

# **Bayfield County Highway Department**

Compiled Financial Statements and  
Supplementary Information

December 31, 2020

# Bayfield County Highway Department

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Table of Contents  
December 31, 2020

	<u>Page</u>
<b>Accountants' Compilation Report</b>	1
<b>Financial Statements</b>	
Statement of Net Position	2
Statement of Revenues, Expenses and Changes in Net Position	3
Statement of Cash Flows	4
<b>Supplementary Information</b>	
Buildings and Grounds Operation	5
Highway Administration	6
Other Administration and General Expenses	7
Fuel Handling	8
Shop Operations	9
Distribution of Shop Overhead at Year-End Based on Direct Shop Labor and Fringe Benefits	10
Equipment Cost Analysis	11
Reconciliation of Current Year's Depreciation	13
Inventory of Land, Improvements Other Than Buildings (Land Improvements), and Gravel Pits	14
Inventory of Buildings	15
Inventory of Machinery and Equipment	16
Machinery and Equipment Purchased	26
Machinery and Equipment Sold	27
Machinery and Equipment Traded-in	28
Fringe Benefit Analysis	29
Field Small Tools	30
Salt Brine	31
Analysis of Inventories, Materials and Supplies	32
Accounts Receivable, Miscellaneous	33
Due From Other Governments, Local	34
Due From Other Governments, State	35
Due From Other Governments, U.S. Government	36

## Accountants' Compilation Report

To the Board of Supervisors of  
Bayfield County Highway Department

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, 2020, in accordance with accounting principles generally accepted in the United States of America. 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 AICPA. 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 required by 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 supplementary 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 supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary 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 US, LLP*

Eau Claire, Wisconsin  
April 26, 2021

**Bayfield County Highway Department**Compiled Statement of Net Position  
December 31, 2020**Assets and Deferred  
Outflows of Resources****Assets****Current Assets**

Cash	\$ 2,789,048.99
Accounts receivable, miscellaneous	3,044.72
Due from other governments, local	11,677.42
Due from other governments, state	1,006,294.79
Inventories, materials and supplies	740,399.96
Under-recovered cost pools	18,057.02
	<hr/>
Total current assets	4,568,522.90

**Noncurrent Assets**

Restricted net pension asset	266,006.00
Land	161,572.38
Buildings	1,875,055.38
Improvements other than buildings	32,013.11
Machinery and equipment	7,919,297.15
Gravel pits	3,933.62
Construction work in progress	29,946.95
Less accumulated depreciation	(5,360,167.00)
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Total noncurrent assets	4,927,657.59

Total assets 9,496,180.49

**Deferred Outflows of Resources**

Pension related amounts	<u>1,196,247.00</u>
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Total assets and deferred outflows of resources \$ 10,692,427.49

**Liabilities, Deferred Inflows of  
Resources and Net Position****Liabilities****Current Liabilities**

Accounts payable	\$ 72,282.34
Accrued payroll and related	20,913.39
Over-recovered cost pools	11,916.26
Short-term notes payable	1,650,000.00
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Total current liabilities	1,755,111.99

**Noncurrent Liabilities**

Accrued compensated absences	<u>88,921.55</u>
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Total noncurrent liabilities 88,921.55

Total liabilities 1,844,033.54

**Deferred Inflows of Resources**

Pension related amounts	<u>1,378,475.00</u>
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**Net Position**

Net investment in capital assets	4,661,651.59
Restricted for pension	266,006.00
Unrestricted	2,542,261.36
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Total net position 7,469,918.95

Total liabilities, deferred inflows of resources and net position \$ 10,692,427.49

## Bayfield County Highway Department

Compiled Statement of Revenues, Expenses and Changes in Net Position  
Year Ended December 31, 2020

### Operating Revenues

Charges for services:	
County highways	\$ 4,398,044.35
State highways	2,030,512.80
Other state payments	341,968.07
Other local highways	<u>111,571.94</u>
Total operating revenues	<u>6,882,097.16</u>

### Operating Expenses

County highway maintenance and construction	3,997,072.02
State highway maintenance	2,059,414.20
Local highway maintenance and construction	102,056.75
Administrative expenses	505,002.79
Machinery operations under recovered	<u>136,675.36</u>
Total operating expenses	<u>6,800,221.12</u>

Operating income 81,876.04

### Transfers In

500,000.00

Net change in net position 581,876.04

### Net Position, Beginning

6,888,042.91

### Net Position, Ending

\$ 7,469,918.95

# Bayfield County Highway Department

Compiled Statement of Cash Flows

Year Ended December 31, 2020

## Cash Flows From Operating Activities

Cash received from customers	\$ 6,525,826.42
Cash paid to vendors for goods and services	(4,891,777.17)
Cash paid to employees for services	(1,429,393.91)

Net cash flows provided by operating activities 204,655.34

## Cash Flows From Noncapital financing activities

Transfer from other funds	<u>500,000.00</u>
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Net cash flows provided by noncapital financing activities 500,000.00

## Cash Flows From Capital and Related

### Financing Activities

Debt issued	1,650,000.00
Debt retired	(1,650,000.00)
Proceeds from sale of capital assets	54,711.00
Acquisition and construction of capital assets	(840,345.94)

Net cash flows used in capital and related financing activities (785,634.94)

Net change in cash and cash equivalents (80,979.60)

Cash and Cash Equivalents, Beginning 2,870,028.59

Cash and Cash Equivalents, Ending \$ 2,789,048.99

## Reconciliation of Operating Income to Net Cash Flows From Operating Activities

Operating income	\$ 81,876.04
Adjustments to reconcile operating income to Net cash flows from operating activities	
Noncash operating expenses	
Depreciation and amortization	550,583.85
Change in assets and liabilities:	
Receivables	(299,516.95)
Prepaid items	68,687.60
Inventories	(24,931.94)
Pension related deferrals and asset	6,888.00
Accounts payable	(65,947.08)
Under or over-recovered cost pools	(56,753.79)
Accrued expenses	(56,230.39)

Net cash flows provided by operating activities \$ 204,655.34

## Noncash Capital, Investing and Financing Activities

None.

## **SUPPLEMENTARY INFORMATION**

## Bayfield County Highway Department

Compiled Buildings and Grounds Operation  
Year Ended December 31, 2020

Depreciation of buildings		\$	45,417.20
Heat, light, power and water			57,069.43
Maintenance of buildings and grounds (includes janitorial expense)			137,744.10
Machinery equipment costs, maintenance cost			11,087.92
Insurance on buildings and grounds (excludes GPL)			<u>3,550.65</u>

Total buildings and grounds cost			254,869.30
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Less salt costs:

Depreciation of salt facilities:

State built	\$	9,709.83	
Others		<u>3,827.07</u>	\$ 13,536.90
Utilities			462.77
Salt facilities maintenance/repairs			4,393.44
Insurance			<u>560.77</u>
			<u>18,953.88</u>

Total buildings and grounds cost to be allocated			235,915.42
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Divided by total square footage of all  
buildings (excluding salt facilities)

53,147.00

Equals allocation per square foot

\$ 4.43892

<u>Allocation to</u>	<u>Square Footage</u>	<u>Alloc. Rate</u>	<u>Amount</u>
Highway administration	2,400	\$ 4.43892	\$ 10,653.41
Shop operations	19,030	4.43892	84,472.70
Equipment storage	<u>31,717</u>	4.43892	<u>140,789.31</u>
Total	<u>53,147</u>		<u>\$ 235,915.42</u>



