

**BAYFIELD COUNTY  
HIGHWAY DEPARTMENT**

Washburn, Wisconsin

COMPILED  
FINANCIAL STATEMENTS

Including Accountants' Compilation Report

As of and for the Year Ended December 31, 2018

# BAYFIELD COUNTY HIGHWAY DEPARTMENT

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ACCOUNTANTS' COMPILATION REPORT

Board of Commissioners  
Bayfield County Highway Department  
Washburn, Wisconsin

Management is responsible for the accompanying financial statements of the Bayfield County Highway Department, which comprise the Statement of Net Position and the related Statement of Revenues, Expenses, and Changes in Net Position and Statement of Cash Flows as of and for the year ended December 31, 2018. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the Bayfield County Highway Department's financial position, changes in financial position, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying supplemental information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management. The supplemental information was subject to our compilation engagement. We have not audited or reviewed the supplemental information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economical, or historical context.

*Baker Tilly Virchow Krause, LLP*

Eau Claire, Wisconsin  
May 1, 2019

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
STATEMENT OF NET POSITION  
As of December 31, 2018

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**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

Assets

Current Assets

Cash	\$	50.00
Accounts receivable - miscellaneous		3,193.26
Due from other governments - local		12,246.88
Due from other governments - state		1,133,620.31
Due from other governments - U.S government		2,411.31
Prepaid items		74,567.99
Inventories - materials and supplies		763,961.53
Under-recovered cost pools		<u>25,495.29</u>
Total Current Assets		<u>2,015,546.57</u>

Noncurrent Assets

Restricted net pension asset		248,490.00
Land		161,572.38
Buildings		1,808,226.25
Improvements other than buildings		32,013.11
Machinery and equipment		7,576,477.82
Gravel pits		<u>166,319.55</u>
Totals		9,993,099.11
Less: Accumulated depreciation		<u>(5,131,887.84)</u>
Total Noncurrent Assets		<u>4,861,211.27</u>

Total Assets

6,876,757.84

Deferred Outflows of Resources

Pension related amounts		<u>451,607.00</u>
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**TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

**\$ 7,328,364.84**

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION**

Liabilities

Current Liabilities

Accounts payable	\$	108,843.01
Accrued payroll and related		62,908.46
Due to general fund		147,971.53
Over-recovered cost pools		<u>8,849.42</u>
Total Current Liabilities		<u>328,572.42</u>

Noncurrent Liabilities

Accrued compensated absences		<u>102,834.33</u>
Total Noncurrent Liabilities		<u>102,834.33</u>

Total Liabilities

431,406.75

Deferred Inflows of Resources

Pension related amounts		<u>489,923.00</u>
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Net Position

Net investment in capital assets		4,612,721.27
Restricted for pension		248,490.00
Unrestricted		<u>1,545,823.82</u>
Total Net Position		<u>6,407,035.09</u>

**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION**

**\$ 7,328,364.84**

See accountants' compilation report.

# BAYFIELD COUNTY HIGHWAY DEPARTMENT

COMPILED  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
For the Year Ended December 31, 2018

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**OPERATING REVENUES**

Charges for services	
County highways	\$ 3,100,817.34
State highways	1,932,173.60
Other state payments	512,024.98
Other local highways	135,668.36
Miscellaneous	<u>400.00</u>
Total Operating Revenues	<u>5,681,084.28</u>

**OPERATING EXPENSES**

County highway maintenance and construction	4,227,080.49
State highway maintenance	2,105,742.14
Local highway maintenance and construction	129,723.72
Administrative expenses	483,815.64
Machinery operations under recovered	<u>204,020.35</u>
Total Operating Expenses	<u>7,150,382.34</u>

**OPERATING LOSS** (1,469,298.06)

**TRANSFERS IN** 1,500,000.00

**NET CHANGE IN NET POSITION** 30,701.94

NET POSITION - Beginning of Year 6,376,333.15

**NET POSITION - END OF YEAR** \$ 6,407,035.09

# BAYFIELD COUNTY HIGHWAY DEPARTMENT

COMPILED  
STATEMENT OF CASH FLOWS  
For the Year Ended December 31, 2018

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## CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from customers	\$ 4,887,935.22
Cash paid to vendors for goods and services	(5,255,203.19)
Cash paid to employees for services	<u>(1,317,343.20)</u>
Net Cash Flows From Operating Activities	<u>(1,684,611.17)</u>

## CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfer from other funds	<u>1,500,000.00</u>
Net Cash Flows From Noncapital Financing Activities	<u>1,500,000.00</u>

## CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Proceeds from sale of capital assets	1,178.30
Acquisition and construction of capital assets	<u>(789,288.68)</u>
Net Cash Flows From Capital and Related Financing Activities	<u>(788,110.38)</u>

**Net Change in Cash and Cash Equivalents** (972,721.55)

CASH AND CASH EQUIVALENTS - Beginning of Year 972,771.55

**CASH AND CASH EQUIVALENTS - END OF YEAR** \$ 50.00

## RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES

Operating loss	\$ (1,469,298.06)
Adjustments to Reconcile Operating Loss to Net Cash Flows From Operating Activities	
Non-cash operating expenses	
Depreciation and amortization	524,419.18
Change in assets and liabilities	
Receivables	(776,503.19)
Prepaid items	1,406.20
Inventories	(15,624.28)
Pension related deferrals and asset	32,969.00
Accounts payable	(96,996.92)
Under or over-recovered cost pools	(16,645.87)
Accrued expenses	<u>131,662.77</u>

**NET CASH FLOWS FROM OPERATING ACTIVITIES** \$ (1,684,611.17)

## NONCASH CAPITAL, INVESTING AND FINANCING ACTIVITIES

None.

See accountants' compilation report.

**S U P P L E M E N T A L I N F O R M A T I O N**

# BAYFIELD COUNTY HIGHWAY DEPARTMENT

COMPILED  
BUILDINGS AND GROUNDS OPERATION  
For the Year Ended December 31, 2018

Depreciation of buildings		\$	45,449.68
Heat, light, power and water			61,712.05
Maintenance of buildings and grounds (includes janitorial expense)			134,519.02
Machinery equipment costs - maintenance cost			3,427.12
Insurance on buildings and grounds (excludes GPL)			<u>8,750.48</u>
Total Buildings and Grounds Cost			253,858.35
Less: Salt costs			
Depreciation of Salt Facilities			
State built	\$ 9,833.09		
Others	<u>3,799.91</u>	\$ 13,633.00	
Utilities			456.99
Salt facilities maintenance/repairs			20,280.71
Insurance			<u>1,301.81</u>
			<u>35,672.51</u>
Total Buildings and Grounds Cost to be Allocated			218,185.84
Divided by Total Square Footage of All Buildings (Excluding Salt Facilities)			<u>53,147</u>
Equals Allocation per Square Foot			<u>\$ 4.10533</u>

<u>Allocation to</u>	<u>Square Footage</u>	<u>Alloc. Rate</u>	<u>Amount</u>
Highway administration	2,400	\$ 4.10533	\$ 9,852.79
Shop operations	19,030	4.10533	78,124.38
Equipment storage	<u>31,717</u>	4.10533	<u>130,208.67</u>
 TOTALS	 <u>53,147</u>		 <u>\$ 218,185.84</u>

See accountants' compilation report.



# BAYFIELD COUNTY HIGHWAY DEPARTMENT

COMPILED  
HIGHWAY ADMINISTRATION  
For the Year Ended December 31, 2018

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Labor		
Commissioner	\$ 71,050.88	
Other labor	<u>84,212.33</u>	\$ 155,263.21
Fringe benefit costs		136,992.88
Travel expenses		64.01
Shop overhead		411.53
Committee per diem and expenses		2,807.88
Commissioner's car expenses		
Depreciation	1,299.00	
Other expenses	<u>2,146.05</u>	3,445.05
Office supplies		7,204.08
Buildings and grounds allocation		9,852.79
Telephone		1,526.94
Postage		1,116.00
Lease (copier)		270.09
Miscellaneous		
Accounting and auditing services	2,765.00	
Subscriptions and advertising	562.25	
Small items of equipment	441.98	
Dues and registration (bonds)	653.99	
Drug testing	<u>760.45</u>	<u>5,183.67</u>
 TOTAL COSTS		 <u>\$ 324,138.13</u>

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
OTHER ADMINISTRATION AND GENERAL EXPENSES  
For the Year Ended December 31, 2018

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**RADIO EXPENSES**

Material	\$ 6,042.98
Contractual services	<u>1,351.50</u>

TOTAL RADIO COSTS	<u>\$ 7,394.48</u>
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**GENERAL PUBLIC LIABILITY**

General public liability insurance	<u>\$ 27,764.38</u>
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TOTAL GENERAL PUBLIC LIABILITY COSTS	<u>\$ 27,764.38</u>
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**PATROL SUPERVISION**

Labor	\$ 51,849.98
Fringe benefits	45,503.79
Machinery rentals	11,508.20
Other	<u>618.43</u>

TOTAL PATROL SUPERVISION COSTS	<u>\$ 109,480.40</u>
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# BAYFIELD COUNTY HIGHWAY DEPARTMENT

## COMPILED FUEL HANDLING

For the Year Ended December 31, 2018

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Labor costs	\$	1,797.21
Fringe benefit costs		1,443.30
Depreciation of fuel bulk storage equipment		3,154.00
Other		<u>16,714.17</u>
Total		23,108.68
Cost allocations (credits)		<u>-</u>
FUEL HANDLING VARIANCE OVER RECOVERY	\$	<u>23,108.68</u>

See accountants' compilation report.

# BAYFIELD COUNTY HIGHWAY DEPARTMENT

## COMPILED SHOP OPERATIONS

For the Year Ended December 31, 2018

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Direct labor	\$ 136,061.49	
Fringe benefits	118,946.75	
Less: Recovered on work orders	<u>(255,008.24)</u>	\$ -
Indirect labor		56,070.54
Fringe benefits on indirect labor		49,426.12
Shop supplies		23,479.08
Depreciation of shop equipment		3,538.00
Telephone		836.30
Purchase and repair of shop tools		6,079.67
Maintenance of shop equipment		(15,620.33)
Buildings and grounds allocation		78,124.38
Allocation offsets		
Shop overhead recovered on work orders	\$ (11,764.54)	
Fuel handling over (under) recovery	23,108.68	
Sale of salvage materials and waste products	<u>(6,072.82)</u>	<u>5,271.32</u>
<b>TOTAL SHOP OPERATIONS TO BE ALLOCATED</b>		<b><u>\$ 207,205.08</u></b>

### YEAR-END RATE

Total Shop Operations	\$ 207,205.08
Divided by Direct Labor and Fringe	
Benefits Charged for Shop Services	255,008.24
Equals Year-End Shop Overhead Rate	81.254269%

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
DISTRIBUTION OF SHOP OVERHEAD AT YEAR END  
BASED ON DIRECT SHOP LABOR AND FRINGE BENEFITS  
For the Year Ended December 31, 2018

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<u>Account</u>	<u>Direct Shop Labor and Fringe Benefits</u>	<u>Shop Overhead</u>
Machinery operations	\$ 255,008.24	\$ 207,205.08
TOTALS	<u>\$ 255,008.24</u>	<u>\$ 207,205.08</u>

