

FINANCIAL REPORT

OF

HIGHWAY OPERATIONS

January 1, 2018 to December 31, 2018

**BARRON COUNTY
FINANCIAL REPORT OF HIGHWAY OPERATIONS
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ACCOUNTANTS' COMPILATION REPORT

Barron County Highway Department
Barron, Wisconsin

Management is responsible for the accompanying financial statements of the Barron County Highway Department, which comprise the statement of net position – regulatory basis as of December 31, 2018, and the related statements of revenues, expenses and changes in net position – regulatory basis and cash flows – regulatory basis for the year then ended, in accordance with the regulatory basis of accounting prescribed by the Wisconsin Department of Transportation. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the regulatory basis of accounting required by the Wisconsin Department of Transportation, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the regulatory basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Highway Department's assets, liabilities, net position, revenues, expenses and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary information as listed in the table of contents is presented for purposes of additional analysis, as required by the Wisconsin Department of Transportation, and is not a required part of the basic 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 do not express an opinion, a conclusion, nor provide any assurance on such information.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
May 13, 2019



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**BARRON COUNTY, WISCONSIN
HIGHWAY DEPARTMENT INTERNAL SERVICE FUND
STATEMENT OF NET POSITION – REGULATORY BASIS
DECEMBER 31, 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

ASSETS

Treasurer's Cash - Unrestricted		\$ 10,302,913.56
Petty Cash		200.00
Accounts Receivable		423,162.92
Due from State-Maintenance		338,599.90
Due from State- Other		88,167.52
Due from Local Governmental Units\Interdepartments		622,932.71
Inventories		2,045,417.94
Prepaid Expenses		18,882.94
Wisconsin Retirement System Net Pension Asset		463,291.00
Fixed Assets (Net of Accumulated Depreciation):		
Land	\$ 131,215.29	
Buildings	1,368,045.03	
Land Improvements	56,875.56	
Machinery and Equipment	9,367,551.14	
Office Equipment	1,649.00	
Gravel Pits and Quarries	1,380,530.59	
Work in Progress	93,599.71	
Net Fixed Assets	<u>12,399,466.32</u>	
Total Assets		<u>26,703,034.81</u>

DEFERRED OUTFLOWS OF RESOURCES

Wisconsin Retirement System Pension Related	853,317.00
State Life Insurance OPEB Related	<u>25,943.00</u>
Total Deferred Outflows	879,260.00

LIABILITIES

Vouchers and Accounts Payable	187,005.25
Deferred Revenues - Cost Pools	64,875.58
Other Deferred Revenues	1,050,357.95
Accrued Employee Leave	533,633.59
State Life Insurance Net OPEB Liability	189,682.00
Advance from General Fund	<u>1,411,391.59</u>
Total Liabilities	3,436,945.96

DEFERRED INFLOWS OF RESOURCES

Wisconsin Retirement System Pension Related	919,408.00
State Life Insurance OPEB Related	<u>2,673.00</u>
Total Deferred Inflows	922,081.00

NET POSITION

Investment in Capital Assets	12,399,466.32
Restricted for Wisconsin Retirement System Pension Asset	463,291.00
Restricted for Exceptional Maintenance	2,307,225.03
Unrestricted:	
Contributed Capital from the State	6,090.00
Other	<u>8,047,195.50</u>
Total Net Position	<u>\$ 23,223,267.85</u>

**BARRON COUNTY, WISCONSIN
HIGHWAY DEPARTMENT INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION –
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

OPERATING REVENUES

Charges for Services:	
County Highway Maintenance & Construction [1]	\$ 5,292,198.85
State Highway Maintenance & Construction	2,080,568.91
Local Districts	3,451,937.81
Other Governmental Units	406,360.52
County Aid Bridges	45,939.75
Non-governmental Customers - Frac Sand Agreements	553,314.01
Miscellaneous:	
Other Revenue from State:	
Supervision	77,490.51
Equipment Storage	40,284.45
Radio, GPL, and Salt Storage Reimbursements	29,335.41
Records and Reports	88,357.39
Miscellaneous	4,595.47
Total Operating Revenue	<u>12,070,383.08</u>

OPERATING EXPENSES

Administration and General:	
Administration	340,578.91
Patrol Superintendent	129,469.90
Radio Expense	8,058.64
Public Liability Insurance	32,805.58
Transportation Cost Pools:	
Machinery Operations	154,858.05
Gravel Pits and Quarries	(202,950.32)
Bituminous Operations	(412,718.82)
Services Provided:	
County:	
General Maintenance	1,310,641.31
Winter Maintenance	1,143,473.30
Reconstruction and Betterments	950,531.69
Signing	124,896.57
Bridge	69,258.51
Amortization of Grants	2,429.00
State:	
Highway Maintenance and Construction	1,997,997.91
Salt Storage\Other	21,981.53
Equipment Storage	40,284.45
County Aid Bridge Construction	185,109.86
Local Districts	3,451,937.81
Other Governmental Units	406,360.52
Total Operating Expenses	<u>9,755,004.40</u>

NET OPERATING INCOME

2,315,378.68

TRANSFERS:

Transfer from County General Fund	723,494.26
Transfer from Contingency Fund	41,425.36
Transfer to County General Fund	(201,208.59)
Net Transfers	<u>563,711.03</u>

OTHER CHANGES IN NET POSITION:

Change in WRS Pension and State Life Insurance OPEB Accounts	(50,827.00)
Other Departments' Share of Costs in Multi-purpose Storage Building	(5,856.78)
Other Changes in Net Position	<u>(56,683.78)</u>

CHANGE IN NET POSITION

2,822,405.93

Net Position January 1	21,161,319.20
Change in Accounting Principle - Accrue Employee Leave Liability	(589,046.28)
Change in Accounting Principle - State Life Insurance Net OPEB Liability	(171,411.00)
Net Position January 1, As Restated	<u>20,400,861.92</u>

NET POSITION DECEMBER 31

\$ 23,223,267.85

[1] Charges to the General Fund for Highway Maintenance and Construction Consist of the following:

County Appropriation	\$ 3,899,600.00
State Transportation Aids	994,460.31
State LRIP and CHIP Aids	398,138.54
	<u>\$ 5,292,198.85</u>

**BARRON COUNTY, WISCONSIN
HIGHWAY DEPARTMENT INTERNAL SERVICE FUND
STATEMENT OF CASH FLOWS – REGULATORY BASIS
DECEMBER 31, 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash Received for Goods and Services:	
County Appropriation and State Aids	\$ 5,350,798.26
For Services to Others	7,562,837.76
Cash Payments for Goods and Services	(4,210,117.69)
Cash Payments to Employees for Services	(4,629,687.21)
Net Cash Provided by Operating Activities	<u>4,073,831.12</u>

CASH FLOWS FROM OTHER FINANCING ACTIVITIES:

Cash Repayment on Advance from General Fund	(166,454.95)
Cash Received as Transfer from General Fund	723,494.26
Cash Received as Transfer from Contingency Fund	41,425.36
Cash Payments as Transfer to General Fund	(201,208.59)
Net Cash Provided by Other Financing Activities	<u>397,256.08</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Cash Payments for Acquisition of Fixed Assets:	
Land & Land Improvements	(48,674.02)
Machinery and Equipment	(2,034,861.03)
Construction Work in Progress	(93,599.71)
Capitalized Major Repairs	(125,078.93)
Cash Received from Sale of Capital Equipment	183,182.00
Net Cash Used by Capital and Related Financing Activities	<u>(2,119,031.69)</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS 2,352,055.51

CASH AND CASH EQUIVALENTS AT JANUARY 1 7,951,058.05

CASH AND CASH EQUIVALENTS AT DECEMBER 31 \$ 10,303,113.56

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:

Operating Income	\$ 2,315,378.68
Adjustments to Reconcile Operating Income to Net Cash	
Provided by Operating Activities:	
Depreciation	1,071,973.57
Depletion	45,745.02
Decrease (Increase) in Assets:	
Accounts Receivable	651,791.00
Due from Other Governments	171,890.99
Unbilled Cost Pool Revenues	3,441.44
Materials and Supply Inventories	(78,191.37)
Other Deferred Charges	(7,930.66)
(Decrease) Increase in Liabilities:	
Accounts Payable	(15,533.84)
Unearned Cost Pool Revenues	(59,616.21)
Other Deferred Revenues	19,570.95
Accrued Payroll Liability	10,724.24
Accrued Employee Leave	(55,412.69)
Net Cash Provided by Operating Activities	<u><u>\$ 4,073,831.12</u></u>

SUPPLEMENTARY INFORMATION

**BARRON COUNTY HIGHWAY DEPARTMENT
BUILDING AND GROUNDS OPERATION
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Depreciation of Buildings		\$	87,459.82
Depreciation of Improvements Other Than Buildings			4,688.71
Heat, Light, Power, Water & Telephone			74,368.36
Maintenance of Buildings & Grounds			66,837.42
Insurance on Buildings & Grounds			<u>5,802.00</u>
Buildings & Grounds Costs			239,156.31
Less: Salt Storage Costs			
Depreciation of Salt Facilities			
State Built	\$	953.00	
Others		<u>43,460.00</u>	\$ 44,413.00
Utilities			803.21
Salt Facilities Maintenance/Repairs			6,937.75
Insurance		<u>957.00</u>	53,110.96
Less: Rent Revenue, Rud Bldg, grounds (48212)			
Rent Revenue - Billboard			7,200.00
Multi-purpose bldg used by other depts - Depreciation			<u>3,530.09</u>
			5,856.78
Total Buildings & Grounds Costs			<u>\$ 169,458.48</u>
			92,737
Divided by Total Square Footage of all Buildings (excluding salt facilities)**			92,737
Equals Allocation per Square Foot			\$ 1.8273017

Allocation To	Square Ft	Alloc Rate	Amount
Highway Administration(53110-532)	4,400	\$ 1.8273017	\$ 8,040.13
Shop Operations (53230-532)	15,412	1.8273017	28,162.37
Equipment Storage	61,925	1.8273017	113,155.66
Material Storage	7,000	1.8273017	12,791.11
Sign Shops (53312-532)	<u>4,000</u>	1.8273017	<u>7,309.21</u>
Totals	<u>92,737</u>		<u>\$ 169,458.48</u>

**BARRON COUNTY HIGHWAY DEPARTMENT
HIGHWAY ADMINISTRATION
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Labor:		
Commissioner	\$ 92,884.67	
Other Labor	<u>84,873.17</u>	\$ 177,757.84
Fringe Benefit Costs		114,341.89
Travel Expense ⁽³³⁰⁾		651.56
Education and Training ⁽¹⁵⁷⁾		3,548.00
Lodging ⁽³³⁶⁾		3,982.16
Committee Per Diem and Expenses ⁽¹⁴¹⁾		11,555.31
Commissioner's Car Expense		
Depreciation	\$ 5,783.88	
Shop Overhead	741.85	
Other Expenses, excluding vehicle ins	<u>3,505.79</u>	10,031.52
Office Supplies & Equipment ⁽³¹⁰⁾		1,319.27
Buildings & Grounds Allocation		8,040.13
Depreciation of Office Equipment		-
Office Expenses (postage, subscriptions)		5,305.67
Insurance on truck # 50		355.31
Employee Allowance/Reimbursement ⁽³³⁸⁾		640.25
Contractual Services ⁽²⁰⁰⁾		-
Membership Dues ⁽³²⁴⁾		350.00
Auditing Services: 2017 Closing and Audit		2,700.00
Less: Revenues		<u> </u>
TOTAL COSTS		<u><u>\$ 340,578.91</u></u>

**BARRON COUNTY HIGHWAY DEPARTMENT
OTHER ADMINISTRATION AND GENERAL EXPENSE
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

RADIO EXPENSES

Labor	\$ -
Repairs and Maintenance	308.64
Equipment Purchases	<u>7,750.00</u>
Total Radio Costs	<u>\$ 8,058.64</u>

GENERAL PUBLIC LIABILITY

Combined GPL & Umbrella Premium	<u>\$ 32,805.58</u>
Total GPL Costs	<u>\$ 32,805.58</u>

OPERATIONS MANAGER

Labor	\$ 68,544.44
Fringe Benefits	44,574.47
Training/Travel	-
Insurance on Truck # 49B	326.67
Machinery Rental (Truck Expense)	14,248.54
Supplies/Other Expense	<u>1,775.78</u>
Total Patrol Supervision Costs	<u>\$ 129,469.90</u>

**BARRON COUNTY HIGHWAY DEPARTMENT
FUEL HANDLING
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Labor		\$ 23,127.99
FLSA Modifier		(63.47)
Fringe Benefit Costs (62%)		15,040.12
Other Expenses		1,208.77
Fuel Truck Costs #57A		
Depreciation	\$ 14,224.00	
Other Expenses	<u>16,777.62</u>	31,001.62
Depreciation of Fuel Bulk Storage Equipment	7,722.41	
Other Fuel Bulk Storage Equipment Costs	<u>13,669.27</u>	21,391.68
Total:		91,706.71
Cost Allocations (Credits)		<u>(53,284.72)</u>
Fuel Handling Variance (Over/Under Recovery)		<u><u>\$ 38,421.99</u></u>
Gallons of Fuel Dispersed in Current Year:		
Gasoline	83,376.17	
Diesel	<u>229,885.74</u>	
Total:	<u><u>313,261.91</u></u>	
Fuel Handling Adjustment based on gallons dispersed:	3.415910461	

**BARRON COUNTY HIGHWAY DEPARTMENT
SHOP OPERATIONS
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Direct Labor	\$ 254,115.61		
FLSA Modifier	(6,832.03)		
Fringe Benefits	<u>165,251.40</u>	\$ 412,534.98	
Less Recovered on Work Orders		<u>(412,534.98)</u>	\$ -
Direct Materials		312,136.91	
Less Recovered on Work Orders		<u>(312,136.91)</u>	-
Indirect Labor			187,679.93
FLSA Modifier			(1,696.19)
Fringe Benefits on Indirect Labor Only			122,048.29
Shop Supplies & Expense			36,717.94
Depreciation on Shop Equipment			14,220.64
Service Cars: #4A, 24, 34, 42			
Depreciation	3,125.00		
Other Costs	<u>15,789.03</u>	18,914.03	
Less Revenue		<u>(645.84)</u>	18,268.19
Purchase and Repair of Shop Tools			9,172.79
Maintenance of Shop Equipment			15,751.26
Buildings and Grounds Allocation (heat, lights, water, asphalt, etc.)			28,162.37
Allocation Offsets			
Shop Overhead Recovered on Work Orders		0.00	
Fuel Handling (Over) Under Recovery		38,421.99	
Insurance Recoveries		(6,194.52)	
Sale of Shop Equipment, not Capitalized		(5,647.60)	
Sale of Salvage and Waste Products		<u>(4,473.60)</u>	22,106.27
Inventory Adjustments			
Shop Materials and Supplies		5,374.76	
Tires		(3.98)	
Gasoline and Diesel Fuel		(1,260.76)	
Lubricating Oils and Grease		<u>2,145.82</u>	<u>6,255.84</u>
Total Shop Operations to be Allocated			<u>\$ 458,687.33</u>
Divided By Direct Labor and Fringe Benefits Charged for Shop Services			<u>\$ 396,948.60</u>
Equals Shop overhead Rate			<u>1.15553331086</u>

**BARRON COUNTY HIGHWAY DEPARTMENT
 DISTRIBUTION OF SHOP OVERHEAD AT YEAR END
 BASED ON DIRECT SHOP LABOR AND FRINGE BENEFITS
 YEAR 2018
 (SEE ACCOUNTANTS' COMPILATION REPORT)**

