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# FINANCIAL REPORT

OF

# HIGHWAY OPERATIONS

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BARRON COUNTY HIGHWAY DEPARTMENT GRAVEL CREW: 1918



BARRON CO HWY DEPT CRUSHING OPERATION: 2003



BARRON CO HWY DEPT CRUSHING OPERATION: 2009



BARRON COUNTY HIGHWAY DEPARTMENT CRUSHING OPERATION: 2025



**JANUARY 1, 2025 - DECEMBER 31, 2025**



FINANCIAL REPORT  
OF  
HIGHWAY OPERATIONS



January 1, 2025 to December 31, 2025

**BARRON COUNTY**  
**FINANCIAL REPORT OF HIGHWAY OPERATIONS**  
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**December 31, 2025**

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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, 2025, 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*

**CliftonLarsonAllen LLP**

Eau Claire, Wisconsin  
April 10, 2026

**BARRON COUNTY, WISCONSIN**  
**HIGHWAY DEPARTMENT INTERNAL SERVICE FUND**  
**STATEMENT OF NET POSITION – REGULATORY BASIS**  
**DECEMBER 31, 2025**  
(SEE ACCOUNTANTS' COMPILATION REPORT)

**ASSETS**

Treasurer's Cash - Unrestricted		\$ 6,206,940.11
Petty Cash		200.00
Accounts Receivable		57,019.92
Right-to-Use Lease Receivable		26,653.00
Unbilled Revenues - Cost Pools		124,128.08
Due from State-Maintenance		573,879.80
Due from State-Construction		250,000.00
Due from State- Other		378,701.80
Due from Local Governmental Units\Interdepartments		1,146,792.96
Inventories		2,886,330.41
Prepaid Expenses		40,078.58
Fixed Assets (Net of Accumulated Depreciation):		
Land	\$ 3,738,593.55	
Buildings	22,941,580.27	
Land Improvements	1,311,911.58	
Machinery and Equipment	11,053,634.24	
Office Equipment	225,032.60	
Gravel Pits and Quarries	1,221,104.73	
Work in Progress	172,638.05	
Net Fixed Assets	<u>40,664,495.02</u>	
Total Assets		<u>52,355,219.68</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Wisconsin Retirement System Pension Related	1,653,480.10
State Life Insurance OPEB Related	<u>51,537.00</u>
Total Deferred Outflows	<u>1,705,017.10</u>

**LIABILITIES**

Vouchers and Accounts Payable	356,995.03
Deferred Revenues - Cost Pools	19,511.75
Accrued Employee Leave	478,835.75
Wisconsin Retirement System Net Pension Liability	280,979.00
State Life Insurance Net OPEB Liability	163,661.00
Advance from General Fund	<u>509,849.54</u>
Total Liabilities	<u>1,809,832.07</u>

**DEFERRED INFLOWS OF RESOURCES**

Wisconsin Retirement System Pension Related	821,223.00
Right-to-Use Lease Related	24,349.00
State Life Insurance OPEB Related	<u>111,073.00</u>
Total Deferred Inflows	<u>956,645.00</u>

**NET POSITION**

Investment in Capital Assets	40,664,495.02
Restricted for Exceptional Maintenance	2,966,193.79
Unrestricted:	
Contributed Capital from the County	28,544,231.47
Contributed Capital from the State	268,342.68
Other	<u>(21,149,503.25)</u>
Total Net Position	<u>\$ 51,293,759.71</u>

**BARRON COUNTY, WISCONSIN  
HIGHWAY DEPARTMENT INTERNAL SERVICE FUND  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION –  
REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

**OPERATING REVENUES**

Charges for Services:	
County Highway Maintenance & Construction [1]	\$ 6,249,203.75
State Highway Maintenance & Construction	2,544,864.29
Local Districts	4,948,125.80
Other Governmental Units	784,676.90
County Aid Bridges	51,064.50
Non-governmental Customers - Frac Sand Agreements	36,106.00
Miscellaneous:	
Other Revenue from State:	
Supervision	98,406.87
Equipment Storage	203,241.14
Radio, GPL, and Salt Storage Reimbursements	38,587.22
Records and Reports	96,163.20
Miscellaneous	11,424.14
Total Operating Revenue	<u>15,061,863.81</u>