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

EQUIPMENT COST ANALYSIS  
For The Year Ending December 31, 2018

Equipment	Revenue	Total Cost	Labor & Fringe	Overhead	Fuel	Lube	Parts	Tires & Batteries	Sundry	Depreciation	Units
12	\$ 8,067.75	\$ 7,776.67	\$ 102.33	\$ 83.15	\$ 2,341.87	\$ 50.28	\$ 131.33	\$ -	\$ 145.71	\$ 4,922.00	544.25
130M	2,988.23	8,818.06	2,963.06	2,407.59	-	79.22	1,622.67	-	7.52	1,738.00	128.25
139	8,359.48	22,149.03	6,215.10	5,050.03	1,009.54	54.60	4,084.79	-	64.97	5,670.00	207.50
139M	1,022.96	3,054.40	825.57	670.81	-	-	1,549.78	-	8.24	-	76.00
139P	-	1,123.74	-	-	-	-	-	-	12.74	1,111.00	-
14	358.56	1,839.37	240.64	195.53	201.11	-	48.24	-	182.15	971.70	23.75
141	3,275.44	2,545.37	957.67	778.16	210.51	69.66	465.05	-	64.32	-	72.50
142	11,088.54	2,346.28	464.62	377.52	1,220.00	79.55	107.03	-	97.56	-	225.50
143	21,329.88	10,750.26	1,868.85	1,518.49	1,949.40	135.56	3,577.88	1,607.00	93.08	-	382.75
144	6,523.72	12,564.09	1,518.97	1,234.24	1,425.79	380.47	257.28	-	81.34	7,666.00	161.00
148M	-	3,397.77	1,028.84	835.98	-	54.65	29.78	-	7.52	1,441.00	-
15	6,639.11	8,483.62	859.75	698.57	3,029.66	40.17	178.74	-	105.73	3,571.00	447.75
152	8,542.00	13,829.72	1,524.87	1,239.01	895.06	61.50	854.88	3,058.00	66.40	6,130.00	212.75
154	8,819.98	13,467.76	829.35	673.88	719.50	14.85	12.94	-	112.24	11,105.00	158.25
154M	3,029.01	6,391.49	2,053.46	1,668.54	-	28.53	1,144.91	-	7.05	1,489.00	130.00
155	560.84	8,610.61	821.17	667.24	205.00	57.21	98.24	-	94.75	6,667.00	14.00
155B	175.20	2,444.45	389.95	316.85	-	-	21.65	-	-	1,716.00	12.00
155M	161.52	1,323.88	205.29	166.81	-	17.79	361.99	-	-	572.00	12.00
156	5,027.53	10,648.99	1,296.25	1,053.26	482.39	178.10	728.58	2,135.26	80.15	4,695.00	125.50
156B	1,773.90	4,975.17	1,046.87	850.61	-	-	594.69	-	-	2,483.00	121.50
156M	1,635.41	3,213.63	1,129.21	917.54	-	13.84	500.04	-	-	653.00	121.50
157	7,737.66	12,514.44	1,785.66	1,450.92	804.49	106.93	567.94	-	66.50	7,732.00	192.75
158	10,248.43	7,916.99	977.85	794.55	996.78	76.56	91.34	-	48.91	4,931.00	255.25
159	12,725.04	22,503.26	1,186.56	964.13	1,400.38	80.17	667.11	-	184.91	18,020.00	194.00
16	11,302.05	8,168.33	741.22	602.27	2,676.23	4.81	90.91	255.71	109.18	3,688.00	762.25
165M	4,106.63	7,150.88	2,076.24	1,687.03	-	45.95	1,596.14	-	7.52	1,738.00	176.25
18	22,476.02	8,607.08	1,599.13	1,299.35	4,419.86	118.47	1,011.14	-	159.13	-	344.75
18T	10,608.57	2,486.25	1,209.83	983.02	-	23.90	145.74	-	123.76	-	280.50
19	14,496.10	19,161.88	4,719.22	3,834.59	3,161.79	174.14	1,426.35	-	274.79	5,571.00	516.00
20	10,547.97	8,204.24	731.38	594.29	2,593.88	23.40	1,416.07	847.84	96.38	1,901.00	712.00
21	7,940.96	8,692.66	976.43	793.40	2,790.26	20.52	775.14	1,308.04	97.87	1,931.00	536.00
22	4,015.35	8,326.46	2,897.72	2,354.53	1,634.74	51.35	1,305.08	-	83.04	-	271.25
231	11,724.14	15,809.21	3,278.77	2,664.16	2,179.65	181.35	7,255.58	-	249.70	-	181.75
231W	1,355.41	832.53	459.32	373.21	-	-	-	-	-	-	59.50
232	6,536.60	4,745.14	1,746.69	1,419.24	873.64	5.02	700.55	-	-	-	101.50
232W	933.98	324.10	143.56	116.66	-	-	63.88	-	-	-	41.00
233	26,333.82	11,203.47	2,777.49	2,256.83	3,749.39	103.12	2,144.11	-	172.53	-	367.25
233V	-	753.00	-	-	-	-	24.80	-	-	728.20	-
233W	820.08	767.54	423.46	344.08	-	-	-	-	-	-	36.00
234	6,653.22	12,768.75	774.84	629.57	1,018.41	49.44	825.19	-	184.12	9,287.18	93.00
234W	-	753.00	-	-	-	-	-	-	-	753.00	-
25	3,419.82	5,662.52	435.03	353.48	1,438.29	23.41	64.31	540.00	-	2,808.00	231.00
26	9,577.01	7,562.24	358.81	291.56	2,794.07	20.19	42.00	-	116.61	3,939.00	645.75
2D	11,039.38	12,418.31	760.33	617.80	3,378.21	55.26	896.37	-	151.44	6,558.90	20,338.00
313	2,687.78	884.10	361.13	293.44	169.66	-	38.73	-	21.14	-	92.50
32	32,655.63	31,770.17	5,394.01	4,382.86	8,228.03	1,075.82	3,648.29	-	425.16	8,616.00	654.50
324	1,414.27	257.21	119.62	97.19	-	-	11.10	-	29.30	-	63.25
32S	4,336.24	8,328.39	1,192.06	968.60	-	8.71	104.08	-	229.94	5,825.00	475.50
32U	3,804.07	3,969.79	686.98	558.18	-	-	2,029.63	-	-	695.00	475.75
32W	3,114.73	2,592.27	617.19	501.50	-	-	956.58	-	-	517.00	475.75
33	23,423.69	22,956.64	3,512.25	2,853.84	5,529.52	401.45	1,685.61	-	421.97	8,552.00	468.00
33S	3,503.73	10,424.76	1,767.73	1,436.35	-	-	1,142.88	-	230.80	5,847.00	393.50
33U	3,069.03	1,813.11	219.21	178.11	-	-	720.79	-	-	695.00	392.25
33W	2,535.08	2,337.95	524.42	426.11	-	-	843.42	-	-	544.00	393.25
34	22,415.14	29,381.18	5,625.49	4,570.96	5,811.42	690.31	3,879.55	-	402.45	8,401.00	448.75
348	40.86	-	-	-	-	-	-	-	-	-	3.00
34S	3,359.82	6,822.35	399.62	324.71	-	-	79.59	-	214.43	5,804.00	363.75

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

EQUIPMENT COST ANALYSIS  
For The Year Ending December 31, 2018

Equipment	Revenue	Total Cost	Labor & Fringe	Overhead	Fuel	Lube	Parts	Tires & Batteries	Sundry	Depreciation	Units
34U	\$ 2,802.65	\$ 1,865.95	\$ 253.91	\$ 206.30	\$ -	\$ -	\$ 710.74	\$ -	\$ -	\$ 695.00	354.25
34W	2,431.30	1,868.58	252.12	204.86	-	-	737.60	-	-	674.00	366.75
35	21,491.27	30,719.20	7,334.58	5,959.65	6,522.13	191.42	1,895.20	-	403.22	8,413.00	429.75
355	2,318.96	3,013.22	410.87	333.85	-	5.02	-	-	21.48	2,242.00	164.00
357	1,563.48	1,104.40	328.47	266.90	463.61	4.54	28.86	-	12.02	-	101.00
358	-	127.00	-	-	-	-	-	-	-	127.00	-
359	-	328.00	-	-	-	-	-	-	-	328.00	-
35S	3,089.58	6,867.44	596.71	484.84	-	8.71	217.96	-	199.22	5,360.00	349.50
35U	2,726.10	2,005.44	327.06	265.76	-	-	717.62	-	-	695.00	349.50
35W	2,243.84	2,765.10	721.94	586.61	-	-	835.55	-	-	621.00	349.50
36	15,613.01	14,416.92	3,018.97	2,453.04	2,237.60	115.51	1,166.40	264.74	242.66	4,918.00	313.25
364	141.61	253.05	102.88	83.60	8.37	-	58.20	-	-	-	3.50
365	13.94	298.36	164.61	133.75	-	-	-	-	-	-	0.50
367	2,591.60	3,155.79	998.65	811.45	273.05	3.78	472.77	44.09	-	552.00	76.00
36S	-	4,820.95	-	-	-	-	-	-	-	4,820.95	-
36W	-	223.78	123.46	100.32	-	-	-	-	-	-	-
374	40.86	213.59	41.15	33.44	-	-	-	-	-	139.00	3.00
376	1,310.94	263.85	-	-	-	-	-	257.08	6.77	-	96.25
378	7,706.40	12,317.99	2,228.26	1,810.55	59.22	17.43	1,660.63	145.25	68.65	6,328.00	104.00
380	7,739.68	5,216.38	1,087.98	884.05	-	-	3,235.01	-	9.34	-	244.00
382	20,666.82	15,533.59	3,126.14	2,540.13	3,233.04	227.28	6,284.25	-	122.75	-	339.00
383	-	2,060.48	194.25	157.84	-	-	-	-	5.39	1,703.00	-
384	174.10	2,432.08	-	-	-	-	-	-	12.08	2,420.00	5.00
396	1,409.80	157.61	17.44	14.17	-	-	-	-	-	126.00	95.00
397	1,590.30	1,243.28	405.41	329.41	46.41	-	4.00	146.05	-	312.00	67.50
399	-	750.98	-	-	-	-	183.26	-	26.72	541.00	-
410	28.52	12.92	-	-	0.68	-	-	-	12.24	-	1.00
417	-	15.05	-	-	-	-	-	-	15.05	-	-
421	279.50	411.31	199.19	161.85	-	22.71	3.78	-	23.78	-	6.50
437	8,243.10	7,877.76	1,096.24	890.75	553.25	9.85	1,683.22	-	49.45	3,595.00	213.00
44	25,428.50	28,155.99	4,878.33	3,963.83	6,933.02	342.65	4,278.25	-	364.91	7,395.00	509.00
440	4,826.53	2,462.48	1,094.59	889.39	81.80	-	241.97	138.13	16.60	-	252.00
441	5,736.21	8,256.40	2,092.63	1,700.36	89.26	-	514.67	243.52	28.96	3,587.00	300.00
44S	3,105.21	14,110.39	2,814.78	2,287.10	-	33.46	4,055.83	-	160.22	4,759.00	350.75
44U	2,739.01	3,462.12	619.90	503.68	-	9.90	1,531.64	-	-	797.00	350.75
44W	1,928.08	1,217.03	253.90	206.30	-	-	211.83	-	-	545.00	300.00
45	16,407.83	43,144.73	10,430.61	8,475.30	4,456.16	336.35	11,606.11	131.71	362.49	7,346.00	328.25
458	1,363.54	584.10	204.21	165.93	109.01	10.04	-	94.91	-	-	39.50
45S	2,224.89	9,876.39	2,435.99	1,979.35	-	-	551.83	-	160.22	4,749.00	239.25
45U	1,956.11	1,781.37	142.97	116.17	-	-	725.23	-	-	797.00	240.25
45W	1,585.04	2,058.44	533.99	433.90	-	-	625.55	-	-	465.00	239.25
49	24,780.54	29,806.86	5,872.70	4,771.79	6,682.04	261.23	3,386.74	263.42	402.94	8,166.00	496.50
492	181.22	463.85	82.12	66.73	-	-	-	-	-	315.00	6.50
49S	3,192.52	11,105.13	1,741.47	1,415.01	-	-	2,288.22	-	206.43	5,454.00	357.00
49U	2,845.18	2,532.18	303.25	246.40	-	-	1,471.53	-	-	511.00	359.50
49W	2,852.69	3,978.21	1,384.59	1,125.03	-	20.38	940.21	-	-	508.00	440.50
50	2,567.80	1,663.00	380.93	309.53	704.24	36.74	114.68	-	116.88	-	173.50
500	-	669.78	369.53	300.25	-	-	-	-	-	-	-
51	-	2,644.41	41.06	33.36	-	-	-	-	271.99	2,298.00	-
51S	-	135.31	-	-	-	-	-	-	135.31	-	-
51U	-	151.00	-	-	-	-	-	-	-	151.00	-
52	15,067.41	14,993.12	4,007.86	3,256.53	3,187.50	502.58	1,468.66	-	271.99	2,298.00	302.00
52S	1,496.17	1,302.68	615.87	500.42	-	17.42	33.66	-	135.31	-	169.25
52U	1,320.15	1,438.80	289.83	235.50	-	-	762.47	-	-	151.00	169.25
56	22,640.66	29,513.64	5,133.10	4,170.85	6,654.66	580.07	4,517.28	-	397.68	8,060.00	454.50
56S	3,402.98	8,933.07	1,418.23	1,152.36	-	8.71	693.34	-	206.43	5,454.00	372.00
56U	3,044.14	1,551.86	179.26	145.66	-	-	715.94	-	-	511.00	376.50
56W	2,418.51	1,657.23	470.49	382.28	-	-	221.46	-	-	583.00	370.00
585	246.46	611.63	326.83	265.56	-	-	19.24	-	-	-	15.50
59	22,460.49	22,398.06	4,489.35	3,647.79	5,623.79	333.93	149.92	2,141.92	315.36	5,696.00	440.75

