

# **Bayfield County Highway Department**

Compiled Financial Statements and  
Supplementary Information

December 31, 2021

# Bayfield County Highway Department

---

Table of Contents  
December 31, 2021

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

## 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, 2021, 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.

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.

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.



Eau Claire, Wisconsin  
May 20, 2022

**Bayfield County Highway Department**Compiled Statement of Net Position  
December 31, 2021**Assets and Deferred  
Outflows of Resources****Assets****Current Assets**

Cash	\$ 3,480,401.38
Accounts receivable, miscellaneous	878.71
Due from other governments, local	29,261.11
Due from other governments, state	539,507.07
Inventories, materials and supplies	849,504.15

Total current assets 4,899,552.42

**Noncurrent Assets**

Restricted net pension asset	509,353.00
Land	161,572.38
Buildings	1,875,055.38
Improvements other than buildings	99,592.29
Machinery and equipment	8,190,921.03
Gravel pits	3,933.62
Less accumulated depreciation	<u>(5,582,881.20)</u>

Total noncurrent assets 5,257,546.50

Total assets 10,157,098.92

**Deferred Outflows of Resources**

Pension related amounts	<u>1,244,499.00</u>
-------------------------	---------------------

Total assets and deferred outflows of resources \$ 11,401,597.92

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

Accounts payable	\$ 261,256.73
Accrued payroll and related	27,583.00
Over-recovered cost pools	7,265.57
Short-term notes payable	<u>1,650,000.00</u>

Total current liabilities 1,946,105.30

**Noncurrent Liabilities**

Accrued compensated absences	<u>63,564.22</u>
------------------------------	------------------

Total noncurrent liabilities 63,564.22

Total liabilities 2,009,669.52

**Deferred Inflows of Resources**

Pension related amounts	<u>1,528,518.00</u>
-------------------------	---------------------

**Net Position**

Net investment in capital assets	4,748,193.50
Restricted for pension	509,353.00
Unrestricted	<u>2,605,863.90</u>

Total net position 7,863,410.40

Total liabilities, deferred inflows of resources and net position \$ 11,401,597.92

## Bayfield County Highway Department

Compiled Statement of Revenues, Expenses and Changes in Net Position  
Year Ended December 31, 2021

### Operating Revenues

Charges for services:	
County highways	\$ 4,428,667.68
State highways	1,359,232.68
Other state payments	246,270.93
Other local highways	193,020.47
	<hr/>
Total operating revenues	6,227,191.76

### Operating Expenses

County highway maintenance and construction	3,712,626.01
State highway maintenance	1,433,699.14
Local highway maintenance and construction	182,725.72
Administrative expenses	547,825.41
Machinery operations under recovered	308,707.03
	<hr/>
Total operating expenses	6,185,583.31

Operating income 41,608.45

### Transfers In

351,883.00

Net change in net position 393,491.45

### Net Position, Beginning

7,469,918.95

### Net Position, Ending

\$ 7,863,410.40

## Bayfield County Highway Department

Compiled Statement of Cash Flows

Year Ended December 31, 2021

### Cash Flows From Operating Activities

Cash received from customers	\$ 6,691,968.13
Cash paid to vendors for goods and services	(4,290,549.97)
Cash paid to employees for services	(1,411,902.17)

Net cash flows from operating activities 989,515.99

### Cash Flows From Noncapital Financing Activities

Transfer from other funds	<u>351,883.00</u>
---------------------------	-------------------

Net cash flows from noncapital financing activities 351,883.00

### 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	71,511.50
Acquisition and construction of capital assets	(721,558.10)

Net cash flows from capital and related financing activities (650,046.60)

Net change in cash and cash equivalents 691,352.39

**Cash and Cash Equivalents, Beginning** 2,789,048.99

**Cash and Cash Equivalents, Ending** \$ 3,480,401.38

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

Operating income	\$ 41,608.45
Adjustments to reconcile operating income to net cash flows from operating activities:	
Noncash operating expenses:	
Depreciation and amortization	563,504.69
Change in assets and liabilities:	
Receivables	451,370.04
Inventories	(109,104.19)
Pension related deferrals and asset	(141,556.00)
Accounts payable	188,974.39
Under or over-recovered cost pools	13,406.33
Accrued expenses	(18,687.72)

Net cash flows from operating activities \$ 989,515.99

### Noncash Capital, Investing and Financing Activities

None

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

## Bayfield County Highway Department

Compiled Buildings and Grounds Operation  
Year Ended December 31, 2021

Depreciation of buildings		\$	42,336.20
Depreciation of improvements other than buildings			1.18
Heat, light, power and water			61,739.51
Maintenance of buildings and grounds (includes janitorial expense)			144,059.74
Machinery equipment costs, maintenance cost			6,301.51
Insurance on buildings and grounds (excludes GPL)			4,414.55

Total buildings and grounds cost			258,852.69
----------------------------------	--	--	------------

Less salt costs:

Depreciation of salt facilities:

State built

\$ (9,455.90)

Others

(3,539.00)

\$ (12,994.90)

Utilities

(468.69)

Salt facilities maintenance/repairs

(651.90)

Insurance

(698.86)

(14,814.35)

Total buildings and grounds cost to be allocated			244,038.34
--	--	--	------------

Divided by total square footage of all  
buildings (excluding salt facilities)

53,147.00

Equals allocation per square foot

\$ 4.59176

Allocation to	Square Footage	Alloc. Rate	Amount
Highway administration	2,400	\$ 4.59176	\$ 11,020.23
Shop operations	19,030	4.59176	87,381.22
Equipment storage	<u>31,717</u>	4.59176	<u>145,636.89</u>
Total	<u>53,147</u>		<u>\$ 244,038.34</u>



## Bayfield County Highway Department

Compiled Highway Administration

Year Ended December 31, 2021

Labor:		
Commissioner	\$ 71,621.64	
Other labor	<u>92,506.55</u>	\$ 164,128.19
Fringe benefit costs		135,557.67
Travel expenses		1,155.31
Committee per diem and expenses		3,086.36
Commissioner's car expenses:		
Depreciation	3,570.00	
Other expenses	<u>2,859.85</u>	6,429.85
Office supplies		4,705.21
Buildings and grounds allocation		11,020.23
Telephone		1,968.43
Postage		1,122.00
Lease (copier)		360.12
Miscellaneous:		
Accounting and auditing services	5,200.00	
Subscriptions and advertising	366.45	
Dues and registration (bonds)	1,165.00	
Drug testing	<u>(118.78)</u>	<u>6,612.67</u>
Total costs		<u>\$ 336,146.04</u>

