Construction Mgt							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	1	1
Total PRX	0	0	0	0	0	1	1
System Operation							
Labor	**141,907**	**174,205**	**195,360**	**218,137**	**252,905**	**180,113**	**219,017**
Non-Labor	**226,569**	**244,936**	**226,584**	**303,602**	**530,562**	**693,179**	**874,181**
Total System Operation	**368,475**	**419,141**	**421,944**	**521,739**	**783,467**	**873,293**	**1,093,198**
PW9 Cust Installations							
PWX Engineering & Meter							
Labor	0	0	186	0	0	0	0
Non-Labor	0	0	73	0	0	0	0
Total PWX	0	0	260	0	0	0	0
Cust Installations							
Labor	**0**	**0**	**186**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**73**	**0**	**0**	**0**	**0**
Total Cust Installations	**0**	**0**	**260**	**0**	**0**	**0**	**0**
Total Account							
Labor	**263,168**	**311,503**	**340,270**	**387,224**	**363,961**	**315,876**	**383,325**
Non-Labor	**231,948**	**265,360**	**233,709**	**284,181**	**443,199**	**679,436**	**864,354**
Total 582	**495,116**	**576,862**	**573,979**	**671,405**	**807,160**	**995,312**	**1,247,679**

583 OVERHEAD LINE EXP - DIST OPER

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-134,625	-187,951	-192,967	-216,418	-222,572	-237,489	-278,381
Total (G/L codes)	-134,625	-187,951	-192,967	-216,418	-222,572	-237,489	-278,381

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Block: Distribution Operation
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(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-134,625**	**-187,951**	**-192,967**	**-216,418**	**-222,572**	**-237,489**	**-278,381**
Total (G/L codes)	**-134,625**	**-187,951**	**-192,967**	**-216,418**	**-222,572**	**-237,489**	**-278,381**
PB9 Engineering							
PBE T&D Engineering							
Labor	0	0	553	0	362	0	0
Non-Labor	0	0	320	0	424	0	0
Total PBE	0	0	873	0	786	0	0
PBT Structural							
Labor	0	0	9,892	2,536	110	2,276	4,826
Non-Labor	0	0	8,000	2,879	107	3,409	6,729
Total PBT	0	0	17,891	5,415	218	5,685	11,555
PBZ T&D Technical Svcs							
Labor	0	0	0	1,096	834	0	0
Non-Labor	0	0	0	1,184	971	0	0
Total PBZ	0	0	0	2,279	1,805	0	0
Engineering							
Labor	**0**	**0**	**10,444**	**3,632**	**1,306**	**2,276**	**4,826**
Non-Labor	**0**	**0**	**8,320**	**4,062**	**1,502**	**3,409**	**6,729**
Total Engineering	**0**	**0**	**18,764**	**7,694**	**2,808**	**5,685**	**11,555**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	861	0	166	1,141	360	0	0
Non-Labor	23,435	227,595	155,670	16,767	39,632	0	0
Total PDA	24,296	227,595	155,836	17,907	39,992	0	0
PDC Control Section							
Labor	0	0	0	0	0	0	0
Non-Labor	-4,402	-42,157	-26,334	-6,480	0	0	0
Total PDC	-4,402	-42,157	-26,334	-6,480	0	0	0
PDD Training Section							
Labor	5,099	12,337	2,639	944	2,892	0	0
Non-Labor	5,433	17,260	4,799	1,811	7,126	0	0
Total PDD	10,532	29,598	7,438	2,755	10,018	0	0

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BLOCK OF ACCT
ACCOUNT
DEPARTMENT
RA
LABOR
NON-LABOR

	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
PDF Field Operation							
Labor	87,747	152,234	91,592	70,357	84,447	121,201	147,978
Non-Labor	81,066	126,524	96,022	83,024	102,587	152,541	173,318
Total PDF	168,814	278,758	187,614	153,382	187,034	273,741	321,296
PDH Customer Demand							
Labor	0	1,286	39	0	0	0	0
Non-Labor	0	1,104	32	2,083	0	0	0
Total PDH	0	2,390	71	2,083	0	0	0
PDJ West Overhead							
Labor	74,311	218,018	98,170	49,866	22,181	0	0
Non-Labor	71,421	179,629	105,361	56,959	25,279	0	0
Total PDJ	145,732	397,648	203,531	106,825	47,460	0	0
PDK East Overhead-Koolau							
Labor	21,474	66,322	46,258	10,536	12,161	0	0
Non-Labor	19,573	52,196	47,913	12,497	13,261	0	0
Total PDK	41,047	118,518	94,171	23,033	25,422	0	0
PDL East Overhead-Ward							
Labor	69,367	92,364	109,531	76,865	57,786	0	0
Non-Labor	61,215	72,182	106,597	81,693	61,177	0	0
Total PDL	130,581	164,546	216,128	158,559	118,963	0	0
PDM Maint Demand Div							
Labor	0	4,231	0	0	0	0	0
Non-Labor	0	3,625	0	0	0	0	0
Total PDM	0	7,856	0	0	0	0	0
PDP Planning							
Labor	209	8,246	1,747	56,655	113,998	0	0
Non-Labor	3,840	37,654	51,093	84,820	139,759	0	0
Total PDP	4,049	45,901	52,840	141,476	253,757	0	0
PDS Operations							
Labor	1,471	8,919	5,690	4,853	663	163,277	255,917
Non-Labor	1,402	8,301	6,353	5,979	823	205,795	392,030
Total PDS	2,872	17,220	12,043	10,832	1,486	369,072	647,947

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PDT Transmission & Trng							
Labor	1,171	0	0	0	0	0	0
Non-Labor	1,235	0	0	0	0	0	0
Total PDT	2,406	0	0	0	0	0	0
PDU Underground							
Labor	33,706	32,346	39,903	12,848	16,984	0	0
Non-Labor	31,975	25,949	35,470	13,484	19,725	0	0
Total PDU	65,681	58,295	75,373	26,332	36,709	0	0
PWM Joint Pole							
Labor	0	0	0	0	0	0	0
Non-Labor	-1,013	0	0	0	0	0	0
Total PWM	-1,013	0	0	0	0	0	0
Constr & Maint							
Labor	**295,415**	**596,303**	**395,734**	**284,065**	**311,472**	**284,478**	**403,895**
Non-Labor	**295,181**	**709,863**	**582,976**	**352,638**	**409,370**	**358,336**	**565,348**
Total Constr & Maint	**590,596**	**1,306,166**	**978,710**	**636,704**	**720,842**	**642,813**	**969,243**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	4,794	4,299	4,661	4,364	4,528	4,560	5,316
Total PEZ	4,794	4,299	4,661	4,364	4,528	4,560	5,316
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**4,794**	**4,299**	**4,661**	**4,364**	**4,528**	**4,560**	**5,316**
Total Info Tech & Svcs	**4,794**	**4,299**	**4,661**	**4,364**	**4,528**	**4,560**	**5,316**
PH9 Sfty Sec & Facil							
PHB Facilities Operation							
Labor	80	0	0	0	1,530	0	0
Non-Labor	27	0	0	0	753	0	0
Total PHB	107	0	0	0	2,283	0	0
Sfty Sec & Facil							
Labor	**80**	**0**	**0**	**0**	**1,530**	**0**	**0**
Non-Labor	**27**	**0**	**0**	**0**	**753**	**0**	**0**
Total Sfty Sec & Facil	**107**	**0**	**0**	**0**	**2,283**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	8,987	1,677	1,634	1,103	1,010	678	703
Total PKM	8,987	1,677	1,634	1,103	1,010	678	703
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**8,987**	**1,677**	**1,634**	**1,103**	**1,010**	**678**	**703**
Total Mgt Acctg & Fin Svc	**8,987**	**1,677**	**1,634**	**1,103**	**1,010**	**678**	**703**
PKID Risk Mngement							
PKI Risk Management							
Labor	0	0	0	0	0	0	0
Non-Labor	-433	0	-176	0	-13,572	0	0
Total PKI	-433	0	-176	0	-13,572	0	0
Risk Mngement							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-433**	**0**	**-176**	**0**	**-13,572**	**0**	**0**
Total Risk Mngement	**-433**	**0**	**-176**	**0**	**-13,572**	**0**	**0**
PNCD Legal							
PNC Legal							
Labor	0	0	1,322	0	0	0	0
Non-Labor	0	0	394	0	0	0	0
Total PNC	0	0	1,716	0	0	0	0
PNL Land & Rights of Way							
Labor	0	0	12	0	0	0	0
Non-Labor	0	0	-1	0	0	0	0
Total PNL	0	0	11	0	0	0	0
Legal							
Labor	**0**	**0**	**1,334**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**393**	**0**	**0**	**0**	**0**
Total Legal	**0**	**0**	**1,727**	**0**	**0**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PR0 System Operation							
PRD Operating Dispatch							
Labor	334	0	0	0	0	0	0
Non-Labor	309	0	0	0	0	0	0
Total PRD	643	0	0	0	0	0	0
PRE Operating Engineering							
Labor	0	0	534	200	0	384	0
Non-Labor	0	0	475	240	0	676	0
Total PRE	0	0	1,009	440	0	1,060	0
PRS Substation							
Labor	299	197	663	244	68	0	0
Non-Labor	290	233	901	361	104	0	0
Total PRS	589	430	1,564	605	171	0	0
System Operation							
Labor	**633**	**197**	**1,197**	**444**	**68**	**384**	**0**
Non-Labor	**599**	**233**	**1,376**	**601**	**104**	**676**	**0**
Total System Operation	**1,232**	**430**	**2,573**	**1,045**	**171**	**1,060**	**0**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	0	2,241	0	1,288	3,398	0	0
Non-Labor	0	1,858	0	1,421	5,200	0	0
Total PVL	0	4,100	0	2,709	8,598	0	0
Support Services							
Labor	**0**	**2,241**	**0**	**1,288**	**3,398**	**0**	**0**
Non-Labor	**0**	**1,858**	**0**	**1,421**	**5,200**	**0**	**0**
Total Support Services	**0**	**4,100**	**0**	**2,709**	**8,598**	**0**	**0**
PW9 Cust Installations							
PWP Planning & Design							
Labor	31	0	47,823	20,922	12,333	21,833	16,945
Non-Labor	67	0	111,191	53,052	33,374	55,971	50,907
Total PWP	99	0	159,014	73,974	45,707	77,804	67,852

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PWX Engineering & Meter							
Labor	0	0	3,056	1,158	715	509	593
Non-Labor	0	0	764	407	266	230	256
Total PWX	0	0	3,820	1,565	981	739	850
Cust Installations							
Labor	**31**	**0**	**50,879**	**22,081**	**13,048**	**22,342**	**17,538**
Non-Labor	**67**	**0**	**111,955**	**53,459**	**33,640**	**56,202**	**51,163**
Total Cust Installations	**99**	**0**	**162,834**	**75,539**	**46,688**	**78,543**	**68,702**
Total Account							
Labor	**296,159**	**598,741**	**459,588**	**311,510**	**330,822**	**309,479**	**426,258**
Non-Labor	**174,597**	**529,979**	**518,173**	**201,231**	**219,963**	**186,371**	**350,878**
Total 583	**470,756**	**1,128,720**	**977,762**	**512,740**	**550,785**	**495,851**	**777,136**
584 UNDERGRND LINE EXP - DIST OPER							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-171,908	-141,079	-260,328	-339,857	-422,074	-493,427	-575,756
Total (G/L codes)	-171,908	-141,079	-260,328	-339,857	-422,074	-493,427	-575,756
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-171,908**	**-141,079**	**-260,328**	**-339,857**	**-422,074**	**-493,427**	**-575,756**
Total (G/L codes)	**-171,908**	**-141,079**	**-260,328**	**-339,857**	**-422,074**	**-493,427**	**-575,756**
PB9 Engineering							
PBE T&D Engineering							
Labor	34	0	11,547	3,243	3,152	0	0
Non-Labor	35	0	12,350	4,053	4,644	0	0
Total PBE	69	0	23,896	7,297	7,796	0	0
PBS Distribution Plng							
Labor	0	0	0	0	0	3,226	4,144
Non-Labor	0	0	0	0	0	4,776	5,572
Total PBS	0	0	0	0	0	8,001	9,716

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Block: Distribution Operation
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PBT Structural							
Labor	0	980	6,803	2,389	1,954	830	1,136
Non-Labor	0	1,220	5,966	3,208	2,405	1,357	1,749
Total PBT	0	2,200	12,768	5,597	4,360	2,187	2,884
PBZ T&D Technical Svcs							
Labor	0	0	132	0	0	0	0
Non-Labor	0	0	124	0	0	0	0
Total PBZ	0	0	255	0	0	0	0
Engineering							
Labor	**34**	**980**	**18,481**	**5,633**	**5,106**	**4,055**	**5,280**
Non-Labor	**35**	**1,220**	**18,439**	**7,261**	**7,049**	**6,133**	**7,320**
Total Engineering	**69**	**2,200**	**36,920**	**12,894**	**12,156**	**10,188**	**12,600**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	0	0	0	360	0	0	0
Non-Labor	23,684	33,048	25,828	11,680	8,767	0	0
Total PDA	23,684	33,048	25,828	12,040	8,767	0	0
PDC Control Section							
Labor	1,098	462	210	0	0	0	0
Non-Labor	1,517	634	317	0	0	0	0
Total PDC	2,614	1,096	528	0	0	0	0
PDD Training Section							
Labor	17,063	9,913	1,150	555	1,618	0	0
Non-Labor	20,215	15,859	999	704	3,616	0	0
Total PDD	37,279	25,771	2,149	1,259	5,234	0	0
PDF Field Operation							
Labor	123,268	114,379	92,359	96,833	120,514	106,165	117,439
Non-Labor	127,028	117,377	115,375	125,602	159,820	133,617	137,550
Total PDF	250,296	231,756	207,734	222,435	280,334	239,782	254,988
PDH Customer Demand							
Labor	433	525	89	355	0	0	0
Non-Labor	418	430	90	1,653	521	0	0
Total PDH	851	954	179	2,008	521	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PDJ West Overhead							
Labor	5,321	1,560	12,889	5,529	6,458	0	0
Non-Labor	4,773	1,167	-1,904	7,023	9,249	0	0
Total PDJ	10,094	2,728	10,985	12,552	15,707	0	0
PDK East Overhead-Koolau							
Labor	1,509	356	3,656	1,794	3,244	0	0
Non-Labor	1,407	295	3,406	2,285	4,901	0	0
Total PDK	2,916	650	7,062	4,079	8,145	0	0
PDL East Overhead-Ward							
Labor	1,557	2,383	11,848	9,833	8,452	0	0
Non-Labor	1,309	1,949	14,893	55,243	14,099	0	0
Total PDL	2,866	4,332	26,741	65,076	22,552	0	0
PDP Planning							
Labor	0	273	2,321	10,540	757	0	0
Non-Labor	0	282	2,469	15,028	973	0	0
Total PDP	0	556	4,791	25,568	1,730	0	0
PDS Operations							
Labor	1,455	2,793	1,685	389	438	328,684	552,572
Non-Labor	1,282	2,673	1,860	486	571	419,536	837,977
Total PDS	2,737	5,466	3,545	875	1,008	748,220	1,390,549
PDU Underground							
Labor	156,467	129,658	138,698	231,085	263,160	0	0
Non-Labor	259,481	3,624	171,187	246,370	300,670	0	0
Total PDU	415,948	133,282	309,885	477,455	563,831	0	0
PWM Joint Pole							
Labor	25	0	0	0	0	0	0
Non-Labor	14	0	0	0	0	0	0
Total PWM	39	0	0	0	0	0	0
Constr & Maint							
Labor	**308,195**	**262,302**	**264,906**	**357,273**	**404,640**	**434,849**	**670,011**
Non-Labor	**441,129**	**177,339**	**334,520**	**466,075**	**503,189**	**553,153**	**975,526**
Total Constr & Maint	**749,324**	**439,641**	**599,426**	**823,348**	**907,829**	**988,002**	**1,645,537**

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PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	4,397	3,761	4,632	4,815	4,996	5,028	5,868
Total PEZ	4,397	3,761	4,632	4,815	4,996	5,028	5,868
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**4,397**	**3,761**	**4,632**	**4,815**	**4,996**	**5,028**	**5,868**
Total Info Tech & Svcs	**4,397**	**3,761**	**4,632**	**4,815**	**4,996**	**5,028**	**5,868**
PI0 Production							
PIP Plan & Engr							
Labor	0	0	382	0	0	0	0
Non-Labor	0	0	208	0	0	0	0
Total PIP	0	0	589	0	0	0	0
Production							
Labor	**0**	**0**	**382**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**208**	**0**	**0**	**0**	**0**
Total Production	**0**	**0**	**589**	**0**	**0**	**0**	**0**
PJ0 Environmental							
PJB Air Quality & Noise							
Labor	0	0	146	0	0	0	0
Non-Labor	0	0	16	0	0	0	0
Total PJB	0	0	162	0	0	0	0
Environmental							
Labor	**0**	**0**	**146**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**16**	**0**	**0**	**0**	**0**
Total Environmental	**0**	**0**	**162**	**0**	**0**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	8,232	1,851	1,804	1,217	1,115	748	775
Total PKM	8,232	1,851	1,804	1,217	1,115	748	775

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Block: Distribution Operation
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**8,232**	**1,851**	**1,804**	**1,217**	**1,115**	**748**	**775**
Total Mgt Acctg & Fin Svc	**8,232**	**1,851**	**1,804**	**1,217**	**1,115**	**748**	**775**
PKID Risk Mngement							
PKI Risk Management							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	-2,831	0	0
Total PKI	0	0	0	0	-2,831	0	0
Risk Mngement							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**-2,831**	**0**	**0**
Total Risk Mngement	**0**	**0**	**0**	**0**	**-2,831**	**0**	**0**
PR0 System Operation							
PRD Operating Dispatch							
Labor	260	0	0	0	0	0	0
Non-Labor	240	0	0	0	0	0	0
Total PRD	500	0	0	0	0	0	0
PRE Operating Engineering							
Labor	113	0	14,304	755	748	768	794
Non-Labor	153	0	11,230	1,201	868	1,352	1,248
Total PRE	267	0	25,535	1,956	1,616	2,119	2,043
PRS Substation							
Labor	163	312	0	43	78	0	0
Non-Labor	142	369	0	51	104	0	0
Total PRS	304	681	0	94	182	0	0
System Operation							
Labor	**536**	**312**	**14,304**	**798**	**826**	**768**	**794**
Non-Labor	**535**	**369**	**11,230**	**1,253**	**972**	**1,352**	**1,248**
Total System Operation	**1,071**	**681**	**25,535**	**2,051**	**1,798**	**2,119**	**2,043**

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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	203	451	860	818	1,576	0	0
Non-Labor	202	405	976	885	1,902	0	0
Total PVL	405	857	1,836	1,703	3,477	0	0
Support Services							
Labor	**203**	**451**	**860**	**818**	**1,576**	**0**	**0**
Non-Labor	**202**	**405**	**976**	**885**	**1,902**	**0**	**0**
Total Support Services	**405**	**857**	**1,836**	**1,703**	**3,477**	**0**	**0**
PW9 Cust Installations							
PWA Admin-CID							
Labor	0	0	5,782	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PWA	0	0	5,782	0	0	0	0
PWP Planning & Design							
Labor	74,374	95,088	228,905	149,104	157,330	180,390	181,553
Non-Labor	37,333	50,749	419,612	146,715	191,004	227,020	210,520
Total PWP	111,708	145,837	648,517	295,819	348,334	407,409	392,073
PWX Engineering & Meter							
Labor	77	332	7,228	3,514	2,765	2,546	1,901
Non-Labor	29	99	1,638	1,223	1,219	1,151	805
Total PWX	106	431	8,866	4,737	3,985	3,697	2,706
Cust Installations							
Labor	**74,451**	**95,420**	**241,915**	**152,617**	**160,095**	**182,936**	**183,454**
Non-Labor	**37,362**	**50,848**	**421,251**	**147,938**	**192,223**	**228,171**	**211,325**
Total Cust Installations	**111,813**	**146,268**	**663,166**	**300,555**	**352,318**	**411,106**	**394,779**
Total Account							
Labor	**383,419**	**359,465**	**540,995**	**517,140**	**572,243**	**622,608**	**859,539**
Non-Labor	**319,984**	**94,714**	**532,746**	**289,586**	**286,542**	**301,158**	**626,308**
Total 584	**703,403**	**454,179**	**1,073,741**	**806,726**	**858,785**	**923,765**	**1,485,847**

586 METER EXPENSES - DIST OPER

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-353,831	-351,150	-438,778	-574,538	-704,910	-667,888	-662,412
Total (G/L codes)	-353,831	-351,150	-438,778	-574,538	-704,910	-667,888	-662,412
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-353,831**	**-351,150**	**-438,778**	**-574,538**	**-704,910**	**-667,888**	**-662,412**
Total (G/L codes)	**-353,831**	**-351,150**	**-438,778**	**-574,538**	**-704,910**	**-667,888**	**-662,412**
P9SD SVP-En Sol							
P9S Sr VP-Energy Solution							
Labor	0	0	0	0	29,826	0	0
Non-Labor	0	0	0	0	12,010	0	0
Total P9S	0	0	0	0	41,835	0	0
SVP-En Sol							
Labor	**0**	**0**	**0**	**0**	**29,826**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**12,010**	**0**	**0**
Total SVP-En Sol	**0**	**0**	**0**	**0**	**41,835**	**0**	**0**
PA0 General Accounting							
PAT Property Accounting							
Labor	0	0	0	0	0	0	7,098
Non-Labor	0	0	0	0	0	0	2,660
Total PAT	0	0	0	0	0	0	9,758
General Accounting							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**7,098**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**2,660**
Total General Accounting	**0**	**0**	**0**	**0**	**0**	**0**	**9,758**
PB9 Engineering							
PBE T&D Engineering							
Labor	0	0	0	264	26	0	0
Non-Labor	0	0	0	512	54	0	0
Total PBE	0	0	0	776	80	0	0

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HAWAIIAN ELECTRIC COMPANY, INC.
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PBT Structural							
Labor	436	0	4	0	254	0	0
Non-Labor	483	0	0	0	322	0	0
Total PBT	919	0	4	0	576	0	0
PBY Substn, Protect & Tel							
Labor	581	738	0	939	0	0	0
Non-Labor	542	609	6	1,145	0	0	0
Total PBY	1,123	1,347	6	2,084	0	0	0
Engineering							
Labor	**1,017**	**738**	**4**	**1,203**	**280**	**0**	**0**
Non-Labor	**1,025**	**609**	**6**	**1,657**	**375**	**0**	**0**
Total Engineering	**2,042**	**1,347**	**10**	**2,860**	**655**	**0**	**0**
PC0 Customer Service							
PCA Admin-Cust Svc							
Labor	746	0	0	0	244	0	0
Non-Labor	267	0	0	0	146	0	0
Total PCA	1,013	0	0	0	390	0	0
PCB Cust Acctg & Bill							
Labor	0	0	0	0	0	4,130	5,971
Non-Labor	0	0	0	0	0	2,505	3,257
Total PCB	0	0	0	0	0	6,635	9,228
PCF Customer Field Servic							
Labor	2,243	491	4,673	12,969	4,914	0	0
Non-Labor	1,010	161	2,350	7,239	2,492	0	0
Total PCF	3,253	653	7,023	20,208	7,406	0	0
PCG Fld Svc & Collection							
Labor	318,397	429,008	376,633	377,223	351,168	313,790	333,253
Non-Labor	168,952	164,694	187,952	235,361	248,376	228,298	225,708
Total PCG	487,349	593,702	564,585	612,584	599,544	542,089	558,961
PCM Meter Reading							
Labor	20,755	15,778	14,816	17,519	13,064	18,526	19,080
Non-Labor	10,257	5,478	7,604	15,731	8,698	10,562	9,868
Total PCM	31,012	21,256	22,420	33,250	21,763	29,088	28,948

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PCS Customer Acct Svcs							
Labor	0	0	0	0	392	1,377	1,906
Non-Labor	0	0	0	0	240	678	848
Total PCS	0	0	0	0	632	2,056	2,754
Customer Service							
Labor	**342,140**	**445,277**	**396,122**	**407,711**	**369,782**	**337,824**	**360,210**
Non-Labor	**180,486**	**170,333**	**197,906**	**258,331**	**259,953**	**242,044**	**239,681**
Total Customer Service	**522,626**	**615,611**	**594,028**	**666,042**	**629,735**	**579,868**	**599,891**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	0	0	0	0	0	0	0
Non-Labor	0	228	0	0	0	0	0
Total PDA	0	228	0	0	0	0	0
PDC Control Section							
Labor	0	0	0	54	0	0	0
Non-Labor	0	0	0	98	0	0	0
Total PDC	0	0	0	152	0	0	0
PDD Training Section							
Labor	1,149	3,442	1,058	237	3,134	0	0
Non-Labor	1,446	4,823	2,088	495	7,694	0	0
Total PDD	2,595	8,266	3,145	732	10,827	0	0
PDF Field Operation							
Labor	19,306	12,142	17,913	22,837	22,304	16,434	17,341
Non-Labor	17,913	10,150	18,917	26,933	26,520	20,683	20,311
Total PDF	37,219	22,292	36,830	49,770	48,824	37,117	37,652
PDH Customer Demand							
Labor	346	422	510	-58	2	0	0
Non-Labor	2,641	8,229	23,760	61,317	64,074	0	0
Total PDH	2,987	8,651	24,269	61,259	64,076	0	0
PDJ West Overhead							
Labor	1,805	9,624	12,710	15,554	24,342	0	0
Non-Labor	1,641	8,303	15,300	19,329	31,607	0	0
Total PDJ	3,446	17,927	28,009	34,882	55,949	0	0

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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT
ACCOUNT
DEPARTMENT
RA
LABOR
NON-LABOR

	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
PDK East Overhead-Koolau							
Labor	1,814	5,853	6,902	9,402	16,573	0	0
Non-Labor	1,801	5,128	8,688	10,980	21,742	0	0
Total PDK	3,615	10,981	15,590	20,381	38,315	0	0
PDL East Overhead-Ward							
Labor	6,854	7,932	8,370	18,661	18,989	0	0
Non-Labor	6,248	6,550	10,604	24,204	25,683	0	0
Total PDL	13,102	14,481	18,974	42,865	44,673	0	0
PDM Maint Demand Div							
Labor	0	0	112	0	0	0	0
Non-Labor	0	0	126	0	0	0	0
Total PDM	0	0	239	0	0	0	0
PDP Planning							
Labor	0	0	0	244	1,401	0	0
Non-Labor	0	0	0	297	1,875	0	0
Total PDP	0	0	0	541	3,276	0	0
PDS Operations							
Labor	0	0	307	723	1,119	0	0
Non-Labor	0	0	338	913	1,494	0	0
Total PDS	0	0	645	1,636	2,613	0	0
PDT Transmission & Trng							
Labor	164	0	0	0	0	0	0
Non-Labor	160	0	0	0	0	0	0
Total PDT	324	0	0	0	0	0	0
PDU Underground							
Labor	1,078	4,328	2,212	6,455	5,270	0	0
Non-Labor	805	3,200	2,186	6,757	7,367	0	0
Total PDU	1,883	7,528	4,399	13,212	12,637	0	0
PDV Vegetation Manageme							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	132	0	0	0
Total PDV	0	0	0	132	0	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Constr & Maint							
Labor	**32,516**	**43,742**	**50,092**	**74,109**	**93,134**	**16,434**	**17,341**
Non-Labor	**32,655**	**46,612**	**82,008**	**151,455**	**188,056**	**20,683**	**20,311**
Total Constr & Maint	**65,171**	**90,354**	**132,100**	**225,563**	**281,190**	**37,117**	**37,652**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	78,846	109,491	92,069	80,878	83,159	84,492	97,656
Total PEZ	78,846	109,491	92,069	80,878	83,159	84,492	97,656
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**78,846**	**109,491**	**92,069**	**80,878**	**83,159**	**84,492**	**97,656**
Total Info Tech & Svcs	**78,846**	**109,491**	**92,069**	**80,878**	**83,159**	**84,492**	**97,656**
PK0 Mgt Acctg & Fin Svcs							
PKF Financial Analysis							
Labor	0	0	0	0	3,998	0	7,098
Non-Labor	0	0	0	0	2,024	0	2,660
Total PKF	0	0	0	0	6,022	0	9,758
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**3,998**	**0**	**7,098**
Non-Labor	**0**	**0**	**0**	**0**	**2,024**	**0**	**2,660**
Total Mgt Acctg & Fin Svc	**0**	**0**	**0**	**0**	**6,022**	**0**	**9,758**
PNGD Energy Projects							
PNG EnergyProjects							
Labor	0	0	0	0	1,177	0	0
Non-Labor	0	0	0	0	507	0	0
Total PNG	0	0	0	0	1,684	0	0
Energy Projects							
Labor	**0**	**0**	**0**	**0**	**1,177**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**507**	**0**	**0**
Total Energy Projects	**0**	**0**	**0**	**0**	**1,684**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PNPD Regulatory Affairs							
PNP Regulatory Affairs							
Labor	0	0	0	0	0	0	17,074
Non-Labor	0	0	0	0	0	0	6,939
Total PNP	0	0	0	0	0	0	24,014
Regulatory Affairs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**17,074**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**6,939**
Total Regulatory Affairs	**0**	**0**	**0**	**0**	**0**	**0**	**24,014**
PR0 System Operation							
PRE Operating Engineering							
Labor	0	0	0	0	0	0	7,456
Non-Labor	0	0	0	0	0	0	11,527
Total PRE	0	0	0	0	0	0	18,982
PRS Substation							
Labor	206	0	693	926	711	0	0
Non-Labor	202	0	1,014	1,394	1,097	0	0
Total PRS	408	0	1,707	2,319	1,808	0	0
System Operation							
Labor	**206**	**0**	**693**	**926**	**711**	**0**	**7,456**
Non-Labor	**202**	**0**	**1,014**	**1,394**	**1,097**	**0**	**11,527**
Total System Operation	**408**	**0**	**1,707**	**2,319**	**1,808**	**0**	**18,982**
PS0 Energy Services							
PSA Admin-Engy Svcs							
Labor	0	0	0	0	1,681	0	10,957
Non-Labor	0	0	0	0	587	0	4,879
Total PSA	0	0	0	0	2,268	0	15,836
PSD Cust Efficiency Pgms							
Labor	0	0	0	0	2,813	0	0
Non-Labor	0	0	0	0	1,313	24,704	0
Total PSD	0	0	0	0	4,126	24,704	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Energy Services							
Labor	**0**	**0**	**0**	**0**	**4,494**	**0**	**10,957**
Non-Labor	**0**	**0**	**0**	**0**	**1,900**	**24,704**	**4,879**
Total Energy Services	**0**	**0**	**0**	**0**	**6,394**	**24,704**	**15,836**
PSMD Fcsts & Research							
PSM Forecasts & Research							
Labor	0	0	0	0	0	0	2,858
Non-Labor	0	0	0	0	0	0	1,273
Total PSM	0	0	0	0	0	0	4,131
Fcsts & Research							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**2,858**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**1,273**
Total Fcsts & Research	**0**	**0**	**0**	**0**	**0**	**0**	**4,131**
PSND Marketing Svcs							
PSN Marketing Services							
Labor	675	0	0	0	0	0	0
Non-Labor	246	0	0	11,172	12,666	0	16,800
Total PSN	921	0	0	11,172	12,666	0	16,800
Marketing Svcs							
Labor	**675**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**246**	**0**	**0**	**11,172**	**12,666**	**0**	**16,800**
Total Marketing Svcs	**921**	**0**	**0**	**11,172**	**12,666**	**0**	**16,800**
PSRD Cust Tech App							
PSR Cust Tech Applicatns							
Labor	738	0	0	0	88,477	108,490	142,499
Non-Labor	250	0	0	0	38,540	53,404	107,941
Total PSR	988	0	0	0	127,017	161,894	250,440
Cust Tech App							
Labor	**738**	**0**	**0**	**0**	**88,477**	**108,490**	**142,499**
Non-Labor	**250**	**0**	**0**	**0**	**38,540**	**53,404**	**107,941**
Total Cust Tech App	**988**	**0**	**0**	**0**	**127,017**	**161,894**	**250,440**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	477	28	846	0	716	0	0
Non-Labor	576	38	914	0	920	0	0
Total PVL	1,053	67	1,760	0	1,635	0	0
Support Services							
Labor	**477**	**28**	**846**	**0**	**716**	**0**	**0**
Non-Labor	**576**	**38**	**914**	**0**	**920**	**0**	**0**
Total Support Services	**1,053**	**67**	**1,760**	**0**	**1,635**	**0**	**0**
PW9 Cust Installations							
PWA Admin-CID							
Labor	3,437	21,080	20,740	22,355	31,592	51,050	51,576
Non-Labor	10,232	57,060	63,737	77,414	103,623	137,003	159,884
Total PWA	13,669	78,139	84,477	99,770	135,216	188,054	211,459
PWP Planning & Design							
Labor	5,654	9,919	16,768	26,739	34,893	0	0
Non-Labor	14,425	17,311	41,289	71,993	79,164	0	0
Total PWP	20,079	27,230	58,056	98,732	114,056	0	0
PWX Engineering & Meter							
Labor	334,404	315,794	300,355	269,559	286,826	475,076	416,749
Non-Labor	189,008	194,679	100,739	255,304	573,434	341,656	358,240
Total PWX	523,412	510,472	401,094	524,863	860,261	816,733	774,989
Cust Installations							
Labor	**343,494**	**346,792**	**337,862**	**318,653**	**353,311**	**526,126**	**468,325**
Non-Labor	**213,665**	**269,049**	**205,765**	**404,712**	**756,222**	**478,660**	**518,123**
Total Cust Installations	**557,160**	**615,841**	**543,627**	**723,365**	**1,109,533**	**1,004,786**	**986,449**
Total Account							
Labor	**721,262**	**836,578**	**785,618**	**802,602**	**945,905**	**988,875**	**1,040,916**
Non-Labor	**154,121**	**244,983**	**140,904**	**335,061**	**652,517**	**236,099**	**368,038**
Total 586	**875,384**	**1,081,561**	**926,523**	**1,137,662**	**1,598,422**	**1,224,973**	**1,408,954**

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
587 CUSTOMER INSTALLATION EXPENSES							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-117,868	-91,586	-173,680	-85,453	-80,780	-129,854	-546,029
Total (G/L codes)	-117,868	-91,586	-173,680	-85,453	-80,780	-129,854	-546,029
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-117,868**	**-91,586**	**-173,680**	**-85,453**	**-80,780**	**-129,854**	**-546,029**
Total (G/L codes)	**-117,868**	**-91,586**	**-173,680**	**-85,453**	**-80,780**	**-129,854**	**-546,029**
P1WD VP-Cust Sol							
P1W VP-Cust Solutions							
Labor	0	0	0	88	0	0	0
Non-Labor	0	0	0	23	0	0	0
Total P1W	0	0	0	111	0	0	0
VP-Cust Sol							
Labor	**0**	**0**	**0**	**88**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**23**	**0**	**0**	**0**
Total VP-Cust Sol	**0**	**0**	**0**	**111**	**0**	**0**	**0**
PC0 Customer Service							
PCF Customer Field Servic							
Labor	56,762	26,166	8,472	6,584	3,649	11,451	8,872
Non-Labor	45,786	75,264	10,538	23	3,187	6,724	3,325
Total PCF	102,548	101,430	19,010	6,607	6,836	18,175	12,197
PCG Fld Svc & Collection							
Labor	2,541	13,288	36,173	44,033	51,691	7,016	81,111
Non-Labor	1,227	3,714	23,830	110,682	130,127	116,438	161,733
Total PCG	3,768	17,001	60,003	154,715	181,818	123,454	242,843
PCS Customer Acct Svcs							
Labor	0	0	29	0	0	0	0
Non-Labor	0	0	13	0	0	0	0
Total PCS	0	0	42	0	0	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Customer Service							
Labor	**59,302**	**39,454**	**44,675**	**50,617**	**55,340**	**18,467**	**89,983**
Non-Labor	**47,013**	**78,978**	**34,380**	**110,705**	**133,314**	**123,162**	**165,058**
Total Customer Service	**106,315**	**118,432**	**79,055**	**161,322**	**188,655**	**141,629**	**255,041**
PD9 Constr & Maint							
PDD Training Section							
Labor	125	315	93	0	103	0	0
Non-Labor	122	362	160	0	262	0	0
Total PDD	247	678	253	0	365	0	0
PDF Field Operation							
Labor	0	0	0	43	0	0	0
Non-Labor	0	0	0	75	0	0	0
Total PDF	0	0	0	118	0	0	0
PDJ West Overhead							
Labor	7,662	3,845	7,198	7,145	6,063	0	0
Non-Labor	6,499	3,074	7,931	8,614	7,322	0	0
Total PDJ	14,161	6,919	15,129	15,759	13,385	0	0
PDK East Overhead-Koolau							
Labor	828	427	860	87	317	0	0
Non-Labor	642	361	959	102	437	0	0
Total PDK	1,470	788	1,819	189	753	0	0
PDL East Overhead-Ward							
Labor	1,184	1,061	634	1,108	1,363	0	0
Non-Labor	855	824	603	1,280	1,428	0	0
Total PDL	2,039	1,884	1,237	2,388	2,791	0	0
PDS Operations							
Labor	0	170	0	0	37	0	0
Non-Labor	0	159	0	0	57	0	0
Total PDS	0	329	0	0	94	0	0
Constr & Maint							
Labor	**9,799**	**5,818**	**8,786**	**8,382**	**7,881**	**0**	**0**
Non-Labor	**8,119**	**4,780**	**9,652**	**10,072**	**9,506**	**0**	**0**
Total Constr & Maint	**17,918**	**10,598**	**18,438**	**18,454**	**17,388**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PE0 Info Tech & Svcs							
PEC Customer Care							
Labor	122	0	0	0	0	0	0
Non-Labor	51	0	0	0	0	0	0
Total PEC	173	0	0	0	0	0	0
PEI Infrastruct & Oper							
Labor	90	0	0	0	0	0	0
Non-Labor	38	0	0	0	0	0	0
Total PEI	128	0	0	0	0	0	0
PEP Project & Bus Mgt							
Labor	0	0	0	0	0	0	0
Non-Labor	1,429	1,429	1,350	81	0	0	0
Total PEP	1,429	1,429	1,350	81	0	0	0
Info Tech & Svcs							
Labor	**212**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**1,518**	**1,429**	**1,350**	**81**	**0**	**0**	**0**
Total Info Tech & Svcs	**1,730**	**1,429**	**1,350**	**81**	**0**	**0**	**0**
PNCD Legal							
PNC Legal							
Labor	0	0	0	0	742	0	0
Non-Labor	0	0	0	0	277	0	0
Total PNC	0	0	0	0	1,020	0	0
Legal							
Labor	**0**	**0**	**0**	**0**	**742**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**277**	**0**	**0**
Total Legal	**0**	**0**	**0**	**0**	**1,020**	**0**	**0**
PR0 System Operation							
PRS Substation							
Labor	0	0	64	0	0	0	0
Non-Labor	0	0	80	0	0	0	0
Total PRS	0	0	144	0	0	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
System Operation							
Labor	**0**	**0**	**64**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**80**	**0**	**0**	**0**	**0**
Total System Operation	**0**	**0**	**144**	**0**	**0**	**0**	**0**
PS0 Energy Services							
PSA Admin-Engy Svcs							
Labor	0	312	0	0	0	0	0
Non-Labor	0	58	0	0	0	0	0
Total PSA	0	370	0	0	0	0	0
Energy Services							
Labor	**0**	**312**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**58**	**0**	**0**	**0**	**0**	**0**
Total Energy Services	**0**	**370**	**0**	**0**	**0**	**0**	**0**
PSMD Fcsts & Research							
PSM Forecasts & Research							
Labor	0	0	0	0	72	0	0
Non-Labor	0	0	0	0	36	0	0
Total PSM	0	0	0	0	108	0	0
Fcsts & Research							
Labor	**0**	**0**	**0**	**0**	**72**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**36**	**0**	**0**
Total Fcsts & Research	**0**	**0**	**0**	**0**	**108**	**0**	**0**
PW9 Cust Installations							
PWA Admin-CID							
Labor	1,291	0	3,345	2,829	1,523	6,894	7,016
Non-Labor	13,255	14,791	25,023	24,146	9,917	20,882	144,686
Total PWA	14,546	14,791	28,368	26,975	11,440	27,776	151,702
PWP Planning & Design							
Labor	24,506	23,195	47,188	9,681	4,982	1	72,291
Non-Labor	51,518	-194,083	13,874	-213,357	9,902	17,507	189,362
Total PWP	76,024	-170,888	61,062	-203,676	14,884	17,508	261,652

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PWX Engineering & Meter							
Labor	53,606	52,026	53,718	55,377	53,571	172,174	398,849
Non-Labor	19,429	14,406	17,734	22,550	25,802	80,619	597,333
Total PWX	73,036	66,432	71,452	77,927	79,373	252,794	996,182
Cust Installations							
Labor	**79,403**	**75,221**	**104,251**	**67,887**	**60,076**	**179,069**	**478,156**
Non-Labor	**84,203**	**-164,885**	**56,631**	**-166,661**	**45,621**	**119,009**	**931,381**
Total Cust Installations	**163,606**	**-89,664**	**160,882**	**-98,774**	**105,697**	**298,078**	**1,409,537**
Total Account							
Labor	**148,715**	**120,805**	**157,775**	**126,974**	**124,112**	**197,536**	**568,139**
Non-Labor	**22,985**	**-171,226**	**-71,585**	**-131,232**	**107,975**	**112,317**	**550,410**
Total 587	**171,701**	**-50,421**	**86,190**	**-4,258**	**232,087**	**309,853**	**1,118,548**

588 MISC DISTRIBUTION OPER EXPENSES

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-1,060,105	-483,034	-710,251	-1,112,485	-1,314,985	-1,257,353	-1,426,241
Total (G/L codes)	-1,060,105	-483,034	-710,251	-1,112,485	-1,314,985	-1,257,353	-1,426,241
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-1,060,105**	**-483,034**	**-710,251**	**-1,112,485**	**-1,314,985**	**-1,257,353**	**-1,426,241**
Total (G/L codes)	**-1,060,105**	**-483,034**	**-710,251**	**-1,112,485**	**-1,314,985**	**-1,257,353**	**-1,426,241**
P2WD VP-Spec Proj							
P2W VP-Special Projects							
Labor	0	5,863	3,118	722	0	0	0
Non-Labor	0	1,077	1,603	3,391	0	0	0
Total P2W	0	6,940	4,721	4,113	0	0	0
VP-Spec Proj							
Labor	**0**	**5,863**	**3,118**	**722**	**0**	**0**	**0**
Non-Labor	**0**	**1,077**	**1,603**	**3,391**	**0**	**0**	**0**
Total VP-Spec Proj	**0**	**6,940**	**4,721**	**4,113**	**0**	**0**	**0**

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P4VD SVP- Fin & Adm							
P4V Sr VP-Finance & Admi							
Labor	0	0	0	0	0	0	0
Non-Labor	29,402	3,091	0	0	0	0	0
Total P4V	29,402	3,091	0	0	0	0	0
SVP- Fin & Adm							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**29,402**	**3,091**	**0**	**0**	**0**	**0**	**0**
Total SVP- Fin & Adm	**29,402**	**3,091**	**0**	**0**	**0**	**0**	**0**
P5VD VP-Gen Counsel							
P5V VP-Gen Counsel							
Labor	487	0	0	0	0	0	0
Non-Labor	90	0	0	0	0	0	0
Total P5V	577	0	0	0	0	0	0
VP-Gen Counsel							
Labor	**487**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**90**	**0**	**0**	**0**	**0**	**0**	**0**
Total VP-Gen Counsel	**577**	**0**	**0**	**0**	**0**	**0**	**0**
P8VD Operations							
P8V Sr VP-Operations							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	78	0	0	0
Total P8V	0	0	0	78	0	0	0
Operations							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**78**	**0**	**0**	**0**
Total Operations	**0**	**0**	**0**	**78**	**0**	**0**	**0**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	3,515	960	53	61	2,422	1,549	1,768
Non-Labor	10,920	1,668	374	85	-1,895	2,919	2,925
Total PBA	14,435	2,628	428	146	527	4,468	4,693

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PBE T&D Engineering							
Labor	124,387	8,573	3,595	215	511	20,244	17,373
Non-Labor	153,971	9,482	4,089	270	670	30,316	24,002
Total PBE	278,358	18,055	7,684	484	1,181	50,560	41,375
PBP Project Mgt Division							
Labor	10,359	8,894	4,219	65	0	1,798	1,138
Non-Labor	9,662	159,711	281,570	276,895	210,151	2,296	1,353
Total PBP	20,022	168,605	285,789	276,960	210,151	4,093	2,491
PBS Distribution Plng							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	8,700	10,200
Total PBS	0	0	0	0	0	8,700	10,200
PBT Structural							
Labor	15,537	668	749	1,320	2,321	0	0
Non-Labor	17,313	699	818	1,778	2,883	9,000	7,000
Total PBT	32,850	1,367	1,567	3,097	5,204	9,000	7,000
PBY Substn, Protect & Tel							
Labor	14,023	1,364	12,866	243	1,795	2,458	8,224
Non-Labor	13,403	1,134	13,617	276	2,573	3,408	24,222
Total PBY	27,426	2,499	26,483	518	4,368	5,866	32,445
PBZ T&D Technical Svcs							
Labor	46,597	26,486	3,583	814	22,156	21,787	14,379
Non-Labor	47,539	22,653	3,606	20,333	52,859	29,764	18,025
Total PBZ	94,136	49,139	7,189	21,147	75,015	51,551	32,403
Engineering							
Labor	**214,418**	**46,945**	**25,066**	**2,717**	**29,205**	**47,835**	**42,881**
Non-Labor	**252,809**	**195,348**	**304,074**	**299,636**	**267,240**	**86,404**	**87,726**
Total Engineering	**467,227**	**242,293**	**329,140**	**302,352**	**296,446**	**134,238**	**130,608**
PC0 Customer Service							
PCG Fld Svc & Collection							
Labor	0	39	0	0	0	0	0
Non-Labor	0	12	0	0	0	0	0
Total PCG	0	51	0	0	0	0	0

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PCH Customer Assist Ctr							
Labor	0	569	2,946	0	4,653	0	0
Non-Labor	0	186	1,053	293	2,418	0	0
Total PCH	0	755	3,999	293	7,071	0	0
PCS Customer Acct Svcs							
Labor	0	0	0	0	0	1,008	1,035
Non-Labor	0	0	0	0	0	413	388
Total PCS	0	0	0	0	0	1,421	1,423
Customer Service							
Labor	**0**	**608**	**2,946**	**0**	**4,653**	**1,008**	**1,035**
Non-Labor	**0**	**197**	**1,053**	**293**	**2,418**	**413**	**388**
Total Customer Service	**0**	**806**	**3,999**	**293**	**7,071**	**1,421**	**1,423**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	65,755	25,161	82,674	39,067	38,737	16,123	8,217
Non-Labor	122,406	90,223	119,510	78,077	100,482	66,902	68,323
Total PDA	188,161	115,384	202,184	117,144	139,219	83,025	76,540
PDC Control Section							
Labor	44,519	10,443	9,463	17,483	13,763	47,133	62,134
Non-Labor	61,205	40,234	18,579	30,079	25,015	109,758	130,233
Total PDC	105,725	50,677	28,042	47,562	38,778	156,890	192,366
PDD Training Section							
Labor	36,255	25,277	-4,934	1,015	8,563	592	1,085
Non-Labor	69,329	31,058	6,673	1,864	19,950	908	1,558
Total PDD	105,584	56,335	1,740	2,879	28,513	1,499	2,643
PDF Field Operation							
Labor	338,444	427,706	507,364	695,194	796,493	824,028	1,247,748
Non-Labor	373,600	415,052	577,767	856,884	985,604	1,103,008	1,559,227
Total PDF	712,044	842,758	1,085,131	1,552,078	1,782,097	1,927,037	2,806,974
PDH Customer Demand							
Labor	570	905	581	0	0	1,345	1,420
Non-Labor	1,388	847	1,537	469	0	1,829	1,795
Total PDH	1,958	1,751	2,118	469	0	3,174	3,216

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	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
PDJ West Overhead							
Labor	240,608	171,343	209,561	230,950	123,976	0	0
Non-Labor	221,344	138,021	217,494	271,059	150,310	0	0
Total PDJ	461,951	309,364	427,055	502,008	274,286	0	0
PDK East Overhead-Koolau							
Labor	43,482	49,444	47,298	45,754	82,093	0	0
Non-Labor	38,549	41,500	49,277	56,330	107,364	0	0
Total PDK	82,031	90,944	96,576	102,084	189,456	0	0
PDL East Overhead-Ward							
Labor	108,139	95,651	103,752	110,250	158,122	0	0
Non-Labor	94,647	76,134	109,430	128,116	190,240	0	0
Total PDL	202,786	171,785	213,182	238,366	348,362	0	0
PDM Maint Demand Div							
Labor	3,140	220	116	0	0	1,345	1,420
Non-Labor	2,897	206	127	0	0	1,829	1,795
Total PDM	6,037	426	243	0	0	3,174	3,216
PDP Planning							
Labor	26,331	4,035	15,585	29,504	24,414	67,956	57,292
Non-Labor	25,611	5,423	21,482	39,608	-150,488	28,814	5,545
Total PDP	51,942	9,458	37,067	69,111	-126,074	96,770	62,837
PDS Operations							
Labor	111,919	95,179	111,662	85,462	46,314	219,147	229,950
Non-Labor	114,761	91,123	132,228	133,082	75,468	297,044	290,935
Total PDS	226,680	186,302	243,890	218,544	121,782	516,190	520,885
PDT Transmission & Trng							
Labor	10,907	0	0	0	0	0	0
Non-Labor	11,576	0	0	0	0	0	0
Total PDT	22,483	0	0	0	0	0	0
PDU Underground							
Labor	9,183	5,775	9,641	3,750	2,525	1,345	1,420
Non-Labor	8,295	3,848	7,787	4,116	3,021	1,829	1,795
Total PDU	17,478	9,623	17,428	7,866	5,545	3,174	3,216

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PDV Vegetation Manageme							
Labor	299	0	0	0	0	0	0
Non-Labor	345	0	0	0	0	0	0
Total PDV	644	0	0	0	0	0	0
PDZ System Demand							
Labor	1,083	74	0	0	0	0	0
Non-Labor	652	78	0	0	0	0	0
Total PDZ	1,735	152	0	0	0	0	0
PWM Joint Pole							
Labor	29,291	0	0	0	0	0	0
Non-Labor	13,374	0	0	0	0	0	0
Total PWM	42,665	0	0	0	0	0	0
Constr & Maint							
Labor	**1,069,926**	**911,213**	**1,092,764**	**1,258,428**	**1,294,999**	**1,179,014**	**1,610,686**
Non-Labor	**1,159,979**	**933,748**	**1,261,891**	**1,599,683**	**1,506,964**	**1,611,920**	**2,061,207**
Total Constr & Maint	**2,229,905**	**1,844,961**	**2,354,654**	**2,858,111**	**2,801,963**	**2,790,934**	**3,671,893**
PE0 Info Tech & Svcs							
PEC Customer Care							
Labor	0	0	1,196	0	0	0	0
Non-Labor	0	0	413	0	0	0	0
Total PEC	0	0	1,609	0	0	0	0
PED Development Svcs							
Labor	41	0	0	10,443	1,667	0	0
Non-Labor	14	0	284	9,993	9,519	0	0
Total PED	55	0	284	20,435	11,186	0	0
PEI Infrastruct & Oper							
Labor	0	69	33	2,484	0	0	0
Non-Labor	0	17	13	13,680	17,771	0	0
Total PEI	0	85	46	16,164	17,771	0	0
PEP Project & Bus Mgt							
Labor	54	816	0	0	0	0	0
Non-Labor	20	276	0	0	0	0	0
Total PEP	74	1,093	0	0	0	0	0

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PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	817,923	976,445	844,502	1,045,000	1,232,315	1,103,846	1,295,329
Total PEZ	817,923	976,445	844,502	1,045,000	1,232,315	1,103,846	1,295,329
Info Tech & Svcs							
Labor	**95**	**885**	**1,229**	**12,927**	**1,667**	**0**	**0**
Non-Labor	**817,957**	**976,738**	**845,211**	**1,068,672**	**1,259,605**	**1,103,846**	**1,295,329**
Total Info Tech & Svcs	**818,052**	**977,623**	**846,441**	**1,081,599**	**1,261,272**	**1,103,846**	**1,295,329**
PFBD Comp & Benefits							
PFC Compensation							
Labor	110,003	-13,460	125,705	-115,300	0	0	0
Non-Labor	0	0	0	0	0	132,090	143,000
Total PFC	110,003	-13,460	125,705	-115,300	0	132,090	143,000
PPW Workers Compensati							
Labor	31	0	0	0	0	0	0
Non-Labor	13	0	0	0	0	0	0
Total PPW	44	0	0	0	0	0	0
Comp & Benefits							
Labor	**110,034**	**-13,460**	**125,705**	**-115,300**	**0**	**0**	**0**
Non-Labor	**13**	**0**	**0**	**0**	**0**	**132,090**	**143,000**
Total Comp & Benefits	**110,047**	**-13,460**	**125,705**	**-115,300**	**0**	**132,090**	**143,000**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	810	0	0	0	0	0	0
Non-Labor	308	0	0	0	0	0	0
Total PFS	1,118	0	0	0	0	0	0
PHA Admin-Facilities							
Labor	0	0	0	0	0	0	0
Non-Labor	12,185	6,316	1,720	0	0	0	0
Total PHA	12,185	6,316	1,720	0	0	0	0
PHB Facilities Operation							
Labor	1,244	297	0	0	432	0	0
Non-Labor	483	68	0	0	212	0	0
Total PHB	1,728	365	0	0	644	0	0

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Sfty Sec & Facil							
Labor	**2,054**	**297**	**0**	**0**	**432**	**0**	**0**
Non-Labor	**12,977**	**6,384**	**1,720**	**0**	**212**	**0**	**0**
Total Sfty Sec & Facil	**15,031**	**6,681**	**1,720**	**0**	**644**	**0**	**0**
PI0 Production							
PIA Admin-PS Services							
Labor	0	88	0	0	0	0	0
Non-Labor	0	31	0	0	0	0	0
Total PIA	0	119	0	0	0	0	0
PYT Transmission Plng							
Labor	0	936	1,932	0	0	0	0
Non-Labor	0	1,082	1,830	0	0	0	0
Total PYT	0	2,018	3,763	0	0	0	0
Production							
Labor	**0**	**1,023**	**1,932**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**1,114**	**1,830**	**0**	**0**	**0**	**0**
Total Production	**0**	**2,137**	**3,763**	**0**	**0**	**0**	**0**
PJ0 Environmental							
PJA Admin-Environ							
Labor	3,752	2,624	3,021	3,269	4,218	0	0
Non-Labor	1,375	684	956	1,429	1,968	0	0
Total PJA	5,128	3,308	3,977	4,698	6,186	0	0
PJW Water & Haz Mat							
Labor	32,026	42,313	40,365	51,097	47,446	0	0
Non-Labor	35,488	18,072	29,994	27,326	23,722	0	0
Total PJW	67,514	60,385	70,358	78,423	71,168	0	0
Environmental							
Labor	**35,779**	**44,937**	**43,386**	**54,366**	**51,664**	**0**	**0**
Non-Labor	**36,863**	**18,756**	**30,950**	**28,755**	**25,691**	**0**	**0**
Total Environmental	**72,642**	**63,693**	**74,335**	**83,122**	**77,354**	**0**	**0**

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PK0 Mgt Acctg & Fin Svcs							
PKC Budgets							
Labor	124	0	0	0	0	0	0
Non-Labor	5	0	0	0	0	0	0
Total PKC	129	0	0	0	0	0	0
PKF Financial Analysis							
Labor	21,147	69	0	0	0	0	0
Non-Labor	4,882	17	0	0	0	0	0
Total PKF	26,029	86	0	0	0	0	0
Mgt Acctg & Fin Svcs							
Labor	**21,271**	**69**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**4,887**	**17**	**0**	**0**	**0**	**0**	**0**
Total Mgt Acctg & Fin Svc	**26,158**	**86**	**0**	**0**	**0**	**0**	**0**
PKID Risk Mngement							
PKI Risk Management							
Labor	97	0	0	0	0	0	0
Non-Labor	-639	-492	0	0	0	0	0
Total PKI	-542	-492	0	0	0	0	0
Risk Mngement							
Labor	**97**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-639**	**-492**	**0**	**0**	**0**	**0**	**0**
Total Risk Mngement	**-542**	**-492**	**0**	**0**	**0**	**0**	**0**
PNCD Legal							
PNC Legal							
Labor	2,455	2,467	6,018	4,937	2,221	0	0
Non-Labor	797	683	1,845	1,784	883	0	0
Total PNC	3,252	3,151	7,862	6,721	3,104	0	0
PNL Land & Rights of Way							
Labor	44	0	0	0	0	0	0
Non-Labor	19	-10,315	3,240	4,513	6,995	10,620	6,504
Total PNL	64	-10,315	3,240	4,513	6,995	10,620	6,504

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Legal							
Labor	**2,500**	**2,467**	**6,018**	**4,937**	**2,221**	**0**	**0**
Non-Labor	**816**	**-9,632**	**5,084**	**6,296**	**7,878**	**10,620**	**6,504**
Total Legal	**3,315**	**-7,165**	**11,102**	**11,233**	**10,099**	**10,620**	**6,504**
PNPD Regulatory Affairs							
PNP Regulatory Affairs							
Labor	0	683	345	0	0	0	0
Non-Labor	0	149	109	0	0	0	0
Total PNP	0	832	454	0	0	0	0
Regulatory Affairs							
Labor	**0**	**683**	**345**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**149**	**109**	**0**	**0**	**0**	**0**
Total Regulatory Affairs	**0**	**832**	**454**	**0**	**0**	**0**	**0**
PNRD Technology							
PNR Technology							
Labor	0	0	0	79	0	0	0
Non-Labor	0	0	0	32	147,237	0	0
Total PNR	0	0	0	111	147,237	0	0
Technology							
Labor	**0**	**0**	**0**	**79**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**32**	**147,237**	**0**	**0**
Total Technology	**0**	**0**	**0**	**111**	**147,237**	**0**	**0**
PP0 Industrial Relations							
PPA Admin-Ind Rel							
Labor	80,725	39,000	25,000	-29,600	0	0	0
Non-Labor	0	0	0	0	1,157	0	0
Total PPA	80,725	39,000	25,000	-29,600	1,157	0	0
PPI Labor Rel & Wage Adm							
Labor	58	0	0	0	0	0	0
Non-Labor	31	0	0	0	0	0	0
Total PPI	89	0	0	0	0	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Industrial Relations							
Labor	**80,783**	**39,000**	**25,000**	**-29,600**	**0**	**0**	**0**
Non-Labor	**31**	**0**	**0**	**0**	**1,157**	**0**	**0**
Total Industrial Relations	**80,814**	**39,000**	**25,000**	**-29,600**	**1,157**	**0**	**0**
PQCD Corp Communications							
PQC Corp Communications							
Labor	0	301	1,304	0	0	0	0
Non-Labor	0	76	386	0	0	0	0
Total PQC	0	376	1,690	0	0	0	0
Corp Communications							
Labor	**0**	**301**	**1,304**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**76**	**386**	**0**	**0**	**0**	**0**
Total Corp Communicatio	**0**	**376**	**1,690**	**0**	**0**	**0**	**0**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	2,552	0	1,905	0	0	0	106,170
Non-Labor	3,715	0	1,535	0	870	0	110,979
Total PRA	6,267	0	3,440	0	870	0	217,149
PRD Operating Dispatch							
Labor	0	3,824	21,908	1,210	17,519	0	0
Non-Labor	0	3,198	118,912	153,726	262,796	48,000	0
Total PRD	0	7,022	140,821	154,936	280,316	48,000	0
PRE Operating Engineering							
Labor	309,394	262,213	264,915	279,386	344,072	312,084	342,890
Non-Labor	372,933	364,893	417,288	563,146	644,718	534,868	540,521
Total PRE	682,326	627,106	682,203	842,532	988,790	846,952	883,412
PRI Instrument & Control							
Labor	0	0	760	0	0	0	0
Non-Labor	0	0	360	0	0	0	0
Total PRI	0	0	1,120	0	0	0	0
PRR Relay							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	8,470	0	0
Total PRR	0	0	0	0	8,470	0	0

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Block: Distribution Operation
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PRS Substation							
Labor	663	590	1,803	1,481	472	0	48
Non-Labor	641	642	2,514	2,237	736	0	56
Total PRS	1,304	1,231	4,317	3,719	1,208	0	104
PRX Construction Mgt							
Labor	0	682	0	1,236	0	0	0
Non-Labor	0	635	0	1,439	0	0	0
Total PRX	0	1,317	0	2,674	0	0	0
System Operation							
Labor	**312,609**	**267,309**	**291,292**	**283,313**	**362,063**	**312,084**	**449,108**
Non-Labor	**377,289**	**369,367**	**540,609**	**720,547**	**917,591**	**582,868**	**651,556**
Total System Operation	**689,898**	**636,676**	**831,901**	**1,003,860**	**1,279,654**	**894,952**	**1,100,665**
PS0 Energy Services							
PSP Pricing							
Labor	27,420	0	0	0	0	0	0
Non-Labor	4,919	0	0	0	0	0	0
Total PSP	32,339	0	0	0	0	0	0
Energy Services							
Labor	**27,420**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**4,919**	**0**	**0**	**0**	**0**	**0**	**0**
Total Energy Services	**32,339**	**0**	**0**	**0**	**0**	**0**	**0**
PSMD Fcsts & Research							
PSM Forecasts & Research							
Labor	0	0	0	0	105	0	0
Non-Labor	0	0	0	0	50	0	0
Total PSM	0	0	0	0	155	0	0
Fcsts & Research							
Labor	**0**	**0**	**0**	**0**	**105**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**50**	**0**	**0**
Total Fcsts & Research	**0**	**0**	**0**	**0**	**155**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PSND Marketing Svcs							
PSN Marketing Services							
Labor	29,433	0	1,428	0	0	0	0
Non-Labor	4,418	0	502	0	0	0	0
Total PSN	33,851	0	1,930	0	0	0	0
Marketing Svcs							
Labor	**29,433**	**0**	**1,428**	**0**	**0**	**0**	**0**
Non-Labor	**4,418**	**0**	**502**	**0**	**0**	**0**	**0**
Total Marketing Svcs	**33,851**	**0**	**1,930**	**0**	**0**	**0**	**0**
PSRD Cust Tech App							
PSR Cust Tech Applicatns							
Labor	81	0	0	0	0	0	0
Non-Labor	27	0	0	0	0	0	0
Total PSR	108	0	0	0	0	0	0
Cust Tech App							
Labor	**81**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**27**	**0**	**0**	**0**	**0**	**0**	**0**
Total Cust Tech App	**108**	**0**	**0**	**0**	**0**	**0**	**0**
PV9 Support Services							
PVA Admin-Supp Svcs							
Labor	284	413	100	0	33	0	0
Non-Labor	104	139	37	0	17	0	0
Total PVA	388	552	137	0	51	0	0
PVF Fleet							
Labor	0	0	474	0	0	0	0
Non-Labor	0	0	193	0	0	0	0
Total PVF	0	0	667	0	0	0	0
PVL Electric & Welding Svc							
Labor	340	3,810	2,558	367	2,610	324	344
Non-Labor	347	3,038	2,979	519	3,442	456	448
Total PVL	687	6,848	5,537	886	6,052	780	792

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PVP Purchasing							
Labor	0	0	3,247	0	0	0	0
Non-Labor	0	0	1,208	0	0	0	0
Total PVP	0	0	4,455	0	0	0	0
Support Services							
Labor	**624**	**4,223**	**6,380**	**367**	**2,643**	**324**	**344**
Non-Labor	**451**	**3,177**	**4,417**	**519**	**3,459**	**456**	**448**
Total Support Services	**1,075**	**7,400**	**10,796**	**886**	**6,103**	**780**	**792**
PW9 Cust Installations							
PWA Admin-CID							
Labor	14,667	3,446	281	0	1,266	0	2,916
Non-Labor	29,840	6,801	975	0	2,740	0	9,642
Total PWA	44,507	10,248	1,256	0	4,006	0	12,558
PWP Planning & Design							
Labor	17,882	5,993	5,771	7,604	2,058	4,532	6,913
Non-Labor	44,725	5,975	27,607	25,335	6,531	19,908	26,072
Total PWP	62,606	11,968	33,379	32,939	8,589	24,440	32,984
PWX Engineering & Meter							
Labor	36,456	55,020	136,937	57,629	22,813	38,017	41,888
Non-Labor	18,780	21,720	-43,673	30,271	14,752	19,465	18,736
Total PWX	55,236	76,741	93,264	87,900	37,565	57,482	60,624
Cust Installations							
Labor	**69,005**	**64,459**	**142,989**	**65,233**	**26,137**	**42,550**	**51,717**
Non-Labor	**93,344**	**34,497**	**-15,090**	**55,606**	**24,024**	**39,373**	**54,449**
Total Cust Installations	**162,349**	**98,956**	**127,899**	**120,839**	**50,161**	**81,922**	**106,166**
PX0 System Planning							
PYT Transmission Plng							
Labor	0	0	0	0	0	22,495	0
Non-Labor	0	0	0	0	0	28,700	0
Total PYT	0	0	0	0	0	51,195	0
System Planning							
Labor	**0**	**0**	**0**	**0**	**0**	**22,495**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**28,700**	**0**
Total System Planning	**0**	**0**	**0**	**0**	**0**	**51,195**	**0**

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PYPD Integrated Res Plng							
PYP Integrated Res Plng							
Labor	84	0	0	0	0	0	0
Non-Labor	27	0	0	0	0	0	0
Total PYP	112	0	0	0	0	0	0
Integrated Res Plng							
Labor	**84**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**27**	**0**	**0**	**0**	**0**	**0**	**0**
Total Integrated Res Plng	**112**	**0**	**0**	**0**	**0**	**0**	**0**
Total Account							
Labor	**1,976,699**	**1,376,824**	**1,770,901**	**1,538,189**	**1,775,789**	**1,605,309**	**2,155,772**
Non-Labor	**1,735,555**	**2,050,576**	**2,274,098**	**2,671,024**	**2,848,540**	**2,339,337**	**2,874,367**
Total 588	**3,712,254**	**3,427,400**	**4,044,999**	**4,209,213**	**4,624,329**	**3,944,646**	**5,030,138**
589 RENTS - DIST OPER							
PNCD Legal							
PNL Land & Rights of Way							
Labor	0	0	0	0	0	0	0
Non-Labor	9,263	12,019	7,524	8,184	9,252	8,674	8,661
Total PNL	9,263	12,019	7,524	8,184	9,252	8,674	8,661
Legal							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**9,263**	**12,019**	**7,524**	**8,184**	**9,252**	**8,674**	**8,661**
Total Legal	**9,263**	**12,019**	**7,524**	**8,184**	**9,252**	**8,674**	**8,661**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**9,263**	**12,019**	**7,524**	**8,184**	**9,252**	**8,674**	**8,661**
Total 589	**9,263**	**12,019**	**7,524**	**8,184**	**9,252**	**8,674**	**8,661**
Total Distribution Operation	**7,802,423**	**8,404,463**	**9,549,514**	**9,039,730**	**10,666,823**	**10,284,992**	**13,656,802**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Distribution Maintenance							
591 MAINT OF STRUCT - DIST							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-484	-3,206	-17,949	-22,136	-42,827	-154,735	-118,882
Total (G/L codes)	-484	-3,206	-17,949	-22,136	-42,827	-154,735	-118,882
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-484**	**-3,206**	**-17,949**	**-22,136**	**-42,827**	**-154,735**	**-118,882**
Total (G/L codes)	**-484**	**-3,206**	**-17,949**	**-22,136**	**-42,827**	**-154,735**	**-118,882**
PB9 Engineering							
PBT Structural							
Labor	0	0	0	4,081	0	0	0
Non-Labor	0	0	0	4,053	0	0	0
Total PBT	0	0	0	8,133	0	0	0
Engineering							
Labor	**0**	**0**	**0**	**4,081**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**4,053**	**0**	**0**	**0**
Total Engineering	**0**	**0**	**0**	**8,133**	**0**	**0**	**0**
PH9 Sfty Sec & Facil							
PHB Facilities Operation							
Labor	730	299	196	98	210	0	0
Non-Labor	294	91	65	40	108	0	0
Total PHB	1,024	391	261	139	317	0	0
PHF Facilities Planning							
Labor	251	0	0	39	0	0	0
Non-Labor	2,292	198	1,261	1,553	1,022	0	0
Total PHF	2,542	198	1,261	1,593	1,022	0	0
Sfty Sec & Facil							
Labor	**980**	**299**	**196**	**138**	**210**	**0**	**0**
Non-Labor	**2,586**	**289**	**1,326**	**1,594**	**1,130**	**0**	**0**
Total Sfty Sec & Facil	**3,566**	**588**	**1,522**	**1,731**	**1,340**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PI0 Production							
PIT Traveling Maintenance							
Labor	0	488	0	0	0	0	0
Non-Labor	0	166	0	0	0	0	0
Total PIT	0	654	0	0	0	0	0
Production							
Labor	**0**	**488**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**166**	**0**	**0**	**0**	**0**	**0**
Total Production	**0**	**654**	**0**	**0**	**0**	**0**	**0**
PI2D Pwr Supp O&M							
PIT Traveling Maintenance							
Labor	0	0	0	1,659	2,249	0	0
Non-Labor	0	0	0	1,016	1,589	0	0
Total PIT	0	0	0	2,675	3,838	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**1,659**	**2,249**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**1,016**	**1,589**	**0**	**0**
Total Pwr Supp O&M	**0**	**0**	**0**	**2,675**	**3,838**	**0**	**0**
PR0 System Operation							
PRS Substation							
Labor	0	0	35,554	32,018	68,278	119,562	128,728
Non-Labor	0	0	14,630	14,816	34,814	164,964	162,434
Total PRS	0	0	50,183	46,834	103,091	284,526	291,162
PRX Construction Mgt							
Labor	0	297	97	0	753	114,268	73,707
Non-Labor	0	278	66	0	964	143,645	85,535
Total PRX	0	574	163	0	1,717	257,913	159,241
System Operation							
Labor	**0**	**297**	**35,651**	**32,018**	**69,030**	**233,830**	**202,435**
Non-Labor	**0**	**278**	**14,695**	**14,816**	**35,778**	**308,608**	**247,969**
Total System Operation	**0**	**574**	**50,346**	**46,834**	**104,808**	**542,439**	**450,404**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	177	7,937	8,080	7,725	9,378	17,185	19,918
Non-Labor	221	19,952	95,803	41,577	41,107	26,641	28,384
Total PVL	398	27,889	103,884	49,302	50,485	43,826	48,302
Support Services							
Labor	**177**	**7,937**	**8,080**	**7,725**	**9,378**	**17,185**	**19,918**
Non-Labor	**221**	**19,952**	**95,803**	**41,577**	**41,107**	**26,641**	**28,384**
Total Support Services	**398**	**27,889**	**103,884**	**49,302**	**50,485**	**43,826**	**48,302**
Total Account							
Labor	**1,157**	**9,021**	**43,927**	**45,621**	**80,867**	**251,015**	**222,353**
Non-Labor	**2,323**	**17,479**	**93,875**	**40,918**	**36,777**	**180,514**	**157,471**
Total 591	**3,480**	**26,499**	**137,803**	**86,539**	**117,644**	**431,529**	**379,824**

592 MAINT OF SUBSTN EQUIP - DIST

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-406,439	-349,729	-414,525	-690,503	-988,174	-555,106	-739,449
Total (G/L codes)	-406,439	-349,729	-414,525	-690,503	-988,174	-555,106	-739,449
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-406,439**	**-349,729**	**-414,525**	**-690,503**	**-988,174**	**-555,106**	**-739,449**
Total (G/L codes)	**-406,439**	**-349,729**	**-414,525**	**-690,503**	**-988,174**	**-555,106**	**-739,449**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	0	0	0	0	24	0	0
Non-Labor	0	0	0	0	49	0	0
Total PBA	0	0	0	0	73	0	0
PBT Structural							
Labor	0	789	235	122	2,125	0	0
Non-Labor	0	873	99	184	5,192	0	0
Total PBT	0	1,662	333	306	7,317	0	0

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Block: Distribution Maintenance
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PBY Substn, Protect & Tel							
Labor	0	0	16,902	0	664	205	208
Non-Labor	0	0	26,130	0	2,766	-239	22,859
Total PBY	0	0	43,032	0	3,430	-34	23,066
PBZ T&D Technical Svcs							
Labor	0	0	0	0	0	0	0
Non-Labor	0	21,698	252	0	0	0	0
Total PBZ	0	21,698	252	0	0	0	0
Engineering							
Labor	**0**	**789**	**17,137**	**122**	**2,813**	**205**	**208**
Non-Labor	**0**	**22,571**	**26,480**	**184**	**8,008**	**-239**	**22,859**
Total Engineering	**0**	**23,360**	**43,618**	**306**	**10,820**	**-34**	**23,066**
PD9 Constr & Maint							
PDD Training Section							
Labor	2,203	0	0	0	99	0	0
Non-Labor	2,466	0	0	0	216	0	0
Total PDD	4,670	0	0	0	315	0	0
PDF Field Operation							
Labor	51,684	63,791	48,752	89,082	121,091	0	0
Non-Labor	49,722	58,056	49,004	101,688	148,420	0	0
Total PDF	101,406	121,847	97,755	190,769	269,511	0	0
PDJ West Overhead							
Labor	548	252	421	3,650	11,212	0	0
Non-Labor	506	209	440	4,976	18,099	0	0
Total PDJ	1,053	461	861	8,626	29,311	0	0
PDK East Overhead-Koolau							
Labor	1,834	0	963	5,382	5,100	0	0
Non-Labor	1,435	0	1,253	7,693	8,116	0	0
Total PDK	3,269	0	2,216	13,074	13,216	0	0
PDL East Overhead-Ward							
Labor	652	0	4,386	4,951	14,093	0	0
Non-Labor	569	0	5,488	7,070	21,550	0	0
Total PDL	1,221	0	9,874	12,022	35,643	0	0