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

EQUIPMENT COST ANALYSIS  
For The Year Ending December 31, 2018

Equipment	Revenue	Total Cost	Labor & Fringe	Overhead	Fuel	Lube	Parts	Tires & Batteries	Sundry	Depreciation	Units
60	\$ 18,072.24	\$ 28,841.53	\$ 4,327.71	\$ 3,516.46	\$ 5,693.22	\$ 197.01	\$ 6,307.82	\$ 1,427.95	\$ 315.36	\$ 7,056.00	354.25
61	23,510.83	13,771.83	3,052.13	2,479.99	5,971.72	179.02	263.18	1,510.43	315.36	-	461.25
62	26,492.00	17,648.09	1,999.46	1,624.65	7,268.00	159.51	259.98	3,637.52	499.97	2,199.00	441.00
620	-	246.49	135.99	110.50	-	-	-	-	-	-	-
621	46.98	70.97	38.85	31.57	-	-	0.55	-	-	-	6.75
622	-	575.92	310.80	252.54	-	-	12.58	-	-	-	-
624	2,281.14	2,100.13	224.43	182.36	-	-	1,693.34	-	-	-	327.75
625	1,327.62	1,780.53	362.86	294.85	-	10.30	692.52	-	-	420.00	190.75
626	2,496.08	2,153.50	547.79	445.10	-	-	740.61	-	-	420.00	357.00
627	2,956.26	2,121.96	464.99	377.81	-	-	736.16	-	-	543.00	424.75
629	3,195.81	2,470.79	292.99	238.07	-	-	1,397.73	-	-	542.00	458.25
63	12,991.27	26,783.61	5,820.96	4,729.79	3,464.26	171.18	5,140.51	573.99	-	6,882.92	261.25
632	3,166.80	2,124.28	73.98	60.11	-	-	1,406.19	-	-	584.00	455.00
633	2,719.62	1,998.91	227.59	184.92	-	-	914.40	-	-	672.00	390.75
634	2,578.68	2,987.04	363.15	295.08	-	-	1,736.81	-	-	592.00	370.50
635	2,432.52	1,861.56	168.59	136.99	-	-	928.98	-	-	627.00	349.50
63S	2,046.46	242.04	77.70	63.13	-	-	101.21	-	-	-	231.50
63U	1,805.70	596.22	-	-	-	-	1.22	-	-	595.00	231.50
63W	1,486.32	1,184.04	204.74	166.36	-	-	490.94	-	-	322.00	231.50
64	25,644.27	25,803.67	4,763.89	3,870.85	6,109.21	491.84	3,345.33	-	339.63	6,882.92	514.25
644	-	211.77	116.53	94.69	-	-	0.55	-	-	-	-
645	-	469.34	-	-	-	-	-	-	-	469.34	-
646	2,627.40	3,014.15	673.83	547.52	-	14.98	965.82	-	-	812.00	377.50
649	-	211.77	116.53	94.69	-	-	0.55	-	-	-	-
64S	4,082.51	6,547.79	1,422.74	1,156.05	-	-	3,889.31	-	79.69	-	459.75
64U	3,619.87	6,235.93	1,590.01	1,291.96	-	-	2,758.96	-	-	595.00	461.25
64W	2,970.41	6,057.44	2,419.09	1,965.61	-	-	1,350.74	-	-	322.00	460.75
65	18,145.78	26,897.77	5,237.46	4,255.66	3,369.38	390.10	6,486.00	276.25	-	6,882.92	363.75
650	981.36	816.35	61.27	49.78	-	-	705.30	-	-	-	141.00
653	1,567.74	1,500.35	425.74	345.93	-	10.27	718.41	-	-	-	225.25
654	-	743.34	-	-	-	-	-	-	-	743.34	-
655	-	70.42	38.85	31.57	-	-	-	-	-	-	-
658	-	140.83	77.70	63.13	-	-	-	-	-	-	-
659	1,002.24	1,476.59	505.06	410.37	-	-	33.57	-	-	527.59	144.00
65S	2,897.31	1,128.86	374.28	304.11	-	-	450.47	-	-	-	327.75
65U	2,556.45	613.56	10.24	8.32	-	-	-	-	-	595.00	327.75
65W	-	1,859.67	54.00	43.88	-	-	78.45	-	-	1,683.34	-
661	-	463.39	-	-	-	-	-	-	-	463.39	-
662	1,480.74	2,321.57	510.98	415.18	-	-	876.41	-	-	519.00	212.75
663	2,098.44	5,788.08	686.82	558.08	-	-	4,024.18	-	-	519.00	301.50
665	2,700.94	3,240.16	701.84	570.27	-	20.45	1,440.60	-	-	507.00	387.25
670P	3,276.42	1,905.96	170.61	138.64	-	-	1,089.71	-	-	507.00	470.75
671	-	105.65	58.29	47.36	-	-	-	-	-	-	-
672	3,032.22	918.40	157.61	128.06	-	-	6.73	-	-	626.00	385.75
673	-	391.10	213.67	173.62	-	-	3.81	-	-	-	-
674	1,934.88	1,387.12	69.42	56.41	-	-	1,261.29	-	-	-	278.00
676	-	282.26	155.42	126.29	-	-	0.55	-	-	-	-
68	20,543.16	41,093.13	9,490.03	7,711.06	4,898.25	695.01	10,653.60	422.63	339.63	6,882.92	410.50
682	605.52	2,572.07	914.99	743.47	-	-	913.61	-	-	-	87.00
68S	3,307.68	1,257.74	649.95	528.10	-	-	-	-	79.69	-	369.25
68U	2,920.76	2,763.13	400.44	325.38	-	-	1,442.31	-	-	595.00	370.00
69	27,785.04	25,767.97	4,083.29	3,317.83	5,954.04	586.11	2,995.93	1,666.90	336.87	6,827.00	556.25
693	-	141.38	77.70	63.13	-	-	0.55	-	-	-	-
694	-	70.42	38.85	31.57	-	-	-	-	-	-	-
695	-	176.07	97.14	78.93	-	-	-	-	-	-	-
696	3,145.92	2,471.70	393.26	319.54	-	-	940.90	-	-	818.00	452.00
698	-	591.34	-	-	-	-	-	-	-	591.34	-
699	316.38	810.63	174.84	142.06	-	-	6.73	-	-	487.00	40.25
69S	3,943.79	3,832.53	417.09	338.90	-	17.42	582.97	-	175.88	2,300.27	435.25
69U	3,546.03	630.42	54.02	43.89	-	-	64.51	-	-	468.00	441.25

See accountants' compilation report.