Shop Overhead Rate

1.15553331086

		Direct Shop Labor And Fringe Benefits	Shop Overhead
Highway Administration	#50	\$ 642.00	\$ 741.85
Field Small Tools	920's	2,189.75	2,530.33
Machinery Operations		307,913.42	355,804.21
Pit and Quarry Operations	319's	42,014.64	48,549.32
Bituminous Operations	423's	<u>44,188.79</u>	<u>51,061.62</u>
Total		<u>\$ 396,948.60</u>	<u>\$ 458,687.33</u>

**BARRON COUNTY HIGHWAY DEPARTMENT
RECONCILIATION OF CURRENT YEAR'S DEPRECIATION
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

ANNUAL DEPRECIATION

	Improvements Other Than Buildings	\$ 4,688.71	
	On 12-31-18 Inventory		
	Buildings		
	On 12-31-18 Inventory	<u>\$ 87,459.82</u>	
			\$ 92,148.53
	Machinery and Equipment		
	On 12-31-18 Inventory	947,846.31	
	On Equipment Traded-in	19,185.58	
	On Equipment Sold	0.00	
	Difference Sale Price vs Book Value	(106,429.00)	
	On Equipment Discarded	0.00	
	Loss on Equipment Discarded	<u>0.00</u>	
			860,602.89
			<hr/>
	Total Depreciation		<u><u>\$ 952,751.42</u></u>

DEPRECIATION EXPENSE DISTRIBUTION

	Highway Administration	\$ 5,783.88
	Shop Operations (4A , 24,34,42; 53281.729s)	17,345.64
	Fuel Handling (#57A, bulk storage 7281-7287)	21,946.41
	Machinery Operations	789,419.31
	Pit and Quarry Operations(319s)	(15,931.01)
	Bituminous Operations(423s)	42,038.66
	Building and Grounds Operations	<u>92,148.53</u>
		<hr/>
	Total	<u><u>\$ 952,751.42</u></u>

BARRON COUNTY HIGHWAY DEPARTMENT
 OPERATION OF MACHINERY AND EQUIPMENT
 YEAR 2018
 (SEE ACCOUNTANT'S COMPILATION REPORT)

Equipment	Total-cost	Fuel	Lube	Lab+fben	Part	Tire/batt	Sundry	Overhead	Dprn-annual	Units	Revenue
TRUCKS	1,470,074.58	407,291.77	18,691.76	184,918.26	87,036.32	57,532.21	62,161.56	200,015.76	452,426.94	60,590.00	1,344,221.69
TRACTORS	393,720.10	66,200.31	6,023.71	39,172.97	36,046.73	6,976.89	26,351.92	45,265.67	167,681.90	6,339.50	333,979.42
MOTORGRADERS	108,198.70	18,212.59	1,851.50	14,968.06	8,105.87	7,441.55	8,048.01	17,296.12	32,275.00	1,379.00	98,653.67
MAINT/CONST	427,118.13	53,043.79	4,748.97	84,041.38	65,390.93	5,012.16	30,789.43	97,112.78	86,978.69	4,030,227.53	521,262.12
BITUM EQUIP	446,925.62	88,419.34	2,405.19	65,804.83	40,975.52	217.95	32,181.43	76,039.70	140,881.66	986,904.03	478,007.89
SNOW REMOVAL	189,232.11	19.54	0.00	24,468.45	62,407.00	0.00	9,218.52	28,273.95	64,844.65	40,202.50	287,920.24
BULK STORAGE	21,391.68	0.00	0.00	489.56	7,486.43	0.00	5,693.28	0.00	7,722.41	0.00	0.00
SHOP EQUIP	30,491.79	277.89	49.10	3,272.44	10,493.03	178.32	2,000.38	0.00	14,220.64	26.00	519.90
SMALL TOOLS	24,567.27	54.48	12.91	2,189.75	478.23	0.00	0.00	2,530.41	19,301.49	733.25	318.72
MISCELLANEOUS	96.00	0.00	0.00	41.31	6.95	0.00	0.00	47.74	0.00	0.00	0.00
GRAND TOTAL:	3,111,815.98	633,519.71	33,783.14	419,367.01	318,427.01	77,359.08	176,444.53	466,582.13	986,333.38	5,126,401.81	3,064,883.65

**BARRON COUNTY HIGHWAY DEPARTMENT
BITUMINOUS OPERATIONS
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Labor	\$	68,715.33
FLSA Modifier		(3,306.95)
Fringe Benefits		44,685.58
Utilities		1,904.63
Supplies/Other Expense		6,020.94
Material (before adjusts)		327,736.87
Tack Oil		2,103.22
Road Oil		743,455.20
Inventory Adjustments (Acct 16111.379)		(0.07)
Inventory Adjustments (Acct 16160)		11,478.81
Equipment Rental (Not Exclusively Used for Bituminous Operations)		39,526.85
Equipment Expenses (Exclusively Used for Bituminous Operations):		
Depreciation	\$	42,038.66
Shop Labor and Fringe Benefits		44,188.79
Shop Overhead		51,061.62
Other Expenses (fuel, lube, repairs, ins)		104,138.00
		241,427.07
 Total Costs		 1,483,747.48
 Misc Revenues (48330)		 \$0.00
Cost Allocations (Credits 48970)		(1,896,466.30)
		(1,896,466.30)
 Net Balance		 \$ <u>(412,718.82)</u>

**BARRON COUNTY HIGHWAY DEPARTMENT
PIT AND QUARRY OPERATIONS
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Labor		\$	89,083.93
FLSA Modifier			(1,211.80)
Fringe Benefits			57,931.26
Materials and Supplies			497.31
Education, Telephone, Tools, Other Supplies/Expense			20,011.03
Depletion			45,745.02
Inventory Adjustments			(403.01)
Equipment Rental (Not Exclusively Used for Pit and Quarry Operations)			97,655.87
Equipment Expenses (Exclusively Used for Pit and Quarry Operations);			
Depreciation	\$		(15,931.01)
Shop Labor and Fringe Benefits			42,014.64
Shop Overhead			48,549.32
Other Expenses (fuel, lube, repairs, ins)			96,804.70
			171,437.65
 Total Costs			 480,747.26
Cost Allocations (credits-48960, 48961)			(674,602.58)
Misc Revenues(48330)			0.00
Land Lease			(2,495.00)
Building Lease			(6,600.00)
			(683,697.58)
 Net Balance		 \$	 <u>(202,950.32)</u>

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF GRAVEL PITS AND QUARRIES
DECEMBER 31, 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Gravel Pit	Year Acquired	Original Cost	Additional Costs	Price per Acre	Prior Years Depletion	2018 Depletion	Book Value 12/31/2018
Smith Pit at Cumberland - 45 Acres	1978	\$25,002.00		\$555.60	\$25,002.00	Fully depleted	\$0.00
Drew Pit at Campia - 80 Acres	1968	\$6,002.00		\$75.00	\$6,002.00	Fully depleted	\$0.00
Savina Pit - 26.407 Acres Traded 22.393 Acres to Donatelle	1992	\$80,240.00		\$3,039.00	\$80,240.00	Fully depleted	\$0.00
Scalzo Pit - 40 + Acres	1997	\$30,010.00		\$750.00	\$0.00	\$0.00	\$30,010.00
Drew Pit at Campia - 60 Acres	1998	\$75,220.00		\$1,254.00	\$2,339.62	\$0.00	\$72,880.38
Bowers Pit at T. of Doyle - 52.47 Acres	1999	\$75,475.76		\$1,438.00	\$0.00	\$0.00	\$75,475.76
Straw Pit at T. Maple Plain - 127.749 Acres	1999	\$193,195.67		\$1,512.00	\$0.00	\$0.00	\$193,195.67
Bowers Pit at T. Doyle-39.642 Acres	2000	\$119,422.17		\$1,013.00	\$0.00	\$0.00	\$119,422.17
Wheeler Pit - 80 Acres	2003	\$283,800.26		\$3,548.00	\$102,723.55	\$30,301.42	\$150,775.29
Donatelle Pit - 26.397 Acres	2007	\$122,543.09		\$4,642.00	\$102,613.94	\$5,799.07	\$14,130.08
Ekenstedt Pit - 40 Acres	2012	\$325,911.62		\$8,125.00	\$84,998.99	\$9,644.53	\$231,268.10
Ekenstedt/Scharmer Pit - 40 Acres***	2015	\$491,549.95	\$1,823.19	\$12,334.33	\$0.00	\$0.00	\$493,373.14
		<u>\$1,828,372.52</u>			<u>\$403,920.10</u>	<u>\$45,745.02</u>	<u>\$1,380,530.59</u>

Average cost/Acre:

\$3,190.49

***Ekenstedt/Scharmer inc. cost of house

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF LAND
DECEMBER 31, 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Land and Location	Year Acquired	Original Cost	2018 Additions	Total Cost
Land - Home Acres Addition, Barron Several lots, now combined	1957-1986	\$ 14,315.65	\$ 19,451.05	\$ 33,766.70
Land - Highway Shop	1956	4,082.35	0.00	4,082.35
Land - Augusta Street	1978	5,104.00		5,104.00
Land - Part of Block 22, purchased from REC City of Barron	1992 1993	2,000.00 4,010.00		2,000.00 4,010.00
Land - Part of Block 22, Rud Property City of Barron	2010	26,401.37		26,401.37
Land - Williams Property City of Barron	2012	36,040.00		36,040.00
Land - Bents Property Comstock	2015	1,154.61		1,154.61
Land - Synergy Coop, Railway Addition City of Barron	2018	\$0.00	\$18,656.26	18,656.26
		<u>\$ 93,107.98</u>	<u>\$ 38,107.31</u>	<u>\$ 131,215.29</u>

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF BUILDINGS AND ATTACHED FIXTURES
DECEMBER 31, 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Bldg #	Description	Square footage	Year Acquired	Original Cost	Adds/Subtracts	Total Cost	Prior Years Depreciation	2018 Depreciation	Book Value 12/31/2018
080	Rud property shed (lost 37% sq ftg to snow early 2014; cost & deprec adjusted)	4347	2010	\$ 43,632.10	\$ (16,143.89)	\$ 27,488.21	\$ 7,971.54	\$ 1,099.53	\$ 18,417.14
081	Main Shop at Barron	29000	1947 & 1999	404,499.99		404,499.99	318,885.99	16,180.00	69,434.00
082	Sign Shop at Barron	1890	1937	6,300.00		6,300.00	6,300.00	0.00	0.00
084	Steel Building at Barron	4150	1971	12,480.25		12,480.25	12,480.25	0.00	0.00
085	New Salt Shed at Barron	18240	2012	1,056,371.18		1,056,371.18	218,317.18	42,255.00	795,799.00
087	Northeast area Garage	6000	1983	145,855.10		145,855.10	145,855.10	0.00	0.00
088	Cumberland Salt Shed	2358	1958	14,621.19		14,621.19	14,621.19	0.00	0.00
088	Cumberland Salt Shed-State Chloride Tank & Lean-to		1995 & 1998	23,827.65		23,827.65	19,388.65	953.00	3,486.00
088	Rice Lake Salt Storage	2568	1982	56,447.68		56,447.68	56,447.68	0.00	0.00
088	Rice Lake Salt Shed - State Financed		1988	27,423.24		27,423.24	27,423.24	0.00	0.00
088	Barron Salt Shed & Lean to- State	4000	1989 & 1998	76,842.62		76,842.62	76,842.62	0.00	0.00
088	Barron Salt Shed - County Share		1989	24,915.23		24,915.23	24,915.23	0.00	0.00
090	Office Building	4400	1978	140,873.55		140,873.55	140,873.55	0.00	0.00
091	SE Storage Bldg	17645	2003/2004	238,202.25		238,202.25	129,820.25	9,528.00	98,854.00
092	Williams property Bldg	3900	2012	39,585.00		39,585.00	8,445.00	1,583.40	29,556.60
094	Comstock Building	10190	2015	30,478.49		30,478.49	2,544.44	1,218.95	26,715.10
095	Multi-Purpose Building	11200	2016	366,048.51		366,048.51	25,623.38	14,641.94	325,783.19
				\$ 2,708,404.03	\$ (16,143.89)	\$ 2,692,260.14	\$ 1,236,755.29	\$ 87,459.82	\$ 1,368,045.03

Depreciation to date: \$ 1,324,215.11

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF IMPROVEMENTS OTHER THAN BUILDINGS
DECEMBER 31, 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Description	Year Acquired	Original Cost	2018 Additions	Total Cost	Prior Years Depreciation	Major Repair	2018 Depreciation	Book Value 12/31/2018
Black Top	1969	\$ 3,880.36		\$ 3,880.36	\$ 3,880.36		\$ -	\$ -
Sewer Main - Taylor Ave.	1974	2,009.49		2,009.49	1,769.49		40.00	200.00
Watermain - Taylor Ave.	1974	935.84		935.84	836.84		19.00	80.00
Curb & Gutter - Taylor Ave.	1976	2,583.63		2,583.63	2,583.63		0.00	0.00
Blacktop Driveway at Main Shop	1988	8,961.22		8,961.22	8,961.22		0.00	0.00
Shop Sewer	1990	8,545.10		8,545.10	4,703.10		171.00	3,671.00
Yard Fence at Main Shop	1992	25,208.00		25,208.00	8,400.44		1,008.00	15,799.56
Landscaping at Rice Lake Shop	1998	2,499.72		2,499.72	1,958.72		100.00	441.00
Parking Lot at Main Shop	2003	46,141.36		46,141.36	26,920.36		1,846.00	17,375.00
Blacktop at Cumberland Salt She	2006	24,108.80		24,108.80	13,861.80		1,205.00	9,042.00
Well at Comstock Bldg	2018	10,566.71		10,566.71	0.00		299.71	10,267.00
		\$135,440.23	\$0.00	\$135,440.23	\$ 73,875.96	\$ -	\$ 4,688.71	\$ 56,875.56