# Bayfield County Highway Department

Compiled Highway Administration

Year Ended December 31, 2020

Labor:		
Commissioner	\$ 72,029.76	
Other labor	<u>97,551.44</u>	\$ 169,581.20
Fringe benefit costs		130,887.99
Travel expenses		280.98
Committee per diem and expenses		3,025.58
Commissioner's car expenses:		
Depreciation	1,930.80	
Other expenses	<u>4,424.47</u>	6,355.27
Office supplies		4,491.30
Buildings and grounds allocation		10,653.41
Telephone		1,870.58
Postage		620.00
Lease (copier)		360.12
Miscellaneous:		
Accounting and auditing services	7,100.00	
Subscriptions and advertising	455.01	
Dues and registration (bonds)	490.00	
Drug testing	<u>340.11</u>	<u>8,385.12</u>
Total costs		<u>\$ 336,511.55</u>

# Bayfield County Highway Department

Compiled Other Administration and General Expenses

Year Ended December 31, 2020

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## Radio Expenses

Material	\$ 3,063.01
Total radio costs	<u>\$ 3,063.01</u>

## General Public Liability

General public liability insurance	\$ 15,845.00
Total general public liability costs	<u>\$ 15,845.00</u>

## Patrol Supervision

Labor	\$ 63,421.60
Fringe benefits	48,742.17
Machinery rentals	11,696.42
Other	<u>1,842.12</u>
Total patrol supervision costs	<u>\$ 125,702.31</u>

## Bayfield County Highway Department

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Compiled Fuel Handling  
Year Ended December 31, 2020

Labor costs	\$	118.05
Fringe benefit costs		89.15
Depreciation of fuel bulk storage equipment		2,315.00
Other		<u>950.21</u>
Total		3,472.41
Cost allocations (credits)		<u>-</u>
Fuel handling variance over recovery	\$	<u><u>3,472.41</u></u>

## Bayfield County Highway Department

Compiled Shop Operations  
Year Ended December 31, 2020

Direct labor	\$ 143,416.62	
Fringe benefits	110,398.13	
Less recovered on work orders	<u>(253,814.75)</u>	\$ -
Indirect labor		57,332.44
Fringe benefits on indirect labor		44,269.31
Shop supplies		47,244.74
Depreciation of shop equipment		5,695.06
Depreciation of shop truck		1,575.90
Telephone		665.79
Maintenance of shop equipment		20,556.02
Buildings and grounds allocation		84,472.70
Allocation offsets:		
Shop overhead recovered on work orders	\$ (27,816.97)	
Fuel handling over (under) recovery	3,472.41	
Gain on sale of shop assets (adjustments to depreciation)	(1,835.00)	
Sale of salvage materials and waste products	<u>(9,564.08)</u>	<u>(35,743.64)</u>
Total shop operations to be allocated		<u>\$ 226,068.32</u>

### Year End Rate

Total shop operations	\$ 226,068.32
Divided by direct labor and fringe:	
Benefits charged for shop services	253,814.75
Equals year end shop overhead rate	89.068236%

## Bayfield County Highway Department

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Compiled Distribution of Shop Overhead at Year-End

Based on Direct Shop Labor and Fringe Benefits

Year Ended December 31, 2020

<b>Account</b>	<b>Direct Shop Labor and Fringe Benefits</b>	<b>Shop Overhead</b>
Machinery operations	\$ 253,814.75	\$ 226,068.32
Totals	<u>\$ 253,814.75</u>	<u>\$ 226,068.32</u>





## Bayfield County Highway Department

Compiled Reconciliation of Current Year's Depreciation  
Year Ended December 31, 2020

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### Annual Depreciation

Improvements other than buildings		\$	-
Buildings			45,417.20
Machinery and equipment:			
On 12-31-20 inventory	\$	494,865.22	
Sold:			
Difference, sale price vs. book value		<u>10,301.43</u>	
			<u>505,166.65</u>
Total			<u><u>\$ 550,583.85</u></u>

### Depreciation Expense Distribution

Highway administration		\$	1,930.80
Shop operations			5,435.96
Fuel handling			2,315.00
Machinery operations			495,484.89
Buildings and grounds operations			<u>45,417.20</u>
Total			<u><u>\$ 550,583.85</u></u>



## Bayfield County Highway Department

Compiled Inventory of Land, Improvements Other Than Buildings (Land Improvements) and Gravel Pits  
Year Ended December 31, 2020

<u>Item</u>	<u>Original Cost</u>	<u>Prior Years' Depreciation</u>	<u>2020 Depreciation</u>	<u>Book Value December 31, 2020</u>
<b>Land</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	82,782.82	-	-	82,782.82
Total	<u>\$ 161,572.38</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161,572.38</u>
<b>Land Improvements</b>				
Cable	92.61	\$ 92.61	\$ -	\$ -
Mason	722.99	722.99	-	-
Washburn	31,197.51	31,197.51	-	-
Total	<u>\$ 32,013.11</u>	<u>\$ 32,013.11</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Gravel Pits</b>				
Iron River/air strip, storage	\$ 1,390.00	\$ -	\$ -	\$ 1,390.00
Ruth Lake (Iron River)	2,543.62	-	-	2,543.62
Total	<u>\$ 3,933.62</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,933.62</u>

## Bayfield County Highway Department

Compiled Inventory of Buildings  
Year Ended December 31, 2020

Bldg No.	Item	Acquisition Date	Total Cost	Prior Years' Depreciation	Current Year Depreciation	Year End Book Value
<b>Buildings</b>						
1	Cable	1940	\$ 39,248.11	\$ 33,364.11	\$ 1,570.00	\$ 4,314.00
4	Iron River	1939	103,377.02	100,838.02	2,539.00	-
6	Port Wing	1948	176,093.94	92,723.77	5,193.00	78,177.17
8	Washburn (shop)	1957	506,179.11	356,649.19	5,981.20	143,548.72
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	34,191.00	476.00	4,770.38
21	Washburn storage shed	1993	28,184.16	17,660.16	478.00	10,046.00
25	Bayfield garage (Town of Russell)	2000	157,568.81	120,276.81	6,303.00	30,989.00
28	Mason garage	2014	233,502.42	47,478.85	9,340.10	176,683.47
	Total		<u>\$ 1,396,582.23</u>	<u>\$ 916,173.19</u>	<u>\$ 31,880.30</u>	<u>\$ 448,528.74</u>
<b>Salt Sheds</b>						
12	Washburn	1965	\$ 33,763.00	\$ 25,532.15	\$ 747.00	\$ 7,483.85
15	Iron River (old)	1973	23,022.29	23,022.29	-	-
17	Cable, state	1987	36,122.22	27,903.12	746.00	7,473.10
18	Mason, state	1987	61,634.96	40,469.44	881.90	20,283.62
19	Port Wing, state	1987	24,527.27	24,527.27	-	-
23	Iron River, dome - state	1999	157,908.05	128,960.05	6,316.00	22,632.00
27	Bayfield salt shed	2002	67,631.06	40,714.06	2,447.00	24,470.00
	Total		<u>\$ 404,608.85</u>	<u>\$ 311,128.38</u>	<u>\$ 11,137.90</u>	<u>\$ 82,342.57</u>
<b>Liquid Chloride Sheds</b>						
20	Iron River, state	1991	\$ 13,841.91	\$ 13,841.91	\$ -	\$ -
22	Mason, state	1996	13,574.37	13,032.37	542.00	-
24	Cable, state	2000	25,128.99	18,257.99	1,005.00	5,866.00
26	Port Wing, state	2001	12,672.97	9,210.97	507.00	2,955.00
29	Bayfield	2003	8,646.06	5,520.06	345.00	2,781.00
	Total		<u>\$ 73,864.30</u>	<u>\$ 59,863.30</u>	<u>\$ 2,399.00</u>	<u>\$ 11,602.00</u>
	Total		<u>\$ 1,875,055.38</u>	<u>\$ 1,287,164.87</u>	<u>\$ 45,417.20</u>	<u>\$ 542,473.31</u>