**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

EQUIPMENT COST ANALYSIS  
For The Year Ending December 31, 2018

Equipment	Revenue	Total Cost	Labor & Fringe	Overhead	Fuel	Lube	Parts	Tires & Batteries	Sundry	Depreciation	Units
69W	\$ 3,036.84	\$ 2,685.30	\$ 756.33	\$ 614.55	\$ -	\$ -	\$ 766.42	\$ -	\$ -	\$ 548.00	454.25
70	21,688.91	31,573.54	7,507.02	6,099.73	5,882.91	967.74	3,844.16	-	341.98	6,930.00	434.00
70S	3,538.69	3,765.48	697.48	566.73	-	17.42	7.70	-	175.88	2,300.27	398.75
70U	3,112.67	3,801.44	657.13	533.95	-	-	2,142.36	-	-	468.00	398.25
70W	2,561.00	1,624.11	517.96	420.87	-	-	259.28	-	-	426.00	398.25
72	30,036.42	34,235.79	6,659.72	5,411.31	8,371.04	1,157.92	2,384.74	-	482.06	9,769.00	601.00
72S	3,374.22	5,179.28	731.17	594.11	-	8.71	63.66	-	133.63	3,648.00	376.00
72U	2,942.85	4,562.33	553.10	449.41	-	-	2,879.82	-	-	680.00	374.25
72W	2,428.79	1,676.60	261.18	212.23	-	-	635.19	-	-	568.00	375.25
73	34,720.62	39,988.77	6,052.44	4,917.87	7,201.58	342.68	895.07	5,782.16	443.97	14,353.00	681.75
75	34,400.91	32,186.58	3,452.91	2,805.64	8,834.69	163.83	198.48	1,988.36	443.67	14,299.00	675.75
79	3,427.71	2,695.86	-	(0.02)	1,172.19	35.47	340.28	-	452.85	695.09	67.50
79P	431.52	2,588.83	-	-	-	-	2,538.71	-	-	50.12	62.00
79S	548.08	705.61	-	(0.02)	-	-	4.39	-	218.38	482.86	62.00
79U	483.60	782.09	-	-	-	-	718.04	-	-	64.05	62.00
79W	398.10	46.01	-	(0.02)	-	-	-	-	-	46.03	62.00
80	2,894.48	2,097.24	-	(0.02)	919.83	5.03	23.43	-	452.85	696.12	57.00
80P	341.04	49.40	-	(0.01)	-	-	-	-	-	49.41	49.00
80S	433.16	697.39	-	-	-	-	3.84	-	218.38	475.17	49.00
80U	382.20	63.00	-	-	-	-	-	-	-	63.00	49.00
80W	117.17	45.45	-	(0.01)	-	-	-	-	-	45.46	18.25
81	2,704.04	1,953.93	-	(0.01)	795.67	10.06	2.53	-	452.85	692.83	53.25
81P	353.22	303.51	-	-	-	-	253.11	-	-	50.40	50.75
81S	448.63	750.19	-	-	-	-	9.48	-	234.63	506.08	50.75
81U	395.85	761.20	-	-	-	-	698.20	-	-	63.00	50.75
81W	325.82	52.01	-	0.01	-	-	6.61	-	-	45.39	50.75
82	31,136.00	32,067.13	5,158.71	4,191.68	7,730.56	328.71	3,008.47	1,402.16	481.84	9,765.00	623.25
82S	4,355.04	9,975.60	2,526.30	2,052.71	-	-	1,564.03	-	135.56	3,697.00	474.00
82U	3,867.44	4,402.54	891.60	724.45	-	-	2,106.49	-	-	680.00	478.00
82W	3,148.19	3,128.51	996.06	809.34	-	-	674.11	-	-	649.00	477.00
84	6,183.63	6,820.22	317.24	257.77	2,184.24	20.61	70.20	-	114.16	3,856.00	417.25
85	8,547.89	6,747.56	296.69	241.07	2,339.21	20.19	24.39	-	110.01	3,716.00	576.75
87	9,501.59	7,800.20	774.62	629.40	2,336.46	-	118.38	-	113.34	3,828.00	641.00
95	24,184.19	20,023.41	2,115.84	1,719.20	7,125.08	196.98	402.22	-	363.09	8,101.00	484.75
95S	3,229.45	6,105.72	130.29	105.87	-	-	13.18	-	218.38	5,638.00	363.25
95U	2,831.87	3,801.39	302.49	245.78	-	-	2,485.12	-	-	768.00	362.25
95W	2,340.37	4,308.73	1,157.64	940.62	-	-	1,482.47	-	-	728.00	363.25
96	30,614.87	22,603.95	3,046.12	2,475.10	7,510.83	315.72	819.09	-	363.09	8,074.00	613.25
96S	3,986.34	6,935.73	339.77	276.07	-	8.71	18.80	-	218.38	6,074.00	438.25
96U	3,492.24	3,470.92	320.05	260.07	-	15.02	2,116.78	-	-	759.00	438.00
96W	2,900.54	1,550.50	230.46	187.26	-	14.85	454.93	-	-	663.00	441.75
	<u>\$ 1,234,558.38</u>	<u>\$ 1,438,578.18</u>	<u>\$ 255,008.24</u>	<u>\$ 207,204.67</u>	<u>\$ 222,389.74</u>	<u>\$ 14,328.82</u>	<u>\$ 217,588.54</u>	<u>\$ 32,311.02</u>	<u>\$ 18,768.65</u>	<u>\$ 470,978.50</u>	<u>73,593.75</u>

See accountants' compilation report.

# BAYFIELD COUNTY HIGHWAY DEPARTMENT

COMPILED  
RECONCILIATION OF CURRENT YEAR'S DEPRECIATION  
For the Year Ended December 31, 2018

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## ANNUAL DEPRECIATION

Improvements other than buildings		\$	-
Buildings			45,449.68
Machinery and Equipment			
On 12-31-18 inventory	\$ 469,670.21		
Sold			
Annual depreciation		350.28	
Difference - sale price vs. book value		8,949.01	478,969.50
			<u>478,969.50</u>
TOTAL		\$	<u>524,419.18</u>

## DEPRECIATION EXPENSE DISTRIBUTION

Highway administration		\$	1,299.00
Field small tools			-
Radio expenses			-
Shop operations			3,538.00
Fuel handling			3,154.00
Machinery operations			470,978.50
Pit and quarry operations			-
Bituminous operations			-
Buildings and grounds operations			45,449.68
			<u>45,449.68</u>
TOTAL		\$	<u>524,419.18</u>

See accountants' compilation report.

## BAYFIELD COUNTY HIGHWAY DEPARTMENT

COMPILED  
 INVENTORY OF LAND, IMPROVEMENTS OTHER THAN BUILDINGS (LAND IMPROVEMENTS),  
 AND GRAVEL PITS  
 For the Year Ended December 31, 2018

Item	Original Cost	Prior Years' Depreciation	2018 Depreciation	Book Value 12/31/2018
<b><u>LAND</u></b>				
Cable	\$ 2,250.00	\$ -	\$ -	\$ 2,250.00
Iron River	202.00	-	-	202.00
Mason	564.00	-	-	564.00
Port Wing	1,201.75	-	-	1,201.75
Bayfield - Town of Russell	72,802.41	-	-	72,802.41
Washburn	1,769.40	-	-	1,769.40
CTH E - Spillway	<u>82,782.82</u>	<u>-</u>	<u>-</u>	<u>82,782.82</u>
TOTALS	<u>\$ 161,572.38</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161,572.38</u>
<b><u>LAND IMPROVEMENTS</u></b>				
Cable	\$ 92.61	\$ 92.61	\$ -	\$ -
Mason	722.99	722.99	-	-
Washburn	<u>31,197.51</u>	<u>31,197.51</u>	<u>-</u>	<u>-</u>
TOTALS	<u>\$ 32,013.11</u>	<u>\$ 32,013.11</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>GRAVEL PITS</u></b>				
Iron River/air strip - storage	\$ 1,390.00	\$ -	\$ -	\$ 1,390.00
Hulda's (Namakagon)	162,385.93	-	-	162,385.93
Ruth Lake (Iron River)	<u>2,543.62</u>	<u>-</u>	<u>-</u>	<u>2,543.62</u>
TOTALS	<u>\$ 166,319.55</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166,319.55</u>

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
INVENTORY OF BUILDINGS  
For the Year Ended December 31, 2018

Bldg No.	Item	Acquisition Date	Total Cost	Prior Years' Depreciation	Current Year Depreciation	Year End Book Value
<b><u>BUILDINGS</u></b>						
1	Cable	1940	\$ 39,248.11	\$ 30,224.11	\$ 1,570.00	\$ 7,454.00
4	Iron River	1939	103,377.02	97,250.02	-	6,127.00
6	Port Wing	1948	176,093.94	82,337.77	5,193.00	88,563.17
8	Washburn (shop)	1957	449,671.61	339,736.03	8,456.58	101,479.00
11	Washburn (office)	1964	27,277.00	27,277.00	-	-
14	Mason (steel)	1973	85,714.28	85,714.28	-	-
16	Washburn storage building	1976	39,437.38	33,239.00	476.00	5,722.38
21	Washburn storage shed	1993	28,184.16	16,704.16	478.00	11,002.00
25	Bayfield garage (Town of Russell)	2000	157,568.81	107,670.81	6,303.00	43,595.00
28	Mason garage	2014	<u>233,502.42</u>	<u>28,798.65</u>	<u>9,340.10</u>	<u>195,363.67</u>
TOTALS			<u>\$ 1,340,074.73</u>	<u>\$ 848,951.83</u>	<u>\$ 31,816.68</u>	<u>\$ 459,306.22</u>
<b><u>SALT SHEDS</u></b>						
12	Washburn	1965	\$ 33,763.00	\$ 24,038.15	\$ 747.00	\$ 8,977.85
15	Iron River (old)	1973	23,022.29	23,022.29	-	-
17	Cable - state	1987	36,122.22	26,411.12	746.00	8,965.10
18	Mason - state	1987	51,313.33	38,610.54	977.00	11,725.79
19	Port Wing - state	1987	24,527.27	24,527.27	-	-
23	Iron River - dome - state	1999	157,908.05	116,328.05	6,316.00	35,264.00
27	Bayfield salt shed	2002	<u>67,631.06</u>	<u>35,820.06</u>	<u>2,447.00</u>	<u>29,364.00</u>
TOTALS			<u>\$ 394,287.22</u>	<u>\$ 288,757.48</u>	<u>\$ 11,233.00</u>	<u>\$ 94,296.74</u>
<b><u>LIQUID CHLORIDE SHEDS</u></b>						
20	Iron River - state	1991	\$ 13,841.91	\$ 13,841.91	\$ -	\$ -
22	Mason - state	1996	13,574.37	11,946.37	543.00	1,085.00
24	Cable - state	2000	25,128.99	16,247.99	1,005.00	7,876.00
26	Port Wing - state	2001	12,672.97	8,196.97	507.00	3,969.00
29	Bayfield	2003	<u>8,646.06</u>	<u>4,830.06</u>	<u>345.00</u>	<u>3,471.00</u>
TOTALS			<u>\$ 73,864.30</u>	<u>\$ 55,063.30</u>	<u>\$ 2,400.00</u>	<u>\$ 16,401.00</u>
<b>TOTALS</b>			<u><b>\$ 1,808,226.25</b></u>	<u><b>\$ 1,192,772.61</b></u>	<u><b>\$ 45,449.68</b></u>	<u><b>\$ 570,003.96</b></u>