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PDS Operations							
Labor	0	0	0	91	0	0	0
Non-Labor	0	0	0	124	0	0	0
Total PDS	0	0	0	215	0	0	0
PDT Transmission & Trng							
Labor	115	0	0	0	0	0	0
Non-Labor	119	0	0	0	0	0	0
Total PDT	234	0	0	0	0	0	0
PDU Underground							
Labor	0	0	370	346	0	0	0
Non-Labor	0	0	262	29	0	0	0
Total PDU	0	0	632	375	0	0	0
Constr & Maint							
Labor	**57,036**	**64,043**	**54,892**	**103,502**	**151,596**	**0**	**0**
Non-Labor	**54,817**	**58,265**	**56,447**	**121,579**	**196,401**	**0**	**0**
Total Constr & Maint	**111,853**	**122,308**	**111,339**	**225,081**	**347,997**	**0**	**0**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	2,477	2,149	2,514	2,512	2,607	2,628	3,060
Total PEZ	2,477	2,149	2,514	2,512	2,607	2,628	3,060
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**2,477**	**2,149**	**2,514**	**2,512**	**2,607**	**2,628**	**3,060**
Total Info Tech & Svcs	**2,477**	**2,149**	**2,514**	**2,512**	**2,607**	**2,628**	**3,060**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	0	559	0	0	0	0
Non-Labor	0	0	205	0	0	0	0
Total PFS	0	0	765	0	0	0	0
PHB Facilities Operation							
Labor	1,412	3,359	68	1,670	380	0	0
Non-Labor	581	843	25	784	195	0	0
Total PHB	1,994	4,202	93	2,454	575	0	0

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Block: Distribution Maintenance
Account: 592

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Sfty Sec & Facil							
Labor	**1,412**	**3,359**	**627**	**1,670**	**380**	**0**	**0**
Non-Labor	**581**	**843**	**230**	**784**	**195**	**0**	**0**
Total Sfty Sec & Facil	**1,994**	**4,202**	**857**	**2,454**	**575**	**0**	**0**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	24	6	15	0	0
Non-Labor	0	0	12	4	10	0	0
Total PJA	0	0	36	10	25	0	0
PJW Water & Haz Mat							
Labor	113	0	753	3,096	871	0	0
Non-Labor	44	0	224	1,196	371	0	0
Total PJW	157	0	978	4,292	1,241	0	0
Environmental							
Labor	**113**	**0**	**777**	**3,101**	**886**	**0**	**0**
Non-Labor	**44**	**0**	**236**	**1,200**	**381**	**0**	**0**
Total Environmental	**157**	**0**	**1,014**	**4,302**	**1,267**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	4,660	966	941	635	582	390	405
Total PKM	4,660	966	941	635	582	390	405
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**4,660**	**966**	**941**	**635**	**582**	**390**	**405**
Total Mgt Acctg & Fin Svc	**4,660**	**966**	**941**	**635**	**582**	**390**	**405**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	1,659	0	0	0	0
Total PRA	0	0	1,659	0	0	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PRC Communications							
Labor	10,117	12,380	3,536	835	2,245	5,118	4,540
Non-Labor	17,418	15,451	7,970	1,669	11,394	14,678	13,997
Total PRC	27,535	27,831	11,506	2,503	13,639	19,795	18,537
PRD Operating Dispatch							
Labor	74	0	0	0	0	0	0
Non-Labor	69	0	0	0	0	0	0
Total PRD	143	0	0	0	0	0	0
PRE Operating Engineering							
Labor	0	0	0	0	216	0	0
Non-Labor	0	0	0	0	410	0	0
Total PRE	0	0	0	0	625	0	0
PRI Instrument & Control							
Labor	62,040	53,953	41,032	57,391	91,929	96,732	96,963
Non-Labor	66,510	54,704	75,645	97,153	167,709	129,704	127,988
Total PRI	128,551	108,657	116,676	154,544	259,638	226,436	224,951
PRR Relay							
Labor	122,721	124,047	105,298	126,147	165,033	103,782	185,001
Non-Labor	183,653	500,699	123,822	160,223	236,108	153,244	270,308
Total PRR	306,375	624,745	229,120	286,370	401,141	257,025	455,309
PRS Substation							
Labor	528,200	620,962	650,039	823,053	1,041,269	636,115	952,428
Non-Labor	877,664	999,662	1,113,788	1,602,214	2,167,241	1,094,832	1,768,148
Total PRS	1,405,864	1,620,624	1,763,827	2,425,266	3,208,510	1,730,947	2,720,576
PRX Construction Mgt							
Labor	28,884	31,592	17,093	20,694	34,466	0	0
Non-Labor	39,934	79,440	23,455	24,294	41,230	0	0
Total PRX	68,818	111,032	40,548	44,988	75,695	0	0
System Operation							
Labor	**752,037**	**842,934**	**816,998**	**1,028,119**	**1,335,157**	**841,746**	**1,238,932**
Non-Labor	**1,185,248**	**1,649,955**	**1,346,338**	**1,885,553**	**2,624,092**	**1,392,457**	**2,180,440**
Total System Operation	**1,937,285**	**2,492,889**	**2,163,336**	**2,913,672**	**3,959,249**	**2,234,203**	**3,419,372**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PV9 Support Services							
PVA Admin-Supp Svcs							
Labor	0	697	0	134	0	0	0
Non-Labor	0	142	20	11	0	0	0
Total PVA	0	839	20	145	0	0	0
PVL Electric & Welding Svc							
Labor	24,349	24,942	20,167	42,570	60,754	6,598	37,849
Non-Labor	25,040	24,032	21,723	52,939	78,528	9,045	49,062
Total PVL	49,389	48,974	41,890	95,509	139,281	15,644	86,911
PVM Materials Managemen							
Labor	281	569	453	0	0	0	0
Non-Labor	120	126	92	0	0	0	0
Total PVM	401	695	545	0	0	0	0
PVP Purchasing							
Labor	0	181	0	0	0	0	0
Non-Labor	0	37	0	0	0	0	0
Total PVP	0	217	0	0	0	0	0
Support Services							
Labor	**24,630**	**26,389**	**20,620**	**42,705**	**60,754**	**6,598**	**37,849**
Non-Labor	**25,160**	**24,337**	**21,835**	**52,949**	**78,528**	**9,045**	**49,062**
Total Support Services	**49,790**	**50,725**	**42,456**	**95,654**	**139,281**	**15,644**	**86,911**
PW9 Cust Installations							
PWP Planning & Design							
Labor	0	57	0	0	0	0	0
Non-Labor	0	16	0	0	0	0	0
Total PWP	0	72	0	0	0	0	0
Cust Installations							
Labor	**0**	**57**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**16**	**0**	**0**	**0**	**0**	**0**
Total Cust Installations	**0**	**72**	**0**	**0**	**0**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Total Account							
Labor	**835,229**	**937,570**	**911,051**	**1,179,218**	**1,551,585**	**848,550**	**1,276,988**
Non-Labor	**866,548**	**1,409,373**	**1,040,497**	**1,374,895**	**1,922,619**	**849,177**	**1,516,377**
Total 592	**1,701,777**	**2,346,943**	**1,951,549**	**2,554,113**	**3,474,203**	**1,697,726**	**2,793,365**
593 MAINT OF OVERHEAD LINES-DIST							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-478,559	-440,587	-630,052	-834,356	-1,037,353	-1,042,694	-1,109,736
Total (G/L codes)	-478,559	-440,587	-630,052	-834,356	-1,037,353	-1,042,694	-1,109,736
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-478,559**	**-440,587**	**-630,052**	**-834,356**	**-1,037,353**	**-1,042,694**	**-1,109,736**
Total (G/L codes)	**-478,559**	**-440,587**	**-630,052**	**-834,356**	**-1,037,353**	**-1,042,694**	**-1,109,736**
PB9 Engineering							
PBE T&D Engineering							
Labor	2,641	12,297	27,146	18,908	1,603	0	0
Non-Labor	2,529	12,499	34,738	26,830	2,439	0	0
Total PBE	5,170	24,796	61,884	45,738	4,042	0	0
PBT Structural							
Labor	451	0	13,189	3,421	1,419	3,203	1,789
Non-Labor	283	0	14,783	4,465	3,867	4,774	2,457
Total PBT	734	0	27,972	7,886	5,286	7,977	4,246
Engineering							
Labor	**3,092**	**12,297**	**40,335**	**22,329**	**3,022**	**3,203**	**1,789**
Non-Labor	**2,812**	**12,499**	**49,521**	**31,296**	**6,306**	**4,774**	**2,457**
Total Engineering	**5,904**	**24,796**	**89,856**	**53,624**	**9,328**	**7,977**	**4,246**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	-26,127	20,015	9,130	18,956	11,872	0	0
Non-Labor	83,546	282,718	179,293	208,018	222,730	83,590	233,590
Total PDA	57,419	302,733	188,423	226,974	234,602	83,590	233,590

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BLOCK OF ACCT
ACCOUNT
DEPARTMENT
RA
LABOR
NON-LABOR

	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
PDC Control Section							
Labor	23,652	1,461	24	21	0	2,059	2,178
Non-Labor	-164,589	-116,369	-202,247	-304,586	0	52,474	59,155
Total PDC	-140,937	-114,908	-202,223	-304,565	0	54,534	61,333
PDD Training Section							
Labor	57,371	69,864	35,881	6,386	52,410	0	0
Non-Labor	66,167	97,448	54,874	12,224	119,494	0	0
Total PDD	123,538	167,312	90,755	18,610	171,904	0	0
PDF Field Operation							
Labor	139,679	202,522	211,561	124,890	155,021	235,463	271,583
Non-Labor	129,634	264,321	276,877	206,143	209,053	296,348	318,090
Total PDF	269,312	466,843	488,438	331,032	364,074	531,811	589,674
PDH Customer Demand							
Labor	7,597	1,596	3,014	120	758	0	0
Non-Labor	11,431	5,126	15,381	5,411	6,521	0	0
Total PDH	19,028	6,722	18,395	5,531	7,279	0	0
PDJ West Overhead							
Labor	257,329	386,953	397,520	444,848	502,031	0	0
Non-Labor	236,213	311,535	374,476	503,839	570,800	0	0
Total PDJ	493,542	698,488	771,996	948,687	1,072,831	0	0
PDK East Overhead-Koolau							
Labor	142,696	331,471	419,768	348,392	337,630	0	0
Non-Labor	125,731	275,285	411,129	419,968	393,055	0	0
Total PDK	268,428	606,756	830,897	768,360	730,685	0	0
PDL East Overhead-Ward							
Labor	310,818	397,613	603,302	589,451	692,530	0	0
Non-Labor	264,398	315,453	559,279	683,168	815,448	0	0
Total PDL	575,216	713,066	1,162,581	1,272,618	1,507,978	0	0
PDM Maint Demand Div							
Labor	2,543	1,010	0	0	0	0	0
Non-Labor	2,462	932	0	0	0	0	0
Total PDM	5,005	1,942	0	0	0	0	0

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PDP Planning							
Labor	1,574	10,886	8,825	14,781	34,796	65,713	68,877
Non-Labor	395,741	315,130	370,475	531,469	223,003	380,401	548,493
Total PDP	397,315	326,016	379,300	546,250	257,799	446,114	617,370
PDS Operations							
Labor	22,985	26,419	43,579	36,964	16,104	1,190,577	1,491,724
Non-Labor	24,115	25,246	46,093	47,997	22,626	1,834,703	2,202,420
Total PDS	47,100	51,665	89,672	84,960	38,730	3,025,280	3,694,144
PDT Transmission & Trng							
Labor	9,454	531	46	0	0	0	0
Non-Labor	9,532	1,501	24	0	0	0	0
Total PDT	18,986	2,032	69	0	0	0	0
PDU Underground							
Labor	15,662	21,925	28,802	21,704	31,492	0	0
Non-Labor	15,232	17,903	24,672	23,874	34,948	0	0
Total PDU	30,894	39,827	53,474	45,578	66,440	0	0
PDV Vegetation Manageme							
Labor	61,736	68,485	63,103	63,473	87,245	111,435	113,552
Non-Labor	1,806,183	1,580,863	1,616,727	1,921,204	2,858,905	3,187,315	3,315,307
Total PDV	1,867,919	1,649,347	1,679,830	1,984,676	2,946,150	3,298,750	3,428,859
Constr & Maint							
Labor	**1,026,968**	**1,540,751**	**1,824,555**	**1,669,985**	**1,921,889**	**1,605,248**	**1,947,913**
Non-Labor	**3,005,795**	**3,377,091**	**3,727,052**	**4,258,728**	**5,476,583**	**5,834,831**	**6,677,056**
Total Constr & Maint	**4,032,764**	**4,917,842**	**5,551,607**	**5,928,713**	**7,398,471**	**7,440,079**	**8,624,969**
PE0 Info Tech & Svcs							
PED Development Svcs							
Labor	0	0	0	0	0	0	0
Non-Labor	0	67,828	0	0	0	0	0
Total PED	0	67,828	0	0	0	0	0
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	7,707	82,600	11,183	7,789	8,083	8,136	9,492
Total PEZ	7,707	82,600	11,183	7,789	8,083	8,136	9,492

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Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**7,707**	**150,428**	**11,183**	**7,789**	**8,083**	**8,136**	**9,492**
Total Info Tech & Svcs	**7,707**	**150,428**	**11,183**	**7,789**	**8,083**	**8,136**	**9,492**
PH9 Sfty Sec & Facil							
PHB Facilities Operation							
Labor	340	203	1,959	2,330	180	0	0
Non-Labor	143	50	666	1,048	88	0	0
Total PHB	483	253	2,625	3,378	268	0	0
PHS Security							
Labor	0	0	67	439	0	0	0
Non-Labor	0	0	51	261	0	0	0
Total PHS	0	0	118	699	0	0	0
Sfty Sec & Facil							
Labor	**340**	**203**	**2,026**	**2,769**	**180**	**0**	**0**
Non-Labor	**143**	**50**	**717**	**1,309**	**88**	**0**	**0**
Total Sfty Sec & Facil	**483**	**253**	**2,743**	**4,077**	**268**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	14,442	2,993	2,917	1,968	1,803	1,210	1,254
Total PKM	14,442	2,993	2,917	1,968	1,803	1,210	1,254
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**14,442**	**2,993**	**2,917**	**1,968**	**1,803**	**1,210**	**1,254**
Total Mgt Acctg & Fin Svc	**14,442**	**2,993**	**2,917**	**1,968**	**1,803**	**1,210**	**1,254**
PKID Risk Mngement							
PKI Risk Management							
Labor	0	0	0	0	0	0	0
Non-Labor	-111,369	-125,449	-158,592	-153,790	-149,244	-135,720	-147,142
Total PKI	-111,369	-125,449	-158,592	-153,790	-149,244	-135,720	-147,142

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Risk Mngement							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-111,369**	**-125,449**	**-158,592**	**-153,790**	**-149,244**	**-135,720**	**-147,142**
Total Risk Mngement	**-111,369**	**-125,449**	**-158,592**	**-153,790**	**-149,244**	**-135,720**	**-147,142**
PNCD Legal							
PNC Legal							
Labor	2,175	2,091	821	13	19	1,153	1,192
Non-Labor	667	513	227	4	5	440	415
Total PNC	2,841	2,604	1,048	17	24	1,594	1,607
Legal							
Labor	**2,175**	**2,091**	**821**	**13**	**19**	**1,153**	**1,192**
Non-Labor	**667**	**513**	**227**	**4**	**5**	**440**	**415**
Total Legal	**2,841**	**2,604**	**1,048**	**17**	**24**	**1,594**	**1,607**
PNGD Energy Projects							
PNG EnergyProjects							
Labor	0	0	0	0	5,642	0	0
Non-Labor	0	0	0	0	2,681	0	0
Total PNG	0	0	0	0	8,323	0	0
Energy Projects							
Labor	**0**	**0**	**0**	**0**	**5,642**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**2,681**	**0**	**0**
Total Energy Projects	**0**	**0**	**0**	**0**	**8,323**	**0**	**0**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	99	1	0	0	0	0
Non-Labor	0	153	-18	0	0	0	0
Total PRA	0	252	-17	0	0	0	0
PRD Operating Dispatch							
Labor	244	61	74	0	0	0	0
Non-Labor	250	25	69	0	0	0	0
Total PRD	494	86	143	0	0	0	0

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PRE Operating Engineering							
Labor	122	0	229	0	0	0	0
Non-Labor	140	0	315	0	0	0	0
Total PRE	262	0	544	0	0	0	0
PRR Relay							
Labor	170	1,689	0	0	0	0	0
Non-Labor	174	1,061	0	0	0	0	0
Total PRR	343	2,750	0	0	0	0	0
PRS Substation							
Labor	266	443	8,938	6,976	3,419	0	110
Non-Labor	334	301	12,001	10,296	5,046	0	141
Total PRS	600	744	20,939	17,272	8,465	0	251
PRX Construction Mgt							
Labor	0	220	0	0	0	0	0
Non-Labor	0	133	0	0	0	5,098	18,073
Total PRX	0	354	0	0	0	5,098	18,073
System Operation							
Labor	**803**	**2,512**	**9,242**	**6,976**	**3,419**	**0**	**110**
Non-Labor	**897**	**1,673**	**12,367**	**10,296**	**5,046**	**5,098**	**18,214**
Total System Operation	**1,700**	**4,185**	**21,609**	**17,272**	**8,465**	**5,098**	**18,324**
PV9 Support Services							
PVA Admin-Supp Svcs							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	165	0	0	0	0
Total PVA	0	0	165	0	0	0	0
PVL Electric & Welding Svc							
Labor	1,962	1,981	2,262	2,163	2,334	0	0
Non-Labor	2,189	1,786	2,523	2,747	3,072	0	0
Total PVL	4,151	3,767	4,785	4,910	5,405	0	0
PVM Materials Managemen							
Labor	127	0	0	283	88	0	0
Non-Labor	58	0	0	139	45	0	0
Total PVM	185	0	0	422	133	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Support Services							
Labor	**2,089**	**1,981**	**2,262**	**2,445**	**2,422**	**0**	**0**
Non-Labor	**2,247**	**1,786**	**2,688**	**2,886**	**3,116**	**0**	**0**
Total Support Services	**4,336**	**3,767**	**4,950**	**5,331**	**5,538**	**0**	**0**
PW9 Cust Installations							
PWP Planning & Design							
Labor	1,586	269	13,465	2,724	7,380	0	0
Non-Labor	4,393	471	36,762	8,959	17,739	0	0
Total PWP	5,979	740	50,228	11,683	25,119	0	0
PWX Engineering & Meter							
Labor	0	0	102	32	64	509	257
Non-Labor	0	0	33	16	33	230	111
Total PWX	0	0	136	48	98	739	369
Cust Installations							
Labor	**1,586**	**269**	**13,568**	**2,756**	**7,445**	**509**	**257**
Non-Labor	**4,393**	**471**	**36,796**	**8,975**	**17,772**	**230**	**111**
Total Cust Installations	**5,979**	**740**	**50,363**	**11,731**	**25,217**	**739**	**369**
PYPD Integrated Res Plng							
PYP Integrated Res Plng							
Labor	0	0	0	0	728	0	0
Non-Labor	0	0	0	0	470	0	0
Total PYP	0	0	0	0	1,199	0	0
Integrated Res Plng							
Labor	**0**	**0**	**0**	**0**	**728**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**470**	**0**	**0**
Total Integrated Res Plng	**0**	**0**	**0**	**0**	**1,199**	**0**	**0**
Total Account							
Labor	**1,037,052**	**1,560,104**	**1,892,808**	**1,707,273**	**1,944,765**	**1,610,114**	**1,951,262**
Non-Labor	**2,449,176**	**2,981,468**	**3,054,824**	**3,335,105**	**4,335,356**	**4,676,305**	**5,452,122**
Total 593	**3,486,228**	**4,541,572**	**4,947,633**	**5,042,377**	**6,280,121**	**6,286,419**	**7,403,384**

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Block: Distribution Maintenance
Account: 594

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
594 MAINT OF UNDERGRND LINES-DIST							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-385,364	-453,558	-740,532	-778,484	-788,152	-958,094	-638,924
Total (G/L codes)	-385,364	-453,558	-740,532	-778,484	-788,152	-958,094	-638,924
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-385,364**	**-453,558**	**-740,532**	**-778,484**	**-788,152**	**-958,094**	**-638,924**
Total (G/L codes)	**-385,364**	**-453,558**	**-740,532**	**-778,484**	**-788,152**	**-958,094**	**-638,924**
PB9 Engineering							
PBE T&D Engineering							
Labor	2,723	4,989	4,955	2,759	35,286	6,152	5,572
Non-Labor	30,227	6,854	4,661	4,765	41,938	9,097	7,592
Total PBE	32,950	11,844	9,616	7,524	77,224	15,249	13,164
PBP Project Mgt Division							
Labor	0	0	0	0	8,706	0	0
Non-Labor	0	0	0	16,363	-17,220	0	0
Total PBP	0	0	0	16,363	-8,514	0	0
PBT Structural							
Labor	69	1,024	2,936	8,338	4,375	0	250
Non-Labor	79	893	3,176	11,222	5,317	0	335
Total PBT	148	1,917	6,112	19,559	9,692	0	585
PBY Substn, Protect & Tel							
Labor	0	0	1,054	0	2,056	0	0
Non-Labor	0	0	512	0	2,964	0	0
Total PBY	0	0	1,566	0	5,020	0	0
PBZ T&D Technical Svcs							
Labor	0	0	583	0	0	0	0
Non-Labor	0	0	349	0	0	0	0
Total PBZ	0	0	932	0	0	0	0

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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Engineering							
Labor	**2,792**	**6,014**	**9,528**	**11,096**	**50,423**	**6,152**	**5,822**
Non-Labor	**30,306**	**7,747**	**8,698**	**32,349**	**32,999**	**9,097**	**7,927**
Total Engineering	**33,098**	**13,760**	**18,226**	**43,446**	**83,421**	**15,249**	**13,749**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	2,009	370	1,299	977	1,231	0	0
Non-Labor	227,622	310,363	592,753	193,801	176,605	0	0
Total PDA	229,630	310,733	594,052	194,778	177,836	0	0
PDC Control Section							
Labor	0	0	40	0	0	0	0
Non-Labor	0	0	59	0	0	0	0
Total PDC	0	0	99	0	0	0	0
PDD Training Section							
Labor	31,905	49,873	24,661	9,162	9,471	0	0
Non-Labor	36,638	70,127	35,799	16,282	22,846	0	0
Total PDD	68,543	120,000	60,460	25,444	32,317	0	0
PDF Field Operation							
Labor	94,269	118,761	198,047	137,552	140,807	230,989	236,516
Non-Labor	89,333	103,505	201,773	163,381	171,175	290,718	277,018
Total PDF	183,602	222,266	399,821	300,934	311,981	521,707	513,534
PDH Customer Demand							
Labor	946	2,513	4,066	246	1,050	0	0
Non-Labor	3,515	2,201	39,277	4,973	2,061	0	0
Total PDH	4,461	4,714	43,344	5,220	3,111	0	0
PDJ West Overhead							
Labor	140,468	254,451	203,400	140,436	103,778	0	0
Non-Labor	123,208	201,910	188,947	155,098	127,679	0	0
Total PDJ	263,677	456,361	392,347	295,534	231,457	0	0
PDK East Overhead-Koolau							
Labor	19,772	80,874	133,924	67,902	77,531	0	0
Non-Labor	45,446	78,206	117,523	76,603	94,770	0	0
Total PDK	65,218	159,081	251,446	144,505	172,301	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PDL East Overhead-Ward							
Labor	70,706	117,202	293,866	173,987	136,803	0	0
Non-Labor	66,123	96,350	267,741	196,632	160,247	0	0
Total PDL	136,829	213,552	561,607	370,619	297,050	0	0
PDM Maint Demand Div							
Labor	373	711	267	0	0	0	0
Non-Labor	431	679	334	0	0	0	0
Total PDM	805	1,391	601	0	0	0	0
PDP Planning							
Labor	205	200	5,113	99	3,311	0	0
Non-Labor	16,832	2,106	7,742	4,735	6,899	0	0
Total PDP	17,036	2,305	12,854	4,834	10,211	0	0
PDS Operations							
Labor	22,094	32,599	31,263	7,829	6,750	1,322,381	922,743
Non-Labor	22,410	30,571	32,719	10,161	8,890	2,137,760	2,942,867
Total PDS	44,504	63,169	63,982	17,990	15,640	3,460,141	3,865,610
PDT Transmission & Trng							
Labor	4,373	0	0	0	0	0	0
Non-Labor	4,499	0	0	0	0	0	0
Total PDT	8,872	0	0	0	0	0	0
PDU Underground							
Labor	468,254	779,627	972,308	894,330	797,794	0	0
Non-Labor	728,508	978,727	1,580,643	1,516,863	1,438,090	0	0
Total PDU	1,196,762	1,758,354	2,552,951	2,411,193	2,235,884	0	0
Constr & Maint							
Labor	**855,374**	**1,437,180**	**1,868,254**	**1,432,520**	**1,278,527**	**1,553,370**	**1,159,259**
Non-Labor	**1,364,565**	**1,874,745**	**3,065,310**	**2,338,530**	**2,209,261**	**2,428,478**	**3,219,885**
Total Constr & Maint	**2,219,940**	**3,311,925**	**4,933,563**	**3,771,051**	**3,487,788**	**3,981,848**	**4,379,144**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	7,577	6,601	8,794	7,522	7,921	7,860	9,300
Total PEZ	7,577	6,601	8,794	7,522	7,921	7,860	9,300

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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**7,577**	**6,601**	**8,794**	**7,522**	**7,921**	**7,860**	**9,300**
Total Info Tech & Svcs	**7,577**	**6,601**	**8,794**	**7,522**	**7,921**	**7,860**	**9,300**
PH9 Sfty Sec & Facil							
PHA Admin-Facilities							
Labor	0	0	0	0	96	0	0
Non-Labor	0	0	0	0	33	0	0
Total PHA	0	0	0	0	129	0	0
PHB Facilities Operation							
Labor	951	142	679	227	240	0	0
Non-Labor	363	37	291	102	108	0	0
Total PHB	1,314	179	970	330	348	0	0
Sfty Sec & Facil							
Labor	**951**	**142**	**679**	**227**	**336**	**0**	**0**
Non-Labor	**363**	**37**	**291**	**102**	**141**	**0**	**0**
Total Sfty Sec & Facil	**1,314**	**179**	**970**	**330**	**477**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	13,947	2,890	2,817	1,901	1,741	1,168	1,211
Total PKM	13,947	2,890	2,817	1,901	1,741	1,168	1,211
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**13,947**	**2,890**	**2,817**	**1,901**	**1,741**	**1,168**	**1,211**
Total Mgt Acctg & Fin Svc	**13,947**	**2,890**	**2,817**	**1,901**	**1,741**	**1,168**	**1,211**
PKID Risk Mngement							
PKI Risk Management							
Labor	0	0	0	0	0	0	0
Non-Labor	-31,047	-43,996	-48,053	-57,747	-87,125	-54,571	-64,408
Total PKI	-31,047	-43,996	-48,053	-57,747	-87,125	-54,571	-64,408

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Risk Mngement							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-31,047**	**-43,996**	**-48,053**	**-57,747**	**-87,125**	**-54,571**	**-64,408**
Total Risk Mngement	**-31,047**	**-43,996**	**-48,053**	**-57,747**	**-87,125**	**-54,571**	**-64,408**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	233	0	0	0	0	0
Non-Labor	0	134	0	0	0	0	0
Total PRA	0	368	0	0	0	0	0
PRC Communications							
Labor	0	0	0	0	10,757	0	0
Non-Labor	0	0	0	0	13,083	0	0
Total PRC	0	0	0	0	23,840	0	0
PRD Operating Dispatch							
Labor	74	0	74	0	0	0	0
Non-Labor	69	0	69	0	0	0	0
Total PRD	143	0	143	0	0	0	0
PRE Operating Engineering							
Labor	0	86	456	0	182	0	0
Non-Labor	0	94	348	0	353	0	0
Total PRE	0	179	805	0	535	0	0
PRI Instrument & Control							
Labor	0	0	0	0	323	0	0
Non-Labor	0	0	0	0	412	0	0
Total PRI	0	0	0	0	734	0	0
PRR Relay							
Labor	0	247	0	317	0	0	0
Non-Labor	0	237	0	400	0	0	0
Total PRR	0	484	0	718	0	0	0
PRS Substation							
Labor	1,728	133	5,211	2,893	980	0	0
Non-Labor	1,854	112	5,843	4,774	1,212	0	0
Total PRS	3,582	245	11,054	7,668	2,192	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PRX Construction Mgt							
Labor	0	1,620	397	2,533	1,248	0	0
Non-Labor	0	1,286	447	2,873	1,454	0	0
Total PRX	0	2,906	844	5,407	2,703	0	0
System Operation							
Labor	**1,802**	**2,319**	**6,138**	**5,744**	**13,490**	**0**	**0**
Non-Labor	**1,922**	**1,864**	**6,707**	**8,048**	**16,514**	**0**	**0**
Total System Operation	**3,725**	**4,183**	**12,845**	**13,792**	**30,004**	**0**	**0**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	6,017	9,468	3,861	5,186	6,612	0	0
Non-Labor	6,268	9,281	4,293	6,911	8,374	0	0
Total PVL	12,285	18,749	8,154	12,097	14,987	0	0
PVM Materials Managemen							
Labor	29	0	0	508	1,058	0	0
Non-Labor	2	0	0	237	482	0	0
Total PVM	31	0	0	745	1,540	0	0
Support Services							
Labor	**6,046**	**9,468**	**3,861**	**5,693**	**7,670**	**0**	**0**
Non-Labor	**6,271**	**9,281**	**4,293**	**7,148**	**8,856**	**0**	**0**
Total Support Services	**12,317**	**18,749**	**8,154**	**12,841**	**16,526**	**0**	**0**
PW9 Cust Installations							
PWP Planning & Design							
Labor	423	0	9,149	5,602	5,762	0	0
Non-Labor	562	0	22,340	13,982	14,985	0	0
Total PWP	985	0	31,489	19,584	20,748	0	0
PWX Engineering & Meter							
Labor	183	0	544	67	202	438	1,170
Non-Labor	64	0	169	32	84	224	523
Total PWX	247	0	713	99	287	663	1,693
Cust Installations							
Labor	**605**	**0**	**9,693**	**5,669**	**5,964**	**438**	**1,170**
Non-Labor	**626**	**0**	**22,510**	**14,014**	**15,070**	**224**	**523**
Total Cust Installations	**1,232**	**0**	**32,202**	**19,683**	**21,034**	**663**	**1,693**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Total Account							
Labor	**867,570**	**1,455,123**	**1,898,152**	**1,460,950**	**1,356,410**	**1,559,960**	**1,166,251**
Non-Labor	**1,009,166**	**1,405,609**	**2,330,833**	**1,573,384**	**1,417,226**	**1,434,162**	**2,535,514**
Total 594	**1,876,736**	**2,860,733**	**4,228,986**	**3,034,334**	**2,773,636**	**2,994,122**	**3,701,765**
595 MAINT OF LINE TRANSFORMER-DIST							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-202,170	-204,907	-216,255	-340,027	-297,308	-374,127	-321,839
Total (G/L codes)	-202,170	-204,907	-216,255	-340,027	-297,308	-374,127	-321,839
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-202,170**	**-204,907**	**-216,255**	**-340,027**	**-297,308**	**-374,127**	**-321,839**
Total (G/L codes)	**-202,170**	**-204,907**	**-216,255**	**-340,027**	**-297,308**	**-374,127**	**-321,839**
PB9 Engineering							
PBE T&D Engineering							
Labor	0	0	703	612	0	0	0
Non-Labor	0	0	720	840	0	0	0
Total PBE	0	0	1,423	1,452	0	0	0
PBY Substn, Protect & Tel							
Labor	0	0	214	111	0	0	0
Non-Labor	0	0	281	152	0	0	0
Total PBY	0	0	495	264	0	0	0
Engineering							
Labor	**0**	**0**	**917**	**724**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**1,001**	**992**	**0**	**0**	**0**
Total Engineering	**0**	**0**	**1,917**	**1,716**	**0**	**0**	**0**
PC0 Customer Service							
PCA Admin-Cust Svc							
Labor	0	13	0	0	0	0	0
Non-Labor	0	7	0	0	0	0	0
Total PCA	0	20	0	0	0	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Customer Service							
Labor	**0**	**13**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**7**	**0**	**0**	**0**	**0**	**0**
Total Customer Service	**0**	**20**	**0**	**0**	**0**	**0**	**0**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	15,335	11,546	6,874	13,332	14,513	0	0
Non-Labor	27,981	27,867	23,598	28,836	24,965	38,440	39,791
Total PDA	43,315	39,413	30,472	42,167	39,479	38,440	39,791
PDC Control Section							
Labor	0	89	0	0	0	0	0
Non-Labor	0	94	0	0	0	0	0
Total PDC	0	183	0	0	0	0	0
PDD Training Section							
Labor	9,817	15,843	2,910	1,926	3,068	0	0
Non-Labor	10,995	19,450	4,819	3,374	7,223	0	0
Total PDD	20,813	35,292	7,730	5,299	10,292	0	0
PDF Field Operation							
Labor	18,634	30,212	18,816	18,704	12,374	9,132	6,503
Non-Labor	17,723	25,569	18,707	20,815	15,637	11,493	7,617
Total PDF	36,357	55,781	37,523	39,519	28,010	20,625	14,119
PDH Customer Demand							
Labor	136	170	92	0	0	0	0
Non-Labor	158	177	85	0	0	0	0
Total PDH	293	347	177	0	0	0	0
PDJ West Overhead							
Labor	40,471	50,069	62,292	37,179	35,702	0	0
Non-Labor	37,205	40,368	59,994	43,222	41,691	0	0
Total PDJ	77,676	90,437	122,287	80,401	77,393	0	0
PDK East Overhead-Koolau							
Labor	14,593	31,739	38,952	35,944	29,067	0	0
Non-Labor	12,806	25,554	38,663	42,183	35,656	0	0
Total PDK	27,399	57,294	77,614	78,127	64,722	0	0

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PDL East Overhead-Ward							
Labor	39,877	58,966	67,603	57,978	46,729	0	0
Non-Labor	35,664	46,361	66,037	64,729	54,855	0	0
Total PDL	75,541	105,326	133,640	122,707	101,584	0	0
PDM Maint Demand Div							
Labor	0	174	0	0	0	0	0
Non-Labor	0	159	0	0	0	0	0
Total PDM	0	333	0	0	0	0	0
PDP Planning							
Labor	0	0	100	250	1,929	0	0
Non-Labor	0	0	109	315	2,093	0	0
Total PDP	0	0	209	565	4,022	0	0
PDS Operations							
Labor	3,370	8,124	5,074	2,712	905	273,066	277,727
Non-Labor	3,389	7,168	5,642	3,519	1,143	443,755	400,717
Total PDS	6,759	15,292	10,716	6,230	2,048	716,821	678,444
PDT Transmission & Trng							
Labor	2,019	1,818	0	0	0	0	0
Non-Labor	2,238	1,649	0	0	0	0	0
Total PDT	4,258	3,467	0	0	0	0	0
PDU Underground							
Labor	75,293	112,042	97,128	130,708	86,605	0	0
Non-Labor	105,615	120,503	136,111	177,946	123,209	0	0
Total PDU	180,909	232,545	233,239	308,655	209,814	0	0
Constr & Maint							
Labor	**219,547**	**320,790**	**299,841**	**298,732**	**230,892**	**282,197**	**284,230**
Non-Labor	**253,775**	**314,918**	**353,765**	**384,938**	**306,472**	**493,687**	**448,124**
Total Constr & Maint	**473,321**	**635,708**	**653,606**	**683,670**	**537,364**	**775,885**	**732,354**
PH9 Sfty Sec & Facil							
PHB Facilities Operation							
Labor	6,964	6,861	13,240	30,458	24,559	0	0
Non-Labor	3,078	1,801	5,854	16,348	13,915	0	0
Total PHB	10,042	8,661	19,093	46,806	38,474	0	0

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Block: Distribution Maintenance
Account: 595

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Sfty Sec & Facil							
Labor	**6,964**	**6,861**	**13,240**	**30,458**	**24,559**	**0**	**0**
Non-Labor	**3,078**	**1,801**	**5,854**	**16,348**	**13,915**	**0**	**0**
Total Sfty Sec & Facil	**10,042**	**8,661**	**19,093**	**46,806**	**38,474**	**0**	**0**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	44	0	0	0	0	0
Non-Labor	0	13	0	0	0	0	0
Total PJA	0	57	0	0	0	0	0
PJC Chemistry							
Labor	0	0	277	0	0	0	0
Non-Labor	0	0	114	0	0	0	0
Total PJC	0	0	391	0	0	0	0
PJW Water & Haz Mat							
Labor	1	151	0	0	0	0	0
Non-Labor	0	36	0	0	0	0	0
Total PJW	1	187	0	0	0	0	0
Environmental							
Labor	**1**	**195**	**277**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**49**	**114**	**0**	**0**	**0**	**0**
Total Environmental	**1**	**244**	**391**	**0**	**0**	**0**	**0**
PKID Risk Mngement							
PKI Risk Management							
Labor	0	0	0	0	0	0	0
Non-Labor	-4,610	-13,342	-15,664	-8,448	-49,388	-11,572	-12,044
Total PKI	-4,610	-13,342	-15,664	-8,448	-49,388	-11,572	-12,044
Risk Mngement							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-4,610**	**-13,342**	**-15,664**	**-8,448**	**-49,388**	**-11,572**	**-12,044**
Total Risk Mngement	**-4,610**	**-13,342**	**-15,664**	**-8,448**	**-49,388**	**-11,572**	**-12,044**

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Block: Distribution Maintenance
Account: 595

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PR0 System Operation							
PRD Operating Dispatch							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PRD	0	0	0	0	0	0	0
PRE Operating Engineering							
Labor	0	257	0	0	0	0	0
Non-Labor	0	281	0	0	0	0	0
Total PRE	0	538	0	0	0	0	0
PRS Substation							
Labor	96,999	174,398	111,154	169,335	128,179	160,397	146,227
Non-Labor	179,420	416,789	265,328	395,226	236,268	278,374	188,272
Total PRS	276,419	591,187	376,482	564,561	364,447	438,771	334,499
PRX Construction Mgt							
Labor	2,202	7,672	0	2,107	1,979	37,016	5,553
Non-Labor	1,881	7,179	0	2,516	2,339	50,725	24,561
Total PRX	4,083	14,851	0	4,624	4,319	87,741	30,113
System Operation							
Labor	**99,202**	**182,327**	**111,154**	**171,442**	**130,158**	**197,413**	**151,780**
Non-Labor	**181,301**	**424,249**	**265,328**	**397,742**	**238,608**	**329,099**	**212,832**
Total System Operation	**280,503**	**606,575**	**376,482**	**569,184**	**368,766**	**526,512**	**364,612**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	111,329	114,035	77,923	98,797	90,560	103,162	129,533
Non-Labor	114,241	116,196	89,457	128,980	132,346	152,849	176,279
Total PVL	225,569	230,231	167,380	227,778	222,906	256,011	305,812
PVM Materials Managemen							
Labor	0	0	0	447	371	0	0
Non-Labor	0	0	0	206	181	0	0
Total PVM	0	0	0	653	552	0	0
Support Services							
Labor	**111,329**	**114,035**	**77,923**	**99,244**	**90,931**	**103,162**	**129,533**
Non-Labor	**114,241**	**116,196**	**89,457**	**129,187**	**132,527**	**152,849**	**176,279**
Total Support Services	**225,569**	**230,231**	**167,380**	**228,431**	**223,458**	**256,011**	**305,812**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PW9 Cust Installations							
PWP Planning & Design							
Labor	25	0	177	0	0	0	0
Non-Labor	10	0	441	0	0	0	0
Total PWP	35	0	618	0	0	0	0
PWX Engineering & Meter							
Labor	117	0	0	0	0	0	0
Non-Labor	44	0	0	0	0	0	0
Total PWX	161	0	0	0	0	0	0
Cust Installations							
Labor	**142**	**0**	**177**	**0**	**0**	**0**	**0**
Non-Labor	**54**	**0**	**441**	**0**	**0**	**0**	**0**
Total Cust Installations	**196**	**0**	**618**	**0**	**0**	**0**	**0**
Total Account							
Labor	**437,185**	**624,220**	**503,529**	**600,600**	**476,540**	**582,773**	**565,543**
Non-Labor	**345,667**	**638,971**	**484,040**	**580,732**	**344,826**	**589,936**	**503,352**
Total 595	**782,852**	**1,263,190**	**987,569**	**1,181,332**	**821,366**	**1,172,709**	**1,068,896**

596 MAINT OF STREET LIGHTING & SIGNAL

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-6,784	-9,242	-9,809	-6,962	-10,569	-9,742	-9,359
Total (G/L codes)	-6,784	-9,242	-9,809	-6,962	-10,569	-9,742	-9,359
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-6,784**	**-9,242**	**-9,809**	**-6,962**	**-10,569**	**-9,742**	**-9,359**
Total (G/L codes)	**-6,784**	**-9,242**	**-9,809**	**-6,962**	**-10,569**	**-9,742**	**-9,359**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	0	0	0	0	0	0	0
Non-Labor	3,338	3,361	5,029	1,380	0	0	0
Total PDA	3,338	3,361	5,029	1,380	0	0	0

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Block: Distribution Maintenance
Account: 596

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PDD Training Section							
Labor	0	31	2,014	0	0	0	0
Non-Labor	0	46	1,064	0	0	0	0
Total PDD	0	77	3,078	0	0	0	0
PDF Field Operation							
Labor	284	72	403	0	0	0	0
Non-Labor	290	78	372	0	0	0	0
Total PDF	574	150	775	0	0	0	0
PDJ West Overhead							
Labor	600	0	13,673	122	560	0	0
Non-Labor	608	0	11,704	125	836	0	0
Total PDJ	1,208	0	25,376	247	1,395	0	0
PDK East Overhead-Koolau							
Labor	474	1,355	1,269	0	0	0	0
Non-Labor	358	959	1,522	0	0	0	0
Total PDK	832	2,314	2,790	0	0	0	0
PDL East Overhead-Ward							
Labor	2,844	0	7,586	0	0	0	0
Non-Labor	2,245	0	3,856	0	0	0	0
Total PDL	5,090	0	11,442	0	0	0	0
PDS Operations							
Labor	0	0	568	0	0	0	0
Non-Labor	0	0	379	0	0	0	0
Total PDS	0	0	947	0	0	0	0
PDU Underground							
Labor	2,725	1,795	502	550	0	0	0
Non-Labor	2,714	1,596	481	580	0	0	0
Total PDU	5,439	3,391	983	1,130	0	0	0
Constr & Maint							
Labor	**6,927**	**3,254**	**26,013**	**672**	**560**	**0**	**0**
Non-Labor	**9,553**	**6,040**	**24,407**	**2,085**	**836**	**0**	**0**
Total Constr & Maint	**16,480**	**9,294**	**50,420**	**2,757**	**1,395**	**0**	**0**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PW9 Cust Installations							
PWX Engineering & Meter							
Labor	9,757	26,026	16,247	14,292	20,368	19,027	20,924
Non-Labor	3,758	8,204	6,157	6,608	10,056	9,742	9,359
Total PWX	13,515	34,230	22,404	20,900	30,425	28,769	30,283
Cust Installations							
Labor	**9,757**	**26,026**	**16,247**	**14,292**	**20,368**	**19,027**	**20,924**
Non-Labor	**3,758**	**8,204**	**6,157**	**6,608**	**10,056**	**9,742**	**9,359**
Total Cust Installations	**13,515**	**34,230**	**22,404**	**20,900**	**30,425**	**28,769**	**30,283**
Total Account							
Labor	**16,684**	**29,280**	**42,261**	**14,964**	**20,928**	**19,027**	**20,924**
Non-Labor	**6,528**	**5,002**	**20,754**	**1,731**	**323**	**0**	**0**
Total 596	**23,211**	**34,282**	**63,015**	**16,695**	**21,251**	**19,027**	**20,924**
597 MAINT OF METERS - DIST							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-2,536	-2,256	-3,385	-6,084	-4,710	-13,374	-13,201
Total (G/L codes)	-2,536	-2,256	-3,385	-6,084	-4,710	-13,374	-13,201
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-2,536**	**-2,256**	**-3,385**	**-6,084**	**-4,710**	**-13,374**	**-13,201**
Total (G/L codes)	**-2,536**	**-2,256**	**-3,385**	**-6,084**	**-4,710**	**-13,374**	**-13,201**
PR0 System Operation							
PRS Substation							
Labor	449	0	0	0	0	0	0
Non-Labor	426	0	0	0	0	0	0
Total PRS	875	0	0	0	0	0	0
System Operation							
Labor	**449**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**426**	**0**	**0**	**0**	**0**	**0**	**0**
Total System Operation	**875**	**0**	**0**	**0**	**0**	**0**	**0**

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	68	0	339	0	0	0	0
Non-Labor	80	0	378	0	0	0	0
Total PVL	148	0	717	0	0	0	0
Support Services							
Labor	**68**	**0**	**339**	**0**	**0**	**0**	**0**
Non-Labor	**80**	**0**	**378**	**0**	**0**	**0**	**0**
Total Support Services	**148**	**0**	**717**	**0**	**0**	**0**	**0**
PW9 Cust Installations							
PWX Engineering & Meter							
Labor	6,126	7,354	9,074	13,453	9,696	29,574	31,181
Non-Labor	2,286	2,256	3,307	7,012	6,543	13,374	13,201
Total PWX	8,412	9,610	12,381	20,465	16,239	42,947	44,382
Cust Installations							
Labor	**6,126**	**7,354**	**9,074**	**13,453**	**9,696**	**29,574**	**31,181**
Non-Labor	**2,286**	**2,256**	**3,307**	**7,012**	**6,543**	**13,374**	**13,201**
Total Cust Installations	**8,412**	**9,610**	**12,381**	**20,465**	**16,239**	**42,947**	**44,382**
Total Account							
Labor	**6,643**	**7,354**	**9,413**	**13,453**	**9,696**	**29,574**	**31,181**
Non-Labor	**256**	**0**	**300**	**928**	**1,832**	**0**	**0**
Total 597	**6,899**	**7,354**	**9,713**	**14,381**	**11,529**	**29,574**	**31,181**
598 MAINT OF MISC DIST PLT							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-224,931	-155,193	-168,082	-178,938	-234,351	-304,866	-284,301
Total (G/L codes)	-224,931	-155,193	-168,082	-178,938	-234,351	-304,866	-284,301
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-224,931**	**-155,193**	**-168,082**	**-178,938**	**-234,351**	**-304,866**	**-284,301**
Total (G/L codes)	**-224,931**	**-155,193**	**-168,082**	**-178,938**	**-234,351**	**-304,866**	**-284,301**

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Block: Distribution Maintenance
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HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
P4VD SVP- Fin & Adm							
P4V Sr VP-Finance & Admi							
Labor	0	0	0	0	0	0	0
Non-Labor	4,878	513	0	0	0	0	0
Total P4V	4,878	513	0	0	0	0	0
SVP- Fin & Adm							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**4,878**	**513**	**0**	**0**	**0**	**0**	**0**
Total SVP- Fin & Adm	**4,878**	**513**	**0**	**0**	**0**	**0**	**0**
PB9 Engineering							
PBE T&D Engineering							
Labor	37	0	0	0	0	0	0
Non-Labor	35	0	0	0	0	0	0
Total PBE	72	0	0	0	0	0	0
PBT Structural							
Labor	0	149	0	0	17,500	0	0
Non-Labor	0	128	0	0	22,617	0	0
Total PBT	0	276	0	0	40,117	0	0
Engineering							
Labor	**37**	**149**	**0**	**0**	**17,500**	**0**	**0**
Non-Labor	**35**	**128**	**0**	**0**	**22,617**	**0**	**0**
Total Engineering	**72**	**276**	**0**	**0**	**40,117**	**0**	**0**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	5,466	0	0	0	0	0	0
Non-Labor	378,400	373,379	252,267	275,179	248,439	0	0
Total PDA	383,866	373,379	252,267	275,179	248,439	0	0
PDC Control Section							
Labor	-22,724	0	0	0	0	0	0
Non-Labor	-25,510	0	0	0	0	0	0
Total PDC	-48,234	0	0	0	0	0	0

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HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT
ACCOUNT
DEPARTMENT
RA
LABOR
NON-LABOR

	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
PDD Training Section							
Labor	2,304	2,164	1,552	3,059	440	0	0
Non-Labor	2,716	3,171	2,334	3,461	1,099	0	0
Total PDD	5,019	5,336	3,887	6,520	1,539	0	0
PDF Field Operation							
Labor	5,392	8,858	4,594	2,034	7,437	0	0
Non-Labor	4,951	7,856	4,846	2,414	8,815	2,636	0
Total PDF	10,343	16,714	9,441	4,448	16,252	2,636	0
PDH Customer Demand							
Labor	0	0	57	0	0	0	0
Non-Labor	0	0	713	499	1,023	0	0
Total PDH	0	0	770	499	1,023	0	0
PDJ West Overhead							
Labor	34,210	11,709	13,695	102	289	0	0
Non-Labor	35,890	10,244	14,172	101	390	0	0
Total PDJ	70,100	21,954	27,867	203	680	0	0
PDK East Overhead-Koolau							
Labor	2,812	14,379	4,891	195	4,423	0	0
Non-Labor	2,602	12,453	3,936	250	5,780	0	0
Total PDK	5,414	26,832	8,827	445	10,203	0	0
PDL East Overhead-Ward							
Labor	12,668	7,772	11,318	920	1,065	0	0
Non-Labor	11,679	6,887	11,297	1,058	1,356	0	0
Total PDL	24,347	14,659	22,615	1,978	2,421	0	0
PDM Maint Demand Div							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	300	0	0	0	0
Total PDM	0	0	300	0	0	0	0
PDP Planning							
Labor	1,222	0	1,119	0	0	0	0
Non-Labor	1,081	4,239	1,061	0	0	0	0
Total PDP	2,303	4,239	2,180	0	0	0	0

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Block: Distribution Maintenance
Account: 598

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PDS Operations							
Labor	0	3,837	76	0	701	32,950	33,403
Non-Labor	0	3,739	84	600	939	327,412	288,579
Total PDS	0	7,576	160	600	1,639	360,362	321,982
PDT Transmission & Trng							
Labor	92	0	0	0	0	0	0
Non-Labor	100	0	0	0	0	0	0
Total PDT	192	0	0	0	0	0	0
PDU Underground							
Labor	354	974	21	0	12,355	0	0
Non-Labor	350	862	18	0	11,357	0	0
Total PDU	704	1,836	38	0	23,713	0	0
PDZ System Demand							
Labor	0	1,118	0	0	0	0	0
Non-Labor	0	1,258	0	0	0	0	0
Total PDZ	0	2,377	0	0	0	0	0
Constr & Maint							
Labor	**41,797**	**50,811**	**37,322**	**6,310**	**26,710**	**32,950**	**33,403**
Non-Labor	**412,257**	**424,089**	**291,029**	**283,562**	**279,198**	**330,048**	**288,579**
Total Constr & Maint	**454,054**	**474,900**	**328,352**	**289,872**	**305,908**	**362,999**	**321,982**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	92,672	80,867	93,914	93,309	96,826	97,488	113,712
Total PEZ	92,672	80,867	93,914	93,309	96,826	97,488	113,712
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**92,672**	**80,867**	**93,914**	**93,309**	**96,826**	**97,488**	**113,712**
Total Info Tech & Svcs	**92,672**	**80,867**	**93,914**	**93,309**	**96,826**	**97,488**	**113,712**
PH9 Sfty Sec & Facil							
PHA Admin-Facilities							
Labor	110	110	1,075	485	240	0	0
Non-Labor	-282	26	272	197	83	0	0
Total PHA	-172	136	1,347	682	323	0	0

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Block: Distribution Maintenance
Account: 598

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PHB Facilities Operation							
Labor	167,950	199,525	201,168	170,200	189,120	277,085	289,039
Non-Labor	309,685	328,207	353,543	395,349	451,274	184,654	434,860
Total PHB	477,635	527,732	554,710	565,549	640,394	461,739	723,899
PHF Facilities Planning							
Labor	1,067	1,615	208	458	-16,349	497	516
Non-Labor	1,637	526	75	1,814	-10,874	40,529	40,514
Total PHF	2,704	2,141	283	2,272	-27,223	41,026	41,030
PHS Security							
Labor	19,363	184	0	232	0	0	0
Non-Labor	51,816	22,601	18,812	12,711	10,567	6,000	6,000
Total PHS	71,180	22,785	18,812	12,942	10,567	6,000	6,000
Sfty Sec & Facil							
Labor	**188,490**	**201,434**	**202,450**	**171,375**	**173,011**	**277,582**	**289,555**
Non-Labor	**362,856**	**351,361**	**372,702**	**410,071**	**451,049**	**231,183**	**481,374**
Total Sfty Sec & Facil	**551,346**	**552,794**	**575,152**	**581,446**	**624,060**	**508,765**	**770,929**
PJ0 Environmental							
PJA Admin-Environ							
Labor	428	105	0	915	372	0	0
Non-Labor	159	25	0	350	155	0	0
Total PJA	586	130	0	1,265	526	0	0
PJW Water & Haz Mat							
Labor	568	487	284	275	73	0	0
Non-Labor	193	239	87	105	30	0	0
Total PJW	761	726	371	380	103	0	0
Environmental							
Labor	**995**	**591**	**284**	**1,190**	**445**	**0**	**0**
Non-Labor	**351**	**264**	**87**	**455**	**184**	**0**	**0**
Total Environmental	**1,347**	**855**	**371**	**1,645**	**629**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	173,027	35,858	34,946	23,583	21,597	14,491	15,024
Total PKM	173,027	35,858	34,946	23,583	21,597	14,491	15,024

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Block: Distribution Maintenance
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**173,027**	**35,858**	**34,946**	**23,583**	**21,597**	**14,491**	**15,024**
Total Mgt Acctg & Fin Svc	**173,027**	**35,858**	**34,946**	**23,583**	**21,597**	**14,491**	**15,024**
PP0 Industrial Relations							
PPA Admin-Ind Rel							
Labor	0	0	0	0	0	0	0
Non-Labor	1,874	687	429	1,774	0	0	0
Total PPA	1,874	687	429	1,774	0	0	0
Industrial Relations							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**1,874**	**687**	**429**	**1,774**	**0**	**0**	**0**
Total Industrial Relations	**1,874**	**687**	**429**	**1,774**	**0**	**0**	**0**
PQCD Corp Communications							
PQC Corp Communications							
Labor	0	274	0	0	0	0	0
Non-Labor	0	130	0	0	0	0	0
Total PQC	0	404	0	0	0	0	0
Corp Communications							
Labor	**0**	**274**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**130**	**0**	**0**	**0**	**0**	**0**
Total Corp Communicatio	**0**	**404**	**0**	**0**	**0**	**0**	**0**
PR0 System Operation							
PRC Communications							
Labor	23,230	1,468	0	0	184	0	0
Non-Labor	24,928	1,572	0	0	210	0	0
Total PRC	48,158	3,040	0	0	394	0	0
PRI Instrument & Control							
Labor	73,219	89,824	68,573	83,411	118,321	84,234	76,418
Non-Labor	71,343	117,231	87,348	100,499	157,062	110,995	97,662
Total PRI	144,562	207,055	155,921	183,910	275,383	195,228	174,081

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PRR Relay							
Labor	549	1,729	142	0	0	4,138	12,364
Non-Labor	1,600	1,639	163	0	0	5,495	16,124
Total PRR	2,149	3,369	305	0	0	9,633	28,487
PRS Substation							
Labor	0	505	1,580	2,044	4,907	0	0
Non-Labor	0	620	2,201	2,719	6,453	0	0
Total PRS	0	1,125	3,781	4,763	11,360	0	0
PRX Construction Mgt							
Labor	669	166	0	442	0	0	0
Non-Labor	555	158	0	482	0	0	0
Total PRX	1,223	324	0	924	0	0	0
System Operation							
Labor	**97,667**	**93,692**	**70,295**	**85,897**	**123,411**	**88,371**	**88,782**
Non-Labor	**98,426**	**121,220**	**89,712**	**103,700**	**163,726**	**116,490**	**113,786**
Total System Operation	**196,092**	**214,913**	**160,007**	**189,597**	**287,137**	**204,861**	**202,568**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	57,588	16,278	8,829	4,933	18,384	47,015	51,624
Non-Labor	96,024	24,766	20,352	13,742	34,271	94,672	95,707
Total PVL	153,612	41,044	29,181	18,675	52,656	141,687	147,331
PVM Materials Managemen							
Labor	49,744	53,343	26,075	29,482	27,147	59,506	62,714
Non-Labor	81,756	215,277	85,121	150,774	185,635	106,802	105,157
Total PVM	131,500	268,621	111,196	180,256	212,782	166,308	167,872
Support Services							
Labor	**107,331**	**69,622**	**34,903**	**34,415**	**45,531**	**106,520**	**114,338**
Non-Labor	**177,780**	**240,043**	**105,474**	**164,516**	**219,906**	**201,474**	**200,865**
Total Support Services	**285,112**	**309,664**	**140,377**	**198,931**	**265,438**	**307,995**	**315,203**
PW9 Cust Installations							
PWP Planning & Design							
Labor	0	0	96	-196	276	0	0
Non-Labor	0	0	288	-190	429	0	0
Total PWP	0	0	384	-387	705	0	0

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Block: Distribution Maintenance
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Cust Installations							
Labor	**0**	**0**	**96**	**-196**	**276**	**0**	**0**
Non-Labor	**0**	**0**	**288**	**-190**	**429**	**0**	**0**
Total Cust Installations	**0**	**0**	**384**	**-387**	**705**	**0**	**0**
Total Account							
Labor	**436,318**	**416,573**	**345,351**	**298,991**	**386,884**	**505,424**	**526,079**
Non-Labor	**1,099,225**	**1,099,967**	**820,500**	**901,843**	**1,021,182**	**686,309**	**929,038**
Total 598	**1,535,542**	**1,516,540**	**1,165,851**	**1,200,834**	**1,408,066**	**1,191,733**	**1,455,117**
Total Distribution Maintenance	**9,416,726**	**12,597,112**	**13,492,116**	**13,130,607**	**14,907,816**	**13,822,840**	**16,854,456**
Total Distribution							
Labor	**8,301,559**	**9,560,156**	**10,640,656**	**9,826,851**	**10,947,658**	**10,641,727**	**12,472,632**
Non-Labor	**8,917,590**	**11,441,419**	**12,400,974**	**12,343,486**	**14,626,981**	**13,466,105**	**18,038,625**
Grand Total Distribution	**17,219,149**	**21,001,576**	**23,041,630**	**22,170,337**	**25,574,639**	**24,107,832**	**30,511,257**

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Customer Accounts							
901 SUPERVISION- CUSTOMER ACCOUNTS							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-133,925	-107,212	-158,987	-272,703	-304,284	-266,045	-289,351
Total (G/L codes)	-133,925	-107,212	-158,987	-272,703	-304,284	-266,045	-289,351
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-133,925**	**-107,212**	**-158,987**	**-272,703**	**-304,284**	**-266,045**	**-289,351**
Total (G/L codes)	**-133,925**	**-107,212**	**-158,987**	**-272,703**	**-304,284**	**-266,045**	**-289,351**
P2WD VP-Spec Proj							
P2W VP-Special Projects							
Labor	0	182	950	0	0	0	0
Non-Labor	0	26	231	0	0	0	0
Total P2W	0	207	1,181	0	0	0	0
VP-Spec Proj							
Labor	**0**	**182**	**950**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**26**	**231**	**0**	**0**	**0**	**0**
Total VP-Spec Proj	**0**	**207**	**1,181**	**0**	**0**	**0**	**0**
PC0 Customer Service							
PCA Admin-Cust Svc							
Labor	60,194	27,544	74,212	145,805	142,171	168,857	176,938
Non-Labor	22,926	22,088	39,302	82,561	88,202	244,820	241,297
Total PCA	83,120	49,632	113,514	228,366	230,374	413,677	418,234
PCB Cust Acctg & Bill							
Labor	0	800	0	0	49	0	0
Non-Labor	0	186	0	0	36	0	0
Total PCB	0	986	0	0	85	0	0
PCD Credit							
Labor	0	1,987	833	0	0	0	0
Non-Labor	0	495	332	0	0	0	0
Total PCD	0	2,482	1,165	0	0	0	0

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Block: Customer Accounts
Account: 901

HAWAIIAN ELECTRIC COMPANY, INC.
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PCF Customer Field Servic							
Labor	0	4,096	941	0	0	0	0
Non-Labor	0	1,257	486	0	0	0	0
Total PCF	0	5,353	1,426	0	0	0	0
PCG Fld Svc & Collection							
Labor	0	3,272	1,743	0	0	0	0
Non-Labor	0	853	691	0	0	0	0
Total PCG	0	4,125	2,434	0	0	0	0
PCH Customer Assist Ctr							
Labor	0	154	0	0	0	0	0
Non-Labor	0	34	0	0	0	0	0
Total PCH	0	188	0	0	0	0	0
PCM Meter Reading							
Labor	0	333	202	0	0	0	0
Non-Labor	0	107	98	0	0	0	0
Total PCM	0	440	301	0	0	0	0
PCP Pmt Proc & Supp Ctr							
Labor	0	593	440	0	10,330	0	0
Non-Labor	0	142	185	0	7,502	0	0
Total PCP	0	735	626	0	17,832	0	0
PCS Customer Acct Svcs							
Labor	44	3,925	337	0	182	0	0
Non-Labor	21	1,023	122	0	103	0	0
Total PCS	64	4,948	459	0	285	0	0
Customer Service							
Labor	**60,238**	**42,706**	**78,708**	**145,805**	**152,732**	**168,857**	**176,938**
Non-Labor	**22,946**	**26,184**	**41,216**	**82,561**	**95,843**	**244,820**	**241,297**
Total Customer Service	**83,184**	**68,890**	**119,925**	**228,366**	**248,576**	**413,677**	**418,234**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	670,975	894,048	1,010,211	1,199,933	1,386,990	1,130,732	1,528,794
Total PEZ	670,975	894,048	1,010,211	1,199,933	1,386,990	1,130,732	1,528,794

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**670,975**	**894,048**	**1,010,211**	**1,199,933**	**1,386,990**	**1,130,732**	**1,528,794**
Total Info Tech & Svcs	**670,975**	**894,048**	**1,010,211**	**1,199,933**	**1,386,990**	**1,130,732**	**1,528,794**
Total Account							
Labor	**60,238**	**42,888**	**79,658**	**145,805**	**152,732**	**168,857**	**176,938**
Non-Labor	**559,996**	**813,045**	**892,672**	**1,009,791**	**1,178,548**	**1,109,507**	**1,480,739**
Total 901	**620,234**	**855,933**	**972,330**	**1,155,596**	**1,331,281**	**1,278,364**	**1,657,677**
902 METER READING EXPENSES							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-948,184	-746,390	-918,722	-1,235,791	-1,337,315	-1,517,655	-1,527,877
Total (G/L codes)	-948,184	-746,390	-918,722	-1,235,791	-1,337,315	-1,517,655	-1,527,877
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-948,184**	**-746,390**	**-918,722**	**-1,235,791**	**-1,337,315**	**-1,517,655**	**-1,527,877**
Total (G/L codes)	**-948,184**	**-746,390**	**-918,722**	**-1,235,791**	**-1,337,315**	**-1,517,655**	**-1,527,877**
PA0 General Accounting							
PAD Cost Accounting							
Labor	115	0	0	0	0	0	0
Non-Labor	51	0	0	0	0	0	0
Total PAD	166	0	0	0	0	0	0
General Accounting							
Labor	**115**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**51**	**0**	**0**	**0**	**0**	**0**	**0**
Total General Accounting	**166**	**0**	**0**	**0**	**0**	**0**	**0**
PB9 Engineering							
PBT Structural							
Labor	337	0	0	0	0	0	0
Non-Labor	315	0	0	0	0	0	0
Total PBT	651	0	0	0	0	0	0

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Block: Customer Accounts
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HAWAIIAN ELECTRIC COMPANY, INC.
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PBY Substn, Protect & Tel							
Labor	168	0	0	0	0	0	0
Non-Labor	157	0	0	0	0	0	0
Total PBY	325	0	0	0	0	0	0
Engineering							
Labor	**504**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**472**	**0**	**0**	**0**	**0**	**0**	**0**
Total Engineering	**976**	**0**	**0**	**0**	**0**	**0**	**0**
PC0 Customer Service							
PCA Admin-Cust Svc							
Labor	598	0	0	0	0	0	0
Non-Labor	5,967	0	0	0	0	0	0
Total PCA	6,565	0	0	0	0	0	0
PCB Cust Acctg & Bill							
Labor	34,733	33,694	28,257	30,961	10,070	18,974	23,898
Non-Labor	17,824	30,358	36,429	58,248	14,871	39,477	43,744
Total PCB	52,557	64,053	64,686	89,209	24,941	58,451	67,642
PCF Customer Field Servic							
Labor	18,871	26,066	22,730	26,133	19,431	26,624	36,324
Non-Labor	12,134	14,695	11,844	14,747	16,607	12,393	14,922
Total PCF	31,005	40,761	34,574	40,880	36,038	39,017	51,246
PCG Fld Svc & Collection							
Labor	323,129	437,394	330,810	317,266	318,703	400,521	517,684
Non-Labor	191,801	281,527	206,790	235,704	245,316	334,548	377,313
Total PCG	514,930	718,921	537,600	552,969	564,019	735,069	894,997
PCH Customer Assist Ctr							
Labor	0	0	0	0	0	0	0
Non-Labor	0	66	0	0	0	0	0
Total PCH	0	66	0	0	0	0	0
PCM Meter Reading							
Labor	1,463,115	1,447,104	1,453,946	1,708,522	1,782,763	2,181,493	2,430,287
Non-Labor	916,935	819,342	928,997	1,254,597	1,406,320	1,564,215	1,571,341
Total PCM	2,380,050	2,266,446	2,382,942	2,963,119	3,189,083	3,745,708	4,001,628

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Block: Customer Accounts
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PCP Pmt Proc & Supp Ctr							
Labor	0	0	12	4,593	1	0	0
Non-Labor	0	0	11	3,085	0	0	0
Total PCP	0	0	23	7,678	1	0	0
PCS Customer Acct Svcs							
Labor	0	12,506	5,221	499	174	7,346	7,622
Non-Labor	0	3,618	2,363	300	110	3,618	3,394
Total PCS	0	16,124	7,584	799	284	10,964	11,016
Customer Service							
Labor	**1,840,445**	**1,956,764**	**1,840,976**	**2,087,974**	**2,131,143**	**2,634,958**	**3,015,815**
Non-Labor	**1,144,662**	**1,149,606**	**1,186,433**	**1,566,680**	**1,683,225**	**1,954,250**	**2,010,715**
Total Customer Service	**2,985,107**	**3,106,370**	**3,027,409**	**3,654,654**	**3,814,368**	**4,589,208**	**5,026,530**
PD9 Constr & Maint							
PDJ West Overhead							
Labor	0	0	4,223	0	-1,741	0	0
Non-Labor	0	0	5,545	0	-2,293	0	0
Total PDJ	0	0	9,768	0	-4,033	0	0
Constr & Maint							
Labor	**0**	**0**	**4,223**	**0**	**-1,741**	**0**	**0**
Non-Labor	**0**	**0**	**5,545**	**0**	**-2,293**	**0**	**0**
Total Constr & Maint	**0**	**0**	**9,768**	**0**	**-4,033**	**0**	**0**
PE0 Info Tech & Svcs							
PEC Customer Care							
Labor	46	0	0	0	0	0	0
Non-Labor	19	0	0	0	0	0	0
Total PEC	66	0	0	0	0	0	0
PED Development Svcs							
Labor	1,084	0	0	0	0	0	0
Non-Labor	439	0	0	0	0	0	0
Total PED	1,524	0	0	0	0	0	0
PEM Mailing Services							
Labor	0	2,755	0	0	0	0	0
Non-Labor	0	934	0	0	0	0	0
Total PEM	0	3,689	0	0	0	0	0

E1
Block: Customer Accounts
Account: 902

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PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	38,765	45,348	63,548	49,601	39,066	51,816	45,876
Total PEZ	38,765	45,348	63,548	49,601	39,066	51,816	45,876
Info Tech & Svcs							
Labor	**1,131**	**2,755**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**39,224**	**46,282**	**63,548**	**49,601**	**39,066**	**51,816**	**45,876**
Total Info Tech & Svcs	**40,355**	**49,037**	**63,548**	**49,601**	**39,066**	**51,816**	**45,876**
PF1 Workfce Staff & Dev							
PFI Org Development							
Labor	199	0	0	0	0	0	0
Non-Labor	78	0	0	0	0	0	0
Total PFI	277	0	0	0	0	0	0
Workfce Staff & Dev							
Labor	**199**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**78**	**0**	**0**	**0**	**0**	**0**	**0**
Total Workfce Staff & Dev	**277**	**0**	**0**	**0**	**0**	**0**	**0**
PH9 Sfty Sec & Facil							
PHS Security							
Labor	0	0	1,472	0	0	0	0
Non-Labor	0	0	853	0	0	0	0
Total PHS	0	0	2,325	0	0	0	0
Sfty Sec & Facil							
Labor	**0**	**0**	**1,472**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**853**	**0**	**0**	**0**	**0**
Total Sfty Sec & Facil	**0**	**0**	**2,325**	**0**	**0**	**0**	**0**
PNCD Legal							
PNL Land & Rights of Way							
Labor	284	0	0	0	0	0	0
Non-Labor	132	0	0	0	0	0	0
Total PNL	416	0	0	0	0	0	0

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Legal							
Labor	**284**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**132**	**0**	**0**	**0**	**0**	**0**	**0**
Total Legal	**416**	**0**	**0**	**0**	**0**	**0**	**0**
PP0 Industrial Relations							
PPI Labor Rel & Wage Adm							
Labor	124	0	0	0	0	0	0
Non-Labor	51	0	0	0	0	0	0
Total PPI	176	0	0	0	0	0	0
Industrial Relations							
Labor	**124**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**51**	**0**	**0**	**0**	**0**	**0**	**0**
Total Industrial Relations	**176**	**0**	**0**	**0**	**0**	**0**	**0**
PQCD Corp Communications							
PQC Corp Communications							
Labor	147	0	0	0	0	0	0
Non-Labor	64	0	0	0	0	0	0
Total PQC	210	0	0	0	0	0	0
Corp Communications							
Labor	**147**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**64**	**0**	**0**	**0**	**0**	**0**	**0**
Total Corp Communicatio	**210**	**0**	**0**	**0**	**0**	**0**	**0**
PSMD Fcsts & Research							
PSM Forecasts & Research							
Labor	350	0	0	0	0	0	0
Non-Labor	132	0	0	0	0	0	0
Total PSM	482	0	0	0	0	0	0
Fcsts & Research							
Labor	**350**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**132**	**0**	**0**	**0**	**0**	**0**	**0**
Total Fcsts & Research	**482**	**0**	**0**	**0**	**0**	**0**	**0**

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PV9 Support Services							
PVP Purchasing							
Labor	0	0	0	0	0	0	0
Non-Labor	252	0	0	0	0	0	0
Total PVP	252	0	0	0	0	0	0
Support Services							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**252**	**0**	**0**	**0**	**0**	**0**	**0**
Total Support Services	**252**	**0**	**0**	**0**	**0**	**0**	**0**
PW9 Cust Installations							
PWA Admin-CID							
Labor	153	0	0	0	0	0	0
Non-Labor	303	0	0	0	0	0	0
Total PWA	456	0	0	0	0	0	0
PWX Engineering & Meter							
Labor	3,233	3,237	5,517	2,460	4,059	0	0
Non-Labor	1,230	919	2,135	1,142	2,050	0	0
Total PWX	4,463	4,156	7,652	3,602	6,109	0	0
Cust Installations							
Labor	**3,387**	**3,237**	**5,517**	**2,460**	**4,059**	**0**	**0**
Non-Labor	**1,533**	**919**	**2,135**	**1,142**	**2,050**	**0**	**0**
Total Cust Installations	**4,919**	**4,156**	**7,652**	**3,602**	**6,109**	**0**	**0**
Total Account							
Labor	**1,846,686**	**1,962,756**	**1,852,188**	**2,090,434**	**2,133,461**	**2,634,958**	**3,015,815**
Non-Labor	**238,465**	**450,417**	**339,793**	**381,632**	**384,732**	**488,411**	**528,714**
Total 902	**2,085,151**	**2,413,173**	**2,191,981**	**2,472,066**	**2,518,194**	**3,123,369**	**3,544,529**

903 CUSTOMER RECORDS & COLLECT EXP

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-1,730,083	-1,146,887	-1,640,649	-2,038,200	-2,567,776	-3,062,125	-2,600,632
Total (G/L codes)	-1,730,083	-1,146,887	-1,640,649	-2,038,200	-2,567,776	-3,062,125	-2,600,632

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(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-1,730,083**	**-1,146,887**	**-1,640,649**	**-2,038,200**	**-2,567,776**	**-3,062,125**	**-2,600,632**
Total (G/L codes)	**-1,730,083**	**-1,146,887**	**-1,640,649**	**-2,038,200**	**-2,567,776**	**-3,062,125**	**-2,600,632**
P6VD VP-Corp Excellence							
P6V VP-Corp Excellence							
Labor	0	160	0	0	0	0	0
Non-Labor	0	24	0	0	0	0	0
Total P6V	0	183	0	0	0	0	0
VP-Corp Excellence							
Labor	**0**	**160**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**24**	**0**	**0**	**0**	**0**	**0**
Total VP-Corp Excellence	**0**	**183**	**0**	**0**	**0**	**0**	**0**
PA0 General Accounting							
PAA Admin-Gen Acctg							
Labor	56	0	0	0	0	0	0
Non-Labor	23	0	0	0	0	0	0
Total PAA	78	0	0	0	0	0	0
PAT Property Accounting							
Labor	53	0	0	0	0	0	0
Non-Labor	22	0	0	0	0	0	0
Total PAT	76	0	0	0	0	0	0
General Accounting							
Labor	**109**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**45**	**0**	**0**	**0**	**0**	**0**	**0**
Total General Accounting	**154**	**0**	**0**	**0**	**0**	**0**	**0**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	0	0	0	0	0	1,202	1,233
Non-Labor	0	0	0	0	0	1,388	1,360
Total PBA	0	0	0	0	0	2,589	2,593

