

# **Bayfield County Highway Department**

Compiled Financial Statements and  
Supplementary Information

December 31, 2022

# Bayfield County Highway Department

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December 31, 2022

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## 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, 2022, 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.

*Baker Tilly US, LLP*

Eau Claire, Wisconsin  
April 17, 2023

**Bayfield County Highway Department**Compiled Statement of Net Position  
December 31, 2022**Assets and Deferred Outflows of Resources****Assets****Current Assets**

Cash	\$ 4,154,706.50
Accounts receivable, miscellaneous	857.49
Due from other governments, local	25,318.43
Due from other governments, state	1,435,375.40
Inventories, materials and supplies	895,608.34
Under-recovered cost pools	282.38
Total current assets	<u>6,512,148.54</u>

**Noncurrent Assets**

Restricted net pension asset	638,398.00
Capital assets:	
Land	161,572.38
Buildings	1,875,055.38
Improvements other than buildings	99,592.29
Machinery and equipment	8,185,403.42
Gravel pits	3,933.62
Construction work in progress	219,458.00
Less accumulated depreciation	<u>(6,026,831.84)</u>
Net capital assets	<u>4,518,183.25</u>
Total noncurrent assets	<u>5,156,581.25</u>
Total assets	<u>11,668,729.79</u>

**Deferred Outflows of Resources**

Pension related amounts	<u>1,284,311.00</u>
Total assets and deferred outflows of resources	<u>\$ 12,953,040.79</u>

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

Accounts payable	\$ 137,886.26
Accrued payroll and related	31,805.46
Over-recovered cost pools	63,491.76
Short-term notes payable	<u>2,500,000.00</u>
Total current liabilities	<u>2,733,183.48</u>

**Noncurrent Liabilities**

Accrued compensated absences	<u>59,654.74</u>
Total noncurrent liabilities	<u>59,654.74</u>
Total liabilities	<u>2,792,838.22</u>

**Deferred Inflows of Resources**

Pension related amounts	<u>1,560,890.00</u>
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**Net Position**

Net investment in capital assets	4,518,183.25
Restricted for pension	638,398.00
Unrestricted	<u>3,442,731.32</u>
Total net position	<u>8,599,312.57</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 12,953,040.79</u>

## Bayfield County Highway Department

Compiled Statement of Revenues, Expenses and Changes in Net Position  
Year Ended December 31, 2022

### Operating Revenues

Charges for services:

County highways	\$ 4,485,009.57
State highways	1,542,584.44
Other state payments	1,244,697.35
Other local highways	996,683.37
Other revenue	863.08

Total operating revenues 8,269,837.81

### Operating Expenses

County highway maintenance and construction	4,959,510.69
State highway maintenance	1,599,494.80
Local highway maintenance and construction	954,316.29
Administrative expenses	358,816.02
Machinery operations under recovered	161,797.84

Total operating expenses 8,033,935.64

Operating income 235,902.17

### Transfers In

500,000.00

Net change in net position 735,902.17

### Net Position, Beginning

7,863,410.40

### Net Position, Ending

\$ 8,599,312.57

## Bayfield County Highway Department

Compiled Statement of Cash Flows

Year Ended December 31, 2022

### Cash Flows From Operating Activities

Cash received from customers	\$ 7,433,877.19
Cash paid to vendors for goods and services	(6,202,530.07)
Cash paid to employees for services	(1,527,201.81)

Net cash flows from operating activities (295,854.69)

### Cash Flows From Noncapital Financing Activities

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

### Cash Flows From Capital and Related Financing Activities

Debt issued	2,500,000.00
Debt retired	(1,650,000.00)
Proceeds from sale of capital assets	21,903.00
Acquisition and construction of capital assets	(401,743.19)

Net cash flows from capital and related financing activities 470,159.81

Net change in cash and cash equivalents 674,305.12

**Cash and Cash Equivalents, Beginning** 3,480,401.38

**Cash and Cash Equivalents, Ending** \$ 4,154,706.50

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

Operating income	\$ 235,902.17
Adjustments to reconcile operating income to net cash flows from operating activities:	
Noncash operating expenses:	
Depreciation and amortization	609,850.44
Change in assets and liabilities:	
Receivables	(891,904.43)
Inventories	(46,104.19)
Pension related deferrals and asset	(136,485.00)
Accounts payable	(123,370.47)
Under or over-recovered cost pools	55,943.81
Accrued expenses	312.98

Net cash flows from operating activities \$ (295,854.69)

### 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, 2022

Depreciation of buildings		\$	42,336.20
Depreciation of improvements other than buildings			4,827.00
Heat, light, power and water			85,247.45
Maintenance of buildings and grounds (includes janitorial expense)			137,641.53
Machinery equipment costs, maintenance cost			2,719.87
Insurance on buildings and grounds (excludes GPL)			4,820.21

Total buildings and grounds cost			277,592.26
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Less salt costs:

Depreciation of salt facilities:

State built	\$	(9,455.90)	
Others		(3,539.00)	\$ (12,994.90)
Utilities			(501.39)
Salt facilities maintenance/repairs			(7,942.99)
Insurance			(763.08)
			(22,202.36)

Total buildings and grounds cost to be allocated			255,389.90
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Divided by total square footage of all  
buildings (excluding salt facilities)

53,147.00

Equals allocation per square foot

\$ 4.80535

Allocation to	Square Footage	Alloc. Rate	Amount
Highway administration	2,400	\$ 4.80535	\$ 11,532.84
Shop operations	19,030	4.80535	91,445.80
Equipment storage	31,717	4.80535	152,411.26
Total	53,147		\$ 255,389.90



# Bayfield County Highway Department

Compiled Highway Administration

Year Ended December 31, 2022

Labor:		
Commissioner	\$ 71,254.00	
Other labor	<u>94,180.21</u>	\$ 165,434.21
Fringe benefit costs		135,755.82
Travel expenses		845.22
Committee per diem and expenses		3,610.63
Commissioner's car expenses:		
Depreciation	3,488.70	
Other expenses	<u>4,042.44</u>	7,531.14
Office supplies		11,539.08
Buildings and grounds allocation		11,532.84
Repairs		409.87
Telephone		1,870.67
Postage		630.00
Lease (postage meter)		351.06
Miscellaneous:		
Accounting and auditing services	5,300.00	
Subscriptions and advertising	367.15	
Dues and registration (bonds)	813.00	
Drug testing	<u>226.51</u>	<u>6,706.66</u>
Total costs		<u>\$ 346,217.20</u>

## Bayfield County Highway Department

Compiled Other Administration and General Expenses  
Year Ended December 31, 2022

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### Radio Expenses

Other	\$ 77.07
Total radio costs	<u>\$ 77.07</u>

### General Public Liability

General public liability insurance	\$ 21,614.22
Total general public liability costs	<u>\$ 21,614.22</u>

### Patrol Supervision

Labor	\$ 57,154.30
Fringe benefits	46,898.75
Machinery rentals	13,735.12
Other	<u>3,181.84</u>
Total patrol supervision costs	<u>\$ 120,970.01</u>

### Other Administration and General

Bond closing costs	\$ 10,332.00
Total other administration and general	<u>\$ 10,332.00</u>

## Bayfield County Highway Department

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Compiled Fuel Handling  
Year Ended December 31, 2022

Labor costs	\$	52.98
Fringe benefit costs		43.26
Depreciation of fuel bulk storage equipment		2,459.49
Other		<u>1,714.23</u>
Total		4,269.96
Cost allocations (credits)		<u>-</u>
Fuel handling variance (over)/under recovery	\$	<u><u>4,269.96</u></u>

## Bayfield County Highway Department

Compiled Shop Operations  
Year Ended December 31, 2022

Direct labor	\$ 129,611.03	
Fringe benefits	106,445.29	
Less recovered on work orders	<u>(236,056.32)</u>	\$ -
Indirect labor		66,655.81
Fringe benefits on indirect labor		54,718.07
Shop supplies		46,437.07
Depreciation of shop equipment		7,140.35
Depreciation of shop truck		3,151.80
Telephone		491.52
Purchase and repair of shop tools		5,206.77
Maintenance of shop equipment		52,094.74
Buildings and grounds allocation		91,445.80
Allocation offsets:		
Shop overhead recovered on work orders	\$ (17,063.64)	
Fuel handling over (under) recovery	4,269.96	
Sale of salvage materials and waste products	<u>(9,792.04)</u>	<u>(22,585.72)</u>
Total shop operations to be allocated		<u>\$ 304,756.21</u>

### Year End Rate

Total shop operations	\$ 304,756.21
Divided by direct labor and fringe benefits charged for shop services	236,056.32
Equals year end shop overhead rate	129.103178%

## Bayfield County Highway Department

Compiled Distribution of Shop Overhead at Year-End

Based on Direct Shop Labor and Fringe Benefits

Year Ended December 31, 2022

Account	Direct Shop Labor and Fringe Benefits	Shop Overhead
Machinery operations	\$ 236,056.32	\$ 304,756.21
Total	\$ 236,056.32	\$ 304,756.21