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

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Equip. Number	Description	Acquisition Date	Total Cost	Prior Years' Depreciation	Current Year Depreciation	Year End Book Value
<b>18501 Trucks/Autos</b>						
1	2018 FORD F-150	2018	\$ 34,542.15	\$ -	\$ 1,299.00	\$ 33,243.15
12	2015 FORD F350 PICKUP TRUCK 4X4	2014	34,741.70	16,816.70	4,922.00	13,003.00
14	2019 FORD F-250	2018	27,435.97	-	971.70	26,464.27
15	2013 FORD F250 4X4 REG CAB	2013	25,208.27	16,547.27	3,571.00	5,090.00
16	2013 FORD F250 4X2 CREW CAB	2013	26,030.35	16,903.35	3,688.00	5,439.00
18	1999 MACK TRUCK TANDEM	2005	37,940.00	32,249.00	-	5,691.00
19	2006 INTERNATIONAL SIGN TRUCK	2015	65,538.05	18,724.05	5,571.00	41,243.00
1B	2010 FORD F150	2010	27,626.29	19,352.51	-	8,273.78
20	FORD 4X4 3/4 TON PICKUP	2012	22,979.75	17,631.75	1,901.00	3,447.00
21	2012 4X4 3/4 TON PICKUP	2012	23,333.61	17,902.61	1,931.00	3,500.00
22	2008 FORD 4X4 PICKUP F250 (3/4 TON)	2007	19,799.00	16,829.15	-	2,969.85
25	2006 3/4 TON CHEVY 4X4 PICKUP TRUCK	2006	26,945.34	19,657.49	2,808.00	4,479.85
26	2016 FORD F250 4X4 PICKUP TRK	2016	27,803.81	6,237.81	3,939.00	17,627.00
2C	2012 FORD 4X4 1/2 TON PICKUP-PTL SUP	2012	28,634.08	24,339.08	-	4,295.00
2D	2017 FORD F150 SUPER PICKUP	2017	36,106.48	4,276.80	6,558.90	25,270.78
32	2017 WESTERN STAR SINGLE AXLE	2016	101,369.94	10,052.94	8,616.00	82,701.00
33	2017 WESTER STAR SINGLE AXLE	2016	100,608.02	9,977.02	8,552.00	82,079.00
34	2016 WESTERN STAR SINGLE AXLE	2015	98,833.68	16,101.68	8,401.00	74,331.00
35	2016 WESTERN STAR SINGLE AXLE TRK	2015	98,980.76	16,125.76	8,413.00	74,442.00
36	2007 INTERNATIONAL SINGLE AXLE TRK	2006	83,833.92	54,096.92	4,918.00	24,819.00
44	2011 INTERNATIONAL 7400 SINGLE AXLE	2011	87,004.68	46,218.68	7,395.00	33,391.00
45	2011 INTERNATIONAL 7400 SINGLE AXLE	2011	86,426.41	45,912.41	7,346.00	33,168.00
49	2014 INTERNL SINGLE AXLE PTL TRK	2013	96,070.61	36,066.61	8,166.00	51,838.00
50	2001 FORD 1-TON TRUCK (D)	2001	27,867.00	23,687.00	-	4,180.00
51	2008 INTERNATIONAL SINGLE AXLE TRK	2008	64,850.00	52,824.00	2,298.00	9,728.00
52	2008 INTERNATIONAL SINGLE AXLE TRK	2008	64,850.00	52,824.00	2,298.00	9,728.00
56	2014 INTERNATL SINGLE AXLE PTL TRK	2013	94,817.32	35,598.32	8,060.00	51,159.00
59	1997 WEST STAR TRUCK -QUAD	1996	101,576.00	84,673.00	5,696.00	11,207.00
60	1997 WEST STAR TRUCK -QUAD	1996	103,765.30	77,617.30	7,056.00	19,092.00
61	1997 WEST STAR TRUCK - QUAD AXLE	1997	74,712.00	63,505.00	-	11,207.00
62	2007 STERLING TRI-AXLE	2006	143,921.79	123,841.89	2,199.00	17,880.90
63	2009 INTERNATIONAL SINGLE AXLE TRUCK	2009	80,975.50	59,652.00	6,882.92	14,440.58
64	2009 INTERNATIONAL SINGLE AXLE TRUCK	2009	80,975.50	59,652.00	6,882.92	14,440.58
65	2009 INTERNATIONAL SINGLE AXLE TRUCK	2009	80,975.50	59,652.00	6,882.92	14,440.58
68	2009 INTERNATIONAL SINGLE AXLE TRUCK	2009	80,975.50	59,652.00	6,882.92	14,440.58
69	2011 INTERNATIONAL SINGLE AXLE TRUCK	2010	80,317.95	51,202.26	6,827.00	22,288.69
70	2011 INTERNATIONAL SINGLE AXLE TRUCK	2010	81,536.81	51,975.30	6,930.00	22,631.51
72	2015 WESTERN STAR SINGLE AXLE TRK	2014	114,934.72	33,377.72	9,769.00	71,788.00
73	2016 WESTER STAR QUAD AXLE TRK	2015	151,974.45	27,510.45	14,353.00	110,111.00
75	2016 WESTERN STAR QUAD AXLE TRK	2015	151,399.62	26,214.62	14,299.00	110,886.00
79	2018 WESTERN STAR SINGLE AXLE PTL TRK	2018	98,158.09	-	695.09	97,463.00
80	2018 WESTERN STAR SINGLE AXLE PTL TRK	2018	98,285.12	-	696.12	97,589.00
81	2018 WESTERN STAR SINGLE AXLE PTL TRK	2018	97,724.83	-	692.83	97,032.00
82	2015 WESTERN STAR SINGLE AXLE TRK	2014	114,882.92	33,363.92	9,765.00	71,754.00
83	2002 FORD PICKUP (SHOP TRUCK)(D)	2002	42,898.84	38,342.84	-	4,556.00
84	2017 FORD F250 PICKUP	2017	27,218.02	1,928.02	3,856.00	21,434.00
85	2017 FORD F250 SUPER PICKUP	2017	26,229.10	1,858.10	3,716.00	20,655.00
87	2017 FORD F250 SUPER PICKUP	2017	27,022.30	1,914.30	3,828.00	21,280.00
95	2017 WESTERN STAR SINGLE AXLE	2017	95,303.66	675.66	8,101.00	86,527.00
96	2017 WESTERN STAR SINGLE AXLE	2017	94,986.98	672.98	8,074.00	86,240.00
TOTALS			\$ 3,520,927.69	\$ 1,484,234.27	\$ 245,708.32	\$ 1,790,985.10

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**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

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<b>18502</b>	<b>Tractors</b>					
139	ASV PT-100 FORESTRY SKIDSTEER	2009	\$ 66,716.00	\$ 51,039.00	\$ 5,670.00	\$ 10,007.00
141	CASE TRACTOR/LOADER/BACKHOE	2005	60,244.00	51,207.40	-	9,036.60
142	CAT LOADER/TRACTOR	2006	102,182.00	86,854.70	-	15,327.30
143	2007 JD 544J END LOADER - WHEEL	2007	103,367.00	87,862.00	-	15,505.00
144	2011 JD CRAWLER/DOZER TRACK TYPE	2011	90,182.32	51,106.32	7,666.00	31,410.00
152	2012 NH T6030 PLUS TRACTOR/LOADER	2012	72,112.74	34,225.74	6,130.00	31,757.00
154	2009 JD WHEEL LOADER WITH SCALE	2014	130,643.96	39,792.96	11,105.00	79,746.00
155	2011 JD 7130 CAB 4WD TRACTOR	2011	78,431.13	41,668.13	6,667.00	30,096.00
156	2012 NEW HOLLAND MOWER 4X4	2012	55,239.02	25,431.02	4,695.00	25,113.00
157	2015 NEW HOLLAND TRACTOR	2015	90,970.58	20,618.58	7,732.00	62,620.00
158	2013 KUBOTA TRACTOR/SKIDSTER	2016	58,007.67	8,629.67	4,931.00	44,447.00
159	CAT 950M WHEEL LOADER	2017	211,994.89	10,511.89	18,020.00	183,463.00
	TOTALS		<u>\$ 1,120,091.31</u>	<u>\$ 508,947.41</u>	<u>\$ 72,616.00</u>	<u>\$ 538,527.90</u>

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

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<u>Equip. Number</u>	<u>Description</u>	<u>Acquisition Date</u>	<u>Total Cost</u>	<u>Prior Years' Depreciation</u>	<u>Current Year Depreciation</u>	<u>Year End Book Value</u>
<b>18503</b>	<b>Motor Graders</b>					
231	CAT MOTORGRADER	1993	\$ 105,605.00	\$ 89,764.00	\$ -	\$ 15,841.00
233	2002 CAT MOTORGRADER	2006	156,249.48	132,812.06	-	23,437.42
234	JD 2013 MOTORGRADER -2018	2018	<u>187,304.55</u>	<u>-</u>	<u>9,287.18</u>	<u>178,017.37</u>
	TOTALS		<u>\$ 449,159.03</u>	<u>\$ 222,576.06</u>	<u>\$ 9,287.18</u>	<u>\$ 217,295.79</u>

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<b>18504</b>	<b>Maintenance/Construction Equipment</b>					
130M	NEW HOLLAND DISC MOWER	2012	\$ 15,218.58	\$ 4,687.58	\$ 1,738.00	\$ 8,793.00
139M	DAVCO MOWER FOR ASV	2009	9,600.00	8,160.00	-	1,440.00
148M	NEW HOLLAND DISC MOWER	2012	13,119.00	4,390.00	1,441.00	7,288.00
154M	NH DISC MOWER	2001	13,518.58	6,249.58	1,489.00	5,780.00
155B	2011 JD BOOM	2011	20,192.00	10,725.00	1,716.00	7,751.00
155M	2011 ROTARY MOWER	2011	6,731.00	3,575.00	572.00	2,584.00
156B	2012 DIAMOND BOOM	2012	29,206.00	13,449.00	2,483.00	13,274.00
156M	2012 DIAMOND MOWER	2012	7,682.00	3,537.00	653.00	3,492.00
165M	NEW HOLLAND DISC MOWER	2012	15,218.58	4,687.58	1,738.00	8,793.00
18T	TALBERT LOWBOY TRAILER	2004	29,507.00	25,081.00	-	4,426.00
313	BRUSH CHIPPER (EAGER BEAVER)	1990	14,560.00	12,376.00	-	2,184.00
317	COUNTY MADE TRAILER	1989	5,871.11	4,990.11	-	881.00
324	TRAILER (GERDES PLATFORM)	1989	6,985.00	5,937.00	-	1,048.00
348	TRAILER (COUNTY MADE)	1962	396.32	356.32	-	40.00
355	2016 PACKER ROLLER COMPACTOR	2016	26,375.58	3,923.58	2,242.00	20,210.00
356	AIR COMPRESSOR (JAEGER)	1963	5,190.00	4,671.00	-	519.00
357	SULLAIR COMPRESSOR	2005	11,257.95	9,569.26	-	1,688.69
358	ROLAIR AIR COMPRESSOR	2016	1,489.00	222.00	127.00	1,140.00
359	CROWN MORTAR MIXER 2016	2016	2,699.99	546.99	328.00	1,825.00
364	CONCRETE SAW	1999	2,740.00	2,329.00	-	411.00
365	COMPACTOR	1999	1,620.00	1,377.00	-	243.00
367	2013 LANDA STEAM/PRESSURE WASHER	2013	6,495.00	2,668.00	552.00	3,275.00
370	POST HOLE DIGGER	1965	426.23	362.23	-	64.00
374	TOP HAT DERBY SR ANGLE TRAILER	2014	1,635.79	521.79	139.00	975.00
376	ROADWARRIOR TRAILER	2003	1,615.00	1,373.00	-	242.00
377	ROCK BOX	2002	4,703.02	3,998.02	-	705.00
378	2010 MIDLAND SHOULDERING MACHINE	2010	74,456.74	47,460.23	6,328.00	20,668.51
379	ATTENUATOR		-	-	-	-
380	SWEEPER (SWEEPSTER)	2005	8,750.00	7,437.50	-	1,312.50
381	BROS PULL-BEHIND RUBBER TIRED ROLLER	2006	1,000.00	850.00	-	150.00
382	2006 J DEERE EXCAVATOR	2007	124,600.00	105,910.00	-	18,690.00
383	2016 BLACKTOP SKID COUNTY MADE	2016	20,034.98	2,412.98	1,703.00	15,919.00
384	CRAFCO PAVEMENT ROUTER	2014	14,234.00	8,873.00	2,420.00	2,941.00
396	WATER TANK/PUMP/SPRAY BAR	2011	1,490.00	808.50	126.00	555.50
397	SEMITRAILER/TANK - WATER TANKER	2010	3,675.00	2,392.75	312.00	970.25
398	2006 ROADMASTER TRAILER -ST FINANCED	2006	-	-	-	-
399	2016 SURE TRAC TRAILER	2016	6,368.24	1,037.24	541.00	4,790.00
458	MULCHER (FINN)	1997	-	-	-	-
492	2011 BOMAG MECHANICAL TAMPER COMPACTOR	2011	2,965.00	2,047.00	315.00	603.00
500	WELDER (MILLER)	1983	1,687.52	1,434.52	-	253.00
	<b>TOTALS</b>		<b>\$ 513,314.21</b>	<b>\$ 320,426.76</b>	<b>\$ 26,963.00</b>	<b>\$ 165,924.45</b>