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PBE T&D Engineering							
Labor	959	216	236	4,360	430	11,710	12,411
Non-Labor	684	129	138	5,975	524	17,287	16,966
Total PBE	1,643	345	373	10,335	954	28,997	29,377
PBP Project Mgt Division							
Labor	127	0	0	995	1,000	34,976	34,176
Non-Labor	138	0	0	41,204	24,832	45,835	63,600
Total PBP	265	0	0	42,198	25,832	80,811	97,776
PBT Structural							
Labor	356	0	9,599	1,017	0	0	0
Non-Labor	334	0	7,302	1,324	0	24	8
Total PBT	690	0	16,901	2,340	0	24	8
PBY Substn, Protect & Tel							
Labor	398	0	0	0	0	0	0
Non-Labor	368	0	0	0	0	0	0
Total PBY	766	0	0	0	0	0	0
PBZ T&D Technical Svcs							
Labor	0	0	0	256	85	5,449	5,734
Non-Labor	0	0	0	288	110	7,322	7,186
Total PBZ	0	0	0	544	195	12,771	12,920
Engineering							
Labor	**1,840**	**216**	**9,835**	**6,627**	**1,515**	**53,337**	**53,554**
Non-Labor	**1,523**	**129**	**7,439**	**48,791**	**25,466**	**71,855**	**89,120**
Total Engineering	**3,363**	**345**	**17,274**	**55,418**	**26,981**	**125,193**	**142,674**
PC0 Customer Service							
PCA Admin-Cust Svc							
Labor	152,055	233,590	173,661	105,498	123,509	218,461	153,700
Non-Labor	713,033	715,382	983,269	548,083	239,221	1,961,846	3,111,354
Total PCA	865,088	948,972	1,156,930	653,581	362,730	2,180,307	3,265,053
PCB Cust Acctg & Bill							
Labor	293,656	264,910	292,478	274,481	304,152	316,190	293,740
Non-Labor	126,400	85,582	118,245	139,542	178,386	188,003	164,064
Total PCB	420,056	350,492	410,723	414,023	482,538	504,192	457,804

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PCD Credit							
Labor	158,520	200,431	255,685	188,445	218,969	303,184	229,991
Non-Labor	137,194	154,752	193,050	193,596	208,464	317,661	274,051
Total PCD	295,714	355,183	448,735	382,041	427,433	620,845	504,042
PCF Customer Field Servic							
Labor	77,230	165,367	232,037	164,810	129,344	301,570	266,529
Non-Labor	33,539	50,725	100,408	91,447	91,276	180,056	168,546
Total PCF	110,769	216,092	332,445	256,257	220,620	481,626	435,075
PCG Fld Svc & Collection							
Labor	574,162	627,598	764,035	769,810	855,688	780,315	666,043
Non-Labor	336,705	263,036	369,451	495,323	590,010	573,542	492,067
Total PCG	910,867	890,633	1,133,485	1,265,132	1,445,699	1,353,857	1,158,110
PCH Customer Assist Ctr							
Labor	1,474,029	1,614,027	1,653,336	1,606,958	1,785,465	1,709,057	1,764,369
Non-Labor	637,897	567,461	665,390	783,136	1,252,780	1,040,378	988,085
Total PCH	2,111,926	2,181,488	2,318,726	2,390,094	3,038,245	2,749,435	2,752,454
PCM Meter Reading							
Labor	35,409	29,437	30,914	31,617	83,624	50,562	52,098
Non-Labor	17,540	10,517	14,391	18,903	52,317	28,952	28,001
Total PCM	52,948	39,954	45,306	50,520	135,941	79,514	80,099
PCP Pmt Proc & Supp Ctr							
Labor	634,647	620,788	608,148	591,114	645,025	1,124,186	1,015,477
Non-Labor	1,843,932	1,822,333	1,785,043	1,968,839	2,170,737	2,619,473	2,443,874
Total PCP	2,478,579	2,443,120	2,393,191	2,559,953	2,815,762	3,743,658	3,459,351
PCS Customer Acct Svcs							
Labor	197,715	161,108	250,842	191,501	148,167	359,331	386,178
Non-Labor	79,815	57,973	111,049	104,291	104,185	184,514	200,402
Total PCS	277,530	219,080	361,891	295,792	252,352	543,845	586,580
Customer Service							
Labor	**3,597,423**	**3,917,255**	**4,261,136**	**3,924,234**	**4,293,944**	**5,162,855**	**4,828,125**
Non-Labor	**3,926,054**	**3,727,759**	**4,340,295**	**4,343,159**	**4,887,376**	**7,094,424**	**7,870,443**
Total Customer Service	**7,523,478**	**7,645,014**	**8,601,431**	**8,267,393**	**9,181,320**	**12,257,279**	**12,698,568**

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PD9 Constr & Maint							
PDD Training Section							
Labor	465	495	155	0	0	0	0
Non-Labor	511	658	281	0	0	0	0
Total PDD	976	1,154	435	0	0	0	0
PDF Field Operation							
Labor	0	0	332	-5	0	0	0
Non-Labor	0	0	488	0	0	0	0
Total PDF	0	0	821	-6	0	0	0
PDJ West Overhead							
Labor	11,809	11,170	10,469	18,831	9,640	0	0
Non-Labor	10,291	8,729	11,128	21,732	11,597	0	0
Total PDJ	22,100	19,899	21,597	40,563	21,236	0	0
PDK East Overhead-Koolau							
Labor	2,097	3,465	2,064	3,820	1,550	0	0
Non-Labor	1,914	2,676	2,222	4,494	1,780	0	0
Total PDK	4,011	6,141	4,286	8,314	3,330	0	0
PDL East Overhead-Ward							
Labor	4,197	2,945	2,818	6,130	3,466	0	0
Non-Labor	3,365	2,315	2,842	7,288	4,319	0	0
Total PDL	7,563	5,260	5,660	13,417	7,785	0	0
PDS Operations							
Labor	0	107	71	129	0	0	0
Non-Labor	0	117	94	171	0	0	0
Total PDS	0	224	165	300	0	0	0
Constr & Maint							
Labor	**18,569**	**18,182**	**15,909**	**28,904**	**14,656**	**0**	**0**
Non-Labor	**16,081**	**14,496**	**17,054**	**33,684**	**17,696**	**0**	**0**
Total Constr & Maint	**34,650**	**32,678**	**32,964**	**62,588**	**32,352**	**0**	**0**
PE0 Info Tech & Svcs							
PEC Customer Care							
Labor	178	0	0	0	0	0	0
Non-Labor	64	0	0	0	0	0	0
Total PEC	241	0	0	0	0	0	0

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PED Development Svcs							
Labor	303	0	0	0	0	0	0
Non-Labor	125	0	0	0	0	0	0
Total PED	428	0	0	0	0	0	0
PEI Infrastruct & Oper							
Labor	63	0	0	0	0	0	0
Non-Labor	17,470	0	0	0	0	0	0
Total PEI	17,533	0	0	0	0	0	0
PEM Mailing Services							
Labor	78,888	54,420	92,062	93,953	98,312	115,685	0
Non-Labor	46,450	75,822	75,594	87,168	102,841	94,550	6,724
Total PEM	125,338	130,242	167,656	181,121	201,154	210,235	6,724
PEP Project & Bus Mgt							
Labor	0	0	0	0	0	0	0
Non-Labor	43,282	43,282	40,909	2,468	0	0	0
Total PEP	43,282	43,282	40,909	2,468	0	0	0
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	279,886	316,014	396,547	468,295	508,748	600,512	501,654
Total PEZ	279,886	316,014	396,547	468,295	508,748	600,512	501,654
Info Tech & Svcs							
Labor	**79,431**	**54,420**	**92,062**	**93,953**	**98,312**	**115,685**	**0**
Non-Labor	**387,278**	**435,119**	**513,050**	**557,931**	**611,590**	**695,062**	**508,378**
Total Info Tech & Svcs	**466,709**	**489,539**	**605,112**	**651,884**	**709,902**	**810,747**	**508,378**
PF1 Workfce Staff & Dev							
PFD Client Svcs & Consult							
Labor	39	0	0	0	0	0	0
Non-Labor	16	0	0	0	0	0	0
Total PFD	55	0	0	0	0	0	0
PFI Org Development							
Labor	121	0	0	0	0	0	0
Non-Labor	59	0	0	0	0	0	0
Total PFI	180	0	0	0	0	0	0

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Workfce Staff & Dev							
Labor	**160**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**75**	**0**	**0**	**0**	**0**	**0**	**0**
Total Workfce Staff & Dev	**235**	**0**	**0**	**0**	**0**	**0**	**0**
PFBD Comp & Benefits							
PFB Employee Benefits							
Labor	150	0	0	0	0	0	0
Non-Labor	59	0	0	0	0	0	0
Total PFB	208	0	0	0	0	0	0
Comp & Benefits							
Labor	**150**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**59**	**0**	**0**	**0**	**0**	**0**	**0**
Total Comp & Benefits	**208**	**0**	**0**	**0**	**0**	**0**	**0**
PH9 Sfty Sec & Facil							
PHB Facilities Operation							
Labor	0	512	0	0	0	0	0
Non-Labor	0	154	0	0	0	0	0
Total PHB	0	666	0	0	0	0	0
Sfty Sec & Facil							
Labor	**0**	**512**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**154**	**0**	**0**	**0**	**0**	**0**
Total Sfty Sec & Facil	**0**	**666**	**0**	**0**	**0**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKB Admin-MgtAcc FinSvc							
Labor	41	0	0	0	0	0	0
Non-Labor	21	0	0	0	0	0	0
Total PKB	63	0	0	0	0	0	0
PKC Budgets							
Labor	59	0	0	0	0	0	0
Non-Labor	23	0	0	0	0	0	0
Total PKC	82	0	0	0	0	0	0

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PKF Financial Analysis							
Labor	55	0	0	0	0	0	0
Non-Labor	23	0	0	0	0	0	0
Total PKF	77	0	0	0	0	0	0
Mgt Acctg & Fin Svcs							
Labor	**155**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**67**	**0**	**0**	**0**	**0**	**0**	**0**
Total Mgt Acctg & Fin Svc	**222**	**0**	**0**	**0**	**0**	**0**	**0**
PNCD Legal							
PNC Legal							
Labor	18,354	7,556	11,026	14,159	11,297	20,751	21,453
Non-Labor	5,670	1,666	3,048	4,851	4,155	8,254	7,777
Total PNC	24,024	9,222	14,074	19,010	15,452	29,006	29,230
PNL Land & Rights of Way							
Labor	0	0	0	0	0	3,673	3,811
Non-Labor	0	0	0	0	0	1,809	1,697
Total PNL	0	0	0	0	0	5,482	5,508
Legal							
Labor	**18,354**	**7,556**	**11,026**	**14,159**	**11,297**	**24,424**	**25,264**
Non-Labor	**5,670**	**1,666**	**3,048**	**4,851**	**4,155**	**10,063**	**9,474**
Total Legal	**24,024**	**9,222**	**14,074**	**19,010**	**15,452**	**34,487**	**34,738**
PNPD Regulatory Affairs							
PNP Regulatory Affairs							
Labor	327	0	0	0	0	0	0
Non-Labor	114	0	0	0	0	0	0
Total PNP	442	0	0	0	0	0	0
Regulatory Affairs							
Labor	**327**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**114**	**0**	**0**	**0**	**0**	**0**	**0**
Total Regulatory Affairs	**442**	**0**	**0**	**0**	**0**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PQCD Corp Communications							
PQC Corp Communications							
Labor	63	0	0	207	0	0	0
Non-Labor	26	0	0	127	0	0	0
Total PQC	88	0	0	335	0	0	0
Corp Communications							
Labor	**63**	**0**	**0**	**207**	**0**	**0**	**0**
Non-Labor	**26**	**0**	**0**	**127**	**0**	**0**	**0**
Total Corp Communicatio	**88**	**0**	**0**	**335**	**0**	**0**	**0**
PQED Educ & Cons Affairs							
PQE Educ & Cons Affairs							
Labor	481	846	0	0	3,457	1,777	1,843
Non-Labor	804	480	0	-60	2,021	899	843
Total PQE	1,285	1,326	0	-60	5,478	2,676	2,686
Educ & Cons Affairs							
Labor	**481**	**846**	**0**	**0**	**3,457**	**1,777**	**1,843**
Non-Labor	**804**	**480**	**0**	**-60**	**2,021**	**899**	**843**
Total Educ & Cons Affairs	**1,285**	**1,326**	**0**	**-60**	**5,478**	**2,676**	**2,686**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	0	0	200	0	0	0
Non-Labor	41	0	0	351	0	0	0
Total PRA	41	0	0	550	0	0	0
PRC Communications							
Labor	0	0	164	0	0	0	0
Non-Labor	0	0	164	0	0	0	0
Total PRC	0	0	327	0	0	0	0
PRE Operating Engineering							
Labor	0	0	0	35	0	0	0
Non-Labor	0	0	0	47	0	0	0
Total PRE	0	0	0	82	0	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PRS Substation							
Labor	0	0	155	65	0	0	0
Non-Labor	0	0	210	99	0	0	0
Total PRS	0	0	365	164	0	0	0
System Operation							
Labor	**0**	**0**	**319**	**300**	**0**	**0**	**0**
Non-Labor	**41**	**0**	**374**	**497**	**0**	**0**	**0**
Total System Operation	**41**	**0**	**693**	**797**	**0**	**0**	**0**
PS0 Energy Services							
PSA Admin-Engy Svcs							
Labor	0	0	353	80	51	0	0
Non-Labor	0	0	92	33	34	0	0
Total PSA	0	0	445	114	85	0	0
PSD Cust Efficiency Pgms							
Labor	0	0	0	0	411	0	0
Non-Labor	0	0	0	0	166	0	0
Total PSD	0	0	0	0	578	0	0
PSP Pricing							
Labor	479	225	0	0	0	0	0
Non-Labor	163	51	0	0	0	0	0
Total PSP	642	277	0	0	0	0	0
Energy Services							
Labor	**479**	**225**	**353**	**80**	**462**	**0**	**0**
Non-Labor	**163**	**51**	**92**	**33**	**200**	**0**	**0**
Total Energy Services	**642**	**277**	**445**	**114**	**663**	**0**	**0**
PSMD Fcsts & Research							
PSF Forecasts							
Labor	802	0	0	0	0	0	0
Non-Labor	282	0	0	0	0	0	0
Total PSF	1,084	0	0	0	0	0	0
Fcsts & Research							
Labor	**802**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**282**	**0**	**0**	**0**	**0**	**0**	**0**
Total Fcsts & Research	**1,084**	**0**	**0**	**0**	**0**	**0**	**0**

E1
Block: Customer Accounts
Account: 903

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	208	82	0	0	38	0	0
Non-Labor	194	79	0	0	53	0	0
Total PVL	402	161	0	0	91	0	0
Support Services							
Labor	**208**	**82**	**0**	**0**	**38**	**0**	**0**
Non-Labor	**194**	**79**	**0**	**0**	**53**	**0**	**0**
Total Support Services	**402**	**161**	**0**	**0**	**91**	**0**	**0**
PW9 Cust Installations							
PWA Admin-CID							
Labor	-14	0	0	500	0	0	0
Non-Labor	182	0	0	1,460	0	0	0
Total PWA	167	0	0	1,961	0	0	0
PWP Planning & Design							
Labor	24	4,182	389	23,584	671	0	0
Non-Labor	26	2,119	174	43,831	1,415	0	0
Total PWP	50	6,301	563	67,415	2,085	0	0
PWX Engineering & Meter							
Labor	5,388	7,614	8,730	12,933	14,803	0	0
Non-Labor	2,098	2,195	3,333	5,359	7,305	0	0
Total PWX	7,486	9,809	12,063	18,293	22,108	0	0
Cust Installations							
Labor	**5,398**	**11,796**	**9,119**	**37,018**	**15,474**	**0**	**0**
Non-Labor	**2,305**	**4,314**	**3,507**	**50,651**	**8,720**	**0**	**0**
Total Cust Installations	**7,703**	**16,110**	**12,626**	**87,669**	**24,193**	**0**	**0**
Total Account							
Labor	**3,723,950**	**4,011,250**	**4,399,760**	**4,105,483**	**4,439,155**	**5,358,079**	**4,908,785**
Non-Labor	**2,610,697**	**3,037,385**	**3,244,210**	**3,001,465**	**2,989,501**	**4,810,179**	**5,877,626**
Total 903	**6,334,647**	**7,048,635**	**7,643,970**	**7,106,948**	**7,428,656**	**10,168,258**	**10,786,412**

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904 UNCOLLECTIBLE ACCOUNTS

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	6,721	43,185	32,605	80,980	0	0
Total (G/L codes)	0	6,721	43,185	32,605	80,980	0	0
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**6,721**	**43,185**	**32,605**	**80,980**	**0**	**0**
Total (G/L codes)	**0**	**6,721**	**43,185**	**32,605**	**80,980**	**0**	**0**
PC0 Customer Service							
PCA Admin-Cust Svc							
Labor	0	0	0	0	0	0	0
Non-Labor	-20,607	11,702	-20,187	0	0	0	0
Total PCA	-20,607	11,702	-20,187	0	0	0	0
PCD Credit							
Labor	0	0	0	0	0	0	0
Non-Labor	1,035,905	394,262	316,401	1,549,569	895,402	970,400	1,093,596
Total PCD	1,035,905	394,262	316,401	1,549,569	895,402	970,400	1,093,596
Customer Service							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**1,015,298**	**405,964**	**296,214**	**1,549,569**	**895,402**	**970,400**	**1,093,596**
Total Customer Service	**1,015,298**	**405,964**	**296,214**	**1,549,569**	**895,402**	**970,400**	**1,093,596**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**1,015,298**	**412,685**	**339,399**	**1,582,174**	**976,382**	**970,400**	**1,093,596**
Total 904	**1,015,298**	**412,685**	**339,399**	**1,582,174**	**976,382**	**970,400**	**1,093,596**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
905 MISC CUSTOMER ACCOUNTS							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	-362	-441	0	0	0	0
Total (G/L codes)	0	-362	-441	0	0	0	0
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**-362**	**-441**	**0**	**0**	**0**	**0**
Total (G/L codes)	**0**	**-362**	**-441**	**0**	**0**	**0**	**0**
PC0 Customer Service							
PCA Admin-Cust Svc							
Labor	0	108	807	0	0	0	0
Non-Labor	0	37	386	0	0	0	0
Total PCA	0	145	1,193	0	0	0	0
PCS Customer Acct Svcs							
Labor	0	1,642	278	0	0	0	0
Non-Labor	0	326	120	0	0	0	0
Total PCS	0	1,968	398	0	0	0	0
Customer Service							
Labor	**0**	**1,751**	**1,086**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**362**	**505**	**0**	**0**	**0**	**0**
Total Customer Service	**0**	**2,113**	**1,591**	**0**	**0**	**0**	**0**
Total Account							
Labor	**0**	**1,751**	**1,086**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**64**	**0**	**0**	**0**	**0**
Total 905	**0**	**1,751**	**1,150**	**0**	**0**	**0**	**0**
Total Customer Accounts	**10,055,330**	**10,732,176**	**11,148,829**	**12,316,784**	**12,254,512**	**15,540,391**	**17,082,214**

E1
Block: Customer Accounts
Account: 905

HAWAIIAN ELECTRIC COMPANY, INC.
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	2003	2004	2005	2006	2007	2008	2009
Total Customer Accounts							
Labor	**5,630,873**	**6,018,644**	**6,332,692**	**6,341,721**	**6,725,348**	**8,161,893**	**8,101,538**
Non-Labor	**4,424,456**	**4,713,531**	**4,816,138**	**5,975,063**	**5,529,164**	**7,378,497**	**8,980,676**
Grand Total Customer Accounts	**10,055,330**	**10,732,176**	**11,148,829**	**12,316,784**	**12,254,512**	**15,540,391**	**17,082,214**

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Customer Services							
909 SUPERVISION- CUST SERVICE EXP							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	-21,330	-59,410	-66,918	-82,394	-114,974	-109,838
Total (G/L codes)	0	-21,330	-59,410	-66,918	-82,394	-114,974	-109,838
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**-21,330**	**-59,410**	**-66,918**	**-82,394**	**-114,974**	**-109,838**
Total (G/L codes)	**0**	**-21,330**	**-59,410**	**-66,918**	**-82,394**	**-114,974**	**-109,838**
P1WD VP-Cust Sol							
P1W VP-Cust Solutions							
Labor	0	76,646	198,576	201,527	219,160	264,554	276,529
Non-Labor	0	21,836	67,142	79,168	97,717	110,024	113,394
Total P1W	0	98,483	265,718	280,695	316,876	374,579	389,923
VP-Cust Sol							
Labor	**0**	**76,646**	**198,576**	**201,527**	**219,160**	**264,554**	**276,529**
Non-Labor	**0**	**21,836**	**67,142**	**79,168**	**97,717**	**110,024**	**113,394**
Total VP-Cust Sol	**0**	**98,483**	**265,718**	**280,695**	**316,876**	**374,579**	**389,923**
PS0 Energy Services							
PSA Admin-Engy Svcs							
Labor	0	37,497	30,397	15,129	19,258	108,292	116,156
Non-Labor	0	8,400	9,142	5,076	7,234	36,616	35,293
Total PSA	0	45,897	39,539	20,205	26,492	144,908	151,449
Energy Services							
Labor	**0**	**37,497**	**30,397**	**15,129**	**19,258**	**108,292**	**116,156**
Non-Labor	**0**	**8,400**	**9,142**	**5,076**	**7,234**	**36,616**	**35,293**
Total Energy Services	**0**	**45,897**	**39,539**	**20,205**	**26,492**	**144,908**	**151,449**

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PSMD Fcsts & Research							
PSF Forecasts							
Labor	0	835	0	0	0	0	0
Non-Labor	0	204	0	0	0	0	0
Total PSF	0	1,039	0	0	0	0	0
Fcsts & Research							
Labor	**0**	**835**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**204**	**0**	**0**	**0**	**0**	**0**
Total Fcsts & Research	**0**	**1,039**	**0**	**0**	**0**	**0**	**0**
PSND Marketing Svcs							
PSN Marketing Services							
Labor	0	0	0	0	614	0	0
Non-Labor	0	0	0	0	365	0	0
Total PSN	0	0	0	0	980	0	0
Marketing Svcs							
Labor	**0**	**0**	**0**	**0**	**614**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**365**	**0**	**0**
Total Marketing Svcs	**0**	**0**	**0**	**0**	**980**	**0**	**0**
Total Account							
Labor	**0**	**114,978**	**228,973**	**216,656**	**239,032**	**372,846**	**392,685**
Non-Labor	**0**	**9,111**	**16,875**	**17,326**	**22,923**	**31,666**	**38,850**
Total 909	**0**	**124,089**	**245,847**	**233,983**	**261,955**	**404,512**	**431,535**
910 CUSTOMER ASSISTANCE EXPENSES							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-1,121,039	-706,903	-1,028,291	-1,299,188	-1,578,482	-1,651,642	-1,599,474
Total (G/L codes)	-1,121,039	-706,903	-1,028,291	-1,299,188	-1,578,482	-1,651,642	-1,599,474
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-1,121,039**	**-706,903**	**-1,028,291**	**-1,299,188**	**-1,578,482**	**-1,651,642**	**-1,599,474**
Total (G/L codes)	**-1,121,039**	**-706,903**	**-1,028,291**	**-1,299,188**	**-1,578,482**	**-1,651,642**	**-1,599,474**

E1
Block: Customer Services
Account: 910

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PA0 General Accounting							
PAT Property Accounting							
Labor	0	0	0	421	0	0	0
Non-Labor	0	0	0	188	0	0	0
Total PAT	0	0	0	609	0	0	0
General Accounting							
Labor	**0**	**0**	**0**	**421**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**188**	**0**	**0**	**0**
Total General Accounting	**0**	**0**	**0**	**609**	**0**	**0**	**0**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	0	0	0	0	234	0	0
Non-Labor	0	0	0	0	454	0	0
Total PBA	0	0	0	0	688	0	0
PBT Structural							
Labor	0	0	0	0	122	0	0
Non-Labor	0	0	0	0	135	0	0
Total PBT	0	0	0	0	257	0	0
PBY Substn, Protect & Tel							
Labor	0	0	10	0	666	0	0
Non-Labor	0	0	1	0	893	0	0
Total PBY	0	0	11	0	1,559	0	0
Engineering							
Labor	**0**	**0**	**10**	**0**	**1,022**	**0**	**0**
Non-Labor	**0**	**0**	**1**	**0**	**1,483**	**0**	**0**
Total Engineering	**0**	**0**	**11**	**0**	**2,504**	**0**	**0**
PC0 Customer Service							
PCD Credit							
Labor	0	0	49	0	0	0	0
Non-Labor	0	0	24	0	0	0	0
Total PCD	0	0	73	0	0	0	0

E1
Block: Customer Services
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PCS Customer Acct Svcs							
Labor	0	0	0	0	1,126	0	0
Non-Labor	0	0	0	0	443	0	0
Total PCS	0	0	0	0	1,569	0	0
Customer Service							
Labor	**0**	**0**	**49**	**0**	**1,126**	**0**	**0**
Non-Labor	**0**	**0**	**24**	**0**	**443**	**0**	**0**
Total Customer Service	**0**	**0**	**73**	**0**	**1,569**	**0**	**0**
PD9 Constr & Maint							
PDD Training Section							
Labor	796	0	0	0	0	0	0
Non-Labor	1,507	0	0	0	0	0	0
Total PDD	2,303	0	0	0	0	0	0
PDJ West Overhead							
Labor	2,994	0	0	0	0	0	0
Non-Labor	3,504	0	0	0	0	0	0
Total PDJ	6,498	0	0	0	0	0	0
PDL East Overhead-Ward							
Labor	0	0	1,097	0	0	0	0
Non-Labor	0	0	1,107	0	0	0	0
Total PDL	0	0	2,204	0	0	0	0
Constr & Maint							
Labor	**3,790**	**0**	**1,097**	**0**	**0**	**0**	**0**
Non-Labor	**5,011**	**0**	**1,107**	**0**	**0**	**0**	**0**
Total Constr & Maint	**8,801**	**0**	**2,204**	**0**	**0**	**0**	**0**
PE0 Info Tech & Svcs							
PEP Project & Bus Mgt							
Labor	0	0	0	0	0	0	0
Non-Labor	114,680	114,680	108,392	6,538	0	0	0
Total PEP	114,680	114,680	108,392	6,538	0	0	0
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	378,648	564,146	471,598	353,290	377,418	373,428	441,060
Total PEZ	378,648	564,146	471,598	353,290	377,418	373,428	441,060

E1
Block: Customer Services
Account: 910

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**493,328**	**678,825**	**579,990**	**359,828**	**377,418**	**373,428**	**441,060**
Total Info Tech & Svcs	**493,328**	**678,825**	**579,990**	**359,828**	**377,418**	**373,428**	**441,060**
PH9 Sfty Sec & Facil							
PHA Admin-Facilities							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	4,338	0	0
Total PHA	0	0	0	0	4,338	0	0
Sfty Sec & Facil							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**4,338**	**0**	**0**
Total Sfty Sec & Facil	**0**	**0**	**0**	**0**	**4,338**	**0**	**0**
PI0 Production							
PIA Admin-PS Services							
Labor	0	164	252	0	0	0	0
Non-Labor	0	54	128	0	0	0	0
Total PIA	0	219	379	0	0	0	0
PIW Waiau Stn Oper							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	-300	0	0	0	0
Total PIW	0	0	-300	0	0	0	0
Production							
Labor	**0**	**164**	**252**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**54**	**-173**	**0**	**0**	**0**	**0**
Total Production	**0**	**219**	**79**	**0**	**0**	**0**	**0**
PJ0 Environmental							
PJB Air Quality & Noise							
Labor	330	0	0	0	0	0	0
Non-Labor	91	0	0	0	0	0	0
Total PJB	421	0	0	0	0	0	0

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PJW Water & Haz Mat							
Labor	0	0	31	0	0	0	0
Non-Labor	0	0	10	0	0	0	0
Total PJW	0	0	42	0	0	0	0
Environmental							
Labor	**330**	**0**	**31**	**0**	**0**	**0**	**0**
Non-Labor	**91**	**0**	**10**	**0**	**0**	**0**	**0**
Total Environmental	**421**	**0**	**42**	**0**	**0**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKF Financial Analysis							
Labor	0	0	3,263	653	453	0	0
Non-Labor	0	0	1,183	290	234	0	0
Total PKF	0	0	4,446	943	687	0	0
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**3,263**	**653**	**453**	**0**	**0**
Non-Labor	**0**	**0**	**1,183**	**290**	**234**	**0**	**0**
Total Mgt Acctg & Fin Svc	**0**	**0**	**4,446**	**943**	**687**	**0**	**0**
PNCD Legal							
PNC Legal							
Labor	43,403	33,981	54,811	68,973	76,524	43,255	44,707
Non-Labor	12,660	7,343	14,497	22,622	27,264	16,513	15,574
Total PNC	56,063	41,324	69,308	91,595	103,788	59,768	60,281
PNL Land & Rights of Way							
Labor	864	416	142	0	81	3,214	796
Non-Labor	359	143	59	0	46	1,583	354
Total PNL	1,222	560	201	0	127	4,797	1,150
Legal							
Labor	**44,266**	**34,397**	**54,953**	**68,973**	**76,605**	**46,469**	**45,502**
Non-Labor	**13,019**	**7,486**	**14,556**	**22,622**	**27,310**	**18,096**	**15,928**
Total Legal	**57,285**	**41,883**	**69,509**	**91,595**	**103,915**	**64,564**	**61,431**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PNGD Energy Projects							
PNG EnergyProjects							
Labor	28,135	26,989	23,311	6,944	6,236	0	0
Non-Labor	8,082	9,610	8,440	2,738	2,805	0	0
Total PNG	36,218	36,599	31,752	9,682	9,041	0	0
Energy Projects							
Labor	**28,135**	**26,989**	**23,311**	**6,944**	**6,236**	**0**	**0**
Non-Labor	**8,082**	**9,610**	**8,440**	**2,738**	**2,805**	**0**	**0**
Total Energy Projects	**36,218**	**36,599**	**31,752**	**9,682**	**9,041**	**0**	**0**
PNPD Regulatory Affairs							
PNP Regulatory Affairs							
Labor	129	0	210	23	0	0	0
Non-Labor	42	0	68	15	0	0	0
Total PNP	171	0	278	38	0	0	0
Regulatory Affairs							
Labor	**129**	**0**	**210**	**23**	**0**	**0**	**0**
Non-Labor	**42**	**0**	**68**	**15**	**0**	**0**	**0**
Total Regulatory Affairs	**171**	**0**	**278**	**38**	**0**	**0**	**0**
PNRD Technology							
PNR Technology							
Labor	928	1,367	1,657	520	760	0	0
Non-Labor	367	423	578	223	373	0	0
Total PNR	1,296	1,789	2,235	743	1,133	0	0
Technology							
Labor	**928**	**1,367**	**1,657**	**520**	**760**	**0**	**0**
Non-Labor	**367**	**423**	**578**	**223**	**373**	**0**	**0**
Total Technology	**1,296**	**1,789**	**2,235**	**743**	**1,133**	**0**	**0**
PQCD Corp Communications							
PQC Corp Communications							
Labor	172,742	176,820	199,837	202,142	192,754	182,396	201,138
Non-Labor	217,403	195,388	204,404	218,624	216,162	221,845	216,980
Total PQC	390,145	372,209	404,240	420,767	408,917	404,240	418,118

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Corp Communications							
Labor	**172,742**	**176,820**	**199,837**	**202,142**	**192,754**	**182,396**	**201,138**
Non-Labor	**217,403**	**195,388**	**204,404**	**218,624**	**216,162**	**221,845**	**216,980**
Total Corp Communicatio	**390,145**	**372,209**	**404,240**	**420,767**	**408,917**	**404,240**	**418,118**
PQED Educ & Cons Affairs							
PQE Educ & Cons Affairs							
Labor	254,322	249,777	300,343	318,698	340,192	401,363	453,330
Non-Labor	221,845	207,307	296,093	379,047	410,415	495,258	481,980
Total PQE	476,167	457,084	596,437	697,745	750,606	896,621	935,310
Educ & Cons Affairs							
Labor	**254,322**	**249,777**	**300,343**	**318,698**	**340,192**	**401,363**	**453,330**
Non-Labor	**221,845**	**207,307**	**296,093**	**379,047**	**410,415**	**495,258**	**481,980**
Total Educ & Cons Affairs	**476,167**	**457,084**	**596,437**	**697,745**	**750,606**	**896,621**	**935,310**
PR0 System Operation							
PRC Communications							
Labor	4,747	2,438	0	0	79	1,003	1,009
Non-Labor	4,812	2,490	0	0	110	1,371	1,342
Total PRC	9,559	4,928	0	0	189	2,375	2,351
PRD Operating Dispatch							
Labor	38	0	0	0	0	0	0
Non-Labor	34	0	0	0	0	0	0
Total PRD	73	0	0	0	0	0	0
System Operation							
Labor	**4,785**	**2,438**	**0**	**0**	**79**	**1,003**	**1,009**
Non-Labor	**4,847**	**2,490**	**0**	**0**	**110**	**1,371**	**1,342**
Total System Operation	**9,632**	**4,928**	**0**	**0**	**189**	**2,375**	**2,351**
PS0 Energy Services							
PSA Admin-Engy Svcs							
Labor	158,491	130,714	154,492	163,055	185,845	113,500	111,796
Non-Labor	58,480	37,687	57,895	72,070	93,300	71,682	68,008
Total PSA	216,972	168,401	212,387	235,125	279,145	185,182	179,804

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PSD Cust Efficiency Pgms							
Labor	384,341	369,532	566,811	606,727	685,665	774,935	804,591
Non-Labor	5,549,073	6,251,221	7,309,578	10,810,292	17,585,347	21,375,690	20,308,877
Total PSD	5,933,414	6,620,753	7,876,389	11,417,020	18,271,012	22,150,625	21,113,468
PSP Pricing							
Labor	7,907	17,520	32,862	11,746	3,407	3,061	3,970
Non-Labor	44,230	35,834	13,268	4,922	1,586	1,507	4,825
Total PSP	52,137	53,353	46,130	16,668	4,993	4,568	8,795
Energy Services							
Labor	**550,739**	**517,766**	**754,165**	**781,528**	**874,918**	**891,496**	**920,357**
Non-Labor	**5,651,784**	**6,324,741**	**7,380,741**	**10,887,285**	**17,680,232**	**21,448,879**	**20,381,710**
Total Energy Services	**6,202,523**	**6,842,507**	**8,134,906**	**11,668,812**	**18,555,151**	**22,340,375**	**21,302,067**
PSMD Fcsts & Research							
PSF Forecasts							
Labor	579	1,183	0	0	0	0	0
Non-Labor	165	347	0	0	0	0	0
Total PSF	744	1,530	0	0	0	0	0
PSM Forecasts & Research							
Labor	363,329	371,003	408,465	379,485	352,380	357,807	351,897
Non-Labor	511,293	509,587	404,964	719,424	578,722	1,904,425	1,889,058
Total PSM	874,622	880,590	813,429	1,098,909	931,103	2,262,231	2,240,955
Fcsts & Research							
Labor	**363,909**	**372,186**	**408,465**	**379,485**	**352,380**	**357,807**	**351,897**
Non-Labor	**511,458**	**509,934**	**404,964**	**719,424**	**578,722**	**1,904,425**	**1,889,058**
Total Fcsts & Research	**875,366**	**882,120**	**813,429**	**1,098,909**	**931,103**	**2,262,231**	**2,240,955**
PSND Marketing Svcs							
PSN Marketing Services							
Labor	670,614	676,135	766,089	770,395	835,915	788,078	869,375
Non-Labor	296,123	301,855	364,763	407,934	536,553	444,039	550,690
Total PSN	966,738	977,991	1,130,852	1,178,328	1,372,468	1,232,117	1,420,065
Marketing Svcs							
Labor	**670,614**	**676,135**	**766,089**	**770,395**	**835,915**	**788,078**	**869,375**
Non-Labor	**296,123**	**301,855**	**364,763**	**407,934**	**536,553**	**444,039**	**550,690**
Total Marketing Svcs	**966,738**	**977,991**	**1,130,852**	**1,178,328**	**1,372,468**	**1,232,117**	**1,420,065**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PSRD Cust Tech App							
PSR Cust Tech Applicatns							
Labor	643,059	448,914	471,729	435,822	473,724	499,358	563,415
Non-Labor	360,296	262,276	240,759	231,862	266,629	387,783	400,151
Total PSR	1,003,355	711,190	712,488	667,684	740,353	887,141	963,566
Cust Tech App							
Labor	**643,059**	**448,914**	**471,729**	**435,822**	**473,724**	**499,358**	**563,415**
Non-Labor	**360,296**	**262,276**	**240,759**	**231,862**	**266,629**	**387,783**	**400,151**
Total Cust Tech App	**1,003,355**	**711,190**	**712,488**	**667,684**	**740,353**	**887,141**	**963,566**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	0	30	901	61	450	0	0
Non-Labor	0	31	1,013	98	582	0	0
Total PVL	0	61	1,914	159	1,032	0	0
PVP Purchasing							
Labor	0	0	0	0	537	0	0
Non-Labor	1,276	1,467	2,603	3,287	6,470	24,744	25,680
Total PVP	1,276	1,467	2,603	3,287	7,007	24,744	25,680
Support Services							
Labor	**0**	**30**	**901**	**61**	**988**	**0**	**0**
Non-Labor	**1,276**	**1,499**	**3,615**	**3,385**	**7,051**	**24,744**	**25,680**
Total Support Services	**1,276**	**1,529**	**4,516**	**3,446**	**8,039**	**24,744**	**25,680**
PW9 Cust Installations							
PWA Admin-CID							
Labor	0	1,627	0	0	0	0	0
Non-Labor	0	2,891	0	0	0	0	0
Total PWA	0	4,518	0	0	0	0	0
PWP Planning & Design							
Labor	0	0	0	0	0	3,169	1,364
Non-Labor	0	0	0	0	0	7,033	3,431
Total PWP	0	0	0	0	0	10,202	4,795

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PWX Engineering & Meter							
Labor	0	12	164	0	520	0	0
Non-Labor	0	3	62	0	246	0	0
Total PWX	0	15	225	0	766	0	0
Cust Installations							
Labor	**0**	**1,639**	**164**	**0**	**520**	**3,169**	**1,364**
Non-Labor	**0**	**2,894**	**62**	**0**	**246**	**7,033**	**3,431**
Total Cust Installations	**0**	**4,533**	**225**	**0**	**766**	**10,202**	**4,795**
PX0 System Planning							
PYB Generation Planning							
Labor	0	0	0	173	-6	0	0
Non-Labor	0	0	0	68	0	0	0
Total PYB	0	0	0	241	-6	0	0
System Planning							
Labor	**0**	**0**	**0**	**173**	**-6**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**68**	**0**	**0**	**0**
Total System Planning	**0**	**0**	**0**	**241**	**-6**	**0**	**0**
PY9 Pwr Sup Engineering							
PYA Admin-Plng & Engr							
Labor	0	0	0	0	100	0	0
Non-Labor	0	0	0	0	47	0	0
Total PYA	0	0	0	0	147	0	0
PYJ PP Project Mgt							
Labor	0	0	0	0	0	0	0
Non-Labor	0	3,640	2	0	0	0	0
Total PYJ	0	3,640	2	0	0	0	0
PYM PP Mechanical Engr							
Labor	0	0	0	0	0	0	0
Non-Labor	0	356	0	0	0	0	0
Total PYM	0	356	0	0	0	0	0
Pwr Sup Engineering							
Labor	**0**	**0**	**0**	**0**	**100**	**0**	**0**
Non-Labor	**0**	**3,996**	**2**	**0**	**47**	**0**	**0**
Total Pwr Sup Engineering	**0**	**3,996**	**2**	**0**	**147**	**0**	**0**

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PYPD Integrated Res Plng							
PYP Integrated Res Plng							
Labor	0	193	0	513	0	0	0
Non-Labor	0	60	0	294	0	0	0
Total PYP	0	253	0	807	0	0	0
Integrated Res Plng							
Labor	**0**	**193**	**0**	**513**	**0**	**0**	**0**
Non-Labor	**0**	**60**	**0**	**294**	**0**	**0**	**0**
Total Integrated Res Plng	**0**	**253**	**0**	**807**	**0**	**0**	**0**
Total Account							
Labor	**2,737,750**	**2,508,815**	**2,986,526**	**2,966,350**	**3,157,766**	**3,171,139**	**3,407,387**
Non-Labor	**6,663,934**	**7,801,936**	**8,472,897**	**11,934,638**	**18,532,089**	**23,675,258**	**22,808,536**
Total 910	**9,401,683**	**10,310,751**	**11,459,424**	**14,900,988**	**21,689,854**	**26,846,397**	**26,215,923**

911 INFORMATIONAL ADVERTISING EXP

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-4,964	-3,896	-8,616	-5,174	-8,951	-13,563	-14,004
Total (G/L codes)	-4,964	-3,896	-8,616	-5,174	-8,951	-13,563	-14,004
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-4,964**	**-3,896**	**-8,616**	**-5,174**	**-8,951**	**-13,563**	**-14,004**
Total (G/L codes)	**-4,964**	**-3,896**	**-8,616**	**-5,174**	**-8,951**	**-13,563**	**-14,004**
PQCD Corp Communications							
PQC Corp Communications							
Labor	15,059	14,659	24,660	10,501	16,397	22,998	26,287
Non-Labor	53,394	480,822	562,953	192,891	641,446	182,822	1,117,600
Total PQC	68,453	495,481	587,613	203,392	657,843	205,820	1,143,887
Corp Communications							
Labor	**15,059**	**14,659**	**24,660**	**10,501**	**16,397**	**22,998**	**26,287**
Non-Labor	**53,394**	**480,822**	**562,953**	**192,891**	**641,446**	**182,822**	**1,117,600**
Total Corp Communicatio	**68,453**	**495,481**	**587,613**	**203,392**	**657,843**	**205,820**	**1,143,887**

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PQED Educ & Cons Affairs							
PQE Educ & Cons Affairs							
Labor	0	0	0	0	165	0	0
Non-Labor	6,801	0	0	0	87	0	10,256
Total PQE	6,801	0	0	0	252	0	10,256
Educ & Cons Affairs							
Labor	**0**	**0**	**0**	**0**	**165**	**0**	**0**
Non-Labor	**6,801**	**0**	**0**	**0**	**87**	**0**	**10,256**
Total Educ & Cons Affairs	**6,801**	**0**	**0**	**0**	**252**	**0**	**10,256**
PS0 Energy Services							
PSA Admin-Engy Svcs							
Labor	0	0	0	201	0	0	0
Non-Labor	0	0	0	96	0	0	0
Total PSA	0	0	0	297	0	0	0
Energy Services							
Labor	**0**	**0**	**0**	**201**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**96**	**0**	**0**	**0**
Total Energy Services	**0**	**0**	**0**	**297**	**0**	**0**	**0**
PSMD Fcsts & Research							
PSM Forecasts & Research							
Labor	0	0	40	0	0	5,761	5,915
Non-Labor	0	0	13	0	0	2,358	2,217
Total PSM	0	0	53	0	0	8,119	8,131
Fcsts & Research							
Labor	**0**	**0**	**40**	**0**	**0**	**5,761**	**5,915**
Non-Labor	**0**	**0**	**13**	**0**	**0**	**2,358**	**2,217**
Total Fcsts & Research	**0**	**0**	**53**	**0**	**0**	**8,119**	**8,131**
PY9 Pwr Sup Engineering							
PYJ PP Project Mgt							
Labor	-317	0	0	0	0	0	0
Non-Labor	-37	0	0	0	0	0	0
Total PYJ	-354	0	0	0	0	0	0

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Pwr Sup Engineering							
Labor	**-317**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-37**	**0**	**0**	**0**	**0**	**0**	**0**
Total Pwr Sup Engineering	**-354**	**0**	**0**	**0**	**0**	**0**	**0**
Total Account							
Labor	**14,743**	**14,659**	**24,701**	**10,702**	**16,561**	**28,759**	**32,202**
Non-Labor	**55,193**	**476,926**	**554,350**	**187,813**	**632,583**	**171,617**	**1,116,069**
Total 911	**69,936**	**491,585**	**579,051**	**198,514**	**649,144**	**200,376**	**1,148,271**
912 MISC CUSTOMER SERVICE EXPENSES							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-259	-2,580	-577	-16	-106	0	0
Total (G/L codes)	-259	-2,580	-577	-16	-106	0	0
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-259**	**-2,580**	**-577**	**-16**	**-106**	**0**	**0**
Total (G/L codes)	**-259**	**-2,580**	**-577**	**-16**	**-106**	**0**	**0**
PC0 Customer Service							
PCA Admin-Cust Svc							
Labor	704	7,741	1,413	35	211	0	0
Non-Labor	259	3,883	3,912	2,616	754	21,000	21,000
Total PCA	963	11,624	5,325	2,651	965	21,000	21,000
Customer Service							
Labor	**704**	**7,741**	**1,413**	**35**	**211**	**0**	**0**
Non-Labor	**259**	**3,883**	**3,912**	**2,616**	**754**	**21,000**	**21,000**
Total Customer Service	**963**	**11,624**	**5,325**	**2,651**	**965**	**21,000**	**21,000**
Total Account							
Labor	**704**	**7,741**	**1,413**	**35**	**211**	**0**	**0**
Non-Labor	**0**	**1,303**	**3,335**	**2,600**	**648**	**21,000**	**21,000**
Total 912	**704**	**9,044**	**4,748**	**2,635**	**859**	**21,000**	**21,000**

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HAWAIIAN ELECTRIC COMPANY, INC.
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COMPARATIVE

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
Total Customer Services	**9,472,322**	**10,935,468**	**12,289,069**	**15,336,120**	**22,601,812**	**27,472,285**	**27,816,729**
Total Customer Services							
Labor	**2,753,196**	**2,646,193**	**3,241,613**	**3,193,743**	**3,413,570**	**3,572,744**	**3,832,274**
Non-Labor	**6,719,127**	**8,289,276**	**9,047,456**	**12,142,377**	**19,188,242**	**23,899,541**	**23,984,455**
Grand Total Customer Services	**9,472,322**	**10,935,468**	**12,289,069**	**15,336,120**	**22,601,812**	**27,472,285**	**27,816,729**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
A & G Operation							
920 ADMIN & GENL EXP - LABR							
(G/L codes)							
Labor	0	0	0	0	0	1,942,386	2,156,317
Non-Labor	1,656,748	1,562,450	1,486,521	1,658,857	1,813,751	0	0
Total (G/L codes)	1,656,748	1,562,450	1,486,521	1,658,857	1,813,751	1,942,386	2,156,317
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**1,942,386**	**2,156,317**
Non-Labor	**1,656,748**	**1,562,450**	**1,486,521**	**1,658,857**	**1,813,751**	**0**	**0**
Total (G/L codes)	**1,656,748**	**1,562,450**	**1,486,521**	**1,658,857**	**1,813,751**	**1,942,386**	**2,156,317**
P1VD VP-Corp Relations							
P1V VP-Corp Relations							
Labor	179,855	199,621	206,077	190,022	224,686	281,217	361,792
Non-Labor	0	0	0	0	982	0	3,264
Total P1V	179,855	199,621	206,077	190,022	225,669	281,217	365,056
VP-Corp Relations							
Labor	**179,855**	**199,621**	**206,077**	**190,022**	**224,686**	**281,217**	**361,792**
Non-Labor	**0**	**0**	**0**	**0**	**982**	**0**	**3,264**
Total VP-Corp Relations	**179,855**	**199,621**	**206,077**	**190,022**	**225,669**	**281,217**	**365,056**
P1WD VP-Cust Sol							
P1W VP-Cust Solutions							
Labor	0	0	24	105	109	0	0
Non-Labor	0	0	0	0	0	0	0
Total P1W	0	0	24	105	109	0	0
VP-Cust Sol							
Labor	**0**	**0**	**24**	**105**	**109**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total VP-Cust Sol	**0**	**0**	**24**	**105**	**109**	**0**	**0**

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P2VD VP-Energy Delivery							
P2V VP-Energy Delivery							
Labor	208,972	213,751	190,835	187,470	196,774	257,984	271,692
Non-Labor	0	0	0	0	0	0	0
Total P2V	208,972	213,751	190,835	187,470	196,774	257,984	271,692
VP-Energy Delivery							
Labor	**208,972**	**213,751**	**190,835**	**187,470**	**196,774**	**257,984**	**271,692**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total VP-Energy Delivery	**208,972**	**213,751**	**190,835**	**187,470**	**196,774**	**257,984**	**271,692**
P2WD VP-Spec Proj							
P2W VP-Special Projects							
Labor	0	21,459	47,151	50,809	310	0	0
Non-Labor	0	0	0	0	0	0	0
Total P2W	0	21,459	47,151	50,809	310	0	0
VP-Spec Proj							
Labor	**0**	**21,459**	**47,151**	**50,809**	**310**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total VP-Spec Proj	**0**	**21,459**	**47,151**	**50,809**	**310**	**0**	**0**
P3VD VP-Govt & Comm Aff							
P3V VP-Govt & Comm Affai							
Labor	391,175	451,450	520,743	560,855	627,045	565,754	625,927
Non-Labor	0	0	0	0	1,147	0	8,164
Total P3V	391,175	451,450	520,743	560,855	628,192	565,754	634,091
VP-Govt & Comm Aff							
Labor	**391,175**	**451,450**	**520,743**	**560,855**	**627,045**	**565,754**	**625,927**
Non-Labor	**0**	**0**	**0**	**0**	**1,147**	**0**	**8,164**
Total VP-Govt & Comm Aff	**391,175**	**451,450**	**520,743**	**560,855**	**628,192**	**565,754**	**634,091**
P4VD SVP- Fin & Adm							
P4V Sr VP-Finance & Admi							
Labor	278,366	339,638	319,693	356,418	392,467	376,279	401,667
Non-Labor	0	0	0	0	2,455	3,240	11,430
Total P4V	278,366	339,638	319,693	356,418	394,923	379,519	413,097

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SVP- Fin & Adm							
Labor	**278,366**	**339,638**	**319,693**	**356,418**	**392,467**	**376,279**	**401,667**
Non-Labor	**0**	**0**	**0**	**0**	**2,455**	**3,240**	**11,430**
Total SVP- Fin & Adm	**278,366**	**339,638**	**319,693**	**356,418**	**394,923**	**379,519**	**413,097**
P5VD VP-Gen Counsel							
P5V VP-Gen Counsel							
Labor	212,836	215,940	210,490	212,494	202,224	252,387	267,205
Non-Labor	0	0	0	0	421	0	4,410
Total P5V	212,836	215,940	210,490	212,494	202,645	252,387	271,615
VP-Gen Counsel							
Labor	**212,836**	**215,940**	**210,490**	**212,494**	**202,224**	**252,387**	**267,205**
Non-Labor	**0**	**0**	**0**	**0**	**421**	**0**	**4,410**
Total VP-Gen Counsel	**212,836**	**215,940**	**210,490**	**212,494**	**202,645**	**252,387**	**271,615**
P6VD VP-Corp Excellence							
P6V VP-Corp Excellence							
Labor	166,946	185,969	153,090	154,444	189,182	419,829	424,101
Non-Labor	0	0	0	0	1,473	1,932	4,899
Total P6V	166,946	185,969	153,090	154,444	190,655	421,761	429,000
VP-Corp Excellence							
Labor	**166,946**	**185,969**	**153,090**	**154,444**	**189,182**	**419,829**	**424,101**
Non-Labor	**0**	**0**	**0**	**0**	**1,473**	**1,932**	**4,899**
Total VP-Corp Excellence	**166,946**	**185,969**	**153,090**	**154,444**	**190,655**	**421,761**	**429,000**
P7VD VP-Power Supply							
P7V VP-Power Supply							
Labor	179,254	182,029	208,790	209,483	216,382	253,030	368,877
Non-Labor	0	0	0	0	2,455	0	8,164
Total P7V	179,254	182,029	208,790	209,483	218,837	253,030	377,041
VP-Power Supply							
Labor	**179,254**	**182,029**	**208,790**	**209,483**	**216,382**	**253,030**	**368,877**
Non-Labor	**0**	**0**	**0**	**0**	**2,455**	**0**	**8,164**
Total VP-Power Supply	**179,254**	**182,029**	**208,790**	**209,483**	**218,837**	**253,030**	**377,041**

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P8MD Miscellaneous							
P8M Miscellaneous							
Labor	986,244	1,188,277	1,191,898	-624,716	275,558	0	0
Non-Labor	0	0	0	0	0	1,857,270	2,363,556
Total P8M	986,244	1,188,277	1,191,898	-624,716	275,558	1,857,270	2,363,556
Miscellaneous							
Labor	**986,244**	**1,188,277**	**1,191,898**	**-624,716**	**275,558**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**1,857,270**	**2,363,556**
Total Miscellaneous	**986,244**	**1,188,277**	**1,191,898**	**-624,716**	**275,558**	**1,857,270**	**2,363,556**
P8VD Operations							
P8V Sr VP-Operations							
Labor	248,441	267,595	286,828	376,099	308,133	247,826	260,996
Non-Labor	0	0	0	0	0	0	0
Total P8V	248,441	267,595	286,828	376,099	308,133	247,826	260,996
Operations							
Labor	**248,441**	**267,595**	**286,828**	**376,099**	**308,133**	**247,826**	**260,996**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Operations	**248,441**	**267,595**	**286,828**	**376,099**	**308,133**	**247,826**	**260,996**
P9PD President							
P9P President							
Labor	529,246	563,097	673,029	606,897	577,648	407,835	479,028
Non-Labor	0	0	0	33,954	92,951	102,911	182,189
Total P9P	529,246	563,097	673,029	640,852	670,599	510,746	661,217
President							
Labor	**529,246**	**563,097**	**673,029**	**606,897**	**577,648**	**407,835**	**479,028**
Non-Labor	**0**	**0**	**0**	**33,954**	**92,951**	**102,911**	**182,189**
Total President	**529,246**	**563,097**	**673,029**	**640,852**	**670,599**	**510,746**	**661,217**
P9SD SVP-En Sol							
P9S Sr VP-Energy Solution							
Labor	365,539	358,377	394,000	417,545	409,905	371,455	402,617
Non-Labor	28,176	28,176	28,176	26,156	9,382	6,420	16,328
Total P9S	393,715	386,553	422,176	443,701	419,287	377,875	418,945

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SVP-En Sol							
Labor	**365,539**	**358,377**	**394,000**	**417,545**	**409,905**	**371,455**	**402,617**
Non-Labor	**28,176**	**28,176**	**28,176**	**26,156**	**9,382**	**6,420**	**16,328**
Total SVP-En Sol	**393,715**	**386,553**	**422,176**	**443,701**	**419,287**	**377,875**	**418,945**
P9VD EVP - Pub Aff							
P9V EVP-Public Affairs							
Labor	242,547	270,030	292,412	300,925	350,929	322,323	267,307
Non-Labor	0	0	0	0	5,540	0	16,320
Total P9V	242,547	270,030	292,412	300,925	356,469	322,323	283,627
EVP - Pub Aff							
Labor	**242,547**	**270,030**	**292,412**	**300,925**	**350,929**	**322,323**	**267,307**
Non-Labor	**0**	**0**	**0**	**0**	**5,540**	**0**	**16,320**
Total EVP - Pub Aff	**242,547**	**270,030**	**292,412**	**300,925**	**356,469**	**322,323**	**283,627**
P9WD Sr ExecVP							
P9W Sr Executive VP							
Labor	0	0	0	0	0	0	274,884
Non-Labor	0	0	0	0	0	0	113,869
Total P9W	0	0	0	0	0	0	388,753
Sr ExecVP							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**274,884**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**113,869**
Total Sr ExecVP	**0**	**0**	**0**	**0**	**0**	**0**	**388,753**
PA0 General Accounting							
PAA Admin-Gen Acctg							
Labor	324,421	340,605	339,226	346,860	362,937	401,010	424,301
Non-Labor	0	0	0	0	982	1,284	3,276
Total PAA	324,421	340,605	339,226	346,860	363,919	402,294	427,577
PAC Corp Accounting							
Labor	234,801	255,843	259,038	269,783	267,516	290,899	350,262
Non-Labor	0	0	0	0	0	0	0
Total PAC	234,801	255,843	259,038	269,783	267,516	290,899	350,262

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PAD Cost Accounting							
Labor	328,884	317,424	330,760	328,066	312,371	391,814	466,430
Non-Labor	0	0	0	0	0	0	0
Total PAD	328,884	317,424	330,760	328,066	312,371	391,814	466,430
PAT Property Accounting							
Labor	271,821	251,854	272,179	260,503	270,397	275,275	285,013
Non-Labor	0	0	0	0	0	0	0
Total PAT	271,821	251,854	272,179	260,503	270,397	275,275	285,013
General Accounting							
Labor	**1,159,926**	**1,165,727**	**1,201,204**	**1,205,212**	**1,213,221**	**1,358,999**	**1,526,006**
Non-Labor	**0**	**0**	**0**	**0**	**982**	**1,284**	**3,276**
Total General Accounting	**1,159,926**	**1,165,727**	**1,201,204**	**1,205,212**	**1,214,203**	**1,360,283**	**1,529,282**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	59	0	116	69	-77	0	0
Non-Labor	0	0	0	0	0	0	0
Total PBA	59	0	116	69	-77	0	0
PBE T&D Engineering							
Labor	609	3,937	455	0	286	0	0
Non-Labor	0	0	0	0	0	0	0
Total PBE	609	3,937	455	0	286	0	0
PBP Project Mgt Division							
Labor	445	173	-243	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PBP	445	173	-243	0	0	0	0
PBT Structural							
Labor	13,476	8,129	7,574	3,404	4,944	0	34,015
Non-Labor	0	0	0	0	0	0	0
Total PBT	13,476	8,129	7,574	3,404	4,944	0	34,015
PBY Substn, Protect & Tel							
Labor	7,930	1,590	0	2,466	255	0	0
Non-Labor	0	0	0	0	0	0	0
Total PBY	7,930	1,590	0	2,466	255	0	0

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PBZ T&D Technical Svcs							
Labor	5,633	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PBZ	5,633	0	0	0	0	0	0
Engineering							
Labor	**28,151**	**13,829**	**7,901**	**5,939**	**5,408**	**0**	**34,015**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Engineering	**28,151**	**13,829**	**7,901**	**5,939**	**5,408**	**0**	**34,015**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	1,395	909	0	0	121	0	0
Non-Labor	0	0	0	0	0	0	0
Total PDA	1,395	909	0	0	121	0	0
PDD Training Section							
Labor	0	46	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PDD	0	46	0	0	0	0	0
PDJ West Overhead							
Labor	0	175	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PDJ	0	175	0	0	0	0	0
PDK East Overhead-Koolau							
Labor	0	0	0	318	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PDK	0	0	0	318	0	0	0
PDL East Overhead-Ward							
Labor	0	529	0	749	396	0	0
Non-Labor	0	0	0	0	0	0	0
Total PDL	0	529	0	749	396	0	0
Constr & Maint							
Labor	**1,395**	**1,660**	**0**	**1,066**	**517**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Constr & Maint	**1,395**	**1,660**	**0**	**1,066**	**517**	**0**	**0**

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PE0 Info Tech & Svcs							
PEA Admin-Info Tech&Svcs							
Labor	2,260	450	0	0	0	0	0
Non-Labor	7,716	7,716	5,787	0	0	0	0
Total PEA	9,976	8,166	5,787	0	0	0	0
PEB Admin-Off Svcs							
Labor	61,419	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PEB	61,419	0	0	0	0	0	0
PEC Customer Care							
Labor	95,491	124,781	151,378	173,737	216,476	279,080	338,037
Non-Labor	0	0	0	0	0	0	0
Total PEC	95,491	124,781	151,378	173,737	216,476	279,080	338,037
PED Development Svcs							
Labor	2,958	4,095	9,682	15,218	143,019	171,871	210,691
Non-Labor	0	0	0	0	0	0	0
Total PED	2,958	4,095	9,682	15,218	143,019	171,871	210,691
PEI Infrastruct & Oper							
Labor	4,782	69,868	82,556	52,679	17,615	17,047	11,621
Non-Labor	0	0	0	0	0	0	0
Total PEI	4,782	69,868	82,556	52,679	17,615	17,047	11,621
PEM Mailing Services							
Labor	172,542	177,882	188,039	181,022	167,124	317,164	378,792
Non-Labor	0	0	0	0	0	0	0
Total PEM	172,542	177,882	188,039	181,022	167,124	317,164	378,792
PEP Project & Bus Mgt							
Labor	8,578	4,027	2,848	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PEP	8,578	4,027	2,848	0	0	0	0
PER Publish & Recds Svcs							
Labor	197,020	29,477	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PER	197,020	29,477	0	0	0	0	0

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Info Tech & Svcs							
Labor	**545,049**	**410,580**	**434,502**	**422,655**	**544,234**	**785,162**	**939,141**
Non-Labor	**7,716**	**7,716**	**5,787**	**0**	**0**	**0**	**0**
Total Info Tech & Svcs	**552,765**	**418,296**	**440,289**	**422,655**	**544,234**	**785,162**	**939,141**
PF1 Workfce Staff & Dev							
PFA Admin-WFS & Dev							
Labor	277,206	240,898	212,790	182,426	205,313	169,109	241,932
Non-Labor	0	0	0	0	0	0	0
Total PFA	277,206	240,898	212,790	182,426	205,313	169,109	241,932
PFD Client Svcs & Consult							
Labor	321,447	398,417	488,020	452,674	449,336	507,544	637,979
Non-Labor	0	0	0	0	0	0	0
Total PFD	321,447	398,417	488,020	452,674	449,336	507,544	637,979
PFI Org Development							
Labor	170,657	204,092	162,589	171,007	144,448	206,384	719,233
Non-Labor	0	0	0	0	0	0	0
Total PFI	170,657	204,092	162,589	171,007	144,448	206,384	719,233
Workfce Staff & Dev							
Labor	**769,310**	**843,408**	**863,399**	**806,107**	**799,097**	**883,036**	**1,599,144**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Workfce Staff & Dev	**769,310**	**843,408**	**863,399**	**806,107**	**799,097**	**883,036**	**1,599,144**
PFBD Comp & Benefits							
PFB Employee Benefits							
Labor	4,751	14,105	20,084	2,590	772	1,313	1,471
Non-Labor	0	0	0	0	0	0	0
Total PFB	4,751	14,105	20,084	2,590	772	1,313	1,471
PFC Compensation							
Labor	412,305	528,706	542,168	-236,712	92,815	44,804	125,958
Non-Labor	0	0	0	0	0	233,100	252,000
Total PFC	412,305	528,706	542,168	-236,712	92,815	277,904	377,958
PPW Workers Compensati							
Labor	3,354	8,237	8,702	8,392	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PPW	3,354	8,237	8,702	8,392	0	0	0

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Comp & Benefits							
Labor	**420,409**	**551,048**	**570,954**	**-225,730**	**93,587**	**46,117**	**127,429**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**233,100**	**252,000**
Total Comp & Benefits	**420,409**	**551,048**	**570,954**	**-225,730**	**93,587**	**279,217**	**379,429**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	18,931	12,076	14,032	15,171	11,211	3,312	0
Non-Labor	0	0	0	0	0	0	0
Total PFS	18,931	12,076	14,032	15,171	11,211	3,312	0
PHA Admin-Facilities							
Labor	109,094	107,417	114,695	109,559	153,868	92,887	98,540
Non-Labor	0	0	0	0	0	0	0
Total PHA	109,094	107,417	114,695	109,559	153,868	92,887	98,540
PHB Facilities Operation							
Labor	415,764	437,833	435,871	415,985	415,820	601,527	633,208
Non-Labor	0	0	0	0	0	0	0
Total PHB	415,764	437,833	435,871	415,985	415,820	601,527	633,208
PHF Facilities Planning							
Labor	153,840	219,273	243,409	304,181	370,217	331,875	373,288
Non-Labor	0	0	0	0	0	0	0
Total PHF	153,840	219,273	243,409	304,181	370,217	331,875	373,288
PHS Security							
Labor	561,035	361,420	512,383	358,025	284,778	436,562	459,295
Non-Labor	0	0	0	0	0	0	0
Total PHS	561,035	361,420	512,383	358,025	284,778	436,562	459,295
PPH Corp Health & Wellne							
Labor	0	0	0	0	2,190	0	0
Non-Labor	0	0	0	0	0	0	0
Total PPH	0	0	0	0	2,190	0	0
PPW Workers Compensati							
Labor	0	0	0	0	11,885	10,120	7,047
Non-Labor	0	0	0	0	0	0	0
Total PPW	0	0	0	0	11,885	10,120	7,047

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Sfty Sec & Facil							
Labor	**1,258,665**	**1,138,019**	**1,320,390**	**1,202,921**	**1,249,970**	**1,476,283**	**1,571,379**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Sfty Sec & Facil	**1,258,665**	**1,138,019**	**1,320,390**	**1,202,921**	**1,249,970**	**1,476,283**	**1,571,379**
PI0 Production							
PIA Admin-PS Services							
Labor	0	235	1,452	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PIA	0	235	1,452	0	0	0	0
PIB Admin-PS O&M							
Labor	0	7,974	2,633	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PIB	0	7,974	2,633	0	0	0	0
PIT Traveling Maintenance							
Labor	0	0	37	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PIT	0	0	37	0	0	0	0
PIW Waiau Stn Oper							
Labor	248	151	1,887	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PIW	248	151	1,887	0	0	0	0
PIX Waiau Stn Maint							
Labor	0	4,850	12,244	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PIX	0	4,850	12,244	0	0	0	0
PYB Generation Planning							
Labor	52,659	192,035	91,430	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PYB	52,659	192,035	91,430	0	0	0	0
PYT Transmission Plng							
Labor	2,676	10,165	3,090	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PYT	2,676	10,165	3,090	0	0	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Production							
Labor	**55,582**	**215,410**	**112,773**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Production	**55,582**	**215,410**	**112,773**	**0**	**0**	**0**	**0**
PI1D Pwr Supp Svcs							
PIA Admin-PS Services							
Labor	0	0	0	2,776	4,029	0	6,029
Non-Labor	0	0	0	0	0	0	0
Total PIA	0	0	0	2,776	4,029	0	6,029
Pwr Supp Svcs							
Labor	**0**	**0**	**0**	**2,776**	**4,029**	**0**	**6,029**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Pwr Supp Svcs	**0**	**0**	**0**	**2,776**	**4,029**	**0**	**6,029**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	0	181	6,167	0
Non-Labor	0	0	0	0	0	0	0
Total PIB	0	0	0	0	181	6,167	0
PIX Waiau Stn Maint							
Labor	0	0	0	1,975	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PIX	0	0	0	1,975	0	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**1,975**	**181**	**6,167**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Pwr Supp O&M	**0**	**0**	**0**	**1,975**	**181**	**6,167**	**0**
PJ0 Environmental							
PJA Admin-Environ							
Labor	87,560	99,386	72,439	62,232	68,504	95,505	103,471
Non-Labor	0	0	0	0	0	0	0
Total PJA	87,560	99,386	72,439	62,232	68,504	95,505	103,471

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PJB Air Quality & Noise							
Labor	23,957	12,158	25,929	11,621	19,467	31,951	31,411
Non-Labor	0	0	0	0	0	0	0
Total PJB	23,957	12,158	25,929	11,621	19,467	31,951	31,411
PJC Chemistry							
Labor	16,021	27,561	11,970	2,718	4,113	20,562	27,034
Non-Labor	0	0	0	0	0	0	0
Total PJC	16,021	27,561	11,970	2,718	4,113	20,562	27,034
PJW Water & Haz Mat							
Labor	41,508	48,424	52,968	69,331	64,423	67,595	66,631
Non-Labor	0	0	0	0	0	0	0
Total PJW	41,508	48,424	52,968	69,331	64,423	67,595	66,631
Environmental							
Labor	**169,046**	**187,529**	**163,306**	**145,902**	**156,507**	**215,614**	**228,548**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Environmental	**169,046**	**187,529**	**163,306**	**145,902**	**156,507**	**215,614**	**228,548**
PK0 Mgt Acctg & Fin Svcs							
PKB Admin-MgtAcc FinSvc							
Labor	251,880	258,675	231,582	262,423	265,161	270,292	297,129
Non-Labor	0	0	0	0	0	0	0
Total PKB	251,880	258,675	231,582	262,423	265,161	270,292	297,129
PKC Budgets							
Labor	369,386	382,451	368,686	401,597	437,541	475,120	498,961
Non-Labor	0	0	0	0	0	0	0
Total PKC	369,386	382,451	368,686	401,597	437,541	475,120	498,961
PKF Financial Analysis							
Labor	158,441	163,199	187,360	194,075	179,182	174,796	197,064
Non-Labor	0	0	0	0	0	0	0
Total PKF	158,441	163,199	187,360	194,075	179,182	174,796	197,064
PKM ERP Administration							
Labor	166,652	136,540	92,732	136,212	158,009	167,600	177,130
Non-Labor	0	0	0	0	0	0	0
Total PKM	166,652	136,540	92,732	136,212	158,009	167,600	177,130

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PKS Securities Team							
Labor	29,793	1,197	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PKS	29,793	1,197	0	0	0	0	0
PKT Treasury							
Labor	123,305	155,458	187,546	165,986	165,411	175,173	183,737
Non-Labor	0	0	0	0	0	0	0
Total PKT	123,305	155,458	187,546	165,986	165,411	175,173	183,737
Mgt Acctg & Fin Svcs							
Labor	**1,099,457**	**1,097,520**	**1,067,905**	**1,160,293**	**1,205,304**	**1,262,982**	**1,354,020**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Mgt Acctg & Fin Svc	**1,099,457**	**1,097,520**	**1,067,905**	**1,160,293**	**1,205,304**	**1,262,982**	**1,354,020**
PKID Risk Mngement							
PKI Risk Management							
Labor	3,206	37,449	11,050	12,886	15,725	22,312	27,337
Non-Labor	0	0	0	0	0	0	0
Total PKI	3,206	37,449	11,050	12,886	15,725	22,312	27,337
Risk Mngement							
Labor	**3,206**	**37,449**	**11,050**	**12,886**	**15,725**	**22,312**	**27,337**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Risk Mngement	**3,206**	**37,449**	**11,050**	**12,886**	**15,725**	**22,312**	**27,337**
PN1 Corp Audit & Complnc							
PNA Internal Audit							
Labor	259,127	286,791	176,111	265,313	285,182	363,466	436,257
Non-Labor	0	0	0	0	0	0	0
Total PNA	259,127	286,791	176,111	265,313	285,182	363,466	436,257
PNS Sox Compliance							
Labor	0	0	68,433	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PNS	0	0	68,433	0	0	0	0
PNX Admin-Audit & Compln							
Labor	0	7,130	131,833	194,380	132,907	120,366	175,560
Non-Labor	0	0	0	0	0	0	0
Total PNX	0	7,130	131,833	194,380	132,907	120,366	175,560

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Corp Audit & Complnc							
Labor	**259,127**	**293,921**	**376,377**	**459,693**	**418,090**	**483,832**	**611,818**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Corp Audit & Compl	**259,127**	**293,921**	**376,377**	**459,693**	**418,090**	**483,832**	**611,818**
PNCD Legal							
PNC Legal							
Labor	444,052	463,549	506,861	552,809	642,022	588,298	648,494
Non-Labor	0	0	0	0	0	0	0
Total PNC	444,052	463,549	506,861	552,809	642,022	588,298	648,494
PNL Land & Rights of Way							
Labor	215,623	210,881	258,716	255,810	251,542	306,544	309,753
Non-Labor	0	0	0	0	0	0	0
Total PNL	215,623	210,881	258,716	255,810	251,542	306,544	309,753
Legal							
Labor	**659,675**	**674,430**	**765,577**	**808,619**	**893,564**	**894,842**	**958,246**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Legal	**659,675**	**674,430**	**765,577**	**808,619**	**893,564**	**894,842**	**958,246**
PNGD Energy Projects							
PNG EnergyProjects							
Labor	119,843	177,327	195,967	168,774	220,223	225,040	222,335
Non-Labor	0	0	0	0	0	0	0
Total PNG	119,843	177,327	195,967	168,774	220,223	225,040	222,335
Energy Projects							
Labor	**119,843**	**177,327**	**195,967**	**168,774**	**220,223**	**225,040**	**222,335**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Energy Projects	**119,843**	**177,327**	**195,967**	**168,774**	**220,223**	**225,040**	**222,335**
PNID Government Relations							
PNI Government Relations							
Labor	86,790	97,725	179,439	192,969	173,090	200,932	215,884
Non-Labor	0	0	0	0	0	0	0
Total PNI	86,790	97,725	179,439	192,969	173,090	200,932	215,884

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Government Relations							
Labor	**86,790**	**97,725**	**179,439**	**192,969**	**173,090**	**200,932**	**215,884**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Government Relation	**86,790**	**97,725**	**179,439**	**192,969**	**173,090**	**200,932**	**215,884**
PNPD Regulatory Affairs							
PNP Regulatory Affairs							
Labor	308,674	275,715	385,706	453,611	593,377	821,566	910,577
Non-Labor	0	0	0	0	0	0	0
Total PNP	308,674	275,715	385,706	453,611	593,377	821,566	910,577
Regulatory Affairs							
Labor	**308,674**	**275,715**	**385,706**	**453,611**	**593,377**	**821,566**	**910,577**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Regulatory Affairs	**308,674**	**275,715**	**385,706**	**453,611**	**593,377**	**821,566**	**910,577**
PNRD Technology							
PNR Technology							
Labor	5,761	20,511	10,323	9,477	13,325	12,027	12,455
Non-Labor	0	0	0	0	0	0	0
Total PNR	5,761	20,511	10,323	9,477	13,325	12,027	12,455
Technology							
Labor	**5,761**	**20,511**	**10,323**	**9,477**	**13,325**	**12,027**	**12,455**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Technology	**5,761**	**20,511**	**10,323**	**9,477**	**13,325**	**12,027**	**12,455**
PP0 Industrial Relations							
PPA Admin-Ind Rel							
Labor	209,694	229,652	226,341	85,899	164,915	146,951	174,624
Non-Labor	0	0	0	0	0	0	0
Total PPA	209,694	229,652	226,341	85,899	164,915	146,951	174,624
PPI Labor Rel & Wage Adm							
Labor	316,425	317,852	344,206	354,014	326,569	269,583	352,093
Non-Labor	0	0	0	0	0	0	0
Total PPI	316,425	317,852	344,206	354,014	326,569	269,583	352,093

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Industrial Relations							
Labor	**526,119**	**547,504**	**570,547**	**439,913**	**491,483**	**416,535**	**526,717**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Industrial Relations	**526,119**	**547,504**	**570,547**	**439,913**	**491,483**	**416,535**	**526,717**
PQCD Corp Communications							
PQC Corp Communications							
Labor	279,101	277,852	281,504	292,619	258,536	336,677	326,370
Non-Labor	0	0	0	0	0	0	0
Total PQC	279,101	277,852	281,504	292,619	258,536	336,677	326,370
Corp Communications							
Labor	**279,101**	**277,852**	**281,504**	**292,619**	**258,536**	**336,677**	**326,370**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Corp Communicatio	**279,101**	**277,852**	**281,504**	**292,619**	**258,536**	**336,677**	**326,370**
PQED Educ & Cons Affairs							
PQE Educ & Cons Affairs							
Labor	92	130	0	12,364	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PQE	92	130	0	12,364	0	0	0
Educ & Cons Affairs							
Labor	**92**	**130**	**0**	**12,364**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Educ & Cons Affairs	**92**	**130**	**0**	**12,364**	**0**	**0**	**0**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	0	0	1,613	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PRA	0	0	0	1,613	0	0	0
PRC Communications							
Labor	0	0	2,269	1,343	280	0	0
Non-Labor	0	0	0	0	0	0	0
Total PRC	0	0	2,269	1,343	280	0	0