# Bayfield County Highway Department

Compiled Other Administration and General Expenses

Year Ended December 31, 2021

## Radio Expenses

Labor	\$ 3,120.19
Fringe benefit costs	2,517.79
Material	5,747.54
Shop overhead	5,021.65
Contractual services	411.63
Other	<u>212,465.99</u>
Total radio costs	<u>\$ 229,284.79</u>

## General Public Liability

General public liability insurance	<u>\$ 16,050.14</u>
Total general public liability costs	<u>\$ 16,050.14</u>

## Patrol Supervision

Labor	\$ 59,128.48
Fringe benefits	48,882.08
Machinery rentals	11,907.60
Other	<u>2,742.76</u>
Total patrol supervision costs	<u>\$ 122,660.92</u>

## Other Administration and General

Bond closing costs	<u>\$ 7,832.00</u>
Total other administration and general	<u>\$ 7,832.00</u>

## Bayfield County Highway Department

---

Compiled Fuel Handling  
Year Ended December 31, 2021

Labor costs	\$	724.81
Fringe benefit costs		607.69
Depreciation of fuel bulk storage equipment		2,315.00
Depreciation and loss of equipment removed		924.00
Other		<u>8,560.33</u>
Total		13,131.83
Cost allocations (credits)		<u>-</u>
Fuel handling variance over recovery	\$	<u><u>13,131.83</u></u>

## Bayfield County Highway Department

Compiled Shop Operations

Year Ended December 31, 2021

Direct labor	\$ 129,582.26	
Fringe benefits	107,056.37	
Less recovered on work orders	<u>(236,638.63)</u>	\$ -
Indirect labor		69,411.54
Fringe benefits on indirect labor		57,126.96
Shop supplies		30,094.67
Depreciation of shop equipment		6,710.44
Depreciation of shop truck		3,151.80
Telephone		491.91
Purchase and repair of shop tools		2,138.30
Maintenance of shop equipment		39,952.74
Buildings and grounds allocation		87,381.22
Allocation offsets:		
Shop overhead recovered on work orders	\$ (25,663.15)	
Fuel handling over (under) recovery	13,131.83	
Sale of salvage materials and waste products	<u>(9,736.49)</u>	<u>(22,267.81)</u>
Total shop operations to be allocated		<u>\$ 274,191.77</u>

### Year End Rate

Total shop operations	\$ 274,191.77
Divided by direct labor and fringe:	
Benefits charged for shop services	236,638.63
Equals year end shop overhead rate	115.869404%

## Bayfield County Highway Department

---

Compiled Distribution of Shop Overhead at Year-End

Based on Direct Shop Labor and Fringe Benefits

Year Ended December 31, 2021

<b>Account</b>	<b>Direct Shop Labor and Fringe Benefits</b>	<b>Shop Overhead</b>
Machinery operations	\$ 236,638.63	\$ 274,191.77
Total	<u>\$ 236,638.63</u>	<u>\$ 274,191.77</u>





## Bayfield County Highway Department

Compiled Reconciliation of Current Year's Depreciation  
Year Ended December 31, 2021

---

### Annual Depreciation

Improvements other than buildings		\$	1.18
Buildings			42,336.20
Machinery and equipment:			
On 12-31-21 inventory	\$	540,289.16	
Sold:			
Difference, sale price vs. book value		(20,195.85)	
Discarded		<u>1,074.00</u>	
			<u>521,167.31</u>
 Total		\$	<u><u>563,504.69</u></u>

### Depreciation Expense Distribution

Highway administration	\$	3,570.00
Shop operations		9,862.24
Fuel handling		3,239.00
Machinery operations		504,496.07
Buildings and grounds operations		<u>42,337.38</u>
 Total	\$	<u><u>563,504.69</u></u>



## Bayfield County Highway Department

Compiled Inventory of Land, Improvements Other Than Buildings (Land Improvements) and Gravel Pits  
Year Ended December 31, 2021

<u>Item</u>	<u>Original Cost</u>	<u>Prior Years' Depreciation</u>	<u>2021 Depreciation</u>	<u>Book Value December 31, 2021</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	\$ -	\$ -
Iron River	67,579.18	-	1.18	67,578.00
Mason	722.99	722.99	-	-
Washburn	31,197.51	31,197.51	-	-
Total	<u>\$ 99,592.29</u>	<u>\$ 32,013.11</u>	<u>\$ 1.18</u>	<u>\$ 67,578.00</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, 2021

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	\$ 34,934.11	\$ 1,570.00	\$ 2,744.00
4	Iron River	1939	103,377.02	103,377.02	-	-
6	Port Wing	1948	176,093.94	97,916.77	5,193.00	72,984.17
8	Washburn (shop)	1957	506,179.11	362,630.39	5,981.20	137,567.52
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	34,667.00	476.00	4,294.38
21	Washburn storage shed	1993	28,184.16	18,138.16	478.00	9,568.00
25	Bayfield garage (Town of Russell)	2000	157,568.81	126,579.81	6,303.00	24,686.00
28	Mason garage	2014	233,502.42	56,818.95	9,340.10	167,343.37
	Total		<u>\$ 1,396,582.23</u>	<u>\$ 948,053.49</u>	<u>\$ 29,341.30</u>	<u>\$ 419,187.44</u>
<b>Salt Sheds</b>						
12	Washburn	1965	\$ 33,763.00	\$ 26,279.15	\$ 747.00	\$ 6,736.85
15	Iron River (old)	1973	23,022.29	23,022.29	-	-
17	Cable, state	1987	36,122.22	28,649.12	746.00	6,727.10
18	Mason, state	1987	61,634.96	41,351.34	881.90	19,401.72
19	Port Wing, state	1987	24,527.27	24,527.27	-	-
23	Iron River, dome - state	1999	157,908.05	135,276.05	6,316.00	16,316.00
27	Bayfield salt shed	2002	67,631.06	43,161.06	2,447.00	22,023.00
	Total		<u>\$ 404,608.85</u>	<u>\$ 322,266.28</u>	<u>\$ 11,137.90</u>	<u>\$ 71,204.67</u>
<b>Liquid Chloride Sheds</b>						
20	Iron River, state	1991	\$ 13,841.91	\$ 13,841.91	\$ -	\$ -
22	Mason, state	1996	13,574.37	13,574.37	-	-
24	Cable, state	2000	25,128.99	19,262.99	1,005.00	4,861.00
26	Port Wing, state	2001	12,672.97	9,717.97	507.00	2,448.00
29	Bayfield	2003	8,646.06	5,865.06	345.00	2,436.00
	Total		<u>\$ 73,864.30</u>	<u>\$ 62,262.30</u>	<u>\$ 1,857.00</u>	<u>\$ 9,745.00</u>
	Total		<u>\$ 1,875,055.38</u>	<u>\$ 1,332,582.07</u>	<u>\$ 42,336.20</u>	<u>\$ 500,137.11</u>