**Bayfield County Highway Department**

Equipment Cost Analysis  
Year Ending December 31, 2022

Unit ID	Labor and Fringe	Fuel	Lube	Parts	Tires and Batteries	Sundry	Overhead	Depreciation	Total Cost	Revenue	Units
12	\$ 825.56	\$ 4,110.48	\$ 38.20	\$ 751.05	\$ -	\$ 351.47	\$ 1,065.82	\$ -	\$ 7,142.58	\$ 10,503.52	676.75
13	1,317.39	3,451.04	90.15	224.98	-	589.16	1,700.79	8,250.00	15,623.51	13,228.03	659.50
130M	1,215.15	-	180.00	637.82	-	6.64	1,568.78	1,739.00	5,347.39	2,691.50	87.50
139	1,838.79	1,792.94	119.20	2,570.02	-	57.31	2,373.92	5,671.00	14,423.18	7,500.70	172.75
139DM	595.78	-	-	7,640.84	-	23.08	769.16	2,592.00	11,620.86	5,825.71	125.50
139M	-	-	-	-	-	-	-	(2,613.00)	(2,613.00)	-	-
139P	407.99	-	-	-	-	11.23	526.72	-	945.94	-	-
13P	47.27	-	5.24	-	-	-	61.03	622.00	735.54	259.13	18.75
14	890.46	3,022.57	25.07	630.81	-	277.56	1,149.57	3,886.76	9,882.80	5,793.16	379.00
141	1,663.45	450.37	64.99	333.98	343.52	56.74	2,147.52	-	5,060.57	3,339.07	59.00
142	3,259.48	2,206.34	140.44	1,596.16	-	86.08	4,208.13	-	11,496.63	14,736.26	292.00
143	2,885.67	2,581.23	161.72	8,862.74	8,460.80	82.13	3,725.49	-	26,759.78	22,373.87	339.25
144	1,427.88	1,578.84	112.25	249.34	-	71.74	1,843.44	-	5,283.49	7,361.48	142.75
148M	1,569.59	-	39.47	566.40	-	6.64	2,026.40	1,439.00	5,647.50	2,060.92	67.00
15	1,722.37	4,024.16	74.34	1,541.10	725.16	255.03	2,223.61	-	10,565.77	8,666.48	558.75
152	1,629.26	1,443.07	581.19	1,716.23	-	58.58	2,103.40	2,550.00	10,081.73	10,140.00	238.50
154	4,885.17	1,762.73	334.29	14,088.77	10,029.80	99.01	6,306.91	11,105.00	48,611.68	18,654.93	282.75
154M	1,266.99	-	-	520.20	-	6.22	1,635.72	-	3,429.13	-	-
155	494.51	570.53	100.86	1,125.10	-	83.57	638.43	-	3,013.00	1,760.08	40.00
155B	-	-	-	-	-	-	-	-	-	624.00	39.00
155M	1,032.86	-	6.20	-	-	5.10	1,333.46	-	2,377.62	620.10	39.00
156	1,155.87	1,179.20	90.87	373.25	-	70.72	1,492.25	2,742.00	7,104.16	8,897.87	202.50
156B	919.09	-	87.68	176.77	-	-	1,186.57	1,444.00	3,814.11	3,224.00	201.50
156M	3,207.72	-	31.48	3,673.43	-	5.82	4,141.28	378.00	11,437.73	3,132.30	197.00
157	2,236.66	918.27	116.06	2,751.63	-	58.64	2,887.57	7,732.00	16,700.83	5,655.05	133.25
158	1,534.71	906.54	59.60	648.81	-	43.15	1,981.33	4,931.00	10,105.14	7,438.16	173.75
159	1,635.77	3,372.40	141.33	2,232.86	-	163.14	2,111.83	18,020.00	27,677.33	16,793.63	227.25
16	1,480.27	5,032.51	198.28	911.11	847.60	263.34	1,911.05	-	10,644.16	14,518.29	941.00
165M	2,582.10	-	28.38	970.37	-	6.64	3,333.56	1,739.00	8,660.05	3,952.66	128.50
17	502.45	3,050.66	56.30	625.82	-	334.85	648.67	4,689.00	9,907.75	10,240.90	657.50
19	1,241.70	3,864.85	108.78	303.75	3,687.33	662.82	1,603.09	5,571.00	17,043.32	16,010.86	493.00
19T	993.14	-	10.06	565.85	-	815.31	1,282.19	6,850.00	10,516.55	12,730.50	310.50
2	798.98	4,766.43	133.96	106.56	-	387.36	1,031.48	6,709.80	13,934.57	13,735.12	22,371.00
20	1,221.89	2,309.06	230.41	133.80	1,450.32	232.48	1,577.51	-	7,155.47	6,706.13	437.25
20T	4,101.86	-	-	2,870.04	139.25	295.36	5,295.61	1,544.00	14,246.12	1,990.20	93.00
21	695.94	3,122.55	438.26	744.97	725.16	236.06	898.48	-	6,861.42	7,006.16	451.00
231	2,656.33	2,241.93	233.29	9,063.59	-	220.31	3,429.39	-	17,844.84	10,459.05	154.50
231W	570.42	-	-	-	-	-	736.44	-	1,306.86	4,002.00	116.00
233	1,460.33	3,544.32	356.65	93.96	-	152.21	1,885.35	-	7,492.82	13,301.56	165.50
233V	-	-	-	-	-	-	-	795.00	795.00	-	-
233W	1,452.33	-	-	105.42	-	-	1,874.98	-	3,432.73	3,588.01	104.00

**Bayfield County Highway Department**

Equipment Cost Analysis  
 Year Ending December 31, 2022

Unit ID	Labor and Fringe	Fuel	Lube	Parts	Tires and Batteries	Sundry	Overhead	Depreciation	Total Cost	Revenue	Units
234	\$ 1,095.48	\$ 2,023.52	\$ 25.01	\$ 724.06	\$ -	\$ 164.59	\$ 1,414.29	\$ 15,920.89	\$ 21,367.84	\$ 10,293.62	131.50
234W	421.53	-	-	43.80	-	-	544.20	1,290.00	2,299.53	4,157.25	120.50
26	483.99	3,223.35	25.07	559.35	725.16	281.29	624.85	1,639.00	7,562.06	12,252.11	791.00
313	476.44	-	29.46	233.90	-	18.63	615.07	-	1,373.50	-	-
314	688.34	492.86	6.22	120.00	-	54.67	888.68	7,673.00	9,923.77	5,711.94	159.00
317	-	-	-	-	-	4.44	-	-	4.44	447.60	30.00
32	4,059.68	7,750.56	388.42	1,656.90	-	1,025.54	5,241.15	8,616.00	28,738.25	32,957.70	559.75
324	882.58	-	27.85	236.75	-	70.67	1,139.45	-	2,357.30	299.60	14.00
32S	989.48	-	33.27	838.87	-	554.65	1,277.46	5,825.00	9,518.73	9,900.80	476.00
32U	984.48	-	-	3,133.08	-	-	1,270.98	695.00	6,083.54	4,115.16	479.00
32W	649.69	-	-	1,768.20	-	-	838.74	517.00	3,773.63	3,379.74	476.00
33	8,341.89	10,754.40	1,135.49	7,956.94	-	1,017.83	10,769.62	8,552.00	48,528.17	32,701.77	550.25
33S	1,274.57	-	21.32	852.25	-	556.72	1,645.55	5,847.00	10,197.41	10,394.80	499.75
33U	235.46	-	-	-	-	-	303.99	695.00	1,234.45	4,268.31	499.75
33W	397.72	-	-	1,228.32	-	-	513.47	544.00	2,683.51	3,548.67	499.75
34	4,666.05	9,406.33	285.17	2,730.04	2,518.20	970.75	6,024.01	8,401.00	35,001.55	36,400.02	611.75
348	-	-	-	-	-	0.30	-	-	0.30	7.46	0.50
34S	881.18	-	-	1,179.88	-	517.22	1,137.64	5,804.00	9,519.92	11,658.64	560.50
34U	-	-	-	-	-	-	-	695.00	695.00	4,840.62	562.75
34W	432.93	-	-	579.93	-	-	558.91	674.00	2,245.77	4,020.74	562.75
35	3,102.93	6,627.95	455.82	3,073.94	-	974.60	4,005.98	8,413.00	26,654.22	29,208.81	496.25
355	352.51	-	12.40	-	-	18.96	455.10	2,242.00	3,080.97	442.50	29.50
356	-	-	-	-	-	3.93	-	-	3.93	-	-
357	527.69	-	28.62	94.08	-	10.60	681.26	-	1,342.25	-	-
358	-	-	-	-	-	-	-	127.00	127.00	-	-
359	22.80	-	-	-	-	-	29.44	328.00	380.24	176.10	5.00
35S	363.09	-	-	-	-	480.55	468.75	5,360.00	6,672.39	9,381.16	451.00
35U	88.17	-	-	7.82	-	-	113.83	695.00	904.82	3,826.09	448.00
35W	846.99	-	-	830.55	-	-	1,093.49	621.00	3,392.03	3,258.85	454.00
36	2,921.55	257.98	99.59	2,924.90	-	585.33	3,773.11	1,386.00	11,948.46	1,886.46	30.50
364	228.61	-	14.50	103.43	-	-	295.14	-	641.68	25.06	0.50
365	182.89	-	-	-	-	-	236.12	-	419.01	-	-
367	144.54	104.72	-	7.38	-	-	186.61	552.00	995.25	743.60	20.00
37	-	-	-	-	-	169.50	-	-	169.50	-	-
374	97.91	-	-	-	-	1.24	126.40	139.00	364.55	1,424.86	95.50
376	335.94	-	-	-	-	16.34	433.71	-	785.99	1,775.48	119.00
378	1,472.47	10.18	21.44	27.98	86.82	60.55	1,900.99	-	3,580.43	902.06	11.50
379	-	-	-	-	-	-	-	(20.00)	(20.00)	-	-
380	48.95	-	-	-	-	8.24	63.20	-	120.39	846.24	21.50
382	2,274.44	1,935.68	90.72	3,268.56	807.62	108.28	2,936.35	-	11,421.65	19,260.02	287.40
383	-	-	-	-	-	4.76	-	1,703.00	1,707.76	-	-