Depreciation to date: \$ 78,564.67

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF MACHINERY AND EQUIPMENT
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<u>Equipment</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>	<u>Prior Years Depreciation</u>	<u>Current Year Depreciation</u>	<u>Year End Book Value</u>
TRUCKS AND AUTOS						
000010	2015 CHEVROLET PICKUP	07-16-15	29,982.10	10,617.10	4,248.00	15,117.00
000030	FOUR WHEEL DRIVE SILVERADO	03-04-10	29,872.99	25,392.04	0.00	4,480.95
00004A	CHEVROLET SILVERADO CREW CAB-GAI	11-17-16	22,059.71	3,386.71	3,125.00	15,548.00
000050	2015 CHEVROLET 1500 DBL CAB	07-15-15	32,189.93	11,401.93	4,560.00	16,228.00
000060	SIGN TRUCK	08-17-08	103,503.29	87,978.29	0.00	15,525.00
00006A	SIGN TRUCK	07-17-01	28,444.91	24,177.91	0.00	4,267.00
00006B	SIGN TRUCK BODY WITH AUGER	06-14-93	24,311.44	20,664.44	0.00	3,647.00
00006C	AUGER FOR SIGN TRUCK	04-01-94	2,401.00	2,041.00	0.00	360.00
000070	PICKUP TRUCK W/WELDER	06-15-06	50,845.22	43,218.22	0.00	7,627.00
000080	2016 F250 4X4 FORD CREW PICKUP	08-13-15	35,341.66	12,099.66	5,007.00	18,235.00
00009A	EXTENDED CAB PICKUP	02-11-02	27,602.70	23,462.70	0.00	4,140.00
000100	FORD F150 SUPER CREW CAB	11-17-16	31,593.50	4,847.50	4,476.00	22,270.00
000110	FORD 1 TON DUMP TRUCK	01-19-12	53,108.32	43,888.32	1,254.00	7,966.00
000130	OSHKOSH 4 X 4 TRUCK	01-03-72	30,259.00	25,720.00	0.00	4,539.00
000140	DODGE 1 TON DUMP TRUCK	12-31-07	47,014.05	39,962.05	0.00	7,052.00
000150	DODGE 1 TON DUMP TRUCK	12-31-07	47,470.97	40,349.97	0.00	7,121.00
000170	GMC 1 TON DUMP TRUCK	05-26-11	42,911.69	36,474.69	0.00	6,437.00
000180	GMC 1 TON DUMP TRUCK	07-17-01	34,953.98	29,710.98	0.00	5,243.00
000190	GMC 1 TON DUMP TRUCK	06-30-01	33,898.27	28,813.27	0.00	5,085.00
000200	LOW BOY TRACTOR	03-25-10	99,526.07	72,847.07	9,400.00	17,279.00
000220	SERVICE UTILITY PICKUP - 1 TON	12-31-07	52,430.80	44,565.80	0.00	7,865.00
000230	IHC TANDEM PATROL TRUCK	06-05-92	54,114.14	45,997.14	0.00	8,117.00
000240	SERVICE UTILITY PICKUP - 1 TON	10-13-99	27,414.70	23,302.70	0.00	4,112.00
000250	2016 FREIGHTLINER SEMI-TRACTOR	08-25-16	128,118.03	15,125.03	12,100.00	100,893.00
000260	GMC 1 TON PICKUP TRUCK W/DUMP B	05-24-01	31,921.20	27,133.20	0.00	4,788.00
000270	WATER TRUCK	05-21-09	52,826.42	41,576.42	3,326.00	7,924.00
000290	2016 DODGE RAM 1500 PICKUP	08-04-16	25,177.85	5,052.85	3,567.00	16,558.00
000300	2016 DODGE RAM 1500 PICKUP	08-04-16	24,713.78	4,960.78	3,501.00	16,252.00
000310	2016 DODGE RAM 2500 CREW PICKUP	08-04-16	37,681.63	7,564.63	5,338.00	24,779.00
000320	2016 DODGE RAM 2500 CREW PICKUP	08-04-16	36,700.27	6,933.27	5,199.00	24,568.00
000330	IHC 4X4 PLOW TRUCK	06-28-00	116,995.75	99,446.75	0.00	17,549.00
000340	SHOP TIRE TRUCK	01-02-07	86,290.32	73,346.32	0.00	12,944.00
000350	CREW CAB PICKUP	06-22-06	29,507.89	25,081.89	0.00	4,426.00
000360	2015 1 TON CHEVROLET SILVERADO CR	10-02-14	50,705.00	22,748.00	7,183.00	20,774.00
000390	CHEVY CLUB CAB PICKUP	05-24-07	26,779.12	22,762.12	0.00	4,017.00
000400	GMC CREW CAB 1 TON PICKUP	05-07-96	24,138.71	20,517.71	0.00	3,621.00
000420	GMC 1 TON SERVICE TRUCK	07-17-01	35,315.41	30,018.41	0.00	5,297.00
000450	CHEVY CREW CAB PICKUP	05-24-07	36,299.99	30,854.99	0.00	5,445.00
000460	CHEVY CREW CAB PICKUP	05-07-09	40,302.00	34,257.00	0.00	6,045.00
000470	IHC DUMP PATROL TRUCK	06-04-09	88,702.50	64,087.13	7,540.00	17,075.37
000480	IHC DUMP PATROL TRUCK	06-14-09	104,669.42	75,624.42	8,897.00	20,148.00
00049B	2017 CREW CAB CHEVROLET	11-16-16	37,003.66	11,901.86	13,132.80	11,969.00
000500	2015 FORD EXPEDITION XLT	07-14-15	40,248.47	12,788.72	5,783.88	21,675.87
000510	IHC DUMP PATROL TRUCK	06-23-11	110,688.51	58,802.23	9,409.00	42,477.28
000520	IHC DUMP PATROL TRUCK	06-23-11	112,543.58	58,196.04	9,566.00	44,781.54
000560	2018 FREIGHTLINER PATROL TRUCK	09-14-17	129,834.85	1,839.85	11,036.00	116,959.00
00057A	INTERNATIONAL FUEL TRUCK	01-27-11	167,341.50	92,456.50	14,224.00	60,661.00
000600	STERLING DUMP PATROL TRUCK	01-02-07	145,869.45	123,989.45	0.00	21,880.00

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF MACHINERY AND EQUIPMENT
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<u>Equipment</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>	<u>Prior Years Depreciation</u>	<u>Current Year Depreciation</u>	<u>Year End Book Value</u>
000620	INT DUMP PATROL TRUCK	09-03-08	101,702.86	78,523.86	7,924.00	15,255.00
000630	IHC DUMP PATROL	11-13-08	98,957.37	76,403.37	7,710.00	14,844.00
000640	2013 FREIGHTLINER PATROL TRUCK	05-24-12	68,434.94	30,054.94	5,817.00	32,563.00
000650	2013 FREIGHTLINER PATROL TRUCK	05-24-12	113,601.42	49,891.42	9,656.00	54,054.00
000660	2013 FREIGHTLINER PATROL TRUCK	05-24-12	113,234.65	49,730.65	9,625.00	53,879.00
000690	2018 FREIGHTLINER PATROL TRUCK	09-14-17	129,454.85	1,830.85	11,004.00	116,620.00
000700	2017 FREIGHTLINER PATROL TRUCK	09-08-16	129,635.27	11,933.27	11,019.00	106,683.00
000710	2017 FREIGHTLINER PATROL TRUCK	09-08-16	130,035.93	11,974.93	11,053.00	107,008.00
000720	2017 FREIGHTLINER PATROL TRUCK	09-08-16	130,806.62	12,041.62	11,119.00	107,646.00
000760	2019 FREIGHTLINER PATROL TRUCK	10-11-18	126,727.78	0.00	1,794.78	124,933.00
000770	2019 FREIGHTLINER PATROL TRUCK	10-25-18	125,254.54	0.00	884.54	124,370.00
000780	2019 FREIGHTLINER PATROL TRUCK	10-25-18	125,531.95	0.00	1,780.95	123,751.00
000800	INTL PATROL TRUCK	03-25-10	105,511.43	68,759.43	8,968.00	27,784.00
000810	INTL PATROL TRUCK	03-25-10	107,279.30	69,150.30	9,119.00	29,010.00
000820	2014 FREIGHTLINER PATROL TRUCK	09-18-14	126,442.49	34,032.49	10,748.00	81,662.00
000830	2014 FRIEGHTLINER PATROL TRUCK	09-18-14	127,062.84	34,203.84	10,800.00	82,059.00
000840	2016 FRIEGHTLINER	12-10-15	127,448.02	22,570.02	10,833.00	94,045.00
000850	2016 FRIEGHTLINER	12-23-15	127,221.73	21,634.73	10,813.00	94,774.00
000860	2014 FREIGHTLINER	04-25-13	122,063.58	44,097.58	10,375.00	67,591.00
000870	2014 FREIGHTLINER	04-25-13	121,501.14	43,890.14	10,328.00	67,283.00
000880	2018 FREIGHTLINER PATROL TRUCK	09-14-17	129,765.40	1,839.40	11,030.00	116,896.00
000890	QUAD AXLE DUMP TRUCK	12-02-10	131,293.34	87,833.34	12,400.00	31,060.00
00092A	QUAD AXLE DUMP TRUCK	09-28-06	97,797.35	83,127.35	0.00	14,670.00
000930	QUAD AXLE DUMP TRUCK	10-23-08	113,812.33	96,740.33	0.00	17,072.00
00094A	STERLING QUAD AXLE	03-19-09	101,959.18	84,258.18	2,407.00	15,294.00
00096A	2014 - QUAD - FREIGHTLINER	04-25-13	113,899.20	46,615.32	10,757.00	56,526.88
00098A	2015 FREIGHTLINER QUAD AXLE	09-01-14	143,099.81	40,548.81	12,163.00	90,388.00
00099A	2013 FREIGHTLINER QUAD AXLE	08-09-12	96,524.74	49,380.74	9,116.00	38,028.00
001300	2018 DODGE RAM	07-11-18	30,953.34	0.00	1,462.34	29,491.00
001310	2018 DODGE RAM	07-11-18	30,895.14	0.00	1,823.14	29,072.00
001320	2018 DODGE RAM	07-11-18	30,780.36	0.00	1,815.36	28,965.00
001330	2018 DODGE RAM	07-11-18	30,757.63	0.00	1,454.63	29,303.00
001340	2019 DODGE RAM-ESCORT VEHICAL	08-09-18	21,816.58	0.00	516.58	21,300.00
001350	2019 DODGE RAM-ESCORT VEHICAL		0.00	0.00	0.00	0.00
001360	2018 FORD 4X4 SIGN TRUCK	07-19-18	78,829.97	0.00	2,229.97	76,600.00
001370	2018 FORD 4X4	07-19-18	67,006.09	0.00	2,371.09	64,635.00
001900	2016 FREIGHTLINER QUAD AXLE	12-17-15	146,054.78	27,588.78	13,794.00	104,672.00
001910	2016 FREIGHTLINER QUAD AXLE	12-23-15	101,831.32	17,635.32	9,617.00	74,579.00
001920	2016 FREIGHTLINER QUAD AXLE	01-28-16	99,813.66	17,281.66	9,427.00	73,105.00
001930	2017 FRIEGHTLINER QUAD AXLE	06-28-16	99,040.65	17,147.65	9,354.00	72,539.00
001940	2018 FRIEGHTLINER QUAD AXLE	07-27-17	147,339.42	5,801.42	13,915.00	127,623.00
001950	2019 PETERBILT - QUAD AXLE	08-22-18	111,995.88	0.00	3,529.88	108,466.00
	53281.721: Trucks & Autos		6,944,800.63	2,904,506.80	452,426.94	3,587,866.89
TRACTORS						
002050	TRACTOR	03-31-02	8,002.26	6,802.26	0.00	1,200.00
002060	JOHN DEERE CAB TRACTOR W/BOOM	05-24-12	56,865.98	26,180.98	4,834.00	25,851.00
002080	MCCORMICK TRACTOR	06-30-11	61,950.83	34,226.83	5,266.00	22,458.00
002090	MC CORMICK 4WD TRACTOR	01-23-14	52,455.03	16,346.77	4,459.00	31,649.26
002140	2016 CAT WHEEL LOADER	12-31-15	162,954.31	27,703.31	13,851.00	121,400.00
002200	WHEELTYPE LOADER	04-06-09	149,341.90	110,015.90	12,694.00	26,632.00

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF MACHINERY AND EQUIPMENT
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<u>Equipment</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>	<u>Prior Years Depreciation</u>	<u>Current Year Depreciation</u>	<u>Year End Book Value</u>
00221A	JOHN DEERE LOADER 2012	06-20-12	146,936.64	68,691.64	12,490.00	65,755.00
002220	JOHN DEERE LOADER W/GEM BKT	07-17-18	354,315.97	0.00	12,547.97	341,768.00
002230	VOLVO END LOADER	05-05-11	254,970.07	144,484.07	21,672.00	88,814.00
00224A	VOLVO WHEEL LOADER - 2014	05-08-14	314,661.39	91,386.39	26,746.00	196,529.00
002260	JOHN DEERE TRACTOR	10-18-99	29,782.11	25,315.11	0.00	4,467.00
002270	JOHN DEERE TRACTOR	10-18-99	29,855.94	25,377.94	0.00	4,478.00
002280	JOHN DEERE TRACTOR	10-18-99	26,667.59	22,667.59	0.00	4,000.00
002290	JD TRACTOR	07-28-06	34,961.65	29,717.65	0.00	5,244.00
002300	MCCORMICK TRACTOR 2017	03-02-17	73,806.39	3,655.39	6,274.00	63,877.00
002310	MCCORMICK TRACTOR 2016	03-09-17	67,774.11	3,359.11	5,761.00	58,654.00
002400	2018 CASE TRACTOR LOADER BACKHO	05-01-18	109,316.85	0.00	5,419.85	103,897.00
002420	D8R CAT DOZER	01-14-10	269,932.32	179,730.48	-32,811.92	123,013.76
002430	D6 CAT DOZER	12-30-11	163,971.82	81,300.82	13,938.00	68,733.00
002440	JOHN DEERE BULL DOZER - SMALL	04-25-13	81,576.10	31,780.68	6,934.00	42,861.42
002460	2016 TRACK TYPE CAT BACKHOE	05-26-16	267,832.10	36,044.10	22,766.00	209,022.00
002470	CATERPILLAR D5K2 LGP BULLDOZER	12-01-16	96,526.62	3.62	9,116.00	87,407.00
	53281.722: Tractors		2,814,457.98	964,790.64	151,956.90	1,697,710.44
<u>MOTORGRADERS</u>						
001100	JD MOTORGRADER	10-26-06	204,701.07	173,996.07	0.00	30,705.00
001110	CAT MOTORGRADER	03-17-05	156,310.24	132,863.24	0.00	23,447.00
001120	CAT MOTORGRADER	04-26-04	170,939.17	145,298.17	0.00	25,641.00
001140	JOHN DEERE GRADER 2013	04-25-13	166,091.56	63,529.56	14,118.00	88,444.00
001150	J D MOTORGRADER	06-16-10	213,609.16	136,176.16	18,157.00	59,276.00
	53281.723: Motorgraders		911,651.20	651,863.20	32,275.00	227,513.00
<u>MAINTENANCE/CONSTRUCTION</u>						
00023T	PORTABLE WATER TANK W PUMP & SP	03-23-98	11,462.28	9,743.28	0.00	1,719.00
00027T	WATER TANK W/SPRAY BAR	08-27-09	55,466.20	47,146.20	0.00	8,320.00
00029S	MESSAGE BOARD ATTACHED TO 00029	08-11-16	8,174.00	983.00	695.00	6,496.00
00030S	MESSAGE BOARD ATTACHED TO 00030	08-11-16	8,174.00	983.00	695.00	6,496.00
00134S	MESSAGE BOARD ATTACHED TO 00134	11-30-18	9,524.83	0.00	63.83	9,461.00
00135S	MESSAGE BOARD ATTACHED TO 00135		0.00	0.00	0.00	0.00
002010	24 IN X 84 IN SWEEPER ATTCH FOR BOI	02-02-16	5,377.55	876.55	457.00	4,044.00
00201B	BUCKET - 4 IN 1	10-14-99	2,400.00	2,040.00	0.00	360.00
00201P	24 INCH PLANER ATTCH FOR BOBCAT	02-17-16	11,753.41	1,915.41	999.00	8,839.00
00201T	TRAILER	06-03-99	4,379.43	3,722.43	0.00	657.00
002020	18 FT EQUIPMENT TRAILER	05-03-12	6,618.10	3,186.10	563.00	2,869.00
00202B	2017 DIAMOND TRAILER-10 TON	05-30-17	7,344.50	366.50	624.00	6,354.00
00202C	2018 DIAMOND TRAILER - 10 TON	07-19-17	9,628.49	345.49	818.00	8,465.00
00202L	TRAILER	12-15-99	2,300.00	1,955.00	0.00	345.00
00202P	18 FT EQUIPMENT TRAILER	05-03-12	6,618.10	3,186.10	563.00	2,869.00
00202S	SWEEPER	12-31-04	3,800.00	3,230.00	0.00	570.00
00202T	TRAILER	02-26-90	2,840.63	2,414.63	0.00	426.00
00204B	MOWER	07-23-93	4,695.77	3,991.77	0.00	704.00
00205B	MOWER	01-17-02	2,005.00	1,704.00	0.00	301.00
00205M	MOWER	01-17-02	2,005.00	1,704.00	0.00	301.00
00206M	BOOM WITH MOWER DECK	05-24-12	43,935.95	20,227.95	3,735.00	19,973.00
00207A	MOWER	07-07-06	16,111.31	13,694.31	0.00	2,417.00
00207B	MOWER	06-03-05	15,631.51	13,286.51	0.00	2,345.00