**Bayfield County Highway Department**

Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2021

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	\$ 10,930.20	\$ 3,570.00	\$ 20,041.95
12	2015 FORD F350 PICKUP TRUCK 4X4	2014	34,741.70	29,530.44	-	5,211.26
13	2020 FORD F450 PICKUP	2019	58,236.02	6,876.02	8,250.00	43,110.00
14	FORD F250 2019	2018	27,435.97	8,745.22	3,886.76	14,803.99
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
17	2022 FORD F250 SUPER PICKUP	2021	33,098.59	-	781.80	32,316.79
19	2006 INTERNATIONAL SIGN TRUCK	2015	65,538.05	35,437.05	5,571.00	24,530.00
2	2020 FORD PICKUP	2020	38,288.59	3,267.00	6,669.30	28,352.29
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
26	2016 FORD F250 4X4 PICKUP TRK	2016	27,803.81	18,054.81	3,939.00	5,810.00
2D	2017 FORD F150 SUPER PICKUP	2017	36,106.48	22,811.10	3,151.80	10,143.58
32	2017 WESTERN STAR SINGLE AXLE	2016	101,369.94	35,900.94	8,616.00	56,853.00
33	2017 WESTER STAR SINGLE AXLE	2016	100,608.02	35,633.02	8,552.00	56,423.00
34	2016 WESTERN STAR SINGLE AXLE	2015	98,833.68	41,304.68	8,401.00	49,128.00
35	2016 WESTERN STAR SINGLE AXLE TRK	2015	98,980.76	41,364.76	8,413.00	49,203.00
36	INTERNATIONAL SINGLE AXLE TRK 2007	2006	83,833.92	68,850.92	4,918.00	10,065.00
44	INTERNATIONAL 7400 SINGLE AXLE 2011	2011	119,373.10	72,755.06	9,570.69	37,047.35
45	INTERNATIONAL 7400 SINGLE AXLE 2011	2011	86,426.41	67,950.41	5,512.00	12,964.00
49	INTERNL SINGLE AXLE PTL TRK 2014	2013	96,070.61	60,564.61	8,166.00	27,340.00
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	59,778.32	8,060.00	26,979.00
61	WEST STAR TRUCK 1997 - QUAD AXLE	1997	74,712.00	63,505.00	-	11,207.00
72	2015 WESTERN STAR SINGLE AXLE TRK	2014	114,934.72	62,684.72	9,769.00	42,481.00
73	2016 WESTER STAR QUAD AXLE TRK	2015	151,974.45	70,569.45	14,353.00	67,052.00
74	2021 WESTERN STAR QUAD AXLE	2020	188,626.86	-	17,815.00	170,811.86
75	2016 WESTERN STAR QUAD AXLE TRK	2015	151,399.62	69,111.62	14,299.00	67,989.00
76	WESTERN STAR 4700SB QUAD AXLE	2021	159,381.08	-	1,251.92	158,129.16
77	WESTERN STAR SINGLE AXLE PTL TRK 2020	2019	125,201.45	11,530.45	10,642.00	103,029.00
78	WESTERN STAR SINGLE AXLE PTL TRK 2020	2019	123,685.02	11,392.02	10,513.00	101,780.00
79	WESTERN STAR SINGLE AXLE PTL TRK 2019	2018	98,158.09	17,381.09	8,343.00	72,434.00
80	WESTERN STAR SINGLE AXLE PTL TRK 2019	2018	98,285.12	17,404.12	8,354.00	72,527.00
81	WESTERN STAR SINGLE AXLE PTL TRK 2019	2018	97,724.83	17,306.83	8,307.00	72,111.00
82	2015 WESTERN STAR SINGLE AXLE TRK	2014	114,882.92	62,658.92	9,765.00	42,459.00
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	13,496.02	3,856.00	9,866.00
85	2017 FORD F250 SUPER PICKUP	2017	26,229.10	13,006.10	3,716.00	9,507.00
87	2017 FORD F250 SUPER PICKUP	2017	27,022.30	13,398.30	3,828.00	9,796.00
9	2016 MACK CHU613 TRUCK	2020	100,267.27	6,311.27	9,470.00	84,486.00
93	2022 WESTERN STAR SINGLE AXLE TRUCK	2021	108,431.59	-	765.85	107,665.74
94	2022 WESTERN STAR SINGLE AXLE TRUCK	2021	109,434.36	-	775.21	108,659.15
95	2017 WESTERN STAR SINGLE AXLE	2017	95,303.66	24,978.66	8,101.00	62,224.00
96	2017 WESTERN STAR SINGLE AXLE	2017	94,986.98	24,894.98	8,074.00	62,018.00
98	2021 WESTERN STAR SINGLE AXLE	2020	120,939.00	2,568.00	10,280.00	108,091.00
99	2021 WESTERN STAR SINGLE AXEL	2020	121,274.05	2,580.05	10,308.00	108,386.00
	<b>Total</b>		<b>\$ 3,734,495.43</b>	<b>\$ 1,269,479.98</b>	<b>\$ 278,614.33</b>	<b>\$ 2,186,401.12</b>

**Bayfield County Highway Department**

Compiled Inventory of Machinery and Equipment

Year Ended December 31, 2021

<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	\$ 62,380.00	\$ 5,671.00	\$ 25,153.32
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	74,104.32	2,551.00	13,527.00
152	2012 NH T6030 PLUS TRACTOR/LOADER	2012	72,112.74	52,615.74	6,130.00	13,367.00
154	2009 JD WHEEL LOADER WITH SCALE	2014	130,643.96	73,107.96	11,105.00	46,431.00
155	2011 JD 7130 CAB 4WD TRACTOR	2011	78,431.13	61,669.13	4,997.00	11,765.00
156	2012 NEW HOLLAND MOWER 4X4	2012	55,239.02	39,516.02	4,695.00	11,028.00
157	2015 NEW HOLLAND TRACTOR	2015	90,970.58	43,814.58	7,732.00	39,424.00
158	2013 KUBOTA TRACTOR/SKIDSTER	2016	58,007.67	23,422.67	4,931.00	29,654.00
159	CAT 950M WHEEL LOADER	2017	211,994.89	64,571.89	18,020.00	129,403.00
	Total		<u>\$ 1,146,579.63</u>	<u>\$ 721,126.41</u>	<u>\$ 65,832.00</u>	<u>\$ 359,621.22</u>