**Bayfield County Highway Department**

 Compiled Inventory of Machinery and Equipment  
 Year Ended December 31, 2020

Equip. Number	Description	Acquisition Date	Total Cost	Prior Years' Depreciation	Current Year Depreciation	Year End Book Value
<b>18501</b>	<b>Trucks/Autos</b>					
1	FORD F-150 2018	2018	\$ 34,542.15	\$ 8,999.40	\$ 1,930.80	\$ 23,611.95
12	2015 FORD F350 PICKUP TRUCK 4X4	2014	34,741.70	26,660.70	2,869.74	5,211.26
13	2020 FORD F450 PICKUP	2019	58,236.02	-	6,876.02	51,360.00
14	FORD F250 2019	2018	27,435.97	4,858.46	3,886.76	18,690.75
15	FORD F250 4X4 REG CAB - 2013	2013	25,208.27	21,426.27	-	3,782.00
16	FORD F250 4X2 CREW CAB - 2013	2013	26,030.35	22,125.35	-	3,905.00
19	2006 INTERNATIONAL SIGN TRUCK	2015	65,538.05	29,866.05	5,571.00	30,101.00
2	2020 FORD PICKUP	2020	38,288.59	-	3,267.00	35,021.59
20	FORD 4X4 3/4 TON PICKUP	2012	22,979.75	19,532.75	-	3,447.00
21	2012 4X4 3/4 TON PICKUP	2012	23,333.61	19,833.61	-	3,500.00
25	2006 3/4 TON CHEVY 4X4 PICKUP TRUCK	2006	26,945.34	23,971.90	-	2,973.44
26	2016 FORD F250 4X4 PICKUP TRK	2016	27,803.81	14,115.81	3,939.00	9,749.00
2D	2017 FORD F150 SUPER PICKUP	2017	36,106.48	17,933.10	4,878.00	13,295.38
32	2017 WESTERN STAR SINGLE AXLE	2016	101,369.94	27,284.94	8,616.00	65,469.00
33	2017 WESTER STAR SINGLE AXLE	2016	100,608.02	27,081.02	8,552.00	64,975.00
34	2016 WESTERN STAR SINGLE AXLE	2015	98,833.68	32,903.68	8,401.00	57,529.00
35	2016 WESTERN STAR SINGLE AXLE TRK	2015	98,980.76	32,951.76	8,413.00	57,616.00
36	INTERNATIONAL SINGLE AXLE TRK 2007	2006	83,833.92	63,932.92	4,918.00	14,983.00
44	INTERNATIONAL 7400 SINGLE AXLE 2011	2011	119,373.10	63,184.37	9,570.69	46,618.04
45	INTERNATIONAL 7400 SINGLE AXLE 2011	2011	86,426.41	60,604.41	7,346.00	18,476.00
49	INTERNL SINGLE AXLE PTL TRK 2014	2013	96,070.61	52,398.61	8,166.00	35,506.00
50	FORD 1-TON TRUCK (D) 2001	2001	27,867.00	23,687.00	-	4,180.00
56	INTERNATL SINGLE AXLE PTL TRK 2014	2013	94,817.32	51,718.32	8,060.00	35,039.00
59	WEST STAR TRUCK 1997 -QUAD	1996	101,576.00	90,369.00	-	11,207.00
60	WEST STAR TRUCK 1997 -QUAD	1996	103,765.30	91,729.30	829.00	11,207.00
61	WEST STAR TRUCK 1997 - QUAD AXLE	1997	74,712.00	63,505.00	-	11,207.00
69	2011 INTERNATIONAL SINGLE AXLE TRUCK	2010	80,317.95	64,856.26	3,414.00	12,047.69
70	2011 INTERNATIONAL SINGLE AXLE TRUCK	2010	81,536.81	65,835.30	3,470.99	12,230.52
72	2015 WESTERN STAR SINGLE AXLE TRK	2014	114,934.72	52,915.72	9,769.00	52,250.00
73	2016 WESTER STAR QUAD AXLE TRK	2015	151,974.45	56,216.45	14,353.00	81,405.00
74	2021 WESTERN STAR QUAD AXLE	2020	188,626.86	-	-	188,626.86
75	2016 WESTERN STAR QUAD AXLE TRK	2015	151,399.62	54,812.62	14,299.00	82,288.00
77	WESTERN STAR SINGLE AXLE PTL TRK 2020	2019	125,201.45	888.45	10,642.00	113,671.00
78	WESTERN STAR SINGLE AXLE PTL TRK 2020	2019	123,685.02	879.02	10,513.00	112,293.00
79	WESTERN STAR SINGLE AXLE PTL TRK 2019	2018	98,158.09	9,038.09	8,343.00	80,777.00
80	WESTERN STAR SINGLE AXLE PTL TRK 2019	2018	98,285.12	9,050.12	8,354.00	80,881.00
81	WESTERN STAR SINGLE AXLE PTL TRK 2019	2018	97,724.83	8,999.83	8,307.00	80,418.00
82	2015 WESTERN STAR SINGLE AXLE TRK	2014	114,882.92	52,893.92	9,765.00	52,224.00
83	FORD PICKUP 2002 (SHOP TRUCK)(D)	2002	42,898.84	38,342.84	-	4,556.00
84	2017 FORD F250 PICKUP	2017	27,218.02	9,640.02	3,856.00	13,722.00
85	2017 FORD F250 SUPER PICKUP	2017	26,229.10	9,290.10	3,716.00	13,223.00
87	2017 FORD F250 SUPER PICKUP	2017	27,022.30	9,570.30	3,828.00	13,624.00
9	2016 MACK CHU613 TRUCK	2020	100,267.27	-	6,311.27	93,956.00
95	2017 WESTERN STAR SINGLE AXLE	2017	95,303.66	16,877.66	8,101.00	70,325.00
96	2017 WESTERN STAR SINGLE AXLE	2017	94,986.98	16,820.98	8,074.00	70,092.00
98	2021 WESTERN STAR SINGLE AXLE	2020	120,939.00	-	2,568.00	118,371.00
99	2021 WESTERN STAR SINGLE AXEL	2020	121,274.05	-	2,580.05	118,694.00
	Total		<u>\$ 3,718,291.21</u>	<u>\$ 1,367,601.41</u>	<u>\$ 246,354.32</u>	<u>\$ 2,104,335.48</u>

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2020

<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>18502</b>	<b>Tractors</b>					
139	ASV PT-100 FORESTRY SKIDSTEER	2009	\$ 93,204.32	\$ 56,709.00	\$ 5,671.00	\$ 30,824.32
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	66,438.32	7,666.00	16,078.00
152	2012 NH T6030 PLUS TRACTOR/LOADER	2012	72,112.74	46,485.74	6,130.00	19,497.00
154	2009 JD WHEEL LOADER WITH SCALE	2014	130,643.96	62,002.96	11,105.00	57,536.00
155	2011 JD 7130 CAB 4WD TRACTOR	2011	78,431.13	55,002.13	6,667.00	16,762.00
156	2012 NEW HOLLAND MOWER 4X4	2012	55,239.02	34,821.02	4,695.00	15,723.00
157	2015 NEW HOLLAND TRACTOR	2015	90,970.58	36,082.58	7,732.00	47,156.00
158	2013 KUBOTA TRACTOR/SKIDSTER	2016	58,007.67	18,491.67	4,931.00	34,585.00
159	CAT 950M WHEEL LOADER	2017	211,994.89	46,551.89	18,020.00	147,423.00
	Total		<u>\$ 1,146,579.63</u>	<u>\$ 648,509.41</u>	<u>\$ 72,617.00</u>	<u>\$ 425,453.22</u>

