

LRIP ADMINISTRATION AGREEMENT

THIS LRIP ADMINISTRATION AGREEMENT (“Agreement”) is entered into this _____ day of _____, ____ between the Wisconsin County Highways Association (“WCHA”) and the _____ County (“County”) Highway Commissioner to provide professional services to accomplish the Local Road Improvement Program (“LRIP”) as set forth herein. WCHA and the County Highway Commissioner may be referred to herein as a “Party” or collectively as the “Parties”.

RECITALS

WHEREAS, Wis. Stat. § 86.31 authorizes the Wisconsin Department of Transportation (“WisDOT”) to establish a program to assist local units of government in improving deteriorating roads, and such program is promulgated in Wis. Admin. Code Ch. TRANS 206 (“Trans 206”) and known as the Local Road Improvement Program (“LRIP”);

WHEREAS, Trans 206 delegates certain Town Road Improvement Program (“TRIP”) and Municipal Street Improvement Program (“MSIP”) administration obligations to the county highway commissioners in each county;

WHEREAS, the Parties, WisDOT, and highway commissioners of each Participating County (as defined below) wish to develop and administer a pilot program (“Pilot Program”) for LRIP that shifts administration obligations for the TRIP to the Wisconsin Towns Association (“WTA”), and obligations for the MSIP to the League of Wisconsin Municipalities (“LWM”); and

WHEREAS, the Parties desire to enter into this Agreement to outline the responsibilities of each in the Pilot Program.

NOW, THEREFORE, for good and valuable consideration, the receipt of which is hereby acknowledged, the Parties agree as follows:

1. Recitals. The Parties acknowledge and agree that the Recitals set forth above are true and accurate, and incorporated herein.
2. WCHA Assumption of Duties. The Parties acknowledge and agree that WCHA assumes responsibility of the services set forth herein for the purpose of ensuring WTA performs said services for TRIP, and for the purpose of ensuring that LWM performs said services for MSIP.

3. Agreement with WTA. The Parties acknowledge and agree that WCHA and WTA shall enter into an agreement (the “WCHA-WTA Agreement”) to ensure the obligations assumed by WCHA under this Agreement for TRIP are conveyed to and performed by WTA. In the event that WCHA does not enter into an agreement with WTA for the performance of duties assumed by WCHA in this Agreement, WCHA may terminate this Agreement. WCHA may also terminate this Agreement in the event that WTA or WCHA terminates the WCHA-WTA Agreement.
4. Agreement with LWM. The Parties acknowledge and agree that WCHA and LWM shall enter into an agreement (the “WCHA-LWM Agreement”) to ensure the obligations assumed by WCHA under this Agreement for Municipal Street Improvement-Entitlement are conveyed to and performed by LWM. In the event that WCHA does not enter into an agreement with LWM for the performance of duties assumed by WCHA in this Agreement, WCHA may terminate this Agreement. WCHA may also terminate this Agreement in the event that LWM or WCHA terminates the WCHA-LWM Agreement.
5. Responsibilities. To accomplish the goals of the Pilot Program, the Parties agree that the obligations as set forth herein are hereby conveyed to WCHA, and then shall be subsequently conveyed to WTA pursuant to the WCHA-WTA Agreement and to the LWM pursuant to the WCHA-LWM Agreement:
 - a. Convene and preside over an initial meeting of all town chairs who select not more than five town chairs or their designees to serve as the County Town Road Improvement Committee (“CTRIC”) by October 1 of each odd numbered year (*see* Trans 206.06(6)(a));
 - b. Convene and preside over an initial meeting of all chief executives of cities and villages with a population of 20,000 or less who select not more than five chief executives or their designees to serve as the County Municipal Street Improvement Committee (“CMSIC”) (*see* Trans 206.04(8)(a));
 - c. Receive applications for Town Road Improvement-Entitlement, Town Road Improvement-Discretionary, and Municipal Street Improvement-Entitlement for cities and villages under 20,000 in population with a deadline of November 1 of each odd numbered year (*see* Trans 206.035(3)(a));
 - d. WTA will receive applications for the town portion of the Local Road Improvement Program-Supplemental (“LRIP-S”) and LWM will receive applications for the city and village portion of the Local Road Improvement

Program - Supplemental (“LRIP-S”) (§86.31(3s)) with a deadline of November 1, 2025;

- e. Report TRIP and MSIP projects chosen for funding to WisDOT no later than January 15th of each even numbered year (*see* Trans 206.03(7)(b));
 - f. Submit priority ranked TRI-Discretionary applications to WisDOT no later than January 15th of each even numbered year (*see* Trans 206.035(3)(b)); and submit priority ranked TRI-Supplemental applications to WisDOT no later than January 15th of each even-numbered year;
 - g. Submit priority ranked MSI-Discretionary and MSI-Supplemental applications to WisDOT no later than January 15th of each even-numbered year;
 - h. Serve as administrative contact between TRIP recipients and WisDOT, and MSIP recipients and WisDOT (*see* Trans 206.03(7)(a));
 - i. Determine any substitute Town Road Improvement-Entitlement and Municipal Street Improvement-Entitlement projects and redistribution of unused funds (*see* Trans 206.03(14));
 - j. Conduct contract lettings upon request (*see* Trans 206.04(8)(b));
 - k. Manage all active TRIP and MSIP projects during the period of the 2026-27 LRIP Program Cycle, which commences on/or around October 1, 2025 and concludes on June 30, 2027.
6. Additional WTA Responsibilities. WTA shall also be required to perform the additional responsibilities and tasks detailed in the WCHA-WTA Agreement
7. Additional LWM Responsibilities. LWM shall also be required to perform the additional responsibilities and tasks detailed in the WCHA-LWM Agreement.
8. Term. This Agreement shall be effective from July 1, 2025 through June 30, 2027.
9. Counties Included in the Pilot Program. The following counties are hereby included in the Pilot Program: **To Be Determined**
10. Compensation. WCHA will be compensated in the amount equal to 5% of the County’s 2026 and 2027 TRI Entitlement and MSI Entitlement allocations (*see* Trans 206.03(8)) (the “Funds”). Payment to WCHA shall occur within 15 days following County’s

receipt of the TRI Entitlement allocation and MSI Entitlement allocation. In the event the Wisconsin 2025-27 biennial budget funds the TRI Entitlement or MSI Entitlement programs in an amount lesser than the amount included in the 2023-25 biennial budget, WCHA may immediately terminate this Agreement.

11. Miscellaneous Terms.

- a. *Successors and Assigns.* All terms and conditions of this Agreement shall be binding upon the Parties and each's predecessors, successors, representatives, assigns, agents, and/or employees.
- b. *Severability.* The invalidity of any portion, article, paragraph or provision of this Agreement shall not have any effect upon the validity of any other part or portion thereof.
- c. *Governing Law.* This Agreement shall be construed in accordance with the laws of the State of Wisconsin. The Parties expressly consent to exclusive jurisdiction and venue in the state and federal courts for the county in which the incident giving rise to the Claim occurred, with respect to any actions, claims, or proceedings arising out of or in connection with this Agreement ("Claim"), and agrees not to commence or prosecute any such Claim other than in the aforementioned courts.
- d. *Amendments.* All actions seeking amendment of this Agreement shall be in writing and approved by both Parties.
- e. *Notices.* All notices to either of the Parties shall be deemed validly given upon deposit in the United States Mail, certified, with proper postage and certified fee prepaid, addressed as follows:

To County Highway Commissioner:

To WCHA:

- f. *Notice of Change in Address.* The Parties shall provide the other Party written notice of any change in address or contact information within ten (10) days of such change.

g. *Binding Effect.* The terms and provisions of this Agreement shall be binding upon and shall inure to the benefit of the Parties hereto, as well as their respective heirs, successors and assigns.

(Signatures appear on the following page)

In witness hereof, the parties below have executed this agreement on the dates provided below.

On behalf of _____ County Highway Department

Name:
Title:

Date

On behalf of WCHA:

Patrick Vander Sanden
WCHA Executive Director

Date

FINANCIAL REPORT OF

HIGHWAY OPERATIONS



January 1, 2024 - December 31, 2024

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, 2024, 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 required by the regulatory basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Barron County Highway Department's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The regulatory basis of accounting requires that the supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Wisconsin Department of Transportation. 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

Eau Claire, Wisconsin
April 2, 2025

BARRON COUNTY, WISCONSIN
HIGHWAY DEPARTMENT INTERNAL SERVICE FUND
STATEMENT OF NET POSITION – REGULATORY BASIS
DECEMBER 31, 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)

ASSETS

Treasurer's Cash - Unrestricted		\$ 5,982,477.71
Petty Cash		200.00
Accounts Receivable		97,872.62
Right-to-Use Lease Receivable		28,549.00
Unbilled Revenues - Cost Pools		140,104.67
Due from State-Maintenance		232,586.44
Due from State-Construction		458,581.24
Due from State- Other		248,699.79
Due from Local Governmental Units\Interdepartments		722,084.73
Inventories		2,900,160.20
Prepaid Expenses		31,998.95
Fixed Assets (Net of Accumulated Depreciation):		
Land	\$ 3,738,593.55	
Buildings	23,517,142.44	
Land Improvements	1,370,159.84	
Machinery and Equipment	11,400,219.16	
Office Equipment	299,493.80	
Gravel Pits and Quarries	1,285,580.90	
Work in Progress	789.68	
Net Fixed Assets		<u>41,611,979.37</u>
Total Assets		52,455,294.72

DEFERRED OUTFLOWS OF RESOURCES

Wisconsin Retirement System Pension Related	2,311,426.94
State Life Insurance OPEB Related	<u>69,667.23</u>
Total Deferred Outflows	2,381,094.17

LIABILITIES

Vouchers and Accounts Payable	263,262.61
Accrued Employee Leave	496,152.87
Wisconsin Retirement System Net Pension Liability	257,976.00
State Life Insurance Net OPEB Liability	177,642.00
Advance from General Fund	<u>558,958.96</u>
Total Liabilities	1,753,992.44

DEFERRED INFLOWS OF RESOURCES

Wisconsin Retirement System Pension Related	1,380,159.00
Right-to-Use Lease Related	26,597.00
State Life Insurance OPEB Related	<u>88,130.00</u>
Total Deferred Inflows	1,494,886.00

NET POSITION

Investment in Capital Assets	41,611,979.37
Restricted for Exceptional Maintenance	2,930,087.79
Unrestricted:	
Contributed Capital from the County	29,954,053.90
Contributed Capital from the State	281,070.56
Other	<u>(23,189,681.17)</u>
Total Net Position	<u>\$ 51,587,510.45</u>

BARRON COUNTY, WISCONSIN
HIGHWAY DEPARTMENT INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION –
REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)

OPERATING REVENUES

Charges for Services:	
County Highway Maintenance & Construction [1]	\$ 6,089,771.19
State Highway Maintenance & Construction	2,429,915.14
Local Districts	4,137,125.61
Other Governmental Units	765,180.07
County Aid Bridges	55,044.12
Non-governmental Customers - Frac Sand Agreements	47,215.36
Miscellaneous:	
Other Revenue from State:	
Supervision	98,364.53
Equipment Storage	175,727.06
Radio, GPL, and Salt Storage Reimbursements	29,382.20
Records and Reports	73,456.26
Miscellaneous	<u>7,051.36</u>
Total Operating Revenue	13,908,232.90

OPERATING EXPENSES

Administration and General:	
Administration	463,221.45
Patrol Superintendent	166,067.57
Engineering - Non Project	122,567.90
Radio Expense	11,728.73
Public Liability Insurance	36,522.82
Transportation Cost Pools:	
Machinery Operations	1,217,583.91
Gravel Pits and Quarries	250,451.77
Bituminous Operations	(521,132.66)
Services Provided:	
County:	
General Maintenance	2,083,326.56
Winter Maintenance	823,589.85
Reconstruction and Betterments	2,888,753.67
Signing	133,082.83
Bridge	78,370.71
Amortization	3,921.01
State:	
Highway Maintenance and Construction	1,870,846.29
Salt Storage\Other	36,150.45
Equipment Storage	175,460.66
Federal Aid Projects	43,977.85
County Aid Bridge Construction	273,206.80
Local Districts	4,137,125.61
Other Governmental Units	<u>765,180.07</u>
Total Operating Expenses	15,060,003.85

NET OPERATING LOSS (1,151,770.95)

TRANSFERS AND CAPITAL CONTRIBUTIONS:

Contributions from County	756,780.26
Transfer from County General Fund	291,136.98
Transfer from Contingency Fund	154,210.91
Transfer to Capital Improvement Fund	(528,775.37)
Transfer to County General Fund	<u>(311,721.71)</u>
Net Transfers	361,631.07

OTHER CHANGES IN NET POSITION:

Change in WRS Pension and State Life Insurance OPEB Accounts	272,465.70
Interest Income	910.00
Lease Revenue	2,247.00
Other Departments' Share of Costs in Multi-purpose Storage Building	<u>(4,539.00)</u>
Other Changes in Net Position	<u>271,083.70</u>

CHANGE IN NET POSITION (519,056.18)

Net Position January 1 52,106,566.63

NET POSITION DECEMBER 31 \$ 51,587,510.45

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

County Appropriation	\$ 4,566,042.00
State Transportation Aids	1,521,707.19
State LRIP and CHIP Aids	<u>2,022.00</u>
	<u>\$ 6,089,771.19</u>

**BARRON COUNTY, WISCONSIN
HIGHWAY DEPARTMENT INTERNAL SERVICE FUND
STATEMENT OF CASH FLOWS – REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash Received for Goods and Services:	
County Appropriation and State Aids	\$ 5,763,367.09
For Services to Others	8,492,253.67
Cash Payments for Goods and Services	(7,762,481.21)
Cash Payments to Employees for Services	(5,487,888.68)
Net Cash Provided by Operating Activities	<u>1,005,250.87</u>

CASH FLOWS FROM OTHER FINANCING ACTIVITIES:

Cash Repayment on Advance from General Fund	(31,743.30)
Cash Received as Transfer from General Fund	291,136.98
Cash Received as Transfer from Contingency Fund	154,210.91
Cash Payments as Transfer to Capital Improvement Fund	(528,775.37)
Cash Payments as Transfer to General Fund	(311,721.71)
Net Cash Used by Other Financing Activities	<u>(426,892.49)</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Cash Payments for Acquisition of Fixed Assets:	
Machinery and Equipment	(1,439,714.17)
Construction Work in Progress	(729.42)
Net Cash Used by Capital and Related Financing Activities	<u>(1,440,443.59)</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS (862,085.21)

CASH AND CASH EQUIVALENTS AT JANUARY 1 6,844,762.92

CASH AND CASH EQUIVALENTS AT DECEMBER 31 \$ 5,982,677.71

**RECONCILIATION OF OPERATING LOSS TO NET CASH
PROVIDED BY OPERATING ACTIVITIES:**

Operating Loss	\$ (1,151,770.95)
Adjustments to Reconcile Operating Loss to Net Cash	
Provided by Operating Activities:	
Depreciation	2,199,509.16
Depletion	19,143.75
Decrease (Increase) in Assets:	
Accounts Receivable	(47,440.44)
Due from Other Governments	396,668.30
Unbilled Cost Pool Revenues	43,803.92
Materials and Supply Inventories	(138,634.27)
Other Deferred Charges	14,075.82
(Decrease) Increase in Liabilities:	
Accounts Payable	(399,137.45)
Unearned Cost Pool Revenues	(13,836.96)
Deferred Inflow Lease Related	(2,247.00)
Accrued Payroll Liability	19,852.77
Accrued Employee Leave	65,264.22
Net Cash Provided by Operating Activities	<u>\$ 1,005,250.87</u>

SUPPLEMENTARY INFORMATION

**BARRON COUNTY HIGHWAY DEPARTMENT
BUILDING AND GROUNDS OPERATION
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

BUILDINGS AND GROUNDS OPERATION			
Depreciation of Buildings		\$	645,179.77
Depreciation of Improvements Other than Buildings			43,471.51
Heat, Light, Power, Water & Telephone			141,811.10
Maintenance of Buildings & Grounds			85,552.48
Rent of Storage for Equipment			4,000.00
Insurance on Buildings & Grounds			28,115.00
Depreciation <i>(Portion of Multi-Use Building used by Other Departments)</i>			(4,539.00)
Less Salt Storage Costs <i>(buildings 085 & 088)</i>			
Depreciation - State Built Facility <i>(new Cumberland salt shed)</i>	\$	1,761.48	
Depreciation - Others		43,460.00	
Utilities		1,754.30	
Salt Facilities Maintenance/Repairs		2,532.44	
Insurance		942.00	(50,450.22)
Less Revenues Received			
Rent Revenue - Billboard <i>(48212)</i>		1,797.10	
Lease Interest Revenue - Billboard <i>(48212)</i>		2,750.00	
Lease Revenue - Scharmer Rental Property <i>(48211)</i>		1,656.70	
Revenue - Refund from prior years <i>(48411)</i>		1,316.23	(7,520.03)
Total Buildings & Grounds Costs		\$	885,620.61
Divided by Total Square Footage of all Buildings <i>(excluding salt facilities)</i>			267,059.00
Equals Allocation per Square Foot		\$	3.32
Allocation To	Square Ft	Alloc Rate	Amount
Highway Administration <i>(close out to 53110-532)</i>	7,500	\$ 3.3162	\$ 24,871.50
Shop Operations <i>(close out to 53230-532)</i>	45,320	3.3162	150,290.11
Sign Shops <i>(close out to 53312-532)</i>	6,000	3.3162	19,897.19
Salt Brining Operations <i>(close out to 53314-532)</i>	1,536	3.3162	5,093.68
Fuel Operations <i>(close out to 53232-362)</i>	6,600	3.3162	21,886.91
Pit and Quarry Operations <i>(close out to 53250-532)</i>	16,100	3.3162	53,390.79
Engineering <i>(close out to 53120-532)</i>	200	3.3162	663.24
Other Departments <i>(close out to 53311-532)</i>	3,500	3.3162	11,606.68
Equipment Storage <i>(close out to 53311-532)</i>	163,754	3.3162	543,040.74
Rented Equipment Space <i>(close out to 53314-532)</i>	600	3.3162	1,989.72
Material Storage Space <i>(close out to 53311-532)</i>	15,949	3.3162	52,890.05
Total Allocations	267,059	\$	885,620.61

**BARRON COUNTY HIGHWAY DEPARTMENT
HIGHWAY ADMINISTRATION
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

ADMINISTRATION			
Labor			
Commissioner(s)	\$	120,020.52	
Other Labor		<u>102,670.17</u>	\$ 222,690.69
Fringe Benefit Costs			141,519.94
Education and Training			1,306.00
Lodging			954.72
Committee Per Diem and Expenses			8,605.26
Commissioner's Vehicle Expense			
Depreciation		2,171.16	
Shop Overhead		408.22	
Other Expenses <i>(excluding vehicle insurance)</i>		<u>1,064.74</u>	3,644.12
Office Supplies & Equipment			3,739.69
Buildings & Grounds Allocation			24,871.50
Depreciation of Office Equipment			37,072.55
Other Expenses <i>(postage, subscriptions, hotspot, etc.)</i>			7,016.32
Insurance on Commissioner's Vehicle (#50A)			353.35
Employee Allowance/Reimbursement			137.32
Contractual Services			7,540.00
Membership Dues			620.00
Auditing Services: 2023 Closing and Audit			<u>3,150.00</u>
			<u>\$ 463,221.46</u>

**BARRON COUNTY HIGHWAY DEPARTMENT
ENGINEERING (NON PROJECT)
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

ENGINEERING		
Labor	\$	67,346.21
Fringe Benefit Costs		42,798.52
Education and Training		100.00
Lodging		98.00
Engineer's Vehicle Expense		
Depreciation	\$	7,532.00
Shop Overhead		353.79
Other Expenses <i>(excluding vehicle insurance)</i>		2,290.55
Insurance on Engineer's Vehicle (#12)		254.02
Insurance on Survey Equipment (#7425, #7426)		243.69
Buildings & Grounds Allocation		663.24
Other Expenses		887.88
	\$	122,567.90

**BARRON COUNTY HIGHWAY DEPARTMENT
OTHER ADMINISTRATION AND GENERAL EXPENSE
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

RADIO EXPENSES (53192)	
Equipment Purchases	\$ 11,613.76
Electric	113.97
Rent and Leases	1.00
	<u>\$ 11,728.73</u>
GENERAL PUBLIC LIABILITY (53193)	
Combined GPL and Umbrella Premium	\$ 36,522.82
	<u>\$ 36,522.82</u>
OPERATIONS MANAGER (53191)	
Labor	\$ 95,491.44
Fringe Benefits	59,458.55
Training/Travel	196.00
Insurance on Operations Manager's Vehicle (#49A)	197.06
Machinery Rental (Truck Expense)	9,443.70
Supplies/Other Expense	1,280.82
	<u>\$ 166,067.57</u>

BARRON COUNTY HIGHWAY DEPARTMENT
FUEL HANDLING
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)

FUEL HANDLING			
Labor		\$	27,896.73
FLSA Modifier			804.60
Fringe Benefit Costs			17,728.36
Other Expenses			21,491.40
Buildings and Grounds Allocation			21,886.91
Fuel Truck Costs			
Depreciation, #57	22,447.00		
Other Expenses, #57	14,298.14		36,745.14
Bulk Fuel Storage Equipment Costs			
Depreciation	27,896.00		
Other Expenses	18,079.23		45,975.23
Total			172,528.37
Cost Allocations (Credits)			(114,523.84)
(Over) Under Recovery <i>(Fuel Handling Variance)</i>		\$	58,004.53

Gallons of Fuel Dispersed in Current Year	
Unleaded	105,186.21
Diesel	216,655.62
DEF	5,319.83
Kerosene	809.60
Total	327,971.26

Recommended fuel handling adjustment based on gallons dispersed: \$0.1769

BARRON COUNTY HIGHWAY DEPARTMENT
SHOP OPERATIONS
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)

Direct Repair Costs			
Labor	\$	434,844.30	
FLSA Modifier		(7,417.19)	
Fringe Benefits		276,343.54	\$ 703,770.65
Labor Recovered on Work Orders			(703,770.65)
Materials Used			918,768.76
Materials Recovered on Work Orders			(918,768.76)
Shop Expenses / Indirect Repair Costs			
Labor			220,770.66
FLSA Modifier			1,707.06
Fringe Benefits			143,679.65
Supplies & Miscellaneous Expense			125,551.62
Depreciation on Shop Equipment			139,556.80
Service Cars (1, 7, 9, 34, 42, 124, 142)			
Depreciation		49,330.00	
Other Costs		19,324.15	
Revenue Earned on Service Cars		(11,934.19)	56,719.96
Purchase and Repair of Shop Tools			17,255.93
Maintenance of Shop Equipment			51,280.21
Revenue Earned on Shop Equipment			(552.33)
Buildings and Grounds Allocation			150,290.11
Allocation Offsets			
Fuel Handling (Over) Under Recovery			58,004.53
Insurance Recovery (#96A)			(1,149.66)
Insurance Recovery (#50A)			(13,075.12)
Sale of Material and Supplies - Parts & Lubes & Tires			(54,808.51)
Sale of Salvage and Waste Products			(870.00)
Inventory Adjustments			
Repair Parts and Accessories			(768.38)
Tires			(0.04)
Gasoline and Diesel Fuel			2,140.24
Oils, Grease, Antifreeze			2,223.22
Total Shop Operations to be Allocated	\$		897,955.95
Divided By Labor and Benefits Charged for Shop Services			684,151.51
Equals Shop Overhead Rate			131.2510%

**BARRON COUNTY HIGHWAY DEPARTMENT
DISTRIBUTION OF SHOP OVERHEAD AT YEAR END
BASED ON DIRECT SHOP LABOR AND FRINGE BENEFITS
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

SHOP OVERHEAD			
Shop Overhead Rate	131.2510%		
	Direct Shop Labor & Fringe Benefits		Shop Overhead
Highway Administration	\$ 311.02	\$	408.22
Engineering	269.55		353.79
Field Small Tools	13,864.53		18,197.34
Machinery Operations	491,712.78		645,378.12
Pit and Quarry Operations	95,793.89		125,730.47
Bituminous Operations	81,509.87		106,982.55
Salt Brining Operations	689.87		905.46
Total	\$ 684,151.51	\$	897,955.95

**BARRON COUNTY HIGHWAY DEPARTMENT
RECONCILIATION OF CURRENT YEAR'S DEPRECIATION
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

ANNUAL DEPRECIATION		
12/31/24 Inventory - Improvements Other Than Buildings	<u>\$ 43,471.51</u>	43,471.51
12/31/24 Inventory - Buildings	<u>645,179.77</u>	645,179.77
12/31/24 Inventory - Office Furnishings <i>(shop and office)</i>	74,461.20	
12/31/24 Inventory - Machinery and Equipment	1,415,598.43	
Depreciation on Equipment Traded-In	20,995.25	
Discarded Book Value on Equipment Discarded	<u>47.00</u>	
		<u>1,511,101.88</u>
		<u>\$ 2,199,753.16</u>
DEPRECIATION EXPENSE DISTRIBUTION		
Highway Administration <i>(53110, part of 53281.720)</i>	\$ 37,072.55	
Highway Administration - Commissioner's Vehicle <i>(53110)</i>	2,171.16	
Shop Operations <i>(53281.729, part of 53281.720)</i>	139,556.80	
Shop Operations - Service Vehicles <i>(1, 7, 9, 22, 34, 124, 142)</i>	49,330.00	
Fuel Handling <i>(7284, 7287, 7288)</i>	27,896.00	
Fuel Handling <i>(57)</i>	22,447.00	
Machinery Operations <i>(53240, plus remaining 53281.725s)</i>	1,091,336.08	
Engineering <i>(12, 7425, 7426)</i>	7,532.00	
Pit and Quarry Operations <i>(319s)</i>	63,981.29	
Bituminous Operations <i>(423s only, not all 53281.725s)</i>	57,791.00	
Brining Operations	<u>11,988.00</u>	
		1,511,101.88
Building and Grounds Operations <i>(from above)</i>		645,179.77
Other than Buildings Operations <i>(from above)</i>		<u>43,471.51</u>
		<u>\$ 2,199,753.16</u>

**BARRON COUNTY HIGHWAY DEPARTMENT
OPERATION OF MACHINERY AND EQUIPMENT
YEAR 2024
(SEE ACCOUNTANT'S COMPILATION REPORT)**

GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Dprn-annual	Units	Units-type
53220.920	00213E	\$ -	\$ 1,142.69	\$ 311.96	\$ 421.29	\$ -	\$ 409.44	\$ -	\$ -	\$ -	\$ -	122.00	hour
53220.920	00213I	-	216.23	93.50	-	-	122.73	-	-	-	-	1.00	hour
53220.920	00213O	-	-	-	-	-	-	-	-	-	-	11.50	hour
53220.920	00213P	-	94.25	-	94.25	-	-	-	-	-	-	-	hour
53220.920	003210	-	4,566.77	1,460.57	1,189.19	-	1,917.01	-	-	-	-	-	hour
53220.920	00377P	-	1,108.46	390.61	165.70	-	512.68	39.47	-	-	-	12.00	hour
53220.920	00393B	-	-	-	-	-	-	-	-	-	-	9.00	hour
53220.920	00394A	-	-	-	-	-	-	-	-	-	-	5.50	hour
53220.920	004020	-	128.75	42.98	-	-	56.41	-	-	29.36	-	-	hour
53220.920	00402A	-	75.99	-	54.94	-	-	21.05	-	-	-	35.50	hour
53220.920	004860	-	-	-	-	-	-	-	-	-	-	0.50	hour
53220.920	004880	-	631.98	259.00	33.04	-	339.94	-	-	-	-	-	hour
53220.920	00489A	-	-	-	-	-	-	-	-	-	-	25.00	hour
53220.920	00490A	-	44.49	-	44.49	-	-	-	-	-	-	4.00	hour
53220.920	00491A	-	-	-	-	-	-	-	-	-	-	10.00	hour
53220.920	004940	-	-	-	-	-	-	-	-	-	-	11.50	hour
53220.920	004950	-	-	-	-	-	-	-	-	-	-	11.00	hour
53220.920	00497A	-	-	-	-	-	-	-	-	-	-	8.25	hour
53220.920	00498A	-	44.48	-	44.48	-	-	-	-	-	-	8.00	hour
53220.920	00499A	-	121.89	52.71	-	-	69.18	-	-	-	-	-	hour
53220.920	006190	-	-	-	-	-	-	-	-	-	-	1.00	hour
53220.920	00639A	-	285.63	-	105.00	-	-	180.63	-	-	-	-	hour
53220.920	006490	-	294.82	117.98	21.99	-	154.85	-	-	-	-	-	hour
53220.920	006660	-	2,133.08	-	13.50	-	-	-	-	-	2,119.58	-	hour
53220.920	007000	-	-	-	-	-	-	-	-	-	-	14.50	hour
53220.920	007180	-	304.77	131.79	-	-	172.98	-	-	-	-	2.00	hour
53220.920	007190	-	29.70	-	29.70	-	-	-	-	-	-	11.00	hour
53220.920	007200	-	689.99	-	-	-	-	-	-	-	689.99	-	hour
53220.920	00721T	-	3,527.20	724.10	1,852.71	-	950.39	-	-	-	-	17.50	hour
53220.920	007230	-	42.99	-	42.99	-	-	-	-	-	-	-	hour
53220.920	007240	-	719.99	-	-	-	-	-	-	-	719.99	-	hour
53220.920	007250	-	719.99	-	-	-	-	-	-	-	719.99	-	hour
53220.920	00726A	-	1,067.24	381.95	183.98	-	501.31	-	-	-	-	7.00	hour
53220.920	007340	-	945.99	317.84	210.99	-	417.16	-	-	-	-	-	hour
53220.920	007350	-	-	-	-	-	-	-	-	-	-	7.00	hour
53220.920	00735A	75.00	136.41	58.99	-	-	77.42	-	-	-	-	9.75	hour
53220.920	007428	-	59.90	-	-	59.90	-	-	-	-	-	-	hour
53220.920	007429	-	59.90	-	-	59.90	-	-	-	-	-	-	hour
53220.920	007430	-	59.90	-	-	59.90	-	-	-	-	-	-	hour
53220.920	007439	-	1,467.67	-	-	-	-	-	-	-	1,467.67	-	hour
53220.920	007480	-	8.99	-	8.99	-	-	-	-	-	-	12.00	hour
53220.920	007490	-	48.49	20.97	-	-	27.52	-	-	-	-	1.50	hour
53220.920	007600	-	121.89	52.71	-	-	69.18	-	-	-	-	-	hour
53220.920	007610	-	121.89	52.71	-	-	69.18	-	-	-	-	14.50	hour
53220.920	007620	-	16.72	-	16.72	-	-	-	-	-	-	-	hour
53220.920	007630	-	175.75	76.00	-	-	99.75	-	-	-	-	-	hour
53220.920	007640	-	182.87	79.08	-	-	103.79	-	-	-	-	1.25	hour
53220.920	007650	-	238.37	79.08	55.50	-	103.79	-	-	-	-	6.00	hour

**BARRON COUNTY HIGHWAY DEPARTMENT
OPERATION OF MACHINERY AND EQUIPMENT
YEAR 2024
(SEE ACCOUNTANT'S COMPILATION REPORT)**

GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Dprn-annual	Units	Units-type
53220.920	007660	-	988.64	421.71	13.43	-	553.50	-	-	-	-	-	hour
53220.920	007670	-	351.76	131.79	46.99	-	172.98	-	-	-	-	-	hour
53220.920	007680	-	121.89	52.71	-	-	69.18	-	-	-	-	-	hour
53220.920	007690	-	121.89	52.71	-	-	69.18	-	-	-	-	-	hour
53220.920	007700	-	23.00	-	23.00	-	-	-	-	-	-	-	hour
53220.920	007710	-	388.69	158.14	23.00	-	207.55	-	-	-	-	-	hour
53220.920	007720	-	481.19	171.01	85.73	-	224.45	-	-	-	-	2.00	hour
53220.920	007730	-	68.99	-	68.99	-	-	-	-	-	-	-	hour
53220.920	007740	-	116.75	-	116.75	-	-	-	-	-	-	11.50	hour
53220.920	007750	-	102.56	25.33	43.98	-	33.25	-	-	-	-	-	hour
53220.920	007760	-	96.76	-	96.76	-	-	-	-	-	-	-	hour
53220.920	007770	-	182.36	-	182.36	-	-	-	-	-	-	2.00	hour
53220.920	007780	-	167.92	52.71	46.03	-	69.18	-	-	-	-	-	hour
53220.920	007790	-	197.99	76.00	22.24	-	99.75	-	-	-	-	4.25	hour
53220.920	007800	-	18.00	-	18.00	-	-	-	-	-	-	-	hour
53220.920	007810	-	139.89	52.71	18.00	-	69.18	-	-	-	-	-	hour
53220.920	007820	-	239.74	76.00	63.99	-	99.75	-	-	-	-	3.00	hour
53220.920	007830	-	261.78	105.42	18.00	-	138.36	-	-	-	-	-	hour
53220.920	007850	-	900.99	-	22.00	-	-	-	-	-	878.99	12.50	hour
53220.920	007860	-	233.14	95.01	13.43	-	124.70	-	-	-	-	73.50	hour
53220.920	007870	-	878.99	-	-	-	-	-	-	-	878.99	2.75	hour
53220.920	007880	-	1,298.80	555.84	13.43	-	729.53	-	-	-	-	-	hour
53220.920	007900	-	-	-	-	-	-	-	-	-	-	35.50	hour
53220.920	007920	-	-	-	-	-	-	-	-	-	-	13.50	hour
53220.920	007950	-	-	-	-	-	-	-	-	-	-	51.50	hour
53220.920	007980	-	900.99	-	22.00	-	-	-	-	-	878.99	-	hour
53220.920	008010	-	-	-	-	-	-	-	-	-	-	40.00	hour
53220.920	008020	-	878.99	-	-	-	-	-	-	-	878.99	-	hour
53220.920	008100	-	142.35	58.99	-	-	77.42	-	5.94	-	-	4.00	hour
53220.920	008110	-	142.35	58.99	-	-	77.42	-	5.94	-	-	4.00	hour
Small Tools		\$ 75.00	\$ 31,082.52	\$ 6,849.60	\$ 5,547.56	\$ 179.70	\$ 8,990.09	\$ 241.15	\$ 11.88	\$ 29.36	\$ 9,233.18	639.75	
53230.729	006120	-	155.49	155.49	-	-	-	-	-	-	-	-	hour
53230.729	006140	-	160.49	160.49	-	-	-	-	-	-	-	-	hour
Shop - not capitalized		\$ -	\$ 315.98	\$ 315.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
53281.721	000010	10,959.41	4,041.17	490.32	57.53	-	-	3,023.65	243.96	225.71	-	661.00	hour
53281.721	000020	-	6,115.88	160.12	80.00	-	210.15	253.69	-	-	5,411.92	-	hour
53281.721	000030	41.45	12,327.52	2,697.76	6,305.13	(520.00)	3,540.80	-	79.01	224.82	-	2.50	hour
53281.721	00004A	14,403.91	7,691.52	1,286.17	387.04	-	1,688.11	3,924.06	240.06	166.08	-	868.75	hour
53281.721	000050	20,269.10	10,129.01	1,317.61	960.03	769.36	1,729.32	4,807.46	302.96	242.27	-	1,222.50	hour
53281.721	000070	99.48	2,789.94	851.16	909.33	305.23	-	341.50	-	382.72	-	6.00	hour
53281.721	000080	4,576.08	2,647.04	273.57	28.22	-	359.06	1,635.87	84.38	265.94	-	276.00	hour
53281.721	000090	692.22	7,680.33	118.52	233.70	-	-	1,288.94	61.62	301.55	5,676.00	41.75	hour
53281.721	000100	8,687.92	7,823.53	1,309.28	1,360.27	-	1,718.43	3,059.49	138.24	237.82	-	524.00	hour
53281.721	000110	8,059.32	9,712.82	1,363.11	1,200.05	1,926.26	1,789.10	2,824.53	210.14	399.63	-	274.50	hour
53281.721	000120	49.74	6,044.36	269.55	-	-	353.79	315.65	71.35	254.02	4,780.00	3.00	hour
53281.721	000130	11,848.32	12,243.84	4,186.09	1,510.04	-	5,494.27	669.68	156.09	227.67	-	144.00	hour

**BARRON COUNTY HIGHWAY DEPARTMENT
OPERATION OF MACHINERY AND EQUIPMENT
YEAR 2024
(SEE ACCOUNTANT'S COMPILATION REPORT)**

GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Dprn-annual	Units	Units-type
53281.721	000140	4,968.00	4,412.55	1,215.05	593.85	-	1,594.75	655.02	-	353.88	-	216.00	HOUR
53281.721	000150	5,709.75	5,817.61	1,112.47	974.92	300.57	1,460.10	1,452.91	159.38	357.26	-	248.25	HOUR
53281.721	000160	5,824.75	15,598.28	1,301.14	1,961.86	-	1,707.75	2,388.13	164.12	407.28	7,668.00	253.25	HOUR
53281.721	000170	4,252.80	8,884.69	2,286.71	1,177.81	-	3,001.33	2,015.87	80.06	322.91	-	256.50	HOUR
53281.721	000200	18,928.77	27,417.91	6,651.53	7,809.43	-	8,730.21	3,382.13	32.97	811.64	-	209.25	HOUR
53281.721	000220	-	2,175.28	591.82	640.09	292.90	-	153.94	101.89	394.64	-	-	HOUR
53281.721	000250	9,092.79	27,686.00	3,341.08	2,431.90	-	4,385.20	3,227.46	1,236.09	964.27	12,100.00	114.75	HOUR
53281.721	00027A	7,184.54	26,398.29	6,744.64	6,996.57	-	8,852.39	1,358.38	44.35	207.96	2,194.00	113.00	HOUR
53281.721	000280	19,344.22	21,972.43	1,536.52	1,923.83	-	2,016.72	3,616.84	333.70	925.82	11,619.00	304.25	HOUR
53281.721	000290	13,280.65	6,459.24	1,058.84	615.22	-	1,389.72	2,967.76	238.30	189.40	-	801.00	HOUR
53281.721	000300	6,366.72	6,292.58	1,638.21	491.03	508.44	2,150.17	1,183.32	135.39	186.02	-	384.00	HOUR
53281.721	000310	2,901.51	12,481.26	3,598.39	1,908.58	-	4,722.95	1,663.85	303.92	283.57	-	175.00	HOUR
53281.721	000320	9,313.88	5,967.98	866.83	672.60	-	1,137.72	2,730.93	283.63	276.27	-	561.75	HOUR
53281.721	000330	2,859.23	23,046.52	6,524.70	3,458.71	1,590.60	8,563.72	1,177.65	834.13	897.01	-	34.75	HOUR
53281.721	000340	124.36	3,479.17	1,146.55	600.05	-	-	622.03	461.16	649.38	-	7.50	HOUR
53281.721	000360	5,948.10	11,662.86	2,928.44	834.38	660.40	3,843.59	2,817.08	197.32	381.65	-	358.75	HOUR
53281.721	000410	12,368.25	11,632.41	156.81	15.37	295.90	205.81	2,901.62	61.53	403.37	7,592.00	537.75	HOUR
53281.721	000430	2,727.41	8,812.29	237.65	419.19	-	311.93	1,399.70	24.80	424.55	5,994.47	164.50	HOUR
53281.721	000450	10,391.53	7,104.72	1,087.08	264.20	483.72	1,426.79	3,293.87	275.82	273.24	-	626.75	HOUR
53281.721	000460	5,421.71	6,754.78	1,311.21	483.92	558.04	1,720.96	2,125.98	251.34	303.33	-	327.00	HOUR
53281.721	000490	9,443.70	8,079.30	556.74	844.86	-	730.73	2,158.42	91.69	197.06	3,499.80	13,491.00	MILE
53281.721	00050A	-	3,997.47	311.02	20.28	-	408.22	711.74	21.70	353.35	2,171.16	14.00	MILE
53281.721	000530	21,892.14	29,614.11	4,043.20	3,575.06	-	5,306.74	4,686.25	878.04	904.82	10,220.00	319.50	HOUR
53281.721	000540	12,950.28	21,011.59	2,092.67	2,201.05	-	2,746.64	3,437.54	732.39	797.30	9,004.00	189.00	HOUR
53281.721	000550	29,514.99	30,545.63	5,557.00	1,244.40	1,016.85	7,293.70	3,891.61	1,357.80	828.27	9,356.00	430.75	HOUR
53281.721	000560	17,386.95	24,663.28	1,893.71	1,239.43	3,180.74	2,485.50	2,924.10	926.71	977.09	11,036.00	253.75	HOUR
53281.721	000570	-	36,745.14	2,982.40	1,539.71	1,043.90	-	6,146.60	598.07	1,987.46	22,447.00	-	HOUR
53281.721	000580	13,566.96	17,028.32	1,557.98	702.21	-	2,044.90	2,512.55	187.40	815.28	9,208.00	198.00	HOUR
53281.721	000590	13,532.70	23,024.27	2,320.76	987.59	1,016.85	3,045.99	3,453.08	436.20	956.80	10,807.00	197.50	HOUR
53281.721	000600	7,965.45	14,904.25	639.73	1,036.94	-	839.65	1,936.24	-	920.48	9,531.21	116.25	HOUR
53281.721	000610	12,744.72	26,464.63	4,038.57	2,446.75	973.63	5,300.62	3,664.44	462.48	779.14	8,799.00	186.00	HOUR
53281.721	000620	9,027.51	14,830.71	1,180.54	588.27	-	1,549.44	2,545.51	184.30	927.07	7,855.58	131.75	HOUR
53281.721	000630	4,573.71	10,543.51	2,338.03	380.49	-	3,068.67	918.06	8.76	1,327.94	2,501.56	66.75	HOUR
53281.721	000650	5,481.60	4,995.95	820.86	1,756.59	-	1,077.40	1,334.66	6.44	-	-	80.00	HOUR
53281.721	000670	15,999.42	20,344.33	1,218.12	2,043.55	1,955.37	1,598.82	3,015.68	783.36	791.43	8,938.00	233.50	HOUR
53281.721	000680	17,027.22	43,858.45	8,050.42	11,083.80	-	10,566.31	3,496.36	1,255.43	792.13	8,614.00	248.50	HOUR
53281.721	000690	11,459.97	31,495.65	3,993.60	4,930.51	2,001.00	5,241.63	2,369.43	981.24	974.24	11,004.00	167.25	HOUR
53281.721	000700	12,847.50	29,856.33	4,485.44	3,517.35	283.90	5,887.20	2,805.07	882.71	975.66	11,019.00	187.50	HOUR
53281.721	000710	14,337.81	27,208.76	3,328.03	2,146.89	1,914.85	4,368.07	2,723.52	695.71	978.69	11,053.00	209.25	HOUR
53281.721	000720	25,181.10	44,145.55	7,089.09	7,357.78	2,252.00	9,304.51	4,944.17	1,094.61	984.39	11,119.00	367.50	HOUR
53281.721	000730	13,138.71	20,623.76	2,807.42	604.29	-	3,684.82	3,072.86	714.05	792.32	8,948.00	191.75	HOUR
53281.721	000740	13,018.80	19,348.12	1,695.77	926.36	677.90	2,225.72	2,749.92	666.02	846.43	9,560.00	190.00	HOUR
53281.721	000750	13,327.14	19,325.72	2,158.21	78.95	-	2,832.66	3,079.97	714.05	850.88	9,611.00	194.50	HOUR
53281.721	000760	15,348.48	23,819.81	2,015.84	4,078.06	-	2,645.85	3,188.47	165.82	953.77	10,772.00	224.00	HOUR
53281.721	000770	14,543.37	24,022.53	2,269.96	1,321.48	2,153.37	2,979.33	2,967.06	741.60	942.73	10,647.00	212.25	HOUR
53281.721	000780	13,429.92	39,639.21	5,549.50	7,159.76	3,143.70	7,283.80	2,940.78	1,946.98	944.69	10,670.00	196.00	HOUR
53281.721	000790	26,859.84	29,386.61	4,826.44	1,122.48	1,126.00	6,334.76	4,584.39	651.87	873.67	9,867.00	392.00	HOUR
53281.721	000820	11,682.66	40,071.86	6,109.33	11,998.38	283.90	8,018.53	3,171.89	582.20	951.63	8,956.00	170.50	HOUR

**BARRON COUNTY HIGHWAY DEPARTMENT
OPERATION OF MACHINERY AND EQUIPMENT
YEAR 2024
(SEE ACCOUNTANT'S COMPILATION REPORT)**

GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Dprn-annual	Units	Units-type
53281.721	000830	4,282.50	30,322.45	6,996.10	5,762.65	-	9,182.48	1,269.78	361.44	-	6,750.00	62.50	hour
53281.721	000840	15,725.34	27,696.57	3,839.40	3,088.92	-	5,039.26	2,646.97	1,289.91	959.11	10,833.00	229.50	hour
53281.721	000850	11,203.02	26,513.77	3,450.46	3,867.59	-	4,528.75	2,666.47	229.99	957.51	10,813.00	163.50	hour
53281.721	000870	6,098.28	3,813.91	948.79	447.34	-	1,245.30	1,172.48	-	-	-	89.00	hour
53281.721	000880	12,778.98	33,988.03	5,523.98	4,773.46	283.90	7,250.28	3,378.84	771.02	976.55	11,030.00	186.50	hour
53281.721	000900	56,252.48	46,410.38	3,555.90	3,007.76	4,059.91	4,667.08	13,212.92	864.00	1,257.81	15,785.00	884.75	hour
53281.721	000920	3,655.86	5,803.52	141.65	212.16	-	185.92	1,085.70	-	1,350.73	2,827.36	57.50	hour
53281.721	00096A	12,350.42	8,849.73	2,252.03	516.61	-	2,955.84	2,822.40	302.85	-	-	194.25	hour
53281.721	00098A	26,528.80	31,932.25	5,612.84	3,267.34	640.00	7,366.95	5,576.91	283.26	1,076.95	8,108.00	417.25	hour
53281.721	001040	9,235.07	16,209.31	2,369.55	672.10	912.00	3,110.03	2,951.16	451.85	289.62	5,453.00	557.00	hour
53281.721	001050	15,336.50	14,096.28	1,221.57	423.20	-	1,603.31	4,591.89	277.76	301.55	5,677.00	925.00	hour
53281.721	001240	29.36	20,300.40	224.44	79.14	-	-	685.73	125.44	967.65	18,218.00	1.00	hour
53281.721	001300	858.02	5,129.70	412.69	617.16	-	541.66	338.55	63.63	233.01	2,923.00	51.75	hour
53281.721	001310	9,218.55	10,463.98	1,254.87	611.06	937.15	1,647.03	2,899.93	328.46	232.48	2,553.00	556.00	hour
53281.721	001320	10,644.38	9,789.04	919.31	207.74	1,186.18	1,206.62	3,304.89	189.71	231.59	2,543.00	642.00	hour
53281.721	001330	9,396.73	8,492.93	635.92	422.87	-	834.66	3,164.89	299.18	231.41	2,904.00	566.75	hour
53281.721	001340	11,411.21	8,178.85	918.86	852.31	234.95	1,206.00	2,083.56	150.05	164.12	2,569.00	688.25	hour
53281.721	001350	16,700.24	9,474.54	1,046.05	584.61	191.32	1,372.94	2,977.16	107.36	161.10	3,034.00	1,007.25	hour
53281.721	001360	41,983.71	25,071.15	3,050.96	2,261.48	1,866.26	4,004.42	5,899.22	694.51	593.30	6,701.00	1,151.50	hour
53281.721	001370	9,143.94	25,935.96	3,948.73	1,918.81	2,177.26	5,182.76	4,486.86	598.24	504.30	7,119.00	551.50	hour
53281.721	001380	12,708.63	17,175.92	1,093.79	462.97	803.88	-	5,250.17	225.92	471.19	8,868.00	766.50	hour
53281.721	001390	5,306.82	15,261.08	889.99	43.78	-	1,168.12	1,471.69	248.40	577.10	10,862.00	180.75	hour
53281.721	001420	29.36	28,187.86	86.34	207.76	-	-	1,011.88	94.62	1,351.26	25,436.00	1.00	hour
53281.721	001900	42,074.21	61,857.42	9,392.74	12,119.87	1,558.14	12,328.07	10,322.27	1,243.13	1,099.20	13,794.00	661.75	hour
53281.721	001910	33,300.09	54,466.09	7,389.68	10,770.11	6,869.24	9,699.00	8,064.60	1,256.97	799.49	9,617.00	523.75	hour
53281.721	001920	44,760.44	54,045.95	7,745.20	9,971.19	4,448.05	10,165.65	10,185.13	1,352.53	751.20	9,427.00	704.00	hour
53281.721	001930	33,045.71	39,857.15	5,075.38	5,632.31	4,215.41	6,661.49	7,861.43	311.81	745.32	9,354.00	519.75	hour
53281.721	001940	35,636.63	44,427.08	5,046.30	5,607.54	2,020.78	6,623.33	8,754.48	1,350.84	1,108.81	13,915.00	560.50	hour
53281.721	001950	50,514.33	51,924.06	7,146.22	6,404.81	5,367.59	9,379.45	10,916.98	1,289.14	842.87	10,577.00	794.50	hour
53281.721	001960	41,597.23	48,518.39	8,030.60	4,064.04	1,992.54	10,540.27	9,877.22	1,722.82	1,115.90	11,175.00	654.25	hour
53281.721	001970	51,928.98	35,920.02	2,929.34	1,806.10	913.75	3,844.80	13,047.28	587.77	943.98	11,847.00	816.75	hour
53281.721	001980	51,789.20	43,429.81	4,890.00	2,972.58	1,752.72	6,418.16	13,913.30	611.02	950.03	11,922.00	814.55	hour
53281.721	001990	48,638.85	41,555.04	3,523.06	1,656.51	5,693.09	4,624.04	11,363.25	614.15	1,651.94	12,429.00	765.00	hour
Trucks		\$ 1,337,142.44	\$ 1,917,997.28	\$ 257,152.05	\$ 219,552.00	\$ 78,319.50	\$ 327,558.72	\$ 327,965.35	\$ 42,873.12	\$ 59,263.48	\$ 605,313.06	45,322.55	
53281.722	002060	35,364.80	20,514.27	2,680.08	3,131.84	1,636.82	3,517.62	7,362.56	422.42	1,762.93	-	713.00	hour
53281.722	002080	20,274.00	6,524.37	1,657.66	192.55	-	2,175.71	1,853.86	178.39	466.20	-	408.75	hour
53281.722	002090	198.40	26,594.85	8,448.06	4,636.70	-	11,088.16	-	503.91	432.02	1,486.00	4.00	hour
53281.722	002140	1,915.05	25,790.51	3,193.17	2,176.76	-	4,191.05	945.92	206.31	1,226.30	13,851.00	25.50	hour
53281.722	002180	44,196.46	23,010.63	903.76	2,600.71	-	1,186.19	3,639.48	506.71	1,152.78	13,021.00	588.50	hour
53281.722	00221A	6,740.23	10,147.49	2,556.17	1,252.36	283.90	3,355.00	1,228.98	220.77	1,250.31	-	89.75	hour
53281.722	002220	56,429.48	65,982.11	4,463.93	5,700.48	-	5,858.95	16,005.70	1,169.48	2,666.57	30,117.00	639.50	hour
53281.722	00223A	44,870.04	50,493.18	3,784.61	2,427.67	-	4,967.36	7,843.55	253.59	2,538.40	28,678.00	508.50	hour
53281.722	00224A	-	-	-	-	-	-	-	-	-	-	-	hour
53281.722	002250	69,753.72	75,839.61	2,475.10	7,075.64	-	3,248.57	19,581.61	2,318.98	3,965.88	37,173.83	790.50	hour
53281.722	002290	9,542.16	17,689.64	5,770.42	2,144.58	-	7,573.73	1,327.47	564.65	308.79	-	228.50	hour
53281.722	002300	33,641.20	15,994.78	1,900.71	626.50	-	2,494.71	3,854.83	288.64	555.39	6,274.00	678.25	hour