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2021

<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	187,304.55	41,128.96	15,920.89	130,254.70
	Total		<u>\$ 449,159.03</u>	<u>\$ 263,705.02</u>	<u>\$ 15,920.89</u>	<u>\$ 169,533.12</u>

**Bayfield County Highway Department**

Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2021

<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>18504</b>	<b>Maintenance/Construction Equipment</b>					
130M	NEW HOLLAND DISC MOWER	2012	\$ 15,218.58	\$ 9,901.58	\$ 1,738.00	\$ 3,579.00
139DM	SKID-STEER DRUM MULCHER	2021	30,488.89	-	1,507.56	28,981.33
139M	DAVCO MOWER FOR ASV	2009	9,600.00	8,160.00	-	1,440.00
148M	NEW HOLLAND DISC MOWER	2012	13,119.00	8,713.00	1,441.00	2,965.00
154M	NH DISC MOWER	2001	13,518.58	10,716.58	1,488.00	1,314.00
155B	2011 JD BOOM	2011	20,192.00	15,873.00	1,290.00	3,029.00
155M	2011 ROTARY MOWER	2011	6,731.00	5,291.00	430.00	1,010.00
156B	2012 DIAMOND BOOM	2012	29,206.00	20,898.00	2,483.00	5,825.00
156M	2012 DIAMOND MOWER	2012	7,682.00	5,496.00	653.00	1,533.00
165M	NEW HOLLAND DISC MOWER	2012	15,218.58	9,901.58	1,738.00	3,579.00
19T	2019 TALBERT 55CC LOW BOY TRAILER	2019	80,589.40	11,418.40	6,850.00	62,321.00
313	BRUSH CHIPPER (EAGER BEAVER)	1990	14,560.00	12,376.00	-	2,184.00
314	2021 MORBARK EEGER BEEVER BRUSH CHIPPER	2021	72,215.16	-	1,277.89	70,937.27
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	10,649.58	2,242.00	13,484.00
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	603.00	127.00	759.00
359	CROWN MORTAR MIXER 2016	2016	2,699.99	1,530.99	328.00	841.00
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	4,324.00	552.00	1,619.00
370	POST HOLE DIGGER	1965	426.23	362.23	-	64.00
374	TOP HAT DERBY SR ANGLE TRAILER	2014	1,635.79	938.79	139.00	558.00
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	63,288.23	-	11,168.51
380	SWEEPER (SWEEPSTER)	2005	8,750.00	7,437.50	-	1,312.50
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	7,521.98	1,703.00	10,810.00
384	CRAFCO PAVEMENT ROUTER	2014	14,234.00	12,099.00	-	2,135.00
387	SCORPION II TL-3 TRAILER ATTENUATOR	2021	30,479.74	-	1,941.77	28,537.97
396	WATER TANK/PUMP/SPRAY BAR	2011	1,490.00	1,186.50	80.00	223.50
397	SEMITRAILER/TANK - WATER TANKER	2010	3,675.00	3,124.00	-	551.00
399	2016 SURE TRAC TRAILER	2016	6,368.24	2,660.24	541.00	3,167.00
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>\$ 696,580.40</b>	<b>\$ 378,936.41</b>	<b>\$ 28,550.22</b>	<b>\$ 289,093.77</b>

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2021

<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	43,138.59	-	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	25,707.00	2,986.00	5,063.00
	Total		<u>\$ 146,287.59</u>	<u>\$ 121,359.09</u>	<u>\$ 2,986.00</u>	<u>\$ 21,942.50</u>

**Bayfield County Highway Department**

 Compiled Inventory of Machinery and Equipment  
 Year Ended December 31, 2021

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	2019	\$ 7,320.00	\$ 521.00	\$ 622.00	\$ 6,177.00
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	2,318.20	795.00	6,239.00
234W	FALLS 12 FT WIDENING WING	2018	15,180.00	3,333.00	1,290.00	10,557.00
32S	MONROE SPREADER/PREWET SYSTEM	2016	54,824.47	24,270.47	5,825.00	24,729.00
32U	MONROE 11 FT UNDERBODY SCRAPER	2016	8,173.00	2,896.00	695.00	4,582.00
32W	MONROE 8 FT WING	2016	6,083.91	2,154.91	517.00	3,412.00
33S	MONROE SPREADER/PREWET SYSTEM	2016	55,029.48	24,362.48	5,847.00	24,820.00
33U	MONROE 11 FT UNDERBODY PLOW	2016	8,173.00	2,896.00	695.00	4,582.00
33W	MONROE 8 FT WING	2016	6,403.80	2,266.80	544.00	3,593.00
34S	MONROE SPREADER/PREWET SYSTEM	2015	54,628.21	28,536.21	5,804.00	20,288.00
34U	MONROE 11FT UNDERBODY SCRAPER	2015	8,173.00	3,417.00	695.00	4,061.00
34W	MONROE 9 FT WING	2015	7,930.34	3,314.34	674.00	3,942.00
35S	MONROE STAINLESS SPREADER/SANDER	2015	50,448.70	26,353.70	5,360.00	18,735.00
35U	MONROE 11 FT UNDERBODY SCRAPER	2015	8,173.00	3,417.00	695.00	4,061.00
35W	MONROE 8 FT WING	2015	7,308.46	3,053.46	621.00	3,634.00
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	36,350.39	-	4,759.00
44U	UNDERBODY SCRAPER PLOW 11 FT - FIXED	2011	9,381.81	7,372.81	602.00	1,407.00
44W	MONROE WING - 9'	2011	6,407.58	5,131.58	315.00	961.00
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	7,372.81	602.00	1,407.00
45W	MONROE WING - 8'	2011	5,476.72	4,378.72	276.00	822.00
49S	MONROE SANDER	2013	50,566.00	39,265.00	3,600.00	7,701.00
49U	MONROE UNDERBODY	2013	6,016.00	3,790.00	511.00	1,715.00
49W	WING	2013	5,979.11	3,767.11	508.00	1,704.00
56S	MONROE SANDER	2013	50,566.00	39,682.00	3,183.00	7,701.00
56U	MONROE UNDERBODY	2013	6,016.00	3,790.00	511.00	1,715.00
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
625	MONROE 12' ONE-WAY PLOW	2011	4,943.00	3,782.00	420.00	741.00
626	MONROE 12' ONE-WAY PLOW	2011	4,943.00	3,955.00	247.00	741.00
627	MONROE 12 FT FULL TRIP ONE WAY PLOW	2014	6,389.71	3,484.71	543.00	2,362.00
629	MONROE 12 FT FULL TRIP ONE WAY PLOW	2014	6,380.71	3,478.71	542.00	2,360.00
62T	PRE-WETTING TANK	2006	1,300.00	1,105.00	-	195.00
632	MONROE 12FT FIXED PLOW	2016	6,870.35	2,433.35	584.00	3,853.00
633	MONROE 12 FT FIXED PLOW	2016	7,904.08	2,800.08	672.00	4,432.00
634	MONROE 12FT PLOW	2015	6,967.04	2,910.04	592.00	3,465.00
635	MONROE 12 FT PLOW	2015	7,371.78	3,082.78	627.00	3,662.00
636	MONROE UNDERBODY PLOW	2006	5,230.00	4,445.50	-	784.50
644	MCKENZIE SNOW PLOW	1989	3,250.00	2,762.00	-	488.00
646	MONROE ONE WAY PLOW	2017	9,555.92	2,503.92	812.00	6,240.00
649	MCKENZIE SNOW PLOW	1989	3,765.00	3,200.00	-	565.00
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
662	MONROE PLOW 14'	2008	6,648.00	5,651.00	-	997.00
663	MONROE PLOW 14'	2008	6,648.00	5,651.00	-	997.00
665	MONROE 12FT PLOW - ONE WAY	2012	5,968.00	4,267.00	507.00	1,194.00
670P	MONROE 12FT PLOW - ONE WAY	2012	5,968.00	4,267.00	507.00	1,194.00
672	MONROE REVERSIBLE PLOW	2016	7,360.00	2,869.00	626.00	3,865.00
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
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
693	MCKENZIE SNOW PLOW	1995	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, 2021