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00207C	MOWER	01-08-06	15,500.00	13,175.00	0.00	2,325.00
00207D	MOWER	07-31-08	15,500.00	12,626.00	549.00	2,325.00
00207E	FLEX-WING ROTARY CUTTER BUSH HOC	10-31-16	18,562.31	1,840.31	1,578.00	15,144.00
00207F	2018 FLEX-WING BUSH HOG	05-17-18	19,903.00	0.00	985.00	18,918.00
002110	2018 BOBCAT SKID STEER WHEEL LOAI	04-19-18	32,608.01	0.00	1,845.01	30,763.00
00211J	HYDRAULIC HAMMER	09-10-09	4,868.00	3,448.00	414.00	1,006.00
00212A	2018 BOBCAT COMPACT TRACK LOADE	04-10-18	57,177.92	0.00	3,645.92	53,532.00
00212B	2018 BOBCAT COMPACT TRACK LOADE	04-10-18	63,676.14	0.00	4,055.14	59,621.00
00213F	MOWER	07-20-06	13,125.00	11,156.00	0.00	1,969.00
00213M	60 SKID STEER FORESTRY BRUSH CUTTE	11-30-17	20,624.23	161.23	1,948.00	18,515.00
00213R	POWER BOX RAKE	06-11-03	6,526.55	5,547.55	0.00	979.00
00213T	BOBCAT TRAILER 16'	12-09-03	2,040.00	1,734.00	0.00	306.00
00216P	MECHANICAL TAMPER	05-04-91	4,500.00	3,825.00	0.00	675.00
00219B	2015 TEREX - TRACK TYPE - 48IN BUCKE	02-11-16	30,672.12	4,998.12	2,607.00	23,067.00
00226M	MOWER 2017	06-07-17	10,195.03	502.03	867.00	8,826.00
00227B	MOWER	03-02-90	3,305.07	2,809.07	0.00	496.00
00227M	MOWER	09-22-06	7,583.21	6,446.21	0.00	1,137.00
00227R	MOWER	10-18-99	15,236.87	12,950.87	0.00	2,286.00
00228B	MOWER	10-18-99	10,258.43	8,719.43	0.00	1,539.00
00228R	MOWER	10-18-99	15,695.89	13,341.89	0.00	2,354.00
002990	PORTABLE APPLICATION GUN	11-21-07	8,868.00	7,538.00	0.00	1,330.00
003000	PRO CHOPPER WITH TRAILER	12-09-03	6,000.00	5,100.00	0.00	900.00
003020	CONCRETE SAW	12-09-92	6,000.00	5,100.00	0.00	900.00
003030	STORAGE TRAILER	10-02-92	3,222.80	2,739.80	0.00	483.00
003040	EMERGENCY RESPONSE TRAILER	05-15-08	17,359.44	13,279.44	1,476.00	2,604.00
003050	BRUSH CHIPPER - 2017 RAYCO	04-25-17	39,899.02	2,828.02	4,239.00	32,832.00
003070	CONCRETE SAW	02-19-96	10,818.85	9,195.85	0.00	1,623.00
003100	2015 LEEBOY/ROSCO SWEEPER PRO BR	12-31-15	60,572.89	9,436.89	5,149.00	45,987.00
003110	2018 ROADTEC FRONT MOUNTED BRO	06-12-18	86,233.22	0.00	3,663.22	82,570.00
00313A	TRUCK MOUNTED ATTENUATOR	01-01-99	10,380.00	10,380.00	0.00	0.00
003140	SUPERIOR BROOM - 80 HP	05-24-12	46,570.35	21,444.35	3,958.00	21,168.00
003150	ROSCOE SWEEPER	08-26-05	31,547.83	26,815.83	0.00	4,732.00
003190	CRUSHER CONE	03-27-14	425,574.25	88,425.25	24,116.00	313,033.00
00319A	CONVEYOR		0.00	0.00	0.00	0.00
00319B	CONVEYOR 60'	03-18-77	7,502.00	6,377.00	0.00	1,125.00
00319C	SCREEN PLANT	04-21-11	170,814.36	96,796.36	14,519.00	59,499.00
00319D	GREY CONVEYOR		0.00	0.00	0.00	0.00
00319E	CONVEYOR	04-09-03	17,626.31	14,982.31	0.00	2,644.00
00319F	PORTABLE RADIAL STACKER	04-09-03	17,991.44	15,292.44	0.00	2,699.00
00319H	CRUSHER OFFICE - OLD HOTMIX TRAILE		0.00	0.00	0.00	0.00
00319I	PORTABLE RADIAL STACKER CONVEYOF	04-15-15	45,215.47	8,539.47	3,203.00	33,473.00
00319L	PORTABLE GENERATOR W/TRAILER	04-06-04	89,054.00	75,696.00	-63,015.01	76,373.01
00319N	SCREEN PLANT W/REJECT CONVEYOR	02-24-04	91,227.73	77,543.73	0.00	13,684.00
00319O	GRAVEL CONVEYOR	05-25-06	17,250.10	14,153.10	509.00	2,588.00
00319P	RADIAL STACKING CONVEYOR	02-24-04	16,500.00	14,025.00	0.00	2,475.00
00319Q	GRAVEL CONVEYOR	03-17-05	139,829.55	118,855.55	0.00	20,974.00
00319R	JAW CRUSHER	02-08-07	190,221.00	161,688.00	0.00	28,533.00
00319S	CONVEYOR		0.00	0.00	0.00	0.00
00319T	CONVEYOR	05-18-88	15,768.70	13,403.70	0.00	2,365.00
00319U	GRAVEL CONVEYOR	04-12-06	24,486.21	20,380.21	433.00	3,673.00

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00319W	RADIAL STACKING CONVEYOR	12-21-11	44,232.32	19,061.47	3,133.00	22,037.85
00319Y	GRAVEL CONVEYOR	07-28-06	28,366.00	22,940.00	1,171.00	4,255.00
00325M	SCREENING PLANT TO MIX SALT/SAND	08-26-04	74,005.75	62,904.75	0.00	11,101.00
00325S	SCREENING PLANT FOR SALT/SAND	10-31-11	63,994.31	33,542.31	5,440.00	25,012.00
003320	WATER TRUCK TANK	06-20-91	502.66	427.66	0.00	75.00
00333T	TRAILER	07-08-86	871.37	740.37	0.00	131.00
003340	HYDRAULIC TRAILER	07-31-08	38,873.30	31,115.30	1,927.00	5,831.00
003490	LOWBOY TRAILER - 50 T CAPACITY	04-30-12	68,763.54	33,607.54	5,845.00	29,311.00
003500	TRAILER	10-20-05	69,600.63	59,160.63	0.00	10,440.00
00358C	AIR COMPRESSOR	12-31-98	11,244.00	9,557.00	0.00	1,687.00
00361S	SPREADER FOR GRAVEL	07-16-04	6,546.60	5,564.60	0.00	982.00
00362T	FIELD OFFICE FOR CRUSHER	12-31-73	300.00	255.00	0.00	45.00
00386S	POWER WASHER/STEAMER	02-09-12	12,126.84	6,098.84	1,031.00	4,997.00
003900	SHOULDER MACHINE	12-15-11	81,765.49	39,384.49	6,950.00	35,431.00
003910	SHOULDER RECLAIMER	05-16-01	7,818.46	6,645.46	0.00	1,173.00
003920	MECHANICAL TAMPER	04-09-03	2,775.00	2,359.00	0.00	416.00
004020	BOMAG COMPACTOR	07-21-05	1,560.00	1,326.00	0.00	234.00
00405A	ARROWBOARD	09-17-91	3,300.76	2,805.76	0.00	495.00
00405M1	MESSAGE BOARD	02-11-04	28,854.23	24,526.23	0.00	4,328.00
00405M2	MESSAGE BOARD	11-17-05	28,898.61	28,898.61	0.00	0.00
00405M3	MESSAGE BOARD-STATE		0.00	0.00	0.00	0.00
00405M4	MESSAGE BOARD-STATE		0.00	0.00	0.00	0.00
00405S	ARROWBOARD - SOLAR POWERED	06-11-97	5,781.76	4,914.76	0.00	867.00
00416T	TRAILER	07-15-03	23,404.77	19,893.77	0.00	3,511.00
004280	TRAILER	04-26-60	345.00	310.00	0.00	35.00
004630	1999 CAT MOTOR SCRAPER - PURCHAS	05-16-13	64,948.82	25,301.82	5,521.00	34,126.00
004640	2000 CAT SCAPER - PURCHASED 2013	05-16-13	72,438.82	28,222.82	6,157.00	38,059.00
006020	2017 HYUNDAI FORKLIFT	02-16-17	30,193.00	2,357.00	2,566.00	25,270.00
00612S	SHOP SWEEPER 2017	06-08-17	32,408.34	3,216.34	5,509.00	23,683.00
00642A	GENERATOR/WELDER	06-20-03	8,839.84	7,513.84	0.00	1,326.00
006450	ARTICULATING BOOM LIFT	02-04-16	23,585.13	3,840.13	2,005.00	17,740.00
007050	FROST BALL	02-12-63	475.00	428.00	0.00	47.00
007070	AARON RIPPER	11-01-75	900.00	765.00	0.00	135.00
00721A	JD LAWN TRACTOR	06-27-08	6,874.04	5,600.04	243.00	1,031.00
007220	JOHN DEERE Z950R - ZERO TURN MOW	08-18-16	11,288.81	1,355.81	960.00	8,973.00
00722T	TRAILER - LESS THAN 1 TON	07-30-96	676.86	574.86	0.00	102.00
007240	MOTORIZED MOWER 26" CUT	07-21-98	1,909.09	1,623.09	0.00	286.00
00799A	FLAT TOP TRUCK SCALE	09-24-09	41,140.48	27,975.48	3,497.00	9,668.00
00799D	TRUCK SCALE HARDWARE & SOFTWARE	12-06-00	19,378.00	16,471.00	0.00	2,907.00
0351AT	TRUCK MOUNTED ATTENUATOR	10-30-03	12,263.03	12,263.03	0.00	0.00
0352AT	2016 TRAILER MOUNTED ATTENUATOR	06-21-16	23,548.34	2,999.34	2,002.00	18,547.00
0352MB	2018 TRUCK MOUNT PROG MESSAGE	03-01-18	8,998.00	0.00	636.00	8,362.00
093850	BOAT	10-03-72	315.00	268.00	0.00	47.00
099991	2014 LOADRITE SCALE	12-31-14	13,537.30	4,436.30	1,438.00	7,663.00
099992	2016 LOADRITE SCALE	01-28-16	14,400.00	3,060.00	1,530.00	9,810.00
	53281.724: Maintenance/Construction		3,196,386.66	1,644,310.69	83,518.11	1,468,557.86

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BITUMINOUS						
000380	TACK TRUCK	06-26-08	114,241.42	97,109.42	0.00	17,132.00
00213S	2015 RAPID ROUTER ATTACHEMENT	07-23-15	11,500.00	4,482.00	1,735.00	5,283.00
00390R	KAISER RUT PAVER GRADER ATTACHMI	07-23-15	12,453.90	2,466.90	1,059.00	8,928.00
004010	ASPHALT HEATING TRAILER - CRAFTCO E	04-13-17	67,184.15	4,761.15	7,138.00	55,285.00
004030	ROUTER	12-04-08	13,573.57	11,537.57	0.00	2,036.00
004040	ASPHALT HEATING TRAILER	07-22-10	11,743.00	6,169.00	832.00	4,742.00
004060	ASPHALT HEATING TRAILER	07-31-08	17,554.00	11,710.00	1,243.00	4,601.00
004070	TAR KETTLE	10-12-01	3,800.00	3,230.00	0.00	570.00
004090	ASPHALT HEATING TRAILER	07-20-06	16,175.00	13,749.00	0.00	2,426.00
004100	DURAPATCHER	06-19-14	57,035.19	14,477.19	4,040.00	38,518.00
00411H	ASHPALT HEATING TRAILER	05-21-15	7,455.12	969.12	528.00	5,958.00
004120	ROAD ROLLER	04-14-04	9,300.00	7,905.00	0.00	1,395.00
00412A	2015 ROLLER PACKER	03-30-16	22,176.25	3,456.25	1,885.00	16,835.00
004130	ROAD ROLLER-RUBBER TIERED	03-17-05	41,455.29	35,237.29	0.00	6,218.00
004160	ROAD PAVER 2015	04-21-15	505,701.47	143,281.47	53,731.00	308,689.00
00416P	2015 35T TRIAXLE TAG PAVER TRAILER	04-02-15	32,174.92	6,818.92	2,729.00	22,627.00
004170	2017 BOMAG ROLLER	06-28-17	55,132.01	2,927.01	5,858.00	46,347.00
004200	HAMM VIBRATORY ROLLER	05-02-12	57,085.57	34,372.57	6,065.00	16,648.00
004230	RECYCLE BIN-CONVEYORS-VIBRATOR-B	06-07-12	145,121.34	54,212.59	10,325.00	80,583.75
00423A	HOT MIX BINS & ELEVATORS	10-25-02	45,579.49	38,742.49	0.00	6,837.00
00423D	HOT MIX PLANT DRYER DRUM	02-19-02	360,349.64	306,297.64	0.00	54,052.00
00423E	HOT MIX LAB EQUIPMENT	04-15-00	16,382.17	13,925.17	0.00	2,457.00
00423F	BAGHOUSE & KAESER COMPRESSOR	04-14-05	341,987.08	290,689.08	0.00	51,298.00
00423G	RECYCLING WARM MIX SYSTEM	09-27-12	15,845.00	5,895.00	1,122.00	8,828.00
00423H	2018 - GENCOR HOT OIL HEATER	01-25-18	100,589.51	0.00	4,158.51	96,431.00
00423I	HOT MIX PLANT OIL HEATER	02-19-02	10,796.00	9,176.00	0.00	1,620.00
00423J	PORTABLE GENERATOR	05-19-05	163,623.33	139,080.33	0.00	24,543.00
00423K	HOT MIX PLANT CONTROL TRAILER	01-31-02	150,531.23	127,951.23	0.00	22,580.00
00423L	HOT MIX TRAILER LAB	03-28-00	13,468.90	11,448.90	0.00	2,020.00
00423N	COMPUTERIZED SILO & CONVEYOR	04-18-06	306,900.93	253,619.93	7,246.00	46,035.00
00423O	OIL STORAGE TANK/TRAILER	03-25-02	6,879.03	5,847.03	0.00	1,032.00
00423P	PORTABLE STORAGE TANK	05-08-91	80,281.86	68,239.86	0.00	12,042.00
00423Q	ASPHALT DRUM MIX COMPUTER/CONT	03-18-99	28,980.00	24,633.00	0.00	4,347.00
00423R	RECYCLE GRINDER / MAGNET SEPARAT	06-07-12	62,440.45	23,220.45	4,423.00	34,797.00
00423T	2018 - HOTMIX TANK	01-18-18	164,965.15	0.00	6,817.15	158,148.00
00423U	GYRATORY COMPACTOR	05-08-08	24,495.00	19,954.00	867.00	3,674.00
00423W	ASPHALT METER	01-29-99	6,087.00	5,174.00	0.00	913.00
00423Y	RECYCLE ELECTRIC	07-05-12	67,333.46	25,440.46	4,769.00	37,124.00
00423Z	OIL STORAGE TANK	06-16-11	27,190.14	15,023.14	2,311.00	9,856.00
004240	ROAD ROLLER-BIG ROLLER	05-25-06	101,201.48	86,021.48	0.00	15,180.00
004260	HAMM ASPHALT ROLLER - HM13007	04-11-13	112,943.86	56,001.86	12,000.00	44,942.00
004270	ROAD ROLLER	01-02-06	28,775.60	24,459.60	0.00	4,316.00
	53281.725: Bituminous		3,438,488.51	2,009,713.10	140,881.66	1,287,893.75
SNOW REMOVAL						
00211S	BOBCAT SNOW BLOWER	12-31-07	7,605.77	6,464.77	0.00	1,141.00
003170	SPREADER, SHORT CHUTE AIR FLO	10-29-10	3,685.00	1,630.00	392.00	1,663.00
003260	SPREADER	06-19-01	3,516.00	2,989.00	0.00	527.00
003470	SPREADER	07-19-09	4,500.00	3,825.00	0.00	675.00