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2020

<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	<u>187,304.55</u>	<u>25,208.07</u>	<u>15,920.89</u>	<u>146,175.59</u>
	Total		<u>\$ 449,159.03</u>	<u>\$ 247,784.13</u>	<u>\$ 15,920.89</u>	<u>\$ 185,454.01</u>

**Bayfield County Highway Department**

 Compiled Inventory of Machinery and Equipment  
 Year Ended December 31, 2020

Equip. Number	Description	Acquisition Date	Total Cost	Prior Years' Depreciation	Current Year Depreciation	Year End Book Value
<b>18504</b>	<b>Maintenance/Construction Equipment</b>					
130M	NEW HOLLAND DISC MOWER	2012	\$ 15,218.58	\$ 8,163.58	\$ 1,738.00	\$ 5,317.00
139M	DAVCO MOWER FOR ASV	2009	9,600.00	8,160.00	-	1,440.00
148M	NEW HOLLAND DISC MOWER	2012	13,119.00	7,272.00	1,441.00	4,406.00
154M	NH DISC MOWER	2001	13,518.58	9,227.58	1,489.00	2,802.00
155B	2011 JD BOOM	2011	20,192.00	14,157.00	1,716.00	4,319.00
155M	2011 ROTARY MOWER	2011	6,731.00	4,719.00	572.00	1,440.00
156B	2012 DIAMOND BOOM	2012	29,206.00	18,415.00	2,483.00	8,308.00
156M	2012 DIAMOND MOWER	2012	7,682.00	4,843.00	653.00	2,186.00
165M	NEW HOLLAND DISC MOWER	2012	15,218.58	8,163.58	1,738.00	5,317.00
19T	2019 TALBERT 55CC LOW BOY TRAILER	2019	80,589.40	4,568.40	6,850.00	69,171.00
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	8,407.58	2,242.00	15,726.00
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	476.00	127.00	886.00
359	CROWN MORTAR MIXER 2016	2016	2,699.99	1,202.99	328.00	1,169.00
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	3,772.00	552.00	2,171.00
370	POST HOLE DIGGER	1965	426.23	362.23	-	64.00
374	TOP HAT DERBY SR ANGLE TRAILER	2014	1,635.79	799.79	139.00	697.00
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	60,116.23	3,172.00	11,168.51
380	SWEEPER (SWEEPSTER)	2005	8,750.00	7,437.50	-	1,312.50
381	BROS PULL-BEHIND RUBBER TIRE 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	5,818.98	1,703.00	12,513.00
384	CRAFECO PAVEMENT ROUTER	2014	14,234.00	12,099.00	-	2,135.00
396	WATER TANK/PUMP/SPRAY BAR	2011	1,490.00	1,060.50	126.00	303.50
397	SEMITRAILER/TANK - WATER TANKER	2010	3,675.00	3,016.75	107.25	551.00
399	2016 SURE TRAC TRAILER	2016	6,368.24	2,119.24	541.00	3,708.00
458	MULCHER (FINN)	1997	-	-	-	-
492	2011 BOMAG MECHANICAL TAMPER COMPACTOR	2011	2,965.00	2,520.00	-	445.00
500	WELDER (MILLER)	1983	1,687.52	1,434.52	-	253.00
	<b>Total</b>		<b>\$ 564,396.61</b>	<b>\$ 352,069.16</b>	<b>\$ 27,717.25</b>	<b>\$ 184,610.20</b>

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2020

<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>18505</b>	<b>Bituminous Equipment</b>					
139P	COLD PLANER - PAVEMENT PROFILER FOR ASV	2009	\$ 13,070.00	\$ 11,109.00	\$ -	\$ 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 CRAFCO EMOLTION HEATER	2008	50,751.59	41,945.59	1,193.00	7,613.00
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	22,120.00	3,587.00	8,049.00
	Total		<u>\$ 146,287.59</u>	<u>\$ 116,579.09</u>	<u>\$ 4,780.00</u>	<u>\$ 24,928.50</u>