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	2017	\$ 9,626.63	\$ 2,522.63	\$ 818.00	\$ 6,286.00
699	REVERSABLE PLOW - MONROE 12'	2011	5,732.00	4,586.00	286.00	860.00
69S	MONROE SPREADER	2010	81,515.99	35,880.07	8,771.54	36,864.38
69W	MONROE 8' WING	2010	6,453.03	5,485.08	-	967.95
70S	MONROE SPREADER	2010	83,233.25	35,880.07	8,954.00	38,399.18
70W	MONROE 9' WING	2010	5,013.16	4,261.19	-	751.97
72S	MONROE SPREADER	2014	33,701.13	22,772.13	3,648.00	7,281.00
72U	UNDERBODY PLOW 11 FT SCRAPER	2014	7,998.00	4,363.00	680.00	2,955.00
72W	MONROE 8 FT WING	2014	6,677.57	3,644.57	568.00	2,465.00
77P	MONROE ONE-WAY PLOW	2019	8,018.49	734.49	682.00	6,602.00
77S	UNIVERSAL SANDER STAINLESS 2019	2019	41,256.65	4,753.65	4,383.00	32,120.00
77U	UNIVERSAL 11 FT UNDERBODY SCRAPER	2019	7,891.33	724.33	671.00	6,496.00
77W	MONROE 8 FT WING	2019	10,466.72	962.72	890.00	8,614.00
78P	MONROE ONE-WAY PLOW	2019	8,094.18	746.18	688.00	6,660.00
78S	UNIVERSAL SANDER STAINLESS 2019	2019	41,403.59	4,766.59	4,399.00	32,238.00
78U	UNIVERSAL 11 FT UNDERBODY SCRAPER	2019	8,010.93	736.93	681.00	6,593.00
78W	MONROE 9 FT WING	2019	9,596.02	881.02	816.00	7,899.00
79P	MONROE ONE-WAY PLOW	2018	7,130.12	1,262.12	606.00	5,262.00
79S	MONROE SANDER STAINLESS 2017	2018	54,517.86	12,066.86	5,792.00	36,659.00
79U	MONROE 11 FT UNDERBODY SCRAPER	2018	8,979.05	1,590.05	763.00	6,626.00
79W	MONROE 8 FT WING	2018	6,547.03	1,160.03	557.00	4,830.00
80P	MONROE ONE-WAY PLOW	2018	7,049.41	1,247.41	599.00	5,203.00
80S	MONROE SANDER STAINLESS 2017	2018	53,749.17	11,897.17	5,711.00	36,141.00
80U	MONROE 11 FT UNDERBODY SCRAPER	2018	8,928.00	1,581.00	759.00	6,588.00
80W	MONROE 8 FT WING	2018	6,364.46	1,127.46	541.00	4,696.00
81P	MONROE ONE-WAY PLOW	2018	7,193.40	1,272.40	611.00	5,310.00
81S	MONROE SANDER STAINLESS 2017	2018	57,207.08	12,662.08	6,078.00	38,467.00
81U	MONROE 11 FT UNDERBODY SCRAPER	2018	8,928.00	1,581.00	759.00	6,588.00
81W	MONROE 8 FT WING	2018	6,318.39	1,119.39	537.00	4,662.00
82S	SANDER / SPREADER	2014	34,160.10	23,086.10	3,697.00	7,377.00
82U	MONROE UNDERBODY PLOW 11 SCRAPER	2014	7,998.00	4,363.00	680.00	2,955.00
82W	MONROE 9 FT WING	2014	7,634.87	4,164.87	649.00	2,821.00
93P	MONROE ONE-WAY PLOW	2021	7,688.39	-	50.13	7,638.26
93U	MONROE 11FT UNDERBODY SCRAPER	2021	9,851.00	-	73.35	9,777.65
93W	MONROE 9FT JUNIOR PATROL WING	2021	8,851.40	-	66.69	8,784.71
94P	MONROE REVERSIBLE PLOW	2021	8,224.94	-	60.20	8,164.74
94U	MONROE 11FT UNDERBODY SCRAPER	2021	9,902.93	-	68.49	9,834.44
94W	MONROE 8FT JUNIOR PATROL WING	2021	8,430.45	-	55.88	8,374.57
95S	MONROE STAINLESS SPREADER	2017	53,059.15	17,383.15	5,638.00	30,038.00
95U	MONROE UNDERBODY SCRAPER	2017	9,034.06	2,368.06	768.00	5,898.00
95W	MONROE WING	2017	8,560.65	2,244.65	728.00	5,588.00
96S	MONROE STAINLESS SPREADER	2017	57,170.37	18,728.37	6,074.00	32,368.00
96U	MONROE UNDERBODY SCRAPER	2017	8,928.00	2,340.00	759.00	5,829.00
96W	MONROE WNG	2017	7,801.93	2,044.93	663.00	5,094.00
98P	UNIVERSAL ONE-WAY 12FT PLOW 2020	2020	9,688.90	201.90	824.00	8,663.00
98S	UNIVERSAL SANDER STAINLESS 2020	2020	42,456.95	900.95	3,609.00	37,947.00
98U	UNIVERSAL 11FT UNDERBODY SCRAPER	2020	8,098.79	175.79	688.00	7,235.00
98W	UNIVERSAL 8FT JR WING 2020	2020	7,986.27	168.27	679.00	7,139.00
99P	UNIVERSAL ONE-WAY 12FT PLOW 2020	2020	9,910.16	214.16	842.00	8,854.00
99S	UNIVERSAL SANDER STAINLESS 2020	2020	42,456.95	900.95	3,609.00	37,947.00
99U	UNIVERSAL 11FT UNDERBODY SCRAPER	2020	8,109.16	176.16	689.00	7,244.00
99W	UNIVERSAL 8FT JR WING 2020	2020	7,942.04	170.04	675.00	7,097.00
	Total		\$ 1,716,841.82	\$ 709,785.19	\$ 139,360.28	\$ 867,696.35