**OPERATING EXPENSES**

Administration and General:	
Administration	662,029.42
Patrol Superintendent	164,177.07
Engineering - Non Project	122,359.00
Radio Expense	4,102.07
Public Liability Insurance	35,382.00
Transportation Cost Pools:	
Machinery Operations	171,850.76
Gravel Pits and Quarries	170,806.30
Bituminous Operations	(827,873.15)
Services Provided:	
County:	
General Maintenance	2,050,061.52
Winter Maintenance	1,349,349.73
Reconstruction and Betterments	2,836,565.87
Signing	143,127.12
Bridge	186,504.63
Amortization	12,727.88
State:	
Highway Maintenance and Construction	2,119,293.95
Equipment Storage	203,241.14
Federal Aid Projects	1,861.08
County Aid Bridge Construction	257,613.37
Local Districts	4,948,125.80
Other Governmental Units	784,676.90
Total Operating Expenses	<u>15,395,982.46</u>

**NET OPERATING LOSS** (334,118.65)

**TRANSFERS AND CAPITAL CONTRIBUTIONS:**

Contributions from County	171,579.65
Transfer from County General Fund	433,982.19
Transfer from Contingency Fund	148,916.22
Transfer to Capital Improvement Fund	(192,942.11)
Transfer to County General Fund	(365,903.21)
Net Transfers	<u>195,632.74</u>

**OTHER CHANGES IN NET POSITION:**

Change in WRS Pension and State Life Insurance OPEB Accounts	(149,106.07)
Other Departments' Share of Costs in Multi-purpose Storage Building	(6,158.76)
Other Changes in Net Position	<u>(155,264.83)</u>

**CHANGE IN NET POSITION** (293,750.74)

Net Position January 1 51,587,510.45

**NET POSITION DECEMBER 31** \$ 51,293,759.71

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

County Appropriation	\$ 4,666,042.00
State Transportation Aids	1,581,139.75
State LRIP and CHIP Aids	2,022.00
	<u>\$ 6,249,203.75</u>

**BARRON COUNTY, WISCONSIN  
HIGHWAY DEPARTMENT INTERNAL SERVICE FUND  
STATEMENT OF CASH FLOWS – REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Cash Received for Goods and Services:	
County Appropriation and State Aids	\$ 6,326,724.85
For Services to Others	8,037,824.86
Cash Payments for Goods and Services	(7,451,002.33)
Cash Payments to Employees for Services	<u>(5,501,745.33)</u>
Net Cash Provided by Operating Activities	1,411,802.05

**CASH FLOWS FROM OTHER FINANCING ACTIVITIES:**

Cash Repayment on Advance from General Fund	(49,109.42)
Cash Received as Transfer from General Fund	433,982.19
Cash Received as Transfer from Contingency Fund	148,916.22
Cash Payments as Transfer to Capital Improvement Fund	(192,942.11)
Cash Payments as Transfer to General Fund	<u>(365,903.21)</u>
Net Cash Used by Other Financing Activities	(25,056.33)

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:**

Cash Payments for Acquisition of Fixed Assets:	
Machinery and Equipment	(990,434.95)
Construction Work in Progress	<u>(171,848.37)</u>
Net Cash Used by Capital and Related Financing Activities	(1,162,283.32)