**Bayfield County Highway Department**

 Compiled Inventory of Machinery and Equipment  
 Year Ended December 31, 2020

Equip. Number	Description	Acquisition Date	Total Cost	Prior Years' Depreciation	Current Year Depreciation	Year End Book Value
<b>18506</b>	<b>Snow Removal Equipment</b>					
13P	MONROE BOSS 9FT V-XT PLOW	1980	\$ 7,320.00	\$ -	\$ 521.00	\$ 6,799.00
226P	OMAHA PLOW (1969)	1993	2,200.00	1,870.00	-	330.00
231W	BALDERSON WING	1994	14,295.00	12,151.00	-	2,144.00
232P	BALDERSON PLOW (USED)	2017	3,050.00	2,593.00	-	457.00
233V	V-PLOW FALLS V90-FS	2018	9,352.20	1,523.20	795.00	7,034.00
234W	FALLS 12 FT WIDENING WING	2016	15,180.00	2,043.00	1,290.00	11,847.00
32S	MONROE SPREADER/PREWET SYSTEM	2016	54,824.47	18,445.47	5,825.00	30,554.00
32U	MONROE 11 FT UNDERBODY SCRAPER	2016	8,173.00	2,201.00	695.00	5,277.00
32W	MONROE 8 FT WING	2016	6,083.91	1,637.91	517.00	3,929.00
33S	MONROE SPREADER/PREWET SYSTEM	2016	55,029.48	18,515.48	5,847.00	30,667.00
33U	MONROE 11 FT UNDERBODY PLOW	2016	8,173.00	2,201.00	695.00	5,277.00
33W	MONROE 8 FT WING	2015	6,403.80	1,722.80	544.00	4,137.00
34S	MONROE SPREADER/PREWET SYSTEM	2015	54,628.21	22,732.21	5,804.00	26,092.00
34U	MONROE 11FT UNDERBODY SCRAPER	2015	8,173.00	2,722.00	695.00	4,756.00
34W	MONROE 9 FT WING	2015	7,930.34	2,640.34	674.00	4,616.00
35S	MONROE STAINLESS SPREADER/SANDER	2015	50,448.70	20,993.70	5,360.00	24,095.00
35U	MONROE 11 FT UNDERBODY SCRAPER	2015	8,173.00	2,722.00	695.00	4,756.00
35W	MONROE 8 FT WING	2006	7,308.46	2,432.46	621.00	4,255.00
36W	MONROE WING	2006	4,106.00	3,490.10	-	615.90
38T	PRE-WETTING TANK	2011	1,300.00	1,105.00	-	195.00
44S	MONROE SPREADER, STAINLESS,HOPPER TYPE	2011	41,109.39	35,586.39	764.00	4,759.00
44U	UNDERBODY SCRAPER PLOW 11 FT - FIXED	2011	9,381.81	6,575.81	797.00	2,009.00
44W	MONROE WING - 9'	2011	6,407.58	4,586.58	545.00	1,276.00
45S	MONROE SPREADER, STAINLESS, HOPPER TYPE	2011	41,076.39	34,371.39	-	6,705.00
45U	UNDERBODY SCRAPER PLOW 11 FT - FIXED	2011	9,381.81	6,575.81	797.00	2,009.00
45W	MONROE WING - 8'	2013	5,476.72	3,913.72	465.00	1,098.00
49S	MONROE SANDER	2013	50,566.00	33,811.00	5,454.00	11,301.00
49U	MONROE UNDERBODY	2013	6,016.00	3,279.00	511.00	2,226.00
49W	WING	2008	5,979.11	3,259.11	508.00	2,212.00
56S	MONROE SANDER	2008	50,566.00	34,228.00	5,454.00	10,884.00
56U	MONROE UNDERBODY	2008	6,016.00	3,279.00	511.00	2,226.00
585	SPRAY BAR APPLICATOR - 325 GAL	2008	3,815.00	3,243.00	-	572.00
620	MCKENZIE ONE-WAY PLOW	2013	4,365.00	3,710.00	-	655.00
621	MCKENZIE ONE-WAY PLOW	2013	4,365.00	3,710.00	-	655.00
622	MCKENZIE ONE-WAY PLOW	2013	4,365.00	3,710.00	-	655.00
623	MCKENZIE SNOW PLOW	2000	4,185.75	3,557.75	-	628.00
623V	MCKENZIE V PLOW	2001	500.00	425.00	-	75.00
625	MONROE 12' ONE-WAY PLOW	2001	4,943.00	3,535.00	247.00	1,161.00
626	MONROE 12' ONE-WAY PLOW	2001	4,943.00	3,535.00	420.00	988.00
627	MONROE 12 FT FULL TRIP ONE WAY PLOW	1991	6,389.71	2,941.71	543.00	2,905.00
629	MONROE 12 FT FULL TRIP ONE WAY PLOW	1996	6,380.71	2,936.71	542.00	2,902.00
62T	PRE-WETTING TANK	2011	1,300.00	1,105.00	-	195.00
632	MONROE 12FT FIXED PLOW	2011	6,870.35	1,849.35	584.00	4,437.00
633	MONROE 12 FT FIXED PLOW	2014	7,904.08	2,128.08	672.00	5,104.00
634	MONROE 12FT PLOW	2014	6,967.04	2,318.04	592.00	4,057.00
635	MONROE 12 FT PLOW	2006	7,371.78	2,455.78	627.00	4,289.00
636	MONROE UNDERBODY PLOW	2016	5,230.00	4,445.50	-	784.50
644	MCKENZIE SNOW PLOW	2016	3,250.00	2,762.00	-	488.00
646	MONROE ONE WAY PLOW	2015	9,555.92	1,691.92	812.00	7,052.00
649	MCKENZIE SNOW PLOW	2006	3,765.00	3,200.00	-	565.00
653	MCKENZIE SNOW PLOW	2009	3,885.00	3,302.00	-	583.00
655	MCKENZIE SNOW PLOW	1989	4,365.00	3,710.00	-	655.00
658	MCKENZIE SNOW PLOW	2017	3,885.00	3,302.00	-	583.00
662	MONROE PLOW 14'	1989	6,648.00	5,651.00	-	997.00
663	MONROE PLOW 14'	2005	6,648.00	5,651.00	-	997.00
665	MONROE 12FT PLOW - ONE WAY	1997	5,968.00	3,760.00	507.00	1,701.00
670P	MONROE 12FT PLOW - ONE WAY	2000	5,968.00	3,760.00	507.00	1,701.00
672	MONROE REVERSIBLE PLOW	1997	7,360.00	2,243.00	626.00	4,491.00
672V	MCKENZIE V PLOW	2008	500.00	425.00	-	75.00
673	MCKENZIE SNOW PLOW	2008	3,890.00	3,306.00	-	584.00
673V	MCKENZIE V PLOW	2012	500.00	425.00	-	75.00
675V	MCKENZIE V PLOW	2012	500.00	425.00	-	75.00
676	MCKENZIE SNOW PLOW	2016	3,885.00	3,303.00	-	582.00
682	ONE-WAY PLOW MONROE 2006	1996	6,314.00	5,366.90	-	947.10
693	MCKENZIE SNOW PLOW	1994	3,884.00	3,301.00	-	583.00
693V	MCKENZIE SNOW PLOW	1996	500.00	425.00	-	75.00



**Bayfield County Highway Department**

 Compiled Inventory of Machinery and Equipment  
 Year Ended December 31, 2020

Equip. Number	Description	Acquisition Date	Total Cost	Prior Years' Depreciation	Current Year Depreciation	Year End Book Value
<b>18506</b>	<b>Snow Removal Equipment</b>					
696	MONROE PLOW - TRIP ONE WAY	1996	\$ 9,626.63	\$ 1,704.63	\$ 818.00	\$ 7,104.00
699	REVERSABLE PLOW - MONROE 12'	1996	5,732.00	4,099.00	487.00	1,146.00
69S	MONROE SPREADER	1996	42,395.32	35,880.07	-	6,515.25
69U	UNDERBODY SCRAPER-FIXED ANGLE	2006	5,500.00	4,445.76	229.24	825.00
69W	MONROE 8' WING	2009	6,453.03	5,114.08	371.00	967.95
70S	MONROE SPREADER	2009	42,395.32	35,880.07	-	6,515.25
70U	UNDERBODY SCRAPER - FIXED ANGLE	1995	5,500.00	4,445.76	229.24	825.00
70W	MONROE 9' WING	1996	5,013.16	3,976.19	285.00	751.97
72S	MONROE SPREADER	1995	33,701.13	19,124.13	3,648.00	10,929.00
72U	UNDERBODY PLOW 11 FT SCRAPER	1995	7,998.00	3,683.00	680.00	3,635.00
72W	MONROE 8 FT WING	2017	6,677.57	3,076.57	568.00	3,033.00
77P	MONROE ONE-WAY PLOW	2011	8,018.49	52.49	682.00	7,284.00
77S	UNIVERSAL SANDER STAINLESS 2019	2010	41,256.65	370.65	4,383.00	36,503.00
77U	UNIVERSAL 11 FT UNDERBODY SCRAPER	2010	7,891.33	53.33	671.00	7,167.00
77W	MONROE 8 FT WING	2010	10,466.72	72.72	890.00	9,504.00
78P	MONROE ONE-WAY PLOW	2010	8,094.18	58.18	688.00	7,348.00
78S	UNIVERSAL SANDER STAINLESS 2019	2010	41,403.59	367.59	4,399.00	36,637.00
78U	UNIVERSAL 11 FT UNDERBODY SCRAPER	2010	8,010.93	55.93	681.00	7,274.00
78W	MONROE 9 FT WING	2014	9,596.02	65.02	816.00	8,715.00
79P	MONROE ONE-WAY PLOW	2014	7,130.12	656.12	606.00	5,868.00
79S	MONROE SANDER STAINLESS 2017	2014	54,517.86	6,274.86	5,792.00	42,451.00
79U	MONROE 11 FT UNDERBODY SCRAPER	2019	8,979.05	827.05	763.00	7,389.00
79W	MONROE 8 FT WING	2019	6,547.03	603.03	557.00	5,387.00
80P	MONROE ONE-WAY PLOW	2019	7,049.41	648.41	599.00	5,802.00
80S	MONROE SANDER STAINLESS 2017	2019	53,749.17	6,186.17	5,711.00	41,852.00
80U	MONROE 11 FT UNDERBODY SCRAPER	2019	8,928.00	822.00	759.00	7,347.00
80W	MONROE 8 FT WING	2019	6,364.46	586.46	541.00	5,237.00
81P	MONROE ONE-WAY PLOW	2019	7,193.40	661.40	611.00	5,921.00
81S	MONROE SANDER STAINLESS 2017	2019	57,207.08	6,584.08	6,078.00	44,545.00
81U	MONROE 11 FT UNDERBODY SCRAPER	2018	8,928.00	822.00	759.00	7,347.00
81W	MONROE 8 FT WING	2018	6,318.39	582.39	537.00	5,199.00
82S	SANDER / SPREADER	2018	34,160.10	19,389.10	3,697.00	11,074.00
82U	MONROE UNDERBODY PLOW 11 SCRAPER	2018	7,998.00	3,683.00	680.00	3,635.00
82W	MONROE 9 FT WING	2018	7,634.87	3,515.87	649.00	3,470.00
95S	MONROE STAINLESS SPREADER	2018	53,059.15	11,745.15	5,638.00	35,676.00
95U	MONROE UNDERBODY SCRAPER	2018	9,034.06	1,600.06	768.00	6,666.00
95W	MONROE WING	2018	8,560.65	1,516.65	728.00	6,316.00
96S	MONROE STAINLESS SPREADER	2018	57,170.37	12,654.37	6,074.00	38,442.00
96U	MONROE UNDERBODY SCRAPER	2018	8,928.00	1,581.00	759.00	6,588.00
96W	MONROE WNG	2018	7,801.93	1,381.93	663.00	5,757.00
98P	UNIVERSAL ONE-WAY 12FT PLOW 2020	2018	9,688.90	-	201.90	9,487.00
98S	UNIVERSAL SANDER STAINLESS 2020	2014	42,456.95	-	900.95	41,556.00
98U	UNIVERSAL 11FT UNDERBODY SCRAPER	2014	8,098.79	-	175.79	7,923.00
98W	UNIVERSAL 8FT JR WING 2020	2014	7,986.27	-	168.27	7,818.00
99P	UNIVERSAL ONE-WAY 12FT PLOW 2020	2017	9,910.16	-	214.16	9,696.00
99S	UNIVERSAL SANDER STAINLESS 2020	2017	42,456.95	-	900.95	41,556.00
99U	UNIVERSAL 11FT UNDERBODY SCRAPER	2017	8,109.16	-	176.16	7,933.00
99W	UNIVERSAL 8FT JR WING 2020	2017	7,942.04	-	170.04	7,772.00
	<b>Total</b>		<b>\$ 1,594,934.11</b>	<b>\$ 599,669.49</b>	<b>\$ 119,465.70</b>	<b>\$ 875,798.92</b>