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003480	SPREADER	07-09-09	4,500.00	3,825.00	0.00	675.00
003510	SPREADER	06-23-11	3,700.00	2,392.00	393.00	915.00
003520	SPREADER	08-18-11	4,200.00	2,716.00	446.00	1,038.00
003560	MONROE ONE-WAY UNDER-TAILGATE	10-11-17	5,488.66	99.66	583.00	4,806.00
00360S	UNDER-TAILGATE SPREADER	08-28-14	4,779.48	1,649.48	508.00	2,622.00
003620	SPREADER	12-11-08	4,900.00	4,165.00	0.00	735.00
003630	SPREADER	12-11-08	4,900.00	4,165.00	0.00	735.00
003640	MONROE DUAL SPINNER SPREADER	11-08-12	6,727.00	3,693.00	715.00	2,319.00
003650	MONROE 9 ONE-WAY AUGER TAILGATI	11-08-12	3,985.00	2,189.00	423.00	1,373.00
003660	MONROE DUAL SPINNER SPREADER	11-08-12	4,393.00	2,411.00	467.00	1,515.00
003690	MONROE ONE-WAY UNDER-TAILGATE	09-14-17	5,329.63	97.63	566.00	4,666.00
003700	MONROE ONE-WAY UNDER-TAILGATE	09-08-16	5,145.00	636.00	547.00	3,962.00
003710	MONROE ONE-WAY UNDER-TAILGATE	09-06-16	5,230.69	646.69	556.00	4,028.00
003720	MONROE ONE-WAY UNDER-TAILGATE	09-08-16	5,282.71	657.71	561.00	4,064.00
003760	MONROE ONE-WAY UNDER-TAILGATE	10-11-18	5,911.31	0.00	105.31	5,806.00
003770	MONROE ONE-WAY UNDER-TAILGATE	10-25-18	5,975.02	0.00	52.02	5,923.00
003780	MONROE ONE-WAY UNDER-TAILGATE	10-25-18	5,890.58	0.00	103.58	5,787.00
003800	SPREADER	05-13-10	3,800.00	3,096.00	134.00	570.00
003810	SPREADER	06-10-10	4,000.00	3,223.00	177.00	600.00
003820	UNDER-TAILGATE SPREADER	09-29-14	4,430.60	1,490.01	471.00	2,469.59
003830	UNDER-TAILGATE SPREADER	09-25-14	4,398.37	1,481.61	467.00	2,449.76
003840	UNDER-TAILGATE SPREADER	12-10-15	4,939.00	1,092.00	525.00	3,322.00
003850	UNDER-TAILGATE SPREADER	12-31-15	4,939.00	1,054.00	524.00	3,361.00
003860	9 INCH ONE-WAY AUGER/UNDER TAILC	09-19-13	5,017.20	2,266.20	533.00	2,218.00
003870	9 INCH ONE-WAY AUGER/UNDER TAILC	09-19-13	4,210.12	1,902.12	447.00	1,861.00
003880	MONROE ONE-WAY UNDER-TAILGATE	10-11-17	5,408.17	93.17	575.00	4,740.00
00393A	SPRAY PUMP	02-19-04	3,887.00	3,887.00	0.00	0.00
00508P	PLOW	08-04-86	9,500.00	8,075.00	0.00	1,425.00
00510P	V-PLOW	03-30-74	500.00	425.00	0.00	75.00
00510W	WING, MOTORGRADER	10-26-06	13,440.00	11,424.00	0.00	2,016.00
00511P	V-PLOW	11-21-89	2,000.00	1,700.00	0.00	300.00
00511W	WING	03-17-05	13,962.00	11,868.00	0.00	2,094.00
00512B	STRAIGHT PLOW (BALDERSON)		0.00	0.00	0.00	0.00
00512P	V-PLOW	11-26-85	9,549.27	8,117.27	0.00	1,432.00
00512W	WING	04-26-04	14,204.00	12,073.00	0.00	2,131.00
00513P	PLOW	12-24-69	2,227.80	1,893.80	0.00	334.00
00514P	MONROE 9 FT FIXED ANGLE BLADE	11-14-13	4,358.20	1,546.20	370.00	2,442.00
00514W	JOHN DEERE GRADER WING FOR 114 -	07-11-13	18,498.00	7,077.00	1,572.00	9,849.00
00515P	STRAIGHT PLOW	07-01-10	5,262.17	3,351.84	447.00	1,463.33
00515W	WING	08-06-10	16,696.00	10,290.00	1,419.00	4,987.00
00516P	V-PLOW	11-26-85	9,630.80	8,201.80	0.00	1,429.00
00517P	PLOW	08-04-11	4,820.00	2,492.00	410.00	1,918.00
00523B	UNDERBODY BLADE (SPARE)	06-30-92	4,913.00	4,176.00	0.00	737.00
00526P	V-PLOW	06-19-01	4,127.00	3,508.00	0.00	619.00
00533L	LEFT WING	08-30-00	8,198.50	6,968.50	0.00	1,230.00
00533P	PLOW	08-30-00	6,750.00	5,737.00	0.00	1,013.00
00533R	RIGHT WING	08-30-00	8,198.50	6,968.50	0.00	1,230.00
00533X	V-PLOW	02-17-71	2,807.50	2,386.50	0.00	421.00
00541L	LEFT HAND WING	02-07-72	2,745.00	2,333.00	0.00	412.00
00541P	PLOW	02-07-72	2,570.00	2,184.00	0.00	386.00

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF MACHINERY AND EQUIPMENT
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<u>Equipment</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>	<u>Prior Years Depreciation</u>	<u>Current Year Depreciation</u>	<u>Year End Book Value</u>
00541R	RIGHT HAND WING	02-07-72	2,745.00	2,333.00	0.00	412.00
00542P	V-PLOW	02-07-72	2,219.00	1,886.00	0.00	333.00
00547B	UNDERBODY BLADE	07-09-09	11,817.45	8,538.45	1,004.00	2,275.00
00547P	PLOW	08-28-01	4,721.67	4,013.67	0.00	708.00
00547W	WING	07-09-09	4,819.78	3,481.78	410.00	928.00
00548B	UNDERBODY BLADE	07-09-09	11,817.45	8,538.45	1,004.00	2,275.00
00548P	PLOW	08-22-01	4,943.67	4,201.67	0.00	742.00
00548W	WING	07-09-09	4,784.89	3,456.89	407.00	921.00
00551B	UNDERBODY BLADE	06-23-11	9,750.00	5,041.50	829.00	3,879.50
00551P	PLOW	09-16-03	4,582.00	3,895.00	0.00	687.00
00551W	WING	06-23-11	4,350.00	2,248.50	370.00	1,731.50
00552B	UNDERBODY BLADE	08-18-11	9,350.00	4,834.50	795.00	3,720.50
00552L	LEFT WING	08-18-11	4,538.49	2,346.49	386.00	1,806.00
00552P	PLOW	08-18-11	5,507.13	2,848.13	468.00	2,191.00
00552R	RIGHT WING	08-18-11	4,538.50	2,346.50	386.00	1,806.00
00555P	PLOW	03-13-84	3,873.48	3,292.48	0.00	581.00
00556B	MONROE 12FT UNDERBODY SCRAPER	10-04-17	13,324.88	185.88	1,133.00	12,006.00
00556P	MONROE PLOW - HHL REVERSIBLE PLO	10-12-17	6,123.50	91.50	520.00	5,512.00
00556W	MONROE 8FT JUNIOR PATROL WING	10-04-17	7,574.88	52.88	644.00	6,878.00
00560B	UNDERBODY BLADE	01-02-07	8,571.00	7,285.00	0.00	1,286.00
00560L	LEFT WING	01-02-07	4,852.00	4,124.00	0.00	728.00
00560R	RIGHT WING	01-02-07	4,869.04	4,139.04	0.00	730.00
00562B	UNDERBODY BLADE	12-11-08	10,100.00	7,798.00	787.00	1,515.00
00562P	PLOW	12-11-08	5,794.00	4,474.00	451.00	869.00
00562W	WING	12-11-08	4,650.00	3,590.00	362.00	698.00
00563B	UNDERBODY BLADE	12-11-08	10,100.00	7,798.00	787.00	1,515.00
00563P	PLOW	12-11-08	5,812.26	4,488.26	452.00	872.00
00563W	WING	12-11-08	4,650.00	3,590.00	362.00	698.00
00564B	MONROE MOLDBOARD UNDERBODY B	11-08-12	12,852.00	5,646.00	1,092.00	6,114.00
00564P	MONROE PLOW - REVERSIBLE COMPRE	05-24-12	9,718.18	4,268.18	826.00	4,624.00
00564W	MONROE MID-MOUNT JUNIOR PATRO	11-08-12	7,477.00	3,281.00	636.00	3,560.00
00565B	MONROE MOLDBOARD UNDERBODY	11-08-12	9,617.00	4,226.00	817.00	4,574.00
00565P	MONROE PLOW- REVERSIBLE COMPRE	05-24-12	9,089.49	3,990.49	773.00	4,326.00
00565W	MONROE MID-MOUNT JUNIOR PATRO	11-08-12	5,412.00	2,377.00	460.00	2,575.00
00566B	MONROE MOLDBOARD UNDERBODY B	11-08-12	9,617.00	4,226.00	817.00	4,574.00
00566P	MONROE PLOW-REVERSIBLE COMPRES	05-24-12	9,045.85	3,972.85	769.00	4,304.00
00566W	MONROE MID-MOUNT JUNIOR PATRO	11-08-12	5,412.00	2,377.00	460.00	2,575.00
00567P	PLOW	05-12-87	4,705.02	3,999.02	0.00	706.00
00569B	MONROE 12FT UNDERBODY SCRAPER	09-14-17	13,305.00	188.00	1,131.00	11,986.00
00569P	MONROE PLOW - HHL REVERSIBLE PLO	09-14-17	6,127.00	85.00	521.00	5,521.00
00569W	MONROE 8FT JUNIOR PATROL WING	09-14-17	7,575.36	107.36	644.00	6,824.00
00570B	MONROE 12FT UNDERBODY SCRAPER	09-08-16	13,442.00	1,330.00	1,143.00	10,969.00
00570P	MONROE PLOW - HHL REVERSIBLE	09-08-16	7,471.71	741.71	635.00	6,095.00
00570W	MONROE 8FT JUNIOR PATROL WING	09-08-16	8,225.11	817.11	699.00	6,709.00
00571B	MONROE 12FT UNDERBODY SCRAPER	09-08-16	13,442.00	1,330.00	1,143.00	10,969.00
00571P	MONROE PLOW - HHL REVERSIBLE PLO	09-08-16	7,510.26	748.26	638.00	6,124.00
00571W	MONROE 8FT JUNIOR PATROL WING	09-08-16	8,225.11	817.11	699.00	6,709.00
00572B	MONROE 12FT UNDERBODY SCRAPER	09-08-16	13,442.00	1,330.00	1,143.00	10,969.00
00572P	MONROE PLOW - HHL REVERSIBLE	09-08-16	7,491.25	741.25	637.00	6,113.00
00572W	MONROE 8FT JUNIOR PATROL WING	09-08-16	8,225.11	817.11	699.00	6,709.00

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF MACHINERY AND EQUIPMENT
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<u>Equipment</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>	<u>Prior Years Depreciation</u>	<u>Current Year Depreciation</u>	<u>Year End Book Value</u>
00576B	MONROE 12FT UNDERBODY SCRAPER	10-11-18	13,435.00	0.00	234.00	13,201.00
00576P	MONROE PLOW - HHL REVERSIBLE PLO	10-11-18	6,863.50	0.00	123.50	6,740.00
00576W	MONROE 8FT JUNIOR PATROL WING-R	10-11-18	7,144.00	0.00	104.00	7,040.00
00577B	MONROE 12FT UNDERBODY SCRAPER	11-21-18	13,435.00	0.00	115.00	13,320.00
00577P	MONROE PLOW - HHL REVERSIBLE	11-01-18	6,863.50	0.00	62.50	6,801.00
00577W	MONROE 8FT JUNIOR PATROL WING-R	11-21-18	7,165.24	0.00	51.24	7,114.00
00578B	MONROE 12FT UNDERBODY SCRAPER	11-01-18	13,435.00	0.00	234.00	13,201.00
00578P	MONROE PLOW - HHL REVERSIBLE PLO	11-21-18	6,863.50	0.00	123.50	6,740.00
00578W	MONROE 8FT JUNIOR PATROL WING-R	11-01-18	7,144.00	0.00	104.00	7,040.00
00580B	UNDERBODY BLADE	05-13-10	9,750.00	6,353.00	829.00	2,568.00
00580P	PLOW	07-29-10	6,417.56	4,047.56	545.00	1,825.00
00580W	WING-RIGHT	05-13-10	4,400.00	2,868.00	374.00	1,158.00
00581B	UNDERBODY BLADE	06-10-10	9,750.00	6,284.00	829.00	2,637.00
00581L	WING - LEFT	06-10-10	4,437.66	2,860.66	377.00	1,200.00
00581P	PLOW	07-23-10	5,500.00	3,505.00	468.00	1,527.00
00581R	WING - RIGHT	06-10-10	4,437.66	2,860.66	377.00	1,200.00
00582B	12FT MONROE UNDERBODY SCRAPER	10-09-14	11,688.00	3,143.00	994.00	7,551.00
00582L	8FT MONROE JR PATROL WING - LEFT	10-09-14	8,547.19	2,298.19	727.00	5,522.00
00582P	2014 MONROE 11FT REVERSIBLE PLOW	10-08-14	6,209.11	1,670.11	528.00	4,011.00
00582R	8FT MONROE JR PATROL WING - RIGHT	10-09-14	6,576.19	1,771.19	559.00	4,246.00
00583B	12FT MONROE UNDERBODY SCRAPER	09-25-14	11,688.00	3,143.00	994.00	7,551.00
00583P	2014 MONROE 11FT REVERSIBLE PLOW	09-25-14	6,118.18	1,647.18	520.00	3,951.00
00583W	8FT MONROE JR PATROL WING - RIGHT	09-25-14	6,576.18	1,771.18	559.00	4,246.00
00584B	12FT MONROE UNDERBODY SCRAPER	12-10-15	14,164.00	2,508.00	1,204.00	10,452.00
00584P	2015 MONROE 11FT REVERSIBLE PLOW	12-10-15	6,648.00	1,179.00	565.00	4,904.00
00584W	8FT MONROE JR PATROL WING	12-10-15	8,106.00	1,436.00	689.00	5,981.00
00585B	12FT MONROE UNDERBODY SCRAPER	12-31-15	14,164.00	2,415.00	1,203.00	10,546.00
00585P	2015 MONROE 11FT REVERSIBLE PLOW	12-31-15	6,648.00	1,131.00	565.00	4,952.00
00585W	8FT MONROE JR PATROL WING	12-31-15	8,106.00	1,378.00	689.00	6,039.00
00586B	12FT MONROE UNDERBODY BLADE	09-19-13	10,949.00	3,954.00	931.00	6,064.00
00586L	8 FT MONROE JR WING MOLDBOARD L	09-19-13	7,804.00	2,822.00	663.00	4,319.00
00586P	11 FT REVERSIBLE PLOW	09-19-13	5,728.95	2,069.95	487.00	3,172.00
00586R	8 FT MONROE JR WING MOLDBOARD F	09-19-13	6,689.00	2,415.00	569.00	3,705.00
00587B	12 FT MONROE UNDERBODY BLADE	09-19-13	10,949.00	3,954.00	931.00	6,064.00
00587P	11 FT REVERSIBLE PLOW	09-19-13	5,728.95	2,069.95	487.00	3,172.00
00587W	8 FT JR WING MOLDBOARD/RIGHT WIN	09-19-13	6,689.00	2,415.00	569.00	3,705.00
00588B	MONROE 12FT UNDERBODY SCRAPER	10-12-17	13,305.00	188.00	1,131.00	11,986.00
00588L	MONROE 8FT JUNIOR PATROL WING LF	10-12-17	8,700.00	119.00	740.00	7,841.00
00588P	MONROE PLOW - HHL REVERSIBLE PLO	10-12-17	6,123.50	91.50	520.00	5,512.00
00588R	MONROE 8FT JUNIOR PATROL WING	10-12-17	7,555.00	109.00	642.00	6,804.00
	53281.726: Snow Removal Equipment		1,026,341.44	419,446.61	64,844.65	542,050.18
<u>BULK STORAGE</u>						
007283	COMPUTERIZED GAS PUMP	12-31-90	111,903.64	85,604.64	3,171.00	23,128.00
007284	1000 GALLON FUEL TANK IN RICE LAKE	11-30-95	15,924.78	9,965.78	451.00	5,508.00
007285	550 GALLON WASTE OIL TANK-ABOVEC	12-13-96	5,255.78	3,151.78	149.00	1,955.00
007286	TANK MONITORING SYSTEM	12-31-97	5,846.00	4,969.00	0.00	877.00
007287	FUEL SYSTEM 2018-BARRON	06-28-18	418,567.41	0.00	3,951.41	414,616.00
	53281.728: Bulk Storage Equipment		557,497.61	103,691.20	7,722.41	446,084.00