**BARRON COUNTY HIGHWAY DEPARTMENT
OPERATION OF MACHINERY AND EQUIPMENT
YEAR 2024
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GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Dprn-annual	Units	Units-type
53281.722	002310	34,496.80	25,802.69	4,688.62	3,566.64	-	6,153.86	4,384.99	470.99	776.59	5,761.00	695.50	HOUR
53281.722	002320	35,736.80	25,399.01	4,141.63	3,328.60	189.84	5,435.93	4,339.33	879.47	576.21	6,508.00	720.50	HOUR
53281.722	002400	5,362.56	17,519.14	2,496.51	633.47	-	3,276.69	647.38	61.29	1,111.80	9,292.00	72.00	HOUR
53281.722	002420	23,787.60	22,434.97	4,094.28	2,274.73	283.90	5,373.77	6,915.04	1,317.30	2,175.95	-	215.00	HOUR
53281.722	002430	11,990.80	47,159.25	7,189.99	26,135.65	-	9,436.92	2,688.66	178.80	1,529.23	-	155.00	HOUR
53281.722	002440	-	358.55	155.05	-	-	203.50	-	-	-	-	-	HOUR
53281.722	002460	40,002.06	40,714.30	2,958.28	3,539.50	-	3,882.76	5,294.55	257.44	2,015.77	22,766.00	530.25	HOUR
53281.722	002470	10,439.55	12,944.18	661.97	293.53	-	868.84	936.15	124.46	943.23	9,116.00	156.75	HOUR
Tractors		\$ 484,741.71	\$ 530,913.53	\$ 64,220.00	\$ 71,737.91	\$ 2,394.46	\$ 84,289.32	\$ 88,850.06	\$ 9,923.60	\$ 25,454.35	\$ 184,043.83	7,219.75	
53281.723	001100	12,064.20	10,773.96	2,310.91	1,569.03	364.62	3,033.11	1,635.34	320.46	1,540.49	-	129.25	HOUR
53281.723	001130	23,451.68	37,161.41	3,819.96	2,593.38	-	5,013.75	2,706.47	445.98	1,836.87	20,745.00	251.25	HOUR
53281.723	001140	4,106.96	11,483.77	3,206.40	1,601.13	-	4,208.43	1,116.08	101.75	1,249.98	-	44.00	HOUR
53281.723	001150	6,603.83	15,152.18	4,970.38	494.72	382.88	6,523.69	703.38	469.54	1,607.59	-	70.75	HOUR
53281.723	001160	40,182.88	48,585.93	4,842.75	6,774.20	-	6,356.12	4,685.77	615.24	2,058.85	23,253.00	430.50	HOUR
Motor Graders		\$ 86,409.55	\$ 123,157.25	\$ 19,150.40	\$ 13,032.46	\$ 747.50	\$ 25,135.10	\$ 10,847.04	\$ 1,952.97	\$ 8,293.78	\$ 43,998.00	925.75	
53281.724	00027T	2,817.48	1,080.25	286.62	-	-	376.20	-	-	417.43	-	79.50	HOUR
53281.724	00028T	8,815.70	8,845.85	461.91	681.93	-	606.29	-	-	528.72	6,567.00	255.25	HOUR
53281.724	00029S	893.37	2,543.61	210.85	1,265.99	-	276.74	-	-	95.23	694.80	224.00	HOUR
53281.724	00030S	1,345.28	3,343.95	583.78	1,237.35	-	766.23	-	-	61.59	695.00	298.00	HOUR
53281.724	00134S	616.16	2,319.82	236.41	891.39	-	310.28	-	-	71.74	810.00	423.50	HOUR
53281.724	00135S	1,927.83	855.60	-	-	-	-	-	-	69.60	786.00	720.00	HOUR
53281.724	002010	116.30	530.78	14.43	-	-	18.94	-	-	40.41	457.00	2.50	HOUR
53281.724	00201P	6,624.20	11,918.63	1,450.33	7,477.27	-	1,903.56	-	-	88.47	999.00	107.50	HOUR
53281.724	00201T	-	1,856.03	725.98	144.26	-	952.86	-	-	32.93	-	-	HOUR
53281.724	002020	342.72	1,154.63	468.49	5.16	-	614.90	-	16.24	49.84	-	14.00	HOUR
53281.724	00202A	1,444.32	5,002.20	1,621.71	173.55	485.76	2,128.54	-	-	48.24	544.40	59.00	HOUR
53281.724	00202B	3,745.44	8,673.91	2,036.07	3,246.92	-	2,672.36	-	39.20	55.36	624.00	153.00	HOUR
53281.724	00202C	3,457.80	1,961.77	351.04	253.08	-	460.76	-	6.44	72.45	818.00	141.25	HOUR
53281.724	00202D	465.12	3,278.65	776.86	111.79	778.12	1,019.64	-	-	48.24	544.00	19.00	HOUR
53281.724	00202E	2,588.76	1,798.60	256.99	23.28	-	337.30	-	26.04	93.99	1,061.00	105.75	HOUR
53281.724	00202P	61.20	1,088.39	303.14	331.10	-	397.87	-	6.44	49.84	-	2.50	HOUR
53281.724	00206M	12,744.34	25,733.35	7,159.24	7,124.69	-	9,396.56	-	1,647.72	405.14	-	623.50	HOUR
53281.724	00207E	14,285.47	25,630.85	2,747.35	17,465.17	-	3,605.90	-	94.69	139.74	1,578.00	476.50	HOUR
53281.724	00207F	12,006.99	24,940.19	2,379.10	17,366.29	-	3,122.58	-	230.51	149.71	1,692.00	400.50	HOUR
53281.724	00207G	17,058.62	26,037.04	3,135.48	16,763.41	-	4,115.32	-	252.82	144.01	1,626.00	569.00	HOUR
53281.724	00207H	20,941.04	31,393.63	5,150.86	16,810.05	-	6,760.54	-	162.00	204.18	2,306.00	698.50	HOUR
53281.724	002110	5,781.62	5,322.12	770.55	40.27	-	1,011.35	825.77	209.18	-	2,465.00	150.25	HOUR
53281.724	00211B	6,012.50	3,960.04	225.58	303.31	-	296.09	847.95	8.76	399.10	1,879.25	156.25	HOUR
53281.724	00211J	-	70.04	14.43	-	-	18.94	-	-	36.67	-	-	HOUR
53281.724	00212A	14,407.20	9,743.94	1,711.71	170.58	708.00	2,246.64	2,026.91	225.82	20.53	2,633.75	345.00	HOUR
53281.724	00212B	15,399.00	11,420.92	1,628.09	1,978.11	-	2,136.87	2,976.22	261.55	-	2,440.08	368.75	HOUR
53281.724	00212C	6,264.00	5,252.62	678.57	564.41	-	890.62	855.95	42.03	388.41	1,832.63	150.00	HOUR
53281.724	00212D	7,767.36	4,605.38	473.08	296.11	-	620.92	1,073.95	78.81	360.65	1,701.86	186.00	HOUR
53281.724	00213F	4,002.68	2,710.94	313.30	1,887.65	-	411.20	-	-	98.79	-	206.75	HOUR

**BARRON COUNTY HIGHWAY DEPARTMENT
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GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Dprn-annual	Units	Units-type
53281.724	00213H	8,422.70	6,815.71	592.71	2,671.55	-	777.91	-	-	225.54	2,548.00	201.50	NONE
53281.724	00213K	802.47	1,338.87	203.75	106.75	-	267.42	-	-	61.95	699.00	17.25	HOURL
53281.724	00213Q	112.40	2,128.06	14.43	-	-	18.94	-	-	154.69	1,940.00	2.50	HOURL
53281.724	00213R	254.70	319.15	108.12	19.99	-	141.91	-	-	49.13	-	5.00	HOURL
53281.724	00213T	85.68	15.31	-	-	-	-	-	-	15.31	-	3.50	HOURL
53281.724	00216P	-	33.82	-	-	-	-	-	-	33.82	-	-	HOURL
53281.724	00219B	1,078.55	2,952.87	-	16.44	-	-	85.67	12.88	230.88	2,607.00	27.50	HOURL
53281.724	002500	9,090.90	9,280.91	537.52	3.43	-	705.50	1,096.86	82.23	803.17	6,052.20	136.50	HOURL
53281.724	002990	-	66.75	-	-	-	-	-	-	66.75	-	-	NONE
53281.724	003000	862.80	6,412.35	2,576.11	409.87	-	3,381.16	-	-	45.21	-	15.00	HOURL
53281.724	003020	-	45.21	-	-	-	-	-	-	45.21	-	-	HOURL
53281.724	003030	-	24.21	-	-	-	-	-	-	24.21	-	-	HOURL
53281.724	003040	93.73	3,935.00	1,339.49	614.63	79.00	1,758.08	-	13.14	130.66	-	5.75	HOURL
53281.724	003050	6,619.92	14,929.23	1,759.68	5,249.73	-	2,309.58	990.04	80.90	300.30	4,239.00	165.25	HOURL
53281.724	003070	-	972.42	376.20	-	-	493.75	12.83	-	89.64	-	-	HOURL
53281.724	003100	17,676.88	17,295.22	2,764.26	3,933.58	-	3,628.13	876.02	302.35	641.88	5,149.00	289.50	HOURL
53281.724	003110	15,112.35	22,714.88	3,550.29	4,991.37	-	4,659.82	1,226.48	263.86	693.06	7,330.00	247.50	HOURL
53281.724	003120	5,245.13	6,431.65	525.54	3,424.58	-	689.78	-	4.38	203.37	1,584.00	112.75	HOURL
53281.724	003150	10,059.65	20,984.45	5,134.36	7,114.24	274.00	6,738.89	752.69	732.81	237.46	-	164.75	HOURL
53281.724	003190	64,926.05	134,928.11	28,214.14	36,276.65	-	37,031.28	-	896.20	5,171.55	27,338.29	185,503.00	TONS
53281.724	00319B	1,855.03	627.04	246.75	-	-	323.86	-	-	56.43	-	185,503.00	HOURL
53281.724	00319E	1,855.03	2,189.37	447.60	1,021.67	-	587.48	-	-	132.62	-	185,503.00	HOURL
53281.724	00319F	1,855.03	4,264.58	1,270.46	1,191.18	-	1,667.48	-	-	135.46	-	185,503.00	HOURL
53281.724	00319I	3,710.06	12,885.25	1,941.47	4,704.26	-	2,548.19	-	131.40	356.93	3,203.00	185,503.00	TONS
53281.724	00319K	4,745.62	14,418.33	2,724.82	371.53	-	3,576.35	947.61	228.46	1,920.56	4,649.00	121.00	HOURL
53281.724	00319L	63,071.02	65,424.05	7,042.61	2,069.97	-	9,243.51	37,609.85	2,479.91	670.20	6,308.00	185,503.00	HOURL
53281.724	00319M	3,710.06	11,834.92	2,888.70	28.42	-	3,791.43	-	-	492.37	4,634.00	185,503.00	HOURL
53281.724	00319O	3,991.32	1,925.35	752.49	55.44	-	987.65	-	-	129.77	-	185,503.00	TONS
53281.724	00319P	3,991.32	5,354.66	2,148.51	81.05	-	2,819.93	-	-	305.17	-	185,503.00	TONS
53281.724	00319Q	14,840.24	40,061.26	7,007.32	21,437.46	-	9,197.14	-	1,366.95	1,052.39	-	185,503.00	TONS
53281.724	00319R	44,520.72	46,316.56	11,628.19	17,667.51	-	15,262.12	-	254.82	1,503.92	-	185,503.00	TONS
53281.724	00319T	1,855.03	4,392.52	547.24	3,008.31	-	718.24	-	-	118.73	-	185,503.00	TONS
53281.724	00319U	3,710.06	7,785.33	2,010.01	2,952.93	-	2,638.15	-	-	184.24	-	185,503.00	HOURL
53281.724	00319V	74,201.20	101,187.26	26,278.36	19,002.69	64.08	34,490.58	-	420.99	1,891.56	19,039.00	185,503.00	TONS
53281.724	00319W	3,827.40	2,988.37	515.13	1,299.99	-	676.11	-	-	497.14	-	189,414.49	HOURL
53281.724	00319Y	3,710.06	7,062.92	2,854.91	247.50	-	3,747.08	-	-	213.43	-	185,503.00	HOURL
53281.724	00319Z	5,565.09	4,205.27	-	286.83	-	-	-	-	459.44	3,459.00	185,503.00	HOURL
53281.724	00325M	2,972.74	59,029.36	20,115.00	11,072.05	-	26,401.19	269.04	-	1,172.08	-	3,911.49	TONS
53281.724	00325S	2,816.27	24,323.60	10,062.77	256.48	-	13,207.55	-	-	796.80	-	3,911.49	TONS
53281.724	00333T	-	6.59	-	-	-	-	-	-	6.59	-	-	HOURL
53281.724	003340	2,448.00	406.98	49.44	-	-	64.89	-	-	292.65	-	100.00	HOURL
53281.724	003490	3,540.94	2,922.10	945.71	194.10	-	1,241.27	-	23.55	517.47	-	65.50	HOURL
53281.724	00350T	6,460.18	12,179.44	1,314.79	864.61	-	1,725.69	-	32.97	670.38	7,571.00	119.50	HOURL
53281.724	00379S	412.80	722.56	52.71	-	-	69.18	-	-	57.67	543.00	12.00	HOURL
53281.724	00386S	237.16	1,178.16	275.58	449.55	-	361.71	-	-	91.32	-	5.50	HOURL
53281.724	003900	6,345.43	13,477.33	3,769.94	4,074.79	-	4,948.14	69.08	-	615.38	-	61.75	HOURL
53281.724	003910	-	58.92	-	-	-	-	-	-	58.92	-	-	HOURL
53281.724	003920	-	20.83	-	-	-	-	-	-	20.83	-	-	HOURL

**BARRON COUNTY HIGHWAY DEPARTMENT
OPERATION OF MACHINERY AND EQUIPMENT
YEAR 2024
(SEE ACCOUNTANT'S COMPILATION REPORT)**

GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Dprn-annual	Units	Units-type
53281.724	00405A	34.08	1,307.54	507.86	81.71	-	666.56	26.49	-	24.92	-	8.00	hour
53281.724	00405S	-	5,227.53	1,530.71	632.51	1,011.79	2,009.09	-	-	43.43	-	-	hour
53281.724	004140	44,152.85	78,282.97	5,329.00	29,805.39	-	6,994.33	1,025.88	452.48	2,887.89	31,788.00	196.20	hour
53281.724	00416T	3,878.82	14,843.74	4,330.35	2,903.40	1,641.08	5,683.60	-	109.08	176.23	-	71.75	hour
53281.724	004280	-	2.67	-	-	-	-	-	-	2.67	-	-	hour
53281.724	004580	101.40	6,366.50	1,410.80	1,201.82	141.95	1,851.69	-	41.68	139.56	1,579.00	5.00	hour
53281.724	004630	8,620.80	20,692.42	5,665.57	5,600.37	283.90	7,436.12	869.48	348.17	488.81	-	48.00	hour
53281.724	004640	3,592.00	15,688.70	4,120.64	3,899.93	567.80	5,408.38	398.40	748.31	545.24	-	20.00	hour
53281.724	006000	2,301.66	3,450.18	170.93	-	-	224.35	358.22	61.36	214.32	2,421.00	33.50	hour
53281.724	00612S	-	3,729.03	344.94	2,452.12	-	452.72	231.00	4.38	243.87	-	-	days
53281.724	00642A	-	293.89	72.70	-	-	95.42	59.19	-	66.58	-	-	hour
53281.724	006450	2,163.42	2,801.92	190.08	49.05	-	249.47	129.80	1.05	177.47	2,005.00	31.50	hour
53281.724	007050	-	3.56	-	-	-	-	-	-	3.56	-	-	none
53281.724	007070	-	6.76	-	-	-	-	-	-	6.76	-	-	hour
53281.724	007220	2,720.69	2,563.20	451.81	141.16	-	592.98	246.09	47.98	123.18	960.00	90.75	hour
53281.724	00722T	-	999.80	186.10	277.12	274.00	244.28	-	13.14	5.16	-	-	hour
53281.724	00799A	-	747.44	-	322.88	-	-	-	-	424.56	-	-	none
53281.724	00799D	-	145.79	-	-	-	-	-	-	145.79	-	-	none
53281.724	009000	3,069.00	2,052.12	-	107.70	-	-	-	-	82.42	1,862.00	30.00	days
53281.724	009010	1,133.34	15,920.94	1,108.85	412.59	4,559.76	1,455.39	-	-	489.35	7,895.00	39.00	hour
53281.724	009100	-	1,905.11	304.01	-	279.98	399.00	-	-	75.12	847.00	-	days
53281.724	009200	-	2,850.65	-	500.47	-	-	-	-	191.18	2,159.00	-	hour
53281.724	0351AT	-	1,483.46	377.10	519.20	-	494.95	-	-	92.21	-	-	hour
53281.724	0352AT	2,929.00	2,434.55	110.38	-	-	144.87	-	-	177.30	2,002.00	202.00	hour
53281.724	0352MB	261.36	842.14	-	9.50	-	-	-	-	67.64	765.00	44.00	hour
53281.724	0405M1	72.00	1,438.11	523.65	9.99	-	687.30	-	-	217.17	-	72.00	hour
53281.724	0405M2	72.00	1,066.60	358.93	19.05	-	471.09	-	-	217.53	-	72.00	hour
53281.724	0405M3	11.88	33.37	14.43	-	-	18.94	-	-	-	-	2.00	hour
53281.724	0405M4	-	66.67	28.83	-	-	37.84	-	-	-	-	-	hour
53281.724	093850	-	47.00	-	-	-	-	-	-	-	47.00	-	days
53281.724	099993	-	1,852.26	-	685.00	-	-	-	-	77.26	1,090.00	-	tons
53281.724	099994	-	2,030.79	-	792.04	-	-	-	-	100.75	1,138.00	-	days
53281.724	099995	-	2,103.35	-	685.00	-	-	-	-	115.35	1,303.00	-	days
53281.724	099996	-	1,513.47	-	685.00	-	-	-	-	67.47	761.00	-	days
53281.724	099997	-	1,513.47	-	685.00	-	-	-	-	67.47	761.00	-	days
53281.724	099998	-	1,733.27	-	685.00	-	-	-	-	85.27	963.00	-	days
Maint. / Const.		\$ 653,738.52	\$ 1,129,987.79	\$ 217,896.73	\$ 306,947.25	\$ 11,149.22	\$ 285,991.44	\$ 55,887.47	\$ 12,463.68	\$ 35,658.74	\$ 203,993.26	3,175,066.42	
53281.725	000380	10,346.54	8,431.97	1,696.95	330.07	709.75	2,227.26	2,352.54	255.62	859.78	-	108.25	hour
53281.725	00213S	3,777.83	4,296.00	1,455.02	663.43	181.32	1,909.72	-	-	86.51	-	63.75	hour
53281.725	00390R	-	1,152.81	-	-	-	-	-	-	93.81	1,059.00	-	hour
53281.725	004000	6,909.00	5,076.21	955.72	349.94	-	1,254.37	794.81	-	165.37	1,556.00	367.50	hour
53281.725	00401A	30,325.75	32,002.37	4,365.26	8,112.96	174.00	5,729.45	4,749.78	251.30	943.20	7,676.42	503.75	hour
53281.725	004030	-	1,024.38	369.00	68.87	-	484.33	-	-	102.18	-	-	hour
53281.725	004040	4,013.80	3,811.38	1,267.71	22.41	-	1,663.87	769.10	-	88.29	-	213.50	hour
53281.725	004060	5,367.40	5,252.69	1,176.28	1,341.06	-	1,543.87	1,059.40	-	132.08	-	285.50	hour
53281.725	004090	1,278.40	2,504.22	245.10	1,414.55	151.95	321.68	249.18	-	121.76	-	68.00	hour

**BARRON COUNTY HIGHWAY DEPARTMENT
OPERATION OF MACHINERY AND EQUIPMENT
YEAR 2024
(SEE ACCOUNTANT'S COMPILATION REPORT)**

GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Dprn-annual	Units	Units-type
53281.725	004100	13,929.20	22,405.07	6,492.26	1,626.90	168.58	8,521.20	1,039.91	87.04	429.18	4,040.00	242.50	hour
53281.725	00411H	7,975.90	9,434.64	2,906.89	541.30	325.30	3,815.31	1,261.77	-	56.07	528.00	424.25	hour
53281.725	004120	4,176.88	1,382.14	545.42	-	-	715.86	-	50.90	69.96	-	218.00	hour
53281.725	00412A	6,126.41	2,772.94	289.76	-	-	380.31	-	50.90	166.97	1,885.00	319.75	hour
53281.725	004130	4,905.12	2,332.67	728.76	52.55	45.68	956.50	189.49	47.64	312.05	-	88.00	hour
53281.725	00416A	107,703.11	79,848.09	2,552.36	796.95	-	3,349.98	7,182.36	519.27	4,329.17	61,118.00	55,517.06	tons
53281.725	00416P	1,500.19	5,236.81	918.06	-	-	1,204.96	-	35.66	349.13	2,729.00	27.75	hour
53281.725	004170	11,854.08	14,479.72	1,264.32	4,097.55	218.95	1,659.43	800.89	143.62	436.96	5,858.00	252.00	hour
53281.725	004200	1,740.48	780.15	53.50	-	-	70.22	204.48	22.24	429.71	-	37.00	hour
53281.725	004230	29,979.69	22,914.27	5,268.27	246.66	-	6,914.64	-	366.81	2,374.89	7,743.00	61,183.03	tons
53281.725	00423A	36,709.81	42,537.24	14,377.48	7,706.09	-	18,870.56	-	56.16	1,526.95	-	61,183.03	tons
53281.725	00423D	97,892.84	73,786.48	25,789.79	10,987.50	-	33,849.29	-	43.80	3,116.10	-	61,183.03	hour
53281.725	00423E	611.83	123.36	-	-	-	-	-	-	123.36	-	61,183.03	tons
53281.725	00423F	39,768.99	22,143.70	2,546.60	621.94	-	3,342.42	-	134.76	2,606.98	12,891.00	61,183.03	tons
53281.725	00423G	9,789.27	6,472.13	2,220.08	344.76	-	2,913.86	-	-	152.43	841.00	61,183.03	tons
53281.725	00423H	26,920.55	11,896.17	1,592.80	264.44	-	2,090.54	-	-	823.39	7,125.00	61,183.03	hour
53281.725	00423I	611.83	81.17	-	-	-	-	-	-	81.17	-	61,183.03	none
53281.725	00423J	4,894.65	1,231.46	-	-	-	-	-	-	1,231.46	-	61,183.03	hour
53281.725	00423K	14,683.95	10,557.91	3,983.11	-	-	5,227.87	-	-	1,346.93	-	61,183.03	tons
53281.725	00423L	5,506.47	2,323.31	946.53	-	-	1,242.33	-	-	134.45	-	61,183.03	tons
53281.725	00423N	66,077.68	55,777.63	15,304.08	15,001.21	-	20,086.74	2,156.46	43.80	3,185.34	-	61,183.03	tons
53281.725	00423O	3,059.16	1,496.48	624.73	-	-	819.95	-	-	51.80	-	61,183.03	hour
53281.725	00423P	18,354.91	14,507.88	530.93	-	-	696.85	1,099.23	-	1,169.87	11,011.00	61,183.03	hour
53281.725	00423Q	1,223.67	218.06	-	-	-	-	-	-	218.06	-	61,183.03	tons
53281.725	00423R	20,190.40	33,602.07	6,489.53	14,530.49	-	8,517.53	-	-	748.52	3,316.00	61,183.03	tons
53281.725	00423T	28,144.19	29,701.71	1,238.84	13,877.12	-	1,625.98	-	-	1,274.77	11,685.00	61,183.03	tons
53281.725	00423U	611.83	184.42	-	-	-	-	-	-	184.42	-	61,183.03	tons
53281.725	00423W	3,059.16	1,443.13	597.10	-	-	783.70	-	-	62.33	-	61,183.03	none
53281.725	00423Y	141,944.63	86,452.17	-	-	-	-	82,766.38	-	506.79	3,179.00	61,183.03	tons
53281.725	00423Z	611.83	204.71	-	-	-	-	-	-	204.71	-	61,183.03	tons
53281.725	004250	12,348.00	31,703.79	2,161.72	9,326.52	(641.72)	2,837.29	1,670.51	159.57	1,070.90	15,119.00	262.50	hour
53281.725	004260	3,457.44	3,206.96	777.43	41.79	-	1,020.37	462.28	55.10	849.99	-	73.50	hour
53281.725	004270	2,316.72	3,440.60	839.42	1,098.67	-	1,101.76	119.60	64.51	216.64	-	49.25	hour
Bituminous		\$ 790,699.59	\$ 658,231.07	\$ 112,570.81	\$ 93,465.73	\$ 1,333.81	\$ 147,750.00	\$ 108,928.17	\$ 2,388.70	\$ 32,434.43	\$ 159,359.42	1,343,965.44	
53281.726	00211S	-	414.15	-	356.83	-	-	-	-	57.32	-	-	hour
53281.726	00214P	2,102.70	3,727.63	184.50	2,394.27	-	242.16	-	-	73.70	833.00	65.75	hour
53281.726	003530	1,556.05	620.48	53.50	216.75	-	70.22	-	-	18.51	261.50	229.50	hour
53281.726	00353T	1,317.37	690.10	177.34	-	-	232.75	-	-	18.51	261.50	229.50	hour
53281.726	003540	988.21	998.60	180.17	216.75	-	236.47	-	-	24.21	341.00	145.75	hour
53281.726	00354T	836.63	548.07	79.08	-	-	103.78	-	-	24.21	341.00	145.75	hour
53281.726	003550	1,028.88	794.67	131.79	-	-	172.98	-	-	32.40	457.50	151.75	hour
53281.726	00355T	871.06	489.90	-	-	-	-	-	-	32.40	457.50	151.75	hour
53281.726	003560	923.51	791.27	207.19	-	-	271.93	-	-	20.65	291.50	144.75	hour
53281.726	00356T	830.87	551.72	103.59	-	-	135.98	-	-	20.65	291.50	144.75	hour
53281.726	003580	971.25	505.47	-	-	-	-	-	-	33.47	472.00	143.25	hour
53281.726	00358T	822.27	505.47	-	-	-	-	-	-	33.47	472.00	143.25	hour

**BARRON COUNTY HIGHWAY DEPARTMENT
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53281.726	003590	1,159.40	827.88	106.99	-	-	140.44	-	-	38.45	542.00	171.00	hour
53281.726	00359T	981.56	580.45	-	-	-	-	-	-	38.45	542.00	171.00	hour
53281.726	003600	857.68	1,007.69	53.50	-	-	70.22	-	-	63.19	820.78	126.50	hour
53281.726	00360T	726.12	372.70	-	-	-	-	-	-	26.70	346.00	126.50	hour
53281.726	003610	908.54	736.04	159.71	-	-	209.62	-	-	24.21	342.50	134.00	hour
53281.726	00361T	769.18	366.71	-	-	-	-	-	-	24.21	342.50	134.00	hour
53281.726	003620	771.96	712.41	-	-	-	-	-	-	61.41	651.00	109.75	hour
53281.726	00362T	612.76	309.70	-	-	-	-	-	-	26.70	283.00	106.75	hour
53281.726	003630	-	930.61	305.79	-	-	401.35	-	-	67.47	156.00	-	hour
53281.726	00363T	-	88.24	-	1.54	-	-	-	-	26.70	60.00	-	hour
53281.726	003650	379.61	-	-	-	-	-	-	-	-	-	59.50	hour
53281.726	00365T	341.53	-	-	-	-	-	-	-	-	-	59.50	hour
53281.726	003670	955.42	292.40	-	-	-	-	-	-	19.40	273.00	149.75	hour
53281.726	00367T	859.58	1,186.98	240.75	337.86	-	315.97	-	-	19.40	273.00	149.75	hour
53281.726	003680	910.24	1,395.59	431.25	48.57	-	566.02	-	-	39.25	310.50	134.25	hour
53281.726	00368T	770.62	342.27	-	9.70	-	-	-	-	22.07	310.50	134.25	hour
53281.726	003690	900.06	713.12	160.51	38.83	-	210.67	-	-	20.11	283.00	132.75	hour
53281.726	00369T	762.00	303.11	-	-	-	-	-	-	20.11	283.00	132.75	hour
53281.726	003700	839.04	670.23	183.06	-	-	240.27	-	-	19.40	227.50	123.75	hour
53281.726	00370T	710.34	606.24	155.39	-	-	203.95	-	-	19.40	227.50	123.75	hour
53281.726	003710	1,110.27	966.80	288.42	48.57	-	378.55	-	-	19.76	231.50	163.75	hour
53281.726	00371T	939.97	434.13	79.08	-	-	103.79	-	-	19.76	231.50	163.75	hour
53281.726	003720	1,256.88	745.84	158.14	126.70	-	207.56	-	-	19.94	233.50	197.00	hour
53281.726	00372T	1,130.80	263.14	-	9.70	-	-	-	-	19.94	233.50	197.00	hour
53281.726	00373S	977.75	299.26	-	-	-	-	-	-	19.76	279.50	153.25	hour
53281.726	00373T	879.67	664.95	158.14	-	-	207.55	-	-	19.76	279.50	153.25	hour
53281.726	003740	708.51	281.69	-	-	-	-	-	-	18.69	263.00	104.50	hour
53281.726	00374T	599.83	281.69	-	-	-	-	-	-	18.69	263.00	104.50	hour
53281.726	003750	1,005.14	979.13	173.87	299.72	-	228.21	-	-	18.33	259.00	148.25	hour
53281.726	00375T	850.96	277.33	-	-	-	-	-	-	18.33	259.00	148.25	hour
53281.726	003760	1,256.87	336.25	-	-	-	-	-	-	22.25	314.00	197.00	hour
53281.726	00376T	1,130.79	336.25	-	-	-	-	-	-	22.25	314.00	197.00	hour
53281.726	003770	1,051.13	339.93	-	-	-	-	-	-	22.43	317.50	164.75	hour
53281.726	00377T	945.69	339.93	-	-	-	-	-	-	22.43	317.50	164.75	hour
53281.726	003780	920.32	335.25	-	-	-	-	-	-	22.25	313.00	144.25	hour
53281.726	00378T	828.00	335.25	-	-	-	-	-	-	22.25	313.00	144.25	hour
53281.726	003790	1,037.27	858.19	185.29	97.14	-	243.19	-	-	22.07	310.50	150.25	hour
53281.726	00379T	850.97	332.57	-	-	-	-	-	-	22.07	310.50	148.25	hour
53281.726	003820	744.12	140.45	53.50	-	-	70.22	-	-	16.73	-	109.75	hour
53281.726	00382T	629.98	326.03	133.75	-	-	175.55	-	-	16.73	-	109.75	hour
53281.726	003830	355.95	60.96	26.36	-	-	34.60	-	-	-	-	52.50	hour
53281.726	00383T	301.35	-	-	-	-	-	-	-	-	-	52.50	hour
53281.726	003840	1,106.93	18.51	-	-	-	-	-	-	18.51	-	173.50	hour
53281.726	00384T	995.89	18.51	-	-	-	-	-	-	18.51	-	173.50	hour
53281.726	003850	754.44	67.08	-	48.57	-	-	-	-	18.51	-	118.25	hour
53281.726	00385T	678.76	136.89	50.67	1.21	-	66.50	-	-	18.51	-	118.25	hour
53281.726	003870	344.52	-	-	-	-	-	-	-	-	-	54.00	hour