**Bayfield County Highway Department**

Equipment Cost Analysis  
 Year Ending December 31, 2022

Unit ID	Labor and Fringe	Fuel	Lube	Parts	Tires and Batteries	Sundry	Overhead	Depreciation	Total Cost	Revenue	Units
384	\$ 1,185.45	\$ -	\$ -	\$ 1,365.64	\$ 41.28	\$ 10.66	\$ 1,530.44	\$ 951.41	\$ 5,084.88	\$ 2,860.11	53.50
387	189.57	-	-	323.30	438.83	23.08	244.74	2,591.00	3,810.52	3,176.39	275.25
388	929.39	840.93	158.71	939.37	-	78.59	1,199.88	5,996.78	10,143.65	14,034.58	276.75
396	48.95	-	-	-	-	1.13	63.20	-	113.28	203.58	14.50
397	935.88	5.78	-	35.22	-	2.78	1,208.23	-	2,187.89	1,589.50	55.00
399	448.13	-	-	-	-	64.43	578.55	541.00	1,632.11	2,140.00	100.00
410	-	-	-	-	154.27	10.79	-	-	165.06	-	-
417	442.74	31.43	6.20	-	-	13.28	571.57	-	1,065.22	635.11	20.75
421	142.25	-	-	-	-	20.96	183.65	-	346.86	-	-
437	4,276.08	1,783.65	16.38	6,798.48	392.48	43.59	5,520.54	-	18,831.21	17,120.13	342.00
44	1,765.86	1,220.28	131.01	707.61	-	880.21	2,279.76	9,570.69	16,555.42	2,723.04	47.00
440	146.86	72.16	-	53.35	-	14.61	189.60	-	476.58	3,200.54	192.00
441	609.96	253.06	-	55.77	-	25.56	787.46	-	1,731.81	2,966.82	179.50
44S	195.82	-	-	-	-	386.47	252.81	-	835.10	618.80	29.75
44U	-	-	-	-	-	-	-	-	-	254.08	29.75
44W	46.63	-	-	-	-	-	60.20	-	106.83	211.24	29.75
45	6,611.91	4,308.05	176.69	1,732.47	-	874.36	8,536.20	-	22,239.68	12,876.69	214.25
458	319.16	-	36.77	12.96	-	-	412.05	-	780.94	-	-
45S	951.60	-	10.39	-	-	386.47	1,228.55	-	2,577.01	4,035.20	194.00
45U	107.19	-	-	-	-	-	138.39	-	245.58	1,656.89	194.00
45W	347.23	-	-	531.45	-	-	448.27	-	1,326.95	1,377.53	194.00
49	321.10	-	-	7.69	-	-	414.56	14,390.00	15,133.35	57.36	1.00
492	228.61	-	13.38	-	-	-	295.13	-	537.12	106.74	3.00
49S	371.23	-	-	-	-	-	479.28	4,026.00	4,876.51	-	-
49U	-	-	-	-	-	-	-	840.00	840.00	-	-
49W	449.60	-	-	575.38	-	-	580.43	508.00	2,113.41	1,304.77	183.75
50	426.77	1,454.50	37.50	56.20	-	281.92	550.96	-	2,807.85	5,356.26	344.00
56	3,658.96	4,336.09	218.95	1,117.79	-	959.25	4,723.86	8,060.00	23,074.90	12,680.43	210.50
56S	736.70	-	-	80.49	-	497.93	951.10	-	2,266.22	3,822.00	183.75
56U	318.38	-	-	790.26	-	-	411.03	511.00	2,030.67	1,569.37	183.75
585	450.24	-	-	-	-	-	581.29	-	1,031.53	94.72	4.00
61	6,039.03	3,915.24	276.16	2,368.34	-	755.85	7,796.54	-	21,151.16	11,431.88	206.00
625	86.51	-	-	-	-	-	111.67	-	198.18	-	-
626	328.33	-	-	971.19	-	-	423.90	-	1,723.42	1,496.50	182.50
627	282.84	-	-	2,040.38	-	-	365.16	543.00	3,231.38	3,769.95	459.75
629	238.38	-	-	1,497.53	-	-	307.73	542.00	2,585.64	3,964.35	481.75
632	194.75	-	-	2,266.47	-	-	251.42	584.00	3,296.64	4,020.05	490.25
633	150.17	-	53.45	751.09	-	-	193.87	672.00	1,820.58	4,245.55	517.75
634	224.69	-	-	2,414.14	-	-	290.06	592.00	3,520.89	5,209.05	635.25
635	86.51	-	-	1,003.05	-	-	111.67	627.00	1,828.23	2,874.10	350.50
644	-	-	-	-	-	-	-	-	-	161.95	19.75



**Bayfield County Highway Department**

Equipment Cost Analysis  
 Year Ending December 31, 2022

Unit ID	Labor and Fringe	Fuel	Lube	Parts	Tires and Batteries	Sundry	Overhead	Depreciation	Total Cost	Revenue	Units
646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 812.00	\$ 812.00	\$ 24.60	3.00
658	-	-	-	-	-	-	-	483.00	483.00	-	-
665	-	-	-	-	-	-	-	299.00	299.00	-	-
670P	220.05	-	-	-	-	-	284.09	299.00	803.14	844.60	103.00
672	316.76	-	-	-	-	-	408.95	626.00	1,351.71	4,502.82	528.50
676	-	-	-	-	-	-	-	482.00	482.00	-	-
682	-	-	-	-	-	-	-	847.10	847.10	-	-
696	207.82	-	-	-	-	-	268.30	818.00	1,294.12	4,579.70	558.50
69S	535.61	-	-	424.33	-	835.20	691.46	8,771.54	11,258.14	10,332.64	496.75
69W	-	-	-	-	-	-	-	952.95	952.95	-	-
70S	1,289.37	-	27.37	2,561.68	-	852.52	1,664.62	8,954.00	15,349.56	9,417.20	452.75
70W	-	-	-	-	-	-	-	736.97	736.97	-	-
72	11,116.60	7,725.40	529.28	7,154.28	-	1,162.77	14,351.79	9,769.00	51,809.12	26,936.04	458.25
72S	939.92	-	-	635.24	-	322.33	1,213.47	2,130.43	5,241.39	8,148.40	391.75
72U	185.74	-	-	784.54	-	-	239.78	680.00	1,890.06	3,345.79	391.75
72W	681.64	-	-	232.45	-	-	880.01	568.00	2,362.10	2,781.67	391.75
73	2,934.96	5,547.89	222.01	1,889.03	-	1,070.89	3,789.10	14,353.00	29,806.88	16,199.73	293.25
74	2,520.74	1,778.25	16.11	1,294.69	-	1,908.30	3,254.32	17,815.00	28,587.41	5,005.16	89.25
75	3,298.78	4,775.01	710.41	2,673.95	-	1,070.19	4,258.80	14,299.00	31,086.14	15,305.39	276.25
76	551.84	3,564.09	17.29	119.99	-	1,612.43	712.43	15,053.00	21,631.07	13,242.82	239.00
77	3,457.18	8,706.22	250.45	1,483.96	-	1,266.64	4,463.30	10,642.00	30,269.75	34,868.01	586.75
77P	267.43	-	-	1,238.46	-	-	345.26	682.00	2,533.15	4,052.85	494.25
77S	950.86	-	-	17.61	-	417.39	1,227.59	4,383.00	6,996.45	10,998.03	528.75
77U	379.37	-	-	757.46	-	-	489.75	671.00	2,297.58	4,513.64	528.50
77W	552.36	-	-	725.68	-	-	713.10	890.00	2,881.14	3,752.60	528.50
78	4,015.91	9,627.33	597.31	1,578.29	-	1,251.30	5,184.65	10,513.00	32,767.79	26,108.46	438.50
78P	152.28	-	-	706.86	-	-	196.60	688.00	1,743.74	3,226.70	393.50
78S	217.65	-	-	16.50	-	418.87	280.99	4,399.00	5,333.01	8,127.60	390.75
78U	233.37	-	-	693.25	-	-	301.28	681.00	1,908.90	3,341.38	391.00
78W	528.76	-	-	1,201.65	-	-	682.62	816.00	3,229.03	2,777.78	391.00
79	5,334.90	6,060.38	373.27	2,694.00	884.05	993.05	6,887.58	8,343.00	31,570.23	22,173.27	373.50
79P	580.52	-	-	3,772.51	-	-	749.46	606.00	5,708.49	3,054.50	372.50
79S	669.49	-	-	-	-	551.55	864.32	5,792.00	7,877.36	7,061.60	339.50
79U	239.96	-	-	32.16	-	-	309.78	763.00	1,344.90	2,899.74	339.50
79W	214.34	-	-	541.49	-	-	276.71	557.00	1,589.54	2,410.86	339.50
80	5,207.45	10,437.12	287.27	2,919.39	-	994.33	6,722.94	8,354.00	34,922.50	34,355.67	579.75
80P	174.58	-	-	2,088.64	-	-	225.38	599.00	3,087.60	3,864.25	471.25
80S	911.85	-	-	696.86	-	543.77	1,177.24	5,711.00	9,040.72	9,287.20	446.50
80U	262.42	-	-	31.18	-	-	338.78	759.00	1,391.38	3,813.26	446.50
80W	632.43	-	80.64	2,097.42	-	-	816.47	541.00	4,167.96	3,170.30	446.50
81	3,812.68	11,449.47	571.31	1,690.98	-	988.66	4,922.27	8,307.00	31,742.37	34,492.59	579.00