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2021

<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	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, 2021

<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>					
722	DIESEL FUEL STATION, PORT WING	1990	\$ 8,093.88	\$ 6,827.88	\$ 147.00	\$ 1,119.00
724	DIESEL/GAS FUEL STATION, WASHBURN	1992	45,374.90	34,916.90	1,165.00	9,293.00
725	DIESEL/GAS FUEL STATION, MASON	1996	54,845.03	45,846.03	1,003.00	7,996.00
726	DIESEL FUEL STATION, BAYFIELD	1997	10,277.40	8,735.40	-	1,542.00
	Total		<u>\$ 118,591.21</u>	<u>\$ 96,326.21</u>	<u>\$ 2,315.00</u>	<u>\$ 19,950.00</u>

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2021

<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	16,315.00	1,288.00	20,289.00
1176	BENDPAK TWO POST LIFT - TRK LIFT	2012	8,686.93	4,059.93	492.00	4,135.00
1180	LANDA PRESSURE WASHER	2013	5,176.00	2,075.00	293.00	2,808.00
1182	LANDA PRESSURE WASHER	2016	5,424.00	1,407.00	307.00	3,710.00
1183	LANDA PRESSURE WASHER	2018	5,900.00	919.00	334.00	4,647.00
1184	BEE LINE ALIGNMENT MACHINE MAG200	2019	9,962.54	747.54	565.00	8,650.00
1185	LATHE W/DRO & TAPER 3PH 230V	2020	17,904.96	839.96	1,015.00	16,050.00
1186	MILL W/DRO W/X-AXIS 3PH 230V	2020	12,669.10	598.10	718.00	11,353.00
1187	2020 LANDA PRESSURE WASHER	2020	7,011.00	71.00	397.00	6,543.00
1188	2021 LANDA PRESSURE WASHER	2021	7,488.75	-	394.44	7,094.31
495	GENIE GS-2668RT SISSORS LIFT	2013	16,000.00	6,878.00	907.00	8,215.00
	Total		<u>\$ 146,322.28</u>	<u>\$ 44,286.53</u>	<u>\$ 6,710.44</u>	<u>\$ 95,325.31</u>

**Bayfield County Highway Department**Compiled Machinery and Equipment Purchased  
Year Ended December 31, 2021

<b>Unit No.</b>	<b>Type of Equipment</b>	<b>Cash</b>	<b>Trade-In Book Value</b>	<b>Total Cost</b>
17	2022 FORD F250 SUPER PICKUP	\$ 33,098.59	\$ -	\$ 33,098.59
76	2022 WESTERN STAR QUAD AXLE TRUCK	159,381.08	-	159,381.08
93	2022 WESTERN STAR SINGLE AXLE TRUCK	108,431.59	-	108,431.59
94	2022 WESTERN STAR SINGLE AXLE TRUCK	109,434.36	-	109,434.36
139DM	DIAMOND MOWERS 72" SKID-STEER DRUM MULCHER	30,488.89	-	30,488.89
314	2021 MORBARK EGER BEEVER BRUSH CHIPPER	72,215.16	-	72,215.16
387	SCORPION II TL-3 TRAILER ATTENUATOR	30,479.74	-	30,479.74
93P	MONROE FULL MOLDBOARD ONE-WAY PLOW	7,688.39	-	7,688.39
93U	MONROE 11' UNDERBODY SCRAPER	9,851.00	-	9,851.00
93W	MONROE 9' MID-MOUNT JUNIOR PATROL WING	8,851.40	-	8,851.40
94P	MONROE FULL REVERSIBLE PLOW	8,224.94	-	8,224.94
94U	MONROE 11' UNDERBODY SCRAPER	9,902.93	-	9,902.93
94W	MONROE 8' MID-MOUNT JUNIOR PATROL WING	8,430.45	-	8,430.45
1188	LANDA PRESSURE WASHER	7,488.75	-	7,488.75
	Total	<u>\$ 603,967.27</u>	<u>\$ -</u>	<u>\$ 603,967.27</u>