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2020

<b>Equip. Number</b>	<b>Description</b>	<b>Acquisition Date</b>	<b>Total Cost</b>	<b>Prior Years' Depreciation</b>	<b>Current Year Depreciation</b>	<b>Year End Book Value</b>
<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	12,013.37	10,211.37	-	1,802.00
	Total		<u>\$ 36,063.64</u>	<u>\$ 30,654.64</u>	<u>\$ -</u>	<u>\$ 5,409.00</u>

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2020

<b>Equip. Number</b>	<b>Description</b>	<b>Acquisition Date</b>	<b>Total Cost</b>	<b>Prior Years' Depreciation</b>	<b>Current Year Depreciation</b>	<b>Year End Book Value</b>
<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	6,680.88	147.00	1,266.00
724	DIESEL/GAS FUEL STATION, WASHBURN	1992	45,374.90	33,751.90	1,165.00	10,458.00
725	DIESEL/GAS FUEL STATION, MASON	1996	54,845.03	44,843.03	1,003.00	8,999.00
726	DIESEL FUEL STATION, BAYFIELD	1997	10,277.40	8,735.40	-	1,542.00
	Total		<u>\$ 124,751.80</u>	<u>\$ 99,247.80</u>	<u>\$ 2,315.00</u>	<u>\$ 23,189.00</u>

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2020

<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	BRIDGE CRANE - 2008 WASHBURN SHOP	2008	37,892.00	15,027.00	1,288.00	21,577.00
1176	BENDPAK TWO POST LIFT - TRK LIFT	2012	8,686.93	3,567.93	492.00	4,627.00
1180	LANDA PRESSURE WASHER	2013	5,176.00	1,782.00	293.00	3,101.00
1182	LANDA PRESSURE WASHER	2016	5,424.00	1,100.00	307.00	4,017.00
1183	LANDA PRESSURE WASHER	2018	5,900.00	585.00	334.00	4,981.00
1184	BEE LINE ALIGNMENT MACHINE MAG200	2019	9,962.54	182.54	565.00	9,215.00
1185	LATHE W/DRO & TAPER 3PH 230V	2020	17,904.96	-	839.96	17,065.00
1186	MILL W/DRO W/X-AXIS 3PH 230V	2020	12,669.10	-	598.10	12,071.00
1187	2020 LANDA PRESSURE WASHER	2020	7,011.00	-	71.00	6,940.00
495	GENIE GS-2668RT SISSORS LIFT	2013	16,000.00	5,971.00	907.00	9,122.00
	Total		<u>\$ 138,833.53</u>	<u>\$ 38,591.47</u>	<u>\$ 5,695.06</u>	<u>\$ 94,547.00</u>

**Bayfield County Highway Department**Compiled Machinery and Equipment Purchased  
Year Ended December 31, 2020

<b>Unit No.</b>	<b>Type of Equipment</b>	<b>Cash</b>	<b>Trade-In Book Value</b>	<b>Total Cost</b>
2	2020 FORD F150 TRUCK	\$ 38,288.59	\$ -	\$ 38,288.59
9	2016 MACK CHU613 TRUCK	100,267.27	-	100,267.27
13	2020 FORD F450 TRUCK	58,236.02	-	58,236.02
74	2021 WESTERN STAR QUAD AXLE	170,745.96	17,880.90	188,626.86
98	WESTERN STAR SINGLE AXLE	120,939.00	-	120,939.00
99	WESTERN STAR SINGLE AXLE	121,274.05	-	121,274.05
13P	MONROE BOSS 9'2" V-XT PLOW	7,320.00	-	7,320.00
98P	UNIVERSAL 12' PLOW	9,688.90	-	9,688.90
99P	UNIVERSAL 12' PLOW	9,910.16	-	9,910.16
98S	UNIVERSAL STAINLESS SANDER	42,456.95	-	42,456.95
99S	UNIVERSAL STAINLESS SANDER	42,456.95	-	42,456.95
98U	UNIVERSAL 11' UNDERBODY SCRAPER	8,098.79	-	8,098.79
99U	UNIVERSAL 11' UNDERBODY SCRAPER	8,109.16	-	8,109.16
98W	UNIVERSAL 8' JR WING	7,986.27	-	7,986.27
99W	UNIVERSAL 8' JR WING	7,942.04	-	7,942.04
1185	JET LATHE	17,904.96	-	17,904.96
1186	JET MILL	12,669.10	-	12,669.10
1187	LANDA PRESSURE WASHER	7,011.00	-	7,011.00
	Total	<u>\$ 791,305.17</u>	<u>\$ 17,880.90</u>	<u>\$ 809,186.07</u>