**NET INCREASE IN CASH AND CASH EQUIVALENTS** 224,462.40

**CASH AND CASH EQUIVALENTS AT JANUARY 1** 5,982,677.71

**CASH AND CASH EQUIVALENTS AT DECEMBER 31** \$ 6,207,140.11

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

Operating Loss	\$ (334,118.65)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:	
Depreciation	2,117,557.74
Depletion	64,476.17
Decrease (Increase) in Assets:	
Accounts Receivable	42,748.70
Due from Other Governments	(687,422.36)
Unbilled Cost Pool Revenues	15,976.59
Materials and Supply Inventories	13,829.79
Other Deferred Charges	(8,079.63)
(Decrease) Increase in Liabilities:	
Accounts Payable	68,751.58
Unearned Cost Pool Revenues	19,511.75
Deferred Inflow Lease Related	(2,248.00)
Accrued Payroll Liability	118,135.49
Accrued Employee Leave	<u>(17,317.12)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 1,411,802.05</u></u>

**SUPPLEMENTARY INFORMATION**

**BARRON COUNTY HIGHWAY DEPARTMENT  
BUILDING AND GROUNDS OPERATION  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>BUILDINGS AND GROUNDS OPERATION</b>		
Depreciation of Buildings		\$653,987.17
Depreciation of Improvements Other than Buildings		58,248.26
Heat, Light, Power, Water & Telephone		150,419.70
Maintenance of Buildings & Grounds		144,892.46
Rent of Storage for Equipment		4,332.00
Insurance on Buildings & Grounds		23,922.00
Depreciation <i>(Portion of Multi-Use Building used by Other Departments)</i>		(6,158.76)
Less Salt Storage Costs <i>(buildings 085, 086 &amp; 088)</i>		
Depreciation - State Built Facility <i>(new Cumberland salt shed)</i>	\$10,568.88	
Depreciation - Others	43,460.00	
Utilities	3,450.05	
Salt Facilities Maintenance/Repairs	4,326.62	
Insurance	<u>1,019.00</u>	(62,824.55)
Less Revenues Received		
Space Rental Fees <i>(48212)</i>	2,140.00	
Rent Revenue - Billboard <i>(48212)</i>	1,604.94	
Lease Interest Revenue - Billboard <i>(48212)</i>	2,750.00	
Lease Revenue - Scharmer Rental Property <i>(48211)</i>	1,260.05	
Revenue - Refund from prior years <i>(48411)</i>	1,019.26	(8,774.25)
<b>Total Buildings &amp; Grounds Costs</b>		<b>\$958,044.03</b>

Divided by Total Square Footage of all Buildings *(excluding salt facilities)* 268,521