**Bayfield County Highway Department**

Equipment Cost Analysis

Year Ending December 31, 2022

Unit ID	Labor and Fringe	Fuel	Lube	Parts	Tires and Batteries	Sundry	Overhead	Depreciation	Total Cost	Revenue	Units
81P	\$ 154.35	\$ -	\$ -	\$ 762.90	\$ -	\$ -	\$ 199.27	\$ 611.00	\$ 1,727.52	\$ 3,747.40	457.00
81S	577.83	-	-	16.85	-	578.75	746.01	6,078.00	7,997.44	10,306.55	495.50
81U	325.40	-	-	799.95	-	-	420.10	759.00	2,304.45	4,242.26	495.50
81W	532.94	-	-	667.41	-	-	688.03	537.00	2,425.38	3,525.94	495.50
82	8,068.39	9,548.83	836.52	2,914.08	-	1,164.25	10,416.59	9,765.00	42,713.66	32,221.02	541.00
82S	864.48	-	22.18	-	-	326.98	1,116.06	2,157.58	4,487.28	9,547.20	459.00
82U	579.18	-	-	1,280.67	-	-	747.71	680.00	3,287.56	3,920.08	459.00
82W	968.12	-	-	2,026.10	-	-	1,249.86	649.00	4,893.08	3,259.12	459.00
84	880.57	4,740.66	44.02	172.32	-	275.36	1,136.82	3,856.00	11,105.75	16,336.06	1,052.25
85	1,821.05	4,651.03	55.75	2,043.32	871.08	265.35	2,351.01	3,716.00	15,774.59	13,468.94	872.25
87	763.01	2,131.95	27.44	49.42	145.92	273.38	985.04	3,828.00	8,204.16	3,722.91	239.75
9	1,519.20	7,121.40	8.77	175.13	926.75	1,014.38	1,961.34	9,470.00	22,196.97	28,881.34	369.00
93	2,082.63	10,659.90	195.60	264.17	-	1,096.98	2,688.72	9,217.00	26,205.00	40,142.94	680.00
93P	384.19	-	-	1,642.08	-	-	496.01	654.00	3,176.28	4,056.95	494.75
93U	227.50	-	-	759.22	-	-	293.71	837.00	2,117.43	4,258.67	496.75
93W	87.31	-	-	1,272.05	-	-	112.72	752.00	2,224.08	3,538.87	496.75
94	1,849.06	8,066.90	322.38	659.67	-	1,107.13	2,387.21	9,302.00	23,694.35	27,606.30	465.50
94P	-	-	-	6.75	-	-	-	699.00	705.75	3,857.43	452.75
94U	460.22	-	-	2,283.63	-	-	594.15	842.00	4,180.00	3,866.73	452.75
94W	199.55	-	5.24	541.92	-	-	257.63	717.00	1,721.34	3,214.77	452.75
95	3,598.63	7,749.87	560.42	1,447.12	-	875.80	4,645.93	8,101.00	26,978.77	29,846.58	507.25
95S	616.03	-	-	1,073.95	-	526.76	795.30	5,638.00	8,650.04	9,526.52	458.00
95U	244.91	-	-	652.65	-	-	316.17	768.00	1,981.73	3,903.09	457.00
95W	318.34	-	-	441.98	-	-	410.96	728.00	1,899.28	3,257.99	458.00
96	8,271.21	11,722.14	752.72	4,172.48	1,748.81	875.80	10,678.38	8,074.00	46,295.54	46,019.76	773.75
96S	1,884.31	-	-	1,112.41	-	526.76	2,432.73	6,074.00	12,030.21	13,213.20	635.25
96U	850.39	-	-	1,454.27	-	-	1,097.88	759.00	4,161.54	5,425.45	635.25
96W	1,361.48	-	-	1,320.82	-	-	1,757.71	663.00	5,103.01	4,510.69	635.25
97	-	-	-	-	-	169.50	-	-	169.50	-	-
98	3,094.08	10,782.34	261.80	405.79	-	1,223.52	3,994.54	10,280.00	30,042.07	38,445.48	647.75
98P	391.77	-	-	-	-	-	505.80	824.00	1,721.57	4,866.70	593.50
98S	516.31	-	-	-	-	429.53	666.57	3,609.00	5,221.41	12,064.57	580.00
98U	323.19	-	-	2,320.34	-	-	417.25	688.00	3,748.78	4,979.61	579.25
98W	995.77	-	-	1,807.73	-	-	1,285.56	679.00	4,768.06	4,136.53	579.25
99	2,397.05	9,071.82	326.65	343.48	-	1,226.90	3,094.64	10,308.00	26,768.54	38,071.26	640.75
99P	97.15	-	-	-	-	-	125.42	842.00	1,064.57	4,835.95	589.75
99S	304.40	-	-	-	-	429.53	392.98	3,609.00	4,735.91	12,266.80	589.75
99U	645.01	-	-	923.11	-	-	832.73	689.00	3,089.85	5,036.81	589.75
99W	516.08	-	-	1,851.92	-	-	666.26	675.00	3,709.26	4,187.57	589.75
<b>Total</b>	<b>\$ 236,056.32</b>	<b>\$ 278,029.72</b>	<b>\$ 15,333.17</b>	<b>\$ 212,504.29</b>	<b>\$ 36,150.21</b>	<b>\$ 47,734.45</b>	<b>\$ 304,756.21</b>	<b>\$ 546,446.90</b>	<b>\$ 1,677,011.27</b>	<b>\$ 1,515,213.38</b>	<b>83,734.15</b>

## Bayfield County Highway Department

Compiled Reconciliation of Current Year's Depreciation  
Year Ended December 31, 2022

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### Annual Depreciation

Improvements other than buildings		\$	4,827.00
Buildings			42,336.20
Machinery and equipment:			
On 12-31-22 inventory	\$	542,562.22	
Sold:			
Difference, sale price vs. book value		20,125.02	
Discarded			-
			<hr/>
			562,687.24
			<hr/>
Total		\$	<u>609,850.44</u>

### Depreciation Expense Distribution

Highway administration	\$	3,488.70
Shop operations		10,292.15
Fuel handling		2,459.49
Machinery operations		546,446.90
Buildings and grounds operations		47,163.20
		<hr/>
Total	\$	<u>609,850.44</u>

## Bayfield County Highway Department

Compiled Inventory of Land, Improvements Other Than Buildings (Land Improvements) and Gravel Pits  
Year Ended December 31, 2022

<u>Item</u>	<u>Original Cost</u>	<u>Prior Years' Depreciation</u>	<u>2022 Depreciation</u>	<u>Book Value December 31, 2022</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	4,827.00	62,751.00
Mason	722.99	722.99	-	-
Washburn	31,197.51	31,197.51	-	-
Total	<u>\$ 99,592.29</u>	<u>\$ 32,014.29</u>	<u>\$ 4,827.00</u>	<u>\$ 62,751.00</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, 2022

