



STATE OF HAWAII  
Public Utilities Commission  
465 South King St., #103  
HONOLULU, HAWAII 96813  
e-mail: [Hawaii.PUC@hawaii.gov](mailto:Hawaii.PUC@hawaii.gov)

Check one:

PASSENGER

PROPERTY

**PUBLIC UTILITIES COMMISSION  
STATE OF HAWAII  
ANNUAL REPORT OF  
PASSENGER AND PROPERTY CARRIERS**

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**STATE EXACT NAME OF CARRIER**

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**PUC NUMBER**

**FOR THE YEAR ENDED DECEMBER 31, 20\_\_\_\_\_**

**NOTICE**

On 9/22/2010, the Commission issued Order Authorizing the Continuation of the Zone of Reasonableness Program for Motor Carriers, in Docket No. 2007-0159, which required all carriers reporting PUC regulated revenues of more than \$1,000,000 shall file, HAW-PUC Form 03-020, by June 1<sup>st</sup> of each year for the previous calendar year period. In addition, HAW-PUC Form 03-010 must continue to be filed by April 30<sup>th</sup> of each year.

Carriers with gross revenues of \$1,000,000 or less shall continue to file HAW -PUC Form 03-010 by April 30<sup>th</sup> of each year. These carriers shall also be able to furnish a copy of HAW-PUC Form 03-020, upon Commission request.

VERIFICATION STATEMENT

1. State full and exact name and address of carrier making this report.

Carrier: \_\_\_\_\_ PUC No. \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

2. **Insert an "X" if new address within the last 12 months ( )**

Business Name (dba): \_\_\_\_\_

Business Address (other than P.O. Box): \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

3. Island(s) in which carrier service is offered: \_\_\_\_\_

4. Are you a member of a tariff bureau?

(a) If yes, name of tariff bureau: \_\_\_\_\_

(b) If no, have you filed a current tariff schedule with this office?: \_\_\_\_\_

5. Preparer of this report:

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

6. Note that this annual financial report must be filed on a calendar year basis.

VERIFICATION

I, \_\_\_\_\_, certify (or declare) that I am duly

(Print or Type)

authorized to file this statement; that I have knowledge to the matters contained herein; that the PUC regulated revenues reported herein reflect rates under the lawful tariff(s) filed with this Commission; and that the report set forth in this annual report is complete, true and correct to the best of my knowledge, information and belief.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Carrier: \_\_\_\_\_  
 PUC No.: \_\_\_\_\_

**BALANCE SHEET**  
**As of December 31, 20\_\_\_\_\_**

Account No.	ASSETS	Current Year	Prior Year
	<b><u>Current Assets</u></b>		
VARIOUS	Cash		
108	Notes Receivable		
110	Accounts Receivable		
110-A	Less Allowance for Uncollectible		
118	Materials & Supplies		
105/119	Other Current Assets (Ex. B-2)		
	<b>Total Current Assets</b>		
	<b><u>Fixed Assets</u></b>		
VARIOUS	PUC Fixed Assets (Ex. B-1)		
VARIOUS	Less Accumulated Depreciation (Ex. B-1)		
240	Non-PUC Fixed Assets		
240-D	Less Accumulated Depreciation		
250/250-D	Intangible Fixed Assets - Net		
	<b>Total Fixed Assets</b>		
VARIOUS	<b>Other Assets (Ex. B-2)</b>		
	<b>TOTAL ASSETS</b>		
Account No.	LIABILITIES & EQUITY	Current Year	Prior Year
	<b><u>Current Liabilities</u></b>		
501	Notes Payable		
505	Accounts Payable		
511/512	Payroll Taxes		
513/514	Income and Other Taxes Payable		
VARIOUS	Other Accrued and Current Liabilities (Ex. B-3)		
	<b>Total Current Liabilities</b>		
600/620	Long Term Debt (Ex. B-3)		
700/710	Deferred Credits and Other Reserves (Ex. B-3)		
	<b>Total Liabilities &amp; Other Credits</b>		
	<b><u>Equity</u></b>		
	Corporation:		
800	Capital Stock		
805	Paid in Capital		
830	Retained Earnings (Ex. B-4)		
835	Treasury Stock		
VARIOUS	Sole Proprietorship (Ex. B-4)		
VARIOUS	Partnership (Ex. B-4)		
	<b>Total Equity</b>		
	<b>TOTAL LIABILITIES &amp; EQUITY</b>		