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PRD Operating Dispatch							
Labor	0	0	0	1,207	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PRD	0	0	0	1,207	0	0	0
PRE Operating Engineering							
Labor	0	0	0	50	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PRE	0	0	0	50	0	0	0
PRS Substation							
Labor	0	0	0	0	4,180	0	0
Non-Labor	0	0	0	0	0	0	0
Total PRS	0	0	0	0	4,180	0	0
PRX Construction Mgt							
Labor	1,512	8,989	1,045	1,514	4,999	0	0
Non-Labor	0	0	0	0	0	0	0
Total PRX	1,512	8,989	1,045	1,514	4,999	0	0
System Operation							
Labor	**1,512**	**8,989**	**3,314**	**5,727**	**9,459**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total System Operation	**1,512**	**8,989**	**3,314**	**5,727**	**9,459**	**0**	**0**
PS0 Energy Services							
PSA Admin-Engy Svcs							
Labor	2,424	304	3,287	21,189	1,976	0	0
Non-Labor	0	0	0	0	0	0	0
Total PSA	2,424	304	3,287	21,189	1,976	0	0
PSD Cust Efficiency Pgms							
Labor	2,649	42,008	13,664	24,072	5,506	5,959	644
Non-Labor	0	0	0	0	0	0	0
Total PSD	2,649	42,008	13,664	24,072	5,506	5,959	644
PSP Pricing							
Labor	136,334	176,086	172,246	152,874	173,272	230,813	275,482
Non-Labor	0	0	0	0	0	0	0
Total PSP	136,334	176,086	172,246	152,874	173,272	230,813	275,482

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HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Energy Services							
Labor	**141,407**	**218,398**	**189,198**	**198,135**	**180,755**	**236,772**	**276,127**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Energy Services	**141,407**	**218,398**	**189,198**	**198,135**	**180,755**	**236,772**	**276,127**
PSMD Fcsts & Research							
PSF Forecasts							
Labor	241,056	99,089	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PSF	241,056	99,089	0	0	0	0	0
PSM Forecasts & Research							
Labor	14,292	91,252	158,939	151,979	237,165	150,621	160,792
Non-Labor	0	0	0	0	0	0	0
Total PSM	14,292	91,252	158,939	151,979	237,165	150,621	160,792
Fcsts & Research							
Labor	**255,348**	**190,341**	**158,939**	**151,979**	**237,165**	**150,621**	**160,792**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Fcsts & Research	**255,348**	**190,341**	**158,939**	**151,979**	**237,165**	**150,621**	**160,792**
PSND Marketing Svcs							
PSN Marketing Services							
Labor	44	0	6,244	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PSN	44	0	6,244	0	0	0	0
Marketing Svcs							
Labor	**44**	**0**	**6,244**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Marketing Svcs	**44**	**0**	**6,244**	**0**	**0**	**0**	**0**
PSRD Cust Tech App							
PSR Cust Tech Applicatns							
Labor	182	0	990	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PSR	182	0	990	0	0	0	0

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Cust Tech App							
Labor	**182**	**0**	**990**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Cust Tech App	**182**	**0**	**990**	**0**	**0**	**0**	**0**
PV9 Support Services							
PVA Admin-Supp Svcs							
Labor	72,875	31,997	32,969	16,801	11,243	82,899	82,037
Non-Labor	0	0	0	0	0	0	0
Total PVA	72,875	31,997	32,969	16,801	11,243	82,899	82,037
PVF Fleet							
Labor	0	1,038	0	0	0	345	677
Non-Labor	0	0	0	0	0	0	0
Total PVF	0	1,038	0	0	0	345	677
PVL Electric & Welding Svc							
Labor	108,133	113,079	106,354	68,424	74,571	111,704	92,276
Non-Labor	0	0	0	0	0	0	0
Total PVL	108,133	113,079	106,354	68,424	74,571	111,704	92,276
PVM Materials Managemen							
Labor	10,142	31,308	5,733	1,882	3,646	16,636	20,038
Non-Labor	0	0	0	0	0	0	0
Total PVM	10,142	31,308	5,733	1,882	3,646	16,636	20,038
PVP Purchasing							
Labor	388,657	379,995	374,029	590,406	655,784	754,539	783,288
Non-Labor	0	0	0	0	0	0	0
Total PVP	388,657	379,995	374,029	590,406	655,784	754,539	783,288
Support Services							
Labor	**579,807**	**557,416**	**519,084**	**677,513**	**745,244**	**966,122**	**978,315**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Support Services	**579,807**	**557,416**	**519,084**	**677,513**	**745,244**	**966,122**	**978,315**
PW9 Cust Installations							
PWA Admin-CID							
Labor	2,031	1,241	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PWA	2,031	1,241	0	0	0	0	0

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PWX Engineering & Meter							
Labor	23,148	13,360	9,016	1,160	8,303	0	0
Non-Labor	0	0	0	0	0	0	0
Total PWX	23,148	13,360	9,016	1,160	8,303	0	0
Cust Installations							
Labor	**25,179**	**14,602**	**9,016**	**1,160**	**8,303**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Cust Installations	**25,179**	**14,602**	**9,016**	**1,160**	**8,303**	**0**	**0**
PX0 System Planning							
PXA Adm-Sys Plng							
Labor	0	0	0	0	2,710	5,101	0
Non-Labor	0	0	0	0	0	0	0
Total PXA	0	0	0	0	2,710	5,101	0
PXB Generation Bidding							
Labor	0	0	0	0	6,405	0	0
Non-Labor	0	0	0	0	0	0	0
Total PXB	0	0	0	0	6,405	0	0
PYB Generation Planning							
Labor	0	0	0	56,813	102,091	90,881	71,639
Non-Labor	0	0	0	0	0	0	0
Total PYB	0	0	0	56,813	102,091	90,881	71,639
PYT Transmission Plng							
Labor	0	0	0	0	6,368	0	3,423
Non-Labor	0	0	0	0	0	0	0
Total PYT	0	0	0	0	6,368	0	3,423
System Planning							
Labor	**0**	**0**	**0**	**56,813**	**117,573**	**95,982**	**75,063**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total System Planning	**0**	**0**	**0**	**56,813**	**117,573**	**95,982**	**75,063**
PY9 Pwr Sup Engineering							
PYA Admin-Plng & Engr							
Labor	20,772	3,851	1,610	250	14,372	7,459	0
Non-Labor	0	0	0	0	0	0	0
Total PYA	20,772	3,851	1,610	250	14,372	7,459	0

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PYC Support Staff							
Labor	34	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PYC	34	0	0	0	0	0	0
PYE PS Technical Svcs							
Labor	1,152	1,335	0	36	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PYE	1,152	1,335	0	36	0	0	0
PYF PP Electrical Engr							
Labor	1,279	131	0	0	0	0	661
Non-Labor	0	0	0	0	0	0	0
Total PYF	1,279	131	0	0	0	0	661
PYG PP Drafting							
Labor	0	0	0	76	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PYG	0	0	0	76	0	0	0
PYJ PP Project Mgt							
Labor	19,280	9,765	3,265	358	0	2,702	1,329
Non-Labor	0	0	0	0	0	0	0
Total PYJ	19,280	9,765	3,265	358	0	2,702	1,329
PYM PP Mechanical Engr							
Labor	4,724	184	0	4,867	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PYM	4,724	184	0	4,867	0	0	0
Pwr Sup Engineering							
Labor	**47,241**	**15,266**	**4,874**	**5,588**	**14,372**	**10,162**	**1,990**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Pwr Sup Engineering	**47,241**	**15,266**	**4,874**	**5,588**	**14,372**	**10,162**	**1,990**
PYPD Integrated Res Plng							
PYP Integrated Res Plng							
Labor	104,918	97,400	133,238	111,692	201,767	166,175	157,691
Non-Labor	0	0	0	0	0	0	0
Total PYP	104,918	97,400	133,238	111,692	201,767	166,175	157,691

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Integrated Res Plng							
Labor	**104,918**	**97,400**	**133,238**	**111,692**	**201,767**	**166,175**	**157,691**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Integrated Res Plng	**104,918**	**97,400**	**133,238**	**111,692**	**201,767**	**166,175**	**157,691**
Total Account							
Labor	**12,900,438**	**13,586,939**	**14,238,781**	**11,787,497**	**13,835,458**	**16,772,262**	**19,409,838**
Non-Labor	**1,692,640**	**1,598,342**	**1,520,484**	**1,718,968**	**1,931,540**	**2,206,157**	**2,987,869**
Total 920	**14,593,078**	**15,185,281**	**15,759,264**	**13,506,464**	**15,766,999**	**18,978,419**	**22,397,707**
921 ADMIN & GENL EXP - NLABR							
(G/L codes)							
Labor	0	0	0	0	0	-1,942,386	-2,156,317
Non-Labor	-7,202,011	-5,427,226	-6,589,202	-8,217,119	-9,216,176	-8,423,655	-8,677,211
Total (G/L codes)	-7,202,011	-5,427,226	-6,589,202	-8,217,119	-9,216,176	-10,366,042	-10,833,527
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**-1,942,386**	**-2,156,317**
Non-Labor	**-7,202,011**	**-5,427,226**	**-6,589,202**	**-8,217,119**	**-9,216,176**	**-8,423,655**	**-8,677,211**
Total (G/L codes)	**-7,202,011**	**-5,427,226**	**-6,589,202**	**-8,217,119**	**-9,216,176**	**-10,366,042**	**-10,833,527**
P1VD VP-Corp Relations							
P1V VP-Corp Relations							
Labor	18,112	17,758	15,628	19,940	27,660	28,185	28,235
Non-Labor	68,157	54,577	66,916	88,829	140,648	139,860	133,628
Total P1V	86,269	72,336	82,544	108,769	168,308	168,045	161,863
VP-Corp Relations							
Labor	**18,112**	**17,758**	**15,628**	**19,940**	**27,660**	**28,185**	**28,235**
Non-Labor	**68,157**	**54,577**	**66,916**	**88,829**	**140,648**	**139,860**	**133,628**
Total VP-Corp Relations	**86,269**	**72,336**	**82,544**	**108,769**	**168,308**	**168,045**	**161,863**
P1WD VP-Cust Sol							
P1W VP-Cust Solutions							
Labor	0	0	4	8	9	0	0
Non-Labor	0	0	12	36	41	0	0
Total P1W	0	0	16	45	50	0	0

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VP-Cust Sol							
Labor	**0**	**0**	**4**	**8**	**9**	**0**	**0**
Non-Labor	**0**	**0**	**12**	**36**	**41**	**0**	**0**
Total VP-Cust Sol	**0**	**0**	**16**	**45**	**50**	**0**	**0**
P2VD VP-Energy Delivery							
P2V VP-Energy Delivery							
Labor	18,346	16,973	14,106	16,652	17,769	18,424	18,800
Non-Labor	71,143	60,524	67,765	80,428	89,842	96,352	93,061
Total P2V	89,489	77,497	81,871	97,079	107,610	114,776	111,861
VP-Energy Delivery							
Labor	**18,346**	**16,973**	**14,106**	**16,652**	**17,769**	**18,424**	**18,800**
Non-Labor	**71,143**	**60,524**	**67,765**	**80,428**	**89,842**	**96,352**	**93,061**
Total VP-Energy Delivery	**89,489**	**77,497**	**81,871**	**97,079**	**107,610**	**114,776**	**111,861**
P2WD VP-Spec Proj							
P2W VP-Special Projects							
Labor	0	1,113	1,993	2,452	13	0	0
Non-Labor	0	3,248	9,107	11,980	495	0	0
Total P2W	0	4,361	11,099	14,432	507	0	0
VP-Spec Proj							
Labor	**0**	**1,113**	**1,993**	**2,452**	**13**	**0**	**0**
Non-Labor	**0**	**3,248**	**9,107**	**11,980**	**495**	**0**	**0**
Total VP-Spec Proj	**0**	**4,361**	**11,099**	**14,432**	**507**	**0**	**0**
P3VD VP-Govt & Comm Aff							
P3V VP-Govt & Comm Affai							
Labor	39,136	42,841	45,866	55,852	64,628	59,462	61,900
Non-Labor	287,757	274,940	358,856	414,267	546,684	467,395	459,215
Total P3V	326,893	317,782	404,722	470,119	611,311	526,856	521,115
VP-Govt & Comm Aff							
Labor	**39,136**	**42,841**	**45,866**	**55,852**	**64,628**	**59,462**	**61,900**
Non-Labor	**287,757**	**274,940**	**358,856**	**414,267**	**546,684**	**467,395**	**459,215**
Total VP-Govt & Comm Aff	**326,893**	**317,782**	**404,722**	**470,119**	**611,311**	**526,856**	**521,115**

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P4VD SVP- Fin & Adm							
P4V Sr VP-Finance & Admi							
Labor	24,977	27,521	25,485	33,278	37,976	29,807	26,510
Non-Labor	451,998	135,871	120,405	154,965	209,779	201,862	157,930
Total P4V	476,975	163,393	145,890	188,243	247,754	231,669	184,440
SVP- Fin & Adm							
Labor	**24,977**	**27,521**	**25,485**	**33,278**	**37,976**	**29,807**	**26,510**
Non-Labor	**451,998**	**135,871**	**120,405**	**154,965**	**209,779**	**201,862**	**157,930**
Total SVP- Fin & Adm	**476,975**	**163,393**	**145,890**	**188,243**	**247,754**	**231,669**	**184,440**
P5VD VP-Gen Counsel							
P5V VP-Gen Counsel							
Labor	18,357	16,193	13,687	15,922	15,654	17,875	18,140
Non-Labor	73,268	60,022	67,632	78,820	82,025	93,755	94,346
Total P5V	91,626	76,215	81,318	94,743	97,680	111,630	112,486
VP-Gen Counsel							
Labor	**18,357**	**16,193**	**13,687**	**15,922**	**15,654**	**17,875**	**18,140**
Non-Labor	**73,268**	**60,022**	**67,632**	**78,820**	**82,025**	**93,755**	**94,346**
Total VP-Gen Counsel	**91,626**	**76,215**	**81,318**	**94,743**	**97,680**	**111,630**	**112,486**
P6VD VP-Corp Excellence							
P6V VP-Corp Excellence							
Labor	16,909	16,198	13,562	15,008	22,396	39,719	39,895
Non-Labor	149,048	225,379	449,940	188,505	270,935	316,050	382,218
Total P6V	165,957	241,578	463,502	203,512	293,331	355,770	422,113
VP-Corp Excellence							
Labor	**16,909**	**16,198**	**13,562**	**15,008**	**22,396**	**39,719**	**39,895**
Non-Labor	**149,048**	**225,379**	**449,940**	**188,505**	**270,935**	**316,050**	**382,218**
Total VP-Corp Excellence	**165,957**	**241,578**	**463,502**	**203,512**	**293,331**	**355,770**	**422,113**
P7VD VP-Power Supply							
P7V VP-Power Supply							
Labor	19,753	17,116	15,673	18,045	18,917	17,914	27,065
Non-Labor	74,275	60,125	72,064	84,168	93,691	96,639	162,141
Total P7V	94,028	77,240	87,736	102,213	112,608	114,554	189,206

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VP-Power Supply							
Labor	**19,753**	**17,116**	**15,673**	**18,045**	**18,917**	**17,914**	**27,065**
Non-Labor	**74,275**	**60,125**	**72,064**	**84,168**	**93,691**	**96,639**	**162,141**
Total VP-Power Supply	**94,028**	**77,240**	**87,736**	**102,213**	**112,608**	**114,554**	**189,206**
P8MD Miscellaneous							
P8M Miscellaneous							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	343,922	0
Total P8M	0	0	0	0	0	343,922	0
Miscellaneous							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**343,922**	**0**
Total Miscellaneous	**0**	**0**	**0**	**0**	**0**	**343,922**	**0**
P8VD Operations							
P8V Sr VP-Operations							
Labor	17,361	16,506	15,421	24,257	18,842	17,679	18,040
Non-Labor	70,329	65,766	78,253	136,571	118,297	99,040	103,875
Total P8V	87,689	82,272	93,674	160,827	137,139	116,720	121,915
Operations							
Labor	**17,361**	**16,506**	**15,421**	**24,257**	**18,842**	**17,679**	**18,040**
Non-Labor	**70,329**	**65,766**	**78,253**	**136,571**	**118,297**	**99,040**	**103,875**
Total Operations	**87,689**	**82,272**	**93,674**	**160,827**	**137,139**	**116,720**	**121,915**
P9PD President							
P9P President							
Labor	23,667	23,015	33,728	29,047	27,758	31,585	41,045
Non-Labor	2,293,931	2,441,178	3,529,070	2,896,990	2,402,139	2,254,848	2,779,003
Total P9P	2,317,597	2,464,193	3,562,798	2,926,037	2,429,897	2,286,433	2,820,048
President							
Labor	**23,667**	**23,015**	**33,728**	**29,047**	**27,758**	**31,585**	**41,045**
Non-Labor	**2,293,931**	**2,441,178**	**3,529,070**	**2,896,990**	**2,402,139**	**2,254,848**	**2,779,003**
Total President	**2,317,597**	**2,464,193**	**3,562,798**	**2,926,037**	**2,429,897**	**2,286,433**	**2,820,048**

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P9SD SVP-En Sol							
P9S Sr VP-Energy Solution							
Labor	27,415	26,966	21,216	26,910	26,377	32,164	33,690
Non-Labor	238,316	348,921	435,359	170,011	166,062	190,715	212,994
Total P9S	265,731	375,887	456,576	196,921	192,439	222,878	246,684
SVP-En Sol							
Labor	**27,415**	**26,966**	**21,216**	**26,910**	**26,377**	**32,164**	**33,690**
Non-Labor	**238,316**	**348,921**	**435,359**	**170,011**	**166,062**	**190,715**	**212,994**
Total SVP-En Sol	**265,731**	**375,887**	**456,576**	**196,921**	**192,439**	**222,878**	**246,684**
P9VD EVP - Pub Aff							
P9V EVP-Public Affairs							
Labor	17,231	16,769	15,004	18,640	22,909	23,035	18,460
Non-Labor	237,988	467,080	698,379	730,721	916,349	710,336	766,435
Total P9V	255,220	483,849	713,382	749,361	939,257	733,371	784,895
EVP - Pub Aff							
Labor	**17,231**	**16,769**	**15,004**	**18,640**	**22,909**	**23,035**	**18,460**
Non-Labor	**237,988**	**467,080**	**698,379**	**730,721**	**916,349**	**710,336**	**766,435**
Total EVP - Pub Aff	**255,220**	**483,849**	**713,382**	**749,361**	**939,257**	**733,371**	**784,895**
P9WD Sr ExecVP							
P9W Sr Executive VP							
Labor	0	0	0	0	0	0	17,160
Non-Labor	0	0	0	0	0	0	135,268
Total P9W	0	0	0	0	0	0	152,428
Sr ExecVP							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**17,160**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**135,268**
Total Sr ExecVP	**0**	**0**	**0**	**0**	**0**	**0**	**152,428**
PA0 General Accounting							
PAA Admin-Gen Acctg							
Labor	44,662	42,027	38,224	46,957	50,554	50,401	52,130
Non-Labor	137,156	133,876	154,184	175,705	200,584	206,693	200,229
Total PAA	181,818	175,902	192,409	222,662	251,139	257,095	252,359

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PAC Corp Accounting							
Labor	37,881	39,282	32,904	39,027	40,373	42,728	50,470
Non-Labor	138,403	90,171	109,217	143,162	158,681	168,888	182,088
Total PAC	176,283	129,453	142,122	182,189	199,054	211,616	232,558
PAD Cost Accounting							
Labor	67,679	57,552	52,466	58,675	57,995	65,116	72,145
Non-Labor	196,251	148,300	190,106	238,736	234,944	291,160	293,254
Total PAD	263,930	205,852	242,572	297,411	292,939	356,276	365,399
PAT Property Accounting							
Labor	45,699	39,634	37,514	40,213	42,821	44,237	45,020
Non-Labor	130,537	91,445	124,841	145,278	21,571	-1,021	-12,313
Total PAT	176,236	131,079	162,355	185,492	64,392	43,216	32,707
General Accounting							
Labor	**195,921**	**178,494**	**161,109**	**184,872**	**191,744**	**202,483**	**219,765**
Non-Labor	**602,346**	**463,792**	**578,349**	**702,882**	**615,779**	**665,720**	**663,258**
Total General Accounting	**798,267**	**642,286**	**739,457**	**887,754**	**807,523**	**868,203**	**883,023**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	9	0	10	6	-50	0	0
Non-Labor	69	122	110	76	-602	0	0
Total PBA	78	122	120	83	-652	0	0
PBE T&D Engineering							
Labor	92	550	52	0	30	0	0
Non-Labor	712	5,108	559	0	371	0	0
Total PBE	804	5,657	611	0	401	0	0
PBP Project Mgt Division							
Labor	48	18	-23	0	0	0	0
Non-Labor	411	177	-256	0	0	0	0
Total PBP	459	194	-280	0	0	0	0
PBT Structural							
Labor	2,670	1,297	823	465	700	0	4,250
Non-Labor	17,995	13,843	9,440	5,229	7,189	0	47,732
Total PBT	20,665	15,140	10,263	5,694	7,889	0	51,982

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PBY Substn, Protect & Tel							
Labor	1,044	208	0	556	54	0	0
Non-Labor	22,157	1,627	0	5,631	576	0	0
Total PBY	23,200	1,835	0	6,187	630	0	0
PBZ T&D Technical Svcs							
Labor	900	0	0	0	0	0	0
Non-Labor	5,766	0	0	0	0	0	0
Total PBZ	6,666	0	0	0	0	0	0
Engineering							
Labor	**4,763**	**2,072**	**861**	**1,028**	**734**	**0**	**4,250**
Non-Labor	**47,111**	**20,876**	**9,853**	**10,937**	**7,533**	**0**	**47,732**
Total Engineering	**51,874**	**22,948**	**10,714**	**11,964**	**8,268**	**0**	**51,982**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	116	66	0	0	14	0	0
Non-Labor	978	609	0	0	160	0	0
Total PDA	1,095	675	0	0	175	0	0
PDD Training Section							
Labor	0	7	0	0	0	0	0
Non-Labor	0	59	0	0	0	0	0
Total PDD	0	65	0	0	0	0	0
PDJ West Overhead							
Labor	0	18	0	0	0	0	0
Non-Labor	0	153	0	0	0	0	0
Total PDJ	0	171	0	0	0	0	0
PDK East Overhead-Koolau							
Labor	0	0	0	40	0	0	0
Non-Labor	0	0	0	421	0	0	0
Total PDK	0	0	0	460	0	0	0
PDL East Overhead-Ward							
Labor	0	43	0	74	52	0	0
Non-Labor	0	335	0	805	638	0	0
Total PDL	0	378	0	880	690	0	0

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Constr & Maint							
Labor	**116**	**133**	**0**	**114**	**66**	**0**	**0**
Non-Labor	**978**	**1,156**	**0**	**1,226**	**798**	**0**	**0**
Total Constr & Maint	**1,095**	**1,289**	**0**	**1,340**	**865**	**0**	**0**
PE0 Info Tech & Svcs							
PEA Admin-Info Tech&Svcs							
Labor	263	107	0	0	0	0	0
Non-Labor	5,209	54,013	12,161	26,042	123,993	23,396	0
Total PEA	5,472	54,119	12,161	26,042	123,993	23,396	0
PEB Admin-Off Svcs							
Labor	6,777	0	0	0	0	0	0
Non-Labor	38,990	0	0	0	0	0	0
Total PEB	45,767	0	0	0	0	0	0
PEC Customer Care							
Labor	18,969	23,539	25,649	31,856	41,941	47,025	57,305
Non-Labor	78,129	135,431	159,603	213,433	322,638	361,679	468,919
Total PEC	97,098	158,969	185,252	245,288	364,579	408,704	526,224
PED Development Svcs							
Labor	509	692	1,153	1,928	21,750	25,245	30,359
Non-Labor	1,453	67,335	3,747	17,637	100,965	103,702	122,042
Total PED	1,961	68,027	4,900	19,565	122,715	128,947	152,401
PEI Infrastruct & Oper							
Labor	758	13,156	14,312	10,395	2,238	2,504	1,675
Non-Labor	2,215	32,862	54,413	84,176	97,336	24,628	27,256
Total PEI	2,973	46,018	68,724	94,571	99,574	27,132	28,931
PEM Mailing Services							
Labor	62,753	56,775	57,550	53,603	57,231	55,958	66,420
Non-Labor	214,010	201,395	208,572	220,328	234,966	261,685	263,612
Total PEM	276,763	258,170	266,122	273,932	292,196	317,643	330,032
PEP Project & Bus Mgt							
Labor	1,090	509	350	0	0	0	0
Non-Labor	6,219	1,905	8,832	16,142	90,133	0	0
Total PEP	7,308	2,414	9,182	16,142	90,133	0	0

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PER Publish & Recds Svcs							
Labor	40,877	5,826	0	0	0	0	0
Non-Labor	209,627	18,056	0	0	0	0	0
Total PER	250,503	23,883	0	0	0	0	0
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	3,597,400	4,273,632	4,752,477	4,518,866	4,949,403	4,774,938	5,604,668
Total PEZ	3,597,400	4,273,632	4,752,477	4,518,866	4,949,403	4,774,938	5,604,668
Info Tech & Svcs							
Labor	**131,996**	**100,604**	**99,014**	**97,782**	**123,159**	**130,732**	**155,759**
Non-Labor	**4,153,250**	**4,784,629**	**5,199,806**	**5,096,624**	**5,919,433**	**5,550,029**	**6,486,497**
Total Info Tech & Svcs	**4,285,246**	**4,885,233**	**5,298,819**	**5,194,406**	**6,042,592**	**5,680,761**	**6,642,256**
PF1 Workfce Staff & Dev							
PFA Admin-WFS & Dev							
Labor	44,272	36,678	26,663	25,421	30,913	21,374	31,060
Non-Labor	137,722	96,834	99,838	106,308	132,510	139,682	163,989
Total PFA	181,993	133,512	126,501	131,730	163,423	161,056	195,049
PFD Client Svcs & Consult							
Labor	58,120	71,082	73,941	75,674	78,820	79,439	98,530
Non-Labor	183,788	385,059	361,638	398,368	454,573	426,462	505,850
Total PFD	241,908	456,141	435,579	474,042	533,393	505,901	604,380
PFI Org Development							
Labor	29,878	33,094	20,461	24,149	23,447	30,008	79,455
Non-Labor	88,673	96,126	113,598	151,763	273,708	213,430	535,016
Total PFI	118,550	129,219	134,059	175,912	297,155	243,437	614,471
Workfce Staff & Dev							
Labor	**132,269**	**140,853**	**121,065**	**125,244**	**133,180**	**130,820**	**209,045**
Non-Labor	**410,182**	**578,019**	**575,074**	**656,439**	**860,790**	**779,573**	**1,204,856**
Total Workfce Staff & Dev	**542,452**	**718,872**	**696,139**	**781,683**	**993,970**	**910,393**	**1,413,901**
PFBD Comp & Benefits							
PFB Employee Benefits							
Labor	1,120	2,883	3,162	367	116	196	215
Non-Labor	3,366	6,973	10,060	1,012	478	752	235,430
Total PFB	4,486	9,855	13,223	1,379	594	948	235,645

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PFC Compensation							
Labor	14,033	14,504	12,323	10,297	13,762	6,061	16,045
Non-Labor	51,908	40,675	87,124	66,326	70,618	118,373	94,685
Total PFC	65,941	55,179	99,447	76,624	84,380	124,434	110,730
PPW Workers Compensati							
Labor	469	1,123	1,083	1,355	0	0	0
Non-Labor	1,313	3,478	4,071	4,853	0	0	0
Total PPW	1,781	4,601	5,153	6,208	0	0	0
Comp & Benefits							
Labor	**15,622**	**18,509**	**16,568**	**12,019**	**13,878**	**6,257**	**16,260**
Non-Labor	**56,587**	**51,126**	**101,255**	**72,192**	**71,096**	**119,125**	**330,115**
Total Comp & Benefits	**72,208**	**69,635**	**117,823**	**84,210**	**84,973**	**125,382**	**346,375**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	2,917	1,800	1,726	1,929	1,488	470	0
Non-Labor	8,583	4,500	7,252	7,199	6,655	1,818	0
Total PFS	11,499	6,301	8,978	9,128	8,143	2,288	0
PHA Admin-Facilities							
Labor	15,088	14,160	12,967	13,863	14,051	11,976	13,670
Non-Labor	77,268	52,098	122,450	116,813	192,917	166,715	168,282
Total PHA	92,356	66,258	135,417	130,676	206,969	178,690	181,952
PHB Facilities Operation							
Labor	99,120	88,399	78,489	86,022	83,393	95,844	97,502
Non-Labor	431,733	439,507	508,365	574,474	752,263	888,138	865,485
Total PHB	530,853	527,906	586,854	660,497	835,656	983,982	962,987
PHF Facilities Planning							
Labor	26,662	32,658	32,182	48,290	60,166	49,405	55,057
Non-Labor	524,322	795,322	878,102	592,712	1,606,610	945,568	2,066,995
Total PHF	550,983	827,980	910,284	641,002	1,666,776	994,973	2,122,051
PHS Security							
Labor	89,071	71,107	110,975	75,752	52,938	71,408	73,628
Non-Labor	1,405,987	1,562,156	1,391,832	988,681	1,391,585	1,662,174	1,756,872
Total PHS	1,495,058	1,633,262	1,502,806	1,064,433	1,444,524	1,733,582	1,830,501

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PPH Corp Health & Wellne							
Labor	0	0	0	0	468	0	0
Non-Labor	0	0	0	0	2,892	0	0
Total PPH	0	0	0	0	3,360	0	0
PPW Workers Compensati							
Labor	0	0	0	0	1,872	1,254	1,390
Non-Labor	0	0	0	0	7,094	11,014	9,634
Total PPW	0	0	0	0	8,966	12,269	11,024
Sfty Sec & Facil							
Labor	**232,856**	**208,125**	**236,338**	**225,856**	**214,376**	**230,357**	**241,246**
Non-Labor	**2,447,893**	**2,853,583**	**2,908,002**	**2,279,880**	**3,960,017**	**3,675,427**	**4,867,268**
Total Sfty Sec & Facil	**2,680,749**	**3,061,709**	**3,144,340**	**2,505,736**	**4,174,393**	**3,905,784**	**5,108,515**
PI0 Production							
PIA Admin-PS Services							
Labor	0	24	133	0	0	0	0
Non-Labor	0	87	806	0	0	0	0
Total PIA	0	110	939	0	0	0	0
PIB Admin-PS O&M							
Labor	0	1,202	258	0	0	0	0
Non-Labor	0	4,288	1,353	0	0	0	0
Total PIB	0	5,490	1,611	0	0	0	0
PIT Traveling Maintenance							
Labor	0	0	8	0	0	0	0
Non-Labor	0	0	44	0	0	0	0
Total PIT	0	0	52	0	0	0	0
PIW Waiau Stn Oper							
Labor	29	18	112	0	0	0	0
Non-Labor	122	73	760	0	0	0	0
Total PIW	151	90	871	0	0	0	0
PIX Waiau Stn Maint							
Labor	0	477	1,191	0	0	0	0
Non-Labor	0	1,790	6,623	0	0	0	0
Total PIX	0	2,267	7,814	0	0	0	0

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PYB Generation Planning							
Labor	7,375	24,356	10,132	0	0	0	0
Non-Labor	21,371	58,964	42,603	0	0	0	0
Total PYB	28,746	83,320	52,735	0	0	0	0
PYT Transmission Plng							
Labor	347	1,230	300	0	0	0	0
Non-Labor	2,650	9,473	3,226	0	0	0	0
Total PYT	2,997	10,703	3,526	0	0	0	0
Production							
Labor	**7,751**	**27,306**	**12,132**	**0**	**0**	**0**	**0**
Non-Labor	**24,144**	**74,674**	**55,415**	**0**	**0**	**0**	**0**
Total Production	**31,894**	**101,980**	**67,548**	**0**	**0**	**0**	**0**
PI1D Pwr Supp Svcs							
PIA Admin-PS Services							
Labor	0	0	0	278	371	0	520
Non-Labor	0	0	0	1,715	11,112	2,500	5,599
Total PIA	0	0	0	1,993	11,483	2,500	6,119
Pwr Supp Svcs							
Labor	**0**	**0**	**0**	**278**	**371**	**0**	**520**
Non-Labor	**0**	**0**	**0**	**1,715**	**11,112**	**2,500**	**5,599**
Total Pwr Supp Svcs	**0**	**0**	**0**	**1,993**	**11,483**	**2,500**	**6,119**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	0	26	539	0
Non-Labor	0	0	0	0	174	3,521	0
Total PIB	0	0	0	0	200	4,060	0
PIX Waiau Stn Maint							
Labor	0	0	0	218	0	0	0
Non-Labor	0	0	0	1,341	0	0	0
Total PIX	0	0	0	1,559	0	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**218**	**26**	**539**	**0**
Non-Labor	**0**	**0**	**0**	**1,341**	**174**	**3,521**	**0**
Total Pwr Supp O&M	**0**	**0**	**0**	**1,559**	**200**	**4,060**	**0**

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PJ0 Environmental							
PJA Admin-Environ							
Labor	13,898	13,139	8,599	8,415	9,310	12,495	13,200
Non-Labor	113,323	61,183	61,243	45,984	68,083	78,676	78,436
Total PJA	127,221	74,322	69,842	54,399	77,393	91,171	91,636
PJB Air Quality & Noise							
Labor	2,948	1,458	2,722	1,511	2,469	3,900	3,840
Non-Labor	9,130	3,318	2,576	5,622	7,654	62,495	36,720
Total PJB	12,078	4,776	5,298	7,133	10,123	66,396	40,560
PJC Chemistry							
Labor	2,500	4,193	1,656	406	666	3,121	3,985
Non-Labor	7,038	9,427	5,425	1,460	2,571	13,946	22,937
Total PJC	9,538	13,620	7,081	1,866	3,237	17,067	26,922
PJW Water & Haz Mat							
Labor	5,941	6,147	5,635	8,098	8,076	8,614	8,525
Non-Labor	26,146	33,259	41,492	43,437	46,014	38,366	38,258
Total PJW	32,087	39,405	47,127	51,535	54,090	46,980	46,783
Environmental							
Labor	**25,287**	**24,936**	**18,612**	**18,430**	**20,522**	**28,131**	**29,550**
Non-Labor	**155,637**	**107,187**	**110,736**	**96,504**	**124,322**	**193,482**	**176,351**
Total Environmental	**180,924**	**132,124**	**129,348**	**114,933**	**144,844**	**221,613**	**205,901**
PK0 Mgt Acctg & Fin Svcs							
PKB Admin-MgtAcc FinSvc							
Labor	34,587	31,707	24,066	30,590	31,117	35,329	37,285
Non-Labor	101,526	77,907	85,024	115,733	126,887	139,400	138,688
Total PKB	136,113	109,614	109,090	146,323	158,004	174,729	175,973
PKC Budgets							
Labor	55,289	50,661	43,270	55,258	61,323	62,941	64,860
Non-Labor	209,239	322,159	252,688	279,611	379,511	326,380	315,505
Total PKC	264,528	372,821	295,958	334,869	440,834	389,320	380,365
PKF Financial Analysis							
Labor	21,587	20,041	20,056	23,261	21,413	23,304	26,335
Non-Labor	63,339	49,415	68,123	87,395	87,532	90,950	94,288
Total PKF	84,926	69,456	88,179	110,656	108,945	114,254	120,623

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PKM ERP Administration							
Labor	24,220	17,337	11,800	17,243	20,734	22,280	23,225
Non-Labor	653,703	166,411	158,924	146,132	219,750	228,571	622,605
Total PKM	677,923	183,748	170,724	163,375	240,484	250,852	645,830
PKS Securities Team							
Labor	4,386	140	0	0	0	0	0
Non-Labor	12,753	487	0	0	0	0	0
Total PKS	17,139	627	0	0	0	0	0
PKT Treasury							
Labor	18,641	25,338	26,501	26,984	30,609	25,495	26,235
Non-Labor	54,116	57,567	82,438	99,701	114,323	98,036	209,870
Total PKT	72,756	82,906	108,939	126,686	144,932	123,531	236,105
Mgt Acctg & Fin Svcs							
Labor	**158,710**	**145,225**	**125,693**	**153,337**	**165,196**	**169,349**	**177,940**
Non-Labor	**1,094,675**	**673,947**	**647,197**	**728,572**	**928,003**	**883,336**	**1,380,956**
Total Mgt Acctg & Fin Svc	**1,253,385**	**819,172**	**772,890**	**881,908**	**1,093,199**	**1,052,685**	**1,558,896**
PKID Risk Mngement							
PKI Risk Management							
Labor	510	4,621	1,015	1,073	1,585	3,309	3,927
Non-Labor	1,461	11,266	5,474	9,476	12,556	23,163	24,362
Total PKI	1,971	15,887	6,489	10,549	14,141	26,473	28,289
Risk Mngement							
Labor	**510**	**4,621**	**1,015**	**1,073**	**1,585**	**3,309**	**3,927**
Non-Labor	**1,461**	**11,266**	**5,474**	**9,476**	**12,556**	**23,163**	**24,362**
Total Risk Mngement	**1,971**	**15,887**	**6,489**	**10,549**	**14,141**	**26,473**	**28,289**
PN1 Corp Audit & Complnc							
PNA Internal Audit							
Labor	42,725	51,917	30,218	46,558	53,446	51,117	67,290
Non-Labor	123,661	123,946	107,703	165,935	301,498	265,292	983,444
Total PNA	166,386	175,863	137,921	212,493	354,944	316,408	1,050,734
PNS Sox Compliance							
Labor	0	0	10,391	0	0	0	0
Non-Labor	0	0	33,163	38	0	0	0
Total PNS	0	0	43,554	38	0	0	0

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PNX Admin-Audit & Compln							
Labor	0	733	16,920	25,270	16,749	15,768	18,940
Non-Labor	0	1,572	77,687	98,227	80,663	75,075	89,687
Total PNX	0	2,305	94,607	123,497	97,412	90,843	108,627
Corp Audit & Complnc							
Labor	**42,725**	**52,650**	**57,529**	**71,827**	**70,195**	**66,885**	**86,230**
Non-Labor	**123,661**	**125,518**	**218,553**	**264,200**	**382,161**	**340,366**	**1,073,131**
Total Corp Audit & Compl	**166,386**	**178,168**	**276,082**	**336,027**	**452,356**	**407,251**	**1,159,361**
PNCD Legal							
PNC Legal							
Labor	59,026	55,378	52,598	64,460	75,149	76,662	82,170
Non-Labor	277,154	438,224	442,886	261,176	337,776	332,426	343,886
Total PNC	336,180	493,602	495,483	325,636	412,925	409,088	426,056
PNL Land & Rights of Way							
Labor	39,659	36,058	38,253	42,941	44,739	47,501	47,155
Non-Labor	144,566	110,615	130,759	193,277	152,732	189,455	177,691
Total PNL	184,225	146,673	169,012	236,218	197,471	236,956	224,846
Legal							
Labor	**98,684**	**91,436**	**90,850**	**107,401**	**119,888**	**124,163**	**129,325**
Non-Labor	**421,720**	**548,839**	**573,645**	**454,453**	**490,508**	**521,882**	**521,578**
Total Legal	**520,405**	**640,275**	**664,495**	**561,854**	**610,396**	**646,044**	**650,903**
PNGD Energy Projects							
PNG EnergyProjects							
Labor	14,254	20,667	22,569	22,571	29,127	29,635	28,620
Non-Labor	58,544	88,152	157,558	102,083	119,142	202,903	180,655
Total PNG	72,798	108,818	180,127	124,654	148,268	232,538	209,275
Energy Projects							
Labor	**14,254**	**20,667**	**22,569**	**22,571**	**29,127**	**29,635**	**28,620**
Non-Labor	**58,544**	**88,152**	**157,558**	**102,083**	**119,142**	**202,903**	**180,655**
Total Energy Projects	**72,798**	**108,818**	**180,127**	**124,654**	**148,268**	**232,538**	**209,275**

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PNID Government Relations							
PNI Government Relations							
Labor	14,991	14,461	17,950	21,467	22,439	24,382	25,360
Non-Labor	47,068	44,158	87,971	101,938	117,152	148,631	152,009
Total PNI	62,059	58,619	105,921	123,405	139,591	173,013	177,369
Government Relations							
Labor	**14,991**	**14,461**	**17,950**	**21,467**	**22,439**	**24,382**	**25,360**
Non-Labor	**47,068**	**44,158**	**87,971**	**101,938**	**117,152**	**148,631**	**152,009**
Total Government Relation	**62,059**	**58,619**	**105,921**	**123,405**	**139,591**	**173,013**	**177,369**
PNPD Regulatory Affairs							
PNP Regulatory Affairs							
Labor	44,544	33,180	42,670	51,844	70,746	119,175	125,205
Non-Labor	251,639	168,724	369,230	546,725	511,836	762,172	768,490
Total PNP	296,183	201,904	411,900	598,569	582,582	881,346	893,695
Regulatory Affairs							
Labor	**44,544**	**33,180**	**42,670**	**51,844**	**70,746**	**119,175**	**125,205**
Non-Labor	**251,639**	**168,724**	**369,230**	**546,725**	**511,836**	**762,172**	**768,490**
Total Regulatory Affairs	**296,183**	**201,904**	**411,900**	**598,569**	**582,582**	**881,346**	**893,695**
PNRD Technology							
PNR Technology							
Labor	860	2,868	1,339	1,321	1,850	1,470	1,500
Non-Labor	2,925	6,095	11,430	41,284	7,511	6,360	108,512
Total PNR	3,784	8,963	12,768	42,605	9,360	7,830	110,012
Technology							
Labor	**860**	**2,868**	**1,339**	**1,321**	**1,850**	**1,470**	**1,500**
Non-Labor	**2,925**	**6,095**	**11,430**	**41,284**	**7,511**	**6,360**	**108,512**
Total Technology	**3,784**	**8,963**	**12,768**	**42,605**	**9,360**	**7,830**	**110,012**
PP0 Industrial Relations							
PPA Admin-Ind Rel							
Labor	24,174	21,420	18,769	21,805	22,592	18,081	21,855
Non-Labor	123,799	105,225	117,049	121,047	135,289	127,367	157,043
Total PPA	147,974	126,645	135,818	142,852	157,882	145,448	178,898

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PPI Labor Rel & Wage Adm							
Labor	51,554	45,327	41,151	45,656	42,547	38,754	50,595
Non-Labor	146,846	107,791	137,386	170,414	170,369	155,498	189,921
Total PPI	198,401	153,118	178,537	216,070	212,916	194,252	240,516
Industrial Relations							
Labor	**75,729**	**66,746**	**59,920**	**67,461**	**65,140**	**56,835**	**72,450**
Non-Labor	**270,646**	**213,016**	**254,436**	**291,461**	**305,658**	**282,865**	**346,964**
Total Industrial Relations	**346,374**	**279,763**	**314,355**	**358,922**	**370,798**	**339,700**	**419,414**
PQCD Corp Communications							
PQC Corp Communications							
Labor	43,572	37,284	32,779	39,651	40,864	48,672	46,420
Non-Labor	174,679	139,974	165,441	193,143	199,769	252,207	229,198
Total PQC	218,251	177,258	198,220	232,794	240,632	300,879	275,618
Corp Communications							
Labor	**43,572**	**37,284**	**32,779**	**39,651**	**40,864**	**48,672**	**46,420**
Non-Labor	**174,679**	**139,974**	**165,441**	**193,143**	**199,769**	**252,207**	**229,198**
Total Corp Communicatio	**218,251**	**177,258**	**198,220**	**232,794**	**240,632**	**300,879**	**275,618**
PQED Educ & Cons Affairs							
PQE Educ & Cons Affairs							
Labor	14	18	0	1,261	0	0	0
Non-Labor	43	46	0	4,467	0	0	0
Total PQE	57	64	0	5,727	0	0	0
Educ & Cons Affairs							
Labor	**14**	**18**	**0**	**1,261**	**0**	**0**	**0**
Non-Labor	**43**	**46**	**0**	**4,467**	**0**	**0**	**0**
Total Educ & Cons Affairs	**57**	**64**	**0**	**5,727**	**0**	**0**	**0**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	0	0	315	0	0	0
Non-Labor	0	0	0	5,594	1,893	0	0
Total PRA	0	0	0	5,909	1,893	0	0

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PRC Communications							
Labor	0	0	262	177	35	0	0
Non-Labor	0	0	2,792	1,868	440	0	0
Total PRC	0	0	3,053	2,044	474	0	0
PRD Operating Dispatch							
Labor	0	0	0	135	0	0	0
Non-Labor	0	0	0	1,584	0	0	0
Total PRD	0	0	0	1,719	0	0	0
PRE Operating Engineering							
Labor	0	0	0	12	0	0	0
Non-Labor	0	0	0	134	0	0	0
Total PRE	0	0	0	146	0	0	0
PRS Substation							
Labor	0	0	0	0	591	0	0
Non-Labor	0	0	0	0	4,992	0	0
Total PRS	0	0	0	0	5,583	0	0
PRX Construction Mgt							
Labor	191	1,009	108	169	527	0	0
Non-Labor	1,655	8,364	1,190	1,904	6,368	0	0
Total PRX	1,846	9,373	1,297	2,073	6,895	0	0
System Operation							
Labor	**191**	**1,009**	**370**	**808**	**1,152**	**0**	**0**
Non-Labor	**1,655**	**8,364**	**3,981**	**11,084**	**13,692**	**0**	**0**
Total System Operation	**1,846**	**9,373**	**4,351**	**11,892**	**14,845**	**0**	**0**
PS0 Energy Services							
PSA Admin-Engy Svcs							
Labor	196	45	256	2,057	162	0	0
Non-Labor	680	94	938	7,848	764	0	0
Total PSA	876	139	1,194	9,905	926	0	0
PSD Cust Efficiency Pgms							
Labor	559	5,281	1,488	2,783	788	902	120
Non-Labor	1,546	12,238	5,063	10,371	3,207	3,452	409
Total PSD	2,105	17,518	6,551	13,154	3,995	4,354	529

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PSP Pricing							
Labor	18,643	21,792	19,296	20,324	24,132	31,975	37,600
Non-Labor	133,866	229,186	68,887	143,668	172,052	179,723	245,086
Total PSP	152,509	250,978	88,183	163,992	196,184	211,698	282,686
Energy Services							
Labor	**19,398**	**27,118**	**21,040**	**25,164**	**25,082**	**32,876**	**37,720**
Non-Labor	**136,092**	**241,518**	**74,888**	**161,887**	**176,023**	**183,175**	**245,495**
Total Energy Services	**155,491**	**268,635**	**95,928**	**187,052**	**201,105**	**216,052**	**283,215**
PSMD Fcsts & Research							
PSF Forecasts							
Labor	33,584	12,545	0	0	0	0	0
Non-Labor	99,539	37,355	0	0	0	0	0
Total PSF	133,123	49,901	0	0	0	0	0
PSM Forecasts & Research							
Labor	1,614	11,800	19,506	19,320	30,905	21,462	22,250
Non-Labor	5,126	26,411	84,408	116,189	162,909	125,692	139,562
Total PSM	6,740	38,211	103,914	135,508	193,813	147,154	161,812
Fcsts & Research							
Labor	**35,198**	**24,345**	**19,506**	**19,320**	**30,905**	**21,462**	**22,250**
Non-Labor	**104,665**	**63,767**	**84,408**	**116,189**	**162,909**	**125,692**	**139,562**
Total Fcsts & Research	**139,863**	**88,111**	**103,914**	**135,508**	**193,813**	**147,154**	**161,812**
PSND Marketing Svcs							
PSN Marketing Services							
Labor	5	0	708	0	0	0	0
Non-Labor	14	0	2,448	0	0	0	0
Total PSN	19	0	3,157	0	0	0	0
Marketing Svcs							
Labor	**5**	**0**	**708**	**0**	**0**	**0**	**0**
Non-Labor	**14**	**0**	**2,448**	**0**	**0**	**0**	**0**
Total Marketing Svcs	**19**	**0**	**3,157**	**0**	**0**	**0**	**0**

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PSRD Cust Tech App							
PSR Cust Tech Applicatns							
Labor	23	0	92	0	0	0	0
Non-Labor	68	0	334	0	0	0	0
Total PSR	91	0	427	0	0	0	0
Cust Tech App							
Labor	**23**	**0**	**92**	**0**	**0**	**0**	**0**
Non-Labor	**68**	**0**	**334**	**0**	**0**	**0**	**0**
Total Cust Tech App	**91**	**0**	**427**	**0**	**0**	**0**	**0**
PV9 Support Services							
PVA Admin-Supp Svcs							
Labor	10,730	3,875	3,322	2,414	1,374	11,402	10,970
Non-Labor	56,112	36,800	21,475	16,896	27,550	97,153	81,198
Total PVA	66,843	40,675	24,796	19,310	28,924	108,556	92,168
PVF Fleet							
Labor	0	257	0	0	0	39	100
Non-Labor	0	436	0	9,509	0	157	352
Total PVF	0	693	0	9,509	0	196	452
PVL Electric & Welding Svc							
Labor	20,349	17,418	14,643	8,323	9,669	15,185	12,015
Non-Labor	157,056	160,094	164,567	102,405	259,222	176,843	149,384
Total PVL	177,405	177,512	179,210	110,728	268,891	192,028	161,399
PVM Materials Managemen							
Labor	1,783	4,473	708	277	498	2,470	2,910
Non-Labor	5,025	35,120	2,337	99,417	35,841	134,336	44,968
Total PVM	6,808	39,593	3,046	99,694	36,339	136,805	47,878
PVP Purchasing							
Labor	63,702	59,949	61,999	96,020	115,614	114,988	117,310
Non-Labor	311,297	282,085	324,455	374,160	502,786	663,766	494,612
Total PVP	374,999	342,035	386,454	470,180	618,400	778,755	611,922
Support Services							
Labor	**96,564**	**85,972**	**80,672**	**107,034**	**127,155**	**144,085**	**143,305**
Non-Labor	**529,490**	**514,535**	**512,834**	**602,388**	**825,399**	**1,072,255**	**770,514**
Total Support Services	**626,054**	**600,507**	**593,507**	**709,421**	**952,555**	**1,216,340**	**913,819**

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PW9 Cust Installations							
PWA Admin-CID							
Labor	180	107	0	0	0	0	0
Non-Labor	4,601	2,724	0	0	0	0	0
Total PWA	4,780	2,830	0	0	0	0	0
PWX Engineering & Meter							
Labor	3,507	1,821	1,209	168	1,152	0	0
Non-Labor	10,543	5,001	3,911	607	4,264	0	0
Total PWX	14,050	6,822	5,120	775	5,416	0	0
Cust Installations							
Labor	**3,687**	**1,928**	**1,209**	**168**	**1,152**	**0**	**0**
Non-Labor	**15,143**	**7,725**	**3,911**	**607**	**4,264**	**0**	**0**
Total Cust Installations	**18,830**	**9,653**	**5,120**	**775**	**5,416**	**0**	**0**
PX0 System Planning							
PXA Adm-Sys Plng							
Labor	0	0	0	0	285	446	0
Non-Labor	0	0	0	0	1,926	2,913	0
Total PXA	0	0	0	0	2,211	3,359	0
PXB Generation Bidding							
Labor	0	0	0	0	754	0	0
Non-Labor	0	0	0	0	3,722	0	0
Total PXB	0	0	0	0	4,477	0	0
PYB Generation Planning							
Labor	0	0	0	6,549	12,299	11,172	8,650
Non-Labor	0	0	0	33,695	49,767	44,187	31,543
Total PYB	0	0	0	40,244	62,065	55,359	40,193
PYT Transmission Plng							
Labor	0	0	0	0	655	0	400
Non-Labor	0	0	0	0	7,850	0	4,511
Total PYT	0	0	0	0	8,505	0	4,911
System Planning							
Labor	**0**	**0**	**0**	**6,549**	**13,993**	**11,618**	**9,050**
Non-Labor	**0**	**0**	**0**	**33,695**	**63,265**	**47,100**	**36,054**
Total System Planning	**0**	**0**	**0**	**40,244**	**77,258**	**58,718**	**45,104**

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PY9 Pwr Sup Engineering							
PYA Admin-Plng & Engr							
Labor	1,900	277	123	19	1,265	1,029	0
Non-Labor	11,974	3,987	3,688	16,875	11,019	6,365	0
Total PYA	13,874	4,264	3,811	16,894	12,284	7,394	0
PYC Support Staff							
Labor	11	0	0	0	0	0	0
Non-Labor	36	0	0	0	0	0	0
Total PYC	47	0	0	0	0	0	0
PYE PS Technical Svcs							
Labor	133	171	0	5	0	0	0
Non-Labor	554	610	0	32	0	0	0
Total PYE	687	781	0	36	0	0	0
PYF PP Electrical Engr							
Labor	198	18	0	0	0	0	100
Non-Labor	793	71	0	0	0	0	555
Total PYF	991	89	0	0	0	0	655
PYG PP Drafting							
Labor	0	0	0	13	0	0	0
Non-Labor	0	0	0	75	0	0	0
Total PYG	0	0	0	89	0	0	0
PYJ PP Project Mgt							
Labor	2,441	1,085	296	37	0	294	150
Non-Labor	10,189	4,251	1,647	217	0	1,866	860
Total PYJ	12,630	5,336	1,943	254	0	2,160	1,010
PYM PP Mechanical Engr							
Labor	653	22	0	1,045	0	0	0
Non-Labor	2,668	108	6,002	6,149	0	0	0
Total PYM	3,321	130	6,002	7,194	0	0	0
Pwr Sup Engineering							
Labor	**5,336**	**1,573**	**419**	**1,119**	**1,265**	**1,323**	**250**
Non-Labor	**26,214**	**9,026**	**11,337**	**23,348**	**11,019**	**8,231**	**1,414**
Total Pwr Sup Engineering	**31,551**	**10,599**	**11,756**	**24,467**	**12,284**	**9,554**	**1,664**

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PYPD Integrated Res Plng							
PYP Integrated Res Plng							
Labor	13,910	11,348	13,119	16,458	27,056	22,716	21,430
Non-Labor	202,112	406,074	700,887	444,939	119,043	187,407	217,013
Total PYP	216,022	417,422	714,006	461,397	146,099	210,124	238,443
Integrated Res Plng							
Labor	**13,910**	**11,348**	**13,119**	**16,458**	**27,056**	**22,716**	**21,430**
Non-Labor	**202,112**	**406,074**	**700,887**	**444,939**	**119,043**	**187,407**	**217,013**
Total Integrated Res Plng	**216,022**	**417,422**	**714,006**	**461,397**	**146,099**	**210,124**	**238,443**
Total Account							
Labor	**1,656,748**	**1,562,450**	**1,486,521**	**1,657,683**	**1,813,751**	**-19,264**	**0**
Non-Labor	**8,174,841**	**10,976,193**	**12,789,009**	**9,870,849**	**11,841,775**	**12,624,244**	**16,780,488**
Total 921	**9,831,589**	**12,538,643**	**14,275,529**	**11,528,532**	**13,655,525**	**12,604,980**	**16,780,488**
922 ADMIN EXPENSES TRANSFERRED							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-1,964,877	-1,833,101	-1,814,610	-2,067,065	-3,045,236	-3,360,372	-3,487,260
Total (G/L codes)	-1,964,877	-1,833,101	-1,814,610	-2,067,065	-3,045,236	-3,360,372	-3,487,260
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-1,964,877**	**-1,833,101**	**-1,814,610**	**-2,067,065**	**-3,045,236**	**-3,360,372**	**-3,487,260**
Total (G/L codes)	**-1,964,877**	**-1,833,101**	**-1,814,610**	**-2,067,065**	**-3,045,236**	**-3,360,372**	**-3,487,260**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-1,964,877**	**-1,833,101**	**-1,814,610**	**-2,067,065**	**-3,045,236**	**-3,360,372**	**-3,487,260**
Total 922	**-1,964,877**	**-1,833,101**	**-1,814,610**	**-2,067,065**	**-3,045,236**	**-3,360,372**	**-3,487,260**

E1
Block: A & G Operation
Account: 923010

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
923010 OUTSIDE SERVICES- LEGAL							
PA0 General Accounting							
PAA Admin-Gen Acctg							
Labor	0	0	0	0	0	0	0
Non-Labor	312	0	1,120	0	0	0	0
Total PAA	312	0	1,120	0	0	0	0
PAC Corp Accounting							
Labor	0	0	0	0	0	0	0
Non-Labor	2,567	3,232	344	0	0	0	0
Total PAC	2,567	3,232	344	0	0	0	0
General Accounting							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**2,880**	**3,232**	**1,464**	**0**	**0**	**0**	**0**
Total General Accounting	**2,880**	**3,232**	**1,464**	**0**	**0**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKS Securities Team							
Labor	0	0	0	0	0	0	0
Non-Labor	13,291	0	0	0	0	0	0
Total PKS	13,291	0	0	0	0	0	0
PKT Treasury							
Labor	0	0	0	0	0	0	0
Non-Labor	0	7,750	27,827	69,899	5,054	64,730	31,600
Total PKT	0	7,750	27,827	69,899	5,054	64,730	31,600
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**13,291**	**7,750**	**27,827**	**69,899**	**5,054**	**64,730**	**31,600**
Total Mgt Acctg & Fin Svc	**13,291**	**7,750**	**27,827**	**69,899**	**5,054**	**64,730**	**31,600**
PNCD Legal							
PNC Legal							
Labor	0	0	0	0	0	0	0
Non-Labor	712	1,094	-308	518	26,124	12,000	12,000
Total PNC	712	1,094	-308	518	26,124	12,000	12,000

E1
Block: A & G Operation
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HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PNL Land & Rights of Way							
Labor	0	0	0	0	0	0	0
Non-Labor	0	187	0	0	0	0	12,000
Total PNL	0	187	0	0	0	0	12,000
Legal							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**712**	**1,281**	**-308**	**518**	**26,124**	**12,000**	**24,000**
Total Legal	**712**	**1,281**	**-308**	**518**	**26,124**	**12,000**	**24,000**
PNGD Energy Projects							
PNG EnergyProjects							
Labor	0	0	0	0	0	0	0
Non-Labor	9,366	0	406	0	0	0	0
Total PNG	9,366	0	406	0	0	0	0
Energy Projects							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**9,366**	**0**	**406**	**0**	**0**	**0**	**0**
Total Energy Projects	**9,366**	**0**	**406**	**0**	**0**	**0**	**0**
PP0 Industrial Relations							
PPI Labor Rel & Wage Adm							
Labor	0	0	0	0	0	0	0
Non-Labor	12,321	2,431	5,066	75,677	14,869	75,000	75,000
Total PPI	12,321	2,431	5,066	75,677	14,869	75,000	75,000
Industrial Relations							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**12,321**	**2,431**	**5,066**	**75,677**	**14,869**	**75,000**	**75,000**
Total Industrial Relations	**12,321**	**2,431**	**5,066**	**75,677**	**14,869**	**75,000**	**75,000**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**38,570**	**14,695**	**34,456**	**146,094**	**46,047**	**151,730**	**130,600**
Total 923010	**38,570**	**14,695**	**34,456**	**146,094**	**46,047**	**151,730**	**130,600**

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
923020 OUTSIDE SERVICES- OTHER							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	38,782	0	0
Total (G/L codes)	0	0	0	0	38,782	0	0
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**38,782**	**0**	**0**
Total (G/L codes)	**0**	**0**	**0**	**0**	**38,782**	**0**	**0**
PA0 General Accounting							
PAA Admin-Gen Acctg							
Labor	0	0	0	0	0	0	0
Non-Labor	26,229	288,605	7,390	8,912	8,922	11,025	11,055
Total PAA	26,229	288,605	7,390	8,912	8,922	11,025	11,055
PAC Corp Accounting							
Labor	0	0	0	0	0	0	0
Non-Labor	259,460	182,233	1,214,727	748,357	723,184	768,439	784,073
Total PAC	259,460	182,233	1,214,727	748,357	723,184	768,439	784,073
PAD Cost Accounting							
Labor	0	0	0	0	0	0	0
Non-Labor	8,572	5,113	13,255	4,310	17,691	11,062	3,966
Total PAD	8,572	5,113	13,255	4,310	17,691	11,062	3,966
PAT Property Accounting							
Labor	0	0	0	0	0	0	0
Non-Labor	64,336	89,781	147,308	0	69,271	129,002	129,654
Total PAT	64,336	89,781	147,308	0	69,271	129,002	129,654
General Accounting							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**358,598**	**565,732**	**1,382,680**	**761,580**	**819,068**	**919,528**	**928,748**
Total General Accounting	**358,598**	**565,732**	**1,382,680**	**761,580**	**819,068**	**919,528**	**928,748**

E1
Block: A & G Operation
Account: 923020

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PH9 Sfty Sec & Facil							
PPW Workers Compensati							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	278	0	0
Total PPW	0	0	0	0	278	0	0
Sfty Sec & Facil							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**278**	**0**	**0**
Total Sfty Sec & Facil	**0**	**0**	**0**	**0**	**278**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKB Admin-MgtAcc FinSvc							
Labor	0	0	0	0	0	0	0
Non-Labor	2,803	2,780	3,727	4,009	3,763	4,312	4,050
Total PKB	2,803	2,780	3,727	4,009	3,763	4,312	4,050
PKC Budgets							
Labor	0	0	0	0	0	0	0
Non-Labor	20,045	546	19,274	0	0	0	0
Total PKC	20,045	546	19,274	0	0	0	0
PKF Financial Analysis							
Labor	0	0	0	0	0	0	0
Non-Labor	0	676	0	0	0	0	0
Total PKF	0	676	0	0	0	0	0
PKM ERP Administration							
Labor	0	0	0	0	0	0	0
Non-Labor	-8	2,340	20	0	196,093	475,451	1,297,435
Total PKM	-8	2,340	20	0	196,093	475,451	1,297,435
PKS Securities Team							
Labor	0	0	0	0	0	0	0
Non-Labor	93,671	4,492	0	0	0	0	0
Total PKS	93,671	4,492	0	0	0	0	0
PKT Treasury							
Labor	0	0	0	0	0	0	0
Non-Labor	255,989	295,096	322,910	319,055	285,077	271,213	295,081
Total PKT	255,989	295,096	322,910	319,055	285,077	271,213	295,081

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Mgt Acctg & Fin Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**372,499**	**305,929**	**345,930**	**323,064**	**484,933**	**750,976**	**1,596,566**
Total Mgt Acctg & Fin Svc	**372,499**	**305,929**	**345,930**	**323,064**	**484,933**	**750,976**	**1,596,566**
PP0 Industrial Relations							
PPI Labor Rel & Wage Adm							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	2,142	6,919	10,000	10,000
Total PPI	0	0	0	2,142	6,919	10,000	10,000
Industrial Relations							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**2,142**	**6,919**	**10,000**	**10,000**
Total Industrial Relations	**0**	**0**	**0**	**2,142**	**6,919**	**10,000**	**10,000**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**731,097**	**871,662**	**1,728,610**	**1,086,786**	**1,349,981**	**1,680,504**	**2,535,314**
Total 923020	**731,097**	**871,662**	**1,728,610**	**1,086,786**	**1,349,981**	**1,680,504**	**2,535,314**

924 PROPERTY INSURANCE

(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-81,303	-63,603	-82,731	-107,918	-100,628	-116,008	-109,677
Total (G/L codes)	-81,303	-63,603	-82,731	-107,918	-100,628	-116,008	-109,677
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-81,303**	**-63,603**	**-82,731**	**-107,918**	**-100,628**	**-116,008**	**-109,677**
Total (G/L codes)	**-81,303**	**-63,603**	**-82,731**	**-107,918**	**-100,628**	**-116,008**	**-109,677**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	-11	29	0	0	15	0	0
Non-Labor	2,164	1,035	7,187	1,575	4,606	0	0
Total PDA	2,153	1,064	7,187	1,575	4,621	0	0

E1
Block: A & G Operation
Account: 924

HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT
ACCOUNT
DEPARTMENT
RA
LABOR
NON-LABOR

	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
PDD Training Section							
Labor	405	119	351	0	221	0	0
Non-Labor	264	227	513	0	482	0	0
Total PDD	669	345	865	0	703	0	0
PDF Field Operation							
Labor	385	1,506	670	560	169	0	0
Non-Labor	380	1,139	654	848	186	0	0
Total PDF	765	2,645	1,324	1,408	356	0	0
PDJ West Overhead							
Labor	2,281	4,607	3,350	5,635	7,592	0	0
Non-Labor	1,203	3,731	2,597	6,422	8,887	0	0
Total PDJ	3,484	8,337	5,946	12,057	16,479	0	0
PDK East Overhead-Koolau							
Labor	1,036	1,895	5,382	2,459	2,595	0	0
Non-Labor	825	1,482	4,173	2,450	2,988	0	0
Total PDK	1,861	3,377	9,555	4,908	5,583	0	0
PDL East Overhead-Ward							
Labor	2,984	3,408	6,215	9,196	5,060	0	0
Non-Labor	1,313	2,936	4,931	10,324	5,919	0	0
Total PDL	4,297	6,344	11,147	19,520	10,980	0	0
PDP Planning							
Labor	0	0	0	73	38	0	0
Non-Labor	0	0	0	94	51	0	0
Total PDP	0	0	0	167	90	0	0
PDS Operations							
Labor	521	152	873	328	77	0	0
Non-Labor	520	161	857	422	113	0	0
Total PDS	1,042	313	1,730	750	190	0	0
PDU Underground							
Labor	3,436	4,936	1,101	6,237	3,789	0	0
Non-Labor	2,837	3,894	1,159	6,256	4,569	0	0
Total PDU	6,273	8,830	2,260	12,493	8,358	0	0

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Constr & Maint							
Labor	**11,037**	**16,651**	**17,942**	**24,489**	**19,557**	**0**	**0**
Non-Labor	**9,508**	**14,604**	**22,071**	**28,390**	**27,801**	**0**	**0**
Total Constr & Maint	**20,545**	**31,255**	**40,013**	**52,879**	**47,359**	**0**	**0**
PE0 Info Tech & Svcs							
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	31,347	40,854	43,825	38,767	40,967	40,500	48,108
Total PEZ	31,347	40,854	43,825	38,767	40,967	40,500	48,108
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**31,347**	**40,854**	**43,825**	**38,767**	**40,967**	**40,500**	**48,108**
Total Info Tech & Svcs	**31,347**	**40,854**	**43,825**	**38,767**	**40,967**	**40,500**	**48,108**
PJ0 Environmental							
PJW Water & Haz Mat							
Labor	-67	0	0	0	0	0	0
Non-Labor	-6	0	0	0	0	0	0
Total PJW	-74	0	0	0	0	0	0
Environmental							
Labor	**-67**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-6**	**0**	**0**	**0**	**0**	**0**	**0**
Total Environmental	**-74**	**0**	**0**	**0**	**0**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKB Admin-MgtAcc FinSvc							
Labor	72	0	0	0	0	0	0
Non-Labor	17	0	0	0	0	0	0
Total PKB	89	0	0	0	0	0	0
PKC Budgets							
Labor	0	0	0	0	-3	0	0
Non-Labor	0	0	0	0	0	0	0
Total PKC	0	0	0	0	-3	0	0

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Block: A & G Operation
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PKF Financial Analysis							
Labor	179	0	0	0	0	0	0
Non-Labor	45	0	0	0	0	0	0
Total PKF	223	0	0	0	0	0	0
PKT Treasury							
Labor	0	0	0	0	82	0	0
Non-Labor	0	0	0	0	49	0	0
Total PKT	0	0	0	0	132	0	0
Mgt Acctg & Fin Svcs							
Labor	**251**	**0**	**0**	**0**	**79**	**0**	**0**
Non-Labor	**61**	**0**	**0**	**0**	**49**	**0**	**0**
Total Mgt Acctg & Fin Svc	**312**	**0**	**0**	**0**	**128**	**0**	**0**
PKID Risk Mngement							
PKI Risk Management							
Labor	161,719	160,323	161,581	162,552	144,305	191,574	198,466
Non-Labor	2,216,047	2,909,888	2,358,343	2,141,092	2,416,181	2,521,917	2,980,574
Total PKI	2,377,765	3,070,212	2,519,924	2,303,644	2,560,486	2,713,492	3,179,040
Risk Mngement							
Labor	**161,719**	**160,323**	**161,581**	**162,552**	**144,305**	**191,574**	**198,466**
Non-Labor	**2,216,047**	**2,909,888**	**2,358,343**	**2,141,092**	**2,416,181**	**2,521,917**	**2,980,574**
Total Risk Mngement	**2,377,765**	**3,070,212**	**2,519,924**	**2,303,644**	**2,560,486**	**2,713,492**	**3,179,040**
PNCD Legal							
PNC Legal							
Labor	6,818	7,964	15,022	14,005	0	15,699	17,160
Non-Labor	2,481	1,995	4,795	5,508	0	7,476	7,522
Total PNC	9,300	9,959	19,817	19,513	0	23,175	24,682
Legal							
Labor	**6,818**	**7,964**	**15,022**	**14,005**	**0**	**15,699**	**17,160**
Non-Labor	**2,481**	**1,995**	**4,795**	**5,508**	**0**	**7,476**	**7,522**
Total Legal	**9,300**	**9,959**	**19,817**	**19,513**	**0**	**23,175**	**24,682**

E1
Block: A & G Operation
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PR0 System Operation							
PRD Operating Dispatch							
Labor	53	0	0	0	0	0	0
Non-Labor	25	0	0	0	0	0	0
Total PRD	77	0	0	0	0	0	0
PRS Substation							
Labor	0	0	0	108	163	0	0
Non-Labor	0	0	0	163	248	0	0
Total PRS	0	0	0	270	411	0	0
PRX Construction Mgt							
Labor	-1,781	-399	0	351	-351	0	0
Non-Labor	-452	-352	0	397	-397	0	0
Total PRX	-2,233	-751	0	748	-748	0	0
System Operation							
Labor	**-1,728**	**-399**	**0**	**459**	**-188**	**0**	**0**
Non-Labor	**-428**	**-352**	**0**	**560**	**-150**	**0**	**0**
Total System Operation	**-2,156**	**-751**	**0**	**1,019**	**-337**	**0**	**0**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	0	0	0	0	288	0	0
Non-Labor	0	0	0	0	380	0	0
Total PVL	0	0	0	0	668	0	0
Support Services							
Labor	**0**	**0**	**0**	**0**	**288**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**380**	**0**	**0**
Total Support Services	**0**	**0**	**0**	**0**	**668**	**0**	**0**
Total Account							
Labor	**178,030**	**184,540**	**194,546**	**201,505**	**164,042**	**207,273**	**215,626**
Non-Labor	**2,177,707**	**2,903,387**	**2,346,302**	**2,106,398**	**2,384,601**	**2,453,885**	**2,926,527**
Total 924	**2,355,737**	**3,087,926**	**2,540,848**	**2,307,903**	**2,548,643**	**2,661,158**	**3,142,153**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	RECORDED 2004	RECORDED 2005	RECORDED 2006	RECORDED 2007	BUDGET 2008	BUDGET 2009
925 INJURIES & DAMAGES							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-624,714	-429,202	-507,327	-652,670	-729,863	-682,839	-687,019
Total (G/L codes)	-624,714	-429,202	-507,327	-652,670	-729,863	-682,839	-687,019
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-624,714**	**-429,202**	**-507,327**	**-652,670**	**-729,863**	**-682,839**	**-687,019**
Total (G/L codes)	**-624,714**	**-429,202**	**-507,327**	**-652,670**	**-729,863**	**-682,839**	**-687,019**
P5VD VP-Gen Counsel							
P5V VP-Gen Counsel							
Labor	0	174	0	0	0	0	0
Non-Labor	0	31	0	0	0	0	0
Total P5V	0	205	0	0	0	0	0
VP-Gen Counsel							
Labor	**0**	**174**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**31**	**0**	**0**	**0**	**0**	**0**
Total VP-Gen Counsel	**0**	**205**	**0**	**0**	**0**	**0**	**0**
P8VD Operations							
P8V Sr VP-Operations							
Labor	0	172	176	0	0	0	0
Non-Labor	0	27	30	0	0	0	0
Total P8V	0	199	206	0	0	0	0
Operations							
Labor	**0**	**172**	**176**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**27**	**30**	**0**	**0**	**0**	**0**
Total Operations	**0**	**199**	**206**	**0**	**0**	**0**	**0**
PA0 General Accounting							
PAA Admin-Gen Acctg							
Labor	1,206	1,027	615	1,007	253	1,053	1,093
Non-Labor	516	294	249	520	144	651	608
Total PAA	1,721	1,322	864	1,527	398	1,705	1,701

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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
General Accounting							
Labor	**1,206**	**1,027**	**615**	**1,007**	**253**	**1,053**	**1,093**
Non-Labor	**516**	**294**	**249**	**520**	**144**	**651**	**608**
Total General Accounting	**1,721**	**1,322**	**864**	**1,527**	**398**	**1,705**	**1,701**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	0	0	0	0	3,536	0	0
Non-Labor	4,052	3,930	3,588	4,020	178	0	0
Total PBA	4,052	3,930	3,588	4,020	3,714	0	0
PBE T&D Engineering							
Labor	1,311	0	0	0	0	0	0
Non-Labor	1,093	0	0	0	0	0	0
Total PBE	2,404	0	0	0	0	0	0
PBP Project Mgt Division							
Labor	1,375	65	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PBP	1,375	65	0	0	0	0	0
PBT Structural							
Labor	1,428	763	551	593	0	0	0
Non-Labor	1,394	755	577	720	0	0	0
Total PBT	2,822	1,518	1,127	1,314	0	0	0
PBZ T&D Technical Svcs							
Labor	1,406	0	0	0	0	0	0
Non-Labor	1,296	0	0	0	0	0	0
Total PBZ	2,702	0	0	0	0	0	0
Engineering							
Labor	**5,520**	**828**	**551**	**593**	**3,536**	**0**	**0**
Non-Labor	**7,834**	**4,685**	**4,165**	**4,740**	**178**	**0**	**0**
Total Engineering	**13,354**	**5,513**	**4,715**	**5,333**	**3,714**	**0**	**0**
PC0 Customer Service							
PCA Admin-Cust Svc							
Labor	0	0	0	0	0	0	0
Non-Labor	6,938	4,637	3,346	3,929	3,218	5,162	5,195
Total PCA	6,938	4,637	3,346	3,929	3,218	5,162	5,195