**Bayfield County Highway Department**Compiled Machinery and Equipment Sold  
Year Ended December 31, 2020

<b>Unit No.</b>	<b>Item</b>	<b>Cost</b>	<b>Prior Years' Depreciation</b>	<b>2020 Depreciation</b>	<b>Book Value When Sold</b>	<b>Sale Price</b>	<b>Gain/(Loss)</b>
2C	2012 FORD F150 TRUCK	\$ 28,634.08	\$ 24,339.08	\$ -	\$ 4,295.00	\$ 6,525.00	\$ 2,230.00
18	1999 MACK TRUCK	37,940.00	32,249.00	-	5,691.00	18,350.00	12,659.00
22	2008 FORD F250 TRUCK	19,799.00	16,829.15	-	2,969.85	7,900.00	4,930.15
51	2008 INTERNATIONAL TRUCK	64,850.00	55,122.00	-	9,728.00	200.00	(9,528.00)
51S	MONROE SPREADER	32,261.00	27,422.00	-	4,839.00	96.00	(4,743.00)
51U	MONROE UNDERBODY PLOW	4,327.00	3,678.00	-	649.00	10.00	(639.00)
52	2008 INTERNATIONAL TRUCK	64,850.00	55,122.00	-	9,728.00	8,975.00	(753.00)
52S	MONROE SPREADER	32,261.00	27,422.00	-	4,839.00	500.00	(4,339.00)
52U	MONROE UNDERBODY PLOW	4,327.00	3,678.00	-	649.00	300.00	(349.00)
56W	MONROE JR WING	6,854.88	3,740.88	-	3,114.00	20.00	(3,094.00)
68	2009 INTERNATIONAL TRUCK	80,975.50	68,829.17	-	12,146.33	9,300.00	(2,846.33)
68S	MONROE SPREADER	19,000.00	16,150.00	-	2,850.00	400.00	(2,450.00)
68U	MONROE UNDERBODY PLOW	7,000.00	5,950.00	-	1,050.00	200.00	(850.00)
650	MCKENZIE PLOW	4,775.00	4,058.75	-	716.25	20.00	(696.25)
674	MCKENZIE PLOW	3,885.00	3,303.00	-	582.00	26.68	(555.32)
694	MCKENZIE PLOW	3,884.00	3,301.00	-	583.00	26.66	(556.34)
695	MCKENZIE PLOW	3,884.00	3,301.00	-	583.00	26.66	(556.34)
1101	METAL LATHE	-	-	-	-	1,085.00	1,085.00
1104	MANLEY HYDRAULIC PRESS	-	-	-	-	585.00	585.00
1107	CHAMPION DRILL PRESS	-	-	-	-	165.00	165.00
	<b>Total</b>	<b>\$ 419,507.46</b>	<b>\$ 354,495.03</b>	<b>\$ -</b>	<b>\$ 65,012.43</b>	<b>\$ 54,711.00</b>	<b>\$ (10,301.43)</b>

**Bayfield County Highway Department**Compiled Machinery and Equipment Traded-in  
Year Ended December 31, 2020

<u>Unit No.</u>	<u>Type of Equipment</u>	<u>Cost</u>	<u>Prior Years' Depreciation</u>	<u>2020 Depreciation</u>	<u>Trade-In Book Value</u>
62	2007 STERLING TRI-AXLE TRUCK	\$ 143,921.79	\$ 126,040.89	\$ -	\$ 17,880.90
	Total	<u>\$ 143,921.79</u>	<u>\$ 126,040.89</u>	<u>\$ -</u>	<u>\$ 17,880.90</u>

## Bayfield County Highway Department

Compiled Fringe Benefit Analysis

Year Ended December 31, 2020

Expenses, time off with pay:		
Sick leave	\$ 51,309.79	
Vacation	67,374.22	
Holiday	53,771.44	
Other time off	<u>3,351.88</u>	\$ 175,807.33
Tools and boots and coveralls		7,420.62
Social security		107,531.58
Retirement (employer's share)		96,567.52
Hospital and health insurance		389,349.21
Life insurance		536.21
Other, H.R.A.		144,450.00
Worker's compensation insurance		63,653.00
Unemployment Payments		<u>5,280.83</u>
Total fringe benefits		<u>\$ 990,596.30</u>
Reported expenses (adjusted)		\$ 990,596.30
Less reported allocations		<u>945,915.78</u>
Reported variance, over recovery		44,680.52
<b>Add January 1, 2020 Balance</b>		<u>(56,596.78)</u>
<b>December 31, 2020 Balance</b>		<u>\$ (11,916.26)</u>



## Bayfield County Highway Department

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Compiled Field Small Tools

Year Ended December 31, 2020

Labor	\$	6,975.04
Fringe benefit		5,433.35
Equipment		47.04
Shop overhead		14,089.22
Materials		3,709.34
Consumable tools		<u>25,138.60</u>
Subtotal		55,392.59
Cost allocations (credits)		<u>(47,456.46)</u>
Net balance	\$	<u>7,936.13</u>
Total field labor and fringe benefits	\$	<u><u>1,233,774.85</u></u>

**Bayfield County Highway Department**

Salt Brine

Year Ended December 31, 2020

Labor			\$ 3,880.35
Fringe Benefit Costs			<u>3,040.61</u>
Supplementary Equipment (Example: Loader):			
Number of Hours used in Brining Operations (141)	<u>0.25</u>		
State Rate	<u>44.62</u>	<u>11.16</u>	
Number of Hours used in Brining Operations (142)	<u>1.50</u>		
State Rate	<u>43.94</u>	<u>65.91</u>	
Number of Hours used in Brining Operations (142)	<u>2.00</u>		
State Rate	<u>47.04</u>	<u>94.08</u>	
Number of Hours used in Brining Operations (142)	<u>1.25</u>		
State Rate	<u>48.30</u>	<u>60.38</u>	
Number of Hours used in Brining Operations (143)	<u>2.75</u>		
State Rate	<u>59.20</u>	<u>162.80</u>	
Number of Hours used in Brining Operations (143)	<u>1.25</u>		
State Rate	<u>60.76</u>	<u>75.95</u>	
Number of Hours used in Brining Operations (152)	<u>0.25</u>		
State Rate	<u>37.00</u>	<u>9.25</u>	
Number of Hours used in Brining Operations (152)	<u>1.25</u>		
State Rate	<u>39.60</u>	<u>49.50</u>	
Number of Hours used in Brining Operations (152)	<u>0.75</u>		
State Rate	<u>40.66</u>	<u>30.50</u>	
Number of Hours used in Brining Operations (154)	<u>3.00</u>		
State Rate	<u>59.20</u>	<u>177.60</u>	
Number of Hours used in Brining Operations (154)	<u>2.00</u>		
State Rate	<u>60.76</u>	<u>121.52</u>	
Number of Hours used in Brining Operations (157)	<u>0.25</u>		
State Rate	<u>40.66</u>	<u>10.17</u>	
Number of Hours used in Brining Operations (159)	<u>0.50</u>		
State Rate	<u>60.60</u>	<u>30.30</u>	
Number of Hours used in Brining Operations (21)	<u>2.50</u>		
State Rate	<u>14.40</u>	<u>36.00</u>	
Number of Hours used in Brining Operations (26)	<u>2.00</u>		
State Rate	<u>13.46</u>	<u>26.92</u>	
Total Hours & Equipment Cost	<u>21.50</u>		<u>962.02</u>
Brining Equipment Purchased by the County			
Other Expenses (maintenance and repairs)	<u>1,309.69</u>		<u>1,309.69</u>
Total costs			<u>9,192.67</u>
<b>Cost Allocations (Credits) Amount Billed for Brine</b>			<u>(1,035.74)</u>
Net Reported Balance (Variance)			<u>8,156.93</u>
<b>Gallons of Brine Dispersed in Current Year:</b>			
State	55,475.00		
Other	<u>48,099.00</u>		
Total	<u>103,574.00</u>		
Per Gallon Charge (before Variance Adjustment)	0.08875461		
Variance Adjustment	0.04		
<b>Salt Brine Production Charge per Gallon</b>			<u>\$ 0.13</u>
<b><u>Variance Computation</u></b>			
Reported Variance	8,156.93		
Add January 1, 2020 Balance	<u>(4,019.85)</u>		
December 31, 2020 Balance	<u>4,137.08</u>		