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF MACHINERY AND EQUIPMENT
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<u>Equipment</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>	<u>Prior Years Depreciation</u>	<u>Current Year Depreciation</u>	<u>Year End Book Value</u>
<u>SHOP EQUIPMENT</u>						
006010	2018 - 10 HP ROTARY AIR COMPRESSOR	01-16-18	7,586.76	0.00	304.76	7,282.00
006080	METAL WORKING TOOL	07-22-04	11,875.00	6,812.00	505.00	4,558.00
006090	WELDER/AIR COMPRESSOR	08-03-06	20,019.87	17,016.87	0.00	3,003.00
00609A	WELDER-400 AMPS	04-20-88	6,368.96	5,413.96	0.00	955.00
00609B	STUD WELDER - 400 AMPS	08-12-10	6,718.69	4,235.69	571.00	1,912.00
00609T	2017 ENCLOSED TRAILER FOR 609A	05-24-17	7,631.32	321.32	649.00	6,661.00
006100	SMOKE COLLECTOR FOR WELDER	06-09-11	5,104.00	2,856.00	434.00	1,814.00
006160	SCISSOR HIGHLIFT	12-31-94	2,400.00	2,040.00	0.00	360.00
006210	WELDER-300 AMP	12-31-00	2,180.15	1,853.15	0.00	327.00
006330	WEAVER TWO POST TRUCK LIFT	05-09-79	6,366.46	5,411.46	0.00	955.00
006390	2016 ALKOTA PRESSURE WASHER	10-27-16	8,702.22	922.22	740.00	7,040.00
006910	TRUCK TIRE CHANGER	06-25-01	9,000.00	6,310.00	383.00	2,307.00
00692A	TRUCK TIRE CHANGER	10-14-10	5,791.06	1,765.40	246.00	3,779.66
006940	PRESSURE WASHER	12-31-05	8,009.85	4,088.85	340.00	3,581.00
006980	SHOP HOIST	09-22-05	5,731.51	3,021.51	244.00	2,466.00
00699A	HETRA TRUCK LIFTS - PORTABLE	08-08-13	111,434.45	38,756.21	9,803.88	62,874.36
	53281.729: Shop Equipment		224,920.30	100,824.64	14,220.64	109,875.02
			19,133,995.38	8,674,067.95	1,073,128.29	9,386,799.14
	<u>TRUCKS AND AUTOS</u>		6,944,800.63	2,904,506.80	452,426.94	3,587,866.89
	<u>TRACTORS</u>		2,814,457.98	964,790.64	151,956.90	1,697,710.44
	<u>MOTORGRADERS</u>		911,651.20	651,863.20	32,275.00	227,513.00
	<u>MAINTENANCE/CONSTRUCTION</u>		3,196,386.66	1,644,310.69	83,518.11	1,468,557.86
	<u>BITUMINOUS</u>		3,438,488.51	2,009,713.10	140,881.66	1,287,893.75
	<u>SNOW REMOVAL</u>		1,026,341.44	419,446.61	64,844.65	542,050.18
	<u>BULK STORAGE</u>		557,497.61	103,691.20	7,722.41	446,084.00
	<u>SHOP EQUIPMENT</u>		224,920.30	100,824.64	14,220.64	109,875.02
			19,114,544.33	8,799,146.88	947,846.31	9,367,551.14
<u>OFFICE EQUIPMENT</u>						
	CLERK WORK STATION	12-31-98	5,490.00	4,666.00	0.00	824.00
	COORDINATOR WORK STATION	12-31-98	5,500.00	4,675.00	0.00	825.00
	53281.720: Office Equipment		10,990.00	9,341.00	0.00	1,649.00

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF SMALL TOOLS
December 31, 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<u>Equipment</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>
00006P	GAS POWERED POST POUNDER 2017 SIGNS	06-15-17	1,440.00
00205D	SMOOTHING DISC	11-05-03	400.00
00211A	AUGER W/BITS	12-30-18	5,989.59
00211D	SMOOTHING DRAG	06-08-98	990.93
00211G	GUARDRAIL CLEANING ATTACHMENT	02-13-02	427.13
00213A	24" SPADE ATTACHMENT TO SKIDSTEER	09-16-04	433.07
00213B	36" SPADE ATTACHMENT FOR SKIDSTEER	09-16-04	433.07
00213C	48" SPADE ATTACHMENT FOR SKIDSTEER	09-16-04	433.09
00213G	ROCK GRAPPLE	09-20-07	1,650.00
00213I	ROOT ROCK GRAPPLE	06-08-17	3,975.00
00213J	CULVERT CLEANER	08-02-18	3,624.99
003200	GENERATOR	01-27-89	716.07
003210	HYDRAULIC WATER PUMP	05-19-05	1,224.00
003240	SANDBLASTER	04-09-74	400.00
003380	WATER PUMP	09-15-89	367.11
003530	WATER PUMP	03-12-90	179.95
00353A	WATER PUMP	09-09-77	197.45
00384A	GENERATOR	02-15-85	609.00
00393B	STIHL TRIMMER-BIKE HANDLE	12-08-16	395.96
00394A	STIHL TRIMMER - BIKE HANDLE	12-08-16	395.96
00395A	AIR HAMMER	12-17-75	725.00
00395B	AIR HAMMER	06-27-87	675.00
00402A	PLATE COMPACTOR	12-28-18	4,745.00
00402B	BOMAG 18/45 PLATE COMPACTOR W/WATER KIT	04-13-17	1,499.00
00402V	CONCRETE VIBRATOR		
004150	SMALL PAVER	10-02-00	1,662.74
00431F	TRAILER		
004860	LEAF BLOWER	05-05-16	249.95
004870	LEAF BLOWER	05-05-16	249.95
004880	STIHL LEAF BLOWER	05-08-14	239.95
00488A	STIHL TRIMMER-LOOP HANDLE	12-08-16	296.96
00489A	STIHL TRIMMER-LOOP HANDLE	12-08-16	296.96
00490A	STIHL TRIMMER-LOOP HANDLE	12-08-16	296.96
00491A	STIHL TRIMMER-LOOP HANDLE	12-08-16	296.96
00492A	STIHL TRIMMER-LOOP HANDLE	12-08-16	296.96
00493A	STIHL TRIMMER-LOOP HANDLE	12-08-16	296.96
004940	POWER SWEEPER	04-27-07	463.96
004950	POWER SWEEPER	04-27-07	463.96
00496A	STIHL TRIMMER-LOOP HANDLE	12-08-16	296.96
00497A	STIHL TRIMMER-LOOP HANDLE	12-08-16	296.96
00498A	STIHL STRING TRIMMER	12-08-16	179.96
00499A	STIHL STRING TRIMMER	12-08-16	179.96
006030	AIR COMPRESSOR	07-13-06	599.00
006040	AIR COMPRESSOR	09-17-08	507.00
006050	GENERATOR	09-17-08	2,394.00
006060	GENERATOR	09-17-08	1,334.00
00611A	COMPRESSOR	08-01-01	1,554.00
006150	PRESSURE WASHER	09-17-08	368.00
006170	CEMENT MIXER	07-24-01	500.00
006180	PUMP	09-17-08	647.00
006190	CONCRETE MIXER	12-31-18	3,299.00
00623M	GAS MONITOR	05-10-12	1,043.95
006240	WELDER-230 AMP	03-12-68	589.50
006430	TRANSIT LEVEL	12-31-01	575.00
006470	LASER TRANSIT-SELF LEVELING	10-09-02	1,075.00
006490	GENERATOR	07-06-06	644.89
006540	LASER TRANSIT-SELF LEVELING	11-10-11	895.00
006560	SPECTRA LASER KIT 2017	04-13-17	764.99
006730	STOCKPILE MEASURING TOOL	12-31-12	5,422.75
006960	AIR HAMMER	07-18-06	995.44

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF SMALL TOOLS
December 31, 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<u>Equipment</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>
007000	BACKPACK BLOWER	11-10-11	301.49
007100	STIHL CHAIN SAW	12-18-95	462.00
007180	POLE PRUNER	12-30-18	602.96
007190	STIHL CHAIN SAW	12-18-95	359.00
007200	PRUNER	02-07-01	491.37
00721T	STEALTH 6 1/2 X 12 PHANTOM II TRAILER	07-09-15	2,578.00
007230	PRUNING POLE SAW	12-15-11	584.96
007250	14" RECIPROCATING CHOP SAW	05-05-99	1,129.13
007260	HUSQVARNA CHAINSAW	09-06-02	332.47
007270	HUSQVARNA CHAIN SAW	01-31-03	279.95
007280	HUSQVARNA CHAIN SAW	01-31-03	279.95
007300	HUSQVARNA CHAIN SAW	06-12-06	296.95
007310	HUSQVARNA CHAIN SAW	12-31-06	263.96
007320	HUSQVARNA CHAIN SAW	12-31-06	263.96
007330	HUSQVARNA CHAIN SAW	12-31-06	263.96
007340	CONCRETE SAW	11-10-11	1,426.56
007350	CONCRETE SAW	09-19-05	1,442.20
00735A	CONCRETE SAW	12-10-09	877.00
007470	BRUSH MOWER	11-10-11	2,763.00
007480	BRUSHMOWER	07-22-04	2,099.99
007490	BRUSHMOWER	06-12-06	2,634.00
007500	MOWER	08-03-06	899.00
007510	MOWER	08-03-06	899.00
007600	HUSQVARNA CHAIN SAW	12-31-07	316.72
007610	HUSQVARNA CHAIN SAW	12-31-07	316.72
007620	HUSQVARNA CHAIN SAW	12-31-07	316.72
007630	HUSQVARNA CHAIN SAW	12-31-07	316.72
007640	HUSQVARNA CHAIN SAW	12-31-07	316.72
007650	HUSQVARNA CHAIN SAW	12-31-07	316.72
007660	HUSQVARNA CHAIN SAW	12-31-07	316.72
007670	HUSQVARNA CHAIN SAW	12-31-07	316.72
007680	HUSQVARNA CHAIN SAW	12-31-07	316.72
007690	HUSQVARNA CHAIN SAW	12-31-07	316.72
007700	HUSQVARNA CHAIN SAW	12-31-07	316.72
007710	HUSQVARNA CHAIN SAW	12-31-07	316.72
007720	HUSQVARNA CHAIN SAW	12-31-07	316.72
007730	HUSQVARNA CHAIN SAW	12-31-07	316.72
007740	HUSQVARNA CHAIN SAW	12-31-07	316.72
007750	HUSQVARNA CHAIN SAW	11-17-11	1,049.00
007760	HUSQVARNA CHAIN SAW	11-17-11	295.00
007770	HUSQVARNA CHAIN SAW	11-17-11	295.00
007780	HUSQVARNA CHAIN SAW	11-17-11	295.00
007790	HUSQVARNA CHAIN SAW	11-17-11	295.00
007800	HUSQVARNA CHAIN SAW	11-17-11	295.00
007810	HUSQVARNA CHAIN SAW	11-17-11	295.00
007820	HUSQVARNA CHAIN SAW	11-17-11	295.00
007830	HUSQVARNA CHAIN SAW	11-17-11	295.00
007840	HUSQVARNA CHAIN SAW	11-17-11	295.00
007860	HUSQVARNA CHAIN SAW	11-17-11	295.00
007880	HUSQVARNA CHAIN SAW	11-17-11	295.00
007890	HUSQVARNA CHAIN SAW	11-17-11	295.00
007900	HUSQVARNA CHAIN SAW	11-17-11	295.00
008000	HUSQVARNA CHAIN SAW	03-02-10	989.95
008010	HUSQVARNA CHAIN SAW	12-28-18	1,039.95