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<b>18505 Bituminous Equipment</b>						
139P	COLD PLANER - PAVEMENT PROFILER FOR ASV	2009	\$ 13,070.00	\$ 9,998.00	\$ 1,111.00	\$ 1,961.00
410	ROAD ROLLER (ROSCO)	1990	8,427.00	7,163.00	-	1,264.00
417	ROAD ROLLER (ROSCO)	1988	9,655.00	8,207.00	-	1,448.00
421	ROAD ROLLER (HYSTER)	1973	13,978.00	11,882.00	-	2,096.00
437	2008 CRAFTCO EMOLTION HEATER	2008	50,751.59	34,755.59	3,595.00	12,401.00
440	FALCON RME BITUMEN KETTLE	2007	16,650.00	14,152.50	-	2,497.50
441	PATCH TRAILER DUMP STYLE HEATER	2013	33,756.00	14,946.00	3,587.00	15,223.00
	TOTALS		<u>\$ 146,287.59</u>	<u>\$ 101,104.09</u>	<u>\$ 8,293.00</u>	<u>\$ 36,890.50</u>

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<b>18506 Snow Removal Equipment</b>						
226P	OMAHA PLOW (1969)	1980	\$ 2,200.00	\$ 1,870.00	\$ -	\$ 330.00
231W	BALDERSON WING	1993	14,295.00	12,151.00	-	2,144.00
232P	BALDERSON PLOW (USED)	1994	3,050.00	2,593.00	-	457.00
233V	V-PLOW FALLS V90-FS	2017	9,352.20	-	728.20	8,624.00
233W	BALDERSON WING (2002)		-	-	-	-
234W	FALLS 12 FT WIDENING WING	2018	15180	-	753	14,427.00
32S	MONROE SPREADER/PREWET SYSTEM	2016	54,824.47	6,795.47	5,825.00	42,204.00
32U	MONROE 11 FT UNDERBODY SCRAPER	2016	8,173.00	811.00	695.00	6,667.00
32W	MONROE 8 FT WING	2016	6,083.91	603.91	517.00	4,963.00
33S	MONROE SPREADER/PREWET SYSTEM	2016	55,029.48	6,821.48	5,847.00	42,361.00
33U	MONROE 11 FT UNDERBODY PLOW	2016	8,173.00	811.00	695.00	6,667.00
33W	MONROE 8 FT WING	2016	6,403.80	634.80	544.00	5,225.00
34S	MONROE SPREADER/PREWET SYSTEM	2015	54,628.21	11,124.21	5,804.00	37,700.00
34U	MONROE 11FT UNDERBODY SCRAPER	2015	8,173.00	1,332.00	695.00	6,146.00
34W	MONROE 9 FT WING	2015	7,930.34	1,292.34	674.00	5,964.00
35S	MONROE STAINLESS SPREADER/SANDER	2015	50,448.70	10,273.70	5,360.00	34,815.00
35U	MONROE 11 FT UNDERBODY SCRAPER	2015	8,173.00	1,332.00	695.00	6,146.00
35W	MONROE 8 FT WING	2015	7,308.46	1,190.46	621.00	5,497.00
36W	MONROE WING	2006	4,106.00	3,490.10	-	615.90
38T	PRE-WETTING TANK	2006	1,300.00	1,105.00	-	195.00
44S	MONROE SPREADER, STAINLESS,HOPPER TYPE	2011	41,109.39	26,068.39	4,759.00	10,282.00
44U	UNDERBODY SCRAPER PLOW 11 FT - FIXED	2011	9,381.81	4,981.81	797.00	3,603.00
44W	MONROE WING - 9'	2011	6,407.58	3,496.58	545.00	2,366.00
45S	MONROE SPREADER, STAINLESS, HOPPER TYPE	2011	41,076.39	26,058.39	4,749.00	10,269.00
45U	UNDERBODY SCRAPER PLOW 11 FT - FIXED	2011	9,381.81	4,981.81	797.00	3,603.00
45W	MONROE WING - 8'	2011	5,476.72	2,983.72	465.00	2,028.00
49S	MONROE SANDER	2013	50,566.00	22,903.00	5,454.00	22,209.00
49U	MONROE UNDERBODY	2013	6,016.00	2,257.00	511.00	3,248.00
49W	WING	2013	5,979.11	2,243.11	508.00	3,228.00
51S	MONROE SPREADER	2008	32,261.00	27,422.00	-	4,839.00
51U	MONROE UNDERBODY PLOW	2008	4,327.00	3,527.00	151.00	649.00
52S	MONROE SPREADER	2008	32,261.00	27,422.00	-	4,839.00
52U	MONROE UNDERBODY PLOW	2008	4,327.00	3,527.00	151.00	649.00
56S	MONROE SANDER	2013	50,566.00	23,320.00	5,454.00	21,792.00
56U	MONROE UNDERBODY	2013	6,016.00	2,257.00	511.00	3,248.00
56W	WING	2013	6,854.88	2,574.88	583.00	3,697.00
585	SPRAY BAR APPLICATOR - 325 GAL	2000	3,815.00	3,243.00	-	572.00
620	MCKENZIE ONE-WAY PLOW	2001	4,365.00	3,710.00	-	655.00
621	MCKENZIE ONE-WAY PLOW	2001	4,365.00	3,710.00	-	655.00
622	MCKENZIE ONE-WAY PLOW	2001	4,365.00	3,710.00	-	655.00
623	MCKENZIE SNOW PLOW	1991	4,185.75	3,557.75	-	628.00
623V	MCKENZIE V PLOW	1996	500.00	425.00	-	75.00
624	MCKENZIE SNOW PLOW	2003	4,365.00	3,710.00	-	655.00

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Equip. Number	Description	Acquisition Date	Total Cost	Prior Years' Depreciation	Current Year Depreciation	Year End Book Value
<b>18506 Snow Removal Equipment</b>						
625	MONROE 12' ONE-WAY PLOW	2011	\$ 4,943.00	\$ 2,695.00	\$ 420.00	\$ 1,828.00
626	MONROE 12' ONE-WAY PLOW	2011	4,943.00	2,695.00	420.00	1,828.00
627	MONROE 12 FT FULL TRIP ONE WAY PLOW	2014	6,389.71	1,855.71	543.00	3,991.00
629	MONROE 12 FT FULL TRIP ONE WAY PLOW	2014	6,380.71	1,852.71	542.00	3,986.00
62T	PRE-WETTING TANK	2006	1,300.00	1,105.00	-	195.00
632	MONROE 12FT FIXED PLOW	2016	6,870.35	681.35	584.00	5,605.00
633	MONROE 12 FT FIXED PLOW	2016	7,904.08	784.08	672.00	6,448.00
634	MONROE 12FT PLOW	2015	6,967.04	1,134.04	592.00	5,241.00
635	MONROE 12 FT PLOW	2006	7,371.78	1,201.78	627.00	5,543.00
636	MONROE UNDERBODY PLOW	2009	5,230.00	4,445.50	-	784.50
63S	MONROE SPREADER	2009	19,000.00	16,150.00	-	2,850.00
63U	UNDERBODY PLOW - MONROE	2009	7,000.00	5,157.00	595.00	1,248.00
63W	MONROE 8' WING	2009	3,793.25	2,656.61	322.00	814.64
644	MCKENZIE SNOW PLOW	1989	3,250.00	2,762.00	-	488.00
646	MONROE ONE WAY PLOW	2017	9,555.92	67.92	812.00	8,676.00
649	MCKENZIE SNOW PLOW	1989	3,765.00	3,200.00	-	565.00
64S	MONROE SPREADER	2009	19,000.00	16,150.00	-	2,850.00
64U	UNDERBODY PLOW - MONROE	2009	7,000.00	5,157.00	595.00	1,248.00
64W	MONROE WING	2009	3,793.25	2,656.61	322.00	814.64
650	MCKENZIE SNOW PLOW	2005	4,775.00	4,058.75	-	716.25
653	MCKENZIE SNOW PLOW	1997	3,885.00	3,302.00	-	583.00
655	MCKENZIE SNOW PLOW	2000	4,365.00	3,710.00	-	655.00
658	MCKENZIE SNOW PLOW	1997	3,885.00	3,302.00	-	583.00
65S	MONROE SPREADER	2009	19,000.00	16,150.00	-	2,850.00
65U	UNDERBODY PLOW - MONROE	2009	7,000.00	5,157.00	595.00	1,248.00
662	MONROE PLOW 14'	2008	6,648.00	5,132.00	519.00	997.00
663	MONROE PLOW 14'	2008	6,648.00	5,132.00	519.00	997.00
665	MONROE 12FT PLOW - ONE WAY	2012	5,968.00	2,746.00	507.00	2,715.00
670P	MONROE 12FT PLOW - ONE WAY	2012	5,968.00	2,746.00	507.00	2,715.00
671	MCKENZIE SNOW PLOW	1996	3,885.00	3,303.00	-	582.00
672	MONROE REVERSIBLE PLOW	2016	7,360.00	991.00	626.00	5,743.00
672V	MCKENZIE V PLOW	1996	500.00	425.00	-	75.00
673	MCKENZIE SNOW PLOW	1994	3,890.00	3,306.00	-	584.00
673V	MCKENZIE V PLOW	1996	500.00	425.00	-	75.00
674	MCKENZIE SNOW PLOW	1996	3,885.00	3,303.00	-	582.00
675V	MCKENZIE V PLOW	1996	500.00	425.00	-	75.00
676	MCKENZIE SNOW PLOW	1996	3,885.00	3,303.00	-	582.00
682	ONE-WAY PLOW MONROE 2006	2006	6,314.00	5,366.90	-	947.10
68S	MONROE SPREADER	2009	19,000.00	16,150.00	-	2,850.00
68U	UNDERBODY PLOW - MONROE	2009	7,000.00	5,157.00	595.00	1,248.00
693	MCKENZIE SNOW PLOW	1995	3,884.00	3,301.00	-	583.00
693V	MCKENZIE SNOW PLOW	1996	500.00	425.00	-	75.00
694	MCKENZIE SNOW PLOW	1995	3,884.00	3,301.00	-	583.00

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
INVENTORY OF MACHINERY AND EQUIPMENT  
For the Year Ended December 31, 2018