**BARRON COUNTY HIGHWAY DEPARTMENT
OPERATION OF MACHINERY AND EQUIPMENT
YEAR 2024
(SEE ACCOUNTANT'S COMPILATION REPORT)**

GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Dprn-annual	Units	Units-type
53281.726	00387T	309.96	-	-	-	-	-	-	-	-	-	54.00	hour
53281.726	003880	993.28	1,111.98	347.76	-	-	456.43	-	-	20.29	287.50	146.50	hour
53281.726	00388T	840.92	307.79	-	-	-	-	-	-	20.29	287.50	146.50	hour
53281.726	00393A	389.84	1,051.53	442.09	-	-	580.25	-	-	29.19	-	11.00	hour
53281.726	00510P	-	3.74	-	-	-	-	-	-	3.74	-	-	hour
53281.726	00510W	-	1,482.53	597.37	-	-	784.05	-	-	101.11	-	-	hour
53281.726	00512P	-	71.92	-	-	-	-	-	-	71.92	-	-	hour
53281.726	00513F	-	637.98	-	-	-	-	-	-	51.98	586.00	-	hour
53281.726	00513P	193.25	16.73	-	-	-	-	-	-	16.73	-	5.00	hour
53281.726	00513W	-	1,539.14	-	-	-	-	-	-	125.14	1,414.00	-	hour
53281.726	00514P	-	32.75	-	-	-	-	-	-	32.75	-	-	hour
53281.726	00514W	-	139.20	-	-	-	-	-	-	139.20	-	-	hour
53281.726	00515P	-	253.73	30.13	144.53	-	39.55	-	-	39.52	-	-	hour
53281.726	00515W	-	125.67	-	-	-	-	-	-	125.67	-	-	hour
53281.726	00516F	-	613.84	-	-	-	-	-	-	49.84	564.00	-	hour
53281.726	00516P	-	72.45	-	-	-	-	-	-	72.45	-	-	hour
53281.726	00516W	-	1,655.75	-	-	-	-	-	-	134.75	1,521.00	-	hour
53281.726	00517P	242.79	160.03	53.50	-	-	70.22	-	-	36.31	-	18.50	hour
53281.726	00533L	43.20	481.88	53.50	296.39	-	70.22	-	-	61.77	-	5.00	hour
53281.726	00533P	72.24	1,312.54	151.22	912.11	-	198.48	-	-	50.73	-	7.00	hour
53281.726	00533R	17.28	331.96	116.84	-	-	153.35	-	-	61.77	-	2.00	hour
53281.726	00541L	-	20.65	-	-	-	-	-	-	20.65	-	-	hour
53281.726	00541P	-	19.40	-	-	-	-	-	-	19.40	-	-	hour
53281.726	00541R	-	20.65	-	-	-	-	-	-	20.65	-	-	hour
53281.726	00553B	2,423.52	3,259.74	91.21	1,640.18	-	119.71	-	-	114.64	1,294.00	229.50	hour
53281.726	00553L	1,982.88	1,203.85	105.42	191.59	-	138.36	-	-	62.48	706.00	229.50	hour
53281.726	00553P	2,368.44	653.05	-	-	-	-	-	-	53.05	600.00	229.50	hour
53281.726	00553R	1,982.88	1,983.41	101.34	992.47	-	133.01	-	-	61.59	695.00	229.50	hour
53281.726	00554B	1,539.12	5,978.09	103.38	4,330.38	-	135.69	-	-	114.64	1,294.00	145.75	hour
53281.726	00554L	1,259.28	1,234.50	-	455.13	-	-	-	-	63.37	716.00	145.75	hour
53281.726	00554P	1,504.14	1,427.16	-	774.11	-	-	-	-	53.05	600.00	145.75	hour
53281.726	00554R	1,259.28	2,095.41	154.05	972.87	-	202.19	-	-	62.30	704.00	145.75	hour
53281.726	00555B	1,602.48	1,713.75	-	239.77	-	-	-	-	119.98	1,354.00	151.75	hour
53281.726	00555P	1,566.06	616.20	-	-	-	-	-	-	50.20	566.00	151.75	hour
53281.726	00555W	1,311.12	1,186.89	158.14	2.62	-	207.55	-	-	66.58	752.00	151.75	hour
53281.726	00556B	1,528.56	2,609.48	78.55	1,194.61	-	103.10	-	-	100.22	1,133.00	144.75	hour
53281.726	00556P	1,493.82	632.05	-	65.95	-	-	-	-	46.10	520.00	144.75	hour
53281.726	00556W	1,250.64	771.41	-	70.45	-	-	-	-	56.96	644.00	144.75	hour
53281.726	00558B	1,512.72	2,385.93	80.25	726.37	-	105.33	-	-	119.98	1,354.00	143.25	hour
53281.726	00558P	1,478.34	614.02	-	-	-	-	-	-	50.02	564.00	143.25	hour
53281.726	00558W	1,237.68	1,414.34	47.28	484.25	-	62.06	-	-	66.75	754.00	143.25	hour
53281.726	00559B	1,805.76	2,594.63	-	1,116.30	-	-	-	-	120.33	1,358.00	171.00	hour
53281.726	00559L	1,477.44	2,292.70	131.79	1,037.67	-	172.98	-	-	77.26	873.00	171.00	hour
53281.726	00559P	1,764.72	618.20	-	-	-	-	-	-	50.20	568.00	171.00	hour
53281.726	00559R	1,477.44	2,000.02	52.71	1,057.38	-	69.18	-	-	66.75	754.00	171.00	hour
53281.726	00560B	855.36	1,751.51	-	-	-	-	-	-	154.51	1,597.00	81.00	hour
53281.726	00560P	835.92	775.46	-	-	-	-	-	-	68.18	707.28	81.00	hour

**BARRON COUNTY HIGHWAY DEPARTMENT
OPERATION OF MACHINERY AND EQUIPMENT
YEAR 2024
(SEE ACCOUNTANT'S COMPILATION REPORT)**

GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Dprn-annual	Units	Units-type
53281.726	00560W	699.84	1,078.26	-	-	-	-	-	-	95.23	983.03	81.00	HOURL
53281.726	00561B	1,415.04	3,512.92	-	2,206.65	-	-	-	-	106.27	1,200.00	134.00	HOURL
53281.726	00561L	1,157.76	1,191.53	105.42	74.72	-	138.36	-	-	71.03	802.00	134.00	HOURL
53281.726	00561P	1,382.88	5,662.70	2,073.76	65.95	-	2,721.84	-	-	65.15	736.00	134.00	HOURL
53281.726	00561R	1,157.76	1,219.24	151.14	77.30	-	198.36	-	-	64.44	728.00	134.00	HOURL
53281.726	00562B	1,127.28	4,881.28	-	3,361.88	-	-	-	-	160.03	1,359.37	106.75	HOURL
53281.726	00562P	1,101.66	1,377.36	-	735.79	-	-	-	-	67.82	573.75	106.75	HOURL
53281.726	00562W	922.32	866.25	-	-	-	-	-	-	91.50	774.75	106.75	HOURL
53281.726	00563B	480.48	507.94	-	-	-	-	-	-	176.94	331.00	45.50	HOURL
53281.726	00563P	469.56	1,276.01	126.70	726.37	-	166.30	-	-	89.89	166.75	45.50	HOURL
53281.726	00563W	393.12	1,068.93	126.70	486.96	-	166.30	-	-	100.22	188.75	45.50	HOURL
53281.726	00565B	628.32	-	-	-	-	-	-	-	-	-	59.50	HOURL
53281.726	00565P	614.04	-	-	-	-	-	-	-	-	-	59.50	HOURL
53281.726	00565W	514.08	243.78	105.42	-	-	138.36	-	-	-	-	59.50	HOURL
53281.726	00567B	1,581.36	3,296.56	52.71	1,766.03	-	69.18	-	-	114.64	1,294.00	149.75	HOURL
53281.726	00567P	-	35.42	-	-	-	-	-	-	35.42	-	-	HOURL
53281.726	00567W	1,293.84	1,757.35	-	1,000.76	-	-	-	-	61.59	695.00	149.75	HOURL
53281.726	00568B	1,417.68	3,617.00	126.70	2,017.73	-	166.30	-	-	106.27	1,200.00	134.25	HOURL
53281.726	00568P	1,385.46	801.15	-	-	-	-	-	-	65.15	736.00	134.25	HOURL
53281.726	00568W	1,159.92	1,951.36	440.24	104.82	-	577.83	-	-	67.47	761.00	134.25	HOURL
53281.726	00569B	1,401.84	4,593.09	-	3,361.87	-	-	-	-	100.22	1,131.00	132.75	HOURL
53281.726	00569P	1,369.98	1,966.10	79.08	1,216.13	-	103.79	-	-	46.10	521.00	132.75	HOURL
53281.726	00569W	1,146.96	2,943.48	52.71	2,120.63	-	69.18	-	-	56.96	644.00	132.75	HOURL
53281.726	00570B	1,375.20	1,244.11	-	-	-	-	-	-	101.11	1,143.00	126.75	HOURL
53281.726	00570P	1,277.10	691.25	-	-	-	-	-	-	56.25	635.00	123.75	HOURL
53281.726	00570W	1,069.20	2,608.28	204.72	1,373.93	-	268.68	-	-	61.95	699.00	123.75	HOURL
53281.726	00571B	1,729.20	4,567.92	394.45	2,411.64	-	517.72	-	-	101.11	1,143.00	163.75	HOURL
53281.726	00571P	1,689.90	1,782.64	154.05	731.79	-	202.19	-	-	56.61	638.00	163.75	HOURL
53281.726	00571W	1,414.80	3,931.87	335.47	2,395.14	-	440.31	-	-	61.95	699.00	163.75	HOURL
53281.726	00572B	2,080.32	4,257.57	743.27	1,294.64	-	975.55	-	-	101.11	1,143.00	197.00	HOURL
53281.726	00572P	2,033.04	699.87	-	-	-	-	-	6.44	56.43	637.00	197.00	HOURL
53281.726	00572W	1,702.08	13,776.88	4,719.91	2,101.08	-	6,194.94	-	-	61.95	699.00	197.00	HOURL
53281.726	00573B	1,618.32	3,435.81	129.74	1,727.13	-	170.30	-	-	114.64	1,294.00	153.25	HOURL
53281.726	00573P	1,581.54	797.50	-	139.92	-	-	-	-	53.58	604.00	153.25	HOURL
53281.726	00573W	1,324.08	1,975.77	101.34	984.83	-	133.01	-	-	61.59	695.00	153.25	HOURL
53281.726	00574B	1,103.52	2,135.01	-	726.37	-	-	-	-	114.64	1,294.00	104.50	HOURL
53281.726	00574P	1,078.44	656.40	-	-	-	-	-	-	53.40	603.00	104.50	HOURL
53281.726	00574W	902.88	2,077.06	-	1,317.29	-	-	-	-	61.77	698.00	104.50	HOURL
53281.726	00575B	1,565.52	1,408.64	-	-	-	-	-	-	114.64	1,294.00	148.25	HOURL
53281.726	00575P	1,529.94	744.46	39.53	-	-	51.88	-	-	53.05	600.00	148.25	HOURL
53281.726	00575W	1,280.88	756.59	-	-	-	-	-	-	61.59	695.00	148.25	HOURL
53281.726	00576B	2,114.52	2,529.87	-	1,000.76	-	-	-	-	101.11	1,428.00	198.50	HOURL
53281.726	00576P	2,033.04	898.63	51.03	-	-	66.98	-	-	51.62	729.00	197.00	HOURL
53281.726	00576W	1,702.08	660.76	-	-	-	-	-	-	53.76	607.00	197.00	HOURL
53281.726	00577B	1,739.76	2,475.97	79.08	763.99	-	103.79	-	-	101.11	1,428.00	164.75	HOURL
53281.726	00577R	1,423.44	662.94	-	-	-	-	-	-	53.94	609.00	164.75	HOURL
53281.726	00578B	1,523.28	2,621.33	53.50	968.50	-	70.22	-	-	101.11	1,428.00	144.25	HOURL
53281.726	00578P	1,488.66	994.24	47.28	104.28	-	62.06	-	-	51.62	729.00	144.25	HOURL

**BARRON COUNTY HIGHWAY DEPARTMENT
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53281.726	00578W	1,246.32	3,532.75	227.38	2,346.17	-	298.44	-	-	53.76	607.00	144.25	HOUR
53281.726	00579B	1,605.00	5,460.97	286.62	3,491.88	-	376.20	-	-	106.27	1,200.00	150.25	HOUR
53281.726	00579P	1,529.94	973.40	46.91	65.95	-	61.57	-	-	64.97	734.00	148.25	HOUR
53281.726	00579W	1,280.88	1,740.38	164.17	531.27	-	215.47	-	-	67.47	762.00	148.25	HOUR
53281.726	00582B	1,158.96	1,025.28	47.28	-	-	62.06	-	-	87.94	828.00	109.75	HOUR
53281.726	00582L	948.24	778.60	47.28	-	-	62.06	-	-	64.26	605.00	109.75	HOUR
53281.726	00582P	1,132.62	610.54	53.50	-	-	70.22	-	-	46.82	440.00	109.75	HOUR
53281.726	00582R	948.24	1,482.99	-	968.50	-	-	-	-	49.49	465.00	109.75	HOUR
53281.726	00583B	554.40	621.00	-	-	-	-	-	-	-	621.00	52.50	HOUR
53281.726	00583P	541.80	326.49	-	1.74	-	-	-	-	-	324.75	52.50	HOUR
53281.726	00583W	453.60	1,677.12	-	1,328.37	-	-	-	-	-	348.75	52.50	HOUR
53281.726	00584B	1,832.16	1,310.63	-	-	-	-	-	-	106.63	1,204.00	173.50	HOUR
53281.726	00584P	1,790.52	615.02	-	-	-	-	-	-	50.02	565.00	173.50	HOUR
53281.726	00584W	1,499.04	754.43	-	4.37	-	-	-	-	61.06	689.00	173.50	HOUR
53281.726	00585B	1,248.72	1,309.63	-	-	-	-	-	-	106.63	1,203.00	118.25	HOUR
53281.726	00585P	1,220.34	718.76	44.86	-	-	58.88	-	-	50.02	565.00	118.25	HOUR
53281.726	00585W	1,021.68	871.95	52.71	-	-	69.18	-	-	61.06	689.00	118.25	HOUR
53281.726	00587B	570.24	-	-	-	-	-	-	-	-	-	54.00	HOUR
53281.726	00587P	557.28	-	-	-	-	-	-	-	-	-	54.00	HOUR
53281.726	00587W	466.56	-	-	-	-	-	-	-	-	-	54.00	HOUR
53281.726	00588B	1,547.04	3,934.14	79.08	2,520.05	-	103.79	-	-	100.22	1,131.00	146.50	HOUR
53281.726	00588L	1,265.76	2,183.81	-	1,378.30	-	-	-	-	65.51	740.00	146.50	HOUR
53281.726	00588P	1,511.88	1,599.95	114.04	770.12	-	149.69	-	-	46.10	520.00	146.50	HOUR
53281.726	00588R	1,265.76	2,522.99	-	1,824.21	-	-	-	-	56.78	642.00	146.50	HOUR
53281.726	031390	104.67	1,669.00	474.41	-	-	622.67	-	-	37.92	534.00	16.00	HOUR
53281.726	05139P	536.94	1,012.34	52.71	-	-	69.18	-	-	72.45	818.00	51.50	HOUR
53281.726	0567PL	1,545.42	657.58	-	-	-	-	-	-	53.58	604.00	149.75	HOUR
53281.726	0577PL	1,700.22	780.62	-	-	-	-	-	-	51.62	729.00	164.75	HOUR
Snow Equipment		\$ 180,763.71	\$ 222,941.00	\$ 19,302.76	\$ 73,553.65	\$ -	\$ 25,335.05	\$ -	\$ 6.44	\$ 9,614.14	\$ 95,128.96	21,273.50	
53281.728	007284	-	4,887.24	1,841.28	2,475.16	-	-	-	-	119.80	451.00	-	HOUR
53281.728	007287	-	36,642.13	2,451.17	7,321.92	-	-	-	-	3,150.04	23,719.00	-	HOUR
53281.728	007288	-	4,445.86	-	-	-	-	-	-	719.86	3,726.00	-	HOUR
Bulk Storage		\$ -	\$ 45,975.23	\$ 4,292.45	\$ 9,797.08	\$ -	\$ -	\$ -	\$ -	\$ 3,989.70	\$ 27,896.00	-	
53281.729	00124A	-	880.58	-	-	-	-	72.89	-	65.69	742.00	-	HOUR
53281.729	00142A	-	724.60	-	78.69	-	-	-	-	97.90	548.01	-	HOUR
53281.729	00261A	-	13,955.01	638.73	2,548.41	-	-	-	-	1,262.44	9,505.43	-	HOUR
53281.729	00261M	-	11,384.65	-	9,263.12	-	-	-	-	248.68	1,872.85	-	HOUR
53281.729	006010	-	1,072.22	528.04	165.04	-	-	-	-	57.14	322.00	-	HOUR
53281.729	006070	-	1,345.40	-	-	-	-	-	-	202.40	1,143.00	-	HOUR
53281.729	006080	-	4,279.47	1,050.69	2,887.42	-	-	-	-	89.36	252.00	-	HOUR
53281.729	006090	77.94	6,129.11	2,503.08	2,978.56	303.90	-	65.70	127.27	150.60	-	3.00	HOUR
53281.729	00609A	-	1,675.60	1,069.67	520.01	-	-	38.04	-	47.88	-	-	HOUR
53281.729	00609T	-	911.23	204.73	-	-	-	-	-	57.50	649.00	-	HOUR

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(SEE ACCOUNTANT'S COMPILATION REPORT)

GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Dprn-annual	Units	Units-type
53281.729	006100	-	458.90	-	420.45	-	-	-	-	38.45	-	-	NONE
53281.729	006160	154.53	199.77	-	181.79	-	-	-	-	17.98	-	2.25	HOUR
53281.729	006210	-	803.40	106.99	680.03	-	-	-	-	16.38	-	-	HOUR
53281.729	006220	-	1,176.78	239.18	251.88	-	-	-	-	55.72	630.00	-	HOUR
53281.729	006250	319.86	2,950.14	433.80	7.38	-	-	94.05	17.99	194.92	2,202.00	13.25	HOUR
53281.729	006270	-	3,598.83	259.19	-	-	-	-	-	271.64	3,068.00	-	NONE
53281.729	006390	-	805.51	-	-	-	-	-	-	65.51	740.00	-	HOUR
53281.729	006900	-	1,255.99	57.67	-	-	-	-	-	180.32	1,018.00	-	HOUR
53281.729	006910	-	67.82	-	-	-	-	-	-	67.82	-	-	HOUR
53281.729	006940	-	421.96	21.62	-	-	-	-	-	60.34	340.00	-	HOUR
53281.729	00699A	-	1,905.60	-	1,067.00	-	-	-	-	838.60	-	-	HOUR
53281.729	00699B	-	9,155.77	-	203.75	-	-	-	-	1,049.54	7,902.48	-	HOUR
53281.729	00699C	-	10,561.11	-	203.74	-	-	-	-	1,214.37	9,143.00	-	HOUR
53281.729	00699D	-	2,879.04	-	203.74	-	-	-	-	313.65	2,361.65	-	HOUR
53281.729	00699E	-	10,210.30	1,223.84	234.29	-	-	-	-	1,026.04	7,726.13	-	HOUR
53281.729	007289	-	26,645.53	-	3,389.83	-	-	-	-	2,726.56	20,529.14	-	HOUR
53281.729	007434	-	1,026.49	-	-	-	-	-	-	83.49	943.00	-	NONE
53281.729	008120	-	18,744.05	181.93	155.15	-	-	1,045.60	-	1,763.91	15,597.46	-	HOUR
53281.729	008130	-	3,205.77	-	67.36	-	-	186.42	-	315.99	2,636.00	-	HOUR
53281.729	008140	-	14,701.75	-	781.53	-	-	-	-	1,623.22	12,297.00	-	HOUR
Shop - Capitalized		\$ 552.33	\$ 153,132.38	\$ 8,519.16	\$ 26,289.17	\$ 303.90	\$ -	\$ 1,502.70	\$ 145.26	\$ 14,204.04	\$ 102,168.15	18.50	
53281.730	007425	-	2,960.48	-	-	-	-	-	-	865.48	2,095.00	-	HOUR
53281.730	007426	-	1,669.21	-	-	-	-	-	-	1,012.21	657.00	-	HOUR
Engineering Equipment		\$ -	\$ 4,629.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,877.69	\$ 2,752.00	-	
53281.731	00325B	-	19,590.80	689.87	4,417.86	-	905.47	-	-	1,589.60	11,988.00	-	GALS
Salt Brine Equipment		\$ -	\$ 19,590.80	\$ 689.87	\$ 4,417.86	\$ -	\$ 905.47	\$ -	\$ -	\$ 1,589.60	\$ 11,988.00	-	
Grand Totals		\$ 3,534,122.85	\$ 4,837,954.52	\$ 710,959.81	\$ 824,340.67	\$ 94,428.09	\$ 905,955.19	\$ 594,221.94	\$ 69,765.65	\$ 192,409.31	\$ 1,445,873.86	4,594,431.66	

**BARRON COUNTY HIGHWAY DEPARTMENT
BITUMINOUS OPERATIONS
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

BITUMINOUS OPERATIONS		
Labor	\$	137,107.31
FLSA Modifier		(940.77)
Fringe Benefits		87,131.71
Utilities <i>(phone)</i>		2,218.42
Supplies/Other Expense		16,574.36
Material Expense <i>(before adjustments)</i>		507,914.38
Tack Oil		28,225.39
Road Oil		1,193,179.20
Inventory Adjustments <i>(account 16160)</i>		(3,864.18)
Equipment Rental <i>(Not Exclusively Used for Bituminous Operations)</i>		104,981.86
Equipment Expenses <i>(Exclusively Used for Bituminous Operations)</i>		
Depreciation	\$	57,791.00
Shop Labor and Fringe Benefits		81,509.87
Shop Overhead		106,982.55
Other Expenses <i>(fuel, lube, repairs, insurance)</i>		171,372.33
Total Costs		2,490,183.43
Cost Allocations (Credits 48970)		(3,011,316.09)
(Over) Under Recovery <i>(Net Balance)</i>	\$	(521,132.66)

**BARRON COUNTY HIGHWAY DEPARTMENT
PIT AND QUARRY OPERATIONS
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

PIT AND QUARRY OPERATIONS			
Labor		\$	112,771.43
FLSA Modifier			(1,324.01)
Fringe Benefits			71,666.24
Buildings & Grounds Allocation			53,390.79
Materials Expense <i>(before adjustments)</i>			14,001.34
Other Supplies/Expense <i>(education, telephone, tools, etc.)</i>			20,715.84
Depletion			19,143.75
Inventory Adjustments			24,125.04
Equipment Rental <i>(Not Exclusively Used for Pit and Quarry Operations)</i>			146,297.67
Equipment Expenses <i>(Exclusively Used for Pit and Quarry Operations)</i>			
Depreciation	\$	63,981.29	
Shop Labor and Fringe Benefits		95,793.89	
Shop Overhead		125,730.47	
Other Expenses <i>(fuel, lube, repairs, insurance)</i>		167,927.41	453,433.06
Total Costs			914,221.15
Cost Allocations <i>(credits 48960, 48961)</i>			(663,769.38)
(Over) Under Recovery <i>(Net Balance)</i>		\$	250,451.77

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF GRAVEL PITS AND QUARRIES
DECEMBER 31, 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Gravel Pit	Total Acres	Year Acquired	Original Cost	Additional Costs	Price per Acre	Prior Years Depletion	2024 Depletion	Book Value 12/31/2024
Smith Pit - Cumberland	45	1978	\$ 25,002.00		\$ 555.60	\$ 25,002.00	fully depleted	\$ -
Drew Pit - Campia	80	1968	6,002.00		75.03	6,002.00	fully depleted	-
Savina Pit	26.407	1992	80,240.00		3,038.59	80,240.00	fully depleted	-
Scalzo Pit	40	1997	30,010.00		750.25	-	-	30,010.00
Drew Pit - Campia	60	1998	75,220.00		1,253.67	4,692.45	-	70,527.55
Bowers Pit - Town of Doyle	52.47	1999	75,475.76		1,438.46	-	-	75,475.76
Straw Pit - Town Maple Plain	127.749	1999	193,195.67		1,512.31	-	-	193,195.67
Bowers Pit - Town of Doyle	39.642	2000	119,422.17		3,012.52	-	-	119,422.17
Wheeler Pit - Town of Turtle Lake	80	2003	283,800.26		3,547.50	146,913.61	6,439.79	130,446.86
Donatelle Pit - Town of Cumberland	26.397	2007	122,543.09		4,642.31	122,336.95	41.68	164.46
Ekenstedt Pit - Town of Cumberland	40	2012	325,911.62		8,147.79	140,284.06	12,662.27	172,965.29
Ekenstedt/Scharmer Pit - Town of Cumberland	40	2015	493,373.14		12,334.33	-	-	493,373.14
			\$ 1,830,195.71	\$ -		\$ 525,471.07	\$ 19,143.74	\$ 1,285,580.90

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF LAND
DECEMBER 31, 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Land and Location	Year Acquired	Original Cost	2024 Additions	Book Value
City of Barron - West Side				
Home Acres Addition				
Lots 7, 8, 9 <i>(LC Rockman Property)</i>	1957	\$ 1,100.00		\$ 1,100.00
Lot 2 <i>(Cook Property)</i>	1973	3,648.51		3,648.51
Lot 3 <i>(239 N. 7th Street)</i>	1986	9,567.14		9,567.14
Lot 4 <i>(old shop, razing costs)</i>	2018	19,451.05		19,451.05
Lot 4-2 <i>(old office, razing costs)</i>	2020	12,892.13		12,892.13
Land Additions <i>(new facility site prep, razing costs)</i>	2023	197,404.90		197,404.90
City of Barron - East Side				
Part of Block 22				
Main Shop Site <i>(260 N. 7th Street)</i>	1956	4,082.35		4,082.35
Barron Electric Property	1992	2,000.00		2,000.00
Barron Electric Property	1993	4,010.00		4,010.00
Rud Property <i>(769 E. River Avenue)</i>	2010	26,401.37		26,401.37
Williams Property <i>(1057 E. River Avenue)</i>	2012	36,040.00		36,040.00
Farmers Union Property <i>(Federated Coop)</i>	2021	344,641.70		344,641.70
Land Additions <i>(new facility site prep, razing costs)</i>	2023	3,071,095.79		3,071,095.79
City of Rice Lake				
Rice Lake Shed <i>(1 West Avenue)</i>	1978	5,104.00		5,104.00
Town of Crystal Lake				
Comstock Shed <i>(1872 USH 63)</i>	2015	1,154.61		1,154.61
		\$ 3,738,593.55	\$ -	\$ 3,738,593.55