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	\$ 36,504.11	\$ 1,570.00	\$ 1,174.00
4	Iron River	1939	103,377.02	103,377	-	-
6	Port Wing	1948	176,093.94	103,109.77	5,193.00	67,791.17
8	Washburn (Shop)	1957	506,179.11	368,611.59	5,981.20	131,586.32
11	Washburn (Office)	1964	27,277.00	27,277	-	-
14	Mason (steel)	1973	85,714.28	85,714	-	-
16	Washburn Storage Building	1976	39,437.38	35,143.00	476.00	3,818.38
21	Washburn Storage Shed	1993	28,184.16	18,616.16	478.00	9,090.00
25	Bayfield Garage (Tn Russell)	2000	157,568.81	132,882.81	6,303.00	18,383.00
28	Mason Garage	2014	233,502.42	66,159.05	9,340.10	158,003.27
	Total		<u>\$ 1,396,582.23</u>	<u>\$ 977,394.79</u>	<u>\$ 29,341.30</u>	<u>\$ 389,846.14</u>
<b>Salt Sheds</b>						
12	Washburn	1965	\$ 33,763.00	\$ 27,026.15	\$ 747.00	\$ 5,989.85
15	Iron River (Old)	1973	23,022.29	23,022	-	-
17	Cable, State	1987	36,122.22	29,395.12	746.00	5,981.10
18	Mason, State	1987	61,634.96	42,233.24	881.90	18,519.82
19	Port Wing, State	1987	24,527.27	24,527	-	-
23	Iron River - Dome, State	1999	157,908.05	141,592.05	6,316.00	10,000.00
27	Bayfield Salt Shed	2002	67,631.06	45,608.06	2,447.00	19,576.00
	Total		<u>\$ 404,608.85</u>	<u>\$ 333,404.18</u>	<u>\$ 11,137.90</u>	<u>\$ 60,066.77</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	-	-
24	Cable, State	2000	25,128.99	20,267.99	1,005.00	3,856.00
26	Port Wing, State	2001	12,672.97	10,224.97	507.00	1,941.00
29	Bayfield	2003	8,646.06	6,210.06	345.00	2,091.00
	Total		<u>\$ 73,864.30</u>	<u>\$ 64,119.30</u>	<u>\$ 1,857.00</u>	<u>\$ 7,888.00</u>
	Total		<u>\$ 1,875,055.38</u>	<u>\$ 1,374,918.27</u>	<u>\$ 42,336.20</u>	<u>\$ 457,800.91</u>

## Bayfield County Highway Department

Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2022

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	\$ 14,500.20	\$ 3,488.70	\$ 16,553.25
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	15,126.02	8,250.00	34,860.00
14	FORD F250 2019	2018	27,435.97	12,631.98	3,886.76	10,917.23
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	4,689.00	27,627.79
19	2006 INTERNATIONAL SIGN TRUCK	2015	65,538.05	41,008.05	5,571.00	18,959.00
2	2020 FORD PICKUP	2020	38,288.59	9,936.30	6,709.80	21,642.49
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	21,993.81	1,639.00	4,171.00
2D	2017 FORD F150 SUPER PICKUP	2017	36,106.48	25,962.90	3,151.80	6,991.78
32	2017 WESTERN STAR SINGLE AXLE	2016	101,369.94	44,516.94	8,616.00	48,237.00
33	2017 WESTER STAR SINGLE AXLE	2016	100,608.02	44,185.02	8,552.00	47,871.00
34	2016 WESTERN STAR SINGLE AXLE	2015	98,833.68	49,705.68	8,401.00	40,727.00
35	2016 WESTERN STAR SINGLE AXLE TRK	2015	98,980.76	49,777.76	8,413.00	40,790.00
36	INTERNATIONAL SINGLE AXLE TRK 2007	2006	83,833.92	73,768.92	1,386.00	8,679.00
44	INTERNATIONAL 7400 SINGLE AXLE 2011	2011	119,373.10	82,325.75	9,570.69	27,476.66
45	INTERNATIONAL 7400 SINGLE AXLE 2011	2011	86,426.41	73,462.41	-	12,964.00
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	67,838.32	8,060.00	18,919.00
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	72,453.72	9,769.00	32,712.00
73	2016 WESTER STAR QUAD AXLE TRK	2015	151,974.45	84,922.45	14,353.00	52,699.00
74	2021 WESTERN STAR QUAD AXLE	2020	188,626.86	17,815.00	17,815.00	152,996.86
75	2016 WESTERN STAR QUAD AXLE TRK	2015	151,399.62	83,410.62	14,299.00	53,690.00
76	WESTERN STAR 4700SB QUAD AXLE	2021	159,381.08	1,251.92	15,053.00	143,076.16
77	WESTERN STAR SINGLE AXLE PTL TRK 2020	2019	125,201.45	22,172.45	10,642.00	92,387.00
78	WESTERN STAR SINGLE AXLE PTL TRK 2020	2019	123,685.02	21,905.02	10,513.00	91,267.00
79	WESTERN STAR SINGLE AXLE PTL TRK 2019	2018	98,158.09	25,724.09	8,343.00	64,091.00
80	WESTERN STAR SINGLE AXLE PTL TRK 2019	2018	98,285.12	25,758.12	8,354.00	64,173.00
81	WESTERN STAR SINGLE AXLE PTL TRK 2019	2018	97,724.83	25,613.83	8,307.00	63,804.00
82	2015 WESTERN STAR SINGLE AXLE TRK	2014	114,882.92	72,423.92	9,765.00	32,694.00
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	17,352.02	3,856.00	6,010.00
85	2017 FORD F250 SUPER PICKUP	2017	26,229.10	16,722.10	3,716.00	5,791.00
87	2017 FORD F250 SUPER PICKUP	2017	27,022.30	17,226.30	3,828.00	5,968.00
9	2016 MACK CHU613 TRUCK	2020	100,267.27	15,781.27	9,470.00	75,016.00
93	2022 WESTERN STAR SINGLE AXLE TRUCK	2021	108,431.59	765.85	9,217.00	98,448.74
94	2022 WESTERN STAR SINGLE AXLE TRUCK	2021	109,434.36	775.21	9,302.00	99,357.15
95	2017 WESTERN STAR SINGLE AXLE	2017	95,303.66	33,079.66	8,101.00	54,123.00
96	2017 WESTERN STAR SINGLE AXLE	2017	94,986.98	32,968.98	8,074.00	53,944.00
98	2021 WESTERN STAR SINGLE AXLE	2020	120,939.00	12,848.00	10,280.00	97,811.00
99	2021 WESTERN STAR SINGLE AXEL	2020	121,274.05	12,888.05	10,308.00	98,078.00
	<b>Total</b>		<b>\$ 3,638,424.82</b>	<b>\$ 1,479,363.70</b>	<b>\$ 293,749.75</b>	<b>\$ 1,865,311.37</b>

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2022

<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	\$ 68,051.00	\$ 5,671.00	\$ 19,482.32
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	JD CRAWLER/DOZER TRACK TYPE 2011	2011	90,182.32	76,655.32	-	13,527.00
152	NH T6030 PLUS TRACTOR/LOADER 2012	2012	72,112.74	58,745.74	2,550.00	10,817.00
154	JD WHEEL LOADER WITH SCALE 2009	2014	130,643.96	84,212.96	11,105.00	35,326.00
155	JD 7130 CAB 4WD TRACTOR 2011	2011	78,431.13	66,666.13	-	11,765.00
156	NEW HOLLAND MOWER 4X4 2012	2012	55,239.02	44,211.02	2,742.00	8,286.00
157	NEW HOLLAND TRACTOR - 2015	2015	90,970.58	51,546.58	7,732.00	31,692.00
158	2013 KUBOTA TRACTOR/SKIDSTER	2016	58,007.67	28,353.67	4,931.00	24,723.00
159	CAT 950M WHEEL LOADER	2017	211,994.89	82,591.89	18,020.00	111,383.00
	Total		<u>\$ 1,146,579.63</u>	<u>\$ 786,958.41</u>	<u>\$ 52,751.00</u>	<u>\$ 306,870.22</u>

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
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<u>Equip. Number</u>	<u>Description</u>	<u>Acquisition Date</u>	<u>Total Cost</u>	<u>Prior Years' Depreciation</u>	<u>Current Year Depreciation</u>	<u>Year End Book Value</u>
<b>18503</b>	<b>Motor Graders</b>					
231	CAT MOTORGRADER	1993	\$ 105,605.00	\$ 89,764.00	\$ -	\$ 15,841.00
233	CAT MOTORGRADER (2002)	2006	156,249.48	132,812.06	-	23,437.42
234	JD 2013 MOTORGRADER - 2018	2018	<u>187,304.55</u>	<u>57,049.85</u>	<u>15,920.89</u>	<u>114,333.81</u>
	Total		<u>\$ 449,159.03</u>	<u>\$ 279,625.91</u>	<u>\$ 15,920.89</u>	<u>\$ 153,612.23</u>