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PCB Cust Acctg & Bill							
Labor	561	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PCB	561	0	0	0	0	0	0
PCG Fld Svc & Collection							
Labor	11,901	41	258	0	0	0	0
Non-Labor	0	16	0	0	45	0	0
Total PCG	11,901	57	258	0	45	0	0
PCH Customer Assist Ctr							
Labor	733	87	5	16	8,725	0	0
Non-Labor	0	0	0	0	0	0	0
Total PCH	733	87	5	16	8,725	0	0
PCM Meter Reading							
Labor	0	876	5,042	6,051	7,558	0	0
Non-Labor	0	0	0	0	0	0	0
Total PCM	0	876	5,042	6,051	7,558	0	0
PCP Pmt Proc & Supp Ctr							
Labor	1,571	6,274	4,138	5,071	45	0	0
Non-Labor	0	0	0	0	0	0	0
Total PCP	1,571	6,274	4,138	5,071	45	0	0
Customer Service							
Labor	**14,767**	**7,278**	**9,443**	**11,138**	**16,329**	**0**	**0**
Non-Labor	**6,938**	**4,653**	**3,346**	**3,929**	**3,263**	**5,162**	**5,195**
Total Customer Service	**21,704**	**11,930**	**12,789**	**15,068**	**19,592**	**5,162**	**5,195**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	-11,068	0	0	352	0	0	0
Non-Labor	32,601	32,791	34,165	28,183	33,698	42,315	44,378
Total PDA	21,533	32,791	34,165	28,535	33,698	42,315	44,378
PDC Control Section							
Labor	1,198	0	0	388	0	0	0
Non-Labor	1,328	0	0	627	0	0	0
Total PDC	2,526	0	0	1,015	0	0	0

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BLOCK OF ACCT
ACCOUNT
DEPARTMENT
RA
LABOR
NON-LABOR

	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
PDD Training Section							
Labor	18,551	2,147	0	277	377	0	0
Non-Labor	28,433	109	0	481	150	0	0
Total PDD	46,985	2,255	0	758	527	0	0
PDF Field Operation							
Labor	10,964	4,965	4,876	44,258	27,950	0	0
Non-Labor	0	0	0	1,698	16,261	0	0
Total PDF	10,964	4,965	4,876	45,957	44,211	0	0
PDH Customer Demand							
Labor	0	70	0	0	0	0	0
Non-Labor	0	86	0	0	0	0	0
Total PDH	0	156	0	0	0	0	0
PDJ West Overhead							
Labor	37,492	44,259	72,436	14,300	10,866	0	0
Non-Labor	32,935	18,290	22,799	10,009	1,808	0	0
Total PDJ	70,427	62,549	95,235	24,309	12,674	0	0
PDK East Overhead-Koolau							
Labor	-3,211	8,452	3,466	10,780	59,354	0	0
Non-Labor	0	6,561	3,700	2,561	18,068	0	0
Total PDK	-3,211	15,012	7,165	13,341	77,422	0	0
PDL East Overhead-Ward							
Labor	43,336	26,202	16,914	23,147	23,998	0	0
Non-Labor	30,359	19,181	4,363	5,802	2,422	0	0
Total PDL	73,695	45,384	21,276	28,949	26,419	0	0
PDM Maint Demand Div							
Labor	331	0	113	0	0	0	0
Non-Labor	282	0	116	0	0	0	0
Total PDM	613	0	229	0	0	0	0
PDP Planning							
Labor	5,379	0	0	1,615	0	0	0
Non-Labor	4,650	0	0	1,934	0	0	0
Total PDP	10,029	0	0	3,549	0	0	0

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PDS Operations							
Labor	586	0	0	791	1,085	0	0
Non-Labor	600	0	0	981	1,201	0	0
Total PDS	1,185	0	0	1,772	2,287	0	0
PDT Transmission & Trng							
Labor	548	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PDT	548	0	0	0	0	0	0
PDU Underground							
Labor	2,038	10,387	-1,980	3,304	880	0	0
Non-Labor	2,241	2,366	0	2,321	986	0	0
Total PDU	4,280	12,754	-1,980	5,625	1,867	0	0
Constr & Maint							
Labor	**106,145**	**96,482**	**95,825**	**99,212**	**124,510**	**0**	**0**
Non-Labor	**133,429**	**79,384**	**65,143**	**54,596**	**74,594**	**42,315**	**44,378**
Total Constr & Maint	**239,573**	**175,866**	**160,968**	**153,809**	**199,104**	**42,315**	**44,378**
PE0 Info Tech & Svcs							
PEA Admin-Info Tech&Svcs							
Labor	0	0	0	0	0	0	0
Non-Labor	2,058	1,491	2,932	715	949	879	884
Total PEA	2,058	1,491	2,932	715	949	879	884
PEB Admin-Off Svcs							
Labor	0	0	0	0	0	0	0
Non-Labor	515	0	0	0	0	0	0
Total PEB	515	0	0	0	0	0	0
PEC Customer Care							
Labor	0	0	0	526	0	0	0
Non-Labor	0	0	0	311	0	0	0
Total PEC	0	0	0	837	0	0	0
PED Development Svcs							
Labor	0	0	42	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PED	0	0	42	0	0	0	0

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PEP Project & Bus Mgt							
Labor	0	0	0	0	0	0	0
Non-Labor	44,695	44,695	42,244	2,548	0	0	0
Total PEP	44,695	44,695	42,244	2,548	0	0	0
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	310,561	222,068	148,480	136,760	153,973	142,872	180,816
Total PEZ	310,561	222,068	148,480	136,760	153,973	142,872	180,816
Info Tech & Svcs							
Labor	**0**	**0**	**42**	**526**	**0**	**0**	**0**
Non-Labor	**357,830**	**268,254**	**193,657**	**140,334**	**154,922**	**143,751**	**181,700**
Total Info Tech & Svcs	**357,830**	**268,254**	**193,699**	**140,860**	**154,922**	**143,751**	**181,700**
PF1 Workfce Staff & Dev							
PFA Admin-WFS & Dev							
Labor	195	353	4,835	1,176	4,090	462	2,418
Non-Labor	54	338	1,706	580	2,121	226	1,078
Total PFA	249	691	6,541	1,755	6,211	688	3,496
PFD Client Svcs & Consult							
Labor	154	102	68	38	148	0	0
Non-Labor	50	38	32	16	113	0	0
Total PFD	204	140	100	54	261	0	0
PFI Org Development							
Labor	88	0	0	192	172	0	0
Non-Labor	133	0	0	85	105	0	0
Total PFI	221	0	0	277	277	0	0
Workfce Staff & Dev							
Labor	**438**	**455**	**4,903**	**1,405**	**4,409**	**462**	**2,418**
Non-Labor	**236**	**376**	**1,739**	**681**	**2,340**	**226**	**1,078**
Total Workfce Staff & Dev	**674**	**831**	**6,642**	**2,087**	**6,749**	**688**	**3,496**
PFBD Comp & Benefits							
PFB Employee Benefits							
Labor	2,980	420	184	2,752	595	0	0
Non-Labor	5,742	1,444	1,939	3,052	5,022	0	0
Total PFB	8,722	1,864	2,123	5,804	5,617	0	0

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PFC Compensation							
Labor	0	0	0	387	0	480	0
Non-Labor	0	0	0	148	0	197	0
Total PFC	0	0	0	535	0	677	0
PPW Workers Compensati							
Labor	157,183	149,993	122,172	107,430	0	0	0
Non-Labor	349,600	1,039,272	483,736	985,489	0	0	0
Total PPW	506,783	1,189,265	605,908	1,092,919	0	0	0
Comp & Benefits							
Labor	**160,162**	**150,413**	**122,356**	**110,570**	**595**	**480**	**0**
Non-Labor	**355,342**	**1,040,716**	**485,675**	**988,689**	**5,022**	**197**	**0**
Total Comp & Benefits	**515,505**	**1,191,129**	**608,032**	**1,099,258**	**5,617**	**677**	**0**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	711,958	701,086	712,489	755,046	760,183	805,521	926,123
Non-Labor	927,538	741,685	845,497	1,006,359	988,168	945,777	1,236,998
Total PFS	1,639,496	1,442,771	1,557,986	1,761,405	1,748,352	1,751,298	2,163,121
PHA Admin-Facilities							
Labor	24,892	22,953	23,499	28,149	33,778	35,361	47,400
Non-Labor	9,260	7,778	10,163	11,761	14,277	11,956	14,402
Total PHA	34,151	30,731	33,662	39,911	48,055	47,317	61,802
PHB Facilities Operation							
Labor	1,793	2,311	3,155	1,388	464	0	0
Non-Labor	85	613	1,173	599	226	0	0
Total PHB	1,878	2,923	4,328	1,987	691	0	0
PHF Facilities Planning							
Labor	0	198	0	0	0	0	0
Non-Labor	0	63	0	0	0	0	0
Total PHF	0	261	0	0	0	0	0
PHS Security							
Labor	83	35	75	0	0	0	0
Non-Labor	48	8	0	0	0	0	0
Total PHS	131	43	75	0	0	0	0

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PPH Corp Health & Wellne							
Labor	0	0	0	0	4,978	0	24,349
Non-Labor	0	0	0	0	10,117	38,334	47,459
Total PPH	0	0	0	0	15,095	38,334	71,808
PPW Workers Compensati							
Labor	0	0	0	0	96,538	86,913	114,798
Non-Labor	0	0	0	0	1,242,989	1,350,118	1,516,459
Total PPW	0	0	0	0	1,339,526	1,437,031	1,631,257
Sfty Sec & Facil							
Labor	**738,725**	**726,583**	**739,218**	**784,582**	**895,940**	**927,795**	**1,112,670**
Non-Labor	**936,931**	**750,146**	**856,832**	**1,018,720**	**2,255,778**	**2,346,185**	**2,815,319**
Total Sfty Sec & Facil	**1,675,656**	**1,476,729**	**1,596,050**	**1,803,302**	**3,151,719**	**3,273,980**	**3,927,988**
PI0 Production							
PIA Admin-PS Services							
Labor	0	0	0	0	0	0	0
Non-Labor	99	280	224	0	0	0	0
Total PIA	99	280	224	0	0	0	0
PIB Admin-PS O&M							
Labor	0	97	0	0	0	0	0
Non-Labor	23,832	29,452	37,384	0	0	0	0
Total PIB	23,832	29,549	37,384	0	0	0	0
PIH Honolulu Stn Oper							
Labor	116	832	0	0	0	0	0
Non-Labor	1,336	2,201	870	0	0	0	0
Total PIH	1,452	3,033	870	0	0	0	0
PIK Kahe Stn Oper							
Labor	19,193	17,713	1,059	0	0	0	0
Non-Labor	2,760	3,578	10,436	0	0	0	0
Total PIK	21,954	21,291	11,495	0	0	0	0
PIL Kahe Stn Maint							
Labor	7,223	23,004	25,950	0	0	0	0
Non-Labor	9,605	13,492	9,889	0	0	0	0
Total PIL	16,828	36,496	35,838	0	0	0	0

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PIN Honolulu Stn Maint							
Labor	2,568	1,850	4,393	0	0	0	0
Non-Labor	1,430	3,909	2,273	0	0	0	0
Total PIN	3,998	5,760	6,666	0	0	0	0
PIO Operations Admin							
Labor	0	199	99	0	0	0	0
Non-Labor	0	61	73	0	0	0	0
Total PIO	0	260	172	0	0	0	0
PIP Plan & Engr							
Labor	638	590	246	0	0	0	0
Non-Labor	391	331	161	0	0	0	0
Total PIP	1,030	921	407	0	0	0	0
PIT Traveling Maintenance							
Labor	29,470	12,164	4,402	0	0	0	0
Non-Labor	12,623	6,774	5,146	0	0	0	0
Total PIT	42,093	18,939	9,547	0	0	0	0
PIW Waiau Stn Oper							
Labor	115,653	64,488	18,468	0	0	0	0
Non-Labor	2,471	5,880	18,081	0	0	0	0
Total PIW	118,124	70,368	36,549	0	0	0	0
PIX Waiau Stn Maint							
Labor	1,925	4,565	1,586	0	0	0	0
Non-Labor	19,112	45,539	19,103	0	0	0	0
Total PIX	21,037	50,103	20,689	0	0	0	0
Production							
Labor	**176,787**	**125,502**	**56,201**	**0**	**0**	**0**	**0**
Non-Labor	**73,659**	**111,497**	**103,640**	**0**	**0**	**0**	**0**
Total Production	**250,446**	**236,999**	**159,841**	**0**	**0**	**0**	**0**
PI1D Pwr Supp Svcs							
PIA Admin-PS Services							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	230	192	0	0
Total PIA	0	0	0	230	192	0	0

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PIC Power Purchase							
Labor	0	0	0	0	804	0	0
Non-Labor	0	0	0	0	0	0	0
Total PIC	0	0	0	0	804	0	0
Pwr Supp Svcs							
Labor	**0**	**0**	**0**	**0**	**804**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**230**	**192**	**0**	**0**
Total Pwr Supp Svcs	**0**	**0**	**0**	**230**	**995**	**0**	**0**
PI2D Pwr Supp O&M							
PIB Admin-PS O&M							
Labor	0	0	0	207	0	0	0
Non-Labor	0	0	0	49,181	40,246	44,156	44,433
Total PIB	0	0	0	49,388	40,246	44,156	44,433
PIH Honolulu Stn Oper							
Labor	0	0	0	1,980	12,223	0	0
Non-Labor	0	0	0	2,583	940	0	0
Total PIH	0	0	0	4,564	13,164	0	0
PIK Kahe Stn Oper							
Labor	0	0	0	51	0	0	0
Non-Labor	0	0	0	6,351	4,424	8,568	0
Total PIK	0	0	0	6,402	4,424	8,568	0
PIL Kahe Stn Maint							
Labor	0	0	0	15,736	22,422	0	0
Non-Labor	0	0	0	6,288	6,548	0	0
Total PIL	0	0	0	22,024	28,969	0	0
PIN Honolulu Stn Maint							
Labor	0	0	0	4,756	169	0	0
Non-Labor	0	0	0	4,970	119	0	0
Total PIN	0	0	0	9,727	288	0	0
PIO Operations Admin							
Labor	0	0	0	130	0	0	0
Non-Labor	0	0	0	103	0	0	0
Total PIO	0	0	0	233	0	0	0

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PIP Plan & Engr							
Labor	0	0	0	1,834	1,848	0	0
Non-Labor	0	0	0	1,296	1,195	0	0
Total PIP	0	0	0	3,130	3,043	0	0
PIT Traveling Maintenance							
Labor	0	0	0	5,492	20,273	0	0
Non-Labor	0	0	0	6,234	3,249	0	0
Total PIT	0	0	0	11,726	23,522	0	0
PIW Waiau Stn Oper							
Labor	0	0	0	9,501	15,045	0	0
Non-Labor	0	0	0	10,454	5,565	0	0
Total PIW	0	0	0	19,954	20,610	0	0
PIX Waiau Stn Maint							
Labor	0	0	0	8,777	2,799	0	0
Non-Labor	0	0	0	62,159	13,664	0	0
Total PIX	0	0	0	70,936	16,463	0	0
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**48,464**	**74,779**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**149,620**	**75,950**	**52,723**	**44,433**
Total Pwr Supp O&M	**0**	**0**	**0**	**198,084**	**150,729**	**52,723**	**44,433**
PJ0 Environmental							
PJA Admin-Environ							
Labor	0	0	598	5,718	0	0	0
Non-Labor	-62	0	-44	0	-14	0	0
Total PJA	-62	0	553	5,718	-14	0	0
Environmental							
Labor	**0**	**0**	**598**	**5,718**	**0**	**0**	**0**
Non-Labor	**-62**	**0**	**-44**	**0**	**-14**	**0**	**0**
Total Environmental	**-62**	**0**	**553**	**5,718**	**-14**	**0**	**0**
PK0 Mgt Acctg & Fin Svcs							
PKB Admin-MgtAcc FinSvc							
Labor	41	0	0	0	0	0	0
Non-Labor	24	0	0	0	0	0	0
Total PKB	65	0	0	0	0	0	0

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PKC Budgets							
Labor	0	0	835	0	0	0	0
Non-Labor	0	0	313	0	0	0	0
Total PKC	0	0	1,148	0	0	0	0
Mgt Acctg & Fin Svcs							
Labor	**41**	**0**	**835**	**0**	**0**	**0**	**0**
Non-Labor	**24**	**0**	**313**	**0**	**0**	**0**	**0**
Total Mgt Acctg & Fin Svc	**65**	**0**	**1,148**	**0**	**0**	**0**	**0**
PKID Risk Mngement							
PKI Risk Management							
Labor	299,471	278,587	295,492	300,318	315,380	271,907	277,652
Non-Labor	2,073,630	3,422,033	1,201,917	3,395,256	3,771,426	3,043,637	3,400,467
Total PKI	2,373,101	3,700,621	1,497,409	3,695,573	4,086,807	3,315,544	3,678,119
Risk Mngement							
Labor	**299,471**	**278,587**	**295,492**	**300,318**	**315,380**	**271,907**	**277,652**
Non-Labor	**2,073,630**	**3,422,033**	**1,201,917**	**3,395,256**	**3,771,426**	**3,043,637**	**3,400,467**
Total Risk Mngement	**2,373,101**	**3,700,621**	**1,497,409**	**3,695,573**	**4,086,807**	**3,315,544**	**3,678,119**
PNCD Legal							
PNC Legal							
Labor	18,081	31,767	35,837	125,102	53,268	41,080	42,464
Non-Labor	7,067	9,118	12,351	-204,343	201,247	134,185	162,913
Total PNC	25,148	40,886	48,188	-79,241	254,515	175,264	205,378
PNL Land & Rights of Way							
Labor	0	0	0	0	0	0	0
Non-Labor	155	0	0	0	0	0	0
Total PNL	155	0	0	0	0	0	0
Legal							
Labor	**18,081**	**31,767**	**35,837**	**125,102**	**53,268**	**41,080**	**42,464**
Non-Labor	**7,222**	**9,118**	**12,351**	**-204,343**	**201,247**	**134,185**	**162,913**
Total Legal	**25,303**	**40,886**	**48,188**	**-79,241**	**254,515**	**175,264**	**205,378**

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PNGD Energy Projects							
PNG EnergyProjects							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	190	299	92	0	0
Total PNG	0	0	190	299	92	0	0
Energy Projects							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**190**	**299**	**92**	**0**	**0**
Total Energy Projects	**0**	**0**	**190**	**299**	**92**	**0**	**0**
PNPD Regulatory Affairs							
PNP Regulatory Affairs							
Labor	0	0	0	0	0	0	0
Non-Labor	124	0	0	0	0	0	0
Total PNP	124	0	0	0	0	0	0
Regulatory Affairs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**124**	**0**	**0**	**0**	**0**	**0**	**0**
Total Regulatory Affairs	**124**	**0**	**0**	**0**	**0**	**0**	**0**
PP0 Industrial Relations							
PPA Admin-Ind Rel							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	44	0	0	0
Total PPA	0	0	0	44	0	0	0
PPI Labor Rel & Wage Adm							
Labor	10,015	13,165	12,962	12,261	12,512	11,478	11,434
Non-Labor	26,306	37,350	33,816	34,265	35,403	37,853	38,396
Total PPI	36,322	50,515	46,778	46,527	47,915	49,331	49,830
Industrial Relations							
Labor	**10,015**	**13,165**	**12,962**	**12,261**	**12,512**	**11,478**	**11,434**
Non-Labor	**26,306**	**37,350**	**33,816**	**34,309**	**35,403**	**37,853**	**38,396**
Total Industrial Relations	**36,322**	**50,515**	**46,778**	**46,571**	**47,915**	**49,331**	**49,830**

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PQCD Corp Communications							
PQC Corp Communications							
Labor	567	384	1,021	2,052	616	3,177	1,787
Non-Labor	199	181	417	1,211	326	1,580	795
Total PQC	766	565	1,437	3,263	942	4,756	2,582
Corp Communications							
Labor	**567**	**384**	**1,021**	**2,052**	**616**	**3,177**	**1,787**
Non-Labor	**199**	**181**	**417**	**1,211**	**326**	**1,580**	**795**
Total Corp Communicatio	**766**	**565**	**1,437**	**3,263**	**942**	**4,756**	**2,582**
PQED Educ & Cons Affairs							
PQE Educ & Cons Affairs							
Labor	0	0	250	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PQE	0	0	250	0	0	0	0
Educ & Cons Affairs							
Labor	**0**	**0**	**250**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Educ & Cons Affairs	**0**	**0**	**250**	**0**	**0**	**0**	**0**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	0	0	0	0	0	0
Non-Labor	8,565	10,287	10,730	10,400	11,791	0	0
Total PRA	8,565	10,287	10,730	10,400	11,791	0	0
PRC Communications							
Labor	0	0	0	0	268	0	0
Non-Labor	0	0	0	0	0	0	0
Total PRC	0	0	0	0	268	0	0
PRD Operating Dispatch							
Labor	0	0	3,339	458	866	0	0
Non-Labor	0	0	0	0	0	0	0
Total PRD	0	0	3,339	458	866	0	0

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PRE Operating Engineering							
Labor	29	262	71	0	0	0	0
Non-Labor	34	0	82	0	0	0	0
Total PRE	64	262	152	0	0	0	0
PRS Substation							
Labor	0	0	0	1,357	44,680	0	0
Non-Labor	0	0	0	0	0	0	0
Total PRS	0	0	0	1,357	44,680	0	0
PRX Construction Mgt							
Labor	0	0	0	0	1,026	0	0
Non-Labor	0	0	0	0	1,391	0	0
Total PRX	0	0	0	0	2,417	0	0
System Operation							
Labor	**29**	**262**	**3,410**	**1,816**	**46,840**	**0**	**0**
Non-Labor	**8,599**	**10,287**	**10,812**	**10,400**	**13,182**	**0**	**0**
Total System Operation	**8,629**	**10,549**	**14,221**	**12,216**	**60,022**	**0**	**0**
PS0 Energy Services							
PSA Admin-Engy Svcs							
Labor	0	0	0	0	0	0	0
Non-Labor	546	393	593	283	202	0	0
Total PSA	546	393	593	283	202	0	0
Energy Services							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**546**	**393**	**593**	**283**	**202**	**0**	**0**
Total Energy Services	**546**	**393**	**593**	**283**	**202**	**0**	**0**
PV9 Support Services							
PVA Admin-Supp Svcs							
Labor	0	0	0	0	0	0	0
Non-Labor	8,178	7,395	8,346	8,289	9,060	7,908	7,958
Total PVA	8,178	7,395	8,346	8,289	9,060	7,908	7,958
PVF Fleet							
Labor	0	0	31	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
Total PVF	0	0	31	0	0	0	0

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PVL Electric & Welding Svc							
Labor	323	481	222	335	455	0	0
Non-Labor	5,410	3,140	3,578	5,818	9,442	4,920	4,920
Total PVL	5,733	3,621	3,800	6,153	9,898	4,920	4,920
PVM Materials Managemen							
Labor	0	0	0	0	990	0	0
Non-Labor	0	0	0	0	0	0	0
Total PVM	0	0	0	0	990	0	0
PVP Purchasing							
Labor	0	0	0	0	220	0	0
Non-Labor	0	0	0	0	0	0	0
Total PVP	0	0	0	0	220	0	0
Support Services							
Labor	**323**	**481**	**253**	**335**	**1,665**	**0**	**0**
Non-Labor	**13,588**	**10,535**	**11,925**	**14,107**	**18,502**	**12,828**	**12,878**
Total Support Services	**13,911**	**11,016**	**12,178**	**14,443**	**20,167**	**12,828**	**12,878**
PW9 Cust Installations							
PWA Admin-CID							
Labor	0	0	0	918	0	0	0
Non-Labor	3,996	2,680	3,653	8,326	2,686	4,284	4,311
Total PWA	3,996	2,680	3,653	9,244	2,686	4,284	4,311
PWP Planning & Design							
Labor	1,176	0	0	0	0	0	0
Non-Labor	1,739	0	0	0	0	0	0
Total PWP	2,916	0	0	0	0	0	0
PWX Engineering & Meter							
Labor	1,074	4,490	7,232	13,175	20,516	0	0
Non-Labor	376	0	0	0	0	0	0
Total PWX	1,450	4,490	7,232	13,175	20,516	0	0
Cust Installations							
Labor	**2,250**	**4,490**	**7,232**	**14,093**	**20,516**	**0**	**0**
Non-Labor	**6,111**	**2,680**	**3,653**	**8,326**	**2,686**	**4,284**	**4,311**
Total Cust Installations	**8,361**	**7,171**	**10,885**	**22,418**	**23,202**	**4,284**	**4,311**

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PX0 System Planning							
PXA Adm-Sys Plng							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	142	0	0
Total PXA	0	0	0	0	142	0	0
System Planning							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**142**	**0**	**0**
Total System Planning	**0**	**0**	**0**	**0**	**142**	**0**	**0**
Total Account							
Labor	**1,534,527**	**1,438,050**	**1,387,220**	**1,519,193**	**1,571,954**	**1,257,432**	**1,449,517**
Non-Labor	**3,384,289**	**5,323,441**	**2,483,090**	**4,969,238**	**5,885,716**	**5,142,738**	**6,025,452**
Total 925	**4,918,816**	**6,761,491**	**3,870,310**	**6,488,431**	**7,457,670**	**6,400,170**	**7,474,969**
926000 EMPLOYEE PENSIONS AND BENEFITS							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-180,772	-222,864	-216,737	-255,171	-291,304	-259,978	-368,705
Total (G/L codes)	-180,772	-222,864	-216,737	-255,171	-291,304	-259,978	-368,705
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-180,772**	**-222,864**	**-216,737**	**-255,171**	**-291,304**	**-259,978**	**-368,705**
Total (G/L codes)	**-180,772**	**-222,864**	**-216,737**	**-255,171**	**-291,304**	**-259,978**	**-368,705**
P9PD President							
P9P President							
Labor	0	0	0	0	0	0	0
Non-Labor	194,334	255,412	198,044	203,594	228,415	336,550	246,600
Total P9P	194,334	255,412	198,044	203,594	228,415	336,550	246,600
President							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**194,334**	**255,412**	**198,044**	**203,594**	**228,415**	**336,550**	**246,600**
Total President	**194,334**	**255,412**	**198,044**	**203,594**	**228,415**	**336,550**	**246,600**

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PC0 Customer Service							
PCF Customer Field Servic							
Labor	0	0	0	0	-5	0	0
Non-Labor	0	0	0	0	3	0	0
Total PCF	0	0	0	0	-1	0	0
Customer Service							
Labor	**0**	**0**	**0**	**0**	**-5**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**3**	**0**	**0**
Total Customer Service	**0**	**0**	**0**	**0**	**-1**	**0**	**0**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	379	65	-83,416	0	0	0	0
Non-Labor	1,371	11,629	-92,896	0	0	0	0
Total PDA	1,750	11,693	-176,312	0	0	0	0
PDC Control Section							
Labor	5,918	11,235	10,110	0	0	0	0
Non-Labor	8,118	14,569	15,629	0	0	0	0
Total PDC	14,035	25,804	25,739	0	0	0	0
PDD Training Section							
Labor	8,475	25,721	52,972	0	0	0	0
Non-Labor	8,591	25,634	55,029	0	0	0	0
Total PDD	17,066	51,355	108,001	0	0	0	0
PDF Field Operation							
Labor	0	0	338	0	0	0	0
Non-Labor	0	0	321	0	0	0	0
Total PDF	0	0	659	0	0	0	0
PDH Customer Demand							
Labor	0	489	0	0	0	0	0
Non-Labor	0	529	0	0	0	0	0
Total PDH	0	1,018	0	0	0	0	0
PDJ West Overhead							
Labor	0	1,638	0	81	0	0	0
Non-Labor	0	1,237	0	76	0	0	0
Total PDJ	0	2,876	0	157	0	0	0

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PDK East Overhead-Koolau							
Labor	0	975	0	0	0	0	0
Non-Labor	0	830	0	0	0	0	0
Total PDK	0	1,805	0	0	0	0	0
PDP Planning							
Labor	141	0	0	0	0	0	0
Non-Labor	123	0	0	0	0	0	0
Total PDP	263	0	0	0	0	0	0
PDS Operations							
Labor	907	618	0	0	0	0	0
Non-Labor	898	630	0	0	0	0	0
Total PDS	1,805	1,248	0	0	0	0	0
PDT Transmission & Trng							
Labor	1,212	0	0	0	0	0	0
Non-Labor	1,099	0	0	0	0	0	0
Total PDT	2,311	0	0	0	0	0	0
PDU Underground							
Labor	0	13,439	19,996	0	0	0	0
Non-Labor	0	11,486	22,261	0	0	0	0
Total PDU	0	24,925	42,257	0	0	0	0
Constr & Maint							
Labor	**17,032**	**54,180**	**0**	**81**	**0**	**0**	**0**
Non-Labor	**20,200**	**66,543**	**343**	**76**	**0**	**0**	**0**
Total Constr & Maint	**37,232**	**120,723**	**343**	**157**	**0**	**0**	**0**
PE0 Info Tech & Svcs							
PEA Admin-Info Tech&Svcs							
Labor	0	371	0	0	0	0	0
Non-Labor	0	165	0	0	0	0	0
Total PEA	0	536	0	0	0	0	0
PER Publish & Recds Svcs							
Labor	0	90	0	0	0	0	0
Non-Labor	0	37	0	0	0	0	0
Total PER	0	127	0	0	0	0	0

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PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	33,228	30,312	23,687	14,081	10,377	14,712	12,192
Total PEZ	33,228	30,312	23,687	14,081	10,377	14,712	12,192
Info Tech & Svcs							
Labor	**0**	**461**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**33,228**	**30,513**	**23,687**	**14,081**	**10,377**	**14,712**	**12,192**
Total Info Tech & Svcs	**33,228**	**30,974**	**23,687**	**14,081**	**10,377**	**14,712**	**12,192**
PF1 Workfce Staff & Dev							
PFA Admin-WFS & Dev							
Labor	1,701	2,315	3,829	1,689	1,797	3,426	3,629
Non-Labor	813	662	1,457	711	915	1,224	1,164
Total PFA	2,514	2,977	5,286	2,399	2,712	4,651	4,792
PFD Client Svcs & Consult							
Labor	16,200	18,992	52,961	45,322	39,838	57,819	60,040
Non-Labor	6,634	5,836	21,101	24,376	22,150	28,331	26,773
Total PFD	22,834	24,828	74,063	69,698	61,988	86,149	86,812
PFI Org Development							
Labor	2,264	6,556	10,865	3,238	8,621	15,039	8,441
Non-Labor	47,250	192,213	212,973	146,373	169,240	176,062	216,365
Total PFI	49,514	198,769	223,837	149,612	177,861	191,100	224,806
Workfce Staff & Dev							
Labor	**20,165**	**27,864**	**67,655**	**50,249**	**50,257**	**76,283**	**72,109**
Non-Labor	**54,697**	**198,711**	**235,531**	**171,460**	**192,305**	**205,617**	**244,302**
Total Workfce Staff & Dev	**74,862**	**226,575**	**303,186**	**221,709**	**242,561**	**281,900**	**316,411**
PFBD Comp & Benefits							
PFB Employee Benefits							
Labor	400,007	406,095	419,719	396,557	389,315	259,439	481,979
Non-Labor	14,508,999	6,422,753	13,584,739	22,615,032	25,775,713	25,467,578	22,771,022
Total PFB	14,909,006	6,828,848	14,004,458	23,011,589	26,165,028	25,727,017	23,253,001
PPW Workers Compensati							
Labor	34,304	33,479	46,175	67,747	0	0	0
Non-Labor	12,694	9,588	18,134	33,542	0	0	0
Total PPW	46,998	43,068	64,309	101,288	0	0	0

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Block: A & G Operation
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HAWAIIAN ELECTRIC COMPANY, INC.
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Comp & Benefits							
Labor	**434,311**	**439,574**	**465,894**	**464,304**	**389,315**	**259,439**	**481,979**
Non-Labor	**14,521,693**	**6,432,341**	**13,602,873**	**22,648,574**	**25,775,713**	**25,467,578**	**22,771,022**
Total Comp & Benefits	**14,956,004**	**6,871,915**	**14,068,767**	**23,112,878**	**26,165,028**	**25,727,017**	**23,253,001**
PH9 Sfty Sec & Facil							
PHA Admin-Facilities							
Labor	0	110	0	271	10,563	17,312	20,770
Non-Labor	14,941	18,118	19,272	88,321	99,230	82,654	89,351
Total PHA	14,941	18,228	19,272	88,593	109,793	99,966	110,121
PHB Facilities Operation							
Labor	336	266	343	871	989	0	0
Non-Labor	121	80	125	470	599	0	0
Total PHB	457	345	468	1,340	1,588	0	0
PHF Facilities Planning							
Labor	2,505	1,427	74	1,884	3,003	1,836	1,906
Non-Labor	935	419	25	832	1,493	904	848
Total PHF	3,440	1,846	99	2,716	4,495	2,741	2,754
PHS Security							
Labor	0	0	0	0	0	0	0
Non-Labor	38,041	48,590	61,280	0	0	0	0
Total PHS	38,041	48,590	61,280	0	0	0	0
PPH Corp Health & Wellne							
Labor	0	0	0	0	51,620	131,648	151,228
Non-Labor	0	0	0	0	42,363	141,432	142,865
Total PPH	0	0	0	0	93,983	273,080	294,093
PPW Workers Compensati							
Labor	0	0	0	0	63,293	20,915	85,396
Non-Labor	0	0	0	0	32,145	10,212	40,367
Total PPW	0	0	0	0	95,438	31,126	125,764
Sfty Sec & Facil							
Labor	**2,841**	**1,803**	**417**	**3,027**	**129,467**	**171,711**	**259,300**
Non-Labor	**54,038**	**67,206**	**80,702**	**89,623**	**175,829**	**235,202**	**273,432**
Total Sfty Sec & Facil	**56,879**	**69,009**	**81,119**	**92,649**	**305,296**	**406,913**	**532,732**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PP0 Industrial Relations							
PPA Admin-Ind Rel							
Labor	5,209	6,159	11,135	11,005	12,741	15,800	16,389
Non-Labor	2,359	2,083	4,800	6,037	7,896	9,772	9,127
Total PPA	7,568	8,242	15,935	17,042	20,637	25,573	25,516
PPI Labor Rel & Wage Adm							
Labor	15,647	23,638	31,963	20,983	37,107	11,478	11,434
Non-Labor	3,579	12,669	19,360	8,731	7,640	50,521	21,531
Total PPI	19,226	36,308	51,322	29,714	44,747	61,999	32,964
Industrial Relations							
Labor	**20,855**	**29,798**	**43,098**	**31,988**	**49,848**	**27,278**	**27,823**
Non-Labor	**5,938**	**14,752**	**24,160**	**14,768**	**15,535**	**60,294**	**30,658**
Total Industrial Relations	**26,793**	**44,550**	**67,257**	**46,755**	**65,384**	**87,572**	**58,480**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	0	0	20	0	0	0	0
Non-Labor	0	0	24	0	0	0	0
Total PVL	0	0	44	0	0	0	0
Support Services							
Labor	**0**	**0**	**20**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**24**	**0**	**0**	**0**	**0**
Total Support Services	**0**	**0**	**44**	**0**	**0**	**0**	**0**
PW9 Cust Installations							
PWX Engineering & Meter							
Labor	332	1,400	2,717	145	2,180	0	0
Non-Labor	103	376	3,922	58	1,056	0	0
Total PWX	435	1,776	6,640	203	3,236	0	0
Cust Installations							
Labor	**332**	**1,400**	**2,717**	**145**	**2,180**	**0**	**0**
Non-Labor	**103**	**376**	**3,922**	**58**	**1,056**	**0**	**0**
Total Cust Installations	**435**	**1,776**	**6,640**	**203**	**3,236**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Total Account							
Labor	**495,535**	**555,079**	**579,801**	**549,793**	**621,061**	**534,712**	**841,211**
Non-Labor	**14,703,460**	**6,842,991**	**13,952,549**	**22,887,061**	**26,107,930**	**26,059,975**	**23,209,501**
Total 926000	**15,198,995**	**7,398,070**	**14,532,350**	**23,436,854**	**26,728,991**	**26,594,686**	**24,050,711**
926010 EMPL BENEFITS - FLEX CREDITS							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-35,725	-29,768	-46,862	-42,392	134,880	-198,804	-108,306
Total (G/L codes)	-35,725	-29,768	-46,862	-42,392	134,880	-198,804	-108,306
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-35,725**	**-29,768**	**-46,862**	**-42,392**	**134,880**	**-198,804**	**-108,306**
Total (G/L codes)	**-35,725**	**-29,768**	**-46,862**	**-42,392**	**134,880**	**-198,804**	**-108,306**
P6VD VP-Corp Excellence							
P6V VP-Corp Excellence							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	2,360	0
Total P6V	0	0	0	0	0	2,360	0
VP-Corp Excellence							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**2,360**	**0**
Total VP-Corp Excellence	**0**	**0**	**0**	**0**	**0**	**2,360**	**0**
PC0 Customer Service							
PCF Customer Field Servic							
Labor	0	0	0	0	-6	0	0
Non-Labor	0	0	0	0	4	0	0
Total PCF	0	0	0	0	-2	0	0
Customer Service							
Labor	**0**	**0**	**0**	**0**	**-6**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**4**	**0**	**0**
Total Customer Service	**0**	**0**	**0**	**0**	**-2**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PE0 Info Tech & Svcs							
PEA Admin-Info Tech&Svcs							
Labor	0	0	0	0	0	246	195
Non-Labor	0	0	0	0	0	91	59
Total PEA	0	0	0	0	0	336	255
PEC Customer Care							
Labor	0	0	0	0	0	240	0
Non-Labor	0	0	0	0	0	98	0
Total PEC	0	0	0	0	0	338	0
PED Development Svcs							
Labor	0	0	0	5,004	14,853	49,394	36,167
Non-Labor	0	0	0	2,069	7,450	32,393	17,934
Total PED	0	0	0	7,073	22,303	81,786	54,100
PEI Infrastruct & Oper							
Labor	0	0	0	0	0	661	238
Non-Labor	0	0	0	0	0	389	106
Total PEI	0	0	0	0	0	1,050	344
PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	30,435	76,035	122,089	73,485	40,179	76,776	47,184
Total PEZ	30,435	76,035	122,089	73,485	40,179	76,776	47,184
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**5,004**	**14,853**	**50,540**	**36,600**
Non-Labor	**30,435**	**76,035**	**122,089**	**75,554**	**47,629**	**109,747**	**65,283**
Total Info Tech & Svcs	**30,435**	**76,035**	**122,089**	**80,558**	**62,482**	**160,287**	**101,883**
PF1 Workfce Staff & Dev							
PFA Admin-WFS & Dev							
Labor	537	8,521	12,669	2,327	6,247	45,726	25,502
Non-Labor	231	2,243	4,898	1,024	4,278	27,064	11,378
Total PFA	768	10,763	17,567	3,350	10,525	72,790	36,881
PFD Client Svcs & Consult							
Labor	0	182	303	232	1,272	13,345	7,996
Non-Labor	0	58	122	113	957	8,491	3,554
Total PFD	0	239	424	345	2,229	21,836	11,550

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PFI Org Development							
Labor	0	181	0	0	842	10,975	10,120
Non-Labor	0	42	0	0	707	6,824	4,737
Total PFI	0	223	0	0	1,548	17,799	14,858
Workfce Staff & Dev							
Labor	**537**	**8,883**	**12,972**	**2,559**	**8,361**	**70,047**	**43,618**
Non-Labor	**231**	**2,342**	**5,020**	**1,137**	**5,942**	**42,379**	**19,670**
Total Workfce Staff & Dev	**768**	**11,225**	**17,991**	**3,696**	**14,302**	**112,426**	**63,289**
PFBD Comp & Benefits							
PFB Employee Benefits							
Labor	65,247	57,121	53,441	44,664	57,657	86,517	91,008
Non-Labor	6,982,900	8,123,780	8,930,801	8,830,784	9,025,675	10,202,645	11,003,769
Total PFB	7,048,147	8,180,901	8,984,242	8,875,448	9,083,333	10,289,162	11,094,777
PPW Workers Compensati							
Labor	0	2,635	2,590	1,233	0	0	0
Non-Labor	0	589	850	469	0	0	0
Total PPW	0	3,224	3,440	1,702	0	0	0
Comp & Benefits							
Labor	**65,247**	**59,756**	**56,031**	**45,897**	**57,657**	**86,517**	**91,008**
Non-Labor	**6,982,900**	**8,124,369**	**8,931,650**	**8,831,253**	**9,025,675**	**10,202,645**	**11,003,769**
Total Comp & Benefits	**7,048,147**	**8,184,125**	**8,987,682**	**8,877,149**	**9,083,333**	**10,289,162**	**11,094,777**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	0	0	0	0	0	20,349	4,310
Non-Labor	0	0	0	0	0	10,918	1,710
Total PFS	0	0	0	0	0	31,266	6,020
PHA Admin-Facilities							
Labor	0	0	0	0	0	5,150	819
Non-Labor	0	0	0	0	0	3,869	456
Total PHA	0	0	0	0	0	9,019	1,276
PHB Facilities Operation							
Labor	0	0	0	0	0	0	0
Non-Labor	-6	0	0	-117	0	0	0
Total PHB	-6	0	0	-117	0	0	0

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PHF Facilities Planning							
Labor	0	0	0	0	1,193	0	0
Non-Labor	0	0	0	0	604	0	0
Total PHF	0	0	0	0	1,797	0	0
PPH Corp Health & Wellne							
Labor	0	0	0	0	0	15,184	2,403
Non-Labor	0	0	0	0	208	8,143	976
Total PPH	0	0	0	0	208	23,326	3,379
PPW Workers Compensati							
Labor	0	0	0	0	3,311	14,115	3,302
Non-Labor	0	0	0	0	1,846	6,959	1,238
Total PPW	0	0	0	0	5,157	21,074	4,540
Sfty Sec & Facil							
Labor	**0**	**0**	**0**	**0**	**4,504**	**54,797**	**10,835**
Non-Labor	**-6**	**0**	**0**	**-117**	**2,658**	**29,888**	**4,380**
Total Sfty Sec & Facil	**-6**	**0**	**0**	**-117**	**7,162**	**84,685**	**15,214**
PI2D Pwr Supp O&M							
PID PS Training							
Labor	0	0	0	0	318	0	4,067
Non-Labor	0	0	0	0	235	0	2,451
Total PID	0	0	0	0	553	0	6,517
Pwr Supp O&M							
Labor	**0**	**0**	**0**	**0**	**318**	**0**	**4,067**
Non-Labor	**0**	**0**	**0**	**0**	**235**	**0**	**2,451**
Total Pwr Supp O&M	**0**	**0**	**0**	**0**	**553**	**0**	**6,517**
PP0 Industrial Relations							
PPA Admin-Ind Rel							
Labor	0	0	0	0	1,499	10,475	10,653
Non-Labor	0	0	0	0	1,124	7,885	5,932
Total PPA	0	0	0	0	2,623	18,360	16,585
PPI Labor Rel & Wage Adm							
Labor	0	2,267	0	136	2,446	28,232	13,881
Non-Labor	0	600	0	62	1,349	17,672	6,272
Total PPI	0	2,867	0	199	3,795	45,904	20,153

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Industrial Relations							
Labor	**0**	**2,267**	**0**	**136**	**3,945**	**38,707**	**24,534**
Non-Labor	**0**	**600**	**0**	**62**	**2,472**	**25,557**	**12,204**
Total Industrial Relations	**0**	**2,867**	**0**	**199**	**6,417**	**64,264**	**36,738**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	0	0	0	0	299	0	0
Non-Labor	0	0	0	0	425	0	0
Total PVL	0	0	0	0	724	0	0
Support Services							
Labor	**0**	**0**	**0**	**0**	**299**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**425**	**0**	**0**
Total Support Services	**0**	**0**	**0**	**0**	**724**	**0**	**0**
Total Account							
Labor	**65,784**	**70,907**	**69,003**	**53,596**	**89,931**	**300,608**	**210,662**
Non-Labor	**6,977,836**	**8,173,578**	**9,011,898**	**8,865,497**	**9,219,921**	**10,213,771**	**10,999,450**
Total 926010	**7,043,619**	**8,244,485**	**9,080,901**	**8,919,092**	**9,309,852**	**10,514,379**	**11,210,112**
926020 EMPLOYEE BENEFITS TRANSFER							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-6,543,020	-4,445,512	-6,783,230	-8,992,039	-9,893,335	-11,010,909	-9,655,419
Total (G/L codes)	-6,543,020	-4,445,512	-6,783,230	-8,992,039	-9,893,335	-11,010,909	-9,655,419
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-6,543,020**	**-4,445,512**	**-6,783,230**	**-8,992,039**	**-9,893,335**	**-11,010,909**	**-9,655,419**
Total (G/L codes)	**-6,543,020**	**-4,445,512**	**-6,783,230**	**-8,992,039**	**-9,893,335**	**-11,010,909**	**-9,655,419**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-6,543,020**	**-4,445,512**	**-6,783,230**	**-8,992,039**	**-9,893,335**	**-11,010,909**	**-9,655,419**
Total 926020	**-6,543,020**	**-4,445,512**	**-6,783,230**	**-8,992,039**	**-9,893,335**	**-11,010,909**	**-9,655,419**

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928 REGULATORY COMMISSION EXPENSES							
PNPD Regulatory Affairs							
PNP Regulatory Affairs							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	61,428	257,766	512,038	319,668	759,547
Total PNP	0	0	61,428	257,766	512,038	319,668	759,547
Regulatory Affairs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**61,428**	**257,766**	**512,038**	**319,668**	**759,547**
Total Regulatory Affairs	**0**	**0**	**61,428**	**257,766**	**512,038**	**319,668**	**759,547**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**61,428**	**257,766**	**512,038**	**319,668**	**759,547**
Total 928	**0**	**0**	**61,428**	**257,766**	**512,038**	**319,668**	**759,547**
9301 INSTITUTN/GOODWILL ADVERT EXP							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-7,031	-4,609	-3,724	-2,718	-2,298	-7,510	-7,868
Total (G/L codes)	-7,031	-4,609	-3,724	-2,718	-2,298	-7,510	-7,868
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-7,031**	**-4,609**	**-3,724**	**-2,718**	**-2,298**	**-7,510**	**-7,868**
Total (G/L codes)	**-7,031**	**-4,609**	**-3,724**	**-2,718**	**-2,298**	**-7,510**	**-7,868**
PH9 Sfty Sec & Facil							
PHB Facilities Operation							
Labor	1,274	0	0	0	0	0	0
Non-Labor	569	0	0	0	0	0	0
Total PHB	1,843	0	0	0	0	0	0

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Sfty Sec & Facil							
Labor	**1,274**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**569**	**0**	**0**	**0**	**0**	**0**	**0**
Total Sfty Sec & Facil	**1,843**	**0**	**0**	**0**	**0**	**0**	**0**
PQCD Corp Communications							
PQC Corp Communications							
Labor	8,904	6,116	2,675	898	3,751	2,189	3,940
Non-Labor	73,349	58,913	61,605	58,341	33,886	16,200	17,053
Total PQC	82,253	65,029	64,280	59,239	37,637	18,389	20,993
Corp Communications							
Labor	**8,904**	**6,116**	**2,675**	**898**	**3,751**	**2,189**	**3,940**
Non-Labor	**73,349**	**58,913**	**61,605**	**58,341**	**33,886**	**16,200**	**17,053**
Total Corp Communicatio	**82,253**	**65,029**	**64,280**	**59,239**	**37,637**	**18,389**	**20,993**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	6,986	8,364	5,581	3,523	169	9,403	9,981
Non-Labor	8,978	7,390	6,944	5,257	529	13,231	12,990
Total PVL	15,964	15,754	12,525	8,780	698	22,634	22,971
Support Services							
Labor	**6,986**	**8,364**	**5,581**	**3,523**	**169**	**9,403**	**9,981**
Non-Labor	**8,978**	**7,390**	**6,944**	**5,257**	**529**	**13,231**	**12,990**
Total Support Services	**15,964**	**15,754**	**12,525**	**8,780**	**698**	**22,634**	**22,971**
Total Account							
Labor	**17,163**	**14,480**	**8,256**	**4,421**	**3,920**	**11,591**	**13,920**
Non-Labor	**75,865**	**61,693**	**64,824**	**60,880**	**32,117**	**21,921**	**22,175**
Total 9301	**93,028**	**76,174**	**73,080**	**65,301**	**36,037**	**33,512**	**36,095**
9302 MISCELLANEOUS GENERAL EXPENSES							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-244,682	-187,709	-210,257	-168,402	-550,983	-184,945	-176,556
Total (G/L codes)	-244,682	-187,709	-210,257	-168,402	-550,983	-184,945	-176,556

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(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-244,682**	**-187,709**	**-210,257**	**-168,402**	**-550,983**	**-184,945**	**-176,556**
Total (G/L codes)	**-244,682**	**-187,709**	**-210,257**	**-168,402**	**-550,983**	**-184,945**	**-176,556**
P1WD VP-Cust Sol							
P1W VP-Cust Solutions							
Labor	0	0	0	877	3,758	5,708	0
Non-Labor	0	0	0	234	961	1,225	0
Total P1W	0	0	0	1,110	4,719	6,933	0
VP-Cust Sol							
Labor	**0**	**0**	**0**	**877**	**3,758**	**5,708**	**0**
Non-Labor	**0**	**0**	**0**	**234**	**961**	**1,225**	**0**
Total VP-Cust Sol	**0**	**0**	**0**	**1,110**	**4,719**	**6,933**	**0**
P2WD VP-Spec Proj							
P2W VP-Special Projects							
Labor	0	801	1,746	1,168	0	0	0
Non-Labor	0	108	312	1,552	0	0	0
Total P2W	0	909	2,058	2,721	0	0	0
VP-Spec Proj							
Labor	**0**	**801**	**1,746**	**1,168**	**0**	**0**	**0**
Non-Labor	**0**	**108**	**312**	**1,552**	**0**	**0**	**0**
Total VP-Spec Proj	**0**	**909**	**2,058**	**2,721**	**0**	**0**	**0**
P3VD VP-Govt & Comm Aff							
P3V VP-Govt & Comm Affai							
Labor	63	15,860	495	0	0	0	0
Non-Labor	15	2,967	140	0	0	0	0
Total P3V	78	18,827	635	0	0	0	0
VP-Govt & Comm Aff							
Labor	**63**	**15,860**	**495**	**0**	**0**	**0**	**0**
Non-Labor	**15**	**2,967**	**140**	**0**	**0**	**0**	**0**
Total VP-Govt & Comm Aff	**78**	**18,827**	**635**	**0**	**0**	**0**	**0**

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P4VD SVP- Fin & Adm							
P4V Sr VP-Finance & Admi							
Labor	0	0	0	0	0	0	0
Non-Labor	0	205	0	230	0	0	440,490
Total P4V	0	205	0	230	0	0	440,490
SVP- Fin & Adm							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**205**	**0**	**230**	**0**	**0**	**440,490**
Total SVP- Fin & Adm	**0**	**205**	**0**	**230**	**0**	**0**	**440,490**
P6VD VP-Corp Excellence							
P6V VP-Corp Excellence							
Labor	0	0	0	0	0	0	0
Non-Labor	273,942	327,809	16,800	65,010	334,920	385,290	380,568
Total P6V	273,942	327,809	16,800	65,010	334,920	385,290	380,568
VP-Corp Excellence							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**273,942**	**327,809**	**16,800**	**65,010**	**334,920**	**385,290**	**380,568**
Total VP-Corp Excellence	**273,942**	**327,809**	**16,800**	**65,010**	**334,920**	**385,290**	**380,568**
P9PD President							
P9P President							
Labor	9	0	0	0	0	3,720	3,636
Non-Labor	3	0	0	0	182,703	124,911	169,319
Total P9P	13	0	0	0	182,703	128,631	172,955
President							
Labor	**9**	**0**	**0**	**0**	**0**	**3,720**	**3,636**
Non-Labor	**3**	**0**	**0**	**0**	**182,703**	**124,911**	**169,319**
Total President	**13**	**0**	**0**	**0**	**182,703**	**128,631**	**172,955**
P9SD SVP-En Sol							
P9S Sr VP-Energy Solution							
Labor	0	4,756	325	3,314	5,780	2,854	0
Non-Labor	0	-14,684	1,111	43,163	294,634	394,412	463,300
Total P9S	0	-9,928	1,436	46,477	300,413	397,266	463,300

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SVP-En Sol							
Labor	**0**	**4,756**	**325**	**3,314**	**5,780**	**2,854**	**0**
Non-Labor	**0**	**-14,684**	**1,111**	**43,163**	**294,634**	**394,412**	**463,300**
Total SVP-En Sol	**0**	**-9,928**	**1,436**	**46,477**	**300,413**	**397,266**	**463,300**
P9VD EVP - Pub Aff							
P9V EVP-Public Affairs							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	343,460	435,750	0
Total P9V	0	0	0	0	343,460	435,750	0
EVP - Pub Aff							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**343,460**	**435,750**	**0**
Total EVP - Pub Aff	**0**	**0**	**0**	**0**	**343,460**	**435,750**	**0**
P9WD Sr ExecVP							
P9W Sr Executive VP							
Labor	0	0	0	0	0	0	1,520
Non-Labor	0	0	0	0	0	0	6,666
Total P9W	0	0	0	0	0	0	8,186
Sr ExecVP							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**1,520**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**0**	**6,666**
Total Sr ExecVP	**0**	**0**	**0**	**0**	**0**	**0**	**8,186**
PA0 General Accounting							
PAA Admin-Gen Acctg							
Labor	336	484	204	273	435	98	310
Non-Labor	1,060	912	312	386	1,222	426	1,259
Total PAA	1,396	1,396	516	659	1,657	524	1,569
PAC Corp Accounting							
Labor	0	83	300	337	106	0	0
Non-Labor	0	29	315	192	49	0	0
Total PAC	0	111	615	529	155	0	0

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PAD Cost Accounting							
Labor	36	111	98	228	154	0	0
Non-Labor	18	49	44	128	101	0	0
Total PAD	54	160	142	356	256	0	0
PAT Property Accounting							
Labor	104	54	86	120	32	0	0
Non-Labor	50	19	34	55	17	0	0
Total PAT	155	73	120	175	49	0	0
General Accounting							
Labor	**476**	**732**	**689**	**958**	**727**	**98**	**310**
Non-Labor	**1,128**	**1,008**	**704**	**760**	**1,389**	**426**	**1,259**
Total General Accounting	**1,604**	**1,741**	**1,393**	**1,719**	**2,117**	**524**	**1,569**
PB9 Engineering							
PBA Admin-ED Engr							
Labor	0	12	0	0	0	0	0
Non-Labor	0	15	0	0	0	0	0
Total PBA	0	27	0	0	0	0	0
PBE T&D Engineering							
Labor	0	2,278	778	233	0	0	0
Non-Labor	0	2,050	865	300	0	0	0
Total PBE	0	4,328	1,643	533	0	0	0
PBP Project Mgt Division							
Labor	1,265	183	100	0	0	0	0
Non-Labor	1,566	196	130	0	0	0	0
Total PBP	2,832	379	230	0	0	0	0
PBT Structural							
Labor	0	19	82	0	1,151	0	0
Non-Labor	0	16	82	0	1,932	0	0
Total PBT	0	35	163	0	3,082	0	0
PBY Substn, Protect & Tel							
Labor	2,308	14,910	1,182	608	4,764	0	0
Non-Labor	2,414	11,934	1,186	827	8,663	0	0
Total PBY	4,723	26,844	2,367	1,435	13,428	0	0

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PBZ T&D Technical Svcs							
Labor	5,185	2,328	10,640	0	2,129	0	0
Non-Labor	4,892	1,990	11,757	0	2,856	0	0
Total PBZ	10,077	4,318	22,398	0	4,985	0	0
Engineering							
Labor	**8,759**	**19,729**	**12,782**	**841**	**8,044**	**0**	**0**
Non-Labor	**8,873**	**16,201**	**14,020**	**1,127**	**13,451**	**0**	**0**
Total Engineering	**17,631**	**35,931**	**26,802**	**1,968**	**21,495**	**0**	**0**
PC0 Customer Service							
PCA Admin-Cust Svc							
Labor	0	7,413	19,560	70	0	0	0
Non-Labor	136	3,085	9,585	38	0	0	0
Total PCA	136	10,497	29,144	108	0	0	0
PCB Cust Acctg & Bill							
Labor	0	280	136	121	3,482	0	0
Non-Labor	0	67	69	76	2,300	0	0
Total PCB	0	346	205	198	5,783	0	0
PCD Credit							
Labor	0	232	209	0	0	0	0
Non-Labor	0	80	118	0	0	0	0
Total PCD	0	311	327	0	0	0	0
PCF Customer Field Servic							
Labor	0	25	2,050	182	64	0	0
Non-Labor	0	8	1,027	95	35	0	0
Total PCF	0	32	3,078	278	98	0	0
PCG Fld Svc & Collection							
Labor	0	490	432	284	0	0	0
Non-Labor	0	179	173	139	0	0	0
Total PCG	0	669	604	423	0	0	0
PCH Customer Assist Ctr							
Labor	0	0	1,941	453	0	0	0
Non-Labor	0	0	738	208	0	0	0
Total PCH	0	0	2,680	661	0	0	0

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PCM Meter Reading							
Labor	0	706	754	401	3,026	0	0
Non-Labor	0	296	370	223	1,791	0	0
Total PCM	0	1,002	1,124	624	4,817	0	0
PCP Pmt Proc & Supp Ctr							
Labor	0	106	0	0	582	0	0
Non-Labor	0	44	0	0	350	0	0
Total PCP	0	150	0	0	932	0	0
PCS Customer Acct Svcs							
Labor	638	340	1,572	329	879	0	0
Non-Labor	314	110	645	170	528	0	0
Total PCS	952	450	2,216	499	1,407	0	0
Customer Service							
Labor	**638**	**9,590**	**26,654**	**1,840**	**8,033**	**0**	**0**
Non-Labor	**450**	**3,868**	**12,725**	**949**	**5,004**	**0**	**0**
Total Customer Service	**1,088**	**13,458**	**39,379**	**2,790**	**13,037**	**0**	**0**
PD9 Constr & Maint							
PDA Admin-C&M							
Labor	1,525	0	118	0	92	0	0
Non-Labor	7,431	0	87	0	133	0	0
Total PDA	8,956	0	205	0	225	0	0
PDD Training Section							
Labor	925	1,239	184	0	1,197	0	0
Non-Labor	1,223	1,328	289	0	2,951	0	0
Total PDD	2,149	2,566	473	0	4,149	0	0
PDF Field Operation							
Labor	0	0	505	0	0	0	0
Non-Labor	0	0	623	0	0	0	0
Total PDF	0	0	1,128	0	0	0	0
PDH Customer Demand							
Labor	1,395	1,435	0	0	0	0	0
Non-Labor	1,491	1,383	0	0	0	0	0
Total PDH	2,886	2,818	0	0	0	0	0

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PDJ West Overhead							
Labor	2,611	0	3,122	0	0	0	0
Non-Labor	2,647	0	3,541	0	0	0	0
Total PDJ	5,258	0	6,663	0	0	0	0
PDK East Overhead-Koolau							
Labor	0	698	0	0	110	0	0
Non-Labor	0	661	0	0	180	0	0
Total PDK	0	1,359	0	0	290	0	0
PDL East Overhead-Ward							
Labor	16,481	13,330	17,212	0	10,435	0	0
Non-Labor	16,388	12,013	18,370	0	16,034	0	0
Total PDL	32,870	25,343	35,582	0	26,469	0	0
PDP Planning							
Labor	918	0	77	0	448	0	0
Non-Labor	1,094	0	94	0	688	0	0
Total PDP	2,012	0	171	0	1,136	0	0
PDS Operations							
Labor	0	145	361	0	179	0	0
Non-Labor	0	173	345	0	207	0	0
Total PDS	0	318	707	0	386	0	0
PDU Underground							
Labor	171	735	0	0	473	0	0
Non-Labor	142	766	0	0	552	0	0
Total PDU	313	1,501	0	0	1,025	0	0
PDZ System Demand							
Labor	72	112	0	0	0	0	0
Non-Labor	80	118	0	0	0	0	0
Total PDZ	152	229	0	0	0	0	0
Constr & Maint							
Labor	**24,098**	**17,693**	**21,580**	**0**	**12,934**	**0**	**0**
Non-Labor	**30,496**	**16,441**	**23,350**	**0**	**20,746**	**0**	**0**
Total Constr & Maint	**54,594**	**34,134**	**44,929**	**0**	**33,680**	**0**	**0**

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PE0 Info Tech & Svcs							
PEA Admin-Info Tech&Svcs							
Labor	12,272	14,112	47	23	0	0	0
Non-Labor	3,893	2,896	81	15	57	0	0
Total PEA	16,165	17,008	127	38	57	0	0
PEB Admin-Off Svcs							
Labor	101	0	0	0	0	0	0
Non-Labor	44	0	0	0	0	0	0
Total PEB	146	0	0	0	0	0	0
PEC Customer Care							
Labor	277	0	14,502	748	579	0	0
Non-Labor	475	0	4,687	344	331	0	0
Total PEC	751	0	19,189	1,093	910	0	0
PED Development Svcs							
Labor	9,738	4,784	2,082	2,502	55	0	0
Non-Labor	4,112	1,345	714	1,024	27	0	0
Total PED	13,849	6,129	2,795	3,526	81	0	0
PEI Infrastruct & Oper							
Labor	5,765	3,255	0	0	0	0	0
Non-Labor	2,570	1,233	0	0	0	0	0
Total PEI	8,334	4,488	0	0	0	0	0
PEM Mailing Services							
Labor	0	0	2,529	3,129	65	0	0
Non-Labor	0	0	1,290	1,798	57	0	0
Total PEM	0	0	3,819	4,927	123	0	0
PEP Project & Bus Mgt							
Labor	127,920	101,680	21,549	0	0	0	0
Non-Labor	66,364	29,658	7,388	0	0	0	0
Total PEP	194,284	131,337	28,936	0	0	0	0
PER Publish & Recds Svcs							
Labor	28	0	0	0	0	0	0
Non-Labor	14	0	0	0	0	0	0
Total PER	42	0	0	0	0	0	0

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PEZ ISD Chargeback							
Labor	0	0	0	0	0	0	0
Non-Labor	61,279	94,585	73,034	69,616	43,418	40,704	50,988
Total PEZ	61,279	94,585	73,034	69,616	43,418	40,704	50,988
Info Tech & Svcs							
Labor	**156,100**	**123,831**	**40,708**	**6,403**	**699**	**0**	**0**
Non-Labor	**138,751**	**129,716**	**87,193**	**72,796**	**43,890**	**40,704**	**50,988**
Total Info Tech & Svcs	**294,851**	**253,547**	**127,901**	**79,199**	**44,589**	**40,704**	**50,988**
PF1 Workfce Staff & Dev							
PFA Admin-WFS & Dev							
Labor	4,744	7,748	1,230	3,541	6,544	77	79
Non-Labor	2,008	2,670	370	1,333	2,492	38	35
Total PFA	6,752	10,418	1,600	4,874	9,036	115	115
PFD Client Svcs & Consult							
Labor	914	5,334	916	397	770	0	0
Non-Labor	369	1,351	395	192	495	0	0
Total PFD	1,283	6,685	1,311	589	1,265	0	0
PFI Org Development							
Labor	430	100	223	266	468	1,224	178
Non-Labor	170	33	74	120	331	603	72
Total PFI	600	133	297	386	799	1,827	250
Workfce Staff & Dev							
Labor	**6,088**	**13,182**	**2,369**	**4,204**	**7,782**	**1,302**	**257**
Non-Labor	**2,547**	**4,055**	**839**	**1,645**	**3,319**	**641**	**108**
Total Workfce Staff & Dev	**8,635**	**17,236**	**3,207**	**5,849**	**11,101**	**1,942**	**365**
PFBD Comp & Benefits							
PFB Employee Benefits							
Labor	1,966	6,940	696	536	853	29	911
Non-Labor	750	2,399	294	304	419	18	392
Total PFB	2,716	9,339	991	841	1,272	47	1,303
PFC Compensation							
Labor	0	264	58	43	74	48	49
Non-Labor	0	81	19	16	35	20	18
Total PFC	0	344	77	59	109	68	68

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PPW Workers Compensati							
Labor	0	197	80	0	0	0	0
Non-Labor	0	71	26	0	0	0	0
Total PPW	0	268	105	0	0	0	0
Comp & Benefits							
Labor	**1,966**	**7,401**	**834**	**579**	**927**	**77**	**961**
Non-Labor	**750**	**2,551**	**339**	**321**	**455**	**38**	**411**
Total Comp & Benefits	**2,716**	**9,951**	**1,173**	**900**	**1,382**	**115**	**1,371**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	407	430	0	0	0	0	0
Non-Labor	157	168	0	0	0	0	0
Total PFS	564	598	0	0	0	0	0
PHA Admin-Facilities							
Labor	189	0	58	0	64	0	0
Non-Labor	93	0	88	253	22	0	0
Total PHA	282	0	146	253	86	0	0
PHB Facilities Operation							
Labor	1,899	218	128	0	0	0	0
Non-Labor	842	68	46	0	0	0	0
Total PHB	2,741	286	173	0	0	0	0
PHF Facilities Planning							
Labor	132	0	0	0	131	0	0
Non-Labor	59	0	0	0	103	0	0
Total PHF	190	0	0	0	234	0	0
PHS Security							
Labor	0	0	0	0	0	0	0
Non-Labor	0	25	0	0	0	0	0
Total PHS	0	25	0	0	0	0	0
Sfty Sec & Facil							
Labor	**2,626**	**648**	**185**	**0**	**195**	**0**	**0**
Non-Labor	**1,151**	**261**	**134**	**253**	**125**	**0**	**0**
Total Sfty Sec & Facil	**3,777**	**910**	**319**	**253**	**320**	**0**	**0**

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PI0 Production							
PIP Plan & Engr							
Labor	74	0	0	0	0	0	0
Non-Labor	34	0	0	0	0	0	0
Total PIP	108	0	0	0	0	0	0
PYB Generation Planning							
Labor	4,098	0	0	0	0	0	0
Non-Labor	1,415	0	0	0	0	0	0
Total PYB	5,513	0	0	0	0	0	0
Production							
Labor	**4,172**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**1,449**	**0**	**0**	**0**	**0**	**0**	**0**
Total Production	**5,622**	**0**	**0**	**0**	**0**	**0**	**0**
PJ0 Environmental							
PJA Admin-Environ							
Labor	1,360	515	784	2,381	1,142	0	0
Non-Labor	990	203	445	1,876	952	0	0
Total PJA	2,350	718	1,229	4,257	2,094	0	0
PJB Air Quality & Noise							
Labor	2,358	6,791	-5	0	505	44,860	82,620
Non-Labor	946	2,302	10	0	260	164,255	105,589
Total PJB	3,304	9,093	5	0	765	209,115	188,209
PJC Chemistry							
Labor	276	373	0	123	0	0	0
Non-Labor	101	120	0	55	0	0	0
Total PJC	376	493	0	179	0	0	0
PJW Water & Haz Mat							
Labor	516	685	869	1,558	1,897	0	4,232
Non-Labor	387	320	475	728	1,143	0	25,166
Total PJW	903	1,004	1,344	2,286	3,040	0	29,397
Environmental							
Labor	**4,510**	**8,364**	**1,648**	**4,063**	**3,543**	**44,860**	**86,852**
Non-Labor	**2,424**	**2,944**	**930**	**2,659**	**2,355**	**164,255**	**130,754**
Total Environmental	**6,933**	**11,308**	**2,578**	**6,722**	**5,898**	**209,115**	**217,606**

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PK0 Mgt Acctg & Fin Svcs							
PKB Admin-MgtAcc FinSvc							
Labor	1,583	1,362	599	750	1,132	789	805
Non-Labor	3,940	2,299	2,288	2,899	4,749	4,590	6,402
Total PKB	5,523	3,661	2,887	3,649	5,881	5,379	7,207
PKC Budgets							
Labor	2,979	3,798	2,959	1,758	2,270	3,832	3,930
Non-Labor	8,271	9,306	9,385	5,703	7,845	14,773	13,932
Total PKC	11,250	13,104	12,345	7,460	10,114	18,605	17,862
PKF Financial Analysis							
Labor	37	7,790	870	404	91	0	0
Non-Labor	15	2,140	301	173	37	0	0
Total PKF	52	9,930	1,171	577	128	0	0
PKM ERP Administration							
Labor	0	1,829	36,916	0	0	0	0
Non-Labor	1,326,591	279,197	282,511	183,378	236,485	112,680	116,821
Total PKM	1,326,591	281,026	319,427	183,378	236,485	112,680	116,821
PKS Securities Team							
Labor	32	2	0	0	0	0	0
Non-Labor	9,344	8	0	0	0	0	0
Total PKS	9,376	10	0	0	0	0	0
PKT Treasury							
Labor	69	87	796	1,720	46	235	240
Non-Labor	3,178	243	521	983	107	904	848
Total PKT	3,248	330	1,317	2,703	153	1,140	1,088
Mgt Acctg & Fin Svcs							
Labor	**4,699**	**14,868**	**42,140**	**4,632**	**3,539**	**4,856**	**4,975**
Non-Labor	**1,351,340**	**293,192**	**295,006**	**193,135**	**249,222**	**132,948**	**138,003**
Total Mgt Acctg & Fin Svc	**1,356,039**	**308,061**	**337,146**	**197,767**	**252,761**	**137,804**	**142,978**
PKID Risk Mngement							
PKI Risk Management							
Labor	261	241	386	2,112	290	0	0
Non-Labor	155	59	96	718	113	0	0
Total PKI	416	300	481	2,830	403	0	0

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Risk Mngement							
Labor	**261**	**241**	**386**	**2,112**	**290**	**0**	**0**
Non-Labor	**155**	**59**	**96**	**718**	**113**	**0**	**0**
Total Risk Mngement	**416**	**300**	**481**	**2,830**	**403**	**0**	**0**
PN1 Corp Audit & Complnc							
PNA Internal Audit							
Labor	1,802	1,589	123	426	1,075	245	250
Non-Labor	5,104	2,613	234	1,466	3,997	982	924
Total PNA	6,907	4,202	357	1,892	5,072	1,227	1,174
PNS Sox Compliance							
Labor	0	0	252	0	0	0	0
Non-Labor	0	0	502	0	0	0	0
Total PNS	0	0	753	0	0	0	0
PNX Admin-Audit & Compln							
Labor	0	12	1,604	1,329	358	666	1,300
Non-Labor	0	23	2,557	3,398	1,587	2,742	4,986
Total PNX	0	35	4,161	4,726	1,946	3,409	6,286
Corp Audit & Complnc							
Labor	**1,802**	**1,600**	**1,978**	**1,755**	**1,434**	**911**	**1,550**
Non-Labor	**5,104**	**2,636**	**3,293**	**4,863**	**5,584**	**3,725**	**5,910**
Total Corp Audit & Compl	**6,907**	**4,237**	**5,271**	**6,618**	**7,018**	**4,636**	**7,460**
PNCD Legal							
PNC Legal							
Labor	2,840	21,044	37,438	731	296	0	0
Non-Labor	782	4,969	11,668	390	226	0	0
Total PNC	3,622	26,013	49,106	1,121	521	0	0
PNL Land & Rights of Way							
Labor	0	43	7	0	0	0	0
Non-Labor	0	16	3	0	0	0	0
Total PNL	0	60	10	0	0	0	0
Legal							
Labor	**2,840**	**21,087**	**37,445**	**731**	**296**	**0**	**0**
Non-Labor	**782**	**4,985**	**11,671**	**390**	**226**	**0**	**0**
Total Legal	**3,622**	**26,072**	**49,116**	**1,121**	**521**	**0**	**0**

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PNGD Energy Projects							
PNG EnergyProjects							
Labor	3,269	1,736	157	532	338	13,957	32,376
Non-Labor	949	406	41	213	161	6,485	14,423
Total PNG	4,218	2,142	198	744	499	20,442	46,799
Energy Projects							
Labor	**3,269**	**1,736**	**157**	**532**	**338**	**13,957**	**32,376**
Non-Labor	**949**	**406**	**41**	**213**	**161**	**6,485**	**14,423**
Total Energy Projects	**4,218**	**2,142**	**198**	**744**	**499**	**20,442**	**46,799**
PNID Government Relations							
PNI Government Relations							
Labor	9,250	1,232	179	132	0	0	0
Non-Labor	4,779	365	85	49	0	0	0
Total PNI	14,030	1,597	264	182	0	0	0
Government Relations							
Labor	**9,250**	**1,232**	**179**	**132**	**0**	**0**	**0**
Non-Labor	**4,779**	**365**	**85**	**49**	**0**	**0**	**0**
Total Government Relation	**14,030**	**1,597**	**264**	**182**	**0**	**0**	**0**
PNPD Regulatory Affairs							
PNP Regulatory Affairs							
Labor	0	620	1,102	115	0	0	0
Non-Labor	0	138	357	152	0	0	0
Total PNP	0	758	1,458	266	0	0	0
Regulatory Affairs							
Labor	**0**	**620**	**1,102**	**115**	**0**	**0**	**0**
Non-Labor	**0**	**138**	**357**	**152**	**0**	**0**	**0**
Total Regulatory Affairs	**0**	**758**	**1,458**	**266**	**0**	**0**	**0**
PNRD Technology							
PNR Technology							
Labor	18,777	14,134	21,287	2,931	1,650	0	0
Non-Labor	1,557,839	1,552,889	1,681,777	-9,951	1,726,828	1,607,762	1,607,762
Total PNR	1,576,615	1,567,023	1,703,064	-7,020	1,728,478	1,607,762	1,607,762

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Technology							
Labor	**18,777**	**14,134**	**21,287**	**2,931**	**1,650**	**0**	**0**
Non-Labor	**1,557,839**	**1,552,889**	**1,681,777**	**-9,951**	**1,726,828**	**1,607,762**	**1,607,762**
Total Technology	**1,576,615**	**1,567,023**	**1,703,064**	**-7,020**	**1,728,478**	**1,607,762**	**1,607,762**
PP0 Industrial Relations							
PPA Admin-Ind Rel							
Labor	4,071	9,734	3,415	4,987	3,379	4,565	5,645
Non-Labor	1,898	4,848	1,513	2,692	3,437	3,323	3,644
Total PPA	5,968	14,583	4,928	7,679	6,816	7,888	9,289
PPI Labor Rel & Wage Adm							
Labor	1,366	6,089	134	0	0	0	0
Non-Labor	526	2,004	52	0	0	0	0
Total PPI	1,892	8,093	186	0	0	0	0
Industrial Relations							
Labor	**5,437**	**15,823**	**3,549**	**4,987**	**3,379**	**4,565**	**5,645**
Non-Labor	**2,424**	**6,852**	**1,565**	**2,692**	**3,437**	**3,323**	**3,644**
Total Industrial Relations	**7,861**	**22,675**	**5,113**	**7,679**	**6,816**	**7,888**	**9,289**
PQCD Corp Communications							
PQC Corp Communications							
Labor	35,035	28,262	52,130	29,633	26,096	22,544	24,568
Non-Labor	29,640	28,134	35,611	28,485	50,924	30,170	30,568
Total PQC	64,674	56,396	87,741	58,118	77,020	52,714	55,136
Corp Communications							
Labor	**35,035**	**28,262**	**52,130**	**29,633**	**26,096**	**22,544**	**24,568**
Non-Labor	**29,640**	**28,134**	**35,611**	**28,485**	**50,924**	**30,170**	**30,568**
Total Corp Communicatio	**64,674**	**56,396**	**87,741**	**58,118**	**77,020**	**52,714**	**55,136**
PQED Educ & Cons Affairs							
PQE Educ & Cons Affairs							
Labor	141,611	104,597	116,093	132,793	102,058	169,794	146,844
Non-Labor	120,551	87,113	104,574	90,372	120,553	192,052	202,675
Total PQE	262,162	191,710	220,667	223,165	222,611	361,846	349,519