**Bayfield County Highway Department**Compiled Machinery and Equipment Sold  
Year Ended December 31, 2021

<u>Unit No.</u>	<u>Item</u>	<u>Cost</u>	<u>Prior Years' Depreciation</u>	<u>2021 Depreciation</u>	<u>Book Value When Sold</u>	<u>Sale Price</u>	<u>Gain/(Loss)</u>
25	2006 CHEV 3/4 TON 4X4 PICKUP	\$ 26,945.34	\$ 23,971.90	\$ -	\$ 2,973.44	\$ 11,501.50	\$ 8,528.06
59	1997 WESTERN STAR QUAD-AXLE	101,576.00	90,369.00	-	11,207.00	27,200.00	15,993.00
60	1997 WESTERN STAR QUAD-AXLE	103,765.30	92,558.30	-	11,207.00	25,000.00	13,793.00
69	2011 INTERNATIONAL SINGLE AXLE	80,317.95	68,270.26	-	12,047.69	3,525.00	(8,522.69)
70	2011 INTERNATIONAL SINGLE AXLE	81,536.81	69,306.29	-	12,230.52	3,816.40	(8,414.12)
69U	2011 MONROE UNDERBODY	5,500.00	4,675.00	-	825.00	225.00	(600.00)
70U	2011 MONROE UNDERBODY	5,500.00	4,675.00	-	825.00	243.60	(581.40)
	Total	<u>\$ 405,141.40</u>	<u>\$ 353,825.75</u>	<u>\$ -</u>	<u>\$ 51,315.65</u>	<u>\$ 71,511.50</u>	<u>\$ 20,195.85</u>

**Bayfield County Highway Department**Compiled Machinery and Equipment Discarded  
Year Ended December 31, 2021

<b>Unit No.</b>	<b>Type of Equipment</b>	<b>Cost</b>	<b>Prior Years' Depreciation</b>	<b>2021 Depreciation</b>	<b>Book Value When Discarded</b>
721	DIESEL FUEL STATION - CABLE	\$ 6,160.59	\$ 5,236.59	\$ -	\$ 924.00
381	BROS PULL-BEHIND RUBBER ROLLER	1,000.00	850.00	-	150.00
	Total	<u>\$ 7,160.59</u>	<u>\$ 6,086.59</u>	<u>\$ -</u>	<u>\$ 1,074.00</u>

## Bayfield County Highway Department

Compiled Fringe Benefit Analysis  
Year Ended December 31, 2021

Expenses, time off with pay:		
Sick leave	\$ 64,356.63	
Vacation	88,609.75	
Holiday	54,709.36	
Other time off	<u>537.36</u>	\$ 208,213.10
Tools and boots and coveralls		7,686.77
Social security		101,486.37
Retirement (employer's share)		91,113.45
Hospital and health insurance		392,190.77
Life insurance		634.57
Other, H.R.A.		144,450.00
Worker's compensation insurance		48,064.29
Unemployment Payments		<u>184.26</u>
Total fringe benefits		<u>\$ 994,023.58</u>
Reported expenses (adjusted)		\$ 994,023.58
Less reported allocations		<u>985,406.36</u>
Reported variance, over recovery		8,617.22
<b>Add January 1, 2021 Balance</b>		<u>(11,916.26)</u>
<b>December 31, 2021 Balance</b>		<u>\$ (3,299.04)</u>



## Bayfield County Highway Department

---

Compiled Field Small Tools

Year Ended December 31, 2021

Labor	\$ 7,180.89
Fringe benefit	5,918.32
Equipment	7.08
Shop overhead	11,667.24
Materials	3,729.20
Consumable tools	<u>21,065.93</u>
Subtotal	49,568.66
Cost allocations (credits)	<u>(67,115.58)</u>
Net balance	<u>\$ (17,546.92)</u>
Total field labor and fringe benefits	<u>\$ 1,255,282.65</u>

**Bayfield County Highway Department**

Compiled Salt Brine

Year Ended December 31, 2021

Labor			\$ 4,506.89
Fringe Benefit Costs			<u>3,692.61</u>
Supplementary Equipment (Example: Loader):			
Number of Hours used in Brining Operations (12)	<u>3.00</u>		
State Rate	<u>15.02</u>	<u>45.06</u>	
Number of Hours used in Brining Operations (141)	<u>1.00</u>		
State Rate	<u>50.30</u>	<u>50.31</u>	
Number of Hours used in Brining Operations (142)	<u>1.75</u>		
State Rate	<u>46.50</u>	<u>81.39</u>	
Number of Hours used in Brining Operations (142)	<u>2.75</u>		
State Rate	<u>49.36</u>	<u>135.74</u>	
Number of Hours used in Brining Operations (143)	<u>2.00</u>		
State Rate	<u>59.02</u>	<u>118.07</u>	
Number of Hours used in Brining Operations (143)	<u>1.75</u>		
State Rate	<u>62.64</u>	<u>109.62</u>	
Number of Hours used in Brining Operations (15)	<u>1.00</u>		
State Rate	<u>14.16</u>	<u>14.16</u>	
Number of Hours used in Brining Operations (152)	<u>1.75</u>		
State Rate	<u>39.60</u>	<u>69.30</u>	
Number of Hours used in Brining Operations (152)	<u>1.75</u>		
State Rate	<u>42.02</u>	<u>73.57</u>	
Number of Hours used in Brining Operations (154)	<u>2.00</u>		
State Rate	<u>59.02</u>	<u>118.08</u>	
Number of Hours used in Brining Operations (154)	<u>3.00</u>		
State Rate	<u>62.64</u>	<u>187.92</u>	
Number of Hours used in Brining Operations (157)	<u>1.00</u>		
State Rate	<u>39.60</u>	<u>39.60</u>	
Number of Hours used in Brining Operations (157)	<u>1.00</u>		
State Rate	<u>42.02</u>	<u>42.04</u>	
Number of Hours used in Brining Operations (16)	<u>2.00</u>		
State Rate	<u>15.02</u>	<u>30.04</u>	
Total Hours & Equipment Cost	<u>25.75</u>		<u>1,114.90</u>
Brining Equipment Purchased by the County			
Other Expenses (maintenance and repairs)	<u>911.33</u>		<u>911.33</u>
Total costs			<u>10,225.73</u>
<b>Cost Allocations (Credits) Amount Billed for Brine</b>			<u>(14,702.36)</u>
Net Reported Balance (Variance)			<u>(4,476.63)</u>
<b>Gallons of Brine Dispersed in Current Year:</b>			
State		64,577.50	
Other		<u>48,517.50</u>	
Total		<u>113,095.00</u>	
Per Gallon Charge (before Variance Adjustment)		0.09041717	
Variance Adjustment		(0.00)	
<b>Salt Brine Production Charge per Gallon</b>			<u>\$ 0.09</u>

**Variance Computation**

Reported Variance	(4,476.63)
Add January 1, 2021 Balance	<u>4,137.14</u>
December 31, 2021 Balance	<u>(339.49)</u>

**Bayfield County Highway Department**

 Compiled Analysis of Inventories, Materials and Supplies  
 Year Ended December 31, 2021