**Bayfield County Highway Department**

Compiled Inventory of Machinery and Equipment  
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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	\$ 11,639.58	\$ 1,739.00	\$ 1,840.00
139DM	SKID-STEER DRUM MULCHER	2021	30,488.89	1,507.56	2,592.00	26,389.33
148M	NEW HOLLAND DISC MOWER	2012	13,119.00	10,154.00	1,439.00	1,526.00
154M	NH DISC MOWER	2001	13,518.58	12,204.58	-	1,314.00
155B	JD BOOM 2011	2011	20,192.00	17,163.00	-	3,029.00
155M	ROTARY MOWER 2011	2011	6,731.00	5,721.00	-	1,010.00
156B	DIAMOND BOOM 2012	2012	29,206.00	23,381.00	1,444.00	4,381.00
156M	DIAMOND MOWER 2012	2012	7,682.00	6,149.00	378.00	1,155.00
165M	NEW HOLLAND DISC MOWER	2012	15,218.58	11,639.58	1,739.00	1,840.00
19T	2019 TALBERT 55CC LOW BOY TRAILER	2019	80,589.40	18,268.40	6,850.00	55,471.00
20T	SURE TRAC TRAILER	2022	31,129.41	-	1,544.00	29,585.41
313	BRUSH CHIPPER (EAGER BEAVER)	1990	14,560.00	12,376.00	-	2,184.00
314	2021 MORBARK EEEER BEEVER BRUSH CHIPPER	2021	72,215.16	1,277.89	7,673.00	63,264.27
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	PACKER ROLLER COMPACTOR - 2016	2016	26,375.58	12,891.58	2,242.00	11,242.00
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	730.00	127.00	632.00
359	CROWN MORTAR MIXER 2016	2016	2,699.99	1,858.99	328.00	513.00
364	CONCRETE SAW	1999	2,740.00	2,329.00	-	411.00
365	COMPACTOR	1999	1,620.00	1,377.00	-	243.00
367	LANDA STEAM/PRESSURE WASHER - 2013	2013	6,495.00	4,876.00	552.00	1,067.00
370	POST HOLE DIGGER	1965	426.23	362.23	-	64.00
374	TOP HAT DERBY SR ANGLE TRAILER	2014	1,635.79	1,077.79	139.00	419.00
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	J DEERE EXCAVATOR 2006	2007	124,600.00	105,910.00	-	18,690.00
383	BLACKTOP SKID COUNTY MADE 2016	2016	20,034.98	9,224.98	1,703.00	9,107.00
384	CRAFCO PAVEMENT ROUTER	2014	21,701.96	12,099.00	951.41	8,651.55
387	SCORPION II TL-3 TRAILER ATTENUATOR	2021	30,479.74	1,941.77	2,591.00	25,946.97
388	2022 KUBOTA EXCAVATOR	2022	105,767.98	-	5,996.78	99,771.20
396	WATER TANK/PUMP/SPRAY BAR	2011	1,490.00	1,266.50	-	223.50
397	SEMITRAILER/TANK - WATER TANKER	2010	3,675.00	3,124.00	-	551.00
399	SURE TRAC TRAILER 2016	2016	6,368.24	3,201.24	541.00	2,626.00
492	BOMAG MECHANICAL TAMPER 2011 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>\$ 831,345.75</b>	<b>\$ 399,326.63</b>	<b>\$ 40,569.19</b>	<b>\$ 391,449.93</b>

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2022

<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	CRAFCO EMOLTION HEATER 2008	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	28,693.00	-	5,063.00
	Total		<u>\$ 146,287.59</u>	<u>\$ 124,345.09</u>	<u>\$ -</u>	<u>\$ 21,942.50</u>

**Bayfield County Highway Department**

Compiled Inventory of Machinery and Equipment  
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<u>Equip. Number</u>	<u>Description</u>	<u>Acquisition Date</u>	<u>Total Cost</u>	<u>Prior Years' Depreciation</u>	<u>Current Year Depreciation</u>	<u>Year End Book Value</u>
<b>18506</b>	<b>Snow Removal Equipment</b>					
13P	MONROE BOSS 9FT V-XT PLOW	2019	\$ 7,320.00	\$ 1,143.00	\$ 622.00	\$ 5,555.00
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	3,113.20	795.00	5,444.00
234W	FALLS 12 FT WIDENING WING	2018	15,180.00	4,623.00	1,290.00	9,267.00
32S	MONROE SPREADER/PREWET SYSTEM	2016	54,824.47	30,095.47	5,825.00	18,904.00
32U	MONROE 11 FT UNDERBODY SCRAPER	2016	8,173.00	3,591.00	695.00	3,887.00
32W	MONROE 8 FT WING	2016	6,083.91	2,671.91	517.00	2,895.00
33S	MONROE SPREADER/PREWET SYSTEM	2016	55,029.48	30,209.48	5,847.00	18,973.00
33U	MONROE 11 FT UNDERBODY PLOW	2016	8,173.00	3,591.00	695.00	3,887.00
33W	MONROE 8 FT WING	2016	6,403.80	2,810.80	544.00	3,049.00
34S	MONROE SPREADER/PREWET SYSTEM	2015	54,628.21	34,340.21	5,804.00	14,484.00
34U	MONROE 11FT UNDERBODY SCRAPER	2015	8,173.00	4,112.00	695.00	3,366.00
34W	MONROE 9 FT WING	2015	7,930.34	3,988.34	674.00	3,268.00
35S	MONROE STAINLESS SPREADER/SANDER	2015	50,448.70	31,713.70	5,360.00	13,375.00
35U	MONROE 11 FT UNDERBODY SCRAPER	2015	8,173.00	4,112.00	695.00	3,366.00
35W	MONROE 8 FT WING	2015	7,308.46	3,674.46	621.00	3,013.00
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	7,974.81	-	1,407.00
44W	MONROE WING - 9'	2011	6,407.58	5,446.58	-	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	7,974.81	-	1,407.00
45W	MONROE WING - 8'	2011	5,476.72	4,654.72	-	822.00
49W	WING	2013	5,979.11	4,275.11	508.00	1,196.00
56S	MONROE SANDER	2013	50,566.00	42,865.00	-	7,701.00
56U	MONROE UNDERBODY	2013	6,016.00	4,301.00	511.00	1,204.00
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	4,202.00	-	741.00
626	MONROE 12' ONE-WAY PLOW	2011	4,943.00	4,202.00	-	741.00
627	MONROE 12 FT FULL TRIP ONE WAY PLOW	2014	6,389.71	4,027.71	543.00	1,819.00
629	MONROE 12 FT FULL TRIP ONE WAY PLOW	2014	6,380.71	4,020.71	542.00	1,818.00
62T	PRE-WETTING TANK	2006	1,300.00	1,105.00	-	195.00
632	MONROE 12FT FIXED PLOW	2016	6,870.35	3,017.35	584.00	3,269.00
633	MONROE 12 FT FIXED PLOW	2016	7,904.08	3,472.08	672.00	3,760.00
634	MONROE 12FT PLOW	2015	6,967.04	3,502.04	592.00	2,873.00
635	MONROE 12 FT PLOW	2015	7,371.78	3,709.78	627.00	3,035.00
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	3,315.92	812.00	5,428.00
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
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	4,774.00	299.00	895.00
670P	MONROE 12FT PLOW - ONE WAY	2012	5,968.00	4,774.00	299.00	895.00
672	MONROE REVERSIBLE PLOW	2016	7,360.00	3,495.00	626.00	3,239.00
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
693	MCKENZIE SNOW PLOW	1995	3,884.00	3,301.00	-	583.00
693V	MCKENZIE SNOW PLOW	1996	500.00	425.00	-	75.00
696	MONROE PLOW - TRIP ONE WAY	2017	9,626.63	3,340.63	818.00	5,468.00
699	REVERSABLE PLOW - MONROE 12'	2011	5,732.00	4,872.00	-	860.00
69S	MONROE SPREADER	2010	81,515.99	44,651.61	8,771.54	28,092.84
70S	MONROE SPREADER	2010	83,233.25	44,834.07	8,954.00	29,445.18