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Educ & Cons Affairs							
Labor	**141,611**	**104,597**	**116,093**	**132,793**	**102,058**	**169,794**	**146,844**
Non-Labor	**120,551**	**87,113**	**104,574**	**90,372**	**120,553**	**192,052**	**202,675**
Total Educ & Cons Affairs	**262,162**	**191,710**	**220,667**	**223,165**	**222,611**	**361,846**	**349,519**
PR0 System Operation							
PRA Admin-Sys Op							
Labor	0	1,911	0	0	159	0	0
Non-Labor	0	1,598	250	0	235	0	0
Total PRA	0	3,509	250	0	394	0	0
PRC Communications							
Labor	14,187	2,515	3,798	0	2,507	0	0
Non-Labor	16,044	2,282	4,118	0	3,468	0	0
Total PRC	30,230	4,797	7,916	0	5,975	0	0
PRD Operating Dispatch							
Labor	0	173	267	0	22	0	0
Non-Labor	0	137	284	0	26	0	0
Total PRD	0	310	551	0	48	0	0
PRE Operating Engineering							
Labor	137	100	132	0	137	0	0
Non-Labor	166	95	126	0	181	0	0
Total PRE	303	195	258	0	318	0	0
PRI Instrument & Control							
Labor	0	0	0	0	169	0	0
Non-Labor	0	0	0	0	207	0	0
Total PRI	0	0	0	0	376	0	0
PRR Relay							
Labor	0	0	0	0	231	0	0
Non-Labor	0	0	0	0	260	0	0
Total PRR	0	0	0	0	490	0	0
PRS Substation							
Labor	0	0	79	0	1,112	0	0
Non-Labor	0	40	100	0	1,373	0	0
Total PRS	0	40	179	0	2,485	0	0

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PRX Construction Mgt							
Labor	0	0	0	0	126	0	0
Non-Labor	0	0	0	0	155	0	0
Total PRX	0	0	0	0	280	0	0
System Operation							
Labor	**14,324**	**4,700**	**4,276**	**0**	**4,463**	**0**	**0**
Non-Labor	**16,209**	**4,153**	**4,879**	**0**	**5,904**	**0**	**0**
Total System Operation	**30,533**	**8,852**	**9,155**	**0**	**10,367**	**0**	**0**
PS0 Energy Services							
PSA Admin-Engy Svcs							
Labor	0	3,772	291	677	0	737	0
Non-Labor	0	786	131	279	0	249	0
Total PSA	0	4,558	422	957	0	986	0
PSD Cust Efficiency Pgms							
Labor	0	120	340	0	0	0	0
Non-Labor	0	46	103	23	4	0	0
Total PSD	0	165	444	23	4	0	0
Energy Services							
Labor	**0**	**3,892**	**631**	**677**	**0**	**737**	**0**
Non-Labor	**0**	**832**	**234**	**302**	**4**	**249**	**0**
Total Energy Services	**0**	**4,724**	**865**	**980**	**4**	**986**	**0**
PSMD Fcsts & Research							
PSF Forecasts							
Labor	340	163	0	0	0	0	0
Non-Labor	146	51	0	0	0	0	0
Total PSF	486	215	0	0	0	0	0
PSM Forecasts & Research							
Labor	4,216	386	264	2,557	505	0	0
Non-Labor	4,739	104	199	1,163	239	0	0
Total PSM	8,955	490	462	3,720	744	0	0
Fcsts & Research							
Labor	**4,556**	**549**	**264**	**2,557**	**505**	**0**	**0**
Non-Labor	**4,885**	**156**	**199**	**1,163**	**239**	**0**	**0**
Total Fcsts & Research	**9,441**	**705**	**462**	**3,720**	**744**	**0**	**0**

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PSND Marketing Svcs							
PSN Marketing Services							
Labor	37	257	0	0	0	0	0
Non-Labor	13	84	0	0	350	0	0
Total PSN	50	340	0	0	350	0	0
Marketing Svcs							
Labor	**37**	**257**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**13**	**84**	**0**	**0**	**350**	**0**	**0**
Total Marketing Svcs	**50**	**340**	**0**	**0**	**350**	**0**	**0**
PSRD Cust Tech App							
PSR Cust Tech Applicatns							
Labor	0	9,224	36,274	30,389	60,489	2,488	6,474
Non-Labor	0	2,406	15,615	16,655	26,476	1,162	2,709
Total PSR	0	11,629	51,889	47,045	86,965	3,650	9,183
Cust Tech App							
Labor	**0**	**9,224**	**36,274**	**30,389**	**60,489**	**2,488**	**6,474**
Non-Labor	**0**	**2,406**	**15,615**	**16,655**	**26,476**	**1,162**	**2,709**
Total Cust Tech App	**0**	**11,629**	**51,889**	**47,045**	**86,965**	**3,650**	**9,183**
PV9 Support Services							
PVA Admin-Supp Svcs							
Labor	0	39	0	0	242	0	0
Non-Labor	0	109	194	0	91	0	0
Total PVA	0	148	194	0	333	0	0
PVF Fleet							
Labor	0	0	50	0	0	0	0
Non-Labor	0	0	43	0	0	0	0
Total PVF	0	0	93	0	0	0	0
PVL Electric & Welding Svc							
Labor	6,778	3,476	1,304	1,303	3,017	0	0
Non-Labor	7,932	3,261	1,576	1,496	4,202	0	0
Total PVL	14,710	6,737	2,879	2,800	7,219	0	0

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PVM Materials Managemen							
Labor	0	10,040	0	0	0	0	0
Non-Labor	0	2,805	0	0	0	0	0
Total PVM	0	12,845	0	0	0	0	0
PVP Purchasing							
Labor	0	98	0	0	832	0	0
Non-Labor	0	33	0	0	498	0	0
Total PVP	0	131	0	0	1,330	0	0
Support Services							
Labor	**6,778**	**13,653**	**1,354**	**1,303**	**4,091**	**0**	**0**
Non-Labor	**7,932**	**6,208**	**1,813**	**1,496**	**4,791**	**0**	**0**
Total Support Services	**14,710**	**19,861**	**3,167**	**2,800**	**8,882**	**0**	**0**
PW9 Cust Installations							
PWA Admin-CID							
Labor	3,582	9,900	4,158	5,010	7,896	11,434	0
Non-Labor	15,075	22,438	256,184	24,233	15,749	19,001	0
Total PWA	18,658	32,337	260,342	29,243	23,645	30,435	0
PWP Planning & Design							
Labor	490	1,972	4,976	0	0	0	0
Non-Labor	1,302	2,922	10,143	0	8	0	0
Total PWP	1,792	4,893	15,119	0	8	0	0
PWX Engineering & Meter							
Labor	8,984	7,443	17,419	29,537	26,402	849	0
Non-Labor	3,400	2,280	5,720	79,902	318,747	405,384	414,827
Total PWX	12,384	9,724	23,139	109,439	345,149	406,232	414,827
Cust Installations							
Labor	**13,056**	**19,315**	**26,553**	**34,547**	**34,298**	**12,282**	**0**
Non-Labor	**19,777**	**27,640**	**272,047**	**104,135**	**334,505**	**424,385**	**414,827**
Total Cust Installations	**32,833**	**46,954**	**298,600**	**138,682**	**368,803**	**436,667**	**414,827**
PX0 System Planning							
PYB Generation Planning							
Labor	0	0	0	0	156	0	0
Non-Labor	0	0	0	0	73	0	0
Total PYB	0	0	0	0	229	0	0

E1
Block: A & G Operation
Account: 9302

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PYT Transmission Plng							
Labor	0	0	0	0	782	0	0
Non-Labor	0	0	0	0	848	0	0
Total PYT	0	0	0	0	1,631	0	0
System Planning							
Labor	**0**	**0**	**0**	**0**	**938**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**922**	**0**	**0**
Total System Planning	**0**	**0**	**0**	**0**	**1,860**	**0**	**0**
PY9 Pwr Sup Engineering							
PYA Admin-Plng & Engr							
Labor	32	0	110	24	0	0	0
Non-Labor	12	0	140	25	0	0	0
Total PYA	44	0	251	49	0	0	0
PYF PP Electrical Engr							
Labor	488	0	66	0	0	4,262	0
Non-Labor	303	0	46	0	0	3,589	0
Total PYF	792	0	112	0	0	7,851	0
PYG PP Drafting							
Labor	0	0	0	0	0	2,288	0
Non-Labor	0	0	0	0	0	1,807	0
Total PYG	0	0	0	0	0	4,096	0
PYJ PP Project Mgt							
Labor	878	0	0	0	0	0	0
Non-Labor	494	0	-11,652	0	0	0	0
Total PYJ	1,372	0	-11,652	0	0	0	0
PYM PP Mechanical Engr							
Labor	5,815	458	131	39	47	0	0
Non-Labor	23,129	183	19,476	26	30	0	0
Total PYM	28,944	641	19,607	65	77	0	0
Pwr Sup Engineering							
Labor	**7,213**	**458**	**307**	**63**	**47**	**6,551**	**0**
Non-Labor	**23,938**	**183**	**8,010**	**51**	**30**	**5,396**	**0**
Total Pwr Sup Engineering	**31,152**	**641**	**8,317**	**115**	**77**	**11,947**	**0**

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PYPD Integrated Res Plng							
PYP Integrated Res Plng							
Labor	0	0	0	376	40	0	0
Non-Labor	0	0	0	153	18	0	0
Total PYP	0	0	0	529	58	0	0
Integrated Res Plng							
Labor	**0**	**0**	**0**	**376**	**40**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**153**	**18**	**0**	**0**
Total Integrated Res Plng	**0**	**0**	**0**	**529**	**58**	**0**	**0**
Total Account							
Labor	**478,450**	**478,834**	**456,118**	**274,512**	**296,372**	**297,303**	**315,967**
Non-Labor	**3,363,616**	**2,324,171**	**2,385,212**	**457,373**	**3,226,716**	**3,770,364**	**3,887,828**
Total 9302	**3,842,066**	**2,803,005**	**2,841,330**	**731,885**	**3,523,088**	**4,067,666**	**4,203,795**
931 RENTS EXPENSE - A&G							
P9PD President							
P9P President							
Labor	0	0	0	0	0	0	0
Non-Labor	0	90,369	102,913	104,379	46,553	94,000	54,504
Total P9P	0	90,369	102,913	104,379	46,553	94,000	54,504
President							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**90,369**	**102,913**	**104,379**	**46,553**	**94,000**	**54,504**
Total President	**0**	**90,369**	**102,913**	**104,379**	**46,553**	**94,000**	**54,504**
PH9 Sfty Sec & Facil							
PHA Admin-Facilities							
Labor	0	0	0	0	0	0	0
Non-Labor	1,523,840	1,454,093	2,064,165	2,515,290	2,907,090	2,806,729	2,971,928
Total PHA	1,523,840	1,454,093	2,064,165	2,515,290	2,907,090	2,806,729	2,971,928
PHS Security							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	28,750	56,810	41,665	0	0
Total PHS	0	0	28,750	56,810	41,665	0	0

E1
Block: A & G Operation
Account: 931

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
Sfty Sec & Facil							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**1,523,840**	**1,454,093**	**2,092,915**	**2,572,100**	**2,948,755**	**2,806,729**	**2,971,928**
Total Sfty Sec & Facil	**1,523,840**	**1,454,093**	**2,092,915**	**2,572,100**	**2,948,755**	**2,806,729**	**2,971,928**
PS0 Energy Services							
PSD Cust Efficiency Pgms							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	5,982	14,979	15,205	15,240	0
Total PSD	0	0	5,982	14,979	15,205	15,240	0
Energy Services							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**5,982**	**14,979**	**15,205**	**15,240**	**0**
Total Energy Services	**0**	**0**	**5,982**	**14,979**	**15,205**	**15,240**	**0**
Total Account							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**1,523,840**	**1,544,462**	**2,201,810**	**2,691,458**	**3,010,513**	**2,915,969**	**3,026,432**
Total 931	**1,523,840**	**1,544,462**	**2,201,810**	**2,691,458**	**3,010,513**	**2,915,969**	**3,026,432**
Total A & G Operation	**51,662,540**	**52,247,281**	**58,402,077**	**60,107,463**	**71,006,811**	**72,551,560**	**82,605,245**

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
A & G Maintenance							
932 ADMIN AND GENL MAINTENANCE							
(G/L codes)							
Labor	0	0	0	0	0	0	0
Non-Labor	-39,950	-25,544	-33,115	-55,803	-53,921	-132,670	-99,987
Total (G/L codes)	-39,950	-25,544	-33,115	-55,803	-53,921	-132,670	-99,987
(G/L codes)							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**-39,950**	**-25,544**	**-33,115**	**-55,803**	**-53,921**	**-132,670**	**-99,987**
Total (G/L codes)	**-39,950**	**-25,544**	**-33,115**	**-55,803**	**-53,921**	**-132,670**	**-99,987**
P6VD VP-Corp Excellence							
P6V VP-Corp Excellence							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	2,562	854	2,576	0	3,237
Total P6V	0	0	2,562	854	2,576	0	3,237
VP-Corp Excellence							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**2,562**	**854**	**2,576**	**0**	**3,237**
Total VP-Corp Excellence	**0**	**0**	**2,562**	**854**	**2,576**	**0**	**3,237**
PB9 Engineering							
PBT Structural							
Labor	0	0	0	0	0	0	0
Non-Labor	0	91	0	0	0	0	0
Total PBT	0	91	0	0	0	0	0
Engineering							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**91**	**0**	**0**	**0**	**0**	**0**
Total Engineering	**0**	**91**	**0**	**0**	**0**	**0**	**0**

E1
Block: A & G Maintenance
Account: 932

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PD9 Constr & Maint							
PDD Training Section							
Labor	30	0	0	0	0	0	0
Non-Labor	34	0	0	0	0	0	0
Total PDD	65	0	0	0	0	0	0
PDF Field Operation							
Labor	4,525	4,211	6,123	6,509	5,149	0	0
Non-Labor	4,138	3,754	6,423	7,449	6,249	0	0
Total PDF	8,663	7,965	12,546	13,958	11,397	0	0
PDJ West Overhead							
Labor	0	0	0	40	68	0	0
Non-Labor	0	0	0	50	103	0	0
Total PDJ	0	0	0	90	171	0	0
PDK East Overhead-Koolau							
Labor	0	0	0	0	35	0	0
Non-Labor	0	0	0	0	51	0	0
Total PDK	0	0	0	0	86	0	0
PDL East Overhead-Ward							
Labor	0	0	0	50	151	0	0
Non-Labor	0	0	0	71	226	0	0
Total PDL	0	0	0	121	376	0	0
Constr & Maint							
Labor	**4,555**	**4,211**	**6,123**	**6,599**	**5,402**	**0**	**0**
Non-Labor	**4,172**	**3,754**	**6,423**	**7,570**	**6,628**	**0**	**0**
Total Constr & Maint	**8,728**	**7,965**	**12,546**	**14,169**	**12,030**	**0**	**0**
PE0 Info Tech & Svcs							
PEI Infrastruct & Oper							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	5,231	0	0	0
Total PEI	0	0	0	5,231	0	0	0
PEM Mailing Services							
Labor	0	0	0	0	0	0	0
Non-Labor	613	296	1,206	952	-66	1,000	0
Total PEM	613	296	1,206	952	-66	1,000	0

E1
Block: A & G Maintenance
Account: 932

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PER Publish & Recds Svcs							
Labor	0	0	0	0	0	0	0
Non-Labor	126,227	8,593	0	0	0	0	0
Total PER	126,227	8,593	0	0	0	0	0
Info Tech & Svcs							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**126,840**	**8,890**	**1,206**	**6,183**	**-66**	**1,000**	**0**
Total Info Tech & Svcs	**126,840**	**8,890**	**1,206**	**6,183**	**-66**	**1,000**	**0**
PH9 Sfty Sec & Facil							
PFS Corporate Safety							
Labor	415	0	0	0	36	0	0
Non-Labor	190	0	0	0	18	0	0
Total PFS	606	0	0	0	54	0	0
PHA Admin-Facilities							
Labor	108	0	28	60	0	0	0
Non-Labor	33	0	7	18	0	0	0
Total PHA	140	0	35	78	0	0	0
PHB Facilities Operation							
Labor	26,351	28,686	29,347	27,013	41,973	0	0
Non-Labor	39,746	43,306	38,839	48,441	76,968	0	0
Total PHB	66,097	71,992	68,186	75,454	118,941	0	0
PHF Facilities Planning							
Labor	15,754	5,218	4,087	11,403	6,170	141,831	147,862
Non-Labor	184,391	316,116	360,658	240,032	252,575	488,398	335,421
Total PHF	200,145	321,334	364,745	251,435	258,745	630,229	483,284
PHS Security							
Labor	496	96	0	0	0	3,511	0
Non-Labor	255	27	0	0	0	2,172	0
Total PHS	751	123	0	0	0	5,683	0
Sfty Sec & Facil							
Labor	**43,124**	**33,999**	**33,462**	**38,476**	**48,178**	**145,342**	**147,862**
Non-Labor	**224,615**	**359,449**	**399,505**	**288,491**	**329,561**	**490,570**	**335,421**
Total Sfty Sec & Facil	**267,740**	**393,448**	**432,967**	**326,967**	**377,739**	**635,913**	**483,284**

E1
Block: A & G Maintenance
Account: 932

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
PNCD Legal							
PNC Legal							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	200	200
Total PNC	0	0	0	0	0	200	200
Legal							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**200**	**200**
Total Legal	**0**	**0**	**0**	**0**	**0**	**200**	**200**
PQCD Corp Communications							
PQC Corp Communications							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	3,400	3,400
Total PQC	0	0	0	0	0	3,400	3,400
Corp Communications							
Labor	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**0**	**0**	**0**	**0**	**3,400**	**3,400**
Total Corp Communicatio	**0**	**0**	**0**	**0**	**0**	**3,400**	**3,400**
PR0 System Operation							
PRC Communications							
Labor	0	0	0	0	45	0	0
Non-Labor	0	0	0	0	54	0	0
Total PRC	0	0	0	0	99	0	0
PRS Substation							
Labor	0	0	0	224	0	0	0
Non-Labor	0	0	0	293	0	0	0
Total PRS	0	0	0	517	0	0	0
PRX Construction Mgt							
Labor	0	5,448	0	0	846	45	46
Non-Labor	0	3,805	0	0	1,001	55	54
Total PRX	0	9,253	0	0	1,847	100	101

E1
Block: A & G Maintenance
Account: 932

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

RUN DATE: 6/6/2008
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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED 2003	2004	2005	2006	2007	BUDGET 2008	2009
System Operation							
Labor	**0**	**5,448**	**0**	**224**	**891**	**45**	**46**
Non-Labor	**0**	**3,805**	**0**	**293**	**1,055**	**55**	**54**
Total System Operation	**0**	**9,253**	**0**	**517**	**1,946**	**100**	**101**
PSRD Cust Tech App							
PSR Cust Tech Applicatns							
Labor	0	79	0	0	0	0	0
Non-Labor	0	17	0	0	0	0	0
Total PSR	0	96	0	0	0	0	0
Cust Tech App							
Labor	**0**	**79**	**0**	**0**	**0**	**0**	**0**
Non-Labor	**0**	**17**	**0**	**0**	**0**	**0**	**0**
Total Cust Tech App	**0**	**96**	**0**	**0**	**0**	**0**	**0**
PV9 Support Services							
PVL Electric & Welding Svc							
Labor	28,910	17,778	17,957	40,896	23,050	79,355	47,089
Non-Labor	103,464	92,901	89,700	110,470	91,085	206,048	155,756
Total PVL	132,374	110,679	107,656	151,366	114,135	285,403	202,845
PVM Materials Managemen							
Labor	0	0	252	0	0	0	0
Non-Labor	0	0	98	0	0	0	0
Total PVM	0	0	350	0	0	0	0
Support Services							
Labor	**28,910**	**17,778**	**18,209**	**40,896**	**23,050**	**79,355**	**47,089**
Non-Labor	**103,464**	**92,901**	**89,797**	**110,470**	**91,085**	**206,048**	**155,756**
Total Support Services	**132,374**	**110,679**	**108,006**	**151,366**	**114,135**	**285,403**	**202,845**
Total Account							
Labor	**76,589**	**61,515**	**57,794**	**86,194**	**77,522**	**224,742**	**194,998**
Non-Labor	**419,141**	**443,363**	**466,378**	**358,059**	**376,918**	**568,604**	**398,082**
Total 932	**495,730**	**504,878**	**524,172**	**444,253**	**454,440**	**793,346**	**593,080**
Total A & G Maintenance	**495,730**	**504,878**	**524,172**	**444,253**	**454,440**	**793,346**	**593,080**

E1
Block: A & G Maintenance
Account: 932

HAWAIIAN ELECTRIC COMPANY, INC.
RATE CASE SUMMARY REPORT BY RESPONSIBILITY AREA
COMPARATIVE

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BLOCK OF ACCT / ACCOUNT / DEPARTMENT / RA / LABOR / NON-LABOR	RECORDED					BUDGET	
	2003	2004	2005	2006	2007	2008	2009
Total A&G							
Labor	**17,403,265**	**17,952,793**	**18,478,039**	**16,134,394**	**18,474,011**	**19,586,659**	**22,651,738**
Non-Labor	**34,755,006**	**34,799,366**	**40,448,209**	**44,417,322**	**52,987,240**	**53,758,247**	**60,546,587**
Grand Total A&G	**52,158,270**	**52,752,159**	**58,926,248**	**60,551,716**	**71,461,251**	**73,344,906**	**83,198,325**

Hawaiian Electric Company, Inc. ("HECO")

Rate Case Summary Report
2009 Budget

O&M Expenses Report by Account **(I2)**

Description – Annual breakdown of HECO's Operations and Maintenance ("O&M") labor and non-labor expenses by block of account, account number, department, and responsibility area ("RA") for the 2009 Budget.

The annual totals for each block of account on this report will agree with the total expenses for each block of account for the 2009 Budget shown on the **S1**, **D1**, and **E1** Reports.

The annual totals by account number and department shown on this report will agree with the account number and department totals for the 2009 Budget shown on both the **D1** and **E1** Reports.

The annual totals by RA shown on this report will agree with the RA totals for the 2009 Budget shown on the **D1** and **E1** Reports

Structure - **Block of Account**
- **Account Number**
  - **Department**
    - **RA**
      - **Labor**
        - **Direct**
        - **On-Cost**
      - **Nonlabor**
        - **Direct**
        - **On-Cost**

*** "On-cost" is similar to the term "overhead" used in prior rate cases.**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Production Operations	
500020 OPER SUPV & ENG-WAIAU	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-259,932
Total Non-Labor	-259,932
Total (G/L codes)	**-259,932**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-259,932**
Total (G/L codes)	**-259,932**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	111,804
Oncosts	0
Total Non-Labor	111,804
Total PEZ	**111,804**
Total PE0	
Labor	**0**
Non-Labor	**111,804**
Total PE0	**111,804**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PJ0 Environmental	
PJW Water & Haz Mat	
Labor	
Direct	13,600
Oncosts	1,740
Total Labor	15,340
Non-Labor	
Direct	492,000
Oncosts	6,278
Total Non-Labor	498,278
Total PJW	**513,618**
Total PJ0	
Labor	**15,340**
Non-Labor	**498,278**
Total PJ0	**513,618**
PX0 System Planning	
PYB Generation Planning	
Labor	
Direct	279,642
Oncosts	33,765
Total Labor	313,407
Non-Labor	
Direct	35,200
Oncosts	123,127
Total Non-Labor	158,327
Total PYB	**471,733**
Total PX0	
Labor	**313,407**
Non-Labor	**158,327**
Total PX0	**471,733**
PY9 Pwr Sup Engineering	
PYA Admin-Plng & Engr	
Labor	
Direct	118,619
Oncosts	13,680
Total Labor	132,299
Non-Labor	
Direct	34,086
Oncosts	78,870
Total Non-Labor	112,956
Total PYA	**245,255**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PYC Support Staff	
Labor	
Direct	70,730
Oncosts	14,760
Total Labor	85,490
Non-Labor	
Direct	0
Oncosts	79,634
Total Non-Labor	79,634
Total PYC	**165,124**
Total PY9	
Labor	**217,789**
Non-Labor	**192,590**
Total PY9	**410,379**
Total 500020	**1,247,602**

500030 OPER SUPV & ENG-KAHE

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-22,068
Total Non-Labor	-22,068
Total (G/L codes)	**-22,068**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-22,068**
Total (G/L codes)	**-22,068**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PNCD Legal	
PNC Legal	
Labor	
Direct	4,427
Oncosts	450
Total Labor	4,877
Non-Labor	
Direct	0
Oncosts	1,699
Total Non-Labor	1,699
Total PNC	**6,576**
Total PNCD	
Labor	**4,877**
Non-Labor	**1,699**
Total PNCD	**6,576**
PX0 System Planning	
PYT Transmission Plng	
Labor	
Direct	34,232
Oncosts	4,000
Total Labor	38,232
Non-Labor	
Direct	0
Oncosts	45,110
Total Non-Labor	45,110
Total PYT	**83,342**
Total PX0	
Labor	**38,232**
Non-Labor	**45,110**
Total PX0	**83,342**
Total 500030	**67,850**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
502010 STEAM EXP-HONOLULU	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-466,523
Total Non-Labor	-466,523
Total (G/L codes)	**-466,523**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-466,523**
Total (G/L codes)	**-466,523**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	118,500
Oncosts	0
Total Non-Labor	118,500
Total PEZ	**118,500**
Total PE0	
Labor	**0**
Non-Labor	**118,500**
Total PE0	**118,500**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PI2D Pwr Supp O&M	
PIB Admin-PS O&M	
Labor	
Direct	28,822
Oncosts	3,680
Total Labor	32,502
Non-Labor	
Direct	0
Oncosts	20,782
Total Non-Labor	20,782
Total PIB	**53,284**
PIH Honolulu Stn Oper	
Labor	
Direct	817,022
Oncosts	105,565
Total Labor	922,587
Non-Labor	
Direct	180,896
Oncosts	608,423
Total Non-Labor	789,319
Total PIH	**1,711,906**
Total PI2D	
Labor	**955,088**
Non-Labor	**810,101**
Total PI2D	**1,765,190**
Total 502010	**1,417,166**

502020 STEAM EXP-WAIAU

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-1,240,731
Total Non-Labor	-1,240,731
Total (G/L codes)	**-1,240,731**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total (G/L codes)	
Labor	**0**
Non-Labor	**-1,240,731**
Total (G/L codes)	**-1,240,731**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	154,596
Oncosts	0
Total Non-Labor	154,596
Total PEZ	**154,596**
Total PE0	
Labor	**0**
Non-Labor	**154,596**
Total PE0	**154,596**
PI1D Pwr Supp Svcs	
PIA Admin-PS Services	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	6,900
Oncosts	0
Total Non-Labor	6,900
Total PIA	**6,900**
Total PI1D	
Labor	**0**
Non-Labor	**6,900**
Total PI1D	**6,900**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PI2D Pwr Supp O&M	
PIB Admin-PS O&M	
Labor	
Direct	57,644
Oncosts	7,360
Total Labor	65,004
Non-Labor	
Direct	212,040
Oncosts	46,050
Total Non-Labor	258,090
Total PIB	**323,093**
PIO Operations Admin	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	6,448
Oncosts	0
Total Non-Labor	6,448
Total PIO	**6,448**
PIW Waiau Stn Oper	
Labor	
Direct	2,080,866
Oncosts	275,905
Total Labor	2,356,771
Non-Labor	
Direct	673,664
Oncosts	1,616,628
Total Non-Labor	2,290,292
Total PIW	**4,647,063**
Total PI2D	
Labor	**2,421,774**
Non-Labor	**2,554,830**
Total PI2D	**4,976,604**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PJ0 Environmental	
PJC Chemistry	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	49,400
Oncosts	5,202
Total Non-Labor	54,602
Total PJC	**54,602**
Total PJ0	
Labor	**0**
Non-Labor	**54,602**
Total PJ0	**54,602**
PX0 System Planning	
PXA Adm-Sys Plng	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	2,000
Oncosts	0
Total Non-Labor	2,000
Total PXA	**2,000**
Total PX0	
Labor	**0**
Non-Labor	**2,000**
Total PX0	**2,000**
PY9 Pwr Sup Engineering	
PYE PS Technical Svcs	
Labor	
Direct	103,200
Oncosts	12,500
Total Labor	115,700
Non-Labor	
Direct	85,200
Oncosts	71,788
Total Non-Labor	156,988
Total PYE	**272,688**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PY9	
Labor	**115,700**
Non-Labor	**156,988**
Total PY9	**272,688**
Total 502020	**4,226,659**
502030 STEAM EXP-KAHE	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-1,188,409
Total Non-Labor	-1,188,409
Total (G/L codes)	**-1,188,409**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-1,188,409**
Total (G/L codes)	**-1,188,409**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	214,452
Oncosts	0
Total Non-Labor	214,452
Total PEZ	**214,452**
Total PE0	
Labor	**0**
Non-Labor	**214,452**
Total PE0	**214,452**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PI2D Pwr Supp O&M	
PIB Admin-PS O&M	
Labor	
Direct	57,644
Oncosts	7,360
Total Labor	65,004
Non-Labor	
Direct	0
Oncosts	41,564
Total Non-Labor	41,564
Total PIB	**106,567**
PIK Kahe Stn Oper	
Labor	
Direct	1,790,926
Oncosts	236,855
Total Labor	2,027,781
Non-Labor	
Direct	1,182,788
Oncosts	1,429,547
Total Non-Labor	2,612,335
Total PIK	**4,640,116**
PIO Operations Admin	
Labor	
Direct	27,086
Oncosts	2,865
Total Labor	29,951
Non-Labor	
Direct	6,448
Oncosts	16,565
Total Non-Labor	23,013
Total PIO	**52,963**
Total PI2D	
Labor	**2,122,735**
Non-Labor	**2,676,912**
Total PI2D	**4,799,647**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PJ0 Environmental	
PJC Chemistry	
Labor	
Direct	256,673
Oncosts	37,835
Total Labor	294,508
Non-Labor	
Direct	0
Oncosts	133,270
Total Non-Labor	133,270
Total PJC	**427,777**
Total PJ0	
Labor	**294,508**
Non-Labor	**133,270**
Total PJ0	**427,777**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	2,421
Oncosts	0
Total Non-Labor	2,421
Total PKM	**2,421**
Total PK0	
Labor	**0**
Non-Labor	**2,421**
Total PK0	**2,421**
Total 502030	**4,255,889**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
505010 ELECTRIC EXPENSES-HONOLULU	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-419,610
Total Non-Labor	-419,610
Total (G/L codes)	**-419,610**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-419,610**
Total (G/L codes)	**-419,610**
PI2D Pwr Supp O&M	
PIH Honolulu Stn Oper	
Labor	
Direct	791,547
Oncosts	102,760
Total Labor	894,307
Non-Labor	
Direct	36,000
Oncosts	583,004
Total Non-Labor	619,004
Total PIH	**1,513,311**
Total PI2D	
Labor	**894,307**
Non-Labor	**619,004**
Total PI2D	**1,513,311**
Total 505010	**1,093,701**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
505020 ELECTRIC EXPENSES-WAIAU	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-1,120,498
Total Non-Labor	-1,120,498
Total (G/L codes)	**-1,120,498**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-1,120,498**
Total (G/L codes)	**-1,120,498**
PI2D Pwr Supp O&M	
PIO Operations Admin	
Labor	
Direct	27,086
Oncosts	2,865
Total Labor	29,951
Non-Labor	
Direct	0
Oncosts	16,565
Total Non-Labor	16,565
Total PIO	**46,515**
PIW Waiau Stn Oper	
Labor	
Direct	2,049,033
Oncosts	272,400
Total Labor	2,321,433
Non-Labor	
Direct	105,120
Oncosts	1,542,389
Total Non-Labor	1,647,509
Total PIW	**3,968,943**
Total PI2D	
Labor	**2,351,384**
Non-Labor	**1,664,074**
Total PI2D	**4,015,458**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total 505020	**2,894,959**
505030 ELECTRIC EXPENSES-KAHE	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-968,157
Total Non-Labor	-968,157
Total (G/L codes)	**-968,157**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-968,157**
Total (G/L codes)	**-968,157**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	15,240
Oncosts	0
Total Non-Labor	15,240
Total PEZ	**15,240**
Total PE0	
Labor	**0**
Non-Labor	**15,240**
Total PE0	**15,240**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PI2D Pwr Supp O&M	
PIK Kahe Stn Oper	
Labor	
Direct	1,790,926
Oncosts	236,855
Total Labor	2,027,781
Non-Labor	
Direct	176,100
Oncosts	1,350,812
Total Non-Labor	1,526,912
Total PIK	**3,554,693**
Total PI2D	
Labor	**2,027,781**
Non-Labor	**1,526,912**
Total PI2D	**3,554,693**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	2,013
Oncosts	0
Total Non-Labor	2,013
Total PKM	**2,013**
Total PK0	
Labor	**0**
Non-Labor	**2,013**
Total PK0	**2,013**
Total 505030	**2,603,789**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
506010 MISC STEAM POWER EXP-HONOLULU	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-142,753
Total Non-Labor	-142,753
Total (G/L codes)	**-142,753**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-142,753**
Total (G/L codes)	**-142,753**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	54,756
Oncosts	0
Total Non-Labor	54,756
Total PEZ	**54,756**
Total PE0	
Labor	**0**
Non-Labor	**54,756**
Total PE0	**54,756**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PH9 Sfty Sec & Facil	
PHS Security	
Labor	
Direct	63,396
Oncosts	11,700
Total Labor	75,096
Non-Labor	
Direct	184,152
Oncosts	39,888
Total Non-Labor	224,040
Total PHS	**299,135**
Total PH9	
Labor	**75,096**
Non-Labor	**224,040**
Total PH9	**299,135**
PI2D Pwr Supp O&M	
PIB Admin-PS O&M	
Labor	
Direct	42,525
Oncosts	5,215
Total Labor	47,740
Non-Labor	
Direct	15,600
Oncosts	29,590
Total Non-Labor	45,190
Total PIB	**92,930**
PIH Honolulu Stn Oper	
Labor	
Direct	76,425
Oncosts	8,415
Total Labor	84,840
Non-Labor	
Direct	16,920
Oncosts	48,394
Total Non-Labor	65,314
Total PIH	**150,154**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PIN Honolulu Stn Maint	
Labor	
Direct	8,116
Oncosts	955
Total Labor	9,071
Non-Labor	
Direct	323,600
Oncosts	5,446
Total Non-Labor	329,046
Total PIN	**338,116**
PIO Operations Admin	
Labor	
Direct	36,162
Oncosts	3,825
Total Labor	39,987
Non-Labor	
Direct	0
Oncosts	22,115
Total Non-Labor	22,115
Total PIO	**62,102**
PIP Plan & Engr	
Labor	
Direct	23,829
Oncosts	4,700
Total Labor	28,529
Non-Labor	
Direct	0
Oncosts	25,466
Total Non-Labor	25,466
Total PIP	**53,995**
Total PI2D	
Labor	**210,166**
Non-Labor	**487,131**
Total PI2D	**697,297**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PJ0 Environmental	
PJB Air Quality & Noise	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	64,989
Oncosts	0
Total Non-Labor	64,989
Total PJB	**64,989**
Total PJ0	
Labor	**0**
Non-Labor	**64,989**
Total PJ0	**64,989**
Total 506010	**973,424**

506020 MISC STEAM POWER EXP-WAIAU

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-653,503
Total Non-Labor	-653,503
Total (G/L codes)	**-653,503**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-653,503**
Total (G/L codes)	**-653,503**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	446,594
Oncosts	0
Total Non-Labor	446,594
Total PEZ	**446,594**
Total PE0	
Labor	**0**
Non-Labor	**446,594**
Total PE0	**446,594**
PH9 Sfty Sec & Facil	
PHF Facilities Planning	
Labor	
Direct	208
Oncosts	30
Total Labor	238
Non-Labor	
Direct	0
Oncosts	106
Total Non-Labor	106
Total PHF	**344**
PHS Security	
Labor	
Direct	32,479
Oncosts	4,680
Total Labor	37,159
Non-Labor	
Direct	387,605
Oncosts	16,545
Total Non-Labor	404,150
Total PHS	**441,309**
Total PH9	
Labor	**37,397**
Non-Labor	**404,256**
Total PH9	**441,654**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PI1D Pwr Supp Svcs	
PIA Admin-PS Services	
Labor	
Direct	50,220
Oncosts	9,480
Total Labor	59,700
Non-Labor	
Direct	52,447
Oncosts	52,116
Total Non-Labor	104,562
Total PIA	**164,262**
Total PI1D	
Labor	**59,700**
Non-Labor	**104,562**
Total PI1D	**164,262**
PI2D Pwr Supp O&M	
PIB Admin-PS O&M	
Labor	
Direct	131,433
Oncosts	16,140
Total Labor	147,573
Non-Labor	
Direct	132,698
Oncosts	91,564
Total Non-Labor	224,262
Total PIB	**371,835**
PID PS Training	
Labor	
Direct	49,984
Oncosts	6,240
Total Labor	56,224
Non-Labor	
Direct	960
Oncosts	35,331
Total Non-Labor	36,291
Total PID	**92,515**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PIM Maintenance Admin	
Labor	
Direct	39,896
Oncosts	4,220
Total Labor	44,116
Non-Labor	
Direct	1,200
Oncosts	24,525
Total Non-Labor	25,725
Total PIM	**69,841**
PIO Operations Admin	
Labor	
Direct	54,171
Oncosts	5,730
Total Labor	59,901
Non-Labor	
Direct	180,800
Oncosts	33,129
Total Non-Labor	213,929
Total PIO	**273,831**
PIP Plan & Engr	
Labor	
Direct	180,254
Oncosts	25,210
Total Labor	205,464
Non-Labor	
Direct	3,000
Oncosts	140,943
Total Non-Labor	143,943
Total PIP	**349,407**
PIT Traveling Maintenance	
Labor	
Direct	212,437
Oncosts	26,720
Total Labor	239,157
Non-Labor	
Direct	0
Oncosts	151,158
Total Non-Labor	151,158
Total PIT	**390,314**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PIW Waiau Stn Oper	
Labor	
Direct	50,148
Oncosts	7,310
Total Labor	57,458
Non-Labor	
Direct	131,040
Oncosts	40,693
Total Non-Labor	171,733
Total PIW	**229,191**
PIX Waiau Stn Maint	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	352,800
Oncosts	0
Total Non-Labor	352,800
Total PIX	**352,800**
Total PI2D	
Labor	**809,894**
Non-Labor	**1,319,840**
Total PI2D	**2,129,734**
PJ0 Environmental	
PJA Admin-Environ	
Labor	
Direct	25,636
Oncosts	3,280
Total Labor	28,916
Non-Labor	
Direct	15,000
Oncosts	11,834
Total Non-Labor	26,834
Total PJA	**55,751**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PJB Air Quality & Noise	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	400,022
Oncosts	0
Total Non-Labor	400,022
Total PJB	**400,022**
PJC Chemistry	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	54,300
Oncosts	0
Total Non-Labor	54,300
Total PJC	**54,300**
PJW Water & Haz Mat	
Labor	
Direct	270,551
Oncosts	34,615
Total Labor	305,166
Non-Labor	
Direct	126,650
Oncosts	125,010
Total Non-Labor	251,660
Total PJW	**556,826**
Total PJ0	
Labor	**334,082**
Non-Labor	**732,816**
Total PJ0	**1,066,899**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PX0 System Planning	
PXA Adm-Sys Plng	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	29,139
Oncosts	737
Total Non-Labor	29,876
Total PXA	**29,876**
Total PX0	
Labor	**0**
Non-Labor	**29,876**
Total PX0	**29,876**
PY9 Pwr Sup Engineering	
PYE PS Technical Svcs	
Labor	
Direct	24,768
Oncosts	3,000
Total Labor	27,768
Non-Labor	
Direct	0
Oncosts	17,047
Total Non-Labor	17,047
Total PYE	**44,815**
PYF PP Electrical Engr	
Labor	
Direct	3,965
Oncosts	600
Total Labor	4,565
Non-Labor	
Direct	0
Oncosts	3,327
Total Non-Labor	3,327
Total PYF	**7,892**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PYM PP Mechanical Engr	
Labor	
Direct	8,966
Oncosts	1,200
Total Labor	10,166
Non-Labor	
Direct	0
Oncosts	6,741
Total Non-Labor	6,741
Total PYM	**16,907**
Total PY9	
Labor	**42,499**
Non-Labor	**27,116**
Total PY9	**69,615**
Total 506020	**3,695,130**

506030 MISC STEAM POWER EXP-KAHE

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-472,847
Total Non-Labor	-472,847
Total (G/L codes)	**-472,847**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-472,847**
Total (G/L codes)	**-472,847**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PFBD Comp & Benefits	
PFC Compensation	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	386,000
Oncosts	0
Total Non-Labor	386,000
Total PFC	**386,000**
Total PFBD	
Labor	**0**
Non-Labor	**386,000**
Total PFBD	**386,000**
PH9 Sfty Sec & Facil	
PHS Security	
Labor	
Direct	63,554
Oncosts	11,694
Total Labor	75,248
Non-Labor	
Direct	370,105
Oncosts	39,884
Total Non-Labor	409,989
Total PHS	**485,237**
Total PH9	
Labor	**75,248**
Non-Labor	**409,989**
Total PH9	**485,237**
PI1D Pwr Supp Svcs	
PIA Admin-PS Services	
Labor	
Direct	6,029
Oncosts	520
Total Labor	6,549
Non-Labor	
Direct	0
Oncosts	3,099
Total Non-Labor	3,099
Total PIA	**9,648**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PIC Power Purchase	
Labor	
Direct	2,042
Oncosts	320
Total Labor	2,362
Non-Labor	
Direct	0
Oncosts	1,769
Total Non-Labor	1,769
Total PIC	**4,131**
PIF Fuel Resources	
Labor	
Direct	45,840
Oncosts	8,220
Total Labor	54,060
Non-Labor	
Direct	0
Oncosts	44,884
Total Non-Labor	44,884
Total PIF	**98,944**
Total PI1D	
Labor	**62,971**
Non-Labor	**49,751**
Total PI1D	**112,723**
PI2D Pwr Supp O&M	
PIB Admin-PS O&M	
Labor	
Direct	119,886
Oncosts	15,420
Total Labor	135,306
Non-Labor	
Direct	19,200
Oncosts	87,008
Total Non-Labor	106,208
Total PIB	**241,514**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PID PS Training	
Labor	
Direct	57,089
Oncosts	10,090
Total Labor	67,179
Non-Labor	
Direct	0
Oncosts	55,162
Total Non-Labor	55,162
Total PID	**122,341**
PIK Kahe Stn Oper	
Labor	
Direct	4,682
Oncosts	885
Total Labor	5,567
Non-Labor	
Direct	40,340
Oncosts	4,811
Total Non-Labor	45,151
Total PIK	**50,719**
PIL Kahe Stn Maint	
Labor	
Direct	17,676
Oncosts	2,080
Total Labor	19,756
Non-Labor	
Direct	338,680
Oncosts	11,861
Total Non-Labor	350,541
Total PIL	**370,297**
PIM Maintenance Admin	
Labor	
Direct	7,280
Oncosts	770
Total Labor	8,050
Non-Labor	
Direct	0
Oncosts	4,452
Total Non-Labor	4,452
Total PIM	**12,502**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PIO Operations Admin	
Labor	
Direct	27,086
Oncosts	2,865
Total Labor	29,951
Non-Labor	
Direct	1,200
Oncosts	16,691
Total Non-Labor	17,891
Total PIO	**47,842**
PIP Plan & Engr	
Labor	
Direct	48,707
Oncosts	5,450
Total Labor	54,157
Non-Labor	
Direct	3,840
Oncosts	31,277
Total Non-Labor	35,117
Total PIP	**89,274**
PIT Traveling Maintenance	
Labor	
Direct	21,040
Oncosts	4,360
Total Labor	25,400
Non-Labor	
Direct	0
Oncosts	23,536
Total Non-Labor	23,536
Total PIT	**48,936**
PIW Waiau Stn Oper	
Labor	
Direct	2,340
Oncosts	445
Total Labor	2,785
Non-Labor	
Direct	0
Oncosts	2,418
Total Non-Labor	2,418
Total PIW	**5,203**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PIX Waiau Stn Maint	
Labor	
Direct	1,190
Oncosts	140
Total Labor	1,330
Non-Labor	
Direct	0
Oncosts	798
Total Non-Labor	798
Total PIX	**2,128**
Total PI2D	
Labor	**349,481**
Non-Labor	**641,275**
Total PI2D	**990,755**
PJ0 Environmental	
PJA Admin-Environ	
Labor	
Direct	122,109
Oncosts	16,325
Total Labor	138,434
Non-Labor	
Direct	228,275
Oncosts	58,533
Total Non-Labor	286,808
Total PJA	**425,242**
PJB Air Quality & Noise	
Labor	
Direct	161,473
Oncosts	19,740
Total Labor	181,213
Non-Labor	
Direct	758,780
Oncosts	72,080
Total Non-Labor	830,860
Total PJB	**1,012,073**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PJC Chemistry	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	32,286
Oncosts	684
Total Non-Labor	32,970
Total PJC	**32,970**
PJW Water & Haz Mat	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	55,946
Oncosts	0
Total Non-Labor	55,946
Total PJW	**55,946**
Total PJ0	
Labor	**319,647**
Non-Labor	**1,206,584**
Total PJ0	**1,526,231**
PNCD Legal	
PNL Land & Rights of Way	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	734
Oncosts	0
Total Non-Labor	734
Total PNL	**734**
Total PNCD	
Labor	**0**
Non-Labor	**734**
Total PNCD	**734**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PR0 System Operation	
PRD Operating Dispatch	
Labor	
Direct	79,812
Oncosts	9,000
Total Labor	88,812
Non-Labor	
Direct	0
Oncosts	101,728
Total Non-Labor	101,728
Total PRD	**190,540**
Total PR0	
Labor	**88,812**
Non-Labor	**101,728**
Total PR0	**190,540**
PSMD Fcsts & Research	
PSM Forecasts & Research	
Labor	
Direct	694
Oncosts	100
Total Labor	794
Non-Labor	
Direct	0
Oncosts	354
Total Non-Labor	354
Total PSM	**1,148**
Total PSMD	
Labor	**794**
Non-Labor	**354**
Total PSMD	**1,148**
PX0 System Planning	
PXA Adm-Sys Plng	
Labor	
Direct	41,823
Oncosts	8,480
Total Labor	50,303
Non-Labor	
Direct	7,539
Oncosts	46,065
Total Non-Labor	53,604
Total PXA	**103,907**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PYB Generation Planning	
Labor	
Direct	331
Oncosts	40
Total Labor	371
Non-Labor	
Direct	10,800
Oncosts	146
Total Non-Labor	10,946
Total PYB	**11,317**
Total PX0	
Labor	**50,675**
Non-Labor	**64,550**
Total PX0	**115,224**
PY9 Pwr Sup Engineering	
PYA Admin-Plng & Engr	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	500
Oncosts	53
Total Non-Labor	553
Total PYA	**553**
PYC Support Staff	
Labor	
Direct	383
Oncosts	80
Total Labor	463
Non-Labor	
Direct	0
Oncosts	432
Total Non-Labor	432
Total PYC	**895**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PYJ PP Project Mgt	
Labor	
Direct	9,128
Oncosts	1,030
Total Labor	10,158
Non-Labor	
Direct	0
Oncosts	5,905
Total Non-Labor	5,905
Total PYJ	**16,063**
Total PY9	
Labor	**10,621**
Non-Labor	**6,889**
Total PY9	**17,510**
Total 506030	**3,353,255**

507030 RENTS EXPENSE-KAHE

PNCD Legal	
PNL Land & Rights of Way	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	80,482
Oncosts	0
Total Non-Labor	80,482
Total PNL	**80,482**
Total PNCD	
Labor	**0**
Non-Labor	**80,482**
Total PNCD	**80,482**
Total 507030	**80,482**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
546 OPER SUPV & ENG- OTH PRD	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-944
Total Non-Labor	-944
Total (G/L codes)	**-944**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-944**
Total (G/L codes)	**-944**
PNGD Energy Projects	
PNG EnergyProjects	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	30,800
Oncosts	0
Total Non-Labor	30,800
Total PNG	**30,800**
Total PNGD	
Labor	**0**
Non-Labor	**30,800**
Total PNGD	**30,800**
Total 546	**29,856**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
548 GENERATION EXP- OTH PROD	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-30,926
Total Non-Labor	-30,926
Total (G/L codes)	**-30,926**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-30,926**
Total (G/L codes)	**-30,926**
PI2D Pwr Supp O&M	
PIM Maintenance Admin	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	2,747,000
Oncosts	10,109
Total Non-Labor	2,757,109
Total PIM	**2,757,109**
PIP Plan & Engr	
Labor	
Direct	48,758
Oncosts	7,200
Total Labor	55,958
Non-Labor	
Direct	0
Oncosts	40,028
Total Non-Labor	40,028
Total PIP	**95,986**
Total PI2D	
Labor	**55,958**
Non-Labor	**2,797,136**
Total PI2D	**2,853,095**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PJ0 Environmental	
PJB Air Quality & Noise	
Labor	
Direct	327
Oncosts	40
Total Labor	367
Non-Labor	
Direct	0
Oncosts	146
Total Non-Labor	146
Total PJB	**513**
PJW Water & Haz Mat	
Labor	
Direct	782
Oncosts	100
Total Labor	882
Non-Labor	
Direct	0
Oncosts	361
Total Non-Labor	361
Total PJW	**1,242**
Total PJ0	
Labor	**1,249**
Non-Labor	**506**
Total PJ0	**1,755**
Total 548	**2,823,924**

5481 GENERATION EXP- OTH PROD CP1

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-153,212
Total Non-Labor	-153,212
Total (G/L codes)	**-153,212**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total (G/L codes)	
Labor	**0**
Non-Labor	**-153,212**
Total (G/L codes)	**-153,212**
PI2D Pwr Supp O&M	
PIY CIP Stn Oper	
Labor	
Direct	205,736
Oncosts	27,000
Total Labor	232,736
Non-Labor	
Direct	230,470
Oncosts	163,785
Total Non-Labor	394,255
Total PIY	**626,990**
PIZ CIP Stn Maint	
Labor	
Direct	72,836
Oncosts	10,155
Total Labor	82,991
Non-Labor	
Direct	14,000
Oncosts	56,793
Total Non-Labor	70,793
Total PIZ	**153,784**
Total PI2D	
Labor	**315,726**
Non-Labor	**465,047**
Total PI2D	**780,774**
PJ0 Environmental	
PJB Air Quality & Noise	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	48,461
Oncosts	0
Total Non-Labor	48,461
Total PJB	**48,461**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PJW Water & Haz Mat	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	20,200
Oncosts	21
Total Non-Labor	20,221
Total PJW	**20,221**
Total PJ0	
Labor	**0**
Non-Labor	**68,682**
Total PJ0	**68,682**
Total 5481	**696,244**

549 MISC EXPENSES- OTH PROD

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-72,442
Total Non-Labor	-72,442
Total (G/L codes)	**-72,442**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-72,442**
Total (G/L codes)	**-72,442**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
P9SD SVP-En Sol	
P9S Sr VP-Energy Solutions	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	25,625
Oncosts	0
Total Non-Labor	25,625
Total P9S	**25,625**
Total P9SD	
Labor	**0**
Non-Labor	**25,625**
Total P9SD	**25,625**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	40,236
Oncosts	0
Total Non-Labor	40,236
Total PEZ	**40,236**
Total PE0	
Labor	**0**
Non-Labor	**40,236**
Total PE0	**40,236**
PNGD Energy Projects	
PNG EnergyProjects	
Labor	
Direct	10,361
Oncosts	1,320
Total Labor	11,681
Non-Labor	
Direct	0
Oncosts	4,766
Total Non-Labor	4,766
Total PNG	**16,447**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PNGD	
Labor	**11,681**
Non-Labor	**4,766**
Total PNGD	**16,447**
PNRD Technology	
PNR Technology	
Labor	
Direct	113,909
Oncosts	18,120
Total Labor	132,029
Non-Labor	
Direct	714,560
Oncosts	48,339
Total Non-Labor	762,899
Total PNR	**894,928**
Total PNRD	
Labor	**132,029**
Non-Labor	**762,899**
Total PNRD	**894,928**
PX0 System Planning	
PYT Transmission Plng	
Labor	
Direct	8,558
Oncosts	1,000
Total Labor	9,558
Non-Labor	
Direct	0
Oncosts	11,277
Total Non-Labor	11,277
Total PYT	**20,835**
Total PX0	
Labor	**9,558**
Non-Labor	**11,277**
Total PX0	**20,835**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PYPD Integrated Res Plng	
PYP Integrated Res Plng	
Labor	
Direct	12,675
Oncosts	2,500
Total Labor	15,175
Non-Labor	
Direct	0
Oncosts	8,451
Total Non-Labor	8,451
Total PYP	**23,626**
Total PYPD	
Labor	**15,175**
Non-Labor	**8,451**
Total PYPD	**23,626**
Total 549	**949,256**

5491 Misc Oth Prod Exp-CP1

PI2D Pwr Supp O&M	
PIZ CIP Stn Maint	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	49,000
Oncosts	0
Total Non-Labor	49,000
Total PIZ	**49,000**
Total PI2D	
Labor	**0**
Non-Labor	**49,000**
Total PI2D	**49,000**
Total 5491	**49,000**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
557 OTHER POWER SUPPLY EXPENSES	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-257,012
Total Non-Labor	-257,012
Total (G/L codes)	**-257,012**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-257,012**
Total (G/L codes)	**-257,012**
PC0 Customer Service	
PCB Cust Acctg & Bill	
Labor	
Direct	4,436
Oncosts	875
Total Labor	5,311
Non-Labor	
Direct	0
Oncosts	2,958
Total Non-Labor	2,958
Total PCB	**8,269**
PCS Customer Acct Svcs	
Labor	
Direct	2,082
Oncosts	300
Total Labor	2,382
Non-Labor	
Direct	0
Oncosts	1,061
Total Non-Labor	1,061
Total PCS	**3,443**
Total PC0	
Labor	**7,693**
Non-Labor	**4,018**
Total PC0	**11,712**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PI1D Pwr Supp Svcs	
PIC Power Purchase	
Labor	
Direct	320,736
Oncosts	45,715
Total Labor	366,451
Non-Labor	
Direct	281,150
Oncosts	255,073
Total Non-Labor	536,223
Total PIC	**902,674**
Total PI1D	
Labor	**366,451**
Non-Labor	**536,223**
Total PI1D	**902,674**
PX0 System Planning	
PXB Generation Bidding	
Labor	
Direct	123,322
Oncosts	14,990
Total Labor	138,312
Non-Labor	
Direct	720,000
Oncosts	73,384
Total Non-Labor	793,384
Total PXB	**931,696**
PYT Transmission Plng	
Labor	
Direct	17,116
Oncosts	2,000
Total Labor	19,116
Non-Labor	
Direct	0
Oncosts	22,555
Total Non-Labor	22,555
Total PYT	**41,671**
Total PX0	
Labor	**157,428**
Non-Labor	**815,939**
Total PX0	**973,367**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PY9 Pwr Sup Engineering	
PYA Admin-Plng & Engr	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	295,464
Oncosts	0
Total Non-Labor	295,464
Total PYA	**295,464**
Total PY9	
Labor	**0**
Non-Labor	**295,464**
Total PY9	**295,464**
Total 557	**1,926,204**
Production Operations	
Labor	
Direct	**13,567,120**
Oncosts	**1,805,834**
Total Labor	**15,372,954**
Non-Labor	
Direct	**14,429,261**
Oncosts	**2,582,177**
Total Non-Labor	**17,011,437**
Total Production Operations	**32,384,391**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Production Maintenance	
510020 MAINT SUPV & ENG-WAIAU	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-780
Total Non-Labor	-780
Total (G/L codes)	**-780**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-780**
Total (G/L codes)	**-780**
PI2D Pwr Supp O&M	
PIP Plan & Engr	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	6,448
Oncosts	0
Total Non-Labor	6,448
Total PIP	**6,448**
Total PI2D	
Labor	**0**
Non-Labor	**6,448**
Total PI2D	**6,448**
Total 510020	**5,668**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
510030 MAINT SUPV & ENG-KAHE	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-780
Total Non-Labor	-780
Total (G/L codes)	**-780**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-780**
Total (G/L codes)	**-780**
PI2D Pwr Supp O&M	
PIP Plan & Engr	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	6,448
Oncosts	0
Total Non-Labor	6,448
Total PIP	**6,448**
Total PI2D	
Labor	**0**
Non-Labor	**6,448**
Total PI2D	**6,448**
Total 510030	**5,668**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
511010 MAINT OF STRUCTURES-HONOLULU	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-118,325
Total Non-Labor	-118,325
Total (G/L codes)	**-118,325**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-118,325**
Total (G/L codes)	**-118,325**
PI2D Pwr Supp O&M	
PIH Honolulu Stn Oper	
Labor	
Direct	81,962
Oncosts	11,200
Total Labor	93,162
Non-Labor	
Direct	0
Oncosts	62,772
Total Non-Labor	62,772
Total PIH	**155,934**
PIN Honolulu Stn Maint	
Labor	
Direct	137,925
Oncosts	17,660
Total Labor	155,585
Non-Labor	
Direct	178,700
Oncosts	105,006
Total Non-Labor	283,706
Total PIN	**439,290**
Total PI2D	
Labor	**248,746**
Non-Labor	**346,478**
Total PI2D	**595,224**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total 511010	**476,899**
511020 MAINT OF STRUCTURES-WAIAU	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-238,889
Total Non-Labor	-238,889
Total (G/L codes)	**-238,889**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-238,889**
Total (G/L codes)	**-238,889**
PB9 Engineering	
PBT Structural	
Labor	
Direct	40,020
Oncosts	5,000
Total Labor	45,020
Non-Labor	
Direct	0
Oncosts	56,158
Total Non-Labor	56,158
Total PBT	**101,178**
Total PB9	
Labor	**45,020**
Non-Labor	**56,158**
Total PB9	**101,178**

BLOCK OF ACCOUNT / ACCOUNT / DEPARTMENT / RA / LABOR/NON-LABOR / DIRECT/ONCOST	2009 Budget
PH9 Sfty Sec & Facil	
PHF Facilities Planning	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	17,340
Oncosts	0
Total Non-Labor	17,340
Total PHF	**17,340**
Total PH9	
Labor	**0**
Non-Labor	**17,340**
Total PH9	**17,340**
PI2D Pwr Supp O&M	
PIX Waiau Stn Maint	
Labor	
Direct	417,626
Oncosts	50,930
Total Labor	468,556
Non-Labor	
Direct	962,200
Oncosts	313,494
Total Non-Labor	1,275,694
Total PIX	**1,744,250**
Total PI2D	
Labor	**468,556**
Non-Labor	**1,275,694**
Total PI2D	**1,744,250**
Total 511020	**1,623,878**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
511030 MAINT OF STRUCTURES-KAHE	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-199,791
Total Non-Labor	-199,791
Total (G/L codes)	**-199,791**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-199,791**
Total (G/L codes)	**-199,791**
PI2D Pwr Supp O&M	
PIK Kahe Stn Oper	
Labor	
Direct	99,635
Oncosts	13,615
Total Labor	113,250
Non-Labor	
Direct	0
Oncosts	76,307
Total Non-Labor	76,307
Total PIK	**189,557**
PIL Kahe Stn Maint	
Labor	
Direct	298,792
Oncosts	33,800
Total Labor	332,592
Non-Labor	
Direct	1,320,000
Oncosts	216,700
Total Non-Labor	1,536,700
Total PIL	**1,869,292**
Total PI2D	
Labor	**445,842**
Non-Labor	**1,613,007**
Total PI2D	**2,058,849**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PR0 System Operation	
PRX Construction Mgt	
Labor	
Direct	42
Oncosts	5
Total Labor	46
Non-Labor	
Direct	31,936
Oncosts	54
Total Non-Labor	31,990
Total PRX	**32,037**
Total PR0	
Labor	**46**
Non-Labor	**31,990**
Total PR0	**32,037**
Total 511030	**1,891,095**

512010 MAINT BOILER & FO PLANT-HONOLULU

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-157,651
Total Non-Labor	-157,651
Total (G/L codes)	**-157,651**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-157,651**
Total (G/L codes)	**-157,651**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PI2D Pwr Supp O&M	
PIN Honolulu Stn Maint	
Labor	
Direct	272,392
Oncosts	34,835
Total Labor	307,227
Non-Labor	
Direct	1,264,006
Oncosts	226,371
Total Non-Labor	1,490,377
Total PIN	**1,797,603**
PIP Plan & Engr	
Labor	
Direct	12,577
Oncosts	1,780
Total Labor	14,357
Non-Labor	
Direct	0
Oncosts	9,939
Total Non-Labor	9,939
Total PIP	**24,297**
Total PI2D	
Labor	**321,584**
Non-Labor	**1,500,316**
Total PI2D	**1,821,900**
Total 512010	**1,664,249**

512020 MAINT BOILER & FO PLANT-WAIAU

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-1,159,253
Total Non-Labor	-1,159,253
Total (G/L codes)	**-1,159,253**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total (G/L codes)	
Labor	**0**
Non-Labor	**-1,159,253**
Total (G/L codes)	**-1,159,253**
PI2D Pwr Supp O&M	
PIM Maintenance Admin	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	42,464
Oncosts	594
Total Non-Labor	43,058
Total PIM	**43,058**
PIP Plan & Engr	
Labor	
Direct	198,806
Oncosts	28,150
Total Labor	226,956
Non-Labor	
Direct	16,800
Oncosts	157,175
Total Non-Labor	173,975
Total PIP	**400,931**
PIT Traveling Maintenance	
Labor	
Direct	402,880
Oncosts	48,130
Total Labor	451,010
Non-Labor	
Direct	946,548
Oncosts	337,122
Total Non-Labor	1,283,670
Total PIT	**1,734,680**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PIX Waiau Stn Maint	
Labor	
Direct	1,218,891
Oncosts	148,455
Total Labor	1,367,346
Non-Labor	
Direct	2,776,600
Oncosts	906,836
Total Non-Labor	3,683,436
Total PIX	**5,050,782**
Total PI2D	
Labor	**2,045,312**
Non-Labor	**5,184,139**
Total PI2D	**7,229,451**
PY9 Pwr Sup Engineering	
PYE PS Technical Svcs	
Labor	
Direct	247,680
Oncosts	30,000
Total Labor	277,680
Non-Labor	
Direct	0
Oncosts	170,473
Total Non-Labor	170,473
Total PYE	**448,153**
PYF PP Electrical Engr	
Labor	
Direct	16,520
Oncosts	2,500
Total Labor	19,020
Non-Labor	
Direct	0
Oncosts	13,865
Total Non-Labor	13,865
Total PYF	**32,885**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PYG PP Drafting	
Labor	
Direct	10,575
Oncosts	1,500
Total Labor	12,075
Non-Labor	
Direct	0
Oncosts	8,374
Total Non-Labor	8,374
Total PYG	**20,449**
PYM PP Mechanical Engr	
Labor	
Direct	107,597
Oncosts	14,400
Total Labor	121,997
Non-Labor	
Direct	0
Oncosts	80,891
Total Non-Labor	80,891
Total PYM	**202,888**
Total PY9	
Labor	**430,772**
Non-Labor	**273,602**
Total PY9	**704,374**
Total 512020	**6,774,571**

512030 MAINT BOILER & FO PLANT-KAHE

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-1,951,177
Total Non-Labor	-1,951,177
Total (G/L codes)	**-1,951,177**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total (G/L codes)	
Labor	**0**
Non-Labor	**-1,951,177**
Total (G/L codes)	**-1,951,177**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	23,184
Oncosts	0
Total Non-Labor	23,184
Total PEZ	**23,184**
Total PE0	
Labor	**0**
Non-Labor	**23,184**
Total PE0	**23,184**
PI2D Pwr Supp O&M	
PIK Kahe Stn Oper	
Labor	
Direct	165,615
Oncosts	20,880
Total Labor	186,495
Non-Labor	
Direct	0
Oncosts	118,088
Total Non-Labor	118,088
Total PIK	**304,583**
PIL Kahe Stn Maint	
Labor	
Direct	1,280,828
Oncosts	144,890
Total Labor	1,425,718
Non-Labor	
Direct	2,598,123
Oncosts	902,960
Total Non-Labor	3,501,083
Total PIL	**4,926,801**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PIP Plan & Engr	
Labor	
Direct	95,868
Oncosts	13,315
Total Labor	109,183
Non-Labor	
Direct	0
Oncosts	74,496
Total Non-Labor	74,496
Total PIP	**183,679**
PIT Traveling Maintenance	
Labor	
Direct	2,302,952
Oncosts	275,440
Total Labor	2,578,392
Non-Labor	
Direct	6,842,900
Oncosts	1,832,699
Total Non-Labor	8,675,599
Total PIT	**11,253,991**
Total PI2D	
Labor	**4,299,788**
Non-Labor	**12,369,265**
Total PI2D	**16,669,053**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	3,063
Oncosts	0
Total Non-Labor	3,063
Total PKM	**3,063**
Total PK0	
Labor	**0**
Non-Labor	**3,063**
Total PK0	**3,063**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PY9 Pwr Sup Engineering	
PYA Admin-Plng & Engr	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	31,992
Oncosts	0
Total Non-Labor	31,992
Total PYA	**31,992**
Total PY9	
Labor	**0**
Non-Labor	**31,992**
Total PY9	**31,992**
Total 512030	**14,776,115**

513010 MAINT ELECTRIC PLANT-HONOLULU

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-64,405
Total Non-Labor	-64,405
Total (G/L codes)	**-64,405**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-64,405**
Total (G/L codes)	**-64,405**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PI2D Pwr Supp O&M	
PIN Honolulu Stn Maint	
Labor	
Direct	114,924
Oncosts	14,715
Total Labor	129,639
Non-Labor	
Direct	178,000
Oncosts	90,128
Total Non-Labor	268,128
Total PIN	**397,767**
Total PI2D	
Labor	**129,639**
Non-Labor	**268,128**
Total PI2D	**397,767**
PR0 System Operation	
PRR Relay	
Labor	
Direct	5,242
Oncosts	615
Total Labor	5,857
Non-Labor	
Direct	960
Oncosts	7,033
Total Non-Labor	7,993
Total PRR	**13,850**
Total PR0	
Labor	**5,857**
Non-Labor	**7,993**
Total PR0	**13,850**
Total 513010	**347,212**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
513020 MAINT ELECTRIC PLANT-WAIAU	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-773,181
Total Non-Labor	-773,181
Total (G/L codes)	**-773,181**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-773,181**
Total (G/L codes)	**-773,181**
PI2D Pwr Supp O&M	
PIM Maintenance Admin	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	46,800
Oncosts	0
Total Non-Labor	46,800
Total PIM	**46,800**
PIP Plan & Engr	
Labor	
Direct	32,645
Oncosts	4,620
Total Labor	37,265
Non-Labor	
Direct	0
Oncosts	25,797
Total Non-Labor	25,797
Total PIP	**63,062**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PIT Traveling Maintenance	
Labor	
Direct	639,673
Oncosts	76,385
Total Labor	716,058
Non-Labor	
Direct	689,350
Oncosts	461,963
Total Non-Labor	1,151,313
Total PIT	**1,867,371**
PIX Waiau Stn Maint	
Labor	
Direct	687,915
Oncosts	83,740
Total Labor	771,655
Non-Labor	
Direct	884,500
Oncosts	536,635
Total Non-Labor	1,421,135
Total PIX	**2,192,790**
Total PI2D	
Labor	**1,524,978**
Non-Labor	**2,645,045**
Total PI2D	**4,170,023**
PR0 System Operation	
PRR Relay	
Labor	
Direct	12,118
Oncosts	1,500
Total Labor	13,618
Non-Labor	
Direct	960
Oncosts	16,958
Total Non-Labor	17,918
Total PRR	**31,536**
Total PR0	
Labor	**13,618**
Non-Labor	**17,918**
Total PR0	**31,536**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PY9 Pwr Sup Engineering	
PYE PS Technical Svcs	
Labor	
Direct	144,480
Oncosts	17,500
Total Labor	161,980
Non-Labor	
Direct	0
Oncosts	99,442
Total Non-Labor	99,442
Total PYE	**261,422**
Total PY9	
Labor	**161,980**
Non-Labor	**99,442**
Total PY9	**261,422**
Total 513020	**3,689,800**

513030 MAINT ELECTRIC PLANT-KAHE

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-1,530,344
Total Non-Labor	-1,530,344
Total (G/L codes)	**-1,530,344**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-1,530,344**
Total (G/L codes)	**-1,530,344**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	13,908
Oncosts	0
Total Non-Labor	13,908
Total PEZ	**13,908**
Total PE0	
Labor	**0**
Non-Labor	**13,908**
Total PE0	**13,908**
PI2D Pwr Supp O&M	
PIL Kahe Stn Maint	
Labor	
Direct	996,268
Oncosts	112,700
Total Labor	1,108,968
Non-Labor	
Direct	1,679,752
Oncosts	699,779
Total Non-Labor	2,379,531
Total PIL	**3,488,499**
PIP Plan & Engr	
Labor	
Direct	39,266
Oncosts	5,430
Total Labor	44,696
Non-Labor	
Direct	0
Oncosts	30,394
Total Non-Labor	30,394
Total PIP	**75,090**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PIT Traveling Maintenance	
Labor	
Direct	2,041,508
Oncosts	237,985
Total Labor	2,279,493
Non-Labor	
Direct	3,203,210
Oncosts	1,441,082
Total Non-Labor	4,644,292
Total PIT	**6,923,785**
Total PI2D	
Labor	**3,433,157**
Non-Labor	**7,054,217**
Total PI2D	**10,487,374**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	1,838
Oncosts	0
Total Non-Labor	1,838
Total PKM	**1,838**
Total PK0	
Labor	**0**
Non-Labor	**1,838**
Total PK0	**1,838**
PR0 System Operation	
PRR Relay	
Labor	
Direct	18,860
Oncosts	2,370
Total Labor	21,230
Non-Labor	
Direct	960
Oncosts	26,711
Total Non-Labor	27,671
Total PRR	**48,901**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PR0	
Labor	**21,230**
Non-Labor	**27,671**
Total PR0	**48,901**
Total 513030	**9,021,677**
514010 MAINT MISC STEAM PLANT-HONOLULU	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-160,164
Total Non-Labor	-160,164
Total (G/L codes)	**-160,164**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-160,164**
Total (G/L codes)	**-160,164**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	7,824
Oncosts	0
Total Non-Labor	7,824
Total PEZ	**7,824**
Total PE0	
Labor	**0**
Non-Labor	**7,824**
Total PE0	**7,824**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PI2D Pwr Supp O&M	
PIN Honolulu Stn Maint	
Labor	
Direct	302,249
Oncosts	38,110
Total Labor	340,359
Non-Labor	
Direct	202,200
Oncosts	217,426
Total Non-Labor	419,626
Total PIN	**759,984**
Total PI2D	
Labor	**340,359**
Non-Labor	**419,626**
Total PI2D	**759,984**
PR0 System Operation	
PRI Instrument & Control	
Labor	
Direct	4,115
Oncosts	520
Total Labor	4,635
Non-Labor	
Direct	0
Oncosts	5,837
Total Non-Labor	5,837
Total PRI	**10,472**
Total PR0	
Labor	**4,635**
Non-Labor	**5,837**
Total PR0	**10,472**
Total 514010	**618,116**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
514020 MAINT MISC STEAM PLANT-WAIAU	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-597,035
Total Non-Labor	-597,035
Total (G/L codes)	**-597,035**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-597,035**
Total (G/L codes)	**-597,035**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	563,938
Oncosts	0
Total Non-Labor	563,938
Total PEZ	**563,938**
Total PE0	
Labor	**0**
Non-Labor	**563,938**
Total PE0	**563,938**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PI2D Pwr Supp O&M	
PIP Plan & Engr	
Labor	
Direct	475,056
Oncosts	66,280
Total Labor	541,336
Non-Labor	
Direct	6,786
Oncosts	370,650
Total Non-Labor	377,436
Total PIP	**918,772**
PIT Traveling Maintenance	
Labor	
Direct	58,690
Oncosts	6,710
Total Labor	65,400
Non-Labor	
Direct	0
Oncosts	38,402
Total Non-Labor	38,402
Total PIT	**103,801**
PIX Waiau Stn Maint	
Labor	
Direct	328,902
Oncosts	39,730
Total Labor	368,632
Non-Labor	
Direct	370,100
Oncosts	230,891
Total Non-Labor	600,991
Total PIX	**969,622**
Total PI2D	
Labor	**975,367**
Non-Labor	**1,016,828**
Total PI2D	**1,992,196**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PR0 System Operation	
PRI Instrument & Control	
Labor	
Direct	8,798
Oncosts	1,100
Total Labor	9,898
Non-Labor	
Direct	1,080
Oncosts	12,468
Total Non-Labor	13,548
Total PRI	**23,446**
Total PR0	
Labor	**9,898**
Non-Labor	**13,548**
Total PR0	**23,446**
PY9 Pwr Sup Engineering	
PYE PS Technical Svcs	
Labor	
Direct	99,072
Oncosts	12,000
Total Labor	111,072
Non-Labor	
Direct	0
Oncosts	68,189
Total Non-Labor	68,189
Total PYE	**179,261**
Total PY9	
Labor	**111,072**
Non-Labor	**68,189**
Total PY9	**179,261**
Total 514020	**2,161,805**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
514030 MAINT MISC STEAM PLANT-KAHE	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-563,265
Total Non-Labor	-563,265
Total (G/L codes)	**-563,265**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-563,265**
Total (G/L codes)	**-563,265**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	74,040
Oncosts	0
Total Non-Labor	74,040
Total PEZ	**74,040**
Total PE0	
Labor	**0**
Non-Labor	**74,040**
Total PE0	**74,040**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PI2D Pwr Supp O&M	
PIB Admin-PS O&M	
Labor	
Direct	25,718
Oncosts	4,485
Total Labor	30,203
Non-Labor	
Direct	0
Oncosts	24,548
Total Non-Labor	24,548
Total PIB	**54,751**
PID PS Training	
Labor	
Direct	4,513
Oncosts	915
Total Labor	5,428
Non-Labor	
Direct	0
Oncosts	4,947
Total Non-Labor	4,947
Total PID	**10,375**
PIL Kahe Stn Maint	
Labor	
Direct	402,680
Oncosts	46,155
Total Labor	448,835
Non-Labor	
Direct	382,000
Oncosts	286,599
Total Non-Labor	668,599
Total PIL	**1,117,434**
PIM Maintenance Admin	
Labor	
Direct	28,873
Oncosts	5,295
Total Labor	34,168
Non-Labor	
Direct	34,800
Oncosts	28,858
Total Non-Labor	63,658
Total PIM	**97,826**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PIP Plan & Engr	
Labor	
Direct	499,206
Oncosts	70,815
Total Labor	570,021
Non-Labor	
Direct	46,000
Oncosts	395,318
Total Non-Labor	441,318
Total PIP	**1,011,339**
PIT Traveling Maintenance	
Labor	
Direct	34,595
Oncosts	3,980
Total Labor	38,575
Non-Labor	
Direct	0
Oncosts	22,760
Total Non-Labor	22,760
Total PIT	**61,335**
Total PI2D	
Labor	**1,127,230**
Non-Labor	**1,225,830**
Total PI2D	**2,353,060**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	1,515
Oncosts	0
Total Non-Labor	1,515
Total PKM	**1,515**
Total PK0	
Labor	**0**
Non-Labor	**1,515**
Total PK0	**1,515**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PR0 System Operation	
PRC Communications	
Labor	
Direct	8,445
Oncosts	1,140
Total Labor	9,585
Non-Labor	
Direct	0
Oncosts	12,748
Total Non-Labor	12,748
Total PRC	**22,333**
PRI Instrument & Control	
Labor	
Direct	9,664
Oncosts	1,250
Total Labor	10,914
Non-Labor	
Direct	0
Oncosts	14,011
Total Non-Labor	14,011
Total PRI	**24,925**
Total PR0	
Labor	**20,499**
Non-Labor	**26,759**
Total PR0	**47,258**
PX0 System Planning	
PXA Adm-Sys Plng	
Labor	
Direct	2,269
Oncosts	460
Total Labor	2,729
Non-Labor	
Direct	0
Oncosts	2,487
Total Non-Labor	2,487
Total PXA	**5,216**
Total PX0	
Labor	**2,729**
Non-Labor	**2,487**
Total PX0	**5,216**