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF BUILDINGS AND ATTACHED FIXTURES
DECEMBER 31, 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Bldg #	Description	Years of Life	Square Footage	Year Acquired	Original Cost	Adds and/or Subtracts	Total Cost	Accumulated Depreciation	2024 Depreciation	Book Value 12/31/2024
086	Cumberland Salt/Sand Shed <i>(old salt shed)</i>	25	2,358	1958	\$ 14,621.19	\$ -	\$ 14,621.19	\$ 14,621.19	\$ -	\$ -
088	Rice Lake Salt Shed - County	25	750	1982	56,447.68	-	56,447.68	56,447.68	-	-
087	Rice Lake Shed (NE Storage Garage)	25	6,000	1983	145,855.10	-	145,855.10	145,855.10	-	-
088	Rice Lake Salt Shed - State Financed	25	1,750	1988	27,423.24	-	27,423.24	27,423.24	-	-
086	Cumberland Chloride Tank & Lean-To <i>(old)</i>	27	<i>included in old Cumb #088</i>	1995/1998	23,827.65	-	23,827.65	23,827.65	-	-
091	SE Storage Building	25	17,159	2003/2004	238,202.25	-	238,202.25	186,988.25	9,528.00	41,686.00
085	New Salt Shed - Barron	25	18,240	2012	1,056,371.18	-	1,056,371.18	471,847.18	42,255.00	542,269.00
092	Williams Property Building	25	3,900	2012	39,585.00	-	39,585.00	17,945.40	1,583.40	20,056.20
094	Comstock Building	25	10,190	2015	30,478.49	-	30,478.49	9,858.14	1,218.95	19,401.40
095	Multi-Purpose Building	25	11,200	2016	366,048.51	-	366,048.51	113,475.02	14,641.94	237,931.55
079	Round Material Storage	40	154	2020	1,112.50	-	1,112.50	111.24	27.81	973.45
078	Brine Room (attached to Barron Salt Shed)	40	1,536	2023	451,331.13	-	451,331.13	-	11,283.28	440,047.85
096	Main Highway Facility	40	162,900	2023	18,295,793.57	-	18,295,793.57	-	457,394.84	17,838,398.73
097	Wash Bay	40	10,320	2023	1,124,945.42	-	1,124,945.42	-	28,123.64	1,096,821.78
099	Unheated Storage 2	40	40,200	2023	3,094,457.35	-	3,094,457.35	-	77,361.43	3,017,095.92
088	Cumberland Salt Shed - State Financed	25	4,240	2024	264,222.04	-	264,222.04	-	1,761.48	262,460.56
<i>Cumberland Salt Shed (old) and Chloride Tank/Lean-To (old) were transferred to the county in 2024</i>			290,897		\$ 25,230,722.30	\$ -	\$ 25,230,722.30	\$ 1,068,400.09	\$ 645,179.77	\$ 23,517,142.44

**BARRON COUNTY HIGHWAY DEPARTMENT
DISPOSAL OF BUILDINGS AND ATTACHED FIXTURES
DECEMBER 31, 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Description	Square Footage	Year Acquired	Original Cost	Adds and/or Subtracts	Total Cost	Accumulated Depreciation	2024 Depreciation	Book Value 12/31/2024
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF IMPROVEMENTS OTHER THAN BUILDINGS
DECEMBER 31, 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)

Description	Years of Life	Year Acquired	Original Cost	2024 Additions	Total Cost	Accumulated Depreciation	2024 Depreciation	Book Value 12/31/2024
Blacktop at Cumberland Salt Shed	20	2006	\$ 24,108.80		\$ 24,108.80	\$ 21,091.80	\$ 1,205.00	\$ 1,812.00
Well at Comstock Bldg	15	2018	10,566.71		10,566.71	3,819.71	704.00	6,043.00
Storm Pond Fence - west side	25	2019	11,205.00		11,205.00	1,979.00	448.00	8,778.00
Curb and Gutter - off HWY 25	25	2019	14,922.00		14,922.00	2,637.00	597.00	11,688.00
Utilities - east and west sides <i>(new facility project)</i>	25	2023	160,301.22		160,301.22	-	6,412.05	153,889.17
Fencing - east side <i>(new facility project)</i>	25	2023	200,845.18		200,845.18	-	8,033.81	192,811.37
Asphalt - east and west sides <i>(new facility project)</i>	25	2023	528,651.73		528,651.73	-	21,146.07	507,505.66
Asphalt - east side <i>(top mat)</i>	25	2024	394,932.79		394,932.79	-	3,949.32	390,983.47
Landscaping - Barron site <i>(new facility project)</i>	25	2024	14,673.98		14,673.98	-	146.73	14,527.25
Curb and Gutter - Barron site <i>(new facility project)</i>	25	2024	82,951.45		82,951.45	-	829.53	82,121.92
			<u>\$ 1,443,158.86</u>	<u>\$ -</u>	<u>\$ 1,443,158.86</u>	<u>\$ 29,527.51</u>	<u>\$ 43,471.51</u>	<u>\$ 1,370,159.84</u>

BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF MACHINERY AND EQUIPMENT
YEAR 2024
(SEE ACCOUNTANT'S COMPILATION REPORT)

Equipment	Description	Date Acquired	Total Cost	Prior Years Depreciation	Current Year Depreciation	Year End Book Value
TRUCKS AND AUTOS						
000010	2015 CHEVROLET PICKUP	07/13/2015	\$ 29,982.10	\$ 25,485.10	\$ -	\$ 4,497.00
000030	FOUR WHEEL DRIVE SILVERADO	02/26/2010	29,872.99	25,392.04	-	4,480.95
00004A	CHEVROLET SILVERADO CREW CAB	11/14/2016	22,059.71	18,750.71	-	3,309.00
000050	2015 CHEVROLET 1500 DBL CAB	07/13/2015	32,189.93	27,361.93	-	4,828.00
000070	PICKUP TRUCK W/WELDER	06/21/2006	50,845.22	43,218.22	-	7,627.00
000080	2016 F250 4X4 FORD CREW PICKUP	08/12/2015	35,341.66	30,040.66	-	5,301.00
000090	2021 CHEVROLET CREW CAB	12/09/2020	40,065.19	17,027.19	5,676.00	17,362.00
000100	FORD F150 SUPER CREW CAB	11/10/2016	31,593.50	26,854.50	-	4,739.00
000110	FORD 1 TON DUMP TRUCK	01/13/2012	53,108.32	45,142.32	-	7,966.00
000120	2019 DODGE RAM QUAD CAB PICKUP	03/25/2019	33,744.50	21,911.50	4,780.00	7,053.00
000130	OSHKOSH 4 X 4 TRUCK	01/03/1972	30,259.00	25,720.00	-	4,539.00
000140	DODGE 1 TON DUMP TRUCK	05/07/2008	47,014.05	39,962.05	-	7,052.00
000150	DODGE 1 TON DUMP TRUCK	05/07/2008	47,470.97	40,349.97	-	7,121.00
000160	2020 FORD CREW CAB	10/21/2020	54,126.48	24,281.48	7,668.00	22,177.00
000170	GMC 1 TON DUMP TRUCK	05/25/2011	42,911.69	36,474.69	-	6,437.00
000200	TRACTOR	03/18/2010	99,526.07	84,597.07	-	14,929.00
000220	SERVICE UTILITY PICKUP - 1 TON	05/06/2008	52,430.80	44,565.80	-	7,865.00
000250	2016 FREIGHTLINER SEMI-TRACTOR	08/22/2016	128,118.03	87,725.03	12,100.00	28,293.00
00027A	WATER TRUCK - OLD 27	07/01/2019	23,229.53	9,690.53	2,194.00	11,345.00
000280	2021 FREIGHTLINER WATER TRUCK	08/25/2020	123,025.74	37,762.74	11,619.00	73,644.00
000290	2016 DODGE RAM 1500 PICKUP	07/25/2016	25,177.85	21,400.85	-	3,777.00
000300	2016 DODGE RAM 1500 PICKUP	07/25/2016	24,713.78	21,006.78	-	3,707.00
000310	2016 DODGE RAM 2500 CREW PICKUP	07/25/2016	37,681.63	32,029.63	-	5,652.00
000320	2016 DODGE RAM 2500 CREW PICKUP	08/08/2016	36,700.27	31,195.27	-	5,505.00
000330	IHC 4X4 PLOW TRUCK	08/30/2000	116,995.75	99,446.75	-	17,549.00
000340	SHOP TIRE TRUCK	01/24/2007	86,290.32	73,346.32	-	12,944.00
000360	2015 1 TON CHEVROLET SILVERADO CREW CAB	11/13/2014	50,705.00	43,099.00	-	7,606.00
000410	2020 FORD F-SD F450-550	10/21/2020	53,590.25	23,409.25	7,592.00	22,589.00
000430	2024 F250 - CRUSHER FOREMEN	03/27/2024	56,414.47	-	5,994.47	50,420.00
000450	CHEVY CREW CAB PICKUP	05/14/2007	36,299.99	30,854.99	-	5,445.00
000460	CHEVY CREW CAB PICKUP	04/13/2009	40,302.00	34,257.00	-	6,045.00
000490	2024 CHEVROLET PICKUP	11/01/2023	26,195.20	485.75	3,499.80	22,209.65
00050A	2020 FORD EXPEDITION	12/16/2019	46,938.57	19,107.39	2,171.16	25,660.02
000530	2022 INTERNATIONAL PATROL TRUCK	06/15/2021	120,232.72	25,547.72	10,220.00	84,465.00
000540	2021 INTERNATIONAL PATROL TRUCK	09/17/2020	105,929.79	28,513.79	9,004.00	68,412.00
000550	2023 INTERNATIONAL PATROL TRUCK	01/27/2023	110,067.12	8,574.12	9,356.00	92,137.00
000560	FREIGHTLINER PATROL TRUCK	09/28/2017	129,834.85	68,055.85	11,036.00	50,743.00
000570	2023 INTERNATIONAL FUEL TRUCK	11/07/2022	264,085.44	24,320.44	22,447.00	217,318.00
000580	2023 INTERNATIONAL PATROL TRUCK	01/27/2023	108,334.43	8,445.43	9,208.00	90,681.00
000590	2023 INTERNATIONAL PATROL TRUCK	01/27/2023	127,137.70	9,903.70	10,807.00	106,427.00
000600	2024 INTERNATIONAL PATROL TRUCK	02/13/2024	122,318.21	-	9,531.21	112,787.00
000610	2020 INTERNATIONAL PATROL TRUCK	10/10/2019	103,517.37	36,662.37	8,799.00	58,056.00
000620	2024 INTERNATIONAL PATROL TRUCK	03/25/2024	123,179.58	-	7,855.58	115,324.00
000630	2025 IH PATROL/BEAT TRUCK	10/23/2024	176,437.56	-	2,501.56	173,936.00
000670	2021 INTERNATIONAL PATROL TRUCK	08/24/2020	105,156.33	28,307.33	8,938.00	67,911.00
000680	2020 INTERNATIONAL PATROL TRUCK	11/19/2019	101,341.82	35,174.82	8,614.00	57,553.00
000690	FREIGHTLINER PATROL TRUCK	09/18/2017	129,454.85	67,854.85	11,004.00	50,596.00
000700	2017 FREIGHTLINER PATROL TRUCK	09/08/2016	129,635.27	78,047.27	11,019.00	40,569.00
000710	2017 FREIGHTLINER PATROL TRUCK	09/01/2016	130,035.93	78,292.93	11,053.00	40,690.00
000720	2017 FREIGHTLINER PATROL TRUCK	09/01/2016	130,806.62	78,755.62	11,119.00	40,932.00
000730	2021 INTERNATIONAL PATROL TRUCK	08/24/2020	105,271.21	28,336.21	8,948.00	67,987.00
000740	2022 INTERNATIONAL PATROL TRUCK	06/15/2021	112,472.55	23,901.55	9,560.00	79,011.00
000750	2022 INTERNATIONAL PATROL TRUCK	06/28/2021	113,069.27	24,027.27	9,611.00	79,431.00
000760	2019 FREIGHTLINER PATROL TRUCK	10/08/2018	126,727.78	55,654.78	10,772.00	60,301.00

BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF MACHINERY AND EQUIPMENT
YEAR 2024
(SEE ACCOUNTANT'S COMPILATION REPORT)

Equipment	Description	Date Acquired	Total Cost	Prior Years Depreciation	Current Year Depreciation	Year End Book Value
000770	2019 FREIGHTLINER PATROL TRUCK	11/01/2018	125,254.54	54,119.54	10,647.00	60,488.00
000780	2019 FREIGHTLINER PATROL TRUCK	10/22/2018	125,531.95	55,130.95	10,670.00	59,731.00
000790	2020 INTERNATIONAL PATROL TRUCK	11/26/2019	116,087.73	40,295.73	9,867.00	65,925.00
000820	FREIGHTLINER	10/01/2014	126,442.49	98,520.49	8,956.00	18,966.00
000840	2016 FRIEGHTLINER	12/09/2015	127,448.02	87,568.02	10,833.00	29,047.00
000850	2016 FRIEGHTLINER	12/22/2015	127,221.73	86,512.73	10,813.00	29,896.00
000880	2018 FREIGHTLINER PATROL TRUCK	09/28/2017	129,765.40	68,019.40	11,030.00	50,716.00
000900	2023 INTERNATIONAL QUAD AXLE	05/04/2023	167,133.81	9,207.81	15,785.00	142,141.00
000920	2025 INTERNATIONAL QUAD AXLE	11/05/2024	179,482.36	-	2,827.36	176,655.00
00098A	2015 FREIGHTLINER QUAD AXLE	08/26/2014	143,099.81	113,526.81	8,108.00	21,465.00
001040	2019 CHEVROLET SILVERADO - NATE	09/13/2019	38,494.20	23,178.20	5,453.00	9,863.00
001050	2020 CHEVROLET CREW CAB PICKUP	07/07/2020	40,072.56	19,396.56	5,677.00	14,999.00
001240	2020 FORD F550 - SERVICE TRUCK	05/07/2020	128,581.98	66,798.98	18,218.00	43,565.00
001300	2018 DODGE RAM	07/09/2018	30,953.34	23,387.34	2,923.00	4,643.00
001310	2018 DODGE RAM	07/09/2018	30,895.14	23,708.14	2,553.00	4,634.00
001320	2018 DODGE RAM	07/16/2018	30,780.36	23,620.36	2,543.00	4,617.00
001330	2018 DODGE RAM	07/16/2018	30,757.63	23,239.63	2,904.00	4,614.00
001340	2019 DODGE RAM-ESCORT VEHICLE	10/22/2018	21,816.58	15,931.58	2,569.00	3,316.00
001350	2019 DODGE RAM-ESCORT VEHICLE	12/26/2018	21,415.45	15,169.45	3,034.00	3,212.00
001360	2018 FORD 4X4 SIGN TRUCK	07/10/2018	78,829.97	35,734.97	6,701.00	36,394.00
001370	2018 FORD 4X4	07/10/2018	67,006.09	49,836.09	7,119.00	10,051.00
001380	2022 DODGE RAM CREW CAB	03/01/2023	62,599.98	5,174.98	8,868.00	48,557.00
001390	2021 FORD	08/04/2021	76,672.02	26,249.02	10,862.00	39,561.00
001420	2022 FORD SUPER DUTY F550 SHOP TRUCK	02/21/2023	179,549.17	16,959.17	25,436.00	137,154.00
001900	2016 FREIGHTLINER QUAD AXLE	12/08/2015	146,054.78	110,352.78	13,794.00	21,908.00
001910	2016 FREIGHTLINER QUAD AXLE	01/05/2016	101,831.32	75,337.32	9,617.00	16,877.00
001920	2016 FREIGHTLINER QUAD AXLE	02/29/2016	99,813.66	73,843.66	9,427.00	16,543.00
001930	2017 FREIGHTLINER QUAD AXLE	06/20/2016	99,040.65	73,271.65	9,354.00	16,415.00
001940	2018 FREIGHTLINER QUAD AXLE	07/26/2017	147,339.42	89,291.42	13,915.00	44,133.00
001950	2019 PETERBILT - QUAD AXLE	08/27/2018	111,995.88	56,414.88	10,577.00	45,004.00
001960	2020 FREIGHTLINER - QUAD AXLE	07/23/2019	118,326.24	49,359.24	11,175.00	57,792.00
001970	2021 FREIGHTLINER QUAD	06/08/2020	125,440.01	42,455.01	11,847.00	71,138.00
001980	2022 FREIGHTLINER	04/22/2021	126,232.16	30,798.16	11,922.00	83,512.00
001990	2023 INTERNATIONAL QUAD	08/10/2022	131,601.59	17,608.59	12,429.00	101,564.00
53281.721 TRUCKS AND AUTOS TOTAL			\$ 7,733,534.98	\$ 3,450,347.22	\$ 593,151.14	\$ 3,690,036.62
TRACTORS						
002060	JOHN DEERE CAB TRACTOR W/BOOM MOWER	07/05/2012	\$ 56,865.98	\$ 48,335.98	\$ -	\$ 8,530.00
002080	MCCORMICK TRACTOR	06/27/2011	61,950.83	52,657.83	-	9,293.00
002090	MC CORMICK 4WD TRACTOR	01/02/2014	52,455.03	43,100.77	1,486.00	7,868.26
002140	2016 CAT WHEEL LOADER	01/01/2016	162,954.31	110,809.31	13,851.00	38,294.00
002180	2021 JOHN DEERE LOADER	04/27/2021	153,182.98	31,464.98	13,021.00	108,697.00
00221A	JOHN DEERE LOADER 2012	06/12/2012	146,936.64	124,896.64	-	22,040.00
002220	JOHN DEERE LOADER W/GEM BKT	07/18/2018	354,315.97	163,132.97	30,117.00	161,066.00
00223A	2020 JOHN DEERE LOADER	04/09/2020	337,291.13	105,153.13	28,678.00	203,460.00
002250	J D LOADER	03/06/2024	524,755.83	-	37,173.83	487,582.00
002290	JD TRACTOR	07/20/2006	34,961.65	29,717.65	-	5,244.00
002300	MCCORMICK TRACTOR 2017	02/16/2017	73,806.39	41,299.39	6,274.00	26,233.00
002310	MC CORMICK TRACTOR 2016	03/03/2017	67,774.11	37,925.11	5,761.00	24,088.00
002320	2019 JOHN DEERE UTILITY TRACTOR	08/07/2019	76,566.52	28,203.52	6,508.00	41,855.00
002400	2018 CASE RUBBER TIRE LOADER BACKHOE	04/29/2018	109,316.85	51,879.85	9,292.00	48,145.00
002420	D8R CAT DOZER	01/29/2010	269,932.32	229,442.48	-	40,489.84
002430	D6 CAT DOZER	12/28/2011	163,971.82	139,375.82	-	24,596.00
002460	2016 TRACK TYPE CAT BACKHOE	05/18/2016	267,832.10	172,640.10	22,766.00	72,426.00
002470	CATERPILLAR D5K2 LGP BULLDOZER	11/30/2016	96,526.62	54,699.62	9,116.00	32,711.00
53281.722 TRACTORS TOTAL			\$ 3,011,397.08	\$ 1,464,735.15	\$ 184,043.83	\$ 1,362,618.10

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MOTOR GRADERS						
001100	JD MOTORGRADER	10/24/2006	\$ 204,701.07	\$ 173,996.07	\$ -	\$ 30,705.00
001130	772GP JD ALL WHL DRIVE GRADER 275HP	06/20/2019	244,064.19	93,357.19	20,745.00	129,962.00
001140	JOHN DEERE GRADER 2013	06/13/2013	166,091.56	141,177.56	-	24,914.00
001150	J D MOTORGRADER	06/15/2010	213,609.16	181,568.16	-	32,041.00
001160	772GP 2021 JD MOTORGRADER	06/10/2021	273,561.38	58,130.38	23,253.00	192,178.00
53281.723 MOTOR GRADERS TOTAL			\$ 1,102,027.36	\$ 648,229.36	\$ 43,998.00	\$ 409,800.00
CONSTRUCTION / MAINTENANCE EQUIPMENT						
00027T	WATER TANK W/SPRAY BAR	08/19/2009	\$ 55,466.20	\$ 47,146.20	\$ -	\$ 8,320.00
00028T	2020 5400 GAL TANK ATTACHED TO 28	08/26/2020	61,807.50	20,796.50	6,567.00	34,444.00
00029S	MESSAGE BOARD ATTACHED TO 000290	07/29/2016	12,649.40	5,153.00	694.80	6,801.60
00030S	MESSAGE BOARD ATTACHED TO 000300	07/29/2016	8,174.00	5,153.00	695.00	2,326.00
00134S	MESSAGE BOARD ATTACHED TO 001340	11/01/2018	9,524.83	4,113.83	810.00	4,601.00
00135S	MESSAGE BOARD ATTACHED TO 001350	03/07/2019	9,251.37	3,802.37	786.00	4,663.00
002010	24 IN X 84 IN SWEEPER ATTCH FOR BOBCATS	01/29/2016	5,377.55	3,618.55	457.00	1,302.00
00201P	24 INCH PLANER ATTCH FOR BOBCAT	01/29/2016	11,753.41	7,909.41	999.00	2,845.00
00201T	TRAILER	06/01/1999	4,379.43	3,722.43	-	657.00
002020	18 FT EQUIPMENT TRAILER	04/24/2012	6,618.10	5,625.10	-	993.00
00202A	7 TON TILT BED TRAILER	12/30/2021	6,405.00	1,088.80	544.40	4,771.80
00202B	2017 DIAMOND TRAILER-10 TON	05/24/2017	7,344.50	4,110.50	624.00	2,610.00
00202C	2018 DIAMOND TRAILER - 10 TON	07/19/2017	9,628.49	5,253.49	818.00	3,557.00
00202D	7 TON TILT BED TRAILER	01/26/2022	6,405.00	1,047.00	544.00	4,814.00
00202E	2024 DIAMOND TRAILER - 10 TON	09/11/2023	12,484.04	355.04	1,061.00	11,068.00
00202P	18 FT EQUIPMENT TRAILER	04/24/2012	6,618.10	5,625.10	-	993.00
00206M	BOOM WITH MOWER DECK	07/05/2012	43,935.95	37,345.95	-	6,590.00
00207E	FLEX-WING ROTARY CUTTER BUSH HOG	11/02/2016	18,562.31	11,308.31	1,578.00	5,676.00
00207F	2018 FLEX-WING BUSH HOG	05/14/2018	19,903.00	9,445.00	1,692.00	8,766.00
00207G	2019 BUSH HOG - 3 PAN	05/15/2019	19,131.36	7,454.36	1,626.00	10,051.00
00207H	2023 JD FLEX WING ROTARY CUTTER	04/20/2023	27,129.00	1,538.00	2,306.00	23,285.00
00211B	2024 JD SKIDSTEER WHEELED	08/02/2024	53,025.25	-	1,879.25	51,146.00
00211J	HYDRAULIC HAMMER	09/08/2009	4,868.00	4,138.00	-	730.00
00212C	2024 JD TRACKED SKIDSTEER	08/02/2024	51,617.63	-	1,832.63	49,785.00
00212D	2024 JD TRACKED SKIDSTEER	08/05/2024	47,921.86	-	1,701.86	46,220.00
00213F	MOWER	11/21/2006	13,125.00	11,156.00	-	1,969.00
00213H	2022 JD MULCHING HEAD	03/21/2023	29,972.54	1,695.54	2,548.00	25,729.00
00213K	2022 SWEEPER ATTACHMENT FOR SKIDSTEERS	07/26/2023	8,227.50	295.50	699.00	7,233.00
00213Q	STUMP GRINDER FOR SKID LOADER	01/07/2021	20,542.43	3,881.43	1,940.00	14,721.00
00213R	POWER BOX RAKE	05/19/2003	6,526.55	5,547.55	-	979.00
00213T	BOBCAT TRAILER 16'	12/01/2003	2,040.00	1,734.00	-	306.00
00216P	MECHANICAL TAMPER	05/08/1991	4,500.00	3,825.00	-	675.00
00219B	2015 TEREX - TRACK TYPE - 48IN BUCKET	02/04/2016	30,672.12	20,640.12	2,607.00	7,425.00
002500	2024 COMPACT CASE DOZER LOADER	04/23/2024	106,722.20	-	6,052.20	100,670.00
002990	PORTABLE APPLICATION GUN	11/01/2007	8,868.00	7,538.00	-	1,330.00
003000	PRO CHOPPER WITH TRAILER	12/01/2003	6,000.00	5,100.00	-	900.00
003020	CONCRETE SAW	12/02/1992	6,000.00	5,100.00	-	900.00
003030	STORAGE TRAILER	09/24/1992	3,222.80	2,739.80	-	483.00
003040	STATE FINANCED-EMERGENCY RESPONSE TRLR	05/01/2008	17,359.44	16,231.44	-	1,128.00
003050	BRUSH CHIPPER - 2017 RAYCO	03/31/2017	39,899.02	28,262.02	4,239.00	7,398.00
003070	CONCRETE SAW	02/19/1996	10,818.85	9,195.85	-	1,623.00
003100	2015 LEEBOY/ROSCO SWEEPER PRO BROOM	01/22/2016	60,572.89	40,330.89	5,149.00	15,093.00
003110	2018 ROADTEC FRONT MOUNTED BROOM	06/06/2018	86,233.22	40,313.22	7,330.00	38,590.00
003120	TRUCK MOUNT BROOM	06/28/2022	18,631.83	2,372.83	1,584.00	14,675.00
003150	ROSCO SWEEPER	08/24/2005	31,547.83	26,815.83	-	4,732.00
003190	CRUSHER CONE	03/25/2014	667,329.60	239,565.83	27,338.29	400,425.48
00319B	CONVEYOR 60'	01/03/2003	7,502.00	6,377.00	-	1,125.00
00319E	CONVEYOR	04/08/2003	17,626.31	14,982.31	-	2,644.00