Equip. Number	Description	Acquisition Date	Total Cost	Prior Years' Depreciation	Current Year Depreciation	Year End Book Value
<b>18506 Snow Removal Equipment</b>						
695	MCKENZIE SNOW PLOW	1995	\$ 3,884.00	\$ 3,301.00	\$ -	\$ 583.00
696	MONROE PLOW - TRIP ONE WAY	2017	9,626.63	68.63	818.00	8,740.00
699	REVERSABLE PLOW - MONROE 12'	2011	5,732.00	3,125.00	487.00	2,120.00
69S	MONROE SPREADER	2010	42,395.32	33,579.80	2,300.27	6,515.25
69U	UNDERBODY SCRAPER-FIXED ANGLE	2010	5,500.00	3,509.76	468.00	1,522.24
69W	MONROE 8' WING	2010	6,453.03	4,018.08	548.00	1,886.95
70S	MONROE SPREADER	2010	42,395.32	33,579.80	2,300.27	6,515.25
70U	UNDERBODY SCRAPER - FIXED ANGLE	2010	5,500.00	3,509.76	468.00	1,522.24
70W	MONROE 9' WING	2010	5,013.16	3,124.19	426.00	1,462.97
72S	MONROE SPREADER	2014	33,701.13	11,828.13	3,648.00	18,225.00
72U	UNDERBODY PLOW 11 FT SCRAPER	2014	7,998.00	2,323.00	680.00	4,995.00
72W	MONROE 8 FT WING	2014	6,677.57	1,940.57	568.00	4,169.00
79P	MONROE ONE-WAY PLOW	2018	7,130.12	-	50.12	7,080.00
79S	MONROE SANDER STAINLESS 2017	2018	54,517.86	-	482.86	54,035.00
79U	MONROE 11 FT UNDERBODY SCRAPER	2018	8,979.05	-	64.05	8,915.00
79W	MONROE 8 FT WING	2018	6,547.03	-	46.03	6,501.00
80P	MONROE ONE-WAY PLOW	2018	7,049.41	-	49.41	7,000.00
80S	MONROE SANDER STAINLESS 2017	2018	53,749.17	-	475.17	53,274.00
80U	MONROE 11 FT UNDERBODY SCRAPER	2018	8,928.00	-	63.00	8,865.00
80W	MONROE 8 FT WING	2018	6,364.46	-	45.46	6,319.00
81P	MONROE ONE-WAY PLOW	2018	7,193.40	-	50.40	7,143.00
81S	MONROE SANDER STAINLESS 2017	2018	57,207.08	-	506.08	56,701.00
81U	MONROE 11 FT UNDERBODY SCRAPER	2018	8,928.00	-	63.00	8,865.00
81W	MONROE 8 FT WING	2018	6,318.39	-	45.39	6,273.00
82S	SANDER / SPREADER	2014	34,160.10	11,995.10	3,697.00	18,468.00
82U	MONROE UNDERBODY PLOW 11 SCRAPER	2014	7,998.00	2,323.00	680.00	4,995.00
82W	MONROE 9 FT WING	2014	7,634.87	2,217.87	649.00	4,768.00
95S	MONROE STAINLESS SPREADER	2017	53,059.15	469.15	5,638.00	46,952.00
95U	MONROE UNDERBODY SCRAPER	2017	9,034.06	64.06	768.00	8,202.00
95W	MONROE WING	2017	8,560.65	60.65	728.00	7,772.00
96S	MONROE STAINLESS SPREADER	2017	57,170.37	506.37	6,074.00	50,590.00
96U	MONROE UNDERBODY SCRAPER	2017	8,928.00	63.00	759.00	8,106.00
96W	MONROE WNG	2017	7,801.93	55.93	663.00	7,083.00
TOTALS			\$ 1,532,522.36	\$ 567,008.72	\$ 100,110.71	\$ 865,402.93

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
INVENTORY OF MACHINERY AND EQUIPMENT  
For the Year Ended December 31, 2018

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<u>Equip. Number</u>	<u>Description</u>	<u>Acquisition Date</u>	<u>Total Cost</u>	<u>Prior Years' Depreciation</u>	<u>Current Year Depreciation</u>	<u>Year End Book Value</u>
<b>18507</b>	<b>Radio Equipment</b>					
6327	RADIO REPEATER SYSTEM	1998	\$ 6,015.08	\$ 5,113.08	\$ -	\$ 902.00
6337	REPEATER @ PORT WING	6337	10,529.80	8,950.80	-	1,579.00
6338	REPEATER @ WASHBURN	6338	7,505.39	6,379.39	-	1,126.00
6339	REPEATER @ DRUMMOND	6339	<u>12,013.37</u>	<u>10,211.37</u>	<u>-</u>	<u>1,802.00</u>
	TOTALS		<u>\$ 36,063.64</u>	<u>\$ 30,654.64</u>	<u>\$ -</u>	<u>\$ 5,409.00</u>

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
INVENTORY OF MACHINERY AND EQUIPMENT  
For the Year Ended December 31, 2018

<u>Equip. Number</u>	<u>Description</u>	<u>Acquisition Date</u>	<u>Total Cost</u>	<u>Prior Years' Depreciation</u>	<u>Current Year Depreciation</u>	<u>Year End Book Value</u>
<b>18508</b>	<b>Bulk Station Equipment</b>					
721	DIESEL FUEL STATION - CABLE	1990	\$ 6,160.59	\$ 5,236.59	\$ -	\$ 924.00
722	DIESEL FUEL STATION - PORT WING	1990	8,093.88	6,386.88	147.00	1,560.00
723	DIESEL/GAS FUEL STATION - IRON RIVER	1990	36,356.04	26,302.04	839.00	9,215.00
724	DIESEL/GAS FUEL STATION - WASHBURN	1992	45,374.90	31,421.90	1,165.00	12,788.00
725	DIESEL/GAS FUEL STATION - MASON	1996	54,845.03	42,837.03	1,003.00	11,005.00
726	DIESEL FUEL STATION - BAYFIELD	1997	<u>10,277.40</u>	<u>8,735.40</u>	<u>-</u>	<u>1,542.00</u>
	TOTALS		<u>\$ 161,107.84</u>	<u>\$ 120,919.84</u>	<u>\$ 3,154.00</u>	<u>\$ 37,034.00</u>

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
INVENTORY OF MACHINERY AND EQUIPMENT  
For the Year Ended December 31, 2018

<u>Equip. Number</u>	<u>Description</u>	<u>Acquisition Date</u>	<u>Total Cost</u>	<u>Prior Years' Depreciation</u>	<u>Current Year Depreciation</u>	<u>Year End Book Value</u>
<b>18509</b>	<b>Shop Equipment</b>					
1155	COATS TIRE CHANGER	1996	\$ 6,995.00	\$ 5,946.00	\$ -	\$ 1,049.00
1157	LANDA PRESSURE WASHER	1997	5,212.00	4,430.00	-	782.00
1174	2008 BRIDGE CRANE WASHBURN SHOP	2008	37,892.00	12,451.00	1,288.00	24,153.00
1176	BENDPAK TWO POST LIFT - TRK LIFT	2012	8,686.93	2,583.93	492.00	5,611.00
1180	LANDA PRESSURE WASHER	2013	5,176.00	1,196.00	293.00	3,687.00
1182	LANDA PRESSURE WASHER	2016	5,424.00	486.00	307.00	4,631.00
1183	LANDA PRESSURE WASHER	2018	5,900.00	-	251.00	5,649.00
495	GENIE GS-2668RT SISSORS LIFT	2013	16,000.00	4,157.00	907.00	10,936.00
	TOTALS		<u>\$ 91,285.93</u>	<u>\$ 31,249.93</u>	<u>\$ 3,538.00</u>	<u>\$ 56,498.00</u>

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
INVENTORY OF MACHINERY AND EQUIPMENT  
For the Year Ended December 31, 2018

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<u>Equip. Number</u>	<u>Description</u>	<u>Acquisition Date</u>	<u>Total Cost</u>	<u>Prior Years' Depreciation</u>	<u>Current Year Depreciation</u>	<u>Year End Book Value</u>
<b>18509</b>	<b>Shop Equipment</b>					
1285	MITEL SX-200 TELEPHONE SYSTEM	2006	\$ <u>5,718.22</u>	\$ <u>4,860.49</u>	\$ <u>-</u>	\$ <u>857.73</u>
	TOTALS		\$ <u>7,576,477.82</u>	\$ <u>3,391,982.21</u>	\$ <u>469,670.21</u>	\$ <u>3,714,825.40</u>

See accountants' compilation report.



**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
MACHINERY AND EQUIPMENT PURCHASED  
For the Year Ended December 31, 2018

Unit No.	Type of Equipment	Cash	Trade-In Book Value	Total Cost
1	2018 FORD F150 4X4 PICKUP TRUCK	\$ 34,542.15	\$ -	\$ 34,542.15
14	2019 FORD F250 4X4 PICKUP TRUCK	27,435.97	-	27,435.97
79	WESTERN STAR SINGLE AXLE TRUCK 2019	98,158.09	-	98,158.09
80	WESTERN STAR SINGLE AXLE TRUCK 2019	98,285.12	-	98,285.12
81	WESTERN STAR SINGLE AXLE TRUCK 2019	97,724.83	-	97,724.83
79S	MONROE STAINLESS SANDER/PRE-WET	54,517.86	-	54,517.86
80S	MONROE STAINLESS SANDER/PRE-WET	53,749.17	-	53,749.17
81S	MONROE STAINLESS SANDER/PRE-WET	57,207.08	-	57,207.08
79P	MONROE ONE-WAY PLOW	7,130.12	-	7,130.12
80P	MONROE ONE-WAY PLOW	7,049.41	-	7,049.41
81P	MONROE ONE-WAY PLOW	7,193.40	-	7,193.40
79U	MONROE 11' UNDERBODY SCRAPER	8,979.05	-	8,979.05
80U	MONROE 11' UNDERBODY SCRAPER	8,928.00	-	8,928.00
81U	MONROE 11' UNDERBODY SCRAPER	8,928.00	-	8,928.00
79W	MONROE 8' WING	6,547.03	-	6,547.03
80W	MONROE 8' WING	6,364.46	-	6,364.46
81W	MONROE 8' WING	6,318.39	-	6,318.39
234	2013 MOTORGRADER / 14' MOLD BOARD	179,330.55	7,974.00	187,304.55
234W	FALLS 12' WIDENING WING	15,000.00	180.00	15,180.00
1183	LANDA PRESSURE WASHER	5,900.00	-	5,900.00
		<u>\$ 789,288.68</u>	<u>\$ 8,154.00</u>	<u>\$ 797,442.68</u>

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
MACHINERY AND EQUIPMENT TRADED-IN  
For the Year Ended December 31, 2018

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<u>Unit No.</u>	<u>Type of Equipment</u>	<u>Cost</u>	<u>Prior Years' Depreciation</u>	<u>2018 Depreciation</u>	<u>Trade-In Book Value</u>
232	CAT MOTORGRADER (1983)	\$ 53,158.00	\$ 45,184.00	\$ -	\$ 7,974.00
232W	RIVINIUS GRADER WING (1983)	<u>1,200.00</u>	<u>1,020.00</u>	<u>-</u>	<u>180.00</u>
	TOTALS	<u>\$ 54,358.00</u>	<u>\$ 46,204.00</u>	<u>\$ -</u>	<u>\$ 8,154.00</u>

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
MACHINERY AND EQUIPMENT SOLD  
For the Year Ended December 31, 2018

Unit No.	Item	Cost	Prior Years' Depreciation	2018 Depreciation	Book Value When Sold	Sale Price	Gain/(Loss)
36S	MONROE SPREADER	\$ 33,473.00	\$ 28,452.05	\$ -	\$ 5,020.95	\$ 200.00	\$ (4,820.95)
65W	MONROE WING	5,493.25	\$ 3,774.91	350.28	1,368.06	35.00	(1,333.06)
645	MCKENZIE PLOW	4,385.00	3,727.00	-	658.00	188.66	(469.34)
654	MCKENZIE PLOW	6,217.00	5,285.00	-	932.00	188.66	(743.34)
659	MCKENZIE PLOW	4,775.00	4,058.75	-	716.25	188.66	(527.59)
661	MCKENZIE PLOW	4,347.00	3,694.95	-	652.05	188.66	(463.39)
698	MCKENZIE REVERSIBLE PLOW	5,200.00	4,420.00	-	780.00	188.66	(591.34)
TOTALS		<u>\$ 63,890.25</u>	<u>\$ 53,412.66</u>	<u>\$ 350.28</u>	<u>\$ 10,127.31</u>	<u>\$ 1,178.30</u>	<u>\$ (8,949.01)</u>

See accountants' compilation report.