TOTAL SMALL TOOLS ACCT 53320.920

94,396.56

**BARRON COUNTY HIGHWAY DEPARTMENT
EQUIPMENT PURCHASES
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

UNIT #	TYPE OF EQUIPMENT	IN SERVICE DATE	CASH	LABORFRINGE/EQUIP USE/PARTS	SUBTOTAL	2017 WORK IN PROGRESS	BOOK VALUE/TRADE-IN(S)	TOTAL COST	UNIT # TRADED	TRADE-IN ALLOWANCE
76	2019 Freightliner	11/4/18	123,850.81	2,876.97	126,727.78			126,727.78		
77	2019 Freightliner	11/29/18	123,952.65	1,301.89	125,254.54			125,254.54		
78	2019 Freightliner	11/4/18	123,831.13	1,700.82	125,531.95			125,531.95		
130	2018 Dodge Ram 2500	8/20/18	30,157.50	795.84	30,953.34			30,953.34		
131	2018 Dodge Ram 2500	8/8/18	30,157.50	737.64	30,895.14			30,895.14		
132	2018 Dodge Ram 2500	8/9/18	30,157.50	622.86	30,780.36			30,780.36		
133	2018 Dodge Ram 2500	9/13/18	30,157.50	600.13	30,757.63			30,757.63		
134	2019 Dodge Ram 1500	11/6/18	20,664.00	1,152.58	21,816.58			21,816.58		
136	2018 Ford F-450 Crew- sign trk	9/12/18	64,452.39	14,377.58	78,829.97			78,829.97		
137	2018 Ford F-450 Crew	9/18/18	64,975.29	2,030.80	67,006.09			67,006.09		
195	2019 Peterbilt Quad	8/27/18	93,325.61	1,467.27	94,792.88		17,203.00	111,995.88	95A	60,000.00
721 Trucks and Autos			735,681.88	27,664.38	763,346.26	0.00	17,203.00	780,549.26		60,000.00
222	2018 John Deere Loader	7/19/18	283,645.64	635.33	284,280.97		70,035.00	354,315.97	225	138,500.00
240	2018 Case Backhoe	5/22/18	108,616.99	699.86	109,316.85			109,316.85		
242	Caterpillar Dozer-major rep	N/A	588.53	3,659.16	4,247.69	51,508.23		55,755.92		
722 Tractors			392,851.16	4,994.35	397,845.51	51,508.23	70,035.00	519,388.74		138,500.00
723 Motorgraders			0.00	0.00	0.00	0.00	0.00	0.00		0.00
134S	Message Board	12/1/18	8,998.00	526.83	9,524.83			9,524.83		
207F	Bushhog Mower	6/4/18	19,675.80	227.20	19,903.00			19,903.00		
211	2018 Skidsteer	4/19/18	3,034.72	82.61	3,117.33		29,490.68	32,608.01	211C	35,250.00
212A	2018 Skidsteer	4/5/18	4,962.56	82.62	5,045.18		52,132.74	57,177.92	212	52,400.00
212B	2018 Skidsteer	4/5/18	5,112.56	144.58	5,257.14		58,419.00	63,676.14	213D	52,250.00
311	Road Tec Broom	7/16/18	86,049.00	184.22	86,233.22			86,233.22		
319L	Port Generator w/trailer- m.r.	NA	69,323.01		69,323.01			69,323.01		
325MB	ADDCO Message Board	8/16/18	8,998.00		8,998.00			8,998.00		
724 Maint and Const Equip			206,153.65	1,248.06	207,401.71	0.00	140,042.42	347,444.13		139,900.00
423H	Hot Oil Heater	6/11/18	85,828.76	14,760.75	100,589.51			100,589.51		
423T	Asphalt Tank	6/11/18	146,869.35	18,095.80	164,965.15			164,965.15		
725 Bituminous			232,698.11	32,856.55	265,554.66	0.00	0.00	265,554.66		0.00
376	Monroe Spreader	11/4/18	5,431.63	479.68	5,911.31			5,911.31		
377	Monroe Spreader	11/29/18	5,431.63	543.39	5,975.02			5,975.02		
378	Monroe Spreader	11/4/18	5,431.62	458.96	5,890.58			5,890.58		
576B	Monroe Underbody Blade	11/4/18	13,435.00		13,435.00			13,435.00		
577B	Monroe Underbody Blade	11/29/18	13,435.00		13,435.00			13,435.00		
578B	Monroe Underbody Blade	11/4/18	13,435.00		13,435.00			13,435.00		
576P	Monroe Plow	11/4/18	6,863.50		6,863.50			6,863.50		
577P	Monroe Plow	11/29/18	6,863.50		6,863.50			6,863.50		
578P	Monroe Plow	11/4/18	6,863.50		6,863.50			6,863.50		
576W	Monroe Wing	11/4/18	7,144.00		7,144.00			7,144.00		
577W	Monroe Wing	11/29/18	7,144.00	21.24	7,165.24			7,165.24		
578W	Monroe Wing	11/4/18	7,144.00		7,144.00			7,144.00		
726 Snow Removal Equipment			98,622.38	1,503.27	100,125.65	0.00	0.00	100,125.65		0.00
7287	Fuel Pump System- Barron	10/16/18	372,201.57	46,365.84	418,567.41			418,567.41		
728 Bulk Storage Equipment			372,201.57	46,365.84	418,567.41	0.00	0.00	418,567.41		0.00
601	Air Compressor		6,747.00	351.76	7,098.76		488.00	7,586.76	601C	1,400.00
729 Shop Equipment			6,747.00	351.76	7,098.76	0.00	488.00	7,586.76		1,400.00
135	2019 Dodge Ram 1500		20,668.00	21.24	20,689.24			20,689.24		
135S	Message Board		8,998.00		8,998.00			8,998.00		
423P	Port Storage Tank- maj rep		54,756.14	9,156.33	63,912.47			63,912.47		
Work in Progress			84,422.14	9,177.57	93,599.71	0.00	0.00	93,599.71		0.00
TOTAL EQUIPMENT INVENTORIED			2,044,955.75	114,984.21	2,159,939.96	51,508.23	227,768.42	2,439,216.61		
TRADE-IN ALLOWANCE TOTAL:										339,800.00
TOTAL WORK IN PROGRESS			84,422.14	9,177.57	93,599.71	0.00	0.00	93,599.71		
TOTAL EQUIPMENT PURCHASED			2,129,377.89	124,161.78	2,253,539.67	51,508.23	227,768.42	2,532,816.32		

**BARRON COUNTY HIGHWAY DEPARTMENT
MACHINERY AND EQUIPMENT TRADED
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

UNIT #	TYPE OF EQUIPMENT	TRADED TO:	COST	PRIOR YRS DEPREC.	2018 DEPREC.	TRADE-IN BOOK VALUE	TRADE-IN ALLOWANCE
95A	2006 Quad Axle Dump Truck	Peterbilt of Eau Claire	114,685.32	97,482.32	0.00	17,203.00	60,000.00
721 Trucks and Autos			114,685.32	97,482.32	0.00	17,203.00	60,000.00
225	2009 Volvo End Loader	McCoy Construction	317,137.95	231,377.95	15,725.00	70,035.00 0.00	138,500.00
722 Tractors			317,137.95	231,377.95	15,725.00	70,035.00	138,500.00
723 Motorgraders			0.00	0.00	0.00	0.00	0.00
211C	2017 Bobcat Wheel Loader	Jennie-O/Barron Supply	32,481.80	2,070.80	920.32	29,490.68	35,250.00
212	2017 Bobcat Track Loader	Jennie-O/Barron Supply	55,685.32	2,369.32	1,183.26	52,132.74	52,400.00
213D	2017 Bobcat Track Loader	Jennie-O/Barron Supply	63,847.04	4,071.04	1,357.00	58,419.00	52,250.00
724 Maint and Const			152,014.16	8,511.16	3,460.58	140,042.42	139,900.00
725 Bituminous			0.00	0.00	0.00	0.00	0.00
726 Snow Removal			0.00	0.00	0.00	0.00	0.00
601C	2000 Air Compressor	Moberg Electric	3,252.89	2,764.89	0.00	488.00 0.00	1,400.00
729 Shop Equipment			3,252.89	2,764.89	0.00	488.00	1,400.00
GRAND TOTAL			587,090.32	340,136.32	19,185.58	227,768.42	339,800.00

**BARRON COUNTY HIGHWAY DEPARTMENT
MACHINERY AND EQUIPMENT SOLD
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

UNIT #	TYPE OF EQUIPMENT	SOLD TO:	COST	PRIOR YRS DEPREC.	2018 DEPREC.	BOOK VALUE WHEN SOLD	SALE PRICE	GAIN or <LOSS>
37	GMC Super Club Cab	Online Auction	18,740.89	15,929.89	0.00	2,811.00	710.00	(2,101.00)
43	2003 Ford F-250 Crew Cab	Online Auction	30,922.72	26,284.72	0.00	4,638.00	2,550.00	(2,088.00)
44	2003 Ford F-250 Crew Cab	Online Auction	30,602.27	26,012.27	0.00	4,590.00	4,670.00	80.00
53	IHC Dump Patrol Truck	Online Auction	95,439.74	81,123.74	0.00	14,316.00	33,750.00	19,434.00
74	2007 Sterling Dump Patrol Truck	Online Auction	87,986.25	74,788.25	0.00	13,198.00	47,454.00	34,256.00
75	2007 Sterling Dump Patrol Truck	Online Auction	88,220.21	74,987.21	0.00	13,233.00	41,554.00	28,321.00
721 Trucks and Autos			351,912.08	299,126.08	0.00	52,786.00	130,688.00	77,902.00
241	Case Tractor/Backhoe	City of Barron	71,201.73	60,521.73	0.00	10,680.00	37,000.00	26,320.00
722 Tractors			71,201.73	60,521.73	0.00	10,680.00	37,000.00	26,320.00
723 Motorgraders			0.00	0.00	0.00	0.00	0.00	0.00
373	Trailer	Online Auction	16,504.85	14,028.85	0.00	2,476.00	4,683.00	2,207.00
701	Lawn Mower	Waste to Energy	3,200.00	2,720.00	0.00	480.00	480.00	0.00
724 Maint and Const			19,704.85	16,748.85	0.00	2,956.00	5,163.00	2,207.00
725 Bituminous			0.00	0.00	0.00	0.00	0.00	0.00
353S	2007 Monroe Spreader	Online Auction	4,510.00	3,833.00	0.00	677.00	677.00	0.00
374S	2005 Monroe Spreader	Online Auction	3,300.00	2,805.00	0.00	495.00	495.00	0.00
375	2007 Monroe Spreader	Online Auction	4,510.00	3,833.00	0.00	677.00	677.00	0.00
553B	2007 Monroe Underbody Blade	Online Auction	8,904.00	7,568.00	0.00	1,336.00	1,336.00	0.00
553P	2002 Monroe Plow	Online Auction	3,868.00	3,288.00	0.00	580.00	580.00	0.00
553W	2007 Monroe Wing	Online Auction	4,975.00	4,229.00	0.00	746.00	746.00	0.00
574B	2007 Monroe Underbody Blade	Online Auction	8,904.00	7,568.00	0.00	1,336.00	1,336.00	0.00
574P	1989 Root Plow	Online Auction	6,456.76	5,487.76	0.00	969.00	969.00	0.00
574W	2007 Monroe Wing	Online Auction	4,975.00	4,229.00	0.00	746.00	746.00	0.00
575B	2007 Monroe Underbody Blade	Online Auction	8,904.00	7,568.00	0.00	1,336.00	1,336.00	0.00
575P	2003 Monroe Plow	Online Auction	4,582.00	3,895.00	0.00	687.00	687.00	0.00
575W	2007 Monroe Wing	Online Auction	4,975.00	4,229.00	0.00	746.00	746.00	0.00
726 Snow Removal			68,863.76	58,532.76	0.00	10,331.00	10,331.00	0.00
729 Shop Equip			0.00	0.00	0.00	0.00	0.00	0.00
CAPITALIZED EQUIP TOTALS			511,682.42	434,929.42	0.00	76,753.00	183,182.00	106,429.00

**BARRON COUNTY HIGHWAY DEPARTMENT
MACHINERY AND EQUIPMENT DISCARDED
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

UNIT #	TYPE OF EQUIPMENT	COST	PRIOR YRS DEPREC.	2018 DEPREC.	DISCARDED BOOK VALUE
	721 Trucks and Autos	0.00	0.00	0.00	0.00
	722 Tractors	0.00	0.00	0.00	0.00
	723 Motorgraders	0.00	0.00	0.00	0.00
	724 Construction	0.00	0.00	0.00	0.00
	725 Bituminous	0.00	0.00	0.00	0.00
	726 Snow Removal	0.00	0.00	0.00	0.00
	727 Radios	0.00	0.00	0.00	0.00
	728 Bulk Storage Equipment	0.00	0.00	0.00	0.00
	729 Shop Tools	0.00	0.00	0.00	0.00
	EQUIPMENT TOTAL	0.00	0.00	0.00	0.00
	720 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00
CAPITALIZED EQUIP TOTALS		\$0.00	\$0.00	\$0.00	\$0.00
648	Generator	\$644.88	\$644.88	\$0.00	\$0.00
723A	Stihl Pruning pole saw	\$599.95	\$599.95	0.00	0.00
729	Husqvarna Chain saw	\$296.95	\$296.95	0.00	0.00
752	Stihl Chain saw	\$299.00	\$299.00	0.00	0.00
785	Husqvarna Chain saw	\$295.00	\$295.00	0.00	0.00
787	Husqvarna Chain saw	\$295.00	\$295.00	0.00	0.00
	920 Small Tools	2,430.78	2,430.78	0.00	0.00
GRAND TOTAL		\$2,430.78	\$2,430.78	\$0.00	\$0.00

**BARRON COUNTY HIGHWAY DEPARTMENT
FRINGE BENEFIT ANALYSIS
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Acct:	<u>Time Off With Pay</u>			
53210				
131,136	Sick Leave	\$	103,582.73	
			68,720.01	
132	Vacation		202,732.73	
133, 134	Holiday		91,407.24	
135	Funeral		<u>5,130.90</u>	\$ 471,573.61
138	Safety Shoes			3,225.00
139	Tool Stipend			5,975.75
151	Social Security			179,122.72
152	Retirement (Employer's Share)			174,776.90
154	Hospital & Health Insurance			750,936.05
155	Life Insurance			1,750.79
156	Worker's Compensation Insurance			112,236.00
158	Unemployment Compensation			25,759.20
159	Medicare			<u>41,892.09</u>
	Fringe Benefit Expenses			\$1,767,248.11
	Less: Sick & vacation buy back, pay out			<u>(147,742.89)</u>
	Total Fringe Benefits			1,619,505.22
	Total Fringe Benefit Costs Recovered (Cost Allocations, Credit)			<u>(1,662,101.27)</u>
	2018 ILC rate is 65.03%			
	2019 ILC rate is 62%			
		Under (over) recovery	\$	<u>(42,596.05)</u>

**BARRON COUNTY HIGHWAY DEPARTMENT
FSLA MODIFIER
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Regular and Overtime Wages, Fringe Benefits, and Small Tools \$ 2,889,815.22

Modified Wages, Fringe Benefits, and Small Tools 2,780,748.75

Net Balance (Year-End Variance) \$ 109,066.47

Year-End Accrued Balances	Account Number	January Balance	December Balance
Unbilled Accounts Receivable			\$ 106.43
Unearned Cost Pool Revenues	26432	\$ (108,960.04)	

**BARRON COUNTY HIGHWAY DEPARTMENT
FIELD SMALL TOOLS ANALYSIS
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Labor	\$	939.72	
FLSA Modifier		0.00	
Fringe Benefits		611.11	
Consumable Tools and Materials		\$47,369.85	
Other Supplies/Expense		1,471.93	\$ 50,392.61
Equipment Operations			2,416.65
Shop Overhead			2,530.33
Total Costs			55,339.59
Cost Allocations			(65,635.24)
Net Balance			\$ (10,295.65)
Total Field Labor and Fringe Benefits			\$ 2,492,625.15

Year-End Accrued Balances	Account Number	January Balance	December Balance
Unbilled Accounts Receivable	13600	\$ 3,441.44	
Unearned Cost Pool Revenues	26431		\$ (6,854.21)

**BARRON COUNTY HIGHWAY DEPARTMENT
WISCONSIN DEPARTMENT OF TRANSPORTATION
FIELD SMALL TOOLS WORKSHEET
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