Carrier: \_\_\_\_\_  
 PUC No.: \_\_\_\_\_

**BALANCE SHEET SCHEDULES**

**PUC FIXED ASSETS**

DESCRIPTION	Total Cost at Start of Year	Additions	Items Retired	Adjustments Debit/Credit	Balance at Close of Year
Land					
Buildings & Improvements					
Revenue Equipment					
Service Cars & Equipment					
Shop & Garage Equipment					
Office Furniture & Equipment					
Other Fixed Assets					
<b>TOTAL (To Exhibit B)</b>					

**PUC FIXED ASSETS - ALLOWANCE FOR DEPRECIATION**

DESCRIPTION	Total at Beginning of Year	Depreciation for Year	Items Retired	Adjustments Debit/Credit	Balance at Close of Year
Buildings & Improvements					
Revenue Equipment					
Service Cars & Equipment					
Shop & Garage Equipment					
Office Furniture & Equipment					
Other Fixed Assets					
<b>TOTAL (To Exhibit B)</b>					

NOTE: Motor carrier shall maintain and employ the straight-line method of computing depreciation. The service lives of the equipment, salvage, type, class of service and all other pertinent factors shall be in accordance with the Internal Revenue Code, Sections 167-168.

Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_

**BALANCE SHEET SCHEDULES**

**OTHER CURRENT ASSETS**

Account No.	DESCRIPTION	Balance at Close of Year
105	Marketable Securities	
119	Other Current Assets (Specify):	
<b>TOTAL (To Exhibit B)</b>		

**OTHER ASSETS**

Account No.	DESCRIPTION	Balance at Close of Year
300	Investments	
305	Advances	
310	Prepayments	
320	Other Assets (Specify):	
<b>TOTAL (To Exhibit B)</b>		

Carrier: \_\_\_\_\_  
 PUC No.: \_\_\_\_\_

**BALANCE SHEET SCHEDULES**

**OTHER ACCRUED AND CURRENT LIABILITIES**

<b>Account No.</b>	<b>DESCRIPTION</b>	<b>Balance at Close of Year</b>
507	Salaries and Wages Payable	
509	COD's Unremitted	
518/520	Other Accrued and Current Liabilities (Specify):	
<b>TOTAL (To Exhibit B)</b>		

**ACCOUNT NO. 600 & 620 - EQUIPMENT OBLIGATIONS & OTHER LONG TERM DEBT**

<b>DESCRIPTION</b>	<b>Date of Note</b>	<b>Maturity Date</b>	<b>Original Amount</b>	<b>Balance as of 12/31</b>	<b>Annual Payment</b>	
					<b>Principal</b>	<b>Interest</b>
<b>TOTAL (To Exhibit B)</b>						

**ACCOUNT NO. 700 & 710 - DEFERRED CREDITS AND OTHER RESERVES**

<b>DESCRIPTION</b>	<b>Balance at Close of Year</b>
<b>TOTAL (To Exhibit B)</b>	

Carrier: \_\_\_\_\_  
 PUC No.: \_\_\_\_\_

**BALANCE SHEET SCHEDULES**

**ACCOUNT NO. 830 - RETAINED EARNINGS**

		CURRENT YEAR
	Balance at Start of Year	
Add:	Net Income (Loss) From Exhibit C	
	Other Credits:	
	1. _____	
	2. _____	
	3. _____	
Deduct:	Dividends Declared	
	Other Debits:	
	1. _____	
	2. _____	
	3. _____	
<b>BALANCE AT CLOSE OF YEAR (To Exhibit B)</b>		

**SOLE PROPRIETORSHIP AND PARTNERSHIP EQUITY**

	CURRENT YEAR	PRIOR YEAR
Balance at Start of Year		
Additional Investments during Year		
Withdrawals		
Adjustments during Year		
Profit (Loss) for the Year		
<b>BALANCE AT CLOSE OF YEAR (To Exhibit B)</b>		

1. State total number of annual hours devoted by proprietor or partners to carrier's business. \_\_\_\_\_
2. State amounts designated as salaries of partners and charged to operating expenses. \_\_\_\_\_