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00319F	PORTABLE RADIAL STACKER	04/08/2003	17,991.44	15,292.44	-	2,699.00
00319I	PORTABLE RADIAL STACKER CONVEYOR	04/07/2015	45,215.47	27,757.47	3,203.00	14,255.00
00319K	JOHN DEERE 317G COMPACT TRACK LOADER	04/07/2022	54,692.46	7,747.46	4,649.00	42,296.00
00319L	PORTABLE GENERATOR W/TRAILER	03/04/2004	89,054.00	44,220.99	6,308.00	38,525.01
00319M	2021 42 X 60 CONVEYOR	05/11/2021	65,421.77	11,585.77	4,634.00	49,202.00
00319O	GRAVEL CONVEYOR	05/16/2006	17,250.10	14,662.10	-	2,588.00
00319P	RADIAL STACKING CONVEYOR	02/20/2004	16,500.00	14,025.00	-	2,475.00
00319Q	GRAVEL CONVEYOR	03/08/2005	139,829.55	118,855.55	-	20,974.00
00319R	JAW CRUSHER	01/31/2007	190,221.00	161,688.00	-	28,533.00
00319T	CONVEYOR	05/18/1988	15,768.70	13,403.70	-	2,365.00
00319U	GRAVEL CONVEYOR	04/12/2006	24,486.21	20,813.21	-	3,673.00
00319V	CEDARAPIDS SCREEN PLANT	08/20/2020	223,984.64	61,874.94	19,039.00	143,070.70
00319W	RADIAL STACKING CONVEYOR	12/14/2011	44,232.32	37,597.47	-	6,634.85
00319Y	GRAVEL CONVEYOR	07/17/2006	28,366.00	24,111.00	-	4,255.00
00319Z	CRUSHER TRAILER	12/27/2019	61,035.61	13,255.61	3,459.00	44,321.00
00325M	SCREENING PLANT TO MIX SALT/SAND	11/12/2004	74,005.75	62,904.75	-	11,101.00
00325S	SCREENING PLANT FOR SALT/SAND	10/17/2011	63,994.31	54,395.31	-	9,599.00
00333T	TRAILER	07/08/1986	871.37	740.37	-	131.00
00334O	HYDRAULIC TRAILER	08/01/2008	38,873.30	33,042.30	-	5,831.00
00349O	LOWBOY TRAILER - 50 T CAPACITY	04/06/2012	68,763.54	58,448.54	-	10,315.00
00350T	TRAIL KING TRAILER	12/20/2019	89,073.10	29,656.10	7,571.00	51,846.00
00379S	MONROE 18IN REAR CROSS CONVEYOR SPREADER	12/20/2019	7,666.00	2,037.00	543.00	5,086.00
00386S	POWER WASHER/STEAMER	02/02/2012	12,126.84	10,307.84	-	1,819.00
00390O	SHOULDER MACHINE	12/05/2011	81,765.49	69,500.49	-	12,265.00
00391O	SHOULDER RECLAIMER	05/16/2001	7,818.46	6,645.46	-	1,173.00
00392O	MECHANICAL TAMPER	03/24/2003	2,775.00	2,359.00	-	416.00
00405A	ARROWBOARD	09/17/1991	3,300.76	2,805.76	-	495.00
00405S	ARROWBOARD - SOLAR POWERED	06/09/1997	5,781.76	4,914.76	-	867.00
00414O	ETNYRE CHIP SPREADER	03/29/2022	373,980.34	50,334.34	31,788.00	291,858.00
00416T	SMALL DOZER TRAILER	07/09/2003	23,404.77	19,893.77	-	3,511.00
00428O	TRAILER	04/21/1960	345.00	310.00	-	35.00
00458O	2019 SULLAIR AIR COMPRESSOR	10/31/2019	18,552.77	6,581.77	1,579.00	10,392.00
00463O	1999 CAT MOTOR SCRAPER - PURCHASED 2013	05/15/2013	64,948.82	55,206.82	-	9,742.00
00464O	2000 CAT SCRAPER - PURCHASED 2013	05/15/2013	72,438.82	61,572.82	-	10,866.00
00600O	PNEUMATIC FORKLIFT - HYUNDAI	10/15/2020	28,484.98	7,668.98	2,421.00	18,395.00
00612S	SHOP SWEEPER 2017	05/20/2017	32,408.34	27,547.34	-	4,861.00
00642A	GENERATOR/WELDER	04/11/2003	8,839.84	7,513.84	-	1,326.00
00645O	ARTICULATING BOOM LIFT	02/01/2016	23,585.13	15,870.13	2,005.00	5,710.00
00705O	FROST BALL	02/12/1963	475.00	428.00	-	47.00
00707O	AARON RIPPER	11/01/1975	900.00	765.00	-	135.00
00722O	JOHN DEERE Z950R - ZERO TURN MOWER	08/09/2016	11,288.81	7,115.81	960.00	3,213.00
00722T	TRAILER - LESS THAN 1 TON	07/31/1996	676.86	574.86	-	102.00
00799A	FLAT TOP TRUCK SCALE	10/12/2009	41,140.48	34,969.48	-	6,171.00
00799D	TRUCK SCALE HARDWARE & SOFTWARE	12/06/2000	19,378.00	16,471.00	-	2,907.00
00900O	ROAD QUAKE RUMBLE STRIPS	01/20/2020	10,952.45	7,137.45	1,862.00	1,953.00
00901O	PORTABLE TRAFFIC SIGNALS	09/24/2020	65,015.00	24,999.00	7,895.00	32,121.00
00910O	TRAILER MOUNTED SPEED SIGN	04/19/2021	9,970.99	2,263.99	847.00	6,860.00
00920O	STATE FINANCED-ATTENUATOR W/ARROW BOARD	03/18/2021	25,395.23	5,754.23	2,159.00	17,482.00
0351AT	TRUCK MOUNTED ATTENUATOR	10/06/2003	12,263.03	12,263.03	-	-
0352AT	2016 TRAILER MOUNTED ATTENUATOR	06/06/2016	23,548.34	15,011.34	2,002.00	6,535.00
0352MB	2018 TRUCK MOUNT PROG MESSAGE BOARD	02/12/2018	8,998.00	4,461.00	765.00	3,772.00
0405M1	MESSAGE BOARD	02/06/2004	28,854.23	24,526.23	-	4,328.00
0405M2	MESSAGE BOARD	11/01/2005	28,898.61	28,898.61	-	-
0405M3	MESSAGE BOARD FROM STATE	-	-	-	-	-
0405M4	MESSAGE BOARD FROM STATE	-	-	-	-	-
099993	2020 LOADRITE SMART SCALE - JD INSTALLED	07/30/2020	10,263.00	3,729.00	1,090.00	5,444.00
099994	225 - L3180 SMART LOADER SCALE SYSTEM	03/16/2021	13,385.50	3,127.50	1,138.00	9,120.00

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099995	214 - L3180 SMART LOADER SCALE SYSTEM	03/16/2021	15,325.50	3,580.50	1,303.00	10,442.00
099996	223A - L3180 SMART LOADER SCALE SYSTEM	03/16/2021	8,958.00	2,097.00	761.00	6,100.00
099997	221A - L3180 SMART LOADER SCALE SYSTEM	03/16/2021	8,958.00	2,097.00	761.00	6,100.00
099998	218 - L3180 SMART LOADER SCALE SYSTEM	05/06/2021	11,333.00	2,571.00	963.00	7,799.00
53281.724 MAINTENANCE / CONSTRUCTION EQUIPMENT TOTAL			\$ 4,217,753.20	\$ 2,069,439.33	\$ 196,407.43	\$ 1,951,906.44

BITUMINOUS EQUIPMENT

000380	TACK TRUCK	06/18/2008	\$ 114,241.42	\$ 97,109.42	\$ -	\$ 17,132.00
00213S	2015 RAPID ROUTER ATTACHMENT	06/11/2015	11,500.00	8,674.00	-	2,826.00
00390R	KAISER RUT PAVER GRADER ATTACHMENT	09/01/2015	12,453.90	8,820.90	1,059.00	2,574.00
004000	2 TON FALCON PATCHING TRAILER	08/27/2019	21,969.59	6,745.59	1,556.00	13,668.00
00401A	ASPHALT HEATING TRAILER - EZ SERIES II	05/23/2024	123,805.42	-	7,676.42	116,129.00
004030	ROUTER	11/04/2008	13,573.57	11,537.57	-	2,036.00
004040	ASPHALT HEATING TRAILER	07/15/2010	11,743.00	9,982.00	-	1,761.00
004060	ASPHALT HEATING TRAILER	07/18/2008	17,554.00	14,921.00	-	2,633.00
004090	ASPHALT HEATING TRAILER	06/26/2006	16,175.00	13,749.00	-	2,426.00
004100	DURAPATCHER	06/12/2014	57,035.19	38,717.19	4,040.00	14,278.00
00411H	ASPHALT HEATING TRAILER	03/01/2016	7,455.12	4,137.12	528.00	2,790.00
004120	ROAD ROLLER	03/25/2004	9,300.00	7,905.00	-	1,395.00
00412A	2015 ROLLER PACKER	05/05/2016	22,176.25	14,766.25	1,885.00	5,525.00
004130	ROAD ROLLER-RUBBER TIRED	02/18/2005	41,455.29	35,237.29	-	6,218.00
00416A	2022 VOGEL PAYER	04/10/2023	575,227.77	45,839.77	61,118.00	468,270.00
00416P	2015 35T TRIAXLE TAG PAVER TRAILER	06/16/2015	32,174.92	23,192.92	2,729.00	6,253.00
004170	2017 BOMAG ROLLER	06/27/2017	55,132.01	38,075.01	5,858.00	11,199.00
004200	2012 HAMM VIBRATORY ROLLER	05/12/2012	57,085.57	48,522.57	-	8,563.00
004230	RECYCLE BIN-CONVEYORS-VIBRATOR-BUNKER	10/03/2012	145,121.34	116,162.59	7,743.00	21,215.75
00423A	HOT MIX BINS & ELEVATORS	10/25/2002	45,579.49	38,742.49	-	6,837.00
00423D	HOT MIX PLANT DRYER DRUM	04/08/2002	360,349.64	306,297.64	-	54,052.00
00423E	HOT MIX LAB EQUIPMENT	04/15/2000	16,382.17	13,925.17	-	2,457.00
00423F	BAGHOUSE & KAESER COMPRESSOR	05/01/2005	341,987.08	277,798.08	12,891.00	51,298.00
00423G	RECYCLING WARM MIX SYSTEM	10/03/2012	15,845.00	12,627.00	841.00	2,377.00
00423H	2018 - GENCOR HOT OIL HEATER	06/11/2018	100,589.51	39,783.51	7,125.00	53,681.00
00423I	HOT MIX PLANT OIL HEATER	05/20/2002	10,796.00	9,176.00	-	1,620.00
00423J	PORTABLE GENERATOR	04/19/2005	163,623.33	139,080.33	-	24,543.00
00423K	HOT MIX PLANT CONTROL TRAILER	02/22/2002	150,531.23	127,951.23	-	22,580.00
00423L	HOT MIX TRAILER LAB	02/24/2000	13,468.90	11,448.90	-	2,020.00
00423N	COMPUTERIZED SILO & CONVEYOR	04/18/2006	306,900.93	260,865.93	-	46,035.00
00423O	OIL STORAGE TANK/TRAILER	03/28/2002	6,879.03	5,847.03	-	1,032.00
00423P	PORTABLE STORAGE TANK	05/15/1991	155,453.89	118,706.89	11,011.00	25,736.00
00423Q	ASPHALT DRUM MIX COMPUTER/CONTROLLER	03/18/1999	28,980.00	24,633.00	-	4,347.00
00423R	RECYCLE GRINDER / MAGNET SEPARATOR	10/03/2012	62,440.45	49,758.45	3,316.00	9,366.00
00423T	2018 - HOTMIX TANK	06/11/2018	164,965.15	65,242.15	11,685.00	88,038.00
00423U	GYRATORY COMPACTOR	06/04/2008	24,495.00	20,821.00	-	3,674.00
00423W	ASPHALT METER	03/16/1999	6,087.00	5,174.00	-	913.00
00423Y	RECYCLE ELECTRIC	09/01/2012	67,333.46	54,054.46	3,179.00	10,100.00
00423Z	OIL STORAGE TANK	06/23/2011	27,190.14	23,111.14	-	4,079.00
004250	2021 HAMM VIBRATORY ROLLER	06/15/2021	142,297.50	37,799.50	15,119.00	89,379.00
004260	HAMM ASPHALT ROLLER - HM13007	05/03/2013	112,943.86	96,001.86	-	16,942.00
004270	BOMAG ROAD ROLLER	01/02/2006	28,775.60	24,459.60	-	4,316.00
53281.725 BITUMINOUS TOTAL			\$ 3,699,073.72	\$ 2,307,400.55	\$ 159,359.42	\$ 1,232,313.75

SNOW REMOVAL EQUIPMENT

00211S	BOBCAT SNOW BLOWER	01/30/2008	\$ 7,605.77	\$ 6,464.77	\$ -	\$ 1,141.00
00214P	SNOW PUSHER FOR 214	02/18/2020	9,797.63	3,191.63	833.00	5,773.00
003530	2021 MONROE MS969 SPREADER	07/01/2021	2,459.35	652.35	261.50	1,545.50
00353T	PRE WETTING SYSTEM - 140 GALLONS	07/01/2021	2,459.35	652.35	261.50	1,545.50
003540	2020 MONROE MS969 SPREADER	10/16/2020	3,207.92	1,078.92	341.00	1,788.00

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00354T	PRE WETTING SYSTEM - 100 GALLONS	10/16/2020	3,207.92	1,078.92	341.00	1,788.00
003550	2023 MONROE MS969 SPREADER	02/01/2023	4,304.00	418.00	457.50	3,428.50
00355T	PRE WETTING SYSTEM - 140 GALLONS	02/01/2023	4,304.00	418.00	457.50	3,428.50
003560	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/01/2017	2,744.33	1,798.83	291.50	654.00
00356T	PRE WETTING SYSTEM - 100 GALLONS	11/01/2017	2,744.33	1,798.83	291.50	654.00
003580	2023 MONROE MS969 SPREADER	02/01/2023	4,444.12	434.62	472.00	3,537.50
00358T	PRE WETTING SYSTEM - 140 GALLONS	02/01/2023	4,444.11	434.61	472.00	3,537.50
003590	2023 MONROE MS969 SPREADER	02/01/2023	5,101.12	497.12	542.00	4,062.00
00359T	PRE WETTING SYSTEM - 140 GALLONS	02/01/2023	5,101.11	497.11	542.00	4,062.00
003600	2024 MONROE MS969 SPREADER	02/13/2024	8,390.78	-	820.78	7,570.00
00360T	PRE WETTING SYSTEM - 140 GALLONS	02/13/2024	3,540.00	-	346.00	3,194.00
003610	UNDER-TAILGATE SPREADER	10/16/2019	3,223.99	1,427.99	342.50	1,453.50
00361T	PRE WETTING SYSTEM - 100 GALLONS	10/16/2019	3,223.98	1,427.98	342.50	1,453.50
003620	2024 MONROE MS969 SPREADER	03/14/2024	8,152.00	-	651.00	7,501.00
00362T	PRE WETTING SYSTEM - 140 GALLONS	03/25/2024	3,540.00	-	283.00	3,257.00
003630	2025 MONROE MS969-OW/DD-DD W/SS	10/23/2024	8,975.00	-	156.00	8,819.00
00363T	PRE WETTING SYSTEM- 140 GAL.	10/23/2024	3,554.00	-	60.00	3,494.00
003670	2020 MONROE MS969 SPREADER	10/16/2020	2,568.44	863.44	273.00	1,432.00
00367T	PRE WETTING SYSTEM - 100 GALLONS	10/16/2020	2,568.43	863.43	273.00	1,432.00
003680	SPREADER, NON COMPUTER	11/27/2019	2,924.00	1,269.50	310.50	1,344.00
00368T	PRE WETTING SYSTEM - 100 GALLONS	11/27/2019	2,924.00	1,269.50	310.50	1,344.00
003690	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/01/2017	2,664.82	1,746.82	283.00	635.00
00369T	PRE WETTING SYSTEM - 100 GALLONS	11/01/2017	2,664.81	1,746.81	283.00	635.00
003700	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/01/2016	2,572.50	1,959.00	227.50	386.00
00370T	PRE WETTING SYSTEM - 100 GALLONS	11/01/2016	2,572.50	1,959.00	227.50	386.00
003710	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/01/2016	2,615.35	1,991.35	231.50	392.50
00371T	PRE WETTING SYSTEM - 100 GALLONS	11/01/2016	2,615.34	1,991.34	231.50	392.50
003720	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/01/2016	2,641.36	2,011.86	233.50	396.00
00372T	PRE WETTING SYSTEM - 100 GALLON	11/01/2016	2,641.35	2,011.85	233.50	396.00
00373S	2020 MONROE MS969 SPREADER	10/16/2020	2,632.62	887.12	279.50	1,466.00
00373T	PRE WETTING SYSTEM - 100 GALLON	10/16/2020	2,632.62	887.12	279.50	1,466.00
003740	2020 MONROE MS969 SPREADER	07/01/2021	2,475.04	657.04	263.00	1,555.00
00374T	PRE WETTING SYSTEM - 140 GALLONS	07/01/2021	2,475.04	657.04	263.00	1,555.00
003750	2020 MONROE MS969 SPREADER	06/30/2021	2,437.50	647.50	259.00	1,531.00
00375T	PRE WETTING SYSTEM - 140 GALLONS	06/30/2021	2,437.50	647.50	259.00	1,531.00
003760	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/04/2018	2,955.66	1,622.66	314.00	1,019.00
00376T	PRE WETTING SYSTEM - 100 GALLONS	11/04/2018	2,955.65	1,622.65	314.00	1,019.00
003770	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/29/2018	2,987.51	1,613.51	317.50	1,056.50
00377T	PRE WETTING SYSTEM - 100 GALLONS	11/29/2018	2,987.51	1,613.51	317.50	1,056.50
003780	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/04/2018	2,945.29	1,616.79	313.00	1,015.50
00378T	PRE WETTING SYSTEM - 100 GALLONS	11/04/2018	2,945.29	1,616.79	313.00	1,015.50
003790	SPREADER, NON COMPUTER	12/01/2019	2,924.00	1,269.50	310.50	1,344.00
00379T	PRE WETTING SYSTEM - 100 GALLONS	12/01/2019	2,924.00	1,269.50	310.50	1,344.00
003820	UNDER-TAILGATE SPREADER	10/30/2014	2,215.30	1,883.01	-	332.29
00382T	PRE WETTING SYSTEM - 100 GALLONS	10/30/2014	2,215.30	1,883.00	-	332.30
003840	UNDER-TAILGATE SPREADER	12/14/2015	2,469.50	2,099.00	-	370.50
00384T	PRE WETTING SYSTEM - 100 GALLONS	12/14/2015	2,469.50	2,099.00	-	370.50
003850	UNDER-TAILGATE SPREADER	12/28/2015	2,469.50	2,099.00	-	370.50
00385T	PRE WETTING SYSTEM - 100 GALLONS	12/28/2015	2,469.50	2,099.00	-	370.50
003880	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/01/2017	2,704.09	1,771.59	287.50	645.00
00388T	PRE WETTING SYSTEM - 100 GALLONS	11/01/2017	2,704.08	1,771.58	287.50	645.00
00393A	SPRAY PUMP	01/16/2004	3,887.00	3,887.00	-	-
00510P	V-PLOW	03/04/1974	500.00	425.00	-	75.00
00510W	WING, MOTORGRADER	12/11/2006	13,440.00	11,424.00	-	2,016.00
00512P	V-PLOW	11/14/1985	9,549.27	8,117.27	-	1,432.00
00513F	2019 CAT STRAIGHT PLOW	07/01/2019	6,898.61	2,640.61	586.00	3,672.00
00513P	PLOW	12/24/1969	2,227.80	1,893.80	-	334.00

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00513W	2019 FALLS GRADER WING-TALL POST	07/08/2019	16,635.50	6,363.50	1,414.00	8,858.00
00514P	MONROE 9 FT FIXED ANGLE BLADE	11/11/2013	4,358.20	3,704.20	-	654.00
00514W	JOHN DEERE GRADER WING FOR 114 - 2013	07/09/2013	18,498.00	15,723.00	-	2,775.00
00515P	STRAIGHT PLOW	07/01/2010	5,262.17	4,468.84	-	793.33
00515W	WING	10/01/2010	16,696.00	14,192.00	-	2,504.00
00516F	2021 STRAIGHT PLOW	06/15/2021	6,632.25	1,407.25	564.00	4,661.00
00516P	V-PLOW	11/14/1985	9,630.80	8,201.80	-	1,429.00
00516W	2021 FALLS SNOW WING	11/17/2021	17,898.25	3,806.25	1,521.00	12,571.00
00517P	PLOW	11/19/2011	4,820.00	4,097.00	-	723.00
00533L	LEFT WING	08/30/2000	8,198.50	6,968.50	-	1,230.00
00533P	PLOW	08/30/2000	6,750.00	5,737.00	-	1,013.00
00533R	RIGHT WING	08/30/2000	8,198.50	6,968.50	-	1,230.00
00541L	LEFT HAND WING	02/07/1972	2,745.00	2,333.00	-	412.00
00541P	PLOW	02/01/1972	2,570.00	2,184.00	-	386.00
00541R	RIGHT HAND WING	02/01/1972	2,745.00	2,333.00	-	412.00
00553B	MONROE 12FT UNDERBODY SCRAPER	07/01/2021	15,225.00	3,236.00	1,294.00	10,695.00
00553L	MONROE 8FT JUNIOR PATROL WING	07/01/2021	8,308.00	1,767.00	706.00	5,835.00
00553P	MONROE PLOW - HHL REVERSIBLE PLOW	07/01/2021	7,054.25	1,496.25	600.00	4,958.00
00553R	MONROE 8FT JUNIOR PATROL WING-RIGHT	07/01/2021	8,172.00	1,734.00	695.00	5,743.00
00554B	2020 12FT MONROE UNDERBODY SCRAPER	10/16/2020	15,225.00	4,099.00	1,294.00	9,832.00
00554L	2020 8FT JUNIOR PATROL LH WING	10/16/2020	8,422.81	2,267.81	716.00	5,439.00
00554P	PLOW	10/16/2020	7,055.00	1,897.00	600.00	4,558.00
00554R	2020 8FT JUNIOR PATROL RH WING	10/16/2020	8,286.81	2,233.81	704.00	5,349.00
00555B	12 FT MONROE UNDERBODY BLADE	02/01/2023	15,933.00	1,245.00	1,354.00	13,334.00
00555P	MONROE 11 FT DEEP CURL PLOW	02/01/2023	6,658.31	518.31	566.00	5,574.00
00555W	8 FT JR PATROL WING RIGHT HAND	02/01/2023	8,844.06	687.06	752.00	7,405.00
00556B	MONROE 12FT UNDERBODY SCRAPER	11/01/2017	13,324.88	6,983.88	1,133.00	5,208.00
00556P	MONROE PLOW - HHL REVERSIBLE PLOW	11/01/2017	6,123.50	3,211.50	520.00	2,392.00
00556W	MONROE 8FT JUNIOR PATROL WING	11/21/2017	7,574.88	3,916.88	644.00	3,014.00
00558B	12 FT MONROE UNDERBODY BLADE	02/01/2023	15,933.00	1,245.00	1,354.00	13,334.00
00558P	MONROE 11 FT DEEP CURL PLOW	02/01/2023	6,635.25	517.25	564.00	5,554.00
00558W	8 FT JR PATROL WING RIGHT HAND	02/01/2023	8,867.10	689.10	754.00	7,424.00
00559B	12 FT MONROE UNDERBODY BLADE	02/01/2023	15,979.10	1,247.10	1,358.00	13,374.00
00559L	8 FT JR PATROL WING LEFT HAND	02/01/2023	10,269.10	800.10	873.00	8,596.00
00559P	MONROE 11 FT DEEP CURL PLOW	02/01/2023	6,681.35	520.35	568.00	5,593.00
00559R	8 FT JR PATROL WING RIGHT HAND	02/01/2023	8,867.10	689.10	754.00	7,424.00
00560B	2024 12 FT MONROE UNDERBODY BLADE	02/13/2024	20,537.00	-	1,597.00	18,940.00
00560P	MONROE 11 FT DEEP CURL PLOW	02/13/2024	9,049.28	-	707.28	8,342.00
00560W	8 FT JR WING MOLDBOARD/RIGHT WING	02/13/2024	12,644.03	-	983.03	11,661.00
00561B	MONROE 12FT UNDERBODY SCAPER	11/01/2019	14,121.00	5,003.00	1,200.00	7,918.00
00561L	LEFT HAND MONROE 8FT JR PATROL WING	11/01/2019	9,440.00	3,346.00	802.00	5,292.00
00561P	MONROE PLOW-REVERSIBLE COMPRESSION	11/01/2019	8,654.87	3,063.87	736.00	4,855.00
00561R	RIGHT HAND 8FT JR PATROL WING	11/01/2019	8,562.00	3,032.00	728.00	4,802.00
00562B	2024 12 FT MONROE UNDERBODY BLADE	03/25/2024	21,263.37	-	1,359.37	19,904.00
00562P	MONROE 11 FT DEEP CURL PLOW	03/25/2024	9,009.75	-	573.75	8,436.00
00562W	8 FT JR WING MOLDBOARD/RIGHT WING	03/25/2024	12,152.75	-	774.75	11,378.00
00563B	2025 12 FT MONROE UNDERBODY BLADE	10/23/2024	23,514.00	-	331.00	23,183.00
00563P	MONROE 12 FT DEEP CURL PLOW	10/23/2024	11,937.75	-	166.75	11,771.00
00563W	8FT JR WING MOLDBOARD/ RH	10/23/2024	13,305.75	-	188.75	13,117.00
00567B	2020 12FT MONROE UNDERBODY BLADE	10/16/2020	15,225.00	4,099.00	1,294.00	9,832.00
00567P	PLOW	05/12/1987	4,705.02	3,999.02	-	706.00
00567W	2020 8 FT JUNIOR PATROL WING	10/16/2020	8,172.00	2,197.00	695.00	5,280.00
00568B	MONROE 12FT UNDERBODY SCRAPER	11/27/2019	14,121.00	4,903.00	1,200.00	8,018.00
00568P	MONROE PLOW-REVERSIBLE COMPRESSION	11/27/2019	8,653.03	3,001.03	736.00	4,916.00
00568W	MONROE 8FT JUNIOR PATROL WING	11/27/2019	8,952.71	3,107.71	761.00	5,084.00
00569B	MONROE 12FT UNDERBODY SCRAPER	11/01/2017	13,305.00	6,974.00	1,131.00	5,200.00
00569P	MONROE PLOW - HHL REVERSIBLE PLOW	11/01/2017	6,127.00	3,211.00	521.00	2,395.00

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00569W	MONROE 8FT JUNIOR PATROL WING	11/01/2017	7,575.36	3,971.36	644.00	2,960.00
00570B	MONROE 12FT UNDERBODY SCRAPER	11/01/2016	13,442.00	8,188.00	1,143.00	4,111.00
00570P	MONROE PLOW - HHL REVERSIBLE	11/01/2016	7,471.71	4,551.71	635.00	2,285.00
00570W	MONROE 8FT JUNIOR PATROL WING	11/01/2016	8,225.11	5,011.11	699.00	2,515.00
00571B	MONROE 12FT UNDERBODY SCRAPER	11/01/2016	13,442.00	8,188.00	1,143.00	4,111.00
00571P	MONROE PLOW - HHL REVERSIBLE PLOW	11/01/2016	7,510.26	4,576.26	638.00	2,296.00
00571W	MONROE 8FT JUNIOR PATROL WING	11/01/2016	8,225.11	5,011.11	699.00	2,515.00
00572B	MONROE 12FT UNDERBODY SCRAPER	11/01/2016	13,442.00	8,188.00	1,143.00	4,111.00
00572P	MONROE PLOW - HHL REVERSIBLE	11/01/2016	7,491.25	4,563.25	637.00	2,291.00
00572W	MONROE 8FT JUNIOR PATROL WING	11/01/2016	8,225.11	5,011.11	699.00	2,515.00
00573B	2020 12FT MONROE UNDERBODY BLADE	10/16/2020	15,225.00	4,315.00	1,294.00	9,616.00
00573P	2020 DEEP CURL PLOW	10/16/2020	7,111.61	1,917.61	604.00	4,590.00
00573W	2020 8 FT JUNIOR PATROL WING	10/16/2020	8,172.00	2,197.00	695.00	5,280.00
00574B	MONROE 12FT UNDERBODY SCRAPER	07/01/2021	15,225.00	3,236.00	1,294.00	10,695.00
00574P	MONROE PLOW - HHL REVERSIBLE PLOW	07/01/2021	7,099.07	1,512.07	603.00	4,984.00
00574W	MONROE 8FT JUNIOR PATROL WING	07/01/2021	8,216.82	1,748.82	698.00	5,770.00
00575B	MONROE 12FT UNDERBODY SCRAPER	06/30/2021	15,225.00	3,236.00	1,294.00	10,695.00
00575P	MONROE PLOW - HHL REVERSIBLE PLOW	06/30/2021	7,054.25	1,496.25	600.00	4,958.00
00575W	MONROE 8FT JUNIOR PATROL WING	06/30/2021	8,172.00	1,734.00	695.00	5,743.00
00576B	MONROE 12FT UNDERBODY SCRAPER	11/04/2018	13,435.00	7,374.00	1,428.00	4,633.00
00576P	MONROE PLOW - HHL REVERSIBLE PLOW	11/04/2018	6,863.50	3,768.50	729.00	2,366.00
00576W	MONROE 8FT JUNIOR PATROL WING-RH	11/04/2018	7,144.00	3,139.00	607.00	3,398.00
00577B	MONROE 12FT UNDERBODY SCRAPER	11/29/2018	13,435.00	7,255.00	1,428.00	4,752.00
00577R	MONROE 8FT JUNIOR PATROL WING-RH	11/29/2018	7,165.24	3,096.24	609.00	3,460.00
00578B	MONROE 12FT UNDERBODY SCRAPER	11/04/2018	13,435.00	7,374.00	1,428.00	4,633.00
00578P	MONROE PLOW - HHL REVERSIBLE PLOW	11/04/2018	6,863.50	3,768.50	729.00	2,366.00
00578W	MONROE 8FT JUNIOR PATROL WING-RH	11/04/2018	7,144.00	3,139.00	607.00	3,398.00
00579B	MONROE 12FT UNDERBODY SCRAPER	12/01/2019	14,121.00	4,903.00	1,200.00	8,018.00
00579P	MONROE PLOW-REVERSIBLE COMPRESSION	12/01/2019	8,632.09	2,995.09	734.00	4,903.00
00579W	MONROE 8FT JUNIOR PATROL WING	12/01/2019	8,964.89	3,111.89	762.00	5,091.00
00582B	12FT MONROE UNDERBODY SCRAPER	11/10/2014	11,688.00	9,107.00	828.00	1,753.00
00582L	8FT MONROE JR PATROL WING - LEFT	11/10/2014	8,547.19	6,660.19	605.00	1,282.00
00582P	2014 MONROE 11FT REVERSIBLE PLOW	11/10/2014	6,209.11	4,838.11	440.00	931.00
00582R	8FT MONROE JR PATROL WING - RIGHT	11/10/2014	6,576.19	5,125.19	465.00	986.00
00584B	12FT MONROE UNDERBODY SCRAPER	12/14/2015	14,164.00	9,732.00	1,204.00	3,228.00
00584P	2015 MONROE 11FT REVERSIBLE PLOW	12/14/2015	6,648.00	4,569.00	565.00	1,514.00
00584W	8FT MONROE JR PATROL WING	12/14/2015	8,106.00	5,570.00	689.00	1,847.00
00585B	12FT MONROE UNDERBODY SCRAPER	12/28/2015	14,164.00	9,633.00	1,203.00	3,328.00
00585P	2015 MONROE 11FT REVERSIBLE PLOW	12/28/2015	6,648.00	4,521.00	565.00	1,562.00
00585W	8FT MONROE JR PATROL WING	12/28/2015	8,106.00	5,512.00	689.00	1,905.00
00588B	MONROE 12FT UNDERBODY SCRAPER	11/01/2017	13,305.00	6,974.00	1,131.00	5,200.00
00588L	MONROE 8FT JUNIOR PATROL WING LH	11/01/2017	8,700.00	4,559.00	740.00	3,401.00
00588P	MONROE PLOW - HHL REVERSIBLE PLOW	11/01/2017	6,123.50	3,211.50	520.00	2,392.00
00588R	MONROE 8FT JUNIOR PATROL WING	11/01/2017	7,555.00	3,961.00	642.00	2,952.00
031390	2021 TAILGATE SPREADER	08/04/2021	5,030.21	1,294.21	534.00	3,202.00
05139P	PLOW	08/04/2021	9,622.25	1,976.25	818.00	6,828.00
0567PL	2020 DEEP CURL PLOW	10/16/2020	7,111.61	1,917.61	604.00	4,590.00
0577PL	MONROE PLOW - HHL REVERSIBLE	11/29/2018	6,863.50	3,707.50	729.00	2,427.00
53281.726 SNOW REMOVAL EQUIPMENT TOTAL			\$ 1,274,883.81	\$ 499,548.43	\$ 93,834.46	\$ 681,500.92

BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF MACHINERY AND EQUIPMENT
YEAR 2024
(SEE ACCOUNTANT'S COMPILATION REPORT)

Equipment	Description	Date Acquired	Total Cost	Prior Years Depreciation	Current Year Depreciation	Year End Book Value
BULK STORAGE EQUIPMENT						
007284	1000 GALLON FUEL TANK IN RICE LAKE	11/30/1995	\$ 15,924.78	\$ 12,671.78	\$ 451.00	\$ 2,802.00
007287	FUEL SYSTEM 2018-BARRON	10/16/2018	418,567.41	122,546.41	23,719.00	272,302.00
007288	PUBLIC WASTE OIL AND ANTI-FREEZE TANKS	11/18/2020	65,756.59	11,492.59	3,726.00	50,538.00
53281.728 BULK STORAGE EQUIPMENT TOTAL			\$ 500,248.78	\$ 146,710.78	\$ 27,896.00	\$ 325,642.00
SHOP EQUIPMENT						
00124A	MILLER TRAILBLAZER WELDER 325 AMP	02/22/2021	\$ 8,731.59	\$ 2,104.59	\$ 742.00	\$ 5,885.00
00142A	MILLER 330AMP WELDER/GENERATOR/CHARGER	02/27/2024	13,017.01	-	548.01	12,469.00
00261A	TRUCK WASH AUTOMATIC	12/31/2023	167,742.50	-	9,505.43	158,237.07
00261M	TRUCK WASH MANUAL	12/31/2023	33,049.72	-	1,872.85	31,176.87
006010	2018 - 10 HP ROTARY AIR COMPRESSOR	01/16/2018	7,586.76	1,914.76	322.00	5,350.00
006070	LINE BORE REPAIR SYSTEM	02/11/2020	26,896.00	4,479.00	1,143.00	21,274.00
006080	METAL WORKING TOOL	07/01/2004	11,875.00	9,842.00	252.00	1,781.00
006090	WELDER/AIR COMPRESSOR	08/03/2006	20,019.87	17,016.87	-	3,003.00
00609A	WELDER-400 AMPS	04/19/1988	6,368.96	5,413.96	-	955.00
00609T	2017 ENCLOSED TRAILER FOR 609A	06/15/2017	7,631.32	4,215.32	649.00	2,767.00
006100	SMOKE COLLECTOR FOR WELDER	06/01/2011	5,104.00	4,338.00	-	766.00
006160	SCISSOR HIGHLIFT	12/30/1994	2,400.00	2,040.00	-	360.00
006210	WELDER-300 AMP	12/19/2000	2,180.15	1,853.15	-	327.00
006220	MILLERMATIC WELDER 300 AMP	04/07/2020	7,407.00	2,359.00	630.00	4,418.00
006250	2022 JOHN DEERE GATOR	07/21/2022	25,907.92	3,121.92	2,202.00	20,584.00
006270	HAKO SCRUBMASTER ELECTRIC	05/02/2023	36,095.00	2,047.00	3,068.00	30,980.00
006390	2016 ALKOTA PRESSURE WASHER	10/13/2016	8,702.22	5,362.22	740.00	2,600.00
006900	HD ELITE TIRE BALANCER	04/21/2022	23,958.71	1,701.71	1,018.00	21,239.00
006910	TRUCK TIRE CHANGER	06/25/2001	9,000.00	7,650.00	-	1,350.00
006940	PRESSURE WASHER	12/15/2005	8,009.85	6,128.85	340.00	1,541.00
00699A	HETRA TRUCK LIFTS - PORTABLE	09/16/2013	111,434.45	94,719.28	-	16,715.17
00699B	78,000 LB - DRIVE ON LIFT - DOOR 5	01/01/2023	139,455.50	7,902.48	7,902.48	123,650.54
00699C	64,000 LB - IN-GROUND 2 POST - DOOR 4	04/10/2023	161,349.07	6,860.07	9,143.00	145,346.00
00699D	26,000 LB - H DUTY 2 POST LIFT - DOOR 2	01/01/2023	41,676.20	2,361.65	2,361.65	36,952.90
00699E	96,000 LB- IN-GROUND 3 POST - DOOR 1	01/01/2023	136,342.89	7,726.07	7,726.13	120,890.69
007289	LUBE SYSTEM - SHOP FACILITY	12/31/2023	362,279.15	-	20,529.14	341,750.01
007434	DIESEL LAPTOP/SOFTWARE - 2019	07/26/2019	11,089.95	4,161.95	943.00	5,985.00
008120	MAIN BUILDING EMERGENCY GENERATOR	01/01/2023	220,199.50	15,597.46	15,597.46	189,004.58
008130	FACILITY - WEST - EMERGENCY GENERATOR	04/21/2023	37,219.50	1,762.50	2,636.00	32,821.00
008140	12.5 TON OVERHEAD BRIDGE CRANE	01/01/2023	217,009.50	12,297.00	12,297.00	192,415.50
53281.729 SHOP EQUIPMENT TOTAL			\$ 1,869,739.29	\$ 234,976.81	\$ 102,168.15	\$ 1,532,594.33
ENGINEERING EQUIPMENT						
007425	GS 18 GNSS CONFIGURATION - SURVEY EQUIP	07/01/2019	\$ 24,643.06	\$ 9,425.06	\$ 2,095.00	\$ 13,123.00
007426	CS20 CAPTIVATE CONTROLLER - SURVEY EQUIP	07/01/2019	7,734.00	2,961.00	657.00	4,116.00
53281.730 ENGINEERING EQUIPMENT TOTAL			\$ 32,377.06	\$ 12,386.06	\$ 2,752.00	\$ 17,239.00
SALT BRINE EQUIPMENT						
00325B	MANUFACTURED BRINE EQUIPMENT	10/02/2023	\$ 211,550.79	\$ 2,994.79	\$ 11,988.00	\$ 196,568.00
53281.731 SALT BRINE EQUIPMENT TOTAL			\$ 211,550.79	\$ 2,994.79	\$ 11,988.00	\$ 196,568.00

BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF MACHINERY AND EQUIPMENT
YEAR 2024
(SEE ACCOUNTANT'S COMPILATION REPORT)

Equipment	Description	Date Acquired	Total Cost	Prior Years Depreciation	Current Year Depreciation	Year End Book Value
EQUIPMENT INVENTORY SUMMARY			Total Cost	Prior Years Depreciation	Current Year Depreciation	Year End Book Value
53281.721	TRUCKS AND AUTOS TOTAL		\$ 7,733,534.98	\$ 3,450,347.22	\$ 593,151.14	\$ 3,690,036.62
53281.722	TRACTORS TOTAL		3,011,397.08	1,464,735.15	184,043.83	1,362,618.10
53281.723	MOTOR GRADERS TOTAL		1,102,027.36	648,229.36	43,998.00	409,800.00
53281.724	MAINTENANCE / CONSTRUCTION EQUIPMENT TOTAL		4,217,753.20	2,069,439.33	196,407.43	1,951,906.44
53281.725	BITUMINOUS TOTAL		3,699,073.72	2,307,400.55	159,359.42	1,232,313.75
53281.726	SNOW REMOVAL EQUIPMENT TOTAL		1,274,883.81	499,548.43	93,834.46	681,500.92
53281.728	BULK STORAGE EQUIPMENT TOTAL		500,248.78	146,710.78	27,896.00	325,642.00
53281.729	SHOP EQUIPMENT TOTAL		1,869,739.29	234,976.81	102,168.15	1,532,594.33
53281.730	ENGINEERING EQUIPMENT TOTAL		32,377.06	12,386.06	2,752.00	17,239.00
53281.731	SALT BRINE EQUIPMENT TOTAL		211,550.79	2,994.79	11,988.00	196,568.00
			\$ 23,652,586.07	\$ 10,836,768.48	\$ 1,415,598.43	\$ 11,400,219.16
OFFICE EQUIPMENT INVENTORY SUMMARY						
072032	CLERK WORK STATION	12/31/1998	\$ 5,490.00	\$ 4,666.00	\$ -	\$ 824.00
072033	COORDINATOR WORK STATION	12/31/1998	5,500.00	4,675.00	-	825.00
072851	MAIN FACILITY OFFICE FURNITURE	12/31/2023	185,362.75	-	37,072.55	148,290.20
072852	PARTS/TOOL FACILITY FURNITURE/SHELVING	12/31/2023	186,943.25	-	37,388.65	149,554.60
53281.720	OFFICE EQUIPMENT TOTAL		\$ 383,296.00	\$ 9,341.00	\$ 74,461.20	\$ 299,493.80

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF SMALL TOOLS
December 31, 2024
(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	06/15/2017	\$	1,440.00
00205D	SMOOTHING DISC	11/05/2003		400.00
00211D	SMOOTHING DRAG	06/08/1998		990.93
00211G	GUARDRAIL CLEANING ATTACHMENT	02/13/2002		427.13
00213A	24" SPADE ATTACHMENT TO SKIDSTEER	09/16/2004		433.07
00213B	36" SPADE ATTACHMENT FOR SKIDSTEER	09/16/2004		433.07
00213C	48" SPADE ATTACHMENT FOR SKIDSTEER	09/16/2004		433.09
00213D	96" SNOW BUCKET FOR SKIDSTEER	11/02/2021		2,999.95
00213E	72" GRAPPLE FOR SKIDSTEER	12/16/2021		3,800.00
00213I	ROOT ROCK GRAPPLE	06/08/2017		3,975.00
00213J	2018 CULVERT CLEANER PACKAGE	08/02/2018		3,624.99
00213O	2018 15C AUGER DRIVE/FRAME/BUMPER/PIN	12/31/2018		1,702.33
00213P	2018 BITS 9,12,16,24 INCH -USE W 213O	12/31/2019		4,287.26
00321O	HYDRAULIC WATER PUMP	05/19/2005		1,224.00
00324A	SAND BLASTER - 3 CU FT	03/02/2020		3,899.99
00377P	KASHIN 4 IN TRASH PUMP ON TRAILER	08/24/2017		2,055.00
00378P	WATER PUMP	08/24/2017		2,055.00
00393B	STIHL TRIMMER-BIKE HANDLE	12/08/2016		395.96
00394A	STIHL TRIMMER - BIKE HANDLE	12/08/2016		395.96
00395A	AIR HAMMER	12/17/1975		725.00
00395B	AIR HAMMER	06/27/1987		675.00
00402O	BOMAG COMPACTOR	07/21/2005		1,560.00
00402A	PLATE COMPACTOR	12/30/2019		4,745.00
00402B	BOMAG 18/45 PLATE COMPACTOR W/WATER KIT	04/13/2017		1,499.00
00415O	SMALL PAVER	10/02/2000		1,662.74
00431F	SEMI TRAILER (STRAW STORAGE)	08/05/2010		-
00486O	LEAF BLOWER	05/05/2016		249.95
00487O	LEAF BLOWER	05/05/2016		249.95
00488O	STIHL LEAF BLOWER	05/08/2014		239.95
00488A	STIHL TRIMMER-LOOP HANDLE	12/08/2016		296.96
00489A	STIHL TRIMMER-LOOP HANDLE	12/08/2016		296.96
00490A	STIHL TRIMMER-LOOP HANDLE	12/08/2016		296.96
00491A	STIHL TRIMMER-LOOP HANDLE	12/08/2016		296.96
00492A	STIHL TRIMMER-LOOP HANDLE	12/08/2016		296.96
00493A	STIHL TRIMMER-LOOP HANDLE	12/08/2016		296.96
00494O	POWER SWEEPER	04/27/2007		463.96
00495O	POWER SWEEPER	04/27/2007		463.96
00496A	STIHL TRIMMER-LOOP HANDLE	12/08/2016		296.96
00497A	STIHL TRIMMER-LOOP HANDLE	12/08/2016		296.96
00498A	STIHL STRING TRIMMER	12/08/2016		179.96

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF SMALL TOOLS
December 31, 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<u>Equipment</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>
00499A	STIHL STRING TRIMMER	12/08/2016	179.96
00513C	2020 ASPHALT CUTTER	12/30/2020	2,750.00
00611A	COMPRESSOR	08/01/2001	1,554.00
006150	HUNTER TIRE CHANGER	05/25/2023	5,801.00
006170	CEMENT MIXER	07/24/2001	500.00
006190	CONCRETE MIXER, 9 CU FT	12/31/2018	3,299.00
00623M	GAS MONITOR	05/10/2012	1,043.95
006430	TRANSIT LEVEL	12/31/2001	575.00
006490	GENERATOR	07/06/2006	644.89
006520	SMOKE MACHINE	12/23/2020	4,951.67
006540	LASER TRANSIT-SELF LEVELING	11/10/2011	895.00
006550	SPECTRA LASER KIT 2017	04/13/2017	764.99
006560	SPECTRA LASER KIT 2017	04/13/2017	764.99
006660	JON BOAT, 14 FOOT	10/03/2024	2,119.58
006730	STOCKPILE MEASURING TOOL	12/31/2012	5,422.75
006960	AIR HAMMER	07/18/2006	995.44
007000	BACKPACK BLOWER	11/10/2011	301.49
007010	POWERSMART 26IN - GAS SNOW BLOWER	11/07/2023	699.99
007200	STIHL 12 IN HT 105 GAS POLE PRUNER	03/21/2024	689.99
007210	SELF-PROPELLED MILWAUKEE ELEC MOWER	08/01/2023	1,319.98
007170	2020 STIHL POLE PRUNER	12/30/2020	602.96
007180	2018 POLE PRUNER SAW	12/31/2019	602.96
007190	PRUNING POLE SAW	05/06/2020	602.96
00721T	STEALTH 6 1/2 X 12 PHANTOM II TRAILER	07/09/2015	2,578.00
007230	PRUNING POLE SAW	12/15/2011	584.96
007240	STIHL 12 IN HT 105 GAS POLE PRUNER	12/31/2024	719.99
007250	STIHL 12 IN HT 105 GAS POLE PRUNER	12/31/2024	719.99
00726A	CONCRETE CUT OFF SAW WITH 14" BLADE	09/21/2021	1,349.99
007340	CONCRETE SAW	11/10/2011	1,426.56
007350	CONCRETE SAW	09/19/2005	1,442.20
00735A	CONCRETE SAW	12/10/2009	877.00
007420	MAGGIE METERED MAGNETIC LOCATOR	04/11/2019	323.26
007428	2019 AED PLUS - BOWEN	07/22/2019	1,399.71
007429	2019 AED PLUS - THILL	07/22/2019	1,399.71
007430	2019 AED PLUS - PELTIER	07/22/2019	1,399.71
007431	2019 AED PLUS - NELSON	07/22/2019	1,399.71
007432	2019 AED PLUS - HUSSET	07/22/2019	1,399.71
007433	2019 AED PLUS - DIETRICH	07/22/2019	1,399.71
007435	AED - SHOP BREAKROOM -HHS TAG 90425		-
007437	TRAFFIC COUNTER ONE - 2023	11/27/2023	491.00

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF SMALL TOOLS
December 31, 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<u>Equipment</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>
007438	TRAFFIC COUNTER TWO - 2023	11/27/2023	491.00
007439	2024 AED PLUS - PAULSON	05/07/2024	1,467.67
007480	BRUSHMOWER	07/22/2004	2,099.99
007490	BRUSHMOWER	06/12/2006	2,634.00
007600	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007610	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007620	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007630	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007640	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007650	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007660	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007670	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007680	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007690	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007700	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007710	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007720	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007730	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007740	HUSQVARNA CHAIN SAW	12/31/2007	316.72
007750	HUSQVARNA CHAIN SAW	11/17/2011	1,049.00
007760	HUSQVARNA CHAIN SAW	11/17/2011	295.00
007770	HUSQVARNA CHAIN SAW	11/17/2011	295.00
007780	HUSQVARNA CHAIN SAW	11/17/2011	295.00
007790	HUSQVARNA CHAIN SAW	11/17/2011	295.00
007800	HUSQVARNA CHAIN SAW	11/17/2011	295.00
007810	HUSQVARNA CHAIN SAW	11/17/2011	295.00
007820	HUSQVARNA CHAIN SAW	11/17/2011	295.00
007830	HUSQVARNA CHAIN SAW	11/17/2011	295.00
007840	HUSQVARNA CHAIN SAW	11/17/2011	295.00
007850	HUSQVARNA CHAIN SAW	07/15/2024	878.99
007860	HUSQVARNA CHAIN SAW	11/17/2011	295.00
007870	HUSQVARNA CHAIN SAW	07/15/2024	878.99
007880	HUSQVARNA CHAIN SAW	11/17/2011	295.00
007890	HUSQVARNA CHAIN SAW	11/17/2011	295.00
007900	HUSQVARNA CHAIN SAW	11/17/2011	295.00
007910	2020 HUSQVARNA 18IN CHAINSAW	11/05/2020	340.00
007920	2020 HUSQVARNA 18IN CHAINSAW	11/05/2020	340.00
007930	2020 HUSQVARNA 18IN CHAINSAW	11/05/2020	340.00
007940	2020 HUSQVARNA 18IN CHAINSAW	11/05/2020	340.00
007950	2020 HUSQVARNA 18IN CHAINSAW	11/05/2020	340.00

**BARRON COUNTY HIGHWAY DEPARTMENT
INVENTORY OF SMALL TOOLS
December 31, 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<u>Equipment</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>
007960	2020 HUSQVARNA 18IN CHAINSAW	11/05/2020	340.00
007970	2020 HUSQVARNA 18IN CHAINSAW	11/05/2020	340.00
007980	HUSQVARNA CHAIN SAW	07/15/2024	878.99
008000	HUSQVARNA CHAIN SAW	03/02/2010	989.95
008010	HUSQVARNA CHAIN SAW	12/30/2018	1,039.95
008020	HUSQVARNA CHAIN SAW	07/15/2024	878.99
008100	GENERATOR	12/16/2021	1,049.00
008110	GENERATOR	12/16/2021	1,049.00
008200	POST HOLE POUNDER	02/09/2022	3,054.00
0213TT	TILT-TATCH ACCESSORY	12/29/2019	1,722.04
TOTAL SMALL TOOLS ACCT 53320.920		\$	137,184.00
 <u>DISPOSED in 2024</u>			
007427	2019 AED PLUS - PAULSON	07/22/2019	\$ 1,399.71

**BARRON COUNTY HIGHWAY DEPARTMENT
EQUIPMENT PURCHASES
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

UNIT #	TYPE OF EQUIPMENT	IN-SERVICE DATE	CASH	LABOR / FRINGE / EQUIP USE / PARTS	SUBTOTAL	2023 WIP	BOOK VALUE OF TRADE-INS	TOTAL COST	UNIT TRADED	TRADE-IN ALLOWANCE
60	International HV607 Patrol Truck	2/13/2024	\$ 94,226.67	\$ 5,722.04	\$ 99,948.71	\$ 8.50	\$ 22,361.00	\$ 122,318.21	87	\$ 65,000.00
62	International HV607 Patrol Truck	3/25/2024	100,236.61	1,635.21	101,871.82	51.76	21,256.00	123,179.58	65	60,000.00
43	2024 Ford F250 Crushing Truck	3/27/2024	53,700.92	2,713.55	56,414.47	-	-	56,414.47	NA	NA
2	2024 Chevy Silverado Shop Truck	2/14/2024	56,014.95	1,282.41	57,297.36	-	-	57,297.36	NA	NA
63	International HV607 Patrol Truck	10/23/2024	147,346.57	3,033.73	150,380.30	-	26,057.26	176,437.56	83	60,000.00
92	International HX620 Quad Axle Truck	11/5/2024	160,094.61	2,302.87	162,397.48	-	17,084.88	179,482.36	96A	75,000.00
721 Trucks and Autos			\$ 611,620.33	\$ 16,689.81	\$ 628,310.14	\$ 60.26	\$ 86,759.14	\$ 715,129.54		\$ 260,000.00
225	2024 John Deere 844P Loader	3/6/2024	\$ 458,875.44	\$ 3,081.39	\$ 461,956.83	-	\$ 62,799.00	\$ 524,755.83	224A	\$ 150,000.00
722 Tractors			\$ 458,875.44	\$ 3,081.39	\$ 461,956.83	\$ -	\$ 62,799.00	\$ 524,755.83		\$ 150,000.00
250	2024 Case DL550 Skidsteer/Dozer	4/23/2024	\$ 93,552.70	\$ 933.08	\$ 94,485.78	-	\$ 12,236.42	\$ 106,722.20	244	\$ 60,000.00
29S	Message Board - MAJOR REPAIR	NA	3,512.96	962.44	4,475.40	-	NA	4,475.40	NA	NA
211B	John Deere 324G Wheel Skidsteer	8/2/2024	7,242.57	290.68	7,533.25	-	45,492.00	53,025.25	211	50,422.50
212C	John Deere 331P Tracked Skidsteer	8/2/2024	2,672.20	344.18	3,016.38	-	48,601.25	51,617.63	212A	75,542.25
212D	John Deere 331P Tracked Skidsteer	8/5/2024	2,672.20	219.74	2,891.94	-	45,029.92	47,921.86	212B	75,542.25
724 Maintenance and Construction Equipment			\$ 109,652.63	\$ 2,750.12	\$ 112,402.75	\$ -	\$ 151,359.59	\$ 263,762.34		\$ 261,507.00
401A	EZ Series II Crack Filling Machine	5/23/2024	\$ 122,106.78	\$ 1,698.64	\$ 123,805.42	-	\$ -	\$ 123,805.42	NA	NA
725 Bituminous Equipment			\$ 122,106.78	\$ 1,698.64	\$ 123,805.42	\$ -	\$ -	\$ 123,805.42		\$ -
560P	2024 Monroe Deep Curl Plow	2/13/2024	\$ 9,009.75	\$ 39.53	\$ 9,049.28	-	included in truck	\$ 9,049.28	NA	NA
560W	2024 8' Junior Wing, Right	2/13/2024	12,604.50	39.53	12,644.03	-	included in truck	12,644.03	NA	NA
560B	2024 12' Monroe Underbody Blade	2/13/2024	20,537.00	-	20,537.00	-	included in truck	20,537.00	NA	NA
360	2024 Monroe MS969 Spreader	2/13/2024	8,152.00	238.78	8,390.78	-	included in truck	8,390.78	NA	NA
360T	2024 140 Gallon Brine Tank	2/13/2024	3,540.00	-	3,540.00	-	included in truck	3,540.00	NA	NA
562P	2024 Monroe Deep Curl Plow	3/25/2024	9,009.75	-	9,009.75	-	included in truck	9,009.75	NA	NA
562W	2024 8' Junior Wing, Right	3/25/2024	11,668.50	484.25	12,152.75	-	included in truck	12,152.75	NA	NA
562B	2024 12' Monroe Underbody Blade	3/25/2024	20,537.00	726.37	21,263.37	-	included in truck	21,263.37	NA	NA
362	2024 Monroe MS969 Spreader	3/25/2024	8,152.00	-	8,152.00	-	included in truck	8,152.00	NA	NA
362T	2024 140 Gallon Brine Tank	3/25/2024	3,540.00	-	3,540.00	-	included in truck	3,540.00	NA	NA
563P	2024 Monroe Reversible Plow	10/23/2024	11,937.75	-	11,937.75	-	included in truck	11,937.75	NA	NA
563W	2024 8' Junior Wing, Right	10/23/2024	13,305.75	-	13,305.75	-	included in truck	13,305.75	NA	NA
563B	2024 12' Monroe Underbody Blade	10/23/2024	23,514.00	-	23,514.00	-	included in truck	23,514.00	NA	NA
363	2024 Monroe MS969 Spreader	10/23/2024	8,975.00	-	8,975.00	-	included in truck	8,975.00	NA	NA
363T	2024 140 Gallon Brine Tank	10/23/2024	3,554.00	-	3,554.00	-	included in truck	3,554.00	NA	NA
726 Snow Removal Equipment			\$ 168,037.00	\$ 1,528.46	\$ 169,565.46	\$ -	\$ -	\$ 169,565.46		
142A	Trailblazer Welder	3/25/2024	\$ 12,758.60	\$ 258.41	\$ 13,017.01	-	\$ -	\$ 13,017.01	NA	NA
729 Shop Equipment			\$ 12,758.60	\$ 258.41	\$ 13,017.01	\$ -	\$ -	\$ 13,017.01		
44	Hotmix Truck	unknown	\$ 389.00	\$ -	\$ 389.00	-	\$ -	\$ 389.00	NA	NA
80	patrol truck	unknown	391.18	-	391.18	-	-	391.18	NA	NA
580W	wing	unknown	4.75	-	4.75	-	-	4.75	NA	NA
580P	plow	unknown	4.75	-	4.75	-	-	4.75	NA	NA
Work in Progress			\$ 789.68	\$ -	\$ 789.68	\$ -	\$ -	\$ 789.68		
TOTAL EQUIPMENT ADDED TO INVENTORY			\$ 1,483,050.78	\$ 26,006.83	\$ 1,509,057.61	\$ 60.26	\$ 300,917.73	\$ 1,810,035.60		\$ -
TOTAL TRADE-IN ALLOWANCE										671,507.00
TOTAL WORK IN PROGRESS			789.68	-	789.68	-	-	789.68		-
GRAND TOTAL			\$ 1,483,840.46	\$ 26,006.83	\$ 1,509,847.29	\$ 60.26	\$ 300,917.73	\$ 1,810,825.28	-	\$ 671,507.00