# BAYFIELD COUNTY HIGHWAY DEPARTMENT

COMPILED  
FRINGE BENEFIT ANALYSIS  
For the Year Ended December 31, 2018

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Expenses - time off with pay:		
Sick leave	\$ 67,726.57	
Vacation	76,550.05	
Holiday	49,588.40	
Tools and boots and coveralls	9,266.27	
Other time off	<u>974.88</u>	\$ 204,106.17
Social security		96,942.69
Retirement (employer's share)		83,954.35
Hospital and health insurance		343,691.58
Life insurance		602.79
Other - H.R.A.		154,600.00
Worker's compensation insurance		<u>39,118.20</u>
 TOTAL FRINGE BENEFITS		 <u>\$ 923,015.78</u>
 REPORTED EXPENSES (ADJUSTED)		 \$ 923,015.78
LESS REPORTED ALLOCATIONS		<u>971,515.35</u>
REPORTED VARIANCE - UNDER RECOVERY		(48,499.57)
 ADD JANUARY 1, 2018 BALANCE		 <u>73,994.86</u>
 DECEMBER 31, 2018 BALANCE		 <u>\$ 25,495.29</u>

See accountants' compilation report.

# BAYFIELD COUNTY HIGHWAY DEPARTMENT

COMPILED  
FIELD SMALL TOOLS  
For the Year Ended December 31, 2018

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Labor	\$ 5,412.78
Fringe benefit	4,615.06
Shop overhead	9,734.34
Materials	2,408.12
Consumable tools (detail by major type)	<u>15,167.49</u>
Subtotal	37,337.79
Cost allocations (credits)	<u>(48,166.54)</u>
NET BALANCE	<u>\$ (10,828.75)</u>
TOTAL FIELD LABOR AND FRINGE BENEFITS	<u>\$ 1,213,221.32</u>

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED

ANALYSIS OF INVENTORIES - MATERIALS AND SUPPLIES

For the Year Ended December 31, 2018

Item	Inventory 1/1/2018	Purchases	Sales	Book Inventory 12/31/2018	Adjustment	Physical Inventory 12/31/2018
<b><u>Construction &amp; Maintenance Materials</u></b>						
Gravel / Screened Sand	\$ 84,998.82	\$ 48,662.62	\$ 100,662.82	\$ 32,998.62	\$ -	\$ 32,998.62
Cold mix / Sylvex / Creek Seal	35,281.56	32,569.47	35,030.52	32,820.51	-	32,820.51
County Salt / Salt/Sand / Mag	160,493.61	388,118.65	389,851.27	158,760.99	-	158,760.99
Erosion Control	18,337.72	11,798.70	15,575.52	14,560.90	-	14,560.90
Guardrail Supplies	11,926.70	11,349.90	5,744.26	17,532.34	-	17,532.34
Construction and Maintenance	1,235.84	3,710.04	1,003.60	3,942.28	-	3,942.28
Culverts	64,859.51	79,950.47	66,973.62	77,836.36	-	77,836.36
Signs - Maintenance and Shop	6,263.35	1,172.47	3,016.66	4,419.16	-	4,419.16
Subtotals	<u>383,397.11</u>	<u>577,332.32</u>	<u>617,858.27</u>	<u>342,871.16</u>	<u>-</u>	<u>342,871.16</u>
<b><u>Shop Materials &amp; Supplies</u></b>						
Repair Parts and Accessories	274,325.54	297,993.49	233,789.32	338,529.71	-	338,529.71
Tires	15,580.79	42,225.74	33,554.30	24,252.23	-	24,252.23
Subtotals	<u>289,906.33</u>	<u>340,219.23</u>	<u>267,343.62</u>	<u>362,781.94</u>	<u>-</u>	<u>362,781.94</u>
<b><u>Gasoline &amp; Diesel Fuel</u></b>						
Gasoline	8,759.78	29,666.97	32,124.53	6,302.22	-	6,302.22
Diesel Fuel	53,830.25	187,493.15	200,520.10	40,803.30	(0.34)	40,802.96
Subtotals	<u>62,590.03</u>	<u>217,160.12</u>	<u>232,644.63</u>	<u>47,105.52</u>	<u>(0.34)</u>	<u>47,105.18</u>
<b><u>Lubricating Oils &amp; Grease</u></b>						
Lubrication Oils	12,443.78	13,642.32	14,882.85	11,203.25	-	11,203.25
<b>TOTALS</b>	<u>\$ 748,337.25</u>	<u>\$ 1,148,353.99</u>	<u>\$ 1,132,729.37</u>	<u>\$ 763,961.87</u>	<u>\$ (0.34)</u>	<u>\$ 763,961.53</u>

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
ACCOUNTS RECEIVABLE - MISCELLANEOUS  
For the Year Ended December 31, 2018

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<u>Account</u>	<u>1/1/2018 Balance</u>	<u>2018 Expenditures</u>	<u>2018 Receipts</u>	<u>12/31/2018 Balance</u>
State of WI - Diesel Fuel Tax	\$ 2,552.93	\$ 2,472.99	\$ 2,553.27	\$ 2,472.65
Rec for Services - Pooler	382.23	-	-	382.23
Rec for Services - Wirth	338.38	-	-	338.38
Accts Recble - Prior	<u>-</u>	<u>568,110.38</u>	<u>568,110.38</u>	<u>-</u>
 TOTAL ACCOUNTS RECEIVABLE - MISCELLANEOUS	 <u>\$ 3,273.54</u>	 <u>\$ 570,583.37</u>	 <u>\$ 570,663.65</u>	 <u>\$ 3,193.26</u>

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
DUE FROM OTHER GOVERNMENTS - LOCAL  
For the Year Ended December 31, 2018

	<u>1/1/2018</u> <u>Balance</u>	<u>2018</u> <u>Expenditures</u>	<u>2018</u> <u>Receipts</u>	<u>12/31/2018</u> <u>Balance</u>
<u>Due from Local Governments</u>				
<u>Towns:</u>				
Barksdale	\$ -	\$ 17,720.54	\$ 17,720.54	\$ -
Barnes	1,287.42	6,271.47	7,558.89	-
Bayfield	-	133.59	133.59	-
Bayview	14.09	2,133.29	2,147.38	-
Bell	783.74	1,008.30	1,792.04	-
Cable	3,812.01	2,076.39	5,326.77	561.63
Clover	-	1,087.45	525.82	561.63
Delta	-	1,205.37	1,205.37	-
Drummond	-	731.29	731.29	-
Eileen	375.14	187.21	375.14	187.21
Grand View	1,518.02	2,020.33	3,538.35	-
Iron River	-	1,414.05	277.25	1,136.80
Kelly	-	208.30	21.09	187.21
Keystone	-	415.84	415.84	-
Lincoln	1,047.96	3,776.33	4,262.66	561.63
Mason	33.32	219.90	66.01	187.21
Namakagon	-	5,393.73	4,503.06	890.67
Oma	-	28.00	28.00	-
Oriente	-	561.63	-	561.63
Oulu	-	561.63	-	561.63
Pilsen	-	20,064.78	20,011.59	53.19
Port Wing	-	1,310.46	1,310.46	-
Russell	6,822.81	13,499.04	20,321.85	-
Tripp	-	187.21	187.21	-
Washburn	-	9,311.22	8,936.80	374.42
<u>Cities:</u>				
City of Ashland	-	2,062.71	2,062.71	-
City of Washburn	2,590.70	16,845.53	16,503.15	2,933.08
 SUBTOTAL	 <u>\$ 18,285.21</u>	 <u>\$ 110,435.59</u>	 <u>\$ 119,962.86</u>	 <u>\$ 8,757.94</u>
 <b><u>COUNTY DEPARTMENTS</u></b>				
BC Clerk - Custodial	\$ -	\$ 734.33	\$ 734.33	\$ -
BC Forestry	11,007.47	17,490.45	28,168.01	329.91
BC Sheriff Dept	556.20	1,723.35	1,835.73	443.82
BC General - Admin	275.37	1,813.12	1,865.08	223.41
BC Fair Grounds	-	2,491.80	-	2,491.80
Ashland County Highway Dept	-	2,370.19	2,370.19	-
Taylor County Highway	-	602.07	602.07	-
 SUBTOTAL	 <u>\$ 11,839.04</u>	 <u>\$ 27,225.31</u>	 <u>\$ 35,575.41</u>	 <u>\$ 3,488.94</u>
 TOTAL DUE FROM OTHER GOVERNMENTS - LOCAL	 <u>\$ 30,124.25</u>	 <u>\$ 137,660.90</u>	 <u>\$ 155,538.27</u>	 <u>\$ 12,246.88</u>

See accountants' compilation report.



# BAYFIELD COUNTY HIGHWAY DEPARTMENT

COMPILED  
DUE FROM OTHER GOVERNMENTS - STATE  
For the Year Ended December 31, 2018

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Balance due, January 1, 2018	\$ 338,935.57
Expenditures	2,149,463.62
Reimbursed by State	<u>(1,354,778.88)</u>
Balance due, December 31, 2018	<u>\$ 1,133,620.31</u>
Invoiced, not reimbursed:	
August 2018	\$ 4,872.81
August 2018 - Flood	132,532.33
September 2018	64.72
September 2018- Flood	142,180.31
October 2018	57,770.29
October 2018	25,132.87
November 2018	106,971.72
November 2018 - Flood	5,247.06
November 2018 - Correction	(711.46)
December 2018	103,510.41
December 2018 - Flood	<u>556,049.25</u>
TOTAL	<u>\$ 1,133,620.31</u>

See accountants' compilation report.

**BAYFIELD COUNTY HIGHWAY DEPARTMENT**

COMPILED  
DUE FROM OTHER GOVERNMENTS - U.S. GOVERNMENT  
For the Year Ended December 31, 2018

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<u>Account</u>	<u>1/1/2018 Balance</u>	<u>2018 Expenditures</u>	<u>2018 Receipts</u>	<u>12/31/2018 Balance</u>
<b><u>US GOVERNMENT</u></b>				
US Fed S.A.R.E.	\$ -	\$ 42.17	\$ -	\$ 42.17
AINLS	<u>2,634.72</u>	<u>-</u>	<u>265.58</u>	<u>2,369.14</u>
TOTAL DUE FROM OTHER GOVERNMENTS - U.S. GOVERNMENT	<u>\$ 2,634.72</u>	<u>\$ 42.17</u>	<u>\$ 265.58</u>	<u>\$ 2,411.31</u>

See accountants' compilation report.