COUNTY: BARRON
COUNTY NUMBER: 3
NORTHWEST DISTRICT

LABOR & MODIFIER	\$ 939.72
FRINGE BENEFITS	611.11
SHOP OVERHEAD	2,530.33
CONSUMABLE TOOLS (DETAIL)	\$47,276.68
EQUIPMENT OPERATIONS	2,416.65
OTHER SUPPLIES/EXPENSES	1,565.10
DEPRECIATION (Prior Year's Equipment Expensed)	<u> </u>
TOTAL COSTS	55,339.59
COST ALLOCATIONS (CREDITS)	<u>(65,635.24)</u>
NET REPORTED BALANCE (VARIANCE- CURRENT YEAR)	<u>\$ (10,295.65)</u>
TOTAL FIELD LABOR	\$ 2,492,625.15
Rate	2.22%
Variance	-0.27%
Assigned Rate:	<u>1.95%</u>
Current Year Variance	\$ (10,295.65)
Carry Forward Variance 12/31/2017	\$ 3,441.44
Balance December 31, 2018	\$ (6,854.21)

Barron County used a small tools rate of 2.6% for 2018
The 2019 rate will be 2.0%

**BARRON COUNTY HIGHWAY DEPARTMENT
ACCOUNTS RECEIVABLE
DECEMBER 31, 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Account 14401-14436	Balance 01/01/18	2018 Expenditures	2018 CAB Exp chg'd	2018 Receipts	Balance 12/31/2018
TOWNSHIP					
401 Almena	\$ 3,153.77	\$ 141,321.58		\$ 51,971.20	\$ 92,504.15
402 Arland	4,633.59	232,302.38		236,152.07	\$ 783.90
403 Barron	10,240.43	173,185.44		180,373.44	\$ 3,052.43
404 Bear Lake	(0.00)	10,185.71	16,256.93	10,185.71	\$ 16,256.93
405 Cedar Lake	80,714.39	40,060.11		201,775.80	\$ (81,001.30)
406 Chetek	3,918.62	35,285.82		36,668.37	\$ 2,536.07
407 Clinton	19,650.10	576,867.13		557,113.79	\$ 39,403.44
408 Crystal Lake	944.91	51,194.24	4,460.55	51,277.20	\$ 5,322.50
409 Cumberland	3,985.53	62,548.74		187,500.12	\$ (120,965.85)
410 Dallas	1,516.80	116,681.08		56,770.19	\$ 61,427.69
411 Dovre	4,620.33	50,978.67		47,384.85	\$ 8,214.15
412 Doyle	66.93	21,129.67		18,274.52	\$ 2,922.08
413 Lakeland	4,462.48	48,008.24	2,457.56	16,811.70	\$ 38,116.58
414 Maple Grove	21,966.74	2,067.39	6,599.25	24,531.20	\$ 6,102.18
415 Maple Plain	1,664.02	242,417.93	5,700.16	241,820.52	\$ 7,961.59
416 Oak Grove	1,969.44	128,803.26		130,772.70	\$ -
417 Prairie Farm	126,637.50	75,327.45	1,623.42	198,862.39	\$ 4,725.98
418 Prairie Lake	62,384.09	58,186.42		117,278.13	\$ 3,292.38
419 Rice Lake	824.56	10,800.08		10,617.34	\$ 1,007.30
420 Sioux Creek	13,683.87	155,717.37		100,199.62	\$ 69,201.62
421 Stanford	3,887.96	37,172.69		35,891.38	\$ 5,169.27
422 Stanley	6,986.05	266,124.46		271,056.46	\$ 2,054.05
423 Sumner	17,412.17	209,681.41	8,841.88	173,458.02	\$ 62,477.44
424 Turtle Lake	307,327.89	256,679.03		310,180.85	\$ 253,826.07
425 Vance Creek	74,498.83	63,514.01		137,693.48	\$ 319.36
VILLAGE					
426 Almena	386.53	4,817.24		4,432.42	\$ 771.35
427 Cameron	1,673.98	116,705.72		4,009.92	\$ 114,369.78
428 Dallas	387.13	982.46		954.48	\$ 415.11
429 Haugen	0.00	0.00			\$ -
430 New Auburn	0.00	0.00			\$ -
431 Prairie Farm	0.00	432.83		432.83	\$ -
432 Turtle Lake	2,991.10	11,385.91		12,182.77	\$ 2,194.24
CITY					
433 Barron	20,981.84	200,635.10		217,725.94	\$ 3,891.00
434 Chetek	4,078.86	18,512.05		10,472.96	\$ 12,117.95
435 Cumberland	1,312.47	26,816.11		26,947.71	\$ 1,180.87
436 Rice Lake	32,444.65	5,410.08		34,572.33	\$ 3,282.40
TOTAL:	\$ 841,407.56	\$ 3,451,937.81	\$ 45,939.75	\$ 3,716,352.41	\$ 622,932.71

**BARRON COUNTY HIGHWAY DEPARTMENT
ACCOUNTS RECEIVABLE
DECEMBER 31, 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Account 13440-13499	Balance 01/01/18	2018 Expenditures	2018 Receipts	Balance 12/31/2018
440 Barron Area Schools	\$0.00			0.00
441 St Croix County Highway Dept	\$0.00	\$ 292.57	\$ 292.57	0.00
443 Government Center	\$0.00	\$ 1,132.60	\$ 1,132.60	0.00
444 Cumberland Municipal Utilities	16,453.89	0.00	16,453.89	0.00
445 Maintenance	0.00	5,046.27	5,046.27	0.00
446 Animal Control	0.00	5,429.59	5,429.59	0.00
447 Forest & Recreation	0.00	12,597.28	12,597.28	0.00
448 Extension Office	0.00	150.62	150.62	0.00
451 Dept of Natural Resources	\$0.00	\$ 2,100.48	\$ 2,100.48	0.00
455 Waste to Energy-Recycle	0.00	37,857.24	37,857.24	0.00
459 Rice Lake Schools	12,586.51	189.43	12,775.94	0.00
460 Polk County Highway Dept	0.00	1,382.40	1,382.40	0.00
461 Justice Center	0.00	1,323.14	1,323.14	0.00
462 ATV & Snowmobile Projects	0.00	52,598.83	52,598.83	0.00
463 Emergency Mgmt	0.00	2,338.28	2,338.28	0.00
464 Office on Aging	0.00	27,536.71	27,536.71	0.00
466 Sheriff Dept	0.00	92,580.10	92,580.10	0.00
477 Maple Plain Rifle Range	166,056.13	25,730.79	0.00	191,786.92
479 Waste to Energy-Incinerator	0.00	33,903.72	33,903.72	0.00
480 St. Croix Casino	648.68	2,662.34	2,607.16	703.86
485 Health & Human Services	0.00	1,059.28	1,059.28	0.00
488 Recreation Deputy	0.00	4,956.61	4,956.61	0.00
491 Douglas County Hwy	0.00	193.50	193.50	0.00
493 Treasurer	0.00	71,335.41	71,335.41	0.00
497 Turtle Lake School District	10.00	0.00	10.00	0.00
498 Land Services	0.00	17,458.41	17,458.41	0.00
499 Rental Fleet	0.00	6,504.92	6,504.92	0.00
TOTAL	\$ 195,755.21	\$ 406,360.52	\$ 409,624.95	\$ 192,490.78

**BARRON COUNTY HIGHWAY DEPARTMENT
DUE FROM STATE OF WISCONSIN
State Truck Highway System-Routine Maintenance Agreement
DECEMBER 31, 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Acct 14272

Balance Due January 1, 2018	\$	238,864.97
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Expenditures		<u>1,988,516.63</u>
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Total:		2,227,381.60
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Reimbursed by State		<u>(1,888,781.70)</u>
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Balance Due December 31, 2018	\$	<u><u>338,599.90</u></u>
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Invoiced, Not Reimbursed December 31, 2018

Partial November, 2018 (Rec'd 1/7/19)		34,971.83
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Partial November, 2018 (Rec'd 1/14/19)		121,210.38
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December, 2018 (Rec'd 1/22/19)		<u>164,525.03</u>
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	\$	<u><u>320,707.24</u></u>
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Balance: (November 2018 LFA)	\$	17,892.66
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**BARRON COUNTY HIGHWAY DEPARTMENT
ANALYSIS OF MATERIALS AND SUPPLIES
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Item	Audited Inventory 1/1/2018	2018 Purchases (Debits)	2018 Sales (Credits)	Book Inventory 12/31/2018	Adjustment	TO:	Physical Inventory 12/31/2018
CONSTRUCTION & MAINTENANCE MATERIALS							
16150- Gravel (780, 781, 795, 798, 799)	\$369,436.60	\$ 367,259.54	\$ (274,110.33)	462,585.81	\$ 403.01	Pits	\$462,988.82
16160- Asphalt(782*, 786, 787, 788, 793, 794, 796, 797)	\$492,521.58	\$ 273,368.37	\$ (232,651.02)	533,238.93	(11,478.81)	Bitum	\$521,760.12
16111- Crushed Stone(783, 778)	\$48,294.13	1,026.57	(8,933.15)	40,387.55	0.00	Bridges	\$40,387.55
16111- Blackdirt(784)	\$26,672.65	0.00	(1,131.47)	25,541.18	0.01	Co Mnt	\$25,541.19
16111- Salt(782*,789,790,791,792)	\$548,759.36	636,708.46	(691,719.85)	493,747.97	(3,146.00)	Wntr	\$490,601.97
Subtotal	\$1,485,684.32	\$ 1,278,362.94	\$ (1,208,545.82)	\$ 1,555,501.44	\$ (14,221.79)		\$1,541,279.65
16111- Tar (379)	\$12,552.87	58,950.00	(25,366.14)	46,136.73	0.07	Bitum	\$46,136.80
16111- Guardrail and Posts (423)	\$21,999.91	14,035.58	(9,097.94)	26,937.55	(156.97)	Co Mnt	\$26,780.58
16111- Culverts (426)	\$157,174.85	68,531.47	(69,450.29)	156,256.03	1,595.34	Co Mnt	\$157,851.37
Subtotal	\$191,727.63	\$141,517.05	-\$103,914.37	\$229,330.31	\$ 1,438.44		\$230,768.75
SHOP MATERIALS & SUPPLIES							
16112- Repair Parts & Accessories (353)	\$185,734.06	\$ 146,528.50	\$ (147,803.15)	\$ 184,459.41	\$ (5,374.76)	Shop	\$179,084.65
16112-Tires (355)	46,327.96	39,805.60	(54,497.61)	31,635.95	3.98	Shop	31,639.93
16113- Gasoline & Diesel Fuel (351)	39,725.05	853,532.66	(845,979.43)	47,278.28	1,260.76	Shop	48,539.04
16114 - Oils, Grease, and Anti-freeze (352)	18,027.55	23,035.39	(24,811.20)	16,251.74	(2,145.82)	Shop	14,105.92
Subtotal	\$ 289,814.62	\$ 1,062,902.15	\$ (1,073,091.39)	\$ 279,625.38	\$ (6,255.84)	Shop	\$ 273,369.54
TOTALS	\$1,967,226.57	\$2,482,782.14	-\$2,385,551.58	\$2,064,457.13	-\$19,039.19		\$2,045,417.94
		2018 Adjustment	\$ (19,039.19)				

*Sand is separated depending on its usage

Margin of error: -0.00922

**BARRON COUNTY HIGHWAY DEPARTMENT
GENERAL MAINTENANCE – CTH SYSTEM
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

	<u>General Maintenance</u>	<u>Signing</u>	<u>County Bridge Maintenance</u>
Labor	\$ 309,529.86	\$ 41,063.46	\$ 8,057.45
FLSA Modifier	(7,125.83)	(1,027.30)	(114.59)
Fringe Benefits	201,287.25	26,703.58	5,239.75
Employee Educ & Training	1,233.00	95.00	274.00
Contractual Serv-drug tests obj 342	3,244.00		
Contractual Serv-Inspections			53,482.00
Contractual Serv-Audit	2,475.00		
Garbage Collection	1,159.51		
Hwy Machinery Rental	259,726.94	22,955.03	3,701.56
Buildings/Grounds Allocation		7,309.21	
Equipment Storage	85,662.32		
Painting Supplies	131,414.40		
Consumable Tools	13,212.31	1,734.62	345.72
Sign Parts & Supplies		24,668.15	
Material	347,072.77	747.57	609.34
Metal Culverts	6,366.07		
Other Supplies & Expense	16,760.88	647.25	775.05
Warranty Work			
Accrued Employee Leave Adjustment	(55,412.69)		
Inventory Adjustments	(1,438.38)		0.00
Less: Revenues	(4,526.10)		(3,111.77)
	<hr/>		<hr/>
TOTAL	\$ 1,310,641.31	\$ 124,896.57	\$ 69,258.51
	<hr/>		<hr/>

**BARRON COUNTY HIGHWAY DEPARTMENT
WINTER MAINTENANCE
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Snow & Ice Removal

Wages		\$	258,526.12
FLSA Modifier			(28,317.97)
Fringe Benefits			168,119.55
Electric			4,798.19
Highway Machinery Rental			478,125.70
Consumable Tools			10,372.79
Contractual Services			2,000.00
Other Supplies & Expense			43.83
<u>Material:</u>			
Chloride Sand	\$	53,673.62	
Salt		211,034.65	
Salt Brine		<u>4,900.00</u>	\$ 269,608.27
Other Materials			428.13
Less: Revenue			(53,553.75)
Inventory Adjustments		<u>3,146.00</u>	219,628.65
Salt Storage Cost			<u>30,176.44</u>
TOTAL			<u><u>\$ 1,143,473.30</u></u>

**BARRON COUNTY HIGHWAY DEPARTMENT
BRIDGE CONSTRUCTION
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

COUNTY AID BRIDGE CONSTRUCTION

53385.800	T Maple Grove 17th St 900' N 11th Ave	\$	25,438.25
53385.810	T Bear Lake 24th Ave 950' E CTH V		29,526.92
53385.816	T Maple Plain 24 3/4 Ave 850'W 1/2 Street		12,414.91
53385.830	T P Farm 6-6 1/2 St 1875' N Barron/Dunn		4,117.10
53385.838	T Lakeland 30th St 777' E Grassy Lake Rd		8,287.82
53385.844	T Maple Plain 26th Ave 860' W CTH H		8,085.89
53385.855	T Bear Lake 24th Ave 1950' W 17TH ST		42,645.30
53385.862	T Turtle Lake 8th Ave 880' E 5th ST		204.56
53385.867	T Sumner 17th Ave 850' E 25 1/2 St		11,471.71
53385.870	T Sumner 17th Ave 750' E 26th St		24,410.08
53385.878	T Crystal Lake 21 1/2 Ave 1980' E STH 63		18,302.76
53385.887	T Rice Lake 18th Ave 1160' S 24th ST		204.56
	Total County Aid Bridges		<u>185,109.86</u>

SURFACE TRANSPORTATION PROJECT BRIDGE CONSTRUCTION

(100% billed to municipals; A/R acct 14455)

53355.672	City of Rice Lake- Main Street Bridge		
53355.892	Town of Cumberland - 18th Ave 1800' W CTH T/Johnson Creek		<u> </u>
	Total Federal Aid Bridges		<u> </u>

Total 2017 Bridge Construction Expense **\$ 185,109.86**

**BARRON COUNTY HIGHWAY DEPARTMENT
ROAD CONSTRUCTION
YEAR 2018
(SEE ACCOUNTANTS' COMPILATION REPORT)**

53420	A-2015	CTH "A"	CTH AA to 6th Avenue	\$	255,421.06
53421	NN-2018	CTH "NN"	CTH C to STH 48		487,171.84
53425	D-2016	CTH "D"	CTH "K" to CTH "P"		613.27
53434	SS-2018	CTH "SS"	CTH AA to Chetek		866.03
53449	W-2018	CTH "W"	Village of Cameron		<u>206,459.49</u>
				\$	<u><u>950,531.69</u></u>