**BARRON COUNTY HIGHWAY DEPARTMENT
MACHINERY AND EQUIPMENT TRADED
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

UNIT #	TYPE OF EQUIPMENT	TRADED TO:	ORIGINAL COST	ACCUMULATED DEPRECIATION	2024 DEPRECIATION	TRADE-IN BOOK VALUE	TRADE-IN ALLOWANCE
87	2014 Freightliner Patrol Truck	Ascendance Trucks	\$ 121,501.14	\$ 103,276.14	\$ -	\$ 18,225.00	\$ 65,000.00
65	2013 Freightliner Patrol Truck	Ascendance Trucks	113,601.42	96,561.42	-	17,040.00	60,000.00
83	Freightliner Patrol Truck	Ascendance Trucks	127,062.84	99,003.84	6,750.00	21,309.00	60,000.00
96A	Freightliner Quad Axle Truck	Ascendance Trucks	113,899.20	96,814.32	-	17,084.88	75,000.00
2	Chevrolet Silverado	Swant Graber	57,297.36	-	5,411.92	51,885.44	46,500.00
721 Trucks and Autos			\$ 533,361.96	\$ 395,655.72	\$ 12,161.92	\$ 125,544.32	\$ 306,500.00
224A	Volvo Wheel Loader	McCoy Construction	\$ 314,661.39	\$ 251,862.39	\$ -	\$ 62,799.00	\$ 150,000.00
244	John Deere Bulldozer	Miller Bradford	81,576.10	69,339.68	-	12,236.42	60,000.00
722 Tractors			\$ 396,237.49	\$ 321,202.07	\$ -	\$ 75,035.42	\$ 210,000.00
211	John Deere Skidloader (wheel)	Midwest Machinery	\$ 49,720.14	\$ 1,763.14	\$ 2,465.00	\$ 45,492.00	\$ 50,422.50
212A	John Deere Skidloader (tracks)	Midwest Machinery	53,114.29	1,879.29	2,633.75	48,601.25	75,542.25
212B	John Deere Skidloader (tracks)	Midwest Machinery	49,217.48	1,747.48	2,440.08	45,029.92	75,542.25
724 Maintenance and Construction Equipment			\$ 152,051.91	\$ 5,389.91	\$ 7,538.83	\$ 139,123.17	\$ 201,507.00
387	9 Inch One-Way Auger	Ascendance Trucks	\$ 2,105.06	\$ 1,789.06	\$ -	\$ 316.00	\$ 316.00
387T	100 Gallon Brine Tank	Ascendance Trucks	2,105.06	1,789.06	-	316.00	316.00
587B	12' Monroe Underbody Blade	Ascendance Trucks	10,949.00	9,307.00	-	1,642.00	1,642.00
587P	11' Reversible Plow	Ascendance Trucks	5,728.95	4,869.95	-	859.00	859.00
587W	8' JR Wing, Right	Ascendance Trucks	6,689.00	5,686.00	-	1,003.00	1,003.00
365	Monroe 9 One-Way Auger	Ascendance Trucks	1,992.50	1,693.50	-	299.00	299.00
365T	100 Gallon Brine Tank	Ascendance Trucks	1,992.50	1,693.50	-	299.00	299.00
565B	Monroe Moldboard Underbody	Ascendance Trucks	9,617.00	8,174.00	-	1,443.00	1,443.00
565P	Monroe Reversible Plow	Ascendance Trucks	9,089.49	7,726.49	-	1,363.00	1,363.00
565W	Monroe Mid-Mount Junior Wing	Ascendance Trucks	5,412.00	4,600.00	-	812.00	812.00
383	Under-Tailgate Spreader	Ascendance Trucks	2,199.19	1,869.31	-	329.88	329.88
383T	Prewetting System - 100 gallons	Ascendance Trucks	2,199.18	1,869.30	-	329.88	329.88
583B	12' Monroe Underbody Scraper	Ascendance Trucks	11,688.00	9,107.00	621.00	1,960.00	1,960.00
583P	Monroe 11' Reversible Plow	Ascendance Trucks	6,118.18	4,767.18	324.75	1,026.25	1,026.25
583W	8' Monroe Jr Patrol Wing - Right	Ascendance Trucks	6,576.18	5,125.18	348.75	1,102.25	1,102.25
726 Snow Removal Equipment			\$ 84,461.29	\$ 70,066.53	\$ 1,294.50	\$ 13,100.26	\$ 13,100.26
GRAND TOTAL			\$ 1,166,112.65	\$ 792,314.23	\$ 20,995.25	\$ 352,803.17	\$ 731,107.26

**BARRON COUNTY HIGHWAY DEPARTMENT
MACHINERY AND EQUIPMENT SOLD
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

UNIT #	TYPE OF EQUIPMENT	SOLD TO:	ORIGINAL COST	ACCUMULATED DEPRECIATION	2024 DEPRECIATION	BOOK VALUE WHEN SOLD	SALE PRICE	GAIN OR (LOSS)
GRAND TOTAL			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**BARRON COUNTY HIGHWAY DEPARTMENT
MACHINERY AND EQUIPMENT DISCARDED
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

UNIT #	TYPE OF EQUIPMENT	ORIGINAL COST	ACCUMULATED DEPRECIATION	2024 DEPRECIATION	DISCARDED BOOK VALUE
9385	Boat	\$ 315.00	\$ 268.00	\$ -	\$ 47.00
729 SHOP EQUIPMENT		\$ 315.00	\$ 268.00	\$ -	\$ 47.00
GRAND TOTAL		\$ 315.00	\$ 268.00	\$ -	\$ 47.00

BARRON COUNTY HIGHWAY DEPARTMENT
FRINGE BENEFIT ANALYSIS
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)

FRINGE BENEFIT ANALYSIS	
Sick Leave (131)	\$ 144,584.93
Sick Leave Payout (136)	175.76
Vacation (132)	231,139.69
Accumulated Vacation Payout (132)	4,886.70
Holiday (133/134)	154,853.58
Funeral (135)	7,068.55
Safety Shoes (138)	3,600.00
Tool Stipend (139)	5,769.50
Social Security (151)	218,118.08
Retirement - Employer's Share (152)	250,598.89
Health Insurance (154)	991,687.42
Life Insurance (155)	3,438.86
Worker's Compensation Insurance (156)	88,240.00
Unemployment Compensation (158)	27,128.28
Medicare (159)	56,250.36
Employer 401A Contribution Mgmt Conf (164)	4,800.00
Total Fringe Benefit Expenses	<u>\$ 2,192,340.60</u>
Less: Sick & vacation buy back, pay out	<u>(55,782.96)</u>
Total Fringe Benefits	<u>\$ 2,136,557.64</u>
Total Fringe Benefit Costs Recovered (Cost Allocations, Credit)	<u>(2,205,965.84)</u>
(Over) Under Recovery	<u>\$ (69,408.20)</u>

BARRON COUNTY HIGHWAY DEPARTMENT
FLSA MODIFIER
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)

FLSA MODIFIER	
Original Wages, Fringe Benefits, Small Tools <i>(paid)</i>	\$ 4,910,804.68
Modified Wages, Fringe Benefits, Small Tools <i>(invoiced)</i>	4,917,446.13
Difference	(6,641.45)
(Over) Under Recovery	\$ (6,641.45)

Year-End Accrued Balance(s)	Account Number	January Balance	December Balance
Unbilled Accounts Receivable	13610	\$ 98,715.47	\$ 92,074.02
Unearned Revenue	26432		

BARRON COUNTY HIGHWAY DEPARTMENT
FIELD SMALL TOOLS ANALYSIS
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)

FIELD SMALL TOOLS ANALYSIS			
Labor	\$	101.10	
FLSA Modifier		2.48	
Fringe Benefits		64.25	
Consumable Tools and Materials		48,828.95	
Other Supplies/Expense		<u>7,772.05</u>	\$ 56,768.83
Equipment Operations			12,859.25
Shop Overhead			<u>18,197.34</u>
Total Costs			87,825.42
Cost Allocations			(65,350.37)
(Over) Under Recovery			<u>\$ 22,475.05</u>
Total Field Labor, Modifier, and Fringe Benefits			\$ 3,369,974.82

Year-End Accrued Balance(s)	Account Number	January Balance	December Balance
Unbilled Accounts Receivable	13600		\$ 8,638.09
Unearned Cost Pool Revenues	26431	\$ 13,836.96	

**BARRON COUNTY HIGHWAY DEPARTMENT
WISCONSIN DEPARTMENT OF TRANSPORTATION
FIELD SMALL TOOLS WORKSHEET
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

FIELD SMALL TOOLS WORKSHEET		
Labor and Modifier	\$	103.58
Fringe Benefits		64.25
Other Supplies / Expenses		7,772.05
Shop Overhead		18,197.34
Equipment Operations		12,859.25
Consumable Tools		48,828.95
Total Small Tools Costs	\$	87,825.42
Cost Allocations (Credits)		(65,350.37)
(Over) Under Recovery <i>(Net Reported Balance (Variance))</i>	\$	22,475.05
Total Field Labor	\$	3,369,974.82
Rate <i>(Total Small Tools Costs / Total Field Labor)</i>		2.6061%
Account Variance <i>(12/31/24 Balance / Total Field Labor)</i>		0.2563%
Actual Rate <i>(Rate + Account Variance Rate)</i>		2.8624%
Account Variance Computation		
Reported Variance <i>(current year)</i>	\$	22,475.05
Adjusted Variance		22,475.05
Add January 1, 2024 Balance		(13,836.96)
December 31, 2024 Balance	\$	8,638.09

BARRON COUNTY HIGHWAY DEPARTMENT
ACCOUNTS RECEIVABLE
DECEMBER 31, 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)

ACCOUNT	BALANCE 01/01/24	2024 EXPENDITURES	2024 BRIDGE EXPENSES	2024 RECEIPTS	BALANCE 12/31/2024	STMT Balance	Difference
TOWNSHIPS							
401 Almena	\$ 175,710.17	\$ 108,962.27	\$ 5,492.67	\$ 112,000.00	\$ 178,165.11	\$ 178,165.11	\$ -
402 Arland	70,471.45	132,899.96		202,750.86	620.55	620.55	-
403 Barron	64,953.82	32,849.78		96,786.44	1,017.16	1,017.16	-
404 Bear Lake	-	21,842.16		20,919.25	922.91	922.91	-
405 Cedar Lake	27,683.15	110,088.39		111,113.54	26,658.00	26,658.00	-
406 Chetek	3,076.37	75,938.64		73,055.24	5,959.77	5,959.77	-
407 Clinton	229,086.16	266,149.08	23,712.69	491,884.50	27,063.43	27,063.43	-
408 Crystal Lake	218,747.60	194,144.12		410,925.80	1,965.92	1,965.92	-
409 Cumberland	13,793.74	146,397.01	1,380.64	157,364.26	4,207.13	4,207.13	-
410 Dallas	1,744.96	144,000.42		145,512.26	233.12	233.12	-
411 Dovre	971.84	23,291.26		23,185.21	1,077.89	1,077.89	-
412 Doyle	315.50	5,139.16		5,454.66	-	-	-
413 Lakeland	50,535.87	86,727.82		129,285.97	7,977.72	7,977.72	-
414 Maple Grove	772.10	63,029.57		58,674.55	5,127.12	5,127.12	-
415 Maple Plain	320,009.08	34,805.51		348,533.43	6,281.16	6,281.16	-
416 Oak Grove	1,253.00	199,383.66	4,026.24	192,476.91	12,185.99	12,185.99	-
417 Prairie Farm	10,902.69	257,463.79		246,672.23	21,694.25	21,694.25	-
418 Prairie Lake	48,895.33	41,973.20		85,760.49	5,108.04	5,108.04	-
419 Rice Lake	111,996.64	95,772.54		201,673.54	6,095.64	6,095.64	-
420 Sioux Creek	16,193.30	7,658.40		17,576.75	6,274.95	6,274.95	-
421 Stanfold	1,043.52	79,169.05	17,117.71	57,608.59	39,721.69	39,721.69	-
422 Stanley	7,114.10	138,142.38		143,612.55	1,643.93	1,643.93	-
423 Sumner	8,891.00	137,751.38		117,496.89	29,145.49	29,145.49	-
424 Turtle Lake	153,655.37	384,174.50	3,083.47	250,892.12	290,021.22	290,021.22	-
425 Vance Creek	12,124.27	167,254.24	230.70	179,609.21	(0.00)	-	-
VILLAGES							
426 Almena	838.45	41,682.51		35,949.89	6,571.07	6,571.07	-
427 Cameron	7,800.73	522,456.15		527,823.75	2,433.13	2,433.13	-
428 Dallas	-	489.86		489.86	-	-	-
429 Haugen	(0.03)	-		-	(0.03)	(0.03)	-
432 Turtle Lake	0.00	6,594.02		3,667.50	2,926.52	2,926.52	-
CITIES							
433 Barron	11,619.86	73,928.63		65,310.99	20,237.50	20,237.50	-
434 Chetek	1,950.68	2,832.46		2,928.67	1,854.47	1,854.47	-
435 Cumberland	63,321.02	518,567.56		576,414.74	5,473.84	5,473.84	-
436 Rice Lake	113,159.18	9,666.13		119,405.27	3,420.04	3,420.04	-
TOTAL:	\$ 1,748,630.92	\$ 4,131,225.61	\$ 55,044.12	\$ 5,212,815.92	\$ 722,084.73	\$ 722,084.73	\$ -

BARRON COUNTY HIGHWAY DEPARTMENT
ACCOUNTS RECEIVABLE
DECEMBER 31, 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)

ACCOUNT	BALANCE 01/01/24	2024 EXPENDITURES	2024 RECEIPTS	BALANCE 12/31/2024	STMT Balance	Difference
440 Barron Area Schools	\$ 528.76	\$ 9,846.61	\$ 9,680.98	\$ 694.39	\$ 694.39	\$ -
442 City of Barron - Police Department	2,188.97	13,360.93	11,791.31	3,758.59	3,758.59	-
443 Government Center	-	3,085.93	3,085.93	-	-	-
445 Maintenance Department	-	13,732.36	13,732.36	-	-	-
446 Animal Control	-	119.35	119.35	-	-	-
447 Forest & Recreation	-	69,481.39	69,481.39	-	-	-
450 Chetek Dam	-	946.29	946.29	-	-	-
452 City of Barron - Light & Water	737.33	9,354.45	8,930.26	1,161.52	1,161.52	-
455 Waste to Energy-Recycle	-	56,026.72	56,026.72	-	-	-
459 Rice Lake Area Schools	-	13,824.12	126.88	13,697.24	13,697.24	-
461 Justice Center	0.00	1,323.39	1,323.39	0.00	-	-
462 ATV & Snowmobile Projects	-	81,105.22	81,105.22	-	-	-
463 Emergency Management	-	3,559.59	3,559.59	-	-	-
464 Office on Aging	-	24,937.81	24,937.81	-	-	-
465 Barron Fair Association	-	3,622.02	3,622.02	-	-	-
466 Sheriff's Department	-	221,591.15	221,591.15	-	-	-
467 Barron Schools - Transportation	11,684.41	95,183.25	99,168.18	7,699.48	7,699.48	-
472 Lincoln County Highway Department	-	8,619.03	8,619.03	-	-	-
473 City of Barron - Sewer Department	452.82	10,736.41	5,064.67	6,124.56	6,124.56	-
479 Waste to Energy - Incinerator	-	52,443.94	52,443.94	-	-	-
480 St. Croix Casino	836.93	2,592.36	1,649.24	1,780.05	1,780.05	-
481 Burnett County Highway Dept.	10,950.00	6,442.79	17,392.79	-	-	-
483 City of Barron - Fire Department	627.80	1,582.27	2,123.01	87.06	87.06	-
485 Health & Human Services	-	947.19	947.19	-	-	-
486 Town of Birchwood	-	1,930.74	1,930.74	-	-	-
487 Trail Grooming	-	2,131.51	2,131.51	-	-	-
488 Recreation Deputy	-	6,314.76	6,314.76	-	-	-
489 Cumberland Area Schools	-	1,346.43	1,346.43	-	-	-
490 Chippewa County Highway Dept.	-	19,420.58	19,420.58	-	-	-
493 Treasurer's Department	-	14,755.63	14,755.63	-	-	-
494 City of Rice Lake - Fire Department	-	186.78	-	186.78	186.78	-
498 Land Services	-	6,721.23	6,721.23	-	-	-
499 Rental Fleet	-	7,907.84	7,907.84	-	-	-
TOTAL:	\$ 28,007.02	\$ 765,180.07	\$ 757,997.42	\$ 35,189.67	\$ 35,189.67	\$ -

**BARRON COUNTY HIGHWAY DEPARTMENT
DUE FROM STATE OF WISCONSIN
State Truck Highway System-Routine Maintenance Agreement
DECEMBER 31, 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

DUE FROM STATE	
Balance Due January 1, 2024	\$ 189,895.38
Expenditures (Invoiced to State)	2,042,667.08
Subtotal	2,232,562.46
Reimbursed by State	(1,999,976.02)
Balance Due December 31, 2024	\$ 232,586.44
2025 Payments received 1/1/2025 through 2/13/2025	(232,711.72)
Outstanding	\$ (125.28)

**BARRON COUNTY HIGHWAY DEPARTMENT
ANALYSIS OF MATERIALS AND SUPPLIES
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Item	Audited Inventory 1/1/2024	2024 Purchases (Debits)	2024 Sales (Credits)	Book Inventory 12/31/2024	Adjustment	TO	Physical Inventory 12/31/2024	Adjustment Percentage
CONSTRUCTION MATERIALS								
16111 - Crushed Stone (783)	\$ 35,055.77	\$ 8,629.19	\$ (10,079.28)	\$ 33,605.68	\$ 2,879.26	Bridges	\$ 36,484.94	8.5678%
16150 - Gravel (780, 781, 795, 798, 799)	190,643.47	193,624.05	(151,506.05)	232,761.47	(24,125.04)	Pits	208,636.43	-10.3647%
16111 - Blackdirt (784)	24,376.66	-	(1,549.36)	22,827.30	-	Co Maint.	22,827.30	0.0000%
16160 - Asphalt (778/782*/785/786/787/788/793/794/796/797)	874,417.77	502,151.33	(425,195.15)	951,373.95	3,864.18	Bituminous	955,238.13	0.4062%
16111 - Winter Materials (782*, 789, 790, 791, 792)	926,455.88	347,117.31	(428,806.20)	844,766.99	(7,299.63)	Winter	837,467.36	-0.8641%
Subtotal	2,050,949.55	1,051,521.88	(1,017,136.04)	2,085,335.39	(24,681.23)		2,060,654.16	
MAINTENANCE MATERIALS								
16111 - Tar (379)	\$ 24,079.94	\$ 322,539.16	\$ (204,108.60)	\$ 142,510.50	\$ (7,549.99)	Co Maint.	\$ 134,960.51	-5.2978%
16111 - Guardrail and Posts (423)	29,011.34	2,876.16	(3,599.97)	28,287.53	2,930.22	Co Maint.	31,217.75	10.3587%
16111 - Culverts (426)	157,971.95	134,694.88	(54,909.09)	237,757.74	(9,413.41)	Co Maint.	228,344.33	-3.9592%
16111 - Other Assets (390)	5,625.00	-	(5,625.00)	-	-	Co Maint.	-	0.0000%
16111 - Lumber (431)	736.80	-	(184.20)	552.60	-	Co Maint.	552.60	0.0000%
Subtotal	217,425.03	460,110.20	(268,426.86)	409,108.37	(14,033.18)		395,075.19	
SHOP MATERIALS & SUPPLIES								
16112 - Repair Parts & Accessories (353)	\$ 329,213.08	\$ 158,337.84	\$ (165,889.58)	\$ 321,661.34	\$ 768.38	Shop	\$ 322,429.72	0.2389%
16112 - Batteries (356)	2,258.12	13,035.85	(11,843.69)	3,450.28	-	Shop	3,450.28	0.0000%
16112 - Tires (355)	36,232.23	67,193.61	(70,744.84)	32,681.00	0.04	Shop	32,681.04	0.0001%
16113 - Gasoline & Diesel Fuel (351, 560)	57,777.30	1,011,340.11	(1,014,163.74)	54,953.67	(2,140.24)	Shop	52,813.43	-3.8946%
16114 - Oils, Grease, and Anti-freeze (352)	67,670.62	34,167.97	(66,558.99)	35,279.60	(2,223.22)	Shop	33,056.38	-6.3017%
Subtotal	493,151.35	1,284,075.38	(1,329,200.84)	448,025.89	(3,595.04)		444,430.85	
TOTALS	\$ 2,761,525.93	\$ 2,795,707.46	\$ (2,614,763.74)	\$ 2,942,469.65	\$ (42,309.45)		\$ 2,900,160.20	

*Sand is separated depending on its usage

Total 2024 Adjustment \$ (42,309.45)
Margin of error -1.4379%

BARRON COUNTY HIGHWAY DEPARTMENT
GENERAL MAINTENANCE – CTH SYSTEM
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)

	General Maintenance	Sign Maintenance	County Bridge Maintenance
Labor	\$ 564,235.07	\$ 46,200.32	\$ 10,209.04
FLSA Modifier	(11,883.10)	901.45	13.82
Fringe Benefits	354,321.92	29,360.33	6,487.83
Employee Education & Training	1,472.77	-	373.10
Contractual Services (<i>drug tests</i>)	2,780.99	-	-
Contractual Services (<i>bridge inspections</i>)	-	-	60,105.00
Contractual Services (<i>miscellaneous</i>)	22,501.24	-	-
Garbage Collection	1,472.75	-	-
Highway Machinery Rental	386,760.14	25,632.54	4,155.00
Buildings/Grounds Allocation	-	19,897.19	-
Equipment Storage (<i>Buildings & Grounds Allocation</i>)	367,313.68	-	-
Material Storage (<i>Buildings & Grounds Allocation</i>)	52,890.05	-	-
Painting Supplies	198,559.21	-	-
Consumable Tools	17,154.44	1,441.52	316.73
Sign Parts & Supplies	-	24,732.90	-
Material	538,928.81	-	(1,090.04)
Metal Culverts	1,705.77	-	-
Other Supplies & Expense	33,896.66	647.28	679.49
Inventory Adjustments	14,033.18	-	(2,879.26)
Less any Revenues Received	(42,613.29)	(15,730.70)	-
	\$ 2,083,326.56	\$ 133,082.83	\$ 78,370.71

BARRON COUNTY HIGHWAY DEPARTMENT
BRINE OPERATIONS
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)

SALT BRINE		
Labor	\$	755.72
Fringe Benefits		480.26
Material and Supplies		4,252.28
Highway Machinery Rental		199.04
Utility Expenses <i>(if metered separately)</i>		564.00
Other Supplies & Expense		<u>-</u> 6,251.30
Brining Equipment Purchased by the County		
Depreciation		11,988.00
Maintenance and Repairs		<u>6,697.33</u> 18,685.33
Buildings and Grounds Allocation		<u>5,093.68</u>
Total Brining Operation Costs	\$	30,030.31
Less Cost Allocations <i>(credits)</i>		(6,422.67)
Net Gain/(Loss)	\$	<u><u>(23,607.64)</u></u>
Gallons of Brine Dispersed in Current Year		
State		19,293.00
Other		<u>8,599.72</u>
Total Gallons Dispersed		27,892.72
Variance Computation		
Reported Expenses		30,030.31
Less Reported Allocations		<u>(6,422.67)</u>
Reported Variance (Over)/Under Recovery		23,607.64
Add January 1 Balance		<u>-</u>
December 31 Balance		23,607.64
Variance Adjustment <i>(Variance / Total Gallons Dispersed)</i>		\$0.85
Current Per Gallon Charge		\$0.14
Variance Adjustment <i>(computation above)</i>		<u>\$0.85</u>
Actual Salt Brine Production Cost per Gallon*		\$0.99

*does not include the cost of salt

**BARRON COUNTY HIGHWAY DEPARTMENT
WINTER MAINTENANCE
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

SNOW AND ICE REMOVAL		
Wages	\$	225,910.91
FLSA Modifier		16,862.22
Fringe Benefits		143,566.39
Highway Machinery Rental		336,336.15
Consumable Tools		8,620.25
Other Supplies & Expense		8,859.57
Buildings/Grounds Allocation		1,989.72
Material		
Chloride Sand	46,176.01	
Salt	126,032.65	
Salt Brine	3,073.79	
Other Materials	(10,506.75)	164,775.70
Less any Revenue Received		(36,334.73)
Inventory Adjustments		7,299.63
Salt Storage Cost <i>(County Portion)</i>		(54,295.96)
	\$	823,589.85

**BARRON COUNTY HIGHWAY DEPARTMENT
BRIDGE CONSTRUCTION
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

COUNTY AID BRIDGE CONSTRUCTION			
53385.809	Town of Clinton - 9 1/2 Street - 2800' south of USH 8	\$	20,407.29
53385.818	Town of Clinton - 6th Street - 2265' south of 18th Avenue		12,742.92
53385.828	Town of Clinton - 9 1/2 Street - 2300' north of 16th Avenue		16,922.12
53385.829	Town of Oak Grove - 23rd Street - 500' south of 27 1/2 Avenue		15,816.20
53385.843	Town of Cumberland - 9th Street - 130' north of 21 1/2 Avenue		6,903.22
53385.865	Town of Clinton - 16th Avenue - 2512' east of CTH P		21,181.13
53385.869	Town of Almena - 3/4 Street - 500' south of 27 1/2 Avenue		23,148.35
53385.876	Town of Stanfold - 23rd Avenue - 300' east of 13 1/2 Street		49,845.48
53385.883	Town of Stanfold - 13 1/2 Street - 860' south of 23rd Avenue		27,743.03
53385.885	Town of Clinton - 6th Street - 2070' north of 17th Avenue		26,049.96
53385.890	Town of Chetek - 9 3/4 Avenue - 1720' SE of CTH M		6,892.69
53385.893	Town of Crystal Lake - 1st Street - 1800' south of CTH G		21,935.47
53385.895	Town of Almena - 12 1/2 Avenue - 1365' east of 5th Street		315.00
53385.898	Town of Turtle Lake - 11th Avenue - 1850' west of CTH K		11,417.37
			\$ 261,320.23

**BARRON COUNTY HIGHWAY DEPARTMENT
BRIDGE CONSTRUCTION (CONTINUED)
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

WIS-DOT STP/LOCAL BRIDGE PROGRAM			
53355.651	CTH O - East Branch of Upper Pine Creek <i>(P03-0912, State Project 8829-00-03/73)</i>	\$	11,612.49
53355.673	CTH SS - Chetek River Bridge <i>(B03-0725 - State Project 8953-00-01)</i>		43.38
53355.689	Town of Vance Creek - Vance Creek Bridge <i>(B03-0210 - State Project 8335-00-00)</i>		230.70
		\$	11,886.57

**BARRON COUNTY HIGHWAY DEPARTMENT
ROAD CONSTRUCTION
YEAR 2024
(SEE ACCOUNTANTS' COMPILATION REPORT)**

COUNTY ROAD CONSTRUCTION PROJECTS				
53437	CTH D	from CTH P to CTH F	\$	700,345.41
53440	CTH D	from CTH M to Rusk County Line		1,710,244.36
53448	CTH U	from the Village of Dallas to the South County Line		461,649.60
			\$	2,872,239.37
STP - RURAL PROGRAM				
53444	CTH P	from 7th Avenue to CTH A <i>(State Project 8822-00-01)</i>	\$	16,514.30
53351.629	CTH O	at the intersection with Decker Drive <i>(State Project 8829-00-71)</i>		43,977.85
			\$	60,492.15