Equals Allocation per Square Foot \$3.5679

<b>Allocation To</b>	<b>Square Ft</b>	<b>Alloc Rate</b>	<b>Amount</b>
Highway Administration <i>(close out to 53110-532)</i>	7,500	\$3.5679	\$26,758.91
Shop Operations <i>(close out to 53230-532)</i>	45,320	3.5679	161,695.19
Sign Shops <i>(close out to 53312-532)</i>	6,000	3.5679	21,407.13
Salt Brining Operations <i>(close out to 53290-532)</i>	1,776	3.5679	6,336.51
Fuel Operations <i>(close out to 53232-532)</i>	6,712	3.5679	23,947.44
Pit and Quarry Operations <i>(close out to 53250-532)</i>	16,100	3.5679	57,442.47
Bituminous Operations <i>(close out to 53260-532)</i>	0	3.5679	0.00
Engineering <i>(close out to 53120-532)</i>	200	3.5679	713.57
Other Departments <i>(close out to 53311-532)</i>	6,380	3.5679	22,762.93
Equipment Storage <i>(close out to 53311-532)</i>	164,864	3.5679	588,210.87
Rented Equipment Space <i>(close out to 53314-532)</i>	600	3.5679	2,140.71
Material Storage Space <i>(close out to 53311-532)</i>	13,069	3.5679	46,628.30
<b>Total Allocations</b>	<b>268,521</b>		<b>\$958,044.03</b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
HIGHWAY ADMINISTRATION  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>ADMINISTRATION</b>		
Labor		
Commissioner	\$85,523.53	
Other Labor	<u>107,544.19</u>	\$193,067.72
Fringe Benefit Costs		119,393.05
Education and Training		994.52
Lodging		986.00
Committee Per Diem and Expenses		5,591.30
Commissioner's Vehicle Expense		
Depreciation	2,033.83	
Shop Overhead	445.39	
Other Expenses <i>(excluding vehicle insurance)</i>	<u>696.42</u>	3,175.64
Office Supplies & Equipment		3,662.76
Buildings & Grounds Allocation		26,758.91
Depreciation of Office Equipment		37,072.55
Other Expenses <i>(postage, subscriptions, hotspot, etc.)</i>		5,551.92
Insurance on Commissioner's Vehicle <i>(#50A, partial #49)</i>		389.03
Lab & Medical Expenses <i>(drug tests)</i>		4,507.47
Employee Allowance/Reimbursement		107.29
Contractual Services		7,540.00
Membership Dues		850.00
Auditing Services: 2024 Closing and Audit		3,438.75
Accounts Receivable adjustemnet		279,942.56
Less any Revenues Received		<u>(31,000.00)</u>
		<b><u><u>\$662,029.47</u></u></b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
ENGINEERING (NON PROJECT)  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>ENGINEERING</b>		
Labor		\$69,744.26
Fringe Benefit Costs		43,129.85
Education and Training		138.24
Engineer's Equipment Expenses		
Depreciation	\$4,743.00	
Shop Overhead	292.39	
Other Expenses <i>(excluding vehicle insurance)</i>	<u>2,198.50</u>	7,233.89
Insurance on Engineer's Vehicle (#12)		255.87
Insurance on Survey Equipment (#7425, #7426)		245.66
Buildings & Grounds Allocation		713.57
Other Expenses		<u>897.66</u>
		<b><u><u>\$122,359.00</u></u></b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
OTHER ADMINISTRATION AND GENERAL EXPENSE  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>RADIO EXPENSES (53192)</b>	
Equipment Purchases	3,965.52
Electric	135.55
Rent and Leases	1.00
	<u><b>\$4,102.07</b></u>
<b>GENERAL PUBLIC LIABILITY (53193)</b>	
Combined GPL and Umbrella Premium	35,382.00
	<u><b>\$35,382.00</b></u>
<b>OPERATIONS MANAGER (53191)</b>	
Labor	94,092.95
Fringe Benefits	58,187.08
Training/Travel	242.00
Insurance on Operations Manager's Vehicle (#49A, 10 months)	165.60
Machinery Rental	10,444.70
Supplies/Other Expense	1,044.74
	<u><b>\$164,177.07</b></u>

**BARRON COUNTY HIGHWAY DEPARTMENT  
FUEL HANDLING  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>FUEL HANDLING</b>		
Labor		\$29,631.88
FLSA Modifier		825.66
Fringe Benefit Costs		18,324.35
Other Expenses		8,429.49
Buildings and Grounds Allocation		23,947.44
Fuel Truck Costs		
(Gain) or Loss on Fuel Truck Sold	\$0.00	
Depreciation, #57	22,447.00	
Other Expenses, #57	<u>17,013.37</u>	39,460.37
Bulk Fuel Storage Equipment Costs		
Depreciation	27,858.00	
Other Expenses	<u>13,817.30</u>	41,675.30
Total		162,294.49
Cost Allocations (Credits)		<u>(175,631.54)</u>
<b>(Over) Under Recovery</b> <i>(Fuel Handling Variance)</i>		<b><u><u>(\$13,337.05)</u></u></b>
Gallons of Fuel Dispersed in Current Year		
Unleaded		102,984.55
Diesel		253,869.42
DEF		6,314.66
Kerosene		<u>670.20</u>
Total		<b><u><u>363,838.83</u></u></b>