BLOCK OF ACCOUNT / ACCOUNT / DEPARTMENT / RA / LABOR/NON-LABOR / DIRECT/ONCOST	2009 Budget
Total 514030	**1,917,823**
551 MAINT SUPV & ENG- OTH PRD	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-40,399
Total Non-Labor	-40,399
Total (G/L codes)	**-40,399**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-40,399**
Total (G/L codes)	**-40,399**
PNGD Energy Projects	
PNG EnergyProjects	
Labor	
Direct	80,278
Oncosts	11,400
Total Labor	91,678
Non-Labor	
Direct	31,520
Oncosts	40,399
Total Non-Labor	71,919
Total PNG	**163,597**
Total PNGD	
Labor	**91,678**
Non-Labor	**71,919**
Total PNGD	**163,597**
Total 551	**123,198**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
5521 MAINT STRUCTURES- OTH PRD CP1	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-19,446
Total Non-Labor	-19,446
Total (G/L codes)	**-19,446**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-19,446**
Total (G/L codes)	**-19,446**
PI2D Pwr Supp O&M	
PIZ CIP Stn Maint	
Labor	
Direct	40,885
Oncosts	4,625
Total Labor	45,510
Non-Labor	
Direct	225,100
Oncosts	27,453
Total Non-Labor	252,553
Total PIZ	**298,063**
Total PI2D	
Labor	**45,510**
Non-Labor	**252,553**
Total PI2D	**298,063**
Total 5521	**278,617**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
553 MAINT ELEC PLANT- OTH PROD	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-485,940
Total Non-Labor	-485,940
Total (G/L codes)	**-485,940**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-485,940**
Total (G/L codes)	**-485,940**
PI2D Pwr Supp O&M	
PIT Traveling Maintenance	
Labor	
Direct	825,372
Oncosts	96,650
Total Labor	922,022
Non-Labor	
Direct	968,000
Oncosts	577,700
Total Non-Labor	1,545,700
Total PIT	**2,467,721**
PIX Waiau Stn Maint	
Labor	
Direct	130,503
Oncosts	15,915
Total Labor	146,418
Non-Labor	
Direct	60,000
Oncosts	96,680
Total Non-Labor	156,680
Total PIX	**303,098**
Total PI2D	
Labor	**1,068,440**
Non-Labor	**1,702,380**
Total PI2D	**2,770,819**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PR0 System Operation	
PRI Instrument & Control	
Labor	
Direct	595
Oncosts	80
Total Labor	675
Non-Labor	
Direct	0
Oncosts	895
Total Non-Labor	895
Total PRI	**1,570**
PRR Relay	
Labor	
Direct	22,833
Oncosts	2,760
Total Labor	25,593
Non-Labor	
Direct	0
Oncosts	31,061
Total Non-Labor	31,061
Total PRR	**56,654**
Total PR0	
Labor	**26,268**
Non-Labor	**31,955**
Total PR0	**58,224**
Total 553	**2,343,103**

5531 MAINT ELEC PLANT- OTH PROD CP1

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-62,214
Total Non-Labor	-62,214
Total (G/L codes)	**-62,214**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total (G/L codes)	
Labor	**0**
Non-Labor	**-62,214**
Total (G/L codes)	**-62,214**
PI2D Pwr Supp O&M	
PIZ CIP Stn Maint	
Labor	
Direct	129,542
Oncosts	14,685
Total Labor	144,227
Non-Labor	
Direct	60,912
Oncosts	86,662
Total Non-Labor	147,574
Total PIZ	**291,801**
Total PI2D	
Labor	**144,227**
Non-Labor	**147,574**
Total PI2D	**291,801**
Total 5531	**229,586**

5541 MAINT MISC PLANT- OTH PROD CP1

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-19,848
Total Non-Labor	-19,848
Total (G/L codes)	**-19,848**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-19,848**
Total (G/L codes)	**-19,848**

BLOCK OF ACCOUNT / ACCOUNT / DEPARTMENT / RA / LABOR/NON-LABOR / DIRECT/ONCOST	2009 Budget
PI2D Pwr Supp O&M	
PIZ CIP Stn Maint	
Labor	
Direct	41,553
Oncosts	4,770
Total Labor	46,323
Non-Labor	
Direct	0
Oncosts	27,285
Total Non-Labor	27,285
Total PIZ	**73,608**
Total PI2D	
Labor	**46,323**
Non-Labor	**27,285**
Total PI2D	**73,608**
Total 5541	**53,760**
Production Maintenance	
Labor	
Direct	**15,706,485**
Oncosts	**1,903,875**
Total Labor	**17,610,359**
Non-Labor	
Direct	**26,804,805**
Oncosts	**3,587,676**
Total Non-Labor	**30,392,481**
Total Production Maintenance	**48,002,840**
Grand Total Production	**80,387,231**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Transmission Operation	
560 OPER SUPV & ENG - TRANS OPER	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-19,956
Total Non-Labor	-19,956
Total (G/L codes)	**-19,956**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-19,956**
Total (G/L codes)	**-19,956**
P2VD VP-Energy Delivery	
P2V VP-Energy Delivery	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	8,164
Oncosts	0
Total Non-Labor	8,164
Total P2V	**8,164**
Total P2VD	
Labor	**0**
Non-Labor	**8,164**
Total P2VD	**8,164**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PR0 System Operation	
PRD Operating Dispatch	
Labor	
Direct	37,716
Oncosts	3,840
Total Labor	41,556
Non-Labor	
Direct	0
Oncosts	43,708
Total Non-Labor	43,708
Total PRD	**85,264**
Total PR0	
Labor	**41,556**
Non-Labor	**43,708**
Total PR0	**85,264**
Total 560	**73,472**

561 LOAD DISPATCHING - TRANS OPER

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-743,695
Total Non-Labor	-743,695
Total (G/L codes)	**-743,695**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-743,695**
Total (G/L codes)	**-743,695**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	1,008
Oncosts	0
Total Non-Labor	1,008
Total PEZ	**1,008**
Total PE0	
Labor	**0**
Non-Labor	**1,008**
Total PE0	**1,008**
PR0 System Operation	
PRC Communications	
Labor	
Direct	8,890
Oncosts	1,200
Total Labor	10,090
Non-Labor	
Direct	0
Oncosts	13,419
Total Non-Labor	13,419
Total PRC	**23,508**
PRD Operating Dispatch	
Labor	
Direct	894,042
Oncosts	100,800
Total Labor	994,842
Non-Labor	
Direct	0
Oncosts	1,139,370
Total Non-Labor	1,139,370
Total PRD	**2,134,212**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PRE Operating Engineering	
Labor	
Direct	242,387
Oncosts	37,755
Total Labor	280,142
Non-Labor	
Direct	442,002
Oncosts	419,321
Total Non-Labor	861,323
Total PRE	**1,141,465**
PRI Instrument & Control	
Labor	
Direct	56,921
Oncosts	7,140
Total Labor	64,061
Non-Labor	
Direct	3,000
Oncosts	80,490
Total Non-Labor	83,490
Total PRI	**147,551**
Total PR0	
Labor	**1,349,135**
Non-Labor	**2,097,602**
Total PR0	**3,446,737**
Total 561	**2,704,051**

562 STATION EXPENSES - TRANS OPER

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-268,677
Total Non-Labor	-268,677
Total (G/L codes)	**-268,677**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total (G/L codes)	
Labor	**0**
Non-Labor	**-268,677**
Total (G/L codes)	**-268,677**
PD9 Constr & Maint	
PDF Field Operation	
Labor	
Direct	32,724
Oncosts	3,790
Total Labor	36,514
Non-Labor	
Direct	0
Oncosts	42,767
Total Non-Labor	42,767
Total PDF	**79,280**
Total PD9	
Labor	**36,514**
Non-Labor	**42,767**
Total PD9	**79,280**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	4,104
Oncosts	0
Total Non-Labor	4,104
Total PEZ	**4,104**
Total PE0	
Labor	**0**
Non-Labor	**4,104**
Total PE0	**4,104**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	543
Oncosts	0
Total Non-Labor	543
Total PKM	**543**
Total PK0	
Labor	**0**
Non-Labor	**543**
Total PK0	**543**
PR0 System Operation	
PRC Communications	
Labor	
Direct	142,212
Oncosts	16,620
Total Labor	158,832
Non-Labor	
Direct	129,065
Oncosts	187,651
Total Non-Labor	316,716
Total PRC	**475,547**
PRI Instrument & Control	
Labor	
Direct	74,836
Oncosts	8,940
Total Labor	83,776
Non-Labor	
Direct	169,307
Oncosts	105,938
Total Non-Labor	275,245
Total PRI	**359,021**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PRR Relay	
Labor	
Direct	76,536
Oncosts	8,520
Total Labor	85,056
Non-Labor	
Direct	0
Oncosts	96,384
Total Non-Labor	96,384
Total PRR	**181,440**
PRS Substation	
Labor	
Direct	124,071
Oncosts	14,580
Total Labor	138,651
Non-Labor	
Direct	0
Oncosts	164,367
Total Non-Labor	164,367
Total PRS	**303,018**
Total PR0	
Labor	**466,315**
Non-Labor	**852,712**
Total PR0	**1,319,027**
Total 562	**1,134,277**

563 OVERHEAD LINE EXP- TRANS OPER

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-406,973
Total Non-Labor	-406,973
Total (G/L codes)	**-406,973**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total (G/L codes)	
Labor	**0**
Non-Labor	**-406,973**
Total (G/L codes)	**-406,973**
PD9 Constr & Maint	
PDF Field Operation	
Labor	
Direct	32,724
Oncosts	3,790
Total Labor	36,514
Non-Labor	
Direct	0
Oncosts	42,767
Total Non-Labor	42,767
Total PDF	**79,280**
PDS Operations	
Labor	
Direct	605,645
Oncosts	76,800
Total Labor	682,445
Non-Labor	
Direct	269,110
Oncosts	863,570
Total Non-Labor	1,132,680
Total PDS	**1,815,125**
Total PD9	
Labor	**718,959**
Non-Labor	**1,175,447**
Total PD9	**1,894,405**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	3,972
Oncosts	0
Total Non-Labor	3,972
Total PEZ	**3,972**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PE0	
Labor	**0**
Non-Labor	**3,972**
Total PE0	**3,972**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	525
Oncosts	0
Total Non-Labor	525
Total PKM	**525**
Total PK0	
Labor	**0**
Non-Labor	**525**
Total PK0	**525**
Total 563	**1,491,930**

564 UNDERGRND LINE EXP - TRANS OPER

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-14,640
Total Non-Labor	-14,640
Total (G/L codes)	**-14,640**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-14,640**
Total (G/L codes)	**-14,640**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PD9 Constr & Maint	
PDS Operations	
Labor	
Direct	24,296
Oncosts	2,880
Total Labor	27,176
Non-Labor	
Direct	5,168
Oncosts	32,473
Total Non-Labor	37,641
Total PDS	**64,817**
Total PD9	
Labor	**27,176**
Non-Labor	**37,641**
Total PD9	**64,817**
Total 564	**50,177**

566 MISC TRANS OPER EXPENSES

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-199,606
Total Non-Labor	-199,606
Total (G/L codes)	**-199,606**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-199,606**
Total (G/L codes)	**-199,606**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PB9 Engineering	
PBA Admin-ED Engr	
Labor	
Direct	742
Oncosts	150
Total Labor	892
Non-Labor	
Direct	6,079
Oncosts	1,647
Total Non-Labor	7,726
Total PBA	**8,617**
PBP Project Mgt Division	
Labor	
Direct	748
Oncosts	90
Total Labor	838
Non-Labor	
Direct	1,000
Oncosts	1,013
Total Non-Labor	2,013
Total PBP	**2,852**
PBT Structural	
Labor	
Direct	18,474
Oncosts	2,285
Total Labor	20,758
Non-Labor	
Direct	7,000
Oncosts	25,677
Total Non-Labor	32,677
Total PBT	**53,436**
PBY Substn, Protect & Tel	
Labor	
Direct	12,661
Oncosts	1,800
Total Labor	14,461
Non-Labor	
Direct	16,027
Oncosts	20,072
Total Non-Labor	36,099
Total PBY	**50,560**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PB9	
Labor	**36,950**
Non-Labor	**78,515**
Total PB9	**115,465**
PD9 Constr & Maint	
PDA Admin-C&M	
Labor	
Direct	29,371
Oncosts	4,350
Total Labor	33,721
Non-Labor	
Direct	0
Oncosts	48,406
Total Non-Labor	48,406
Total PDA	**82,127**
PDH Customer Demand	
Labor	
Direct	3,308
Oncosts	420
Total Labor	3,728
Non-Labor	
Direct	0
Oncosts	4,713
Total Non-Labor	4,713
Total PDH	**8,441**
PDS Operations	
Labor	
Direct	1,419
Oncosts	180
Total Labor	1,599
Non-Labor	
Direct	0
Oncosts	2,020
Total Non-Labor	2,020
Total PDS	**3,619**
Total PD9	
Labor	**39,049**
Non-Labor	**55,138**
Total PD9	**94,187**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	310,354
Oncosts	0
Total Non-Labor	310,354
Total PEZ	**310,354**
Total PE0	
Labor	**0**
Non-Labor	**310,354**
Total PE0	**310,354**
PFBD Comp & Benefits	
PFC Compensation	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	59,000
Oncosts	0
Total Non-Labor	59,000
Total PFC	**59,000**
Total PFBD	
Labor	**0**
Non-Labor	**59,000**
Total PFBD	**59,000**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	4,503
Oncosts	0
Total Non-Labor	4,503
Total PKM	**4,503**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PK0	
Labor	**0**
Non-Labor	**4,503**
Total PK0	**4,503**
PNCD Legal	
PNC Legal	
Labor	
Direct	31,137
Oncosts	3,165
Total Labor	34,302
Non-Labor	
Direct	0
Oncosts	11,950
Total Non-Labor	11,950
Total PNC	**46,252**
Total PNCD	
Labor	**34,302**
Non-Labor	**11,950**
Total PNCD	**46,252**
PR0 System Operation	
PRA Admin-Sys Op	
Labor	
Direct	5,839
Oncosts	1,145
Total Labor	6,984
Non-Labor	
Direct	178,162
Oncosts	12,584
Total Non-Labor	190,747
Total PRA	**197,731**
PRD Operating Dispatch	
Labor	
Direct	935
Oncosts	100
Total Labor	1,035
Non-Labor	
Direct	187,000
Oncosts	1,134
Total Non-Labor	188,134
Total PRD	**189,169**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PRE Operating Engineering	
Labor	
Direct	62,940
Oncosts	10,320
Total Labor	73,260
Non-Labor	
Direct	6,672
Oncosts	114,982
Total Non-Labor	121,653
Total PRE	**194,913**
PRI Instrument & Control	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	4,200
Oncosts	442
Total Non-Labor	4,642
Total PRI	**4,642**
PRS Substation	
Labor	
Direct	52,672
Oncosts	6,825
Total Labor	59,497
Non-Labor	
Direct	0
Oncosts	76,493
Total Non-Labor	76,493
Total PRS	**135,990**
PRX Construction Mgt	
Labor	
Direct	1,310
Oncosts	150
Total Labor	1,460
Non-Labor	
Direct	0
Oncosts	1,694
Total Non-Labor	1,694
Total PRX	**3,154**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PR0	
Labor	**142,235**
Non-Labor	**583,364**
Total PR0	**725,599**
PX0 System Planning	
PYT Transmission Plng	
Labor	
Direct	8,558
Oncosts	1,000
Total Labor	9,558
Non-Labor	
Direct	320,000
Oncosts	11,277
Total Non-Labor	331,277
Total PYT	**340,835**
Total PX0	
Labor	**9,558**
Non-Labor	**331,277**
Total PX0	**340,835**
Total 566	**1,496,589**

567 RENTS - TRANS OPER

PNCD Legal	
PNL Land & Rights of Way	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	65,624
Oncosts	0
Total Non-Labor	65,624
Total PNL	**65,624**
Total PNCD	
Labor	**0**
Non-Labor	**65,624**
Total PNCD	**65,624**
Total 567	**65,624**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Transmission Operation	
Labor	
Direct	**2,583,113**
Oncosts	**318,635**
Total Labor	**2,901,748**
Non-Labor	
Direct	**2,201,587**
Oncosts	**1,912,784**
Total Non-Labor	**4,114,371**
Total Transmission Operation	**7,016,119**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Transmission Maintenance	
569 MAINT OF SUBSTN STRUCTURES - TRANS	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-38,950
Total Non-Labor	-38,950
Total (G/L codes)	**-38,950**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-38,950**
Total (G/L codes)	**-38,950**
PR0 System Operation	
PRX Construction Mgt	
Labor	
Direct	868
Oncosts	100
Total Labor	968
Non-Labor	
Direct	15,968
Oncosts	1,131
Total Non-Labor	17,099
Total PRX	**18,067**
Total PR0	
Labor	**968**
Non-Labor	**17,099**
Total PR0	**18,067**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PV9 Support Services	
PVL Electric & Welding Svc	
Labor	
Direct	58,448
Oncosts	7,665
Total Labor	66,113
Non-Labor	
Direct	28,460
Oncosts	85,849
Total Non-Labor	114,309
Total PVL	**180,422**
Total PV9	
Labor	**66,113**
Non-Labor	**114,309**
Total PV9	**180,422**
Total 569	**159,539**

570 MAINT OF STATION EQUIP - TRANS

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-790,606
Total Non-Labor	-790,606
Total (G/L codes)	**-790,606**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-790,606**
Total (G/L codes)	**-790,606**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	2,532
Oncosts	0
Total Non-Labor	2,532
Total PEZ	**2,532**
Total PE0	
Labor	**0**
Non-Labor	**2,532**
Total PE0	**2,532**
PI2D Pwr Supp O&M	
PIT Traveling Maintenance	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	93,336
Oncosts	2,085
Total Non-Labor	95,421
Total PIT	**95,421**
Total PI2D	
Labor	**0**
Non-Labor	**95,421**
Total PI2D	**95,421**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	335
Oncosts	0
Total Non-Labor	335
Total PKM	**335**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PK0	
Labor	**0**
Non-Labor	**335**
Total PK0	**335**
PR0 System Operation	
PRC Communications	
Labor	
Direct	170,383
Oncosts	23,000
Total Labor	193,382
Non-Labor	
Direct	434,767
Oncosts	260,965
Total Non-Labor	695,732
Total PRC	**889,115**
PRI Instrument & Control	
Labor	
Direct	79,631
Oncosts	10,310
Total Labor	89,941
Non-Labor	
Direct	2,160
Oncosts	115,785
Total Non-Labor	117,945
Total PRI	**207,886**
PRR Relay	
Labor	
Direct	139,910
Oncosts	17,705
Total Labor	157,615
Non-Labor	
Direct	204,185
Oncosts	200,282
Total Non-Labor	404,468
Total PRR	**562,082**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PRS Substation	
Labor	
Direct	765,905
Oncosts	98,270
Total Labor	864,174
Non-Labor	
Direct	677,354
Oncosts	1,134,441
Total Non-Labor	1,811,795
Total PRS	**2,675,970**
PRX Construction Mgt	
Labor	
Direct	9,135
Oncosts	1,055
Total Labor	10,189
Non-Labor	
Direct	35,936
Oncosts	12,115
Total Non-Labor	48,051
Total PRX	**58,240**
Total PR0	
Labor	**1,315,302**
Non-Labor	**3,077,991**
Total PR0	**4,393,293**
PV9 Support Services	
PVL Electric & Welding Svc	
Labor	
Direct	42,963
Oncosts	5,650
Total Labor	48,613
Non-Labor	
Direct	0
Oncosts	63,271
Total Non-Labor	63,271
Total PVL	**111,883**
Total PV9	
Labor	**48,613**
Non-Labor	**63,271**
Total PV9	**111,883**
Total 570	**3,812,859**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
571 MAINT OF OVERHEAD LINES-TRANS	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-305,896
Total Non-Labor	-305,896
Total (G/L codes)	**-305,896**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-305,896**
Total (G/L codes)	**-305,896**
PD9 Constr & Maint	
PDC Control Section	
Labor	
Direct	606
Oncosts	120
Total Labor	726
Non-Labor	
Direct	0
Oncosts	1,318
Total Non-Labor	1,318
Total PDC	**2,044**
PDF Field Operation	
Labor	
Direct	6,130
Oncosts	710
Total Labor	6,840
Non-Labor	
Direct	0
Oncosts	8,011
Total Non-Labor	8,011
Total PDF	**14,852**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PDP Planning	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	104,945
Oncosts	774
Total Non-Labor	105,719
Total PDP	**105,719**
PDS Operations	
Labor	
Direct	328,387
Oncosts	41,620
Total Labor	370,007
Non-Labor	
Direct	379,251
Oncosts	469,916
Total Non-Labor	849,167
Total PDS	**1,219,174**
PDV Vegetation Manageme	
Labor	
Direct	104,447
Oncosts	14,605
Total Labor	119,052
Non-Labor	
Direct	1,365,300
Oncosts	163,004
Total Non-Labor	1,528,304
Total PDV	**1,647,356**
Total PD9	
Labor	**496,625**
Non-Labor	**2,492,520**
Total PD9	**2,989,145**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	5,436
Oncosts	0
Total Non-Labor	5,436
Total PEZ	**5,436**
Total PE0	
Labor	**0**
Non-Labor	**5,436**
Total PE0	**5,436**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	718
Oncosts	0
Total Non-Labor	718
Total PKM	**718**
Total PK0	
Labor	**0**
Non-Labor	**718**
Total PK0	**718**
PKID Risk Mngement	
PKI Risk Management	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	-18,045
Oncosts	0
Total Non-Labor	-18,045
Total PKI	**-18,045**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PKID	
Labor	**0**
Non-Labor	**-18,045**
Total PKID	**-18,045**
PR0 System Operation	
PRS Substation	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	5,000
Oncosts	0
Total Non-Labor	5,000
Total PRS	**5,000**
Total PR0	
Labor	**0**
Non-Labor	**5,000**
Total PR0	**5,000**
Total 571	**2,676,358**

572 MAINT OF UNDERGRND LINES-TRANS

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-49,715
Total Non-Labor	-49,715
Total (G/L codes)	**-49,715**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-49,715**
Total (G/L codes)	**-49,715**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PD9 Constr & Maint	
PDS Operations	
Labor	
Direct	10,840
Oncosts	1,285
Total Labor	12,125
Non-Labor	
Direct	3,125
Oncosts	14,611
Total Non-Labor	17,736
Total PDS	**29,861**
Total PD9	
Labor	**12,125**
Non-Labor	**17,736**
Total PD9	**29,861**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	36
Oncosts	0
Total Non-Labor	36
Total PEZ	**36**
Total PE0	
Labor	**0**
Non-Labor	**36**
Total PE0	**36**
PV9 Support Services	
PVL Electric & Welding Svc	
Labor	
Direct	62,505
Oncosts	8,220
Total Labor	70,725
Non-Labor	
Direct	34,570
Oncosts	92,051
Total Non-Labor	126,621
Total PVL	**197,345**

BLOCK OF ACCOUNT / ACCOUNT / DEPARTMENT / RA / LABOR/NON-LABOR / DIRECT/ONCOST	2009 Budget
Total PV9	
Labor	**70,725**
Non-Labor	**126,621**
Total PV9	**197,345**
Total 572	**177,528**
573 MAINT OF MISC TRANSM PLANT	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-39,437
Total Non-Labor	-39,437
Total (G/L codes)	**-39,437**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-39,437**
Total (G/L codes)	**-39,437**
PH9 Sfty Sec & Facil	
PHB Facilities Operation	
Labor	
Direct	10,669
Oncosts	1,650
Total Labor	12,319
Non-Labor	
Direct	0
Oncosts	5,768
Total Non-Labor	5,768
Total PHB	**18,087**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PHF Facilities Planning	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	62,600
Oncosts	0
Total Non-Labor	62,600
Total PHF	**62,600**
PHS Security	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	6,000
Oncosts	0
Total Non-Labor	6,000
Total PHS	**6,000**
Total PH9	
Labor	**12,319**
Non-Labor	**74,368**
Total PH9	**86,687**
PR0 System Operation	
PRI Instrument & Control	
Labor	
Direct	54,042
Oncosts	6,660
Total Labor	60,702
Non-Labor	
Direct	0
Oncosts	74,863
Total Non-Labor	74,863
Total PRI	**135,564**
Total PR0	
Labor	**60,702**
Non-Labor	**74,863**
Total PR0	**135,564**
Total 573	**182,814**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Transmission Maintenance	
Labor	
Direct	**1,844,866**
Oncosts	**238,624**
Total Labor	**2,083,490**
Non-Labor	
Direct	**3,443,970**
Oncosts	**1,481,638**
Total Non-Labor	**4,925,608**
Total Transmission Maintenance	**7,009,098**
Grand Total Transmission	**14,025,217**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Distribution Operation	
580 OPER SUPV & ENG - DIST OPER	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-18,709
Total Non-Labor	-18,709
Total (G/L codes)	**-18,709**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-18,709**
Total (G/L codes)	**-18,709**
PR0 System Operation	
PRD Operating Dispatch	
Labor	
Direct	35,359
Oncosts	3,600
Total Labor	38,959
Non-Labor	
Direct	0
Oncosts	40,976
Total Non-Labor	40,976
Total PRD	**79,935**
Total PR0	
Labor	**38,959**
Non-Labor	**40,976**
Total PR0	**79,935**
Total 580	**61,226**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
581 LOAD DISPATCHING - DIST OPER	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-704,396
Total Non-Labor	-704,396
Total (G/L codes)	**-704,396**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-704,396**
Total (G/L codes)	**-704,396**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	216,036
Oncosts	0
Total Non-Labor	216,036
Total PEZ	**216,036**
Total PE0	
Labor	**0**
Non-Labor	**216,036**
Total PE0	**216,036**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PR0 System Operation	
PRA Admin-Sys Op	
Labor	
Direct	3,684
Oncosts	640
Total Labor	4,324
Non-Labor	
Direct	0
Oncosts	7,069
Total Non-Labor	7,069
Total PRA	**11,393**
PRD Operating Dispatch	
Labor	
Direct	919,566
Oncosts	103,680
Total Labor	1,023,246
Non-Labor	
Direct	118,000
Oncosts	1,171,922
Total Non-Labor	1,289,922
Total PRD	**2,313,168**
PRE Operating Engineering	
Labor	
Direct	180,308
Oncosts	28,055
Total Labor	208,363
Non-Labor	
Direct	155,783
Oncosts	311,433
Total Non-Labor	467,216
Total PRE	**675,579**
PRR Relay	
Labor	
Direct	1,517
Oncosts	160
Total Labor	1,677
Non-Labor	
Direct	0
Oncosts	1,817
Total Non-Labor	1,817
Total PRR	**3,494**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PRS Substation	
Labor	
Direct	1,372
Oncosts	160
Total Labor	1,532
Non-Labor	
Direct	0
Oncosts	1,805
Total Non-Labor	1,805
Total PRS	**3,337**
Total PR0	
Labor	**1,239,142**
Non-Labor	**1,767,829**
Total PR0	**3,006,971**
Total 581	**2,518,611**

582 STATION EXPENSES - DIST OPER

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-209,091
Total Non-Labor	-209,091
Total (G/L codes)	**-209,091**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-209,091**
Total (G/L codes)	**-209,091**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PD9 Constr & Maint	
PDF Field Operation	
Labor	
Direct	147,253
Oncosts	17,055
Total Labor	164,308
Non-Labor	
Direct	0
Oncosts	192,445
Total Non-Labor	192,445
Total PDF	**356,752**
Total PD9	
Labor	**164,308**
Non-Labor	**192,445**
Total PD9	**356,752**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	6,024
Oncosts	0
Total Non-Labor	6,024
Total PEZ	**6,024**
Total PE0	
Labor	**0**
Non-Labor	**6,024**
Total PE0	**6,024**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	796
Oncosts	0
Total Non-Labor	796
Total PKM	**796**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
Total PK0	
Labor	**0**
Non-Labor	**796**
Total PK0	**796**
PR0 System Operation	
PRA Admin-Sys Op	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	433,344
Oncosts	0
Total Non-Labor	433,344
Total PRA	**433,344**
PRI Instrument & Control	
Labor	
Direct	51,905
Oncosts	6,490
Total Labor	58,395
Non-Labor	
Direct	168,107
Oncosts	78,021
Total Non-Labor	246,128
Total PRI	**304,524**
PRR Relay	
Labor	
Direct	71,984
Oncosts	8,040
Total Labor	80,024
Non-Labor	
Direct	0
Oncosts	90,934
Total Non-Labor	90,934
Total PRR	**170,959**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PRS Substation	
Labor	
Direct	71,338
Oncosts	9,260
Total Labor	80,597
Non-Labor	
Direct	2
Oncosts	103,772
Total Non-Labor	103,774
Total PRS	**184,371**
PRX Construction Mgt	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	1
Oncosts	0
Total Non-Labor	1
Total PRX	**1**
Total PR0	
Labor	**219,017**
Non-Labor	**874,181**
Total PR0	**1,093,198**
Total 582	**1,247,679**

583 OVERHEAD LINE EXP - DIST OPER

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-278,381
Total Non-Labor	-278,381
Total (G/L codes)	**-278,381**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total (G/L codes)	
Labor	**0**
Non-Labor	**-278,381**
Total (G/L codes)	**-278,381**
PB9 Engineering	
PBT Structural	
Labor	
Direct	4,222
Oncosts	604
Total Labor	4,826
Non-Labor	
Direct	0
Oncosts	6,729
Total Non-Labor	6,729
Total PBT	**11,555**
Total PB9	
Labor	**4,826**
Non-Labor	**6,729**
Total PB9	**11,555**
PD9 Constr & Maint	
PDF Field Operation	
Labor	
Direct	132,618
Oncosts	15,360
Total Labor	147,978
Non-Labor	
Direct	0
Oncosts	173,318
Total Non-Labor	173,318
Total PDF	**321,296**
PDS Operations	
Labor	
Direct	227,117
Oncosts	28,800
Total Labor	255,917
Non-Labor	
Direct	68,247
Oncosts	323,783
Total Non-Labor	392,030
Total PDS	**647,947**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
Total PD9	
Labor	**403,895**
Non-Labor	**565,348**
Total PD9	**969,243**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	5,316
Oncosts	0
Total Non-Labor	5,316
Total PEZ	**5,316**
Total PE0	
Labor	**0**
Non-Labor	**5,316**
Total PE0	**5,316**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	703
Oncosts	0
Total Non-Labor	703
Total PKM	**703**
Total PK0	
Labor	**0**
Non-Labor	**703**
Total PK0	**703**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PW9 Cust Installations	
PWP Planning & Design	
Labor	
Direct	14,707
Oncosts	2,238
Total Labor	16,945
Non-Labor	
Direct	0
Oncosts	50,907
Total Non-Labor	50,907
Total PWP	**67,852**
PWX Engineering & Meter	
Labor	
Direct	521
Oncosts	72
Total Labor	593
Non-Labor	
Direct	0
Oncosts	256
Total Non-Labor	256
Total PWX	**850**
Total PW9	
Labor	**17,538**
Non-Labor	**51,163**
Total PW9	**68,702**
Total 583	**777,136**

584 UNDERGRND LINE EXP - DIST OPER

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-575,756
Total Non-Labor	-575,756
Total (G/L codes)	**-575,756**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
Total (G/L codes)	
Labor	**0**
Non-Labor	**-575,756**
Total (G/L codes)	**-575,756**
PB9 Engineering	
PBS Distribution Plng	
Labor	
Direct	3,646
Oncosts	499
Total Labor	4,144
Non-Labor	
Direct	0
Oncosts	5,572
Total Non-Labor	5,572
Total PBS	**9,716**
PBT Structural	
Labor	
Direct	978
Oncosts	158
Total Labor	1,136
Non-Labor	
Direct	0
Oncosts	1,749
Total Non-Labor	1,749
Total PBT	**2,884**
Total PB9	
Labor	**5,280**
Non-Labor	**7,320**
Total PB9	**12,600**
PD9 Constr & Maint	
PDF Field Operation	
Labor	
Direct	105,249
Oncosts	12,190
Total Labor	117,439
Non-Labor	
Direct	0
Oncosts	137,550
Total Non-Labor	137,550
Total PDF	**254,988**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PDS Operations	
Labor	
Direct	494,012
Oncosts	58,560
Total Labor	552,572
Non-Labor	
Direct	178,036
Oncosts	659,941
Total Non-Labor	837,977
Total PDS	**1,390,549**
Total PD9	
Labor	**670,011**
Non-Labor	**975,526**
Total PD9	**1,645,537**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	5,868
Oncosts	0
Total Non-Labor	5,868
Total PEZ	**5,868**
Total PE0	
Labor	**0**
Non-Labor	**5,868**
Total PE0	**5,868**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	775
Oncosts	0
Total Non-Labor	775
Total PKM	**775**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PK0	
Labor	**0**
Non-Labor	**775**
Total PK0	**775**
PR0 System Operation	
PRE Operating Engineering	
Labor	
Direct	681
Oncosts	113
Total Labor	794
Non-Labor	
Direct	0
Oncosts	1,248
Total Non-Labor	1,248
Total PRE	**2,043**
Total PR0	
Labor	**794**
Non-Labor	**1,248**
Total PR0	**2,043**
PW9 Cust Installations	
PWP Planning & Design	
Labor	
Direct	157,634
Oncosts	23,919
Total Labor	181,553
Non-Labor	
Direct	0
Oncosts	210,520
Total Non-Labor	210,520
Total PWP	**392,073**
PWX Engineering & Meter	
Labor	
Direct	1,676
Oncosts	225
Total Labor	1,901
Non-Labor	
Direct	0
Oncosts	805
Total Non-Labor	805
Total PWX	**2,706**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PW9	
Labor	**183,454**
Non-Labor	**211,325**
Total PW9	**394,779**
Total 584	**1,485,847**

586 METER EXPENSES - DIST OPER

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-662,412
Total Non-Labor	-662,412
Total (G/L codes)	**-662,412**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-662,412**
Total (G/L codes)	**-662,412**
PA0 General Accounting	
PAT Property Accounting	
Labor	
Direct	6,378
Oncosts	720
Total Labor	7,098
Non-Labor	
Direct	0
Oncosts	2,660
Total Non-Labor	2,660
Total PAT	**9,758**
Total PA0	
Labor	**7,098**
Non-Labor	**2,660**
Total PA0	**9,758**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PC0 Customer Service	
PCB Cust Acctg & Bill	
Labor	
Direct	5,011
Oncosts	960
Total Labor	5,971
Non-Labor	
Direct	0
Oncosts	3,257
Total Non-Labor	3,257
Total PCB	**9,228**
PCG Fld Svc & Collection	
Labor	
Direct	281,813
Oncosts	51,440
Total Labor	333,253
Non-Labor	
Direct	50,084
Oncosts	175,625
Total Non-Labor	225,708
Total PCG	**558,961**
PCM Meter Reading	
Labor	
Direct	16,200
Oncosts	2,880
Total Labor	19,080
Non-Labor	
Direct	0
Oncosts	9,868
Total Non-Labor	9,868
Total PCM	**28,948**
PCS Customer Acct Svcs	
Labor	
Direct	1,666
Oncosts	240
Total Labor	1,906
Non-Labor	
Direct	0
Oncosts	848
Total Non-Labor	848
Total PCS	**2,754**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PC0	
Labor	**360,210**
Non-Labor	**239,681**
Total PC0	**599,891**
PD9 Constr & Maint	
PDF Field Operation	
Labor	
Direct	15,541
Oncosts	1,800
Total Labor	17,341
Non-Labor	
Direct	0
Oncosts	20,311
Total Non-Labor	20,311
Total PDF	**37,652**
Total PD9	
Labor	**17,341**
Non-Labor	**20,311**
Total PD9	**37,652**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	97,656
Oncosts	0
Total Non-Labor	97,656
Total PEZ	**97,656**
Total PE0	
Labor	**0**
Non-Labor	**97,656**
Total PE0	**97,656**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PK0 Mgt Acctg & Fin Svcs	
PKF Financial Analysis	
Labor	
Direct	6,378
Oncosts	720
Total Labor	7,098
Non-Labor	
Direct	0
Oncosts	2,660
Total Non-Labor	2,660
Total PKF	**9,758**
Total PK0	
Labor	**7,098**
Non-Labor	**2,660**
Total PK0	**9,758**
PNPD Regulatory Affairs	
PNP Regulatory Affairs	
Labor	
Direct	15,154
Oncosts	1,920
Total Labor	17,074
Non-Labor	
Direct	0
Oncosts	6,939
Total Non-Labor	6,939
Total PNP	**24,014**
Total PNPD	
Labor	**17,074**
Non-Labor	**6,939**
Total PNPD	**24,014**
PR0 System Operation	
PRE Operating Engineering	
Labor	
Direct	6,415
Oncosts	1,040
Total Labor	7,456
Non-Labor	
Direct	0
Oncosts	11,527
Total Non-Labor	11,527
Total PRE	**18,982**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PR0	
Labor	**7,456**
Non-Labor	**11,527**
Total PR0	**18,982**
PS0 Energy Services	
PSA Admin-Engy Svcs	
Labor	
Direct	9,577
Oncosts	1,380
Total Labor	10,957
Non-Labor	
Direct	0
Oncosts	4,879
Total Non-Labor	4,879
Total PSA	**15,836**
Total PS0	
Labor	**10,957**
Non-Labor	**4,879**
Total PS0	**15,836**
PSMD Fcsts & Research	
PSM Forecasts & Research	
Labor	
Direct	2,498
Oncosts	360
Total Labor	2,858
Non-Labor	
Direct	0
Oncosts	1,273
Total Non-Labor	1,273
Total PSM	**4,131**
Total PSMD	
Labor	**2,858**
Non-Labor	**1,273**
Total PSMD	**4,131**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PSND Marketing Svcs	
PSN Marketing Services	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	16,800
Oncosts	0
Total Non-Labor	16,800
Total PSN	**16,800**
Total PSND	
Labor	**0**
Non-Labor	**16,800**
Total PSND	**16,800**
PSRD Cust Tech App	
PSR Cust Tech Applicatns	
Labor	
Direct	124,394
Oncosts	18,105
Total Labor	142,499
Non-Labor	
Direct	42,888
Oncosts	65,053
Total Non-Labor	107,941
Total PSR	**250,440**
Total PSRD	
Labor	**142,499**
Non-Labor	**107,941**
Total PSRD	**250,440**
PW9 Cust Installations	
PWA Admin-CID	
Labor	
Direct	44,541
Oncosts	7,035
Total Labor	51,576
Non-Labor	
Direct	0
Oncosts	159,884
Total Non-Labor	159,884
Total PWA	**211,459**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PWX Engineering & Meter	
Labor	
Direct	364,609
Oncosts	52,140
Total Labor	416,749
Non-Labor	
Direct	171,152
Oncosts	187,088
Total Non-Labor	358,240
Total PWX	**774,989**
Total PW9	
Labor	**468,325**
Non-Labor	**518,123**
Total PW9	**986,449**
Total 586	**1,408,954**

587 CUSTOMER INSTALLATION EXPENSES

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-546,029
Total Non-Labor	-546,029
Total (G/L codes)	**-546,029**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-546,029**
Total (G/L codes)	**-546,029**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PC0 Customer Service	
PCF Customer Field Service	
Labor	
Direct	7,972
Oncosts	900
Total Labor	8,872
Non-Labor	
Direct	0
Oncosts	3,325
Total Non-Labor	3,325
Total PCF	**12,197**
PCG Fld Svc & Collection	
Labor	
Direct	70,891
Oncosts	10,220
Total Labor	81,111
Non-Labor	
Direct	125,305
Oncosts	36,428
Total Non-Labor	161,733
Total PCG	**242,843**
Total PC0	
Labor	**89,983**
Non-Labor	**165,058**
Total PC0	**255,041**
PW9 Cust Installations	
PWA Admin-CID	
Labor	
Direct	5,936
Oncosts	1,080
Total Labor	7,016
Non-Labor	
Direct	0
Oncosts	144,686
Total Non-Labor	144,686
Total PWA	**151,702**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PWP Planning & Design	
Labor	
Direct	64,491
Oncosts	7,800
Total Labor	72,291
Non-Labor	
Direct	236
Oncosts	189,126
Total Non-Labor	189,362
Total PWP	**261,652**
PWX Engineering & Meter	
Labor	
Direct	350,970
Oncosts	47,879
Total Labor	398,849
Non-Labor	
Direct	426,516
Oncosts	170,817
Total Non-Labor	597,333
Total PWX	**996,182**
Total PW9	
Labor	**478,156**
Non-Labor	**931,381**
Total PW9	**1,409,537**
Total 587	**1,118,548**

588 MISC DISTRIBUTION OPER EXPENSES

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-1,426,241
Total Non-Labor	-1,426,241
Total (G/L codes)	**-1,426,241**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
Total (G/L codes)	
Labor	**0**
Non-Labor	**-1,426,241**
Total (G/L codes)	**-1,426,241**
PB9 Engineering	
PBA Admin-ED Engr	
Labor	
Direct	1,503
Oncosts	265
Total Labor	1,768
Non-Labor	
Direct	0
Oncosts	2,925
Total Non-Labor	2,925
Total PBA	**4,693**
PBE T&D Engineering	
Labor	
Direct	15,253
Oncosts	2,120
Total Labor	17,373
Non-Labor	
Direct	332
Oncosts	23,671
Total Non-Labor	24,002
Total PBE	**41,375**
PBP Project Mgt Division	
Labor	
Direct	1,018
Oncosts	120
Total Labor	1,138
Non-Labor	
Direct	0
Oncosts	1,353
Total Non-Labor	1,353
Total PBP	**2,491**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PBS Distribution Plng	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	10,200
Oncosts	0
Total Non-Labor	10,200
Total PBS	**10,200**
PBT Structural	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	7,000
Oncosts	0
Total Non-Labor	7,000
Total PBT	**7,000**
PBY Substn, Protect & Tel	
Labor	
Direct	7,223
Oncosts	1,000
Total Labor	8,224
Non-Labor	
Direct	13,053
Oncosts	11,169
Total Non-Labor	24,222
Total PBY	**32,445**
PBZ T&D Technical Svcs	
Labor	
Direct	12,869
Oncosts	1,510
Total Labor	14,379
Non-Labor	
Direct	1,000
Oncosts	17,025
Total Non-Labor	18,025
Total PBZ	**32,403**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PB9	
Labor	**42,881**
Non-Labor	**87,726**
Total PB9	**130,608**
PC0 Customer Service	
PCS Customer Acct Svcs	
Labor	
Direct	930
Oncosts	105
Total Labor	1,035
Non-Labor	
Direct	0
Oncosts	388
Total Non-Labor	388
Total PCS	**1,423**
Total PC0	
Labor	**1,035**
Non-Labor	**388**
Total PC0	**1,423**
PD9 Constr & Maint	
PDA Admin-C&M	
Labor	
Direct	7,157
Oncosts	1,060
Total Labor	8,217
Non-Labor	
Direct	54,000
Oncosts	14,323
Total Non-Labor	68,323
Total PDA	**76,540**
PDC Control Section	
Labor	
Direct	51,864
Oncosts	10,270
Total Labor	62,134
Non-Labor	
Direct	17,400
Oncosts	112,833
Total Non-Labor	130,233
Total PDC	**192,366**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PDD Training Section	
Labor	
Direct	945
Oncosts	140
Total Labor	1,085
Non-Labor	
Direct	0
Oncosts	1,558
Total Non-Labor	1,558
Total PDD	**2,643**
PDF Field Operation	
Labor	
Direct	1,118,233
Oncosts	129,515
Total Labor	1,247,748
Non-Labor	
Direct	89,005
Oncosts	1,470,222
Total Non-Labor	1,559,227
Total PDF	**2,806,974**
PDH Customer Demand	
Labor	
Direct	1,260
Oncosts	160
Total Labor	1,420
Non-Labor	
Direct	0
Oncosts	1,795
Total Non-Labor	1,795
Total PDH	**3,216**
PDM Maint Demand Div	
Labor	
Direct	1,260
Oncosts	160
Total Labor	1,420
Non-Labor	
Direct	0
Oncosts	1,795
Total Non-Labor	1,795
Total PDM	**3,216**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PDP Planning	
Labor	
Direct	50,807
Oncosts	6,485
Total Labor	57,292
Non-Labor	
Direct	-67,200
Oncosts	72,745
Total Non-Labor	5,545
Total PDP	**62,837**
PDS Operations	
Labor	
Direct	204,150
Oncosts	25,800
Total Labor	229,950
Non-Labor	
Direct	1,357
Oncosts	289,578
Total Non-Labor	290,935
Total PDS	**520,885**
PDU Underground	
Labor	
Direct	1,260
Oncosts	160
Total Labor	1,420
Non-Labor	
Direct	0
Oncosts	1,795
Total Non-Labor	1,795
Total PDU	**3,216**
Total PD9	
Labor	**1,610,686**
Non-Labor	**2,061,207**
Total PD9	**3,671,893**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	1,295,329
Oncosts	0
Total Non-Labor	1,295,329
Total PEZ	**1,295,329**
Total PE0	
Labor	**0**
Non-Labor	**1,295,329**
Total PE0	**1,295,329**
PFBD Comp & Benefits	
PFC Compensation	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	143,000
Oncosts	0
Total Non-Labor	143,000
Total PFC	**143,000**
Total PFBD	
Labor	**0**
Non-Labor	**143,000**
Total PFBD	**143,000**
PNCD Legal	
PNL Land & Rights of Way	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	6,504
Oncosts	0
Total Non-Labor	6,504
Total PNL	**6,504**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PNCD	
Labor	**0**
Non-Labor	**6,504**
Total PNCD	**6,504**
PR0 System Operation	
PRA Admin-Sys Op	
Labor	
Direct	96,425
Oncosts	9,745
Total Labor	106,170
Non-Labor	
Direct	0
Oncosts	110,979
Total Non-Labor	110,979
Total PRA	**217,149**
PRE Operating Engineering	
Labor	
Direct	294,560
Oncosts	48,330
Total Labor	342,890
Non-Labor	
Direct	4,952
Oncosts	535,569
Total Non-Labor	540,521
Total PRE	**883,412**
PRS Substation	
Labor	
Direct	43
Oncosts	5
Total Labor	48
Non-Labor	
Direct	0
Oncosts	56
Total Non-Labor	56
Total PRS	**104**
Total PR0	
Labor	**449,108**
Non-Labor	**651,556**
Total PR0	**1,100,665**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PV9 Support Services	
PVL Electric & Welding Svc	
Labor	
Direct	304
Oncosts	40
Total Labor	344
Non-Labor	
Direct	0
Oncosts	448
Total Non-Labor	448
Total PVL	**792**
Total PV9	
Labor	**344**
Non-Labor	**448**
Total PV9	**792**
PW9 Cust Installations	
PWA Admin-CID	
Labor	
Direct	2,491
Oncosts	425
Total Labor	2,916
Non-Labor	
Direct	0
Oncosts	9,642
Total Non-Labor	9,642
Total PWA	**12,558**
PWP Planning & Design	
Labor	
Direct	6,173
Oncosts	740
Total Labor	6,913
Non-Labor	
Direct	9,900
Oncosts	16,172
Total Non-Labor	26,072
Total PWP	**32,984**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PWX Engineering & Meter	
Labor	
Direct	36,583
Oncosts	5,305
Total Labor	41,888
Non-Labor	
Direct	0
Oncosts	18,736
Total Non-Labor	18,736
Total PWX	**60,624**
Total PW9	
Labor	**51,717**
Non-Labor	**54,449**
Total PW9	**106,166**
Total 588	**5,030,138**

589 RENTS - DIST OPER

PNCD Legal	
PNL Land & Rights of Way	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	8,661
Oncosts	0
Total Non-Labor	8,661
Total PNL	**8,661**
Total PNCD	
Labor	**0**
Non-Labor	**8,661**
Total PNCD	**8,661**
Total 589	**8,661**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Distribution Operation	
Labor	
Direct	**5,940,094**
Oncosts	**771,957**
Total Labor	**6,712,051**
Non-Labor	
Direct	**3,882,167**
Oncosts	**3,062,584**
Total Non-Labor	**6,944,751**
Total Distribution Operation	**13,656,802**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Distribution Maintenance	
591 MAINT OF STRUCT - DIST	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-118,882
Total Non-Labor	-118,882
Total (G/L codes)	**-118,882**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-118,882**
Total (G/L codes)	**-118,882**
PR0 System Operation	
PRS Substation	
Labor	
Direct	115,288
Oncosts	13,440
Total Labor	128,728
Non-Labor	
Direct	10,000
Oncosts	152,434
Total Non-Labor	162,434
Total PRS	**291,162**
PRX Construction Mgt	
Labor	
Direct	66,132
Oncosts	7,575
Total Labor	73,707
Non-Labor	
Direct	0
Oncosts	85,535
Total Non-Labor	85,535
Total PRX	**159,241**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PR0	
Labor	**202,435**
Non-Labor	**247,969**
Total PR0	**450,404**
PV9 Support Services	
PVL Electric & Welding Svc	
Labor	
Direct	17,603
Oncosts	2,315
Total Labor	19,918
Non-Labor	
Direct	2,460
Oncosts	25,924
Total Non-Labor	28,384
Total PVL	**48,302**
Total PV9	
Labor	**19,918**
Non-Labor	**28,384**
Total PV9	**48,302**
Total 591	**379,824**

592 MAINT OF SUBSTN EQUIP - DIST

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-739,449
Total Non-Labor	-739,449
Total (G/L codes)	**-739,449**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-739,449**
Total (G/L codes)	**-739,449**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PB9 Engineering	
PBY Substn, Protect & Tel	
Labor	
Direct	183
Oncosts	25
Total Labor	208
Non-Labor	
Direct	22,580
Oncosts	279
Total Non-Labor	22,859
Total PBY	**23,066**
Total PB9	
Labor	**208**
Non-Labor	**22,859**
Total PB9	**23,066**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	3,060
Oncosts	0
Total Non-Labor	3,060
Total PEZ	**3,060**
Total PE0	
Labor	**0**
Non-Labor	**3,060**
Total PE0	**3,060**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	405
Oncosts	0
Total Non-Labor	405
Total PKM	**405**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PK0	
Labor	**0**
Non-Labor	**405**
Total PK0	**405**
PR0 System Operation	
PRC Communications	
Labor	
Direct	4,000
Oncosts	540
Total Labor	4,540
Non-Labor	
Direct	7,200
Oncosts	6,797
Total Non-Labor	13,997
Total PRC	**18,537**
PRI Instrument & Control	
Labor	
Direct	85,776
Oncosts	11,187
Total Labor	96,963
Non-Labor	
Direct	2,400
Oncosts	125,588
Total Non-Labor	127,988
Total PRI	**224,951**
PRR Relay	
Labor	
Direct	163,846
Oncosts	21,155
Total Labor	185,001
Non-Labor	
Direct	30,000
Oncosts	240,308
Total Non-Labor	270,308
Total PRR	**455,309**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PRS Substation	
Labor	
Direct	844,019
Oncosts	108,409
Total Labor	952,428
Non-Labor	
Direct	514,918
Oncosts	1,253,230
Total Non-Labor	1,768,148
Total PRS	**2,720,576**
Total PR0	
Labor	**1,238,932**
Non-Labor	**2,180,440**
Total PR0	**3,419,372**
PV9 Support Services	
PVL Electric & Welding Svc	
Labor	
Direct	33,469
Oncosts	4,380
Total Labor	37,849
Non-Labor	
Direct	0
Oncosts	49,062
Total Non-Labor	49,062
Total PVL	**86,911**
Total PV9	
Labor	**37,849**
Non-Labor	**49,062**
Total PV9	**86,911**
Total 592	**2,793,365**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
593 MAINT OF OVERHEAD LINES-DIST	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-1,109,736
Total Non-Labor	-1,109,736
Total (G/L codes)	**-1,109,736**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-1,109,736**
Total (G/L codes)	**-1,109,736**
PB9 Engineering	
PBT Structural	
Labor	
Direct	1,569
Oncosts	220
Total Labor	1,789
Non-Labor	
Direct	0
Oncosts	2,457
Total Non-Labor	2,457
Total PBT	**4,246**
Total PB9	
Labor	**1,789**
Non-Labor	**2,457**
Total PB9	**4,246**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PD9 Constr & Maint	
PDA Admin-C&M	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	233,590
Oncosts	0
Total Non-Labor	233,590
Total PDA	**233,590**
PDC Control Section	
Labor	
Direct	1,818
Oncosts	360
Total Labor	2,178
Non-Labor	
Direct	55,200
Oncosts	3,955
Total Non-Labor	59,155
Total PDC	**61,333**
PDF Field Operation	
Labor	
Direct	243,393
Oncosts	28,190
Total Labor	271,583
Non-Labor	
Direct	0
Oncosts	318,090
Total Non-Labor	318,090
Total PDF	**589,674**
PDP Planning	
Labor	
Direct	59,992
Oncosts	8,885
Total Labor	68,877
Non-Labor	
Direct	447,078
Oncosts	101,415
Total Non-Labor	548,493
Total PDP	**617,370**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PDS Operations	
Labor	
Direct	1,323,921
Oncosts	167,803
Total Labor	1,491,724
Non-Labor	
Direct	306,334
Oncosts	1,896,086
Total Non-Labor	2,202,420
Total PDS	**3,694,144**
PDV Vegetation Manageme	
Labor	
Direct	99,547
Oncosts	14,005
Total Labor	113,552
Non-Labor	
Direct	3,159,050
Oncosts	156,257
Total Non-Labor	3,315,307
Total PDV	**3,428,859**
Total PD9	
Labor	**1,947,913**
Non-Labor	**6,677,056**
Total PD9	**8,624,969**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	9,492
Oncosts	0
Total Non-Labor	9,492
Total PEZ	**9,492**
Total PE0	
Labor	**0**
Non-Labor	**9,492**
Total PE0	**9,492**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	1,254
Oncosts	0
Total Non-Labor	1,254
Total PKM	**1,254**
Total PK0	
Labor	**0**
Non-Labor	**1,254**
Total PK0	**1,254**
PKID Risk Mngement	
PKI Risk Management	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	-147,142
Oncosts	0
Total Non-Labor	-147,142
Total PKI	**-147,142**
Total PKID	
Labor	**0**
Non-Labor	**-147,142**
Total PKID	**-147,142**
PNCD Legal	
PNC Legal	
Labor	
Direct	1,082
Oncosts	110
Total Labor	1,192
Non-Labor	
Direct	0
Oncosts	415
Total Non-Labor	415
Total PNC	**1,607**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
Total PNCD	
Labor	**1,192**
Non-Labor	**415**
Total PNCD	**1,607**
PR0 System Operation	
PRS Substation	
Labor	
Direct	97
Oncosts	13
Total Labor	110
Non-Labor	
Direct	0
Oncosts	141
Total Non-Labor	141
Total PRS	**251**
PRX Construction Mgt	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	17,968
Oncosts	105
Total Non-Labor	18,073
Total PRX	**18,073**
Total PR0	
Labor	**110**
Non-Labor	**18,214**
Total PR0	**18,324**
PW9 Cust Installations	
PWX Engineering & Meter	
Labor	
Direct	226
Oncosts	31
Total Labor	257
Non-Labor	
Direct	0
Oncosts	111
Total Non-Labor	111
Total PWX	**369**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PW9	
Labor	**257**
Non-Labor	**111**
Total PW9	**369**
Total 593	**7,403,384**
594 MAINT OF UNDERGRND LINES-DIST	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-638,924
Total Non-Labor	-638,924
Total (G/L codes)	**-638,924**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-638,924**
Total (G/L codes)	**-638,924**
PB9 Engineering	
PBE T&D Engineering	
Labor	
Direct	4,892
Oncosts	680
Total Labor	5,572
Non-Labor	
Direct	0
Oncosts	7,592
Total Non-Labor	7,592
Total PBE	**13,164**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PBT Structural	
Labor	
Direct	220
Oncosts	30
Total Labor	250
Non-Labor	
Direct	0
Oncosts	335
Total Non-Labor	335
Total PBT	**585**
Total PB9	
Labor	**5,822**
Non-Labor	**7,927**
Total PB9	**13,749**
PD9 Constr & Maint	
PDF Field Operation	
Labor	
Direct	211,966
Oncosts	24,550
Total Labor	236,516
Non-Labor	
Direct	0
Oncosts	277,018
Total Non-Labor	277,018
Total PDF	**513,534**
PDS Operations	
Labor	
Direct	823,266
Oncosts	99,477
Total Labor	922,743
Non-Labor	
Direct	1,797,508
Oncosts	1,145,359
Total Non-Labor	2,942,867
Total PDS	**3,865,610**
Total PD9	
Labor	**1,159,259**
Non-Labor	**3,219,885**
Total PD9	**4,379,144**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	9,300
Oncosts	0
Total Non-Labor	9,300
Total PEZ	**9,300**
Total PE0	
Labor	**0**
Non-Labor	**9,300**
Total PE0	**9,300**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	1,211
Oncosts	0
Total Non-Labor	1,211
Total PKM	**1,211**
Total PK0	
Labor	**0**
Non-Labor	**1,211**
Total PK0	**1,211**
PKID Risk Mngement	
PKI Risk Management	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	-64,408
Oncosts	0
Total Non-Labor	-64,408
Total PKI	**-64,408**

BLOCK OF ACCOUNT ACCOUNT DEPARTMENT RA LABOR/NON-LABOR DIRECT/ONCOST	2009 Budget
Total PKID	
Labor	**0**
Non-Labor	**-64,408**
Total PKID	**-64,408**
PW9 Cust Installations	
PWX Engineering & Meter	
Labor	
Direct	1,022
Oncosts	148
Total Labor	1,170
Non-Labor	
Direct	0
Oncosts	523
Total Non-Labor	523
Total PWX	**1,693**
Total PW9	
Labor	**1,170**
Non-Labor	**523**
Total PW9	**1,693**
Total 594	**3,701,765**
595 MAINT OF LINE TRANSFORMER-DIST	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-321,839
Total Non-Labor	-321,839
Total (G/L codes)	**-321,839**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-321,839**
Total (G/L codes)	**-321,839**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PD9 Constr & Maint	
PDA Admin-C&M	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	36,000
Oncosts	3,791
Total Non-Labor	39,791
Total PDA	**39,791**
PDF Field Operation	
Labor	
Direct	5,828
Oncosts	675
Total Labor	6,503
Non-Labor	
Direct	0
Oncosts	7,617
Total Non-Labor	7,617
Total PDF	**14,119**
PDS Operations	
Labor	
Direct	247,082
Oncosts	30,645
Total Labor	277,727
Non-Labor	
Direct	54,995
Oncosts	345,722
Total Non-Labor	400,717
Total PDS	**678,444**
Total PD9	
Labor	**284,230**
Non-Labor	**448,124**
Total PD9	**732,354**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PKID Risk Mngement	
PKI Risk Management	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	-12,044
Oncosts	0
Total Non-Labor	-12,044
Total PKI	**-12,044**
Total PKID	
Labor	**0**
Non-Labor	**-12,044**
Total PKID	**-12,044**
PR0 System Operation	
PRS Substation	
Labor	
Direct	129,427
Oncosts	16,800
Total Labor	146,227
Non-Labor	
Direct	0
Oncosts	188,272
Total Non-Labor	188,272
Total PRS	**334,499**
PRX Construction Mgt	
Labor	
Direct	4,978
Oncosts	575
Total Labor	5,553
Non-Labor	
Direct	17,968
Oncosts	6,593
Total Non-Labor	24,561
Total PRX	**30,113**
Total PR0	
Labor	**151,780**
Non-Labor	**212,832**
Total PR0	**364,612**

BLOCK OF ACCOUNT / ACCOUNT / DEPARTMENT / RA / LABOR/NON-LABOR / DIRECT/ONCOST	2009 Budget
PV9 Support Services	
PVL Electric & Welding Svc	
Labor	
Direct	114,478
Oncosts	15,055
Total Labor	129,533
Non-Labor	
Direct	7,688
Oncosts	168,591
Total Non-Labor	176,279
Total PVL	**305,812**
Total PV9	
Labor	**129,533**
Non-Labor	**176,279**
Total PV9	**305,812**
Total 595	**1,068,896**

596 MAINT OF STREET LIGHTING & SIGNAL

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-9,359
Total Non-Labor	-9,359
Total (G/L codes)	**-9,359**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-9,359**
Total (G/L codes)	**-9,359**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PW9 Cust Installations	
PWX Engineering & Meter	
Labor	
Direct	18,274
Oncosts	2,650
Total Labor	20,924
Non-Labor	
Direct	0
Oncosts	9,359
Total Non-Labor	9,359
Total PWX	**30,283**
Total PW9	
Labor	**20,924**
Non-Labor	**9,359**
Total PW9	**30,283**
Total 596	**20,924**
597 MAINT OF METERS - DIST	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-13,201
Total Non-Labor	-13,201
Total (G/L codes)	**-13,201**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-13,201**
Total (G/L codes)	**-13,201**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PW9 Cust Installations	
PWX Engineering & Meter	
Labor	
Direct	27,491
Oncosts	3,690
Total Labor	31,181
Non-Labor	
Direct	0
Oncosts	13,201
Total Non-Labor	13,201
Total PWX	**44,382**
Total PW9	
Labor	**31,181**
Non-Labor	**13,201**
Total PW9	**44,382**
Total 597	**31,181**

598 MAINT OF MISC DIST PLT

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-284,301
Total Non-Labor	-284,301
Total (G/L codes)	**-284,301**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-284,301**
Total (G/L codes)	**-284,301**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PD9 Constr & Maint	
PDS Operations	
Labor	
Direct	29,863
Oncosts	3,540
Total Labor	33,403
Non-Labor	
Direct	225,000
Oncosts	63,579
Total Non-Labor	288,579
Total PDS	**321,982**
Total PD9	
Labor	**33,403**
Non-Labor	**288,579**
Total PD9	**321,982**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	113,712
Oncosts	0
Total Non-Labor	113,712
Total PEZ	**113,712**
Total PE0	
Labor	**0**
Non-Labor	**113,712**
Total PE0	**113,712**
PH9 Sfty Sec & Facil	
PHB Facilities Operation	
Labor	
Direct	250,493
Oncosts	38,545
Total Labor	289,039
Non-Labor	
Direct	300,000
Oncosts	134,860
Total Non-Labor	434,860
Total PHB	**723,899**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PHF Facilities Planning	
Labor	
Direct	451
Oncosts	65
Total Labor	516
Non-Labor	
Direct	40,284
Oncosts	230
Total Non-Labor	40,514
Total PHF	**41,030**
PHS Security	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	6,000
Oncosts	0
Total Non-Labor	6,000
Total PHS	**6,000**
Total PH9	
Labor	**289,555**
Non-Labor	**481,374**
Total PH9	**770,929**
PK0 Mgt Acctg & Fin Svcs	
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	15,024
Oncosts	0
Total Non-Labor	15,024
Total PKM	**15,024**
Total PK0	
Labor	**0**
Non-Labor	**15,024**
Total PK0	**15,024**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PR0 System Operation	
PRI Instrument & Control	
Labor	
Direct	67,708
Oncosts	8,710
Total Labor	76,418
Non-Labor	
Direct	0
Oncosts	97,662
Total Non-Labor	97,662
Total PRI	**174,081**
PRR Relay	
Labor	
Direct	10,924
Oncosts	1,440
Total Labor	12,364
Non-Labor	
Direct	0
Oncosts	16,124
Total Non-Labor	16,124
Total PRR	**28,487**
Total PR0	
Labor	**88,782**
Non-Labor	**113,786**
Total PR0	**202,568**
PV9 Support Services	
PVL Electric & Welding Svc	
Labor	
Direct	45,624
Oncosts	6,000
Total Labor	51,624
Non-Labor	
Direct	28,517
Oncosts	67,190
Total Non-Labor	95,707
Total PVL	**147,331**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PVM Materials Management	
Labor	
Direct	54,314
Oncosts	8,400
Total Labor	62,714
Non-Labor	
Direct	72,000
Oncosts	33,157
Total Non-Labor	105,157
Total PVM	**167,872**
Total PV9	
Labor	**114,338**
Non-Labor	**200,865**
Total PV9	**315,203**
Total 598	**1,455,117**
Distribution Maintenance	
Labor	
Direct	**5,110,263**
Oncosts	**650,318**
Total Labor	**5,760,581**
Non-Labor	
Direct	**7,324,602**
Oncosts	**3,769,272**
Total Non-Labor	**11,093,874**
Total Distribution Maintenance	**16,854,456**
Grand Total Distribution	**30,511,257**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Customer Accounts	
901 SUPERVISION- CUSTOMER ACCOUNTS	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-289,351
Total Non-Labor	-289,351
Total (G/L codes)	**-289,351**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-289,351**
Total (G/L codes)	**-289,351**
PC0 Customer Service	
PCA Admin-Cust Svc	
Labor	
Direct	158,268
Oncosts	18,670
Total Labor	176,938
Non-Labor	
Direct	172,913
Oncosts	68,384
Total Non-Labor	241,297
Total PCA	**418,234**
Total PC0	
Labor	**176,938**
Non-Labor	**241,297**
Total PC0	**418,234**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	1,528,794
Oncosts	0
Total Non-Labor	1,528,794
Total PEZ	**1,528,794**
Total PE0	
Labor	**0**
Non-Labor	**1,528,794**
Total PE0	**1,528,794**
Total 901	**1,657,677**

902 METER READING EXPENSES

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-1,527,877
Total Non-Labor	-1,527,877
Total (G/L codes)	**-1,527,877**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-1,527,877**
Total (G/L codes)	**-1,527,877**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PC0 Customer Service	
PCB Cust Acctg & Bill	
Labor	
Direct	20,018
Oncosts	3,880
Total Labor	23,898
Non-Labor	
Direct	30,600
Oncosts	13,144
Total Non-Labor	43,744
Total PCB	**67,642**
PCF Customer Field Service	
Labor	
Direct	32,184
Oncosts	4,140
Total Labor	36,324
Non-Labor	
Direct	0
Oncosts	14,922
Total Non-Labor	14,922
Total PCF	**51,246**
PCG Fld Svc & Collection	
Labor	
Direct	437,389
Oncosts	80,295
Total Labor	517,684
Non-Labor	
Direct	102,812
Oncosts	274,501
Total Non-Labor	377,313
Total PCG	**894,997**
PCM Meter Reading	
Labor	
Direct	2,007,607
Oncosts	422,680
Total Labor	2,430,287
Non-Labor	
Direct	395,608
Oncosts	1,175,733
Total Non-Labor	1,571,341
Total PCM	**4,001,628**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PCS Customer Acct Svcs	
Labor	
Direct	6,662
Oncosts	960
Total Labor	7,622
Non-Labor	
Direct	0
Oncosts	3,394
Total Non-Labor	3,394
Total PCS	**11,016**
Total PC0	
Labor	**3,015,815**
Non-Labor	**2,010,715**
Total PC0	**5,026,530**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	45,876
Oncosts	0
Total Non-Labor	45,876
Total PEZ	**45,876**
Total PE0	
Labor	**0**
Non-Labor	**45,876**
Total PE0	**45,876**
Total 902	**3,544,529**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
903 CUSTOMER RECORDS & COLLECT EXP	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-2,600,632
Total Non-Labor	-2,600,632
Total (G/L codes)	**-2,600,632**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-2,600,632**
Total (G/L codes)	**-2,600,632**
PB9 Engineering	
PBA Admin-ED Engr	
Labor	
Direct	1,113
Oncosts	120
Total Labor	1,233
Non-Labor	
Direct	0
Oncosts	1,360
Total Non-Labor	1,360
Total PBA	**2,593**
PBE T&D Engineering	
Labor	
Direct	10,891
Oncosts	1,520
Total Labor	12,411
Non-Labor	
Direct	0
Oncosts	16,966
Total Non-Labor	16,966
Total PBE	**29,377**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PBP Project Mgt Division	
Labor	
Direct	30,496
Oncosts	3,680
Total Labor	34,176
Non-Labor	
Direct	0
Oncosts	63,600
Total Non-Labor	63,600
Total PBP	**97,776**
PBT Structural	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	8
Oncosts	0
Total Non-Labor	8
Total PBT	**8**
PBZ T&D Technical Svcs	
Labor	
Direct	5,094
Oncosts	640
Total Labor	5,734
Non-Labor	
Direct	0
Oncosts	7,186
Total Non-Labor	7,186
Total PBZ	**12,920**
Total PB9	
Labor	**53,554**
Non-Labor	**89,120**
Total PB9	**142,674**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PC0 Customer Service	
PCA Admin-Cust Svc	
Labor	
Direct	134,370
Oncosts	19,330
Total Labor	153,700
Non-Labor	
Direct	3,035,872
Oncosts	75,482
Total Non-Labor	3,111,354
Total PCA	**3,265,053**
PCB Cust Acctg & Bill	
Labor	
Direct	249,110
Oncosts	44,630
Total Labor	293,740
Non-Labor	
Direct	7,440
Oncosts	156,624
Total Non-Labor	164,064
Total PCB	**457,804**
PCD Credit	
Labor	
Direct	194,911
Oncosts	35,080
Total Labor	229,991
Non-Labor	
Direct	152,150
Oncosts	121,901
Total Non-Labor	274,051
Total PCD	**504,042**
PCF Customer Field Service	
Labor	
Direct	230,169
Oncosts	36,360
Total Labor	266,529
Non-Labor	
Direct	37,838
Oncosts	130,707
Total Non-Labor	168,546
Total PCF	**435,075**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PCG Fld Svc & Collection	
Labor	
Direct	565,758
Oncosts	100,285
Total Labor	666,043
Non-Labor	
Direct	143,726
Oncosts	348,341
Total Non-Labor	492,067
Total PCG	**1,158,110**
PCH Customer Assist Ctr	
Labor	
Direct	1,491,769
Oncosts	272,600
Total Labor	1,764,369
Non-Labor	
Direct	57,300
Oncosts	930,785
Total Non-Labor	988,085
Total PCH	**2,752,454**
PCM Meter Reading	
Labor	
Direct	44,198
Oncosts	7,900
Total Labor	52,098
Non-Labor	
Direct	0
Oncosts	28,001
Total Non-Labor	28,001
Total PCM	**80,099**
PCP Pmt Proc & Supp Ctr	
Labor	
Direct	846,707
Oncosts	168,770
Total Labor	1,015,477
Non-Labor	
Direct	1,910,444
Oncosts	533,430
Total Non-Labor	2,443,874
Total PCP	**3,459,351**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PCS Customer Acct Svcs	
Labor	
Direct	339,278
Oncosts	46,900
Total Labor	386,178
Non-Labor	
Direct	20,400
Oncosts	180,002
Total Non-Labor	200,402
Total PCS	**586,580**
Total PC0	
Labor	**4,828,125**
Non-Labor	**7,870,443**
Total PC0	**12,698,568**
PE0 Info Tech & Svcs	
PEM Mailing Services	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	6,703
Oncosts	21
Total Non-Labor	6,724
Total PEM	**6,724**
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	501,654
Oncosts	0
Total Non-Labor	501,654
Total PEZ	**501,654**
Total PE0	
Labor	**0**
Non-Labor	**508,378**
Total PE0	**508,378**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PNCD Legal	
PNC Legal	
Labor	
Direct	19,368
Oncosts	2,085
Total Labor	21,453
Non-Labor	
Direct	0
Oncosts	7,777
Total Non-Labor	7,777
Total PNC	**29,230**
PNL Land & Rights of Way	
Labor	
Direct	3,331
Oncosts	480
Total Labor	3,811
Non-Labor	
Direct	0
Oncosts	1,697
Total Non-Labor	1,697
Total PNL	**5,508**
Total PNCD	
Labor	**25,264**
Non-Labor	**9,474**
Total PNCD	**34,738**
PQED Educ & Cons Affairs	
PQE Educ & Cons Affairs	
Labor	
Direct	1,603
Oncosts	240
Total Labor	1,843
Non-Labor	
Direct	0
Oncosts	843
Total Non-Labor	843
Total PQE	**2,686**
Total PQED	
Labor	**1,843**
Non-Labor	**843**
Total PQED	**2,686**