**Bayfield County Highway Department**Compiled Analysis of Inventories, Materials and Supplies  
Year Ended December 31, 2020

<u>Item</u>	<u>Inventory January 1, 2020</u>	<u>Purchases</u>	<u>Sales</u>	<u>Book Inventory December 31, 2020</u>	<u>Adjustment</u>	<u>Physical Inventory December 31, 2020</u>
Construction and maintenance materials						
Gravel / screened sand	\$ 14,970.24	\$ 75,046.02	\$ 61,282.31	\$ 28,733.92	\$ -	\$ 28,733.92
Cold mix / sylvex / creek seal	16,572.34	63,543.89	55,047.90	25,068.33	-	25,068.33
County salt / salt/sand / mag	191,040.41	289,393.77	302,178.98	178,255.20	-	178,255.20
Erosion control	10,764.32	11,206.98	13,350.22	8,621.08	-	8,621.08
Guardrail supplies	14,551.22	7,338.29	4,040.63	17,848.88	-	17,848.88
Construction and maintenance	3,783.93	6,520.38	7,051.04	3,253.27	-	3,253.27
Culverts	61,947.13	15,783.35	17,023.62	60,706.86	-	60,706.86
Signs, maintenance and shop	4,198.08	4,861.77	3,931.72	5,128.13	-	5,128.13
Subtotal	<u>317,827.67</u>	<u>473,694.45</u>	<u>463,906.42</u>	<u>327,615.67</u>	<u>-</u>	<u>327,615.67</u>
Shop materials and supplies						
Repair parts and accessories	337,286.87	265,848.75	256,358.79	346,776.83	-	346,776.83
Tires	29,662.27	14,247.87	19,268.45	24,641.69	-	24,641.69
Subtotal	<u>366,949.14</u>	<u>280,096.62</u>	<u>275,627.24</u>	<u>371,418.52</u>	<u>-</u>	<u>371,418.52</u>
Gasoline and diesel fuel						
Gasoline	3,117.07	22,205.94	22,933.76	2,389.25	-	2,389.25
Diesel fuel	15,855.26	158,057.12	143,938.28	29,974.13	-	29,974.13
Subtotal	<u>18,972.33</u>	<u>180,263.06</u>	<u>166,872.04</u>	<u>32,363.38</u>	<u>-</u>	<u>32,363.38</u>
Lubricating oils and grease						
Lubrication oils	11,718.88	12,091.05	14,807.54	9,002.39	-	9,002.39
Total	<u>\$ 715,468.02</u>	<u>\$ 946,145.18</u>	<u>\$ 921,213.24</u>	<u>\$ 740,399.96</u>	<u>\$ -</u>	<u>\$ 740,399.96</u>

## Bayfield County Highway Department

Compiled Accounts Receivable, Miscellaneous  
Year Ended December 31, 2020

<u>Account</u>	<u>January 1, 2020 Balance</u>	<u>2020 Expenditures</u>	<u>2020 Receipts</u>	<u>December 31, 2020 Balance</u>
State of WI - Diesel Fuel Tax	\$ 2,204.72	\$ 2,212.69	\$ 2,204.72	\$ 2,212.69
Norvado	510.23	-	510.23	-
Rec for Workmans Compensation	681.85	338.98	681.85	338.98
Xcel Refund	-	493.05	-	493.05
Total accounts receivable, Miscellaneous	<u>\$ 3,396.80</u>	<u>\$ 3,044.72</u>	<u>\$ 3,396.80</u>	<u>\$ 3,044.72</u>

**Bayfield County Highway Department**Compiled Due From Other Governments, Local  
Year Ended December 31, 2020

	January 1, 2020 Balance	2020 Expenditures	2020 Receipts	December 31, 2020 Balance
<b>Due from Local Governments</b>				
Towns:				
Barksdale	\$ -	\$ 5,556.66	\$ 5,556.66	\$ -
Barnes	-	8,221.92	7,918.73	303.19
Bayview	22.85	1,467.88	1,490.73	-
Bell	60.87	773.85	834.72	-
Cable	-	1,551.32	-	1,551.32
Clover	-	792.74	792.74	-
Delta	51.44	-	51.44	-
Drummond	-	3,831.61	3,831.61	-
Eileen	534.98	1,231.28	1,766.26	-
Grand View	1,494.45	1,728.11	1,494.45	1,728.11
Iron River	877.50	-	877.50	-
Keystone	-	1,064.39	1,064.39	-
Lincoln	32.40	1,056.29	1,088.69	-
Mason	-	6,864.76	6,864.76	-
Namakagon	133.88	3,907.76	4,041.64	-
Orienta	-	3,684.41	3,684.41	-
Pilsen	-	661.16	661.16	-
Russell	12,307.60	10,946.97	23,254.57	-
Tripp	-	104.87	-	104.87
Washburn	-	9,345.71	9,345.71	-
Cities:				
City of Washburn	6.70	3,336.19	989.20	2,353.69
Village of Mason	734.26	-	734.26	-
Subtotal	<u>16,256.93</u>	<u>66,127.88</u>	<u>76,343.63</u>	<u>6,041.18</u>
<b>County Departments</b>				
BC Clerk, Custodial	-	1,455.46	1,455.46	-
BC Forestry	3,355.19	30,357.15	28,782.46	4,929.88
BC Sheriff Dept	547.72	1,086.72	1,512.81	121.63
BC General, admin	8,225.46	2,550.43	10,191.16	584.73
BC Fair Grounds	-	2,321.55	2,321.55	-
Ashland County Highway Dept	-	7,752.75	7,752.75	-
Subtotal	<u>12,128.37</u>	<u>45,524.06</u>	<u>52,016.19</u>	<u>5,636.24</u>
Total due from other governments, local	<u>\$ 28,385.30</u>	<u>\$ 111,651.94</u>	<u>\$ 128,359.82</u>	<u>\$ 11,677.42</u>

# Bayfield County Highway Department

Compiled Due From Other Governments, State  
Year Ended December 31, 2020

<b>Balance Due, January 1, 2020</b>	\$ 689,105.14
Expenditures	1,920,646.26
Reimbursed by State	<u>(1,603,456.61)</u>
<b>Balance Due, December 31, 2020</b>	<u><u>\$ 1,006,294.79</u></u>
August 2019	\$ 331.48
July 2020	8,346.56
August 2020	385.57
September 2020	162.00
September 2020	1,430.17
November 2020	321,336.35
October 2020	127,237.64
October 2020	162.00
October 2020	1,911.84
November 2020	133,441.07
November 2020	162.00
December 2020	152,388.22
December 2020	378.00
December 2020	338.83
December 2020	186,866.64
December 2020	70,000.00
December 2020	<u>1,416.42</u>
Total	<u><u>\$ 1,006,294.79</u></u>

**Bayfield County Highway Department**Compiled Due From Other Governments, U.S. Government  
Year Ended December 31, 2020

<u>Account</u>	<u>January 1, 2020 Balance</u>	<u>2020 Expenditures</u>	<u>2020 Receipts</u>	<u>December 31, 2020 Balance</u>
<b>U.S. Government</b>				
Bad River Tribe	\$ 42.17	\$ (42.17)	\$ -	\$ -
Red Cliff Tribe	<u>570.57</u>	<u>-</u>	<u>570.57</u>	<u>-</u>
Total due from other governments, U.S. government	<u>\$ 612.74</u>	<u>\$ (42.17)</u>	<u>\$ 570.57</u>	<u>\$ -</u>