**Recommended fuel handling adjustment based on gallons dispersed: (\$0.0367)**

**BARRON COUNTY HIGHWAY DEPARTMENT  
SHOP OPERATIONS  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>Direct Repair Costs</b>		
Labor	\$416,784.08	
FLSA Modifier	(6,821.19)	
Fringe Benefits	<u>257,739.27</u>	\$667,702.16
Labor Recovered on Work Orders		(667,702.16)
Materials Used		859,821.75
Materials Recovered on Work Orders		(859,821.75)
<b>Shop Expenses / Indirect Repair Costs</b>		
Labor		205,212.98
FLSA Modifier		3,512.20
Fringe Benefits		126,903.70
Supplies & Miscellaneous Expense		71,208.95
Depreciation on Shop Equipment		142,145.43
Service Cars (1, 7, 9, 22, 34, 124, 142)		
Depreciation	49,330.00	
Other Costs	15,793.35	
Revenue Earned on Service Cars	<u>(5,525.09)</u>	59,598.26
Purchase and Repair of Shop Tools		14,837.49
Maintenance of Shop Equipment		64,952.75
Revenue Earned on Shop Equipment		(1,693.65)
Buildings and Grounds Allocation		161,695.19
<b>Allocation Offsets</b>		
Shop Overhead Recovered on Work Orders		0.00
Fuel Handling (Over) Under Recovery		(13,337.05)
Insurance Recovery (#319K)		(3,949.09)
Insurance Recovery (#98A)		(9,925.10)
Gain/Loss on Sale of Shop Equipment, not Capitalized		0.00
Depreciation of Shop Equipment Sold, Traded, Discarded		0.00
Remaining Book Value of Shop Equipment Sold, Traded, Discarded		0.00
Sale of Material and Supplies - Parts & Lubes & Tires		(31,570.09)
Sale of Salvage and Waste Products		(3,375.67)
<b>Inventory Adjustments</b>		
Repair Parts and Accessories		2,283.44
Tires		(0.04)
Gasoline and Diesel Fuel		4,237.37
Oils, Grease, Antifreeze		3,774.34
<b>Total Shop Operations to be Allocated</b>		<b>\$796,511.41</b>
Divided By Labor and Benefits Charged for Shop Services		<u>648,759.01</u>
<b>Equals Shop Overhead Rate</b>		<b>122.7746%</b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
DISTRIBUTION OF SHOP OVERHEAD AT YEAR END  
BASED ON DIRECT SHOP LABOR AND FRINGE BENEFITS  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>SHOP OVERHEAD</b>		
<b>Shop Overhead Rate</b>		<b>122.7746%</b>
	Direct Shop Labor & Fringe Benefits	Shop Overhead
Highway Administration	\$362.77	\$445.39
Engineering	238.15	292.39
Field Small Tools	9,538.22	11,710.51
Machinery Operations	493,243.21	605,577.48
Pit and Quarry Operations	80,050.87	98,282.15
Bituminous Operations	65,325.79	80,203.49
Local Government	0.00	0.00
Salt Brining Operations	0.00	0.00
<b>Total</b>	<b>\$648,759.01</b>	<b>\$796,511.41</b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
RECONCILIATION OF CURRENT YEAR'S DEPRECIATION  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>ANNUAL DEPRECIATION</b>		
12/31/25 Inventory - Improvements Other Than Buildings	\$58,248.26	
		58,248.26
12/31/25 Inventory - Buildings	653,987.17	
		653,987.17
12/31/25 Inventory - Office Furnishings <i>(shop and office)</i>	74,461.20	
12/31/25 Inventory - Machinery and Equipment	1,374,480.12	
Depreciation on Equipment Traded-In	13,284.19	
Discarded Book Value on Equipment Discarded	<u>1,141.00</u>	
		<u>1,463,366.51</u>
		<b><u><u>\$2,175,601.94</u></u></b>