BLOCK OF ACCOUNT ACCOUNT DEPARTMENT RA LABOR/NON-LABOR DIRECT/ONCOST	2009 Budget
Total 903	**10,786,412**
904 UNCOLLECTIBLE ACCOUNTS	
PC0 Customer Service	
PCD Credit	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	1,093,596
Oncosts	0
Total Non-Labor	1,093,596
Total PCD	**1,093,596**
Total PC0	
Labor	**0**
Non-Labor	**1,093,596**
Total PC0	**1,093,596**
Total 904	**1,093,596**
Customer Accounts	
Labor	
Direct	**6,830,293**
Oncosts	**1,271,245**
Total Labor	**8,101,538**
Non-Labor	
Direct	**9,243,735**
Oncosts	**-263,058**
Total Non-Labor	**8,980,676**
Total Customer Accounts	**17,082,214**
Grand Total Customer Accounts	**17,082,214**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Customer Services	
909 SUPERVISION- CUST SERVICE EXP	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-109,838
Total Non-Labor	-109,838
Total (G/L codes)	**-109,838**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-109,838**
Total (G/L codes)	**-109,838**
P1WD VP-Cust Sol	
P1W VP-Cust Solutions	
Labor	
Direct	258,589
Oncosts	17,940
Total Labor	276,529
Non-Labor	
Direct	38,823
Oncosts	74,571
Total Non-Labor	113,394
Total P1W	**389,923**
Total P1WD	
Labor	**276,529**
Non-Labor	**113,394**
Total P1WD	**389,923**

BLOCK OF ACCOUNT / ACCOUNT / DEPARTMENT / RA / LABOR/NON-LABOR / DIRECT/ONCOST	2009 Budget
PS0 Energy Services	
PSA Admin-Engy Svcs	
Labor	
Direct	107,236
Oncosts	8,920
Total Labor	116,156
Non-Labor	
Direct	0
Oncosts	35,293
Total Non-Labor	35,293
Total PSA	**151,449**
Total PS0	
Labor	**116,156**
Non-Labor	**35,293**
Total PS0	**151,449**
Total 909	**431,535**
910 CUSTOMER ASSISTANCE EXPENSES	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-1,599,474
Total Non-Labor	-1,599,474
Total (G/L codes)	**-1,599,474**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-1,599,474**
Total (G/L codes)	**-1,599,474**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	441,060
Oncosts	0
Total Non-Labor	441,060
Total PEZ	**441,060**
Total PE0	
Labor	**0**
Non-Labor	**441,060**
Total PE0	**441,060**
PNCD Legal	
PNC Legal	
Labor	
Direct	40,582
Oncosts	4,125
Total Labor	44,707
Non-Labor	
Direct	0
Oncosts	15,574
Total Non-Labor	15,574
Total PNC	**60,281**
PNL Land & Rights of Way	
Labor	
Direct	695
Oncosts	100
Total Labor	796
Non-Labor	
Direct	0
Oncosts	354
Total Non-Labor	354
Total PNL	**1,150**
Total PNCD	
Labor	**45,502**
Non-Labor	**15,928**
Total PNCD	**61,431**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PQCD Corp Communications	
PQC Corp Communications	
Labor	
Direct	176,268
Oncosts	24,870
Total Labor	201,138
Non-Labor	
Direct	128,752
Oncosts	88,228
Total Non-Labor	216,980
Total PQC	**418,118**
Total PQCD	
Labor	**201,138**
Non-Labor	**216,980**
Total PQCD	**418,118**
PQED Educ & Cons Affairs	
PQE Educ & Cons Affairs	
Labor	
Direct	395,990
Oncosts	57,340
Total Labor	453,330
Non-Labor	
Direct	265,022
Oncosts	216,958
Total Non-Labor	481,980
Total PQE	**935,310**
Total PQED	
Labor	**453,330**
Non-Labor	**481,980**
Total PQED	**935,310**
PR0 System Operation	
PRC Communications	
Labor	
Direct	889
Oncosts	120
Total Labor	1,009
Non-Labor	
Direct	0
Oncosts	1,342
Total Non-Labor	1,342
Total PRC	**2,351**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PR0	
Labor	**1,009**
Non-Labor	**1,342**
Total PR0	**2,351**
PS0 Energy Services	
PSA Admin-Engy Svcs	
Labor	
Direct	95,696
Oncosts	16,100
Total Labor	111,796
Non-Labor	
Direct	12,419
Oncosts	55,589
Total Non-Labor	68,008
Total PSA	**179,804**
PSD Cust Efficiency Pgms	
Labor	
Direct	703,641
Oncosts	100,950
Total Labor	804,591
Non-Labor	
Direct	19,918,357
Oncosts	390,520
Total Non-Labor	20,308,877
Total PSD	**21,113,468**
PSP Pricing	
Labor	
Direct	3,470
Oncosts	500
Total Labor	3,970
Non-Labor	
Direct	3,057
Oncosts	1,768
Total Non-Labor	4,825
Total PSP	**8,795**
Total PS0	
Labor	**920,357**
Non-Labor	**20,381,710**
Total PS0	**21,302,067**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PSMD Fcsts & Research	
PSM Forecasts & Research	
Labor	
Direct	308,702
Oncosts	43,195
Total Labor	351,897
Non-Labor	
Direct	1,735,292
Oncosts	153,766
Total Non-Labor	1,889,058
Total PSM	**2,240,955**
Total PSMD	
Labor	**351,897**
Non-Labor	**1,889,058**
Total PSMD	**2,240,955**
PSND Marketing Svcs	
PSN Marketing Services	
Labor	
Direct	759,890
Oncosts	109,485
Total Labor	869,375
Non-Labor	
Direct	162,667
Oncosts	388,023
Total Non-Labor	550,690
Total PSN	**1,420,065**
Total PSND	
Labor	**869,375**
Non-Labor	**550,690**
Total PSND	**1,420,065**
PSRD Cust Tech App	
PSR Cust Tech Applicatns	
Labor	
Direct	490,835
Oncosts	72,580
Total Labor	563,415
Non-Labor	
Direct	144,624
Oncosts	255,527
Total Non-Labor	400,151
Total PSR	**963,566**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PSRD	
Labor	**563,415**
Non-Labor	**400,151**
Total PSRD	**963,566**
PV9 Support Services	
PVP Purchasing	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	25,680
Oncosts	0
Total Non-Labor	25,680
Total PVP	**25,680**
Total PV9	
Labor	**0**
Non-Labor	**25,680**
Total PV9	**25,680**
PW9 Cust Installations	
PWP Planning & Design	
Labor	
Direct	1,214
Oncosts	150
Total Labor	1,364
Non-Labor	
Direct	0
Oncosts	3,431
Total Non-Labor	3,431
Total PWP	**4,795**
Total PW9	
Labor	**1,364**
Non-Labor	**3,431**
Total PW9	**4,795**
Total 910	**26,215,923**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
911 INFORMATIONAL ADVERTISING EXP	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-14,004
Total Non-Labor	-14,004
Total (G/L codes)	**-14,004**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-14,004**
Total (G/L codes)	**-14,004**
PQCD Corp Communications	
PQC Corp Communications	
Labor	
Direct	23,002
Oncosts	3,285
Total Labor	26,287
Non-Labor	
Direct	1,104,990
Oncosts	12,610
Total Non-Labor	1,117,600
Total PQC	**1,143,887**
Total PQCD	
Labor	**26,287**
Non-Labor	**1,117,600**
Total PQCD	**1,143,887**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PQED Educ & Cons Affairs	
PQE Educ & Cons Affairs	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	10,256
Oncosts	0
Total Non-Labor	10,256
Total PQE	**10,256**
Total PQED	
Labor	**0**
Non-Labor	**10,256**
Total PQED	**10,256**
PSMD Fcsts & Research	
PSM Forecasts & Research	
Labor	
Direct	5,315
Oncosts	600
Total Labor	5,915
Non-Labor	
Direct	0
Oncosts	2,217
Total Non-Labor	2,217
Total PSM	**8,131**
Total PSMD	
Labor	**5,915**
Non-Labor	**2,217**
Total PSMD	**8,131**
Total 911	**1,148,271**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
912 MISC CUSTOMER SERVICE EXPENSES	
PC0 Customer Service	
PCA Admin-Cust Svc	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	21,000
Oncosts	0
Total Non-Labor	21,000
Total PCA	**21,000**
Total PC0	
Labor	**0**
Non-Labor	**21,000**
Total PC0	**21,000**
Total 912	**21,000**
Customer Services	
Labor	
Direct	**3,372,014**
Oncosts	**460,260**
Total Labor	**3,832,274**
Non-Labor	
Direct	**24,012,000**
Oncosts	**-27,545**
Total Non-Labor	**23,984,455**
Total Customer Services	**27,816,729**
Grand Total Customer Services	**27,816,729**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
A & G Operation	
920 ADMIN & GENL EXP - LABR	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	2,156,317
Total Labor	2,156,317
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total (G/L codes)	**2,156,317**
Total (G/L codes)	
Labor	**2,156,317**
Non-Labor	**0**
Total (G/L codes)	**2,156,317**
P1VD VP-Corp Relations	
P1V VP-Corp Relations	
Labor	
Direct	361,792
Oncosts	0
Total Labor	361,792
Non-Labor	
Direct	3,264
Oncosts	0
Total Non-Labor	3,264
Total P1V	**365,056**
Total P1VD	
Labor	**361,792**
Non-Labor	**3,264**
Total P1VD	**365,056**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
P2VD VP-Energy Delivery	
P2V VP-Energy Delivery	
Labor	
Direct	271,692
Oncosts	0
Total Labor	271,692
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total P2V	**271,692**
Total P2VD	
Labor	**271,692**
Non-Labor	**0**
Total P2VD	**271,692**
P3VD VP-Govt & Comm Aff	
P3V VP-Govt & Comm Affair	
Labor	
Direct	625,927
Oncosts	0
Total Labor	625,927
Non-Labor	
Direct	8,164
Oncosts	0
Total Non-Labor	8,164
Total P3V	**634,091**
Total P3VD	
Labor	**625,927**
Non-Labor	**8,164**
Total P3VD	**634,091**
P4VD SVP- Fin & Adm	
P4V Sr VP-Finance & Admin	
Labor	
Direct	401,667
Oncosts	0
Total Labor	401,667
Non-Labor	
Direct	11,430
Oncosts	0
Total Non-Labor	11,430
Total P4V	**413,097**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
Total P4VD	
Labor	**401,667**
Non-Labor	**11,430**
Total P4VD	**413,097**
P5VD VP-Gen Counsel	
P5V VP-Gen Counsel	
Labor	
Direct	267,205
Oncosts	0
Total Labor	267,205
Non-Labor	
Direct	4,410
Oncosts	0
Total Non-Labor	4,410
Total P5V	**271,615**
Total P5VD	
Labor	**267,205**
Non-Labor	**4,410**
Total P5VD	**271,615**
P6VD VP-Corp Excellence	
P6V VP-Corp Excellence	
Labor	
Direct	424,101
Oncosts	0
Total Labor	424,101
Non-Labor	
Direct	4,899
Oncosts	0
Total Non-Labor	4,899
Total P6V	**429,000**
Total P6VD	
Labor	**424,101**
Non-Labor	**4,899**
Total P6VD	**429,000**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
P7VD VP-Power Supply	
P7V VP-Power Supply	
Labor	
Direct	368,877
Oncosts	0
Total Labor	368,877
Non-Labor	
Direct	8,164
Oncosts	0
Total Non-Labor	8,164
Total P7V	**377,041**
Total P7VD	
Labor	**368,877**
Non-Labor	**8,164**
Total P7VD	**377,041**
P8MD Miscellaneous	
P8M Miscellaneous	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	2,363,556
Oncosts	0
Total Non-Labor	2,363,556
Total P8M	**2,363,556**
Total P8MD	
Labor	**0**
Non-Labor	**2,363,556**
Total P8MD	**2,363,556**
P8VD Operations	
P8V Sr VP-Operations	
Labor	
Direct	260,996
Oncosts	0
Total Labor	260,996
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total P8V	**260,996**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total P8VD	
Labor	**260,996**
Non-Labor	**0**
Total P8VD	**260,996**
P9PD President	
P9P President	
Labor	
Direct	479,028
Oncosts	0
Total Labor	479,028
Non-Labor	
Direct	182,189
Oncosts	0
Total Non-Labor	182,189
Total P9P	**661,217**
Total P9PD	
Labor	**479,028**
Non-Labor	**182,189**
Total P9PD	**661,217**
P9SD SVP-En Sol	
P9S Sr VP-Energy Solutions	
Labor	
Direct	402,617
Oncosts	0
Total Labor	402,617
Non-Labor	
Direct	16,328
Oncosts	0
Total Non-Labor	16,328
Total P9S	**418,945**
Total P9SD	
Labor	**402,617**
Non-Labor	**16,328**
Total P9SD	**418,945**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
P9VD EVP - Pub Aff	
P9V EVP-Public Affairs	
Labor	
Direct	267,307
Oncosts	0
Total Labor	267,307
Non-Labor	
Direct	16,320
Oncosts	0
Total Non-Labor	16,320
Total P9V	**283,627**
Total P9VD	
Labor	**267,307**
Non-Labor	**16,320**
Total P9VD	**283,627**
P9WD Sr ExecVP	
P9W Sr Executive VP	
Labor	
Direct	274,884
Oncosts	0
Total Labor	274,884
Non-Labor	
Direct	113,869
Oncosts	0
Total Non-Labor	113,869
Total P9W	**388,753**
Total P9WD	
Labor	**274,884**
Non-Labor	**113,869**
Total P9WD	**388,753**
PA0 General Accounting	
PAA Admin-Gen Acctg	
Labor	
Direct	424,301
Oncosts	0
Total Labor	424,301
Non-Labor	
Direct	3,276
Oncosts	0
Total Non-Labor	3,276
Total PAA	**427,577**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PAC Corp Accounting	
Labor	
Direct	350,262
Oncosts	0
Total Labor	350,262
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PAC	**350,262**
PAD Cost Accounting	
Labor	
Direct	466,430
Oncosts	0
Total Labor	466,430
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PAD	**466,430**
PAT Property Accounting	
Labor	
Direct	285,013
Oncosts	0
Total Labor	285,013
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PAT	**285,013**
Total PA0	
Labor	**1,526,006**
Non-Labor	**3,276**
Total PA0	**1,529,282**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PB9 Engineering	
PBT Structural	
Labor	
Direct	34,015
Oncosts	0
Total Labor	34,015
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PBT	**34,015**
Total PB9	
Labor	**34,015**
Non-Labor	**0**
Total PB9	**34,015**
PE0 Info Tech & Svcs	
PEC Customer Care	
Labor	
Direct	338,037
Oncosts	0
Total Labor	338,037
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PEC	**338,037**
PED Development Svcs	
Labor	
Direct	210,691
Oncosts	0
Total Labor	210,691
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PED	**210,691**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PEI Infrastruct & Oper	
Labor	
Direct	11,621
Oncosts	0
Total Labor	11,621
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PEI	**11,621**
PEM Mailing Services	
Labor	
Direct	378,792
Oncosts	0
Total Labor	378,792
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PEM	**378,792**
Total PE0	
Labor	**939,141**
Non-Labor	**0**
Total PE0	**939,141**
PF1 Workfce Staff & Dev	
PFA Admin-WFS & Dev	
Labor	
Direct	241,932
Oncosts	0
Total Labor	241,932
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PFA	**241,932**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PFD Client Svcs & Consult	
Labor	
Direct	637,979
Oncosts	0
Total Labor	637,979
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PFD	**637,979**
PFI Org Development	
Labor	
Direct	719,233
Oncosts	0
Total Labor	719,233
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PFI	**719,233**
Total PF1	
Labor	**1,599,144**
Non-Labor	**0**
Total PF1	**1,599,144**
PFBD Comp & Benefits	
PFB Employee Benefits	
Labor	
Direct	1,471
Oncosts	0
Total Labor	1,471
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PFB	**1,471**

BLOCK OF ACCOUNT
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DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PFC Compensation	
Labor	
Direct	125,958
Oncosts	0
Total Labor	125,958
Non-Labor	
Direct	252,000
Oncosts	0
Total Non-Labor	252,000
Total PFC	**377,958**
Total PFBD	
Labor	**127,429**
Non-Labor	**252,000**
Total PFBD	**379,429**
PH9 Sfty Sec & Facil	
PHA Admin-Facilities	
Labor	
Direct	98,540
Oncosts	0
Total Labor	98,540
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PHA	**98,540**
PHB Facilities Operation	
Labor	
Direct	633,208
Oncosts	0
Total Labor	633,208
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PHB	**633,208**

BLOCK OF ACCOUNT
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DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PHF Facilities Planning	
Labor	
Direct	373,288
Oncosts	0
Total Labor	373,288
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PHF	**373,288**
PHS Security	
Labor	
Direct	459,295
Oncosts	0
Total Labor	459,295
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PHS	**459,295**
PPW Workers Compensatio	
Labor	
Direct	7,047
Oncosts	0
Total Labor	7,047
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PPW	**7,047**
Total PH9	
Labor	**1,571,379**
Non-Labor	**0**
Total PH9	**1,571,379**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PI1D Pwr Supp Svcs	
PIA Admin-PS Services	
Labor	
Direct	6,029
Oncosts	0
Total Labor	6,029
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PIA	**6,029**
Total PI1D	
Labor	**6,029**
Non-Labor	**0**
Total PI1D	**6,029**
PJ0 Environmental	
PJA Admin-Environ	
Labor	
Direct	103,471
Oncosts	0
Total Labor	103,471
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PJA	**103,471**
PJB Air Quality & Noise	
Labor	
Direct	31,411
Oncosts	0
Total Labor	31,411
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PJB	**31,411**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PJC Chemistry	
Labor	
Direct	27,034
Oncosts	0
Total Labor	27,034
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PJC	**27,034**
PJW Water & Haz Mat	
Labor	
Direct	66,631
Oncosts	0
Total Labor	66,631
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PJW	**66,631**
Total PJ0	
Labor	**228,548**
Non-Labor	**0**
Total PJ0	**228,548**
PK0 Mgt Acctg & Fin Svcs	
PKB Admin-MgtAcc FinSvc	
Labor	
Direct	297,129
Oncosts	0
Total Labor	297,129
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PKB	**297,129**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PKC Budgets	
Labor	
Direct	498,961
Oncosts	0
Total Labor	498,961
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PKC	**498,961**
PKF Financial Analysis	
Labor	
Direct	197,064
Oncosts	0
Total Labor	197,064
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PKF	**197,064**
PKM ERP Administration	
Labor	
Direct	177,130
Oncosts	0
Total Labor	177,130
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PKM	**177,130**
PKT Treasury	
Labor	
Direct	183,737
Oncosts	0
Total Labor	183,737
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PKT	**183,737**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PK0	
Labor	**1,354,020**
Non-Labor	**0**
Total PK0	**1,354,020**
PKID Risk Mngement	
PKI Risk Management	
Labor	
Direct	27,337
Oncosts	0
Total Labor	27,337
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PKI	**27,337**
Total PKID	
Labor	**27,337**
Non-Labor	**0**
Total PKID	**27,337**
PN1 Corp Audit & Complnc	
PNA Internal Audit	
Labor	
Direct	436,257
Oncosts	0
Total Labor	436,257
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PNA	**436,257**
PNX Admin-Audit & Compln	
Labor	
Direct	175,560
Oncosts	0
Total Labor	175,560
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PNX	**175,560**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
Total PN1	
Labor	**611,818**
Non-Labor	**0**
Total PN1	**611,818**
PNCD Legal	
PNC Legal	
Labor	
Direct	648,494
Oncosts	0
Total Labor	648,494
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PNC	**648,494**
PNL Land & Rights of Way	
Labor	
Direct	309,753
Oncosts	0
Total Labor	309,753
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PNL	**309,753**
Total PNCD	
Labor	**958,246**
Non-Labor	**0**
Total PNCD	**958,246**
PNGD Energy Projects	
PNG EnergyProjects	
Labor	
Direct	222,335
Oncosts	0
Total Labor	222,335
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PNG	**222,335**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PNGD	
Labor	**222,335**
Non-Labor	**0**
Total PNGD	**222,335**
PNID Government Relations	
PNI Government Relations	
Labor	
Direct	215,884
Oncosts	0
Total Labor	215,884
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PNI	**215,884**
Total PNID	
Labor	**215,884**
Non-Labor	**0**
Total PNID	**215,884**
PNPD Regulatory Affairs	
PNP Regulatory Affairs	
Labor	
Direct	910,577
Oncosts	0
Total Labor	910,577
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PNP	**910,577**
Total PNPD	
Labor	**910,577**
Non-Labor	**0**
Total PNPD	**910,577**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PNRD Technology	
PNR Technology	
Labor	
Direct	12,455
Oncosts	0
Total Labor	12,455
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PNR	**12,455**
Total PNRD	
Labor	**12,455**
Non-Labor	**0**
Total PNRD	**12,455**
PP0 Industrial Relations	
PPA Admin-Ind Rel	
Labor	
Direct	174,624
Oncosts	0
Total Labor	174,624
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PPA	**174,624**
PPI Labor Rel & Wage Adm	
Labor	
Direct	352,093
Oncosts	0
Total Labor	352,093
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PPI	**352,093**
Total PP0	
Labor	**526,717**
Non-Labor	**0**
Total PP0	**526,717**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PQCD Corp Communications	
PQC Corp Communications	
Labor	
Direct	326,370
Oncosts	0
Total Labor	326,370
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PQC	**326,370**
Total PQCD	
Labor	**326,370**
Non-Labor	**0**
Total PQCD	**326,370**
PS0 Energy Services	
PSD Cust Efficiency Pgms	
Labor	
Direct	644
Oncosts	0
Total Labor	644
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PSD	**644**
PSP Pricing	
Labor	
Direct	275,482
Oncosts	0
Total Labor	275,482
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PSP	**275,482**
Total PS0	
Labor	**276,127**
Non-Labor	**0**
Total PS0	**276,127**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PSMD Fcsts & Research	
PSM Forecasts & Research	
Labor	
Direct	160,792
Oncosts	0
Total Labor	160,792
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PSM	**160,792**
Total PSMD	
Labor	**160,792**
Non-Labor	**0**
Total PSMD	**160,792**
PV9 Support Services	
PVA Admin-Supp Svcs	
Labor	
Direct	82,037
Oncosts	0
Total Labor	82,037
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PVA	**82,037**
PVF Fleet	
Labor	
Direct	677
Oncosts	0
Total Labor	677
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PVF	**677**

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ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PVL Electric & Welding Svc	
Labor	
Direct	92,276
Oncosts	0
Total Labor	92,276
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PVL	**92,276**
PVM Materials Management	
Labor	
Direct	20,038
Oncosts	0
Total Labor	20,038
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PVM	**20,038**
PVP Purchasing	
Labor	
Direct	783,288
Oncosts	0
Total Labor	783,288
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PVP	**783,288**
Total PV9	
Labor	**978,315**
Non-Labor	**0**
Total PV9	**978,315**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PX0 System Planning	
PYB Generation Planning	
Labor	
Direct	71,639
Oncosts	0
Total Labor	71,639
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PYB	**71,639**
PYT Transmission Plng	
Labor	
Direct	3,423
Oncosts	0
Total Labor	3,423
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PYT	**3,423**
Total PX0	
Labor	**75,063**
Non-Labor	**0**
Total PX0	**75,063**
PY9 Pwr Sup Engineering	
PYF PP Electrical Engr	
Labor	
Direct	661
Oncosts	0
Total Labor	661
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PYF	**661**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PYJ PP Project Mgt	
Labor	
Direct	1,329
Oncosts	0
Total Labor	1,329
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PYJ	**1,329**
Total PY9	
Labor	**1,990**
Non-Labor	**0**
Total PY9	**1,990**
PYPD Integrated Res Plng	
PYP Integrated Res Plng	
Labor	
Direct	157,691
Oncosts	0
Total Labor	157,691
Non-Labor	
Direct	0
Oncosts	0
Total Non-Labor	0
Total PYP	**157,691**
Total PYPD	
Labor	**157,691**
Non-Labor	**0**
Total PYPD	**157,691**
Total 920	**22,397,707**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
921 ADMIN & GENL EXP - NLABR	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	-2,156,317
Total Labor	-2,156,317
Non-Labor	
Direct	0
Oncosts	-8,677,211
Total Non-Labor	-8,677,211
Total (G/L codes)	**-10,833,527**
Total (G/L codes)	
Labor	**-2,156,317**
Non-Labor	**-8,677,211**
Total (G/L codes)	**-10,833,527**
P1VD VP-Corp Relations	
P1V VP-Corp Relations	
Labor	
Direct	0
Oncosts	28,235
Total Labor	28,235
Non-Labor	
Direct	20,060
Oncosts	113,568
Total Non-Labor	133,628
Total P1V	**161,863**
Total P1VD	
Labor	**28,235**
Non-Labor	**133,628**
Total P1VD	**161,863**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
P2VD VP-Energy Delivery	
P2V VP-Energy Delivery	
Labor	
Direct	0
Oncosts	18,800
Total Labor	18,800
Non-Labor	
Direct	14,890
Oncosts	78,171
Total Non-Labor	93,061
Total P2V	**111,861**
Total P2VD	
Labor	**18,800**
Non-Labor	**93,061**
Total P2VD	**111,861**
P3VD VP-Govt & Comm Aff	
P3V VP-Govt & Comm Affair	
Labor	
Direct	0
Oncosts	61,900
Total Labor	61,900
Non-Labor	
Direct	223,493
Oncosts	235,722
Total Non-Labor	459,215
Total P3V	**521,115**
Total P3VD	
Labor	**61,900**
Non-Labor	**459,215**
Total P3VD	**521,115**
P4VD SVP- Fin & Adm	
P4V Sr VP-Finance & Admin	
Labor	
Direct	0
Oncosts	26,510
Total Labor	26,510
Non-Labor	
Direct	46,060
Oncosts	111,870
Total Non-Labor	157,930
Total P4V	**184,440**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
Total P4VD	
Labor	**26,510**
Non-Labor	**157,930**
Total P4VD	**184,440**
P5VD VP-Gen Counsel	
P5V VP-Gen Counsel	
Labor	
Direct	0
Oncosts	18,140
Total Labor	18,140
Non-Labor	
Direct	18,450
Oncosts	75,896
Total Non-Labor	94,346
Total P5V	**112,486**
Total P5VD	
Labor	**18,140**
Non-Labor	**94,346**
Total P5VD	**112,486**
P6VD VP-Corp Excellence	
P6V VP-Corp Excellence	
Labor	
Direct	0
Oncosts	39,895
Total Labor	39,895
Non-Labor	
Direct	227,345
Oncosts	154,873
Total Non-Labor	382,218
Total P6V	**422,113**
Total P6VD	
Labor	**39,895**
Non-Labor	**382,218**
Total P6VD	**422,113**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
P7VD VP-Power Supply	
P7V VP-Power Supply	
Labor	
Direct	0
Oncosts	27,065
Total Labor	27,065
Non-Labor	
Direct	33,586
Oncosts	128,555
Total Non-Labor	162,141
Total P7V	**189,206**
Total P7VD	
Labor	**27,065**
Non-Labor	**162,141**
Total P7VD	**189,206**
P8VD Operations	
P8V Sr VP-Operations	
Labor	
Direct	0
Oncosts	18,040
Total Labor	18,040
Non-Labor	
Direct	28,634
Oncosts	75,241
Total Non-Labor	103,875
Total P8V	**121,915**
Total P8VD	
Labor	**18,040**
Non-Labor	**103,875**
Total P8VD	**121,915**
P9PD President	
P9P President	
Labor	
Direct	0
Oncosts	41,045
Total Labor	41,045
Non-Labor	
Direct	2,617,799
Oncosts	161,205
Total Non-Labor	2,779,003
Total P9P	**2,820,048**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total P9PD	
Labor	**41,045**
Non-Labor	**2,779,003**
Total P9PD	**2,820,048**
P9SD SVP-En Sol	
P9S Sr VP-Energy Solutions	
Labor	
Direct	0
Oncosts	33,690
Total Labor	33,690
Non-Labor	
Direct	79,829
Oncosts	133,165
Total Non-Labor	212,994
Total P9S	**246,684**
Total P9SD	
Labor	**33,690**
Non-Labor	**212,994**
Total P9SD	**246,684**
P9VD EVP - Pub Aff	
P9V EVP-Public Affairs	
Labor	
Direct	0
Oncosts	18,460
Total Labor	18,460
Non-Labor	
Direct	689,634
Oncosts	76,801
Total Non-Labor	766,435
Total P9V	**784,895**
Total P9VD	
Labor	**18,460**
Non-Labor	**766,435**
Total P9VD	**784,895**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
P9WD Sr ExecVP	
P9W Sr Executive VP	
Labor	
Direct	0
Oncosts	17,160
Total Labor	17,160
Non-Labor	
Direct	63,474
Oncosts	71,793
Total Non-Labor	135,268
Total P9W	**152,428**
Total P9WD	
Labor	**17,160**
Non-Labor	**135,268**
Total P9WD	**152,428**
PA0 General Accounting	
PAA Admin-Gen Acctg	
Labor	
Direct	0
Oncosts	52,130
Total Labor	52,130
Non-Labor	
Direct	11,030
Oncosts	189,199
Total Non-Labor	200,229
Total PAA	**252,359**
PAC Corp Accounting	
Labor	
Direct	0
Oncosts	50,470
Total Labor	50,470
Non-Labor	
Direct	1,813
Oncosts	180,276
Total Non-Labor	182,088
Total PAC	**232,558**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PAD Cost Accounting	
Labor	
Direct	0
Oncosts	72,145
Total Labor	72,145
Non-Labor	
Direct	39,798
Oncosts	253,456
Total Non-Labor	293,254
Total PAD	**365,399**
PAT Property Accounting	
Labor	
Direct	0
Oncosts	45,020
Total Labor	45,020
Non-Labor	
Direct	-169,200
Oncosts	156,887
Total Non-Labor	-12,313
Total PAT	**32,707**
Total PA0	
Labor	**219,765**
Non-Labor	**663,258**
Total PA0	**883,023**
PB9 Engineering	
PBT Structural	
Labor	
Direct	0
Oncosts	4,250
Total Labor	4,250
Non-Labor	
Direct	0
Oncosts	47,732
Total Non-Labor	47,732
Total PBT	**51,982**
Total PB9	
Labor	**4,250**
Non-Labor	**47,732**
Total PB9	**51,982**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PE0 Info Tech & Svcs	
PEC Customer Care	
Labor	
Direct	0
Oncosts	57,305
Total Labor	57,305
Non-Labor	
Direct	267,523
Oncosts	201,396
Total Non-Labor	468,919
Total PEC	**526,224**
PED Development Svcs	
Labor	
Direct	0
Oncosts	30,359
Total Labor	30,359
Non-Labor	
Direct	0
Oncosts	122,042
Total Non-Labor	122,042
Total PED	**152,401**
PEI Infrastruct & Oper	
Labor	
Direct	0
Oncosts	1,675
Total Labor	1,675
Non-Labor	
Direct	20,824
Oncosts	6,432
Total Non-Labor	27,256
Total PEI	**28,931**
PEM Mailing Services	
Labor	
Direct	0
Oncosts	66,420
Total Labor	66,420
Non-Labor	
Direct	35,404
Oncosts	228,209
Total Non-Labor	263,612
Total PEM	**330,032**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	5,604,668
Oncosts	0
Total Non-Labor	5,604,668
Total PEZ	**5,604,668**
Total PE0	
Labor	**155,759**
Non-Labor	**6,486,497**
Total PE0	**6,642,256**
PF1 Workfce Staff & Dev	
PFA Admin-WFS & Dev	
Labor	
Direct	0
Oncosts	31,060
Total Labor	31,060
Non-Labor	
Direct	51,769
Oncosts	112,220
Total Non-Labor	163,989
Total PFA	**195,049**
PFD Client Svcs & Consult	
Labor	
Direct	0
Oncosts	98,530
Total Labor	98,530
Non-Labor	
Direct	158,359
Oncosts	347,491
Total Non-Labor	505,850
Total PFD	**604,380**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PFI Org Development	
Labor	
Direct	0
Oncosts	79,455
Total Labor	79,455
Non-Labor	
Direct	238,320
Oncosts	296,696
Total Non-Labor	535,016
Total PFI	**614,471**
Total PF1	
Labor	**209,045**
Non-Labor	**1,204,856**
Total PF1	**1,413,901**
PFBD Comp & Benefits	
PFB Employee Benefits	
Labor	
Direct	0
Oncosts	215
Total Labor	215
Non-Labor	
Direct	234,672
Oncosts	758
Total Non-Labor	235,430
Total PFB	**235,645**
PFC Compensation	
Labor	
Direct	0
Oncosts	16,045
Total Labor	16,045
Non-Labor	
Direct	36,750
Oncosts	57,935
Total Non-Labor	94,685
Total PFC	**110,730**
Total PFBD	
Labor	**16,260**
Non-Labor	**330,115**
Total PFBD	**346,375**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PH9 Sfty Sec & Facil	
PHA Admin-Facilities	
Labor	
Direct	0
Oncosts	13,670
Total Labor	13,670
Non-Labor	
Direct	119,650
Oncosts	48,632
Total Non-Labor	168,282
Total PHA	**181,952**
PHB Facilities Operation	
Labor	
Direct	0
Oncosts	97,502
Total Labor	97,502
Non-Labor	
Direct	515,521
Oncosts	349,965
Total Non-Labor	865,485
Total PHB	**962,987**
PHF Facilities Planning	
Labor	
Direct	0
Oncosts	55,057
Total Labor	55,057
Non-Labor	
Direct	1,824,506
Oncosts	242,489
Total Non-Labor	2,066,995
Total PHF	**2,122,051**
PHS Security	
Labor	
Direct	0
Oncosts	73,628
Total Labor	73,628
Non-Labor	
Direct	1,493,781
Oncosts	263,091
Total Non-Labor	1,756,872
Total PHS	**1,830,501**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PPW Workers Compensatio	
Labor	
Direct	0
Oncosts	1,390
Total Labor	1,390
Non-Labor	
Direct	4,935
Oncosts	4,699
Total Non-Labor	9,634
Total PPW	**11,024**
Total PH9	
Labor	**241,246**
Non-Labor	**4,867,268**
Total PH9	**5,108,515**
PI1D Pwr Supp Svcs	
PIA Admin-PS Services	
Labor	
Direct	0
Oncosts	520
Total Labor	520
Non-Labor	
Direct	2,500
Oncosts	3,099
Total Non-Labor	5,599
Total PIA	**6,119**
Total PI1D	
Labor	**520**
Non-Labor	**5,599**
Total PI1D	**6,119**
PJ0 Environmental	
PJA Admin-Environ	
Labor	
Direct	0
Oncosts	13,200
Total Labor	13,200
Non-Labor	
Direct	30,786
Oncosts	47,650
Total Non-Labor	78,436
Total PJA	**91,636**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PJB Air Quality & Noise	
Labor	
Direct	0
Oncosts	3,840
Total Labor	3,840
Non-Labor	
Direct	22,750
Oncosts	13,970
Total Non-Labor	36,720
Total PJB	**40,560**
PJC Chemistry	
Labor	
Direct	0
Oncosts	3,985
Total Labor	3,985
Non-Labor	
Direct	8,900
Oncosts	14,037
Total Non-Labor	22,937
Total PJC	**26,922**
PJW Water & Haz Mat	
Labor	
Direct	0
Oncosts	8,525
Total Labor	8,525
Non-Labor	
Direct	7,500
Oncosts	30,758
Total Non-Labor	38,258
Total PJW	**46,783**
Total PJ0	
Labor	**29,550**
Non-Labor	**176,351**
Total PJ0	**205,901**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PK0 Mgt Acctg & Fin Svcs	
PKB Admin-MgtAcc FinSvc	
Labor	
Direct	0
Oncosts	37,285
Total Labor	37,285
Non-Labor	
Direct	4,445
Oncosts	134,243
Total Non-Labor	138,688
Total PKB	**175,973**
PKC Budgets	
Labor	
Direct	0
Oncosts	64,860
Total Labor	64,860
Non-Labor	
Direct	84,455
Oncosts	231,050
Total Non-Labor	315,505
Total PKC	**380,365**
PKF Financial Analysis	
Labor	
Direct	0
Oncosts	26,335
Total Labor	26,335
Non-Labor	
Direct	0
Oncosts	94,288
Total Non-Labor	94,288
Total PKF	**120,623**
PKM ERP Administration	
Labor	
Direct	0
Oncosts	23,225
Total Labor	23,225
Non-Labor	
Direct	539,175
Oncosts	83,430
Total Non-Labor	622,605
Total PKM	**645,830**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PKT Treasury	
Labor	
Direct	0
Oncosts	26,235
Total Labor	26,235
Non-Labor	
Direct	117,121
Oncosts	92,749
Total Non-Labor	209,870
Total PKT	**236,105**
Total PK0	
Labor	**177,940**
Non-Labor	**1,380,956**
Total PK0	**1,558,896**
PKID Risk Mngement	
PKI Risk Management	
Labor	
Direct	0
Oncosts	3,927
Total Labor	3,927
Non-Labor	
Direct	10,472
Oncosts	13,890
Total Non-Labor	24,362
Total PKI	**28,289**
Total PKID	
Labor	**3,927**
Non-Labor	**24,362**
Total PKID	**28,289**
PN1 Corp Audit & Complnc	
PNA Internal Audit	
Labor	
Direct	0
Oncosts	67,290
Total Labor	67,290
Non-Labor	
Direct	773,254
Oncosts	210,190
Total Non-Labor	983,444
Total PNA	**1,050,734**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PNX Admin-Audit & Compln	
Labor	
Direct	0
Oncosts	18,940
Total Labor	18,940
Non-Labor	
Direct	20,209
Oncosts	69,478
Total Non-Labor	89,687
Total PNX	**108,627**
Total PN1	
Labor	**86,230**
Non-Labor	**1,073,131**
Total PN1	**1,159,361**
PNCD Legal	
PNC Legal	
Labor	
Direct	0
Oncosts	82,170
Total Labor	82,170
Non-Labor	
Direct	46,398
Oncosts	297,489
Total Non-Labor	343,886
Total PNC	**426,056**
PNL Land & Rights of Way	
Labor	
Direct	0
Oncosts	47,155
Total Labor	47,155
Non-Labor	
Direct	12,434
Oncosts	165,257
Total Non-Labor	177,691
Total PNL	**224,846**
Total PNCD	
Labor	**129,325**
Non-Labor	**521,578**
Total PNCD	**650,903**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PNGD Energy Projects	
PNG EnergyProjects	
Labor	
Direct	0
Oncosts	28,620
Total Labor	28,620
Non-Labor	
Direct	77,508
Oncosts	103,147
Total Non-Labor	180,655
Total PNG	**209,275**
Total PNGD	
Labor	**28,620**
Non-Labor	**180,655**
Total PNGD	**209,275**
PNID Government Relations	
PNI Government Relations	
Labor	
Direct	0
Oncosts	25,360
Total Labor	25,360
Non-Labor	
Direct	58,804
Oncosts	93,205
Total Non-Labor	152,009
Total PNI	**177,369**
Total PNID	
Labor	**25,360**
Non-Labor	**152,009**
Total PNID	**177,369**
PNPD Regulatory Affairs	
PNP Regulatory Affairs	
Labor	
Direct	0
Oncosts	125,205
Total Labor	125,205
Non-Labor	
Direct	322,270
Oncosts	446,220
Total Non-Labor	768,490
Total PNP	**893,695**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PNPD	
Labor	**125,205**
Non-Labor	**768,490**
Total PNPD	**893,695**
PNRD Technology	
PNR Technology	
Labor	
Direct	0
Oncosts	1,500
Total Labor	1,500
Non-Labor	
Direct	103,040
Oncosts	5,472
Total Non-Labor	108,512
Total PNR	**110,012**
Total PNRD	
Labor	**1,500**
Non-Labor	**108,512**
Total PNRD	**110,012**
PP0 Industrial Relations	
PPA Admin-Ind Rel	
Labor	
Direct	0
Oncosts	21,855
Total Labor	21,855
Non-Labor	
Direct	71,655
Oncosts	85,388
Total Non-Labor	157,043
Total PPA	**178,898**
PPI Labor Rel & Wage Adm	
Labor	
Direct	0
Oncosts	50,595
Total Labor	50,595
Non-Labor	
Direct	10,950
Oncosts	178,971
Total Non-Labor	189,921
Total PPI	**240,516**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PP0	
Labor	**72,450**
Non-Labor	**346,964**
Total PP0	**419,414**
PQCD Corp Communications	
PQC Corp Communications	
Labor	
Direct	0
Oncosts	46,420
Total Labor	46,420
Non-Labor	
Direct	62,221
Oncosts	166,977
Total Non-Labor	229,198
Total PQC	**275,618**
Total PQCD	
Labor	**46,420**
Non-Labor	**229,198**
Total PQCD	**275,618**
PS0 Energy Services	
PSD Cust Efficiency Pgms	
Labor	
Direct	0
Oncosts	120
Total Labor	120
Non-Labor	
Direct	0
Oncosts	409
Total Non-Labor	409
Total PSD	**529**
PSP Pricing	
Labor	
Direct	0
Oncosts	37,600
Total Labor	37,600
Non-Labor	
Direct	110,000
Oncosts	135,086
Total Non-Labor	245,086
Total PSP	**282,686**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PS0	
Labor	**37,720**
Non-Labor	**245,495**
Total PS0	**283,215**
PSMD Fcsts & Research	
PSM Forecasts & Research	
Labor	
Direct	0
Oncosts	22,250
Total Labor	22,250
Non-Labor	
Direct	60,372
Oncosts	79,190
Total Non-Labor	139,562
Total PSM	**161,812**
Total PSMD	
Labor	**22,250**
Non-Labor	**139,562**
Total PSMD	**161,812**
PV9 Support Services	
PVA Admin-Supp Svcs	
Labor	
Direct	0
Oncosts	10,970
Total Labor	10,970
Non-Labor	
Direct	41,399
Oncosts	39,799
Total Non-Labor	81,198
Total PVA	**92,168**
PVF Fleet	
Labor	
Direct	0
Oncosts	100
Total Labor	100
Non-Labor	
Direct	0
Oncosts	352
Total Non-Labor	352
Total PVF	**452**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PVL Electric & Welding Svc	
Labor	
Direct	0
Oncosts	12,015
Total Labor	12,015
Non-Labor	
Direct	14,760
Oncosts	134,624
Total Non-Labor	149,384
Total PVL	**161,399**
PVM Materials Management	
Labor	
Direct	0
Oncosts	2,910
Total Labor	2,910
Non-Labor	
Direct	34,693
Oncosts	10,275
Total Non-Labor	44,968
Total PVM	**47,878**
PVP Purchasing	
Labor	
Direct	0
Oncosts	117,310
Total Labor	117,310
Non-Labor	
Direct	81,587
Oncosts	413,025
Total Non-Labor	494,612
Total PVP	**611,922**
Total PV9	
Labor	**143,305**
Non-Labor	**770,514**
Total PV9	**913,819**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PX0 System Planning	
PYB Generation Planning	
Labor	
Direct	0
Oncosts	8,650
Total Labor	8,650
Non-Labor	
Direct	0
Oncosts	31,543
Total Non-Labor	31,543
Total PYB	**40,193**
PYT Transmission Plng	
Labor	
Direct	0
Oncosts	400
Total Labor	400
Non-Labor	
Direct	0
Oncosts	4,511
Total Non-Labor	4,511
Total PYT	**4,911**
Total PX0	
Labor	**9,050**
Non-Labor	**36,054**
Total PX0	**45,104**
PY9 Pwr Sup Engineering	
PYF PP Electrical Engr	
Labor	
Direct	0
Oncosts	100
Total Labor	100
Non-Labor	
Direct	0
Oncosts	555
Total Non-Labor	555
Total PYF	**655**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PYJ PP Project Mgt	
Labor	
Direct	0
Oncosts	150
Total Labor	150
Non-Labor	
Direct	0
Oncosts	860
Total Non-Labor	860
Total PYJ	**1,010**
Total PY9	
Labor	**250**
Non-Labor	**1,414**
Total PY9	**1,664**
PYPD Integrated Res Plng	
PYP Integrated Res Plng	
Labor	
Direct	0
Oncosts	21,430
Total Labor	21,430
Non-Labor	
Direct	140,457
Oncosts	76,556
Total Non-Labor	217,013
Total PYP	**238,443**
Total PYPD	
Labor	**21,430**
Non-Labor	**217,013**
Total PYPD	**238,443**
Total 921	**16,780,488**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
922 ADMIN EXPENSES TRANSFERRED	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-3,487,260
Total Non-Labor	-3,487,260
Total (G/L codes)	**-3,487,260**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-3,487,260**
Total (G/L codes)	**-3,487,260**
Total 922	**-3,487,260**
923010 OUTSIDE SERVICES- LEGAL	
PK0 Mgt Acctg & Fin Svcs	
PKT Treasury	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	31,600
Oncosts	0
Total Non-Labor	31,600
Total PKT	**31,600**
Total PK0	
Labor	**0**
Non-Labor	**31,600**
Total PK0	**31,600**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PNCD Legal	
PNC Legal	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	12,000
Oncosts	0
Total Non-Labor	12,000
Total PNC	**12,000**
PNL Land & Rights of Way	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	12,000
Oncosts	0
Total Non-Labor	12,000
Total PNL	**12,000**
Total PNCD	
Labor	**0**
Non-Labor	**24,000**
Total PNCD	**24,000**
PP0 Industrial Relations	
PPI Labor Rel & Wage Adm	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	75,000
Oncosts	0
Total Non-Labor	75,000
Total PPI	**75,000**
Total PP0	
Labor	**0**
Non-Labor	**75,000**
Total PP0	**75,000**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total 923010	**130,600**
923020 OUTSIDE SERVICES- OTHER	
PA0 General Accounting	
PAA Admin-Gen Acctg	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	11,055
Oncosts	0
Total Non-Labor	11,055
Total PAA	**11,055**
PAC Corp Accounting	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	784,073
Oncosts	0
Total Non-Labor	784,073
Total PAC	**784,073**
PAD Cost Accounting	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	3,966
Oncosts	0
Total Non-Labor	3,966
Total PAD	**3,966**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PAT Property Accounting	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	129,654
Oncosts	0
Total Non-Labor	129,654
Total PAT	**129,654**
Total PA0	
Labor	**0**
Non-Labor	**928,748**
Total PA0	**928,748**
PK0 Mgt Acctg & Fin Svcs	
PKB Admin-MgtAcc FinSvc	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	4,050
Oncosts	0
Total Non-Labor	4,050
Total PKB	**4,050**
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	1,297,435
Oncosts	0
Total Non-Labor	1,297,435
Total PKM	**1,297,435**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PKT Treasury	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	295,081
Oncosts	0
Total Non-Labor	295,081
Total PKT	**295,081**
Total PK0	
Labor	**0**
Non-Labor	**1,596,566**
Total PK0	**1,596,566**
PP0 Industrial Relations	
PPI Labor Rel & Wage Adm	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	10,000
Oncosts	0
Total Non-Labor	10,000
Total PPI	**10,000**
Total PP0	
Labor	**0**
Non-Labor	**10,000**
Total PP0	**10,000**
Total 923020	**2,535,314**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
924 PROPERTY INSURANCE	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-109,677
Total Non-Labor	-109,677
Total (G/L codes)	**-109,677**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-109,677**
Total (G/L codes)	**-109,677**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	48,108
Oncosts	0
Total Non-Labor	48,108
Total PEZ	**48,108**
Total PE0	
Labor	**0**
Non-Labor	**48,108**
Total PE0	**48,108**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PKID Risk Mngement	
PKI Risk Management	
Labor	
Direct	171,086
Oncosts	27,380
Total Labor	198,466
Non-Labor	
Direct	2,885,347
Oncosts	95,227
Total Non-Labor	2,980,574
Total PKI	**3,179,040**
Total PKID	
Labor	**198,466**
Non-Labor	**2,980,574**
Total PKID	**3,179,040**
PNCD Legal	
PNC Legal	
Labor	
Direct	15,040
Oncosts	2,120
Total Labor	17,160
Non-Labor	
Direct	0
Oncosts	7,522
Total Non-Labor	7,522
Total PNC	**24,682**
Total PNCD	
Labor	**17,160**
Non-Labor	**7,522**
Total PNCD	**24,682**
Total 924	**3,142,153**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
925 INJURIES & DAMAGES	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-687,019
Total Non-Labor	-687,019
Total (G/L codes)	**-687,019**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-687,019**
Total (G/L codes)	**-687,019**
PA0 General Accounting	
PAA Admin-Gen Acctg	
Labor	
Direct	913
Oncosts	180
Total Labor	1,093
Non-Labor	
Direct	0
Oncosts	608
Total Non-Labor	608
Total PAA	**1,701**
Total PA0	
Labor	**1,093**
Non-Labor	**608**
Total PA0	**1,701**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PC0 Customer Service	
PCA Admin-Cust Svc	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	4,700
Oncosts	495
Total Non-Labor	5,195
Total PCA	**5,195**
Total PC0	
Labor	**0**
Non-Labor	**5,195**
Total PC0	**5,195**
PD9 Constr & Maint	
PDA Admin-C&M	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	40,150
Oncosts	4,228
Total Non-Labor	44,378
Total PDA	**44,378**
Total PD9	
Labor	**0**
Non-Labor	**44,378**
Total PD9	**44,378**
PE0 Info Tech & Svcs	
PEA Admin-Info Tech&Svcs	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	800
Oncosts	84
Total Non-Labor	884
Total PEA	**884**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	180,816
Oncosts	0
Total Non-Labor	180,816
Total PEZ	**180,816**
Total PE0	
Labor	**0**
Non-Labor	**181,700**
Total PE0	**181,700**
PF1 Workfce Staff & Dev	
PFA Admin-WFS & Dev	
Labor	
Direct	2,113
Oncosts	305
Total Labor	2,418
Non-Labor	
Direct	0
Oncosts	1,078
Total Non-Labor	1,078
Total PFA	**3,496**
Total PF1	
Labor	**2,418**
Non-Labor	**1,078**
Total PF1	**3,496**
PH9 Sfty Sec & Facil	
PFS Corporate Safety	
Labor	
Direct	806,767
Oncosts	119,355
Total Labor	926,123
Non-Labor	
Direct	816,826
Oncosts	420,172
Total Non-Labor	1,236,998
Total PFS	**2,163,121**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PHA Admin-Facilities	
Labor	
Direct	43,760
Oncosts	3,640
Total Labor	47,400
Non-Labor	
Direct	0
Oncosts	14,402
Total Non-Labor	14,402
Total PHA	**61,802**
PPH Corp Health & Wellnes	
Labor	
Direct	21,879
Oncosts	2,470
Total Labor	24,349
Non-Labor	
Direct	38,334
Oncosts	9,125
Total Non-Labor	47,459
Total PPH	**71,808**
PPW Workers Compensatio	
Labor	
Direct	100,868
Oncosts	13,930
Total Labor	114,798
Non-Labor	
Direct	1,466,865
Oncosts	49,595
Total Non-Labor	1,516,459
Total PPW	**1,631,257**
Total PH9	
Labor	**1,112,670**
Non-Labor	**2,815,319**
Total PH9	**3,927,988**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PI2D Pwr Supp O&M	
PIB Admin-PS O&M	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	40,200
Oncosts	4,233
Total Non-Labor	44,433
Total PIB	**44,433**
Total PI2D	
Labor	**0**
Non-Labor	**44,433**
Total PI2D	**44,433**
PKID Risk Mngement	
PKI Risk Management	
Labor	
Direct	241,698
Oncosts	35,954
Total Labor	277,652
Non-Labor	
Direct	3,274,007
Oncosts	126,460
Total Non-Labor	3,400,467
Total PKI	**3,678,119**
Total PKID	
Labor	**277,652**
Non-Labor	**3,400,467**
Total PKID	**3,678,119**
PNCD Legal	
PNC Legal	
Labor	
Direct	37,809
Oncosts	4,655
Total Labor	42,464
Non-Labor	
Direct	146,000
Oncosts	16,913
Total Non-Labor	162,913
Total PNC	**205,378**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total PNCD	
Labor	**42,464**
Non-Labor	**162,913**
Total PNCD	**205,378**
PP0 Industrial Relations	
PPI Labor Rel & Wage Adm	
Labor	
Direct	9,994
Oncosts	1,440
Total Labor	11,434
Non-Labor	
Direct	33,200
Oncosts	5,196
Total Non-Labor	38,396
Total PPI	**49,830**
Total PP0	
Labor	**11,434**
Non-Labor	**38,396**
Total PP0	**49,830**
PQCD Corp Communications	
PQC Corp Communications	
Labor	
Direct	1,562
Oncosts	225
Total Labor	1,787
Non-Labor	
Direct	0
Oncosts	795
Total Non-Labor	795
Total PQC	**2,582**
Total PQCD	
Labor	**1,787**
Non-Labor	**795**
Total PQCD	**2,582**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PV9 Support Services	
PVA Admin-Supp Svcs	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	7,200
Oncosts	758
Total Non-Labor	7,958
Total PVA	**7,958**
PVL Electric & Welding Svc	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	4,920
Oncosts	0
Total Non-Labor	4,920
Total PVL	**4,920**
Total PV9	
Labor	**0**
Non-Labor	**12,878**
Total PV9	**12,878**
PW9 Cust Installations	
PWA Admin-CID	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	3,900
Oncosts	411
Total Non-Labor	4,311
Total PWA	**4,311**
Total PW9	
Labor	**0**
Non-Labor	**4,311**
Total PW9	**4,311**

BLOCK OF ACCOUNT ACCOUNT DEPARTMENT RA LABOR/NON-LABOR DIRECT/ONCOST	2009 Budget
Total 925	**7,474,969**
926000 EMPLOYEE PENSIONS AND BENEFITS	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-368,705
Total Non-Labor	-368,705
Total (G/L codes)	**-368,705**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-368,705**
Total (G/L codes)	**-368,705**
P9PD President	
P9P President	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	246,600
Oncosts	0
Total Non-Labor	246,600
Total P9P	**246,600**
Total P9PD	
Labor	**0**
Non-Labor	**246,600**
Total P9PD	**246,600**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	12,192
Oncosts	0
Total Non-Labor	12,192
Total PEZ	**12,192**
Total PE0	
Labor	**0**
Non-Labor	**12,192**
Total PE0	**12,192**
PF1 Workfce Staff & Dev	
PFA Admin-WFS & Dev	
Labor	
Direct	3,329
Oncosts	300
Total Labor	3,629
Non-Labor	
Direct	0
Oncosts	1,164
Total Non-Labor	1,164
Total PFA	**4,792**
PFD Client Svcs & Consult	
Labor	
Direct	52,695
Oncosts	7,345
Total Labor	60,040
Non-Labor	
Direct	600
Oncosts	26,173
Total Non-Labor	26,773
Total PFD	**86,812**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PFI Org Development	
Labor	
Direct	7,226
Oncosts	1,215
Total Labor	8,441
Non-Labor	
Direct	207,600
Oncosts	8,765
Total Non-Labor	216,365
Total PFI	**224,806**
Total PF1	
Labor	**72,109**
Non-Labor	**244,302**
Total PF1	**316,411**
PFBD Comp & Benefits	
PFB Employee Benefits	
Labor	
Direct	422,659
Oncosts	59,320
Total Labor	481,979
Non-Labor	
Direct	22,560,364
Oncosts	210,658
Total Non-Labor	22,771,022
Total PFB	**23,253,001**
Total PFBD	
Labor	**481,979**
Non-Labor	**22,771,022**
Total PFBD	**23,253,001**
PH9 Sfty Sec & Facil	
PHA Admin-Facilities	
Labor	
Direct	19,175
Oncosts	1,595
Total Labor	20,770
Non-Labor	
Direct	83,040
Oncosts	6,311
Total Non-Labor	89,351
Total PHA	**110,121**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PHF Facilities Planning	
Labor	
Direct	1,666
Oncosts	240
Total Labor	1,906
Non-Labor	
Direct	0
Oncosts	848
Total Non-Labor	848
Total PHF	**2,754**
PPH Corp Health & Wellnes	
Labor	
Direct	133,968
Oncosts	17,260
Total Labor	151,228
Non-Labor	
Direct	79,616
Oncosts	63,249
Total Non-Labor	142,865
Total PPH	**294,093**
PPW Workers Compensatio	
Labor	
Direct	73,826
Oncosts	11,570
Total Labor	85,396
Non-Labor	
Direct	0
Oncosts	40,367
Total Non-Labor	40,367
Total PPW	**125,764**
Total PH9	
Labor	**259,300**
Non-Labor	**273,432**
Total PH9	**532,732**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PP0 Industrial Relations	
PPA Admin-Ind Rel	
Labor	
Direct	13,689
Oncosts	2,700
Total Labor	16,389
Non-Labor	
Direct	0
Oncosts	9,127
Total Non-Labor	9,127
Total PPA	**25,516**
PPI Labor Rel & Wage Adm	
Labor	
Direct	9,994
Oncosts	1,440
Total Labor	11,434
Non-Labor	
Direct	16,440
Oncosts	5,091
Total Non-Labor	21,531
Total PPI	**32,964**
Total PP0	
Labor	**27,823**
Non-Labor	**30,658**
Total PP0	**58,480**
Total 926000	**24,050,711**

926010 EMPL BENEFITS - FLEX CREDITS

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-108,306
Total Non-Labor	-108,306
Total (G/L codes)	**-108,306**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total (G/L codes)	
Labor	**0**
Non-Labor	**-108,306**
Total (G/L codes)	**-108,306**
PE0 Info Tech & Svcs	
PEA Admin-Info Tech&Svcs	
Labor	
Direct	180
Oncosts	15
Total Labor	195
Non-Labor	
Direct	0
Oncosts	59
Total Non-Labor	59
Total PEA	**255**
PED Development Svcs	
Labor	
Direct	31,612
Oncosts	4,555
Total Labor	36,167
Non-Labor	
Direct	0
Oncosts	17,934
Total Non-Labor	17,934
Total PED	**54,100**
PEI Infrastruct & Oper	
Labor	
Direct	208
Oncosts	30
Total Labor	238
Non-Labor	
Direct	0
Oncosts	106
Total Non-Labor	106
Total PEI	**344**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	47,184
Oncosts	0
Total Non-Labor	47,184
Total PEZ	**47,184**
Total PE0	
Labor	**36,600**
Non-Labor	**65,283**
Total PE0	**101,883**
PF1 Workfce Staff & Dev	
PFA Admin-WFS & Dev	
Labor	
Direct	22,282
Oncosts	3,220
Total Labor	25,502
Non-Labor	
Direct	0
Oncosts	11,378
Total Non-Labor	11,378
Total PFA	**36,881**
PFD Client Svcs & Consult	
Labor	
Direct	6,991
Oncosts	1,005
Total Labor	7,996
Non-Labor	
Direct	0
Oncosts	3,554
Total Non-Labor	3,554
Total PFD	**11,550**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PFI Org Development	
Labor	
Direct	8,765
Oncosts	1,355
Total Labor	10,120
Non-Labor	
Direct	0
Oncosts	4,737
Total Non-Labor	4,737
Total PFI	**14,858**
Total PF1	
Labor	**43,618**
Non-Labor	**19,670**
Total PF1	**63,289**
PFBD Comp & Benefits	
PFB Employee Benefits	
Labor	
Direct	77,858
Oncosts	13,150
Total Labor	91,008
Non-Labor	
Direct	10,958,391
Oncosts	45,378
Total Non-Labor	11,003,769
Total PFB	**11,094,777**
Total PFBD	
Labor	**91,008**
Non-Labor	**11,003,769**
Total PFBD	**11,094,777**
PH9 Sfty Sec & Facil	
PFS Corporate Safety	
Labor	
Direct	3,840
Oncosts	470
Total Labor	4,310
Non-Labor	
Direct	0
Oncosts	1,710
Total Non-Labor	1,710
Total PFS	**6,020**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PHA Admin-Facilities	
Labor	
Direct	684
Oncosts	135
Total Labor	819
Non-Labor	
Direct	0
Oncosts	456
Total Non-Labor	456
Total PHA	**1,276**
PPH Corp Health & Wellnes	
Labor	
Direct	2,133
Oncosts	270
Total Labor	2,403
Non-Labor	
Direct	0
Oncosts	976
Total Non-Labor	976
Total PPH	**3,379**
PPW Workers Compensatio	
Labor	
Direct	2,967
Oncosts	335
Total Labor	3,302
Non-Labor	
Direct	0
Oncosts	1,238
Total Non-Labor	1,238
Total PPW	**4,540**
Total PH9	
Labor	**10,835**
Non-Labor	**4,380**
Total PH9	**15,214**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PI2D Pwr Supp O&M	
PID PS Training	
Labor	
Direct	3,637
Oncosts	430
Total Labor	4,067
Non-Labor	
Direct	0
Oncosts	2,451
Total Non-Labor	2,451
Total PID	**6,517**
Total PI2D	
Labor	**4,067**
Non-Labor	**2,451**
Total PI2D	**6,517**
PP0 Industrial Relations	
PPA Admin-Ind Rel	
Labor	
Direct	8,898
Oncosts	1,755
Total Labor	10,653
Non-Labor	
Direct	0
Oncosts	5,932
Total Non-Labor	5,932
Total PPA	**16,585**
PPI Labor Rel & Wage Adm	
Labor	
Direct	12,101
Oncosts	1,780
Total Labor	13,881
Non-Labor	
Direct	0
Oncosts	6,272
Total Non-Labor	6,272
Total PPI	**20,153**
Total PP0	
Labor	**24,534**
Non-Labor	**12,204**
Total PP0	**36,738**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total 926010	**11,210,112**
926020 EMPLOYEE BENEFITS TRANSFER	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-9,655,419
Total Non-Labor	-9,655,419
Total (G/L codes)	**-9,655,419**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-9,655,419**
Total (G/L codes)	**-9,655,419**
Total 926020	**-9,655,419**
928 REGULATORY COMMISSION EXPENSES	
PNPD Regulatory Affairs	
PNP Regulatory Affairs	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	759,547
Oncosts	0
Total Non-Labor	759,547
Total PNP	**759,547**
Total PNPD	
Labor	**0**
Non-Labor	**759,547**
Total PNPD	**759,547**
Total 928	**759,547**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
9301 INSTITUTN/GOODWILL ADVERT EXP	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-7,868
Total Non-Labor	-7,868
Total (G/L codes)	**-7,868**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-7,868**
Total (G/L codes)	**-7,868**
PQCD Corp Communications	
PQC Corp Communications	
Labor	
Direct	3,340
Oncosts	600
Total Labor	3,940
Non-Labor	
Direct	15,000
Oncosts	2,053
Total Non-Labor	17,053
Total PQC	**20,993**
Total PQCD	
Labor	**3,940**
Non-Labor	**17,053**
Total PQCD	**20,993**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PV9 Support Services	
PVL Electric & Welding Svc	
Labor	
Direct	8,821
Oncosts	1,160
Total Labor	9,981
Non-Labor	
Direct	0
Oncosts	12,990
Total Non-Labor	12,990
Total PVL	**22,971**
Total PV9	
Labor	**9,981**
Non-Labor	**12,990**
Total PV9	**22,971**
Total 9301	**36,095**

9302 MISCELLANEOUS GENERAL EXPENSES

(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-176,556
Total Non-Labor	-176,556
Total (G/L codes)	**-176,556**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-176,556**
Total (G/L codes)	**-176,556**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
P4VD SVP- Fin & Adm	
P4V Sr VP-Finance & Admin	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	440,490
Oncosts	0
Total Non-Labor	440,490
Total P4V	**440,490**
Total P4VD	
Labor	**0**
Non-Labor	**440,490**
Total P4VD	**440,490**
P6VD VP-Corp Excellence	
P6V VP-Corp Excellence	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	380,568
Oncosts	0
Total Non-Labor	380,568
Total P6V	**380,568**
Total P6VD	
Labor	**0**
Non-Labor	**380,568**
Total P6VD	**380,568**
P9PD President	
P9P President	
Labor	
Direct	3,491
Oncosts	145
Total Labor	3,636
Non-Labor	
Direct	168,600
Oncosts	719
Total Non-Labor	169,319
Total P9P	**172,955**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
Total P9PD	
Labor	**3,636**
Non-Labor	**169,319**
Total P9PD	**172,955**
P9SD SVP-En Sol	
P9S Sr VP-Energy Solutions	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	463,300
Oncosts	0
Total Non-Labor	463,300
Total P9S	**463,300**
Total P9SD	
Labor	**0**
Non-Labor	**463,300**
Total P9SD	**463,300**
P9WD Sr ExecVP	
P9W Sr Executive VP	
Labor	
Direct	0
Oncosts	1,520
Total Labor	1,520
Non-Labor	
Direct	0
Oncosts	6,666
Total Non-Labor	6,666
Total P9W	**8,186**
Total P9WD	
Labor	**1,520**
Non-Labor	**6,666**
Total P9WD	**8,186**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PA0 General Accounting	
PAA Admin-Gen Acctg	
Labor	
Direct	0
Oncosts	310
Total Labor	310
Non-Labor	
Direct	0
Oncosts	1,259
Total Non-Labor	1,259
Total PAA	**1,569**
Total PA0	
Labor	**310**
Non-Labor	**1,259**
Total PA0	**1,569**
PE0 Info Tech & Svcs	
PEZ ISD Chargeback	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	50,988
Oncosts	0
Total Non-Labor	50,988
Total PEZ	**50,988**
Total PE0	
Labor	**0**
Non-Labor	**50,988**
Total PE0	**50,988**
PF1 Workfce Staff & Dev	
PFA Admin-WFS & Dev	
Labor	
Direct	69
Oncosts	10
Total Labor	79
Non-Labor	
Direct	0
Oncosts	35
Total Non-Labor	35
Total PFA	**115**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PFI Org Development	
Labor	
Direct	158
Oncosts	20
Total Labor	178
Non-Labor	
Direct	0
Oncosts	72
Total Non-Labor	72
Total PFI	**250**
Total PF1	
Labor	**257**
Non-Labor	**108**
Total PF1	**365**
PFBD Comp & Benefits	
PFB Employee Benefits	
Labor	
Direct	801
Oncosts	110
Total Labor	911
Non-Labor	
Direct	0
Oncosts	392
Total Non-Labor	392
Total PFB	**1,303**
PFC Compensation	
Labor	
Direct	44
Oncosts	5
Total Labor	49
Non-Labor	
Direct	0
Oncosts	18
Total Non-Labor	18
Total PFC	**68**
Total PFBD	
Labor	**961**
Non-Labor	**411**
Total PFBD	**1,371**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PJ0 Environmental	
PJB Air Quality & Noise	
Labor	
Direct	73,620
Oncosts	9,000
Total Labor	82,620
Non-Labor	
Direct	65,906
Oncosts	39,683
Total Non-Labor	105,589
Total PJB	**188,209**
PJW Water & Haz Mat	
Labor	
Direct	3,752
Oncosts	480
Total Labor	4,232
Non-Labor	
Direct	23,350
Oncosts	1,816
Total Non-Labor	25,166
Total PJW	**29,397**
Total PJ0	
Labor	**86,852**
Non-Labor	**130,754**
Total PJ0	**217,606**
PK0 Mgt Acctg & Fin Svcs	
PKB Admin-MgtAcc FinSvc	
Labor	
Direct	0
Oncosts	805
Total Labor	805
Non-Labor	
Direct	3,266
Oncosts	3,136
Total Non-Labor	6,402
Total PKB	**7,207**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR

DIRECT/ONCOST	2009 Budget
PKC Budgets	
Labor	
Direct	0
Oncosts	3,930
Total Labor	3,930
Non-Labor	
Direct	0
Oncosts	13,932
Total Non-Labor	13,932
Total PKC	**17,862**
PKM ERP Administration	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	116,821
Oncosts	0
Total Non-Labor	116,821
Total PKM	**116,821**
PKT Treasury	
Labor	
Direct	0
Oncosts	240
Total Labor	240
Non-Labor	
Direct	0
Oncosts	848
Total Non-Labor	848
Total PKT	**1,088**
Total PK0	
Labor	**4,975**
Non-Labor	**138,003**
Total PK0	**142,978**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PN1 Corp Audit & Complnc	
PNA Internal Audit	
Labor	
Direct	0
Oncosts	250
Total Labor	250
Non-Labor	
Direct	0
Oncosts	924
Total Non-Labor	924
Total PNA	**1,174**
PNX Admin-Audit & Compln	
Labor	
Direct	0
Oncosts	1,300
Total Labor	1,300
Non-Labor	
Direct	0
Oncosts	4,986
Total Non-Labor	4,986
Total PNX	**6,286**
Total PN1	
Labor	**1,550**
Non-Labor	**5,910**
Total PN1	**7,460**
PNGD Energy Projects	
PNG EnergyProjects	
Labor	
Direct	28,296
Oncosts	4,080
Total Labor	32,376
Non-Labor	
Direct	0
Oncosts	14,423
Total Non-Labor	14,423
Total PNG	**46,799**
Total PNGD	
Labor	**32,376**
Non-Labor	**14,423**
Total PNGD	**46,799**

BLOCK OF ACCOUNT
ACCOUNT
DEPARTMENT
RA
LABOR/NON-LABOR
DIRECT/ONCOST

	2009 Budget
PNRD Technology	
PNR Technology	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	1,607,762
Oncosts	0
Total Non-Labor	1,607,762
Total PNR	**1,607,762**
Total PNRD	
Labor	**0**
Non-Labor	**1,607,762**
Total PNRD	**1,607,762**
PP0 Industrial Relations	
PPA Admin-Ind Rel	
Labor	
Direct	4,715
Oncosts	930
Total Labor	5,645
Non-Labor	
Direct	500
Oncosts	3,144
Total Non-Labor	3,644
Total PPA	**9,289**
Total PP0	
Labor	**5,645**
Non-Labor	**3,644**
Total PP0	**9,289**
PQCD Corp Communications	
PQC Corp Communications	
Labor	
Direct	20,943
Oncosts	3,625
Total Labor	24,568
Non-Labor	
Direct	17,882
Oncosts	12,686
Total Non-Labor	30,568
Total PQC	**55,136**

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	2009 Budget
Total PQCD	
Labor	**24,568**
Non-Labor	**30,568**
Total PQCD	**55,136**
PQED Educ & Cons Affairs	
PQE Educ & Cons Affairs	
Labor	
Direct	128,884
Oncosts	17,960
Total Labor	146,844
Non-Labor	
Direct	132,463
Oncosts	70,212
Total Non-Labor	202,675
Total PQE	**349,519**
Total PQED	
Labor	**146,844**
Non-Labor	**202,675**
Total PQED	**349,519**
PSRD Cust Tech App	
PSR Cust Tech Applicatns	
Labor	
Direct	5,719
Oncosts	755
Total Labor	6,474
Non-Labor	
Direct	0
Oncosts	2,709
Total Non-Labor	2,709
Total PSR	**9,183**
Total PSRD	
Labor	**6,474**
Non-Labor	**2,709**
Total PSRD	**9,183**

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	2009 Budget
PW9 Cust Installations	
PWX Engineering & Meter	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	409,562
Oncosts	5,265
Total Non-Labor	414,827
Total PWX	**414,827**
Total PW9	
Labor	**0**
Non-Labor	**414,827**
Total PW9	**414,827**
Total 9302	**4,203,795**

931 RENTS EXPENSE - A&G

P9PD President	
P9P President	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	54,504
Oncosts	0
Total Non-Labor	54,504
Total P9P	**54,504**
Total P9PD	
Labor	**0**
Non-Labor	**54,504**
Total P9PD	**54,504**

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PH9 Sfty Sec & Facil	
PHA Admin-Facilities	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	2,971,928
Oncosts	0
Total Non-Labor	2,971,928
Total PHA	**2,971,928**
Total PH9	
Labor	**0**
Non-Labor	**2,971,928**
Total PH9	**2,971,928**
Total 931	**3,026,432**
A & G Operation	
Labor	
Direct	**19,910,045**
Oncosts	**2,546,695**
Total Labor	**22,456,740**
Non-Labor	
Direct	**73,963,110**
Oncosts	**-13,814,605**
Total Non-Labor	**60,148,505**
Total A & G Operation	**82,605,245**

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A & G Maintenance	
932 ADMIN AND GENL MAINTENANCE	
(G/L Codes)	
(G/L codes)	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	0
Oncosts	-99,987
Total Non-Labor	-99,987
Total (G/L codes)	**-99,987**
Total (G/L codes)	
Labor	**0**
Non-Labor	**-99,987**
Total (G/L codes)	**-99,987**
P6VD VP-Corp Excellence	
P6V VP-Corp Excellence	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	3,237
Oncosts	0
Total Non-Labor	3,237
Total P6V	**3,237**
Total P6VD	
Labor	**0**
Non-Labor	**3,237**
Total P6VD	**3,237**

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	2009 Budget
PH9 Sfty Sec & Facil	
PHF Facilities Planning	
Labor	
Direct	128,892
Oncosts	18,971
Total Labor	147,862
Non-Labor	
Direct	268,584
Oncosts	66,837
Total Non-Labor	335,421
Total PHF	**483,284**
Total PH9	
Labor	**147,862**
Non-Labor	**335,421**
Total PH9	**483,284**
PNCD Legal	
PNC Legal	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	200
Oncosts	0
Total Non-Labor	200
Total PNC	**200**
Total PNCD	
Labor	**0**
Non-Labor	**200**
Total PNCD	**200**
PQCD Corp Communications	
PQC Corp Communications	
Labor	
Direct	0
Oncosts	0
Total Labor	0
Non-Labor	
Direct	3,400
Oncosts	0
Total Non-Labor	3,400
Total PQC	**3,400**

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	2009 Budget
Total PQCD	
Labor	**0**
Non-Labor	**3,400**
Total PQCD	**3,400**
PR0 System Operation	
PRX Construction Mgt	
Labor	
Direct	42
Oncosts	5
Total Labor	46
Non-Labor	
Direct	0
Oncosts	54
Total Non-Labor	54
Total PRX	**101**
Total PR0	
Labor	**46**
Non-Labor	**54**
Total PR0	**101**
PV9 Support Services	
PVL Electric & Welding Svc	
Labor	
Direct	41,654
Oncosts	5,435
Total Labor	47,089
Non-Labor	
Direct	94,866
Oncosts	60,890
Total Non-Labor	155,756
Total PVL	**202,845**
Total PV9	
Labor	**47,089**
Non-Labor	**155,756**
Total PV9	**202,845**
Total 932	**593,080**

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	2009 Budget
A & G Maintenance	
Labor	
Direct	**170,588**
Oncosts	**24,410**
Total Labor	**194,998**
Non-Labor	
Direct	**370,287**
Oncosts	**27,795**
Total Non-Labor	**398,082**
Total A & G Maintenance	**593,080**
Grand Total A&G	**83,198,325**