**Bayfield County Highway Department**

Compiled Inventory of Machinery and Equipment  
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<u>Equip. Number</u>	<u>Description</u>	<u>Acquisition Date</u>	<u>Total Cost</u>	<u>Prior Years' Depreciation</u>	<u>Current Year Depreciation</u>	<u>Year End Book Value</u>
<b>18506</b>	<b>Snow Removal Equipment</b>					
72S	MONROE SPREADER	2014	\$ 33,701.13	\$ 26,420.13	\$ 2,130.43	\$ 5,150.57
72U	UNDERBODY PLOW 11 FT SCRAPER	2014	7,998.00	5,043.00	680.00	2,275.00
72W	MONROE 8 FT WING	2014	6,677.57	4,212.57	568.00	1,897.00
77P	MONROE ONE-WAY PLOW	2019	8,018.49	1,416.49	682.00	5,920.00
77S	UNIVERSAL SANDER STAINLESS 2019	2019	41,256.65	9,136.65	4,383.00	27,737.00
77U	UNIVERSAL 11 FT UNDERBODY SCRAPER	2019	7,891.33	1,395.33	671.00	5,825.00
77W	MONROE 8 FT WING	2019	10,466.72	1,852.72	890.00	7,724.00
78P	MONROE ONE-WAY PLOW	2019	8,094.18	1,434.18	688.00	5,972.00
78S	UNIVERSAL SANDER STAINLESS 2019	2019	41,403.59	9,165.59	4,399.00	27,839.00
78U	UNIVERSAL 11 FT UNDERBODY SCRAPER	2019	8,010.93	1,417.93	681.00	5,912.00
78W	MONROE 9 FT WING	2019	9,596.02	1,697.02	816.00	7,083.00
79P	MONROE ONE-WAY PLOW	2018	7,130.12	1,868.12	606.00	4,656.00
79S	MONROE SANDER STAINLESS 2017	2018	54,517.86	17,858.86	5,792.00	30,867.00
79U	MONROE 11 FT UNDERBODY SCRAPER	2018	8,979.05	2,353.05	763.00	5,863.00
79W	MONROE 8 FT WING	2018	6,547.03	1,717.03	557.00	4,273.00
80P	MONROE ONE-WAY PLOW	2018	7,049.41	1,846.41	599.00	4,604.00
80S	MONROE SANDER STAINLESS 2017	2018	53,749.17	17,608.17	5,711.00	30,430.00
80U	MONROE 11 FT UNDERBODY SCRAPER	2018	8,928.00	2,340.00	759.00	5,829.00
80W	MONROE 8 FT WING	2018	6,364.46	1,668.46	541.00	4,155.00
81P	MONROE ONE-WAY PLOW	2018	7,193.40	1,883.40	611.00	4,699.00
81S	MONROE SANDER STAINLESS 2017	2018	57,207.08	18,740.08	6,078.00	32,389.00
81U	MONROE 11 FT UNDERBODY SCRAPER	2018	8,928.00	2,340.00	759.00	5,829.00
81W	MONROE 8 FT WING	2018	6,318.39	1,656.39	537.00	4,125.00
82S	SANDER / SPREADER	2014	34,160.10	26,783.10	2,157.58	5,219.42
82U	MONROE UNDERBODY PLOW 11 SCRAPER	2014	7,998.00	5,043.00	680.00	2,275.00
82W	MONROE 9 FT WING	2014	7,634.87	4,813.87	649.00	2,172.00
93P	MONROE ONE-WAY PLOW	2021	7,688.39	50.13	654.00	6,984.26
93U	MONROE 11FT UNDERBODY SCRAPER	2021	9,851.00	73.35	837.00	8,940.65
93W	MONROE 9FT JUNIOR PATROL WING	2021	8,851.40	66.69	752.00	8,032.71
94P	MONROE REVERSIBLE PLOW	2021	8,224.94	60.20	699.00	7,465.74
94U	MONROE 11FT UNDERBODY SCRAPER	2021	9,902.93	68.49	842.00	8,992.44
94W	MONROE 8FT JUNIOR PATROL WING	2021	8,430.45	55.88	717.00	7,657.57
95S	MONROE STAINLESS SPREADER	2017	53,059.15	23,021.15	5,638.00	24,400.00
95U	MONROE UNDERBODY SCRAPER	2017	9,034.06	3,136.06	768.00	5,130.00
95W	MONROE WING	2017	8,560.65	2,972.65	728.00	4,860.00
96S	MONROE STAINLESS SPREADER	2017	57,170.37	24,802.37	6,074.00	26,294.00
96U	MONROE UNDERBODY SCRAPER	2017	8,928.00	3,099.00	759.00	5,070.00
96W	MONROE WNG	2017	7,801.93	2,707.93	663.00	4,431.00
98P	UNIVERSAL ONE-WAY 12FT PLOW 2020	2020	9,688.90	1,025.90	824.00	7,839.00
98S	UNIVERSAL SANDER STAINLESS 2020	2020	42,456.95	4,509.95	3,609.00	34,338.00
98U	UNIVERSAL 11FT UNDERBODY SCRAPER	2020	8,098.79	863.79	688.00	6,547.00
98W	UNIVERSAL 8FT JR WING 2020	2020	7,986.27	847.27	679.00	6,460.00
99P	UNIVERSAL ONE-WAY 12FT PLOW 2020	2020	9,910.16	1,056.16	842.00	8,012.00
99S	UNIVERSAL SANDER STAINLESS 2020	2020	42,456.95	4,509.95	3,609.00	34,338.00
99U	UNIVERSAL 11FT UNDERBODY SCRAPER	2020	8,109.16	865.16	689.00	6,555.00
99W	UNIVERSAL 8FT JR WING 2020	2020	7,942.04	845.04	675.00	6,422.00
	<b>Total</b>		<b>\$ 1,634,709.63</b>	<b>\$ 780,261.30</b>	<b>\$ 129,971.55</b>	<b>\$ 724,476.78</b>

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2022

<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	2002	10,529.80	8,950.80	-	1,579.00
6338	REPEATER @ WASHBURN	2002	7,505.39	6,379.39	-	1,126.00
6339	REPEATER @ DRUMMOND	2002	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, 2022

<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	\$ 6,974.88	\$ 147.00	\$ 972.00
724	DIESEL/GAS FUEL STATION - WASHBURN	1992	75,583.74	36,081.90	1,309.49	38,192.35
725	DIESEL/GAS FUEL STATION - MASON	1996	54,845.03	46,849.03	1,003.00	6,993.00
726	DIESEL FUEL STATION - BAYFIELD	1997	10,277.40	8,735.40	-	1,542.00
	Total		<u>\$ 148,800.05</u>	<u>\$ 98,641.21</u>	<u>\$ 2,459.49</u>	<u>\$ 47,699.35</u>

**Bayfield County Highway Department**Compiled Inventory of Machinery and Equipment  
Year Ended December 31, 2022

<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	17,603.00	1,288.00	19,001.00
1176	BENDPAK TWO POST LIFT - TRK LIFT	2012	8,686.93	4,551.93	492.00	3,643.00
1180	LANDA PRESSURE WASHER	2013	5,176.00	2,368.00	293.00	2,515.00
1182	LANDA PRESSURE WASHER	2016	5,424.00	1,714.00	307.00	3,403.00
1183	LANDA PRESSURE WASHER	2018	5,900.00	1,253.00	334.00	4,313.00
1184	BEE LINE ALIGNMENT MACHINE MAG200	2019	9,962.54	1,312.54	565.00	8,085.00
1185	LATHE W/DRO & TAPER 3PH 230V	2020	17,904.96	1,854.96	1,015.00	15,035.00
1186	MILL W/DRO W/X-AXIS 3PH 230V	2020	12,669.10	1,316.10	718.00	10,635.00
1187	2020 LANDA PRESSURE WASHER	2020	7,011.00	468.00	397.00	6,146.00
1188	2021 LANDA PRESSURE WASHER	2021	7,488.75	394.44	424.00	6,670.31
1189	2022 LANDA PRESSURE WASHER	2022	7,711.00	-	400.35	7,310.65
495	GENIE GS-2668RT SISSORS LIFT	2013	16,000.00	7,785.00	907.00	7,308.00
	Total		<u>\$ 154,033.28</u>	<u>\$ 50,996.97</u>	<u>\$ 7,140.35</u>	<u>\$ 95,895.96</u>

**Bayfield County Highway Department**

Compiled Machinery and Equipment Purchased  
Year Ended December 31, 2022

<b>Unit No.</b>	<b>Type of Equipment</b>	<b>Cash</b>	<b>Trade-In Book Value</b>	<b>Total Cost</b>
<b>18504</b>	<b>Maintenance/Construction Equipment</b>			
20T	2022 SURE TRAC TRAILER	\$ 31,129.41	\$ -	\$ 31,129.41
388	2022 KUBOTA EXCAVATOR	105,767.98	-	105,767.98
<b>18509</b>	<b>Shop Equipment</b>			
1189	2022 LANDA PRESSURE WASHER	7,711.00	-	7,711.00
	Total	<u>\$ 144,608.39</u>	<u>\$ -</u>	<u>\$ 144,608.39</u>

<b>Unit No.</b>	<b>Additions and Repairs</b>	<b>Original Value</b>	<b>Additions and Repairs</b>	<b>Total Cost</b>
<b>18504</b>	<b>Maintenance/Construction Equipment</b>			
384	CRAFCO PAVEMENT ROUTER	\$ 14,234.00	\$ 7,468	\$ 21,701.96
<b>18508</b>	<b>Bulk Station Equipment</b>			
724	DIESEL/GAS FUEL STATION - WASHBURN	45,374.90	30,209	75,583.74
		<u>\$ 59,608.90</u>	<u>\$ 37,676.80</u>	<u>\$ 97,285.70</u>



**Bayfield County Highway Department**Compiled Machinery and Equipment Sold  
Year Ended December 31, 2022

<u>Unit No.</u>	<u>Item</u>	<u>Cost</u>	<u>Prior Years' Depreciation</u>	<u>2022 Depreciation</u>	<u>Book Value When Sold</u>	<u>Sale Price</u>	<u>Gain/(Loss)</u>
<b>18501</b>	<b>Cars and Trucks</b>						
49	2014 INTERNATIONAL SINGLE AXLE	\$ 96,070.61	\$ 68,730.61	\$ -	\$ 27,340.00	\$ 12,950.00	\$ (14,390.00)
<b>18504</b>	<b>Maintenance/Construction Equipment</b>						
139M	DAVCO MOWER	9,600.00	8,160.00	-	1,440.00	4,053.00	2,613.00
379	ATTENUATOR	-	-	-	-	20.00	20.00
<b>18506</b>	<b>Snow Removal Equipment</b>						
49S	MONROE SPREADER	50,566.00	43,634.00	-	7,701.00	3,675.00	(4,026.00)
49U	MONROE UNDERBODY	6,016.00	4,301.00	-	1,715.00	875.00	(840.00)
69W	MONROE WING	6,453.03	5,485.08	-	967.95	15.00	(952.95)
70W	MONROE WING	5,013.16	4,261.19	-	751.97	15.00	(736.97)
658	MCKENZIE PLOW	3,885.00	3,302.00	-	583.00	100.00	(483.00)
676	MCKENZIE PLOW	3,885.00	3,303.00	-	582.00	100.00	(482.00)
682	MONROE PLOW	6,314.00	5,366.90	-	947.10	100.00	(847.10)
	Total	<u>\$ 187,802.80</u>	<u>\$ 146,543.78</u>	<u>\$ -</u>	<u>\$ 42,028.02</u>	<u>\$ 21,903.00</u>	<u>\$ (20,125.02)</u>