<b>DEPRECIATION EXPENSE DISTRIBUTION</b>		
Highway Administration <i>(part of 53281.720)</i>	\$37,072.55	
Highway Administration - Commissioner's Vehicle <i>(53110)</i>	2,033.83	
Shop Operations <i>(53281.729, part of 53281.720)</i>	142,145.43	
Shop Operations - Service Vehicles <i>(1, 7, 9, 22, 34, 124, 142)</i>	49,330.00	
Fuel Handling <i>(Bulk Storage - 7284, 7287, 7288)</i>	27,858.00	
Fuel Handling <i>(Fuel Truck - 57)</i>	22,447.00	
Machinery Operations <i>(53240)</i>	1,054,655.53	
Engineering <i>(12, 7425, 7426)</i>	4,743.00	
Pit and Quarry Operations <i>(319s)</i>	68,126.34	
Bituminous Operations <i>(53281.725, 423s only)</i>	42,966.83	
Brining Operations <i>(53290-541)</i>	<u>11,988.00</u>	
		1,463,366.51
Building and Grounds Operations <i>(from above)</i>		653,987.17
Other than Buildings Operations <i>(from above)</i>		58,248.26
		<b><u><u>\$2,175,601.94</u></u></b>

**OPERATION OF MACHINERY AND EQUIPMENT  
YEAR 2025  
(SEE ACCOUNTANT'S COMPILATION REPORT)**

GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Annual Depr	Units	Units-type
53220.920	00211D	0.00	59.99	0.00	59.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53220.920	00211S	301.80	231.17	103.77	0.00	0.00	127.40	0.00	0.00	0.00	0.00	9.00	HOUR
53220.920	00213D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	HOUR
53220.920	00213E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.50	HOUR
53220.920	00213I	0.00	483.14	188.92	62.27	0.00	231.95	0.00	0.00	0.00	0.00	0.00	HOUR
53220.920	00213O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	HOUR
53220.920	00213P	0.00	123.88	55.61	0.00	0.00	68.27	0.00	0.00	0.00	0.00	2.00	HOUR
53220.920	00214A	0.00	3,986.36	0.00	3,986.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	HOUR
53220.920	00321O	0.00	509.90	109.57	265.81	0.00	134.52	0.00	0.00	0.00	0.00	0.00	HOUR
53220.920	00377P	0.00	535.19	208.60	70.49	0.00	256.10	0.00	0.00	0.00	0.00	1.75	HOUR
53220.920	00378P	0.00	404.56	181.60	0.00	0.00	222.96	0.00	0.00	0.00	0.00	4.00	HOUR
53220.920	00393B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.75	HOUR
53220.920	00394A	0.00	33.50	0.00	33.50	0.00	0.00	0.00	0.00	0.00	0.00	50.00	HOUR
53220.920	00402O	42.56	173.39	77.83	0.00	0.00	95.56	0.00	0.00	0.00	0.00	1.00	HOUR
53220.920	00402A	0.00	1,090.21	259.43	468.82	0.00	318.51	43.45	0.00	0.00	0.00	17.00	HOUR
53220.920	00402B	0.00	520.16	233.49	0.00	0.00	286.67	0.00	0.00	0.00	0.00	0.00	HOUR
53220.920	00490A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	HOUR
53220.920	00491A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.50	HOUR