Carrier: \_\_\_\_\_  
PUC No. \_\_\_\_\_  
Island: \_\_\_\_\_

**PASSENGER OR PROPERTY CARRIERS  
INCOME STATEMENT**

For the Year Ended December 31, 20\_\_\_\_\_

Account No.	DESCRIPTION	PUC	NON - PUC	TOTAL
VARIOUS	<u>REVENUES:</u>			
	Operating Revenues			
	Total Operating Revenues			
	<u>EXPENSES:</u>			
1100	Salaries & Wages			
1200	Payroll Related Items			
1300	Equipment Maintenance & Garage			
1400	Transportation			
1500	Station or Terminal			
1600	Traffic			
1700	Insurance & Safety			
1800	Administrative & General			
1900	Depreciation & Amortization			
2000	Operating Taxes, License & Fees			
2100	Other Non - PUC Expenses			
	Total Operating Expenses			
	<b>NET OPERATING INCOME</b>			
	<b>OPERATING RATIO*</b>	%	%	%
	<u>OTHER INCOME:</u>			
2210	Interest & Dividends			
2220	Other Income			
	Total Other Income			
	<u>OTHER DEDUCTIONS:</u>			
2310	Interest Expense			
2320	Other Deductions			
	Total Other Deductions			
	<b>NET INCOME BEFORE INCOME TAXES</b>			
2410	Federal Income Tax			
2420/2430	State Income Tax			
	Total Income Taxes			
	<b>NET INCOME</b>			

\* Total Operating Expenses divided by Total Operating Revenues = Operating Ratio



Carrier: \_\_\_\_\_  
PUC No. \_\_\_\_\_  
Island: \_\_\_\_\_

**EXHIBIT C-1  
PASSENGER**

**OPERATING REVENUES - PASSENGER CARRIERS**

Line No.	Account No.	REVENUE CLASSIFICATION	(a) PUC	(b) NON - PUC	(c) TOTAL
<b>PASSENGER TRANSPORTATION REVENUES</b>					
1	1010	Tour			
2	1020	Transfer			
3	1030	Shuttle			
4		<b>Total Passenger Transportation Revenues</b>			
<b>OTHER TRANSPORTATION OPERATING REVENUES</b>					
5	1040	Baggage			
6	1050	Other PUC Revenues (Specify):			
7		<b>Total Other Transportation Operating Revenues</b>			
8		<b>TOTAL PUC OPERATING REVENUES (To Exhibit C)</b>			
<b>1060 NON - PUC REVENUES</b>					
9		Taxi			
10		School Bus			
11		Equipment Rental w/o Drivers			
12		Miscellaneous (Specify):			
13		<b>TOTAL NON - PUC REVENUES (To Exhibit C)</b>			

Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_  
Island: \_\_\_\_\_

**OPERATING and MAINTENANCE EXPENSES - PASSENGER CARRIERS**

<b>Account No.</b>	<b>DESCRIPTION</b>	<b>PUC</b>	<b>NON-PUC</b>	<b>TOTAL</b>
	<b><u>SALARIES AND WAGES:</u></b>			
1110	Administrative			
1120	Supervisory			
1130	Drivers			
1140	Narrators/Guides - Non Drivers			
1150	Dispatchers			
1160	Repairs, Service & Maintenance			
1170	Office and Clerical			
1180	Salespersons			
1190	Others (Specify):			
	<b>Total Salaries and Wages</b>			
	<b><u>PAYROLL RELATED ITEMS:</u></b>			
1210	Worker's Compensation			
1220	FICA			
1230	SUTA			
1240	FUTA			
1250	TDI			
1260	Medical Insurance			
1261	Dental Insurance			
1262	Drug & Vision Insurance			
1263	Group Life Insurance			
1264	Other Employee Expenses			
1265	Meals, Travel & Lodging			
1270	Pensions			
1280	Bonuses and Incentive Compensations			
1290	Others (Specify):			
	<b>Total Payroll Related Items</b>			
	<b>NUMBER OF EMPLOYEES</b>	<b>At Year End</b>	<b>Total Number During Year</b>	
	Administrative			
	Supervisory			
	Drivers			
	Narrators/Guides - Non Drivers			
	Dispatchers			
	Repairs, Service and Maintenance			
	Office and Clerical			
	Salespersons			
	Others (Specify):			
	<b>Total Number of Employees</b>			

Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_  
Island: \_\_\_\_\_

**OPERATING EXPENSES - PASSENGER CARRIERS**

<b>Account No.</b>	<b>DESCRIPTION</b>	<b>PUC</b>	<b>NON-PUC</b>	<b>TOTAL</b>
	<b><u>EQUIPMENT MAINTENANCE</u></b>			
1310	Shop & Garage			
1320	Repair Parts			
1321	Repairs - Outside Services			
1322	Shop Supplies			
1330	Tires & Tubes			
1390	Other Equipment Maintenance Expenses			
	<b>Total Equipment Maintenance Expenses</b>			
	<b><u>TRANSPORTATION</u></b>			
1410	Fuel - Diesel			
1411	Fuel - Gasoline			
1412	Oil & Lubricants			
1420	Leased or Rented Equipment			
1440	Subcontract Transportation			
1490	Other Transportation Expenses			
	<b>Total Transportation Expenses</b>			
	<b><u>STATION or TERMINAL</u></b>			
1510	Terminal Rent			
1590	Other Station or Terminal Expenses			
	<b>Total Station or Terminal Expenses</b>			
	<b><u>TRAFFIC</u></b>			
1610	Commissions			
1620	Tariffs & Schedules			
1630	Advertising			
1690	Other Traffic Expenses			
	<b>Total Traffic Expenses</b>			

Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_  
Island: \_\_\_\_\_

**OPERATING EXPENSES - PASSENGER CARRIERS**

<b>Account No.</b>	<b>DESCRIPTION</b>	<b>PUC</b>	<b>NON-PUC</b>	<b>TOTAL</b>
<b><u>INSURANCE and SAFETY</u></b>				
1710	Public Liability & Property Damage			
1720	Cargo Loss & Damage			
1730	Fire, Theft and Collision			
1740	Carrier Paid Claims			
1790	Other Insurance and Safety Expenses			
	<b>Total Insurance and Safety Expense</b>			
<b><u>ADMINISTRATIVE and GENERAL</u></b>				
1810	Office Rent			
1820	General Office Expenses			
1830	Outside Accounting Expenses			
1831	Legal Expenses			
1840	Utilities			
1850	Bad Debts Expense			
1860	Consulting Services			
1870	Entertainment & Promotion			
1871	Dues & Subscription			
1872	Administrative Overhead Allocation			
1890	Other Administrative & General Expenses			
	<b>Total Administrative and General Expense</b>			
<b><u>DEPRECIATION and AMORTIZATION EXPENSES</u></b>				
1910	Building and Improvements			
1920	Revenue Equipment			
1930	Service Cars & Equipment			
1940	Shop & Garage Equipment			
1950	Office Furniture & Equipment			
1960	Other Fixed Assets			
1970	Non-PUC Fixed Assets			
1980	Amortization of Intangibles			
	<b>Total Depreciation and Amortization Expense</b>			
<b><u>OPERATING TAXES, LICENSES and FEES</u></b>				
2010	Vehicle License and Registration			
2011	Federal Highway Use Tax			
2020	Real Property Tax			
2030	PUC Motor Carrier Fee			
2040	Airport Fee			
2050	Public Service Company Tax			
2060	Harbor Fees			
2070	General Excise Tax			
2090	Other Taxes, Licenses and Fees			
	<b>Total Operating Taxes, Licenses and Fees</b>			



Carrier: \_\_\_\_\_  
PUC No. \_\_\_\_\_  
Island: \_\_\_\_\_

**OPERATING REVENUES - PROPERTY CARRIERS**

<b>Line No.</b>	<b>Account No.</b>	<b>REVENUE CLASSIFICATION</b>	<b>(a) PUC</b>	<b>(b) NON - PUC</b>	<b>(c) TOTAL</b>
<b>FREIGHT TRANSPORTATION REVENUES</b>					
1	1010	General Commodities			
2	1011	Specific Commodities			
3	1020	Break-Bulk & Delivery			
4	1030	Household Goods - PUC			
5	1031	Household Goods - Military Contracts			
6	1032	Household Goods - Interstate			
7	1040	Dump Truck			
8		<b>Total Freight Transportation Revenues</b>			
<b>OTHER TRANSPORTATION OPERATING REVENUES</b>					
9	1050	Public Warehousing (Storage in Transit)			
10	1060	Other PUC Revenues (Specify):			
11		<b>Total Other Transportation Operating Revenues</b>			
12		<b>TOTAL PUC OPERATING REVENUES (To Exhibit C)</b>			
<b>1070 NON - PUC REVENUES</b>					
13		Equipment Rentals - Trucks			
14		Equipment Rentals - Others			
15		Public Warehousing			
16		Contracting			
17		Material Sales			
18		Miscellaneous (Specify)			
19		<b>TOTAL NON - PUC REVENUES (To Exhibit C)</b>			

Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_  
Island: \_\_\_\_\_

**OPERATING EXPENSES - PROPERTY CARRIERS**

<b>Account No.</b>	<b>DESCRIPTION</b>	<b>PUC</b>	<b>NON-PUC</b>	<b>TOTAL</b>
	<b><u>SALARIES AND WAGES:</u></b>			
1110	Administrative			
1120	Supervisory			
1130	Drivers - Gen., Spec. Comm. & Break Bulk			
1131	Drivers - Dump Truck			
1132	Drivers - Household			
1140	Help., Term. & Whse-Gen., Spec. Comm. & Break Bulk			
1141	Help., Term. & Whse-Household			
1142	Help., Term. & Whse-Warehouse			
1150	Dispatchers			
1160	Repairs, Service & Maintenance			
1170	Office and Clerical			
1180	Salespersons			
1190	Others (Specify):			
	<b>Total Salaries and Wages</b>			
	<b><u>PAYROLL RELATED ITEMS:</u></b>			
1210	Worker's Compensation			
1220	FICA			
1230	SUTA			
1240	FUTA			
1250	TDI			
1260	Medical Insurance			
1261	Dental Insurance			
1262	Drug & Vision Insurance			
1263	Group Life Insurance			
1264	Other Employee Expenses			
1265	Meals, Travel & Lodging			
1270	Pensions			
1280	Bonuses and Incentive Compensations			
1290	Others (Specify):			
	<b>Total Payroll Related Items</b>			
	<b>NUMBER OF EMPLOYEES</b>	<b>At Year End</b>	<b>Total Number During Year</b>	
	Administrative			
	Supervisory			
	Drivers			
	Helpers, Terminal and Warehouse			
	Dispatchers			
	Repairs, Service and Maintenance			
	<b>Total Number of Employees</b>			
	Office and Clerical			
	Salespersons			
	Others (Specify):			

Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_  
Island: \_\_\_\_\_

**OPERATING EXPENSES - PROPERTY CARRIERS**

<b>Account No.</b>	<b>DESCRIPTION</b>	<b>PUC</b>	<b>NON-PUC</b>	<b>TOTAL</b>
	<b><u>EQUIPMENT MAINTENANCE</u></b>			
1310	Shop and Garage			
1320	Repair Parts			
1321	Repairs - Outside Services			
1322	Shop Supplies			
1330	Tires & Tubes			
1390	Other Equipment Maintenance Expenses			
	<b>Total Equipment Maintenance Expense</b>			
	<b><u>TRANSPORTATION</u></b>			
1410	Fuel - Diesel			
1411	Fuel - Gasoline			
1412	Oil & Lubricants			
1420	Leased or Rented Equipment			
1440	Subcontract Transportation			
1450	Packing Materials - Household Goods			
1451	Transportation Supplies			
1452	Ocean Freight			
1453	Destination Agents (destination & origin)			
1490	Other Transportation Expenses			
	<b>Total Transportation Expense</b>			
	<b><u>STATION or TERMINAL</u></b>			
1510	Terminal Rent			
1520	Commission Agents			
1590	Other Station or Terminal Expenses			
	<b>Total Station or Terminal Expense</b>			
	<b><u>TRAFFIC</u></b>			
1610	Commissions			
1620	Tariffs & Schedules			
1630	Advertising			
1690	Other Traffic Expenses			
	<b>Total Traffic Expense</b>			



Carrier: \_\_\_\_\_  
PUC No.: \_\_\_\_\_  
Island: \_\_\_\_\_

**OPERATING EXPENSES - PROPERTY CARRIERS**

<b>Account No.</b>	<b>DESCRIPTION</b>	<b>PUC</b>	<b>NON-PUC</b>	<b>TOTAL</b>
	<b><u>INSURANCE and SAFETY</u></b>			
1710	Public Liability & Property Damage			
1720	Cargo Loss & Damage			
1730	Fire, Theft and Collision			
1740	Carrier Paid Claims			
1790	Other Insurance & Safety Expenses			
	<b>Total Insurance and Safety Expense</b>			
	<b><u>ADMINISTRATIVE and GENERAL</u></b>			
1810	Office Rent			
1820	General Office Expenses			
1830	Outside Accounting Expense			
1831	Legal Expenses			
1840	Utilities			
1850	Bad Debts Expense			
1860	Consulting Services			
1870	Entertainment & Promotion			
1871	Dues & Subscription			
1872	Administrative Overhead Allocation			
1890	Other Administrative & General Expenses			
	<b>Total Administrative and General Expense</b>			
	<b><u>DEPRECIATION EXPENSES</u></b>			
1910	Building & Improvements			
1920	Revenue Equipment			
1930	Service Cars & Equipment			
1940	Shop & Garage Equipment			
1950	Office Furniture & Equipment			
1960	Other Fixed Assets			
1970	Non-PUC Fixed Assets			
1980	Amortization of Intangibles			
	<b>Total Depreciation Expense</b>			
	<b><u>OPERATING TAXES, LICENSES and FEES</u></b>			
2010	Vehicle License and Registration			
2011	Federal Highway Use Tax			
2020	Real Property Tax			
2030	PUC Motor Carrier Fee			
2040	Airport Fee			
2050	Public Service Company Tax			
2070	General Excise Tax			
2090	Other Taxes, Licenses and Fees			
	<b>Total Operating Taxes, Licenses and Fees</b>			