## Bayfield County Highway Department

Compiled Fringe Benefit Analysis

Year Ended December 31, 2022

Expenses, time off with pay:		
Sick leave	\$ 63,558.41	
Vacation	79,745.77	
Holiday	57,905.28	
Other time off	<u>5,717.86</u>	\$ 206,927.32
Tools and boots and coveralls		7,482.32
Social security		111,605.03
Retirement (employer's share)		95,255.34
Hospital and health insurance		399,403.44
Life insurance		613.31
Other, H.R.A.		139,100.00
Worker's compensation insurance		48,901.00
Unemployment insurance		<u>5,766.80</u>
Total fringe benefits		<u>\$ 1,015,054.56</u>
Reported expenses (adjusted)		\$ 1,015,054.56
Less reported allocations		<u>1,069,837.97</u>
Reported variance, (over)/under recovery		(54,783.41)
<b>Add January 1, 2022 Balance</b>		<u>(3,299.04)</u>
<b>December 31, 2022 Balance</b>		<u>\$ (58,082.45)</u>

## Bayfield County Highway Department

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Compiled Field Small Tools

Year Ended December 31, 2022

Labor	\$	5,319.72
Fringe benefit		4,362.28
Equipment		21.99
Shop overhead		11,218.48
Materials		3,144.33
Consumable tools		31,282.00
Small items of equipment		<u>1,911.73</u>
Subtotal		57,260.53
Cost allocations (credits)		<u>(59,042.80)</u>
Net balance	\$	<u><u>(1,782.27)</u></u>
Total field labor and fringe benefits	\$	<u><u>1,505,558.93</u></u>

## Bayfield County Highway Department

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Compiled Salt Brine

Year Ended December 31, 2022

Labor	\$	4,659.61
Fringe benefit		3,841.94
Other		3,799.62
Equipment		<u>1,469.90</u>
Subtotal		13,771.07
Cost allocations (credits)		<u>(13,149.20)</u>
Net balance	\$	<u><u>621.87</u></u>

**Bayfield County Highway Department**Compiled Analysis of Inventories, Materials and Supplies  
Year Ended December 31, 2022

<u>Item</u>	<u>Inventory January 1, 2022</u>	<u>Purchases</u>	<u>Sales</u>	<u>Book Inventory December 31, 2022</u>	<u>Adjustment</u>	<u>Physical Inventory December 31, 2022</u>
Construction and maintenance materials						
Gravel / screened sand	\$ 11,786.50	\$ 10,662.28	\$ 14,733.28	\$ 7,715.50	\$ 2,035.44	\$ 9,750.94
Cold mix / sylvex / creek seal	27,092.44	115,715.64	91,942.60	50,865.48	1,325.13	52,190.61
County salt / salt/sand / mag	243,947.63	381,130.62	383,673.29	241,404.96	1,015.20	242,420.16
Erosion control	12,723.73	5,933.17	3,940.83	14,716.07	4,490.80	19,206.87
Guardrail supplies	21,674.96	2,052.50	1,314.00	22,413.46	41.23	22,454.69
Construction and maintenance	171.39	-	117.30	54.09	1.36	55.45
Culverts	90,031.62	492.00	17,503.52	73,020.10	(1,350.98)	71,669.12
Signs, maintenance and shop	1,983.57	7,575.65	5,445.13	4,114.09	52.58	4,166.67
Total construction and maintenance materials	<u>409,411.84</u>	<u>\$523,561.86</u>	<u>518,669.95</u>	<u>414,303.75</u>	<u>7,610.76</u>	<u>421,914.51</u>
Shop materials and supplies						
Repair parts and accessories	360,998.49	255,896.84	219,286.37	397,608.96	(33,297.03)	364,311.93
Tires	21,222.61	33,262.63	36,442.05	18,043.19	4,084.35	22,127.54
Total shop materials and supplies	<u>382,221.10</u>	<u>289,159.47</u>	<u>255,728.42</u>	<u>415,652.15</u>	<u>(29,212.68)</u>	<u>386,439.47</u>
Gasoline and diesel fuel						
Gasoline	5,352.73	52,983.77	47,315.83	11,020.67	(507.78)	10,512.89
Diesel fuel	42,343.21	261,775.88	242,265.75	61,853.34	(169.81)	61,683.53
Total gasoline and diesel fuel	<u>47,695.94</u>	<u>314,759.65</u>	<u>289,581.58</u>	<u>72,874.01</u>	<u>(677.59)</u>	<u>72,196.42</u>
Lubricating oils and grease						
Lubrication oils	10,175.27	23,464.33	16,683.79	16,955.81	(1,897.87)	15,057.94
Total	<u>\$ 849,504.15</u>	<u>\$ 1,150,945.31</u>	<u>\$ 1,080,663.74</u>	<u>\$ 919,785.72</u>	<u>\$ (24,177.38)</u>	<u>\$ 895,608.34</u>

**Bayfield County Highway Department**Compiled Accounts Receivable, Miscellaneous  
Year Ended December 31, 2022

<u>Account</u>	<u>January 1, 2022 Balance</u>	<u>2022 Expenditures</u>	<u>2022 Receipts</u>	<u>December 31, 2022 Balance</u>
State of WI, Diesel Fuel Tax	\$ 340.29	\$ 1,394.82	\$ 1,420.86	\$ 314.25
Xcel Refund	538.42	543.24	538.42	543.24
Total	<u>\$ 878.71</u>	<u>\$ 1,938.06</u>	<u>\$ 1,959.28</u>	<u>\$ 857.49</u>

**Bayfield County Highway Department**Compiled Due From Other Governments, Local  
Year Ended December 31, 2022

	January 1, 2022 Balance	2022 Expenditures	2022 Receipts	December 31, 2022 Balance
<b>Due from Local Governments</b>				
Towns:				
Barksdale	\$ 5,697.49	\$ 869.22	\$ 6,566.71	\$ -
Bayfield	215.13	-	215.13	-
Bayview	-	1,214.30	1,214.30	-
Bell	-	1,307.07	1,307.07	-
Cable	-	5,402.65	2,893.93	2,508.72
Clover	904.21	1,025.94	1,930.15	-
Delta	-	1,254.36	-	1,254.36
Drummond	-	3,969.68	3,969.68	-
Grand View	-	8,194.21	6,841.49	1,352.72
Iron River	-	366.34	366.34	-
Keystone	411.65	-	411.65	-
Lincoln	-	2,387.84	1,133.48	1,254.36
Mason	-	343.21	343.21	-
Namakagon	-	3,416.58	2,893.93	522.65
Oriente	-	6,117.26	6,117.26	-
Pilsen	-	830.59	830.59	-
Port Wing	208.81	-	208.81	-
Russell	-	8,834.63	8,834.63	-
Washburn	(10.00)	25,361.90	25,351.90	-
Cities:				
City of Washburn	2,129.53	16,119.19	18,248.72	-
Iron River Sanitary District	8,896.94	-	8,896.94	-
Total due from local governments	<u>18,453.76</u>	<u>87,014.97</u>	<u>98,575.92</u>	<u>6,892.81</u>
<b>Due from County Departments</b>				
BC Clerk, Custodial	-	426.70	220.93	205.77
BC Forestry	5,869.70	73,877.34	67,163.97	12,583.07
BC Sheriff Dept	1,039.64	4,677.03	4,224.40	1,492.27
BC Land Records	-	33,854.14	33,854.14	-
BC Emergency Government	-	205.77	205.77	-
BC Tri-County Corridor	3,185.92	-	3,185.92	-
BC General, admin	712.09	10,751.61	10,085.16	1,378.54
BC Health	-	220.93	-	220.93
BC Fair Grounds	-	22,517.34	21,046.97	1,470.37
Ashland County Highway Dept	-	1,074.67	-	1,074.67
Total due from county departments	<u>10,807.35</u>	<u>147,605.53</u>	<u>139,987.26</u>	<u>18,425.62</u>
Total	<u>\$ 29,261.11</u>	<u>\$ 234,620.50</u>	<u>\$ 238,563.18</u>	<u>\$ 25,318.43</u>

## Bayfield County Highway Department

Compiled Due From Other Governments, State  
Year Ended December 31, 2022

<b>Balance Due, January 1, 2022</b>	\$ 539,507.07
Expenditures	2,613,725.33
Reimbursed by State	<u>(1,717,857.00)</u>
<b>Balance Due, December 31, 2022</b>	<u><u>\$ 1,435,375.40</u></u>
March 2022, Other	\$ 1,031.48
March 2022, Other	270.00
June 2022, RMA Adjustment	(0.01)
November 2022, RMA	123,533.12
November 2022, DMA's	2,613.25
November 2022, Other	270.00
November 2022, TMA	2,694.47
December 2022, LFA'S	71,687.46
December 2022, RMA	228,762.05
December 2022, DMA's	1,927.09
December 2022, Other	810.00
December 2022, TMA	1,776.49
December 2022, LRIP-S	<u>1,000,000.00</u>
Total	<u><u>\$ 1,435,375.40</u></u>