53220.920	00492A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.75	HOUR
53220.920	00493A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.00	HOUR
53220.920	00494O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	HOUR
53220.920	00495O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	HOUR
53220.920	00497A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.25	HOUR
53220.920	00498A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61.00	HOUR
53220.920	00499A	0.00	69.57	24.99	13.90	0.00	30.68	0.00	0.00	0.00	0.00	141.00	HOUR
53220.920	00611A	0.00	231.17	103.77	0.00	0.00	127.40	0.00	0.00	0.00	0.00	0.00	HOUR
53220.920	00639A	0.00	170.17	0.00	0.00	0.00	0.00	170.17	0.00	0.00	0.00	0.00	HOUR
53220.920	00666O	0.00	70.60	0.00	70.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	HOUR
53220.920	00700O	0.00	816.23	347.55	41.98	0.00	426.70	0.00	0.00	0.00	0.00	0.50	HOUR
53220.920	00701O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.50	HOUR
53220.920	00719O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	HOUR
53220.920	00720O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	HOUR
53220.920	00721O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.50	HOUR
53220.920	00721T	0.00	9,056.67	4,046.50	42.08	0.00	4,968.09	0.00	0.00	0.00	0.00	18.25	HOUR
53220.920	00724O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	HOUR
53220.920	00725O	0.00	148.23	51.89	32.63	0.00	63.71	0.00	0.00	0.00	0.00	7.00	HOUR
53220.920	00726A	0.00	1,830.66	704.05	262.20	0.00	864.41	0.00	0.00	0.00	0.00	0.00	HOUR
53220.920	00734O	0.00	725.82	303.37	49.99	0.00	372.46	0.00	0.00	0.00	0.00	0.00	HOUR
53220.920	007431	0.00	71.88	0.00	0.00	71.88	0.00	0.00	0.00	0.00	0.00	0.00	HOUR
53220.920	007432	0.00	119.80	0.00	0.00	119.80	0.00	0.00	0.00	0.00	0.00	0.00	HOUR
53220.920	007435	0.00	71.88	0.00	0.00	71.88	0.00	0.00	0.00	0.00	0.00	0.00	HOUR
53220.920	00748O	0.00	851.91	337.40	(10.00)	110.27	414.24	0.00	0.00	0.00	0.00	23.50	HOUR
53220.920	00749O	0.00	760.82	314.42	17.14	0.00	386.03	3.27	39.96	0.00	0.00	13.75	HOUR
53220.920	00760O	0.00	129.60	53.70	9.97	0.00	65.93	0.00	0.00	0.00	0.00	2.25	HOUR
53220.920	00765O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	HOUR
53220.920	00770O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	HOUR
53220.920	00774O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.75	HOUR
53220.920	00777O	0.00	68.99	0.00	68.99	0.00	0.00	0.00	0.00	0.00	0.00	4.00	HOUR
53220.920	00779O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00	HOUR
53220.920	00780O	0.00	313.08	109.57	68.99	0.00	134.52	0.00	0.00	0.00	0.00	0.00	HOUR