Item	Inventory January 1, 2021	Purchases	Sales	Book Inventory December 31, 2021	Adjustment	Physical Inventory December 31, 2021
Construction and maintenance materials						
Gravel / screened sand	\$ 28,733.92	\$ 57,691.72	\$ 86,155.02	\$ 270.62	\$ 11,515.88	\$ 11,786.50
Cold mix / sylvex / creek seal	25,068.33	37,861.02	38,036.57	24,892.78	2,199.66	27,092.44
County salt / salt/sand / mag	178,255.20	363,524.60	348,751.31	193,028.49	50,919.14	243,947.63
Erosion control	8,621.08	7,381.36	3,580.80	12,421.64	302.09	12,723.73
Guardrail supplies	17,848.88	-	1,209.54	16,639.34	5,035.62	21,674.96
Construction and maintenance	3,253.27	3,306.60	6,388.64	171.23	0.16	171.39
Culverts	60,706.86	77,287.83	81,336.30	56,658.39	33,373.23	90,031.62
Signs, maintenance and shop	5,128.13	-	1,696.73	3,431.40	(1,447.83)	1,983.57
Subtotal	<u>327,615.67</u>	<u>547,053.13</u>	<u>567,154.91</u>	<u>307,513.89</u>	<u>101,897.95</u>	<u>409,411.84</u>
Shop materials and supplies						
Repair parts and accessories	346,776.83	250,807.84	219,185.38	378,399.29	(17,400.80)	360,998.49
Tires	24,641.69	21,090.95	20,926.04	24,806.60	(3,583.99)	21,222.61
Subtotal	<u>371,418.52</u>	<u>271,898.79</u>	<u>240,111.42</u>	<u>403,205.89</u>	<u>(20,984.79)</u>	<u>382,221.10</u>
Gasoline and diesel fuel						
Gasoline	2,389.25	36,139.59	32,762.85	5,765.99	(413.26)	5,352.73
Diesel fuel	29,974.13	160,576.14	149,994.12	40,556.15	1,787.06	42,343.21
Subtotal	<u>32,363.38</u>	<u>196,715.73</u>	<u>182,756.97</u>	<u>46,322.14</u>	<u>1,373.80</u>	<u>47,695.94</u>
Lubricating oils and grease						
Lubrication oils	9,002.39	16,444.66	13,122.13	12,324.92	(2,149.65)	10,175.27
Total	<u>\$ 740,399.96</u>	<u>\$ 1,032,112.31</u>	<u>\$ 1,003,145.43</u>	<u>\$ 769,366.84</u>	<u>\$ 80,137.31</u>	<u>\$ 849,504.15</u>

## Bayfield County Highway Department

Compiled Accounts Receivable, Miscellaneous

Year Ended December 31, 2021

<u>Account</u>	<u>January 1, 2021 Balance</u>	<u>2021 Expenditures</u>	<u>2021 Receipts</u>	<u>December 31, 2021 Balance</u>
State of WI - Diesel Fuel Tax	\$ 2,212.69	\$ 1,947.71	\$ 3,820.11	\$ 340.29
Rec for Workmans Compensation	338.98	-	338.98	-
Xcel Refund	493.05	538.42	493.05	538.42
Total accounts receivable, Miscellaneous	<u>\$ 3,044.72</u>	<u>\$ 2,486.13</u>	<u>\$ 4,652.14</u>	<u>\$ 878.71</u>

## Bayfield County Highway Department

Compiled Due From Other Governments, Local  
Year Ended December 31, 2021

	January 1, 2021 Balance	2021 Expenditures	2021 Receipts	December 31, 2021 Balance
<b>Due from Local Governments</b>				
Towns:				
Barksdale	\$ -	\$ 6,158.52	\$ 461.03	\$ 5,697.49
Barnes	303.19	13,195.30	13,498.49	-
Bayfield		215.13	-	215.13
Bayview	-	3,808.90	3,808.90	-
Bell	-	904.21	904.21	-
Cable	1,551.32	3,727.91	5,279.23	-
Clover	-	1,079.21	175.00	904.21
Drummond	-	4,471.26	4,471.26	-
Grand View	1,728.11	1,760.78	3,488.89	-
Keystone	-	411.65	-	411.65
Lincoln	-	1,233.01	1,233.01	-
Mason	-	573.22	573.22	-
Namakagon	-	2,616.26	2,616.26	-
Oriente	-	4,930.22	4,930.22	-
Pilsen	-	941.40	941.40	-
Port Wing	-	11,085.72	10,876.91	208.81
Russell	-	11,565.32	11,565.32	-
Tripp	104.87	-	104.87	-
Washburn	-	41,561.41	41,571.41	(10.00)
Cities:				
City of Washburn	2,353.69	8,072.22	8,296.38	2,129.53
Iron River Sanitary District	-	8,896.94	-	8,896.94
Subtotal	<u>6,041.18</u>	<u>127,208.59</u>	<u>114,796.01</u>	<u>18,453.76</u>
<b>County Departments</b>				
BC Clerk, Custodial	-	258.73	258.73	-
BC Forestry	4,929.88	18,766.71	17,826.89	5,869.70
BC Sheriff Dept	121.63	2,719.18	1,801.17	1,039.64
BC Land Records	-	13,799.08	13,799.08	-
BC Tri-County Corridor	-	3,185.92	-	3,185.92
BC General, admin	584.73	9,564.27	9,436.91	712.09
BC Fair Grounds	-	17,188.09	17,188.09	-
Ashland County Highway Dept	-	435.08	435.08	-
Subtotal	<u>5,636.24</u>	<u>65,917.06</u>	<u>60,745.95</u>	<u>10,807.35</u>
Total due from other governments, local	<u>\$ 11,677.42</u>	<u>\$ 193,125.65</u>	<u>\$ 175,541.96</u>	<u>\$ 29,261.11</u>

# Bayfield County Highway Department

Compiled Due From Other Governments, State  
Year Ended December 31, 2021

---

<b>Balance Due, January 1, 2021</b>	\$ 1,006,294.79
Expenditures	1,486,235.34
Reimbursed by State	<u>(1,953,023.06)</u>
<b>Balance Due, December 31, 2021</b>	<u><u>\$ 539,507.07</u></u>
September 2021	\$ 216.00
November 2021	17,889.60
November 2021	98,131.80
December 2021	9,686.32
December 2021	180,744.03
December 2021	486.00
December 2021	102,367.06
December 2021	127,852.17
December 2021	<u>2,134.09</u>
Total	<u><u>\$ 539,507.07</u></u>