**OPERATION OF MACHINERY AND EQUIPMENT  
YEAR 2025  
(SEE ACCOUNTANT'S COMPILATION REPORT)**

GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Annual Depr	Units	Units-type
53220.920	007810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	HOUR
53220.920	007830	0.00	247.77	111.22	0.00	0.00	136.55	0.00	0.00	0.00	0.00	0.00	HOUR
53220.920	007840	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.25	HOUR
53220.920	007850	0.00	314.77	105.84	78.99	0.00	129.94	0.00	0.00	0.00	0.00	4.00	HOUR
53220.920	007860	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.25	HOUR
53220.920	007870	0.00	44.00	0.00	44.00	0.00	0.00	0.00	0.00	0.00	0.00	55.50	HOUR
53220.920	007880	0.00	862.29	356.10	68.99	0.00	437.20	0.00	0.00	0.00	0.00	0.00	HOUR
53220.920	007900	0.00	17.97	0.00	17.97	0.00	0.00	0.00	0.00	0.00	0.00	2.00	HOUR
53220.920	007910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	HOUR
53220.920	007920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.75	HOUR
53220.920	007930	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	HOUR
53220.920	007950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00	HOUR
53220.920	007970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	HOUR
53220.920	007980	0.00	44.00	0.00	44.00	0.00	0.00	0.00	0.00	0.00	0.00	8.50	HOUR
53220.920	008010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.50	HOUR
53220.920	008020	0.00	44.00	0.00	44.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	HOUR
53220.920	008100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56.50	HOUR
53220.920	008200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	HOUR
53220.920	009110	0.00	963.60	426.71	13.00	0.00	523.89	0.00	0.00	0.00	0.00	40.00	HOUR
<b>Small Tools</b>		<b>\$344.36</b>	<b>\$26,196.93</b>	<b>\$8,815.90</b>	<b>\$5,926.66</b>	<b>\$373.83</b>	<b>\$10,823.69</b>	<b>\$216.89</b>	<b>\$39.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$920.50</b>	
53230.729	00613A	0.00	83.41	83.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	HOUR
<b>Shop - not capitalized</b>		<b>\$0.00</b>	<b>\$83.41</b>	<b>\$83.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
53281.721	000010	4,890.44	2,455.80	583.04	30.79	0.00	0.00	1,548.96	65.55	227.46	0.00	296.75	HOUR
53281.721	000030	4,478.44	6,644.77	1,747.94	1,108.76	0.00	2,146.05	1,397.73	17.76	226.53	0.00	271.75	HOUR
53281.721	00004A	10,534.84	9,274.37	1,814.66	1,231.47	585.12	2,227.93	3,122.58	125.31	167.30	0.00	639.25	HOUR
53281.721	000050	10,666.68	6,768.08	1,177.08	888.42	162.03	1,445.14	2,698.10	153.14	244.17	0.00	647.25	HOUR
53281.721	000070	49.44	1,602.75	559.82	306.37	0.00	0.00	291.78	59.12	385.66	0.00	3.00	HOUR
53281.721	000080	5,067.60	5,167.54	1,205.74	590.60	0.00	1,480.33	1,599.22	23.71	267.94	0.00	307.50	HOUR
53281.721	000090	341.96	7,535.63	398.73	37.74	0.00	0.00	1,046.72	72.66	303.78	5,676.00	20.75	HOUR
53281.721	000100	6,122.32	5,096.31	783.66	694.24	561.16	962.14	1,816.90	38.68	239.53	0.00	371.50	HOUR
53281.721	000110	5,043.83	6,701.40	1,267.09	635.75	339.90	1,555.65	2,401.20	99.07	402.74	0.00	189.00	HOUR
53281.721	000120	0.00	3,026.76	238.15	21.55	0.00	292.39	227.80	0.00	255.87	1,991.00	0.00	HOUR
53281.721	000130	6,095.51	1,776.03	463.54	244.24	0.00	569.11	269.64	0.00	229.50	0.00	73.00	HOUR
53281.721	000140	3,384.12	891.44	28.53	45.97	0.00	35.03	425.40	0.00	356.51	0.00	144.25	HOUR
53281.721	000150	4,029.29	4,666.16	906.32	928.59	0.00	1,112.73	1,237.42	0.00	481.10	0.00	171.75	HOUR
53281.721	000160	3,114.33	11,950.71	845.36	22.31	154.95	1,037.86	1,737.25	74.44	410.54	7,668.00	132.75	HOUR
53281.721	000170	1,816.92	16,670.84	5,112.75	3,848.50	162.03	6,277.17	822.67	72.78	374.94	0.00	110.25	HOUR
53281.721	000200	14,334.01	41,150.07	12,413.40	9,757.28	0.00	15,240.47	2,148.17	742.29	848.46	0.00	156.80	HOUR
53281.721	000220	0.00	1,060.07	340.43	2.19	319.90	0.00	0.00	0.00	397.55	0.00	0.00	HOUR
53281.721	000250	13,434.88	18,532.42	1,458.13	1,044.41	0.00	1,790.21	4,021.10	171.90	971.67	9,075.00	165.25	HOUR
53281.721	00027A	6,230.10	5,222.49	780.10	144.36	0.00	957.78	956.90	13.14	176.21	2,194.00	95.00	HOUR
53281.721	000280	14,591.58	20,403.33	1,364.08	1,580.63	0.00	1,674.76	2,889.98	341.83	933.05	11,619.00	222.50	HOUR
53281.721	000290	12,788.48	8,385.16	2,300.10	374.89	165.57	2,823.93	2,105.36	424.43	190.88	0.00	776.00	HOUR
53281.721	000300	12,454.76	5,996.96	1,032.75	489.05	389.90	1,267.94	2,094.35	535.62	187.35	0.00	755.75	HOUR
53281.721	000310	8,417.16	19,702.36	2,914.04	8,481.18	902.39	3,577.71	3,390.35	150.93	285.76	0.00	510.75	HOUR
53281.721	000320	10,283.52	16,088.10	1,805.84	7,454.23	359.10	2,217.13	3,680.72	292.74	278.34	0.00	624.00	HOUR
53281.721	000330	4,843.09	18,772.75	3,703.09	7,812.12	0.00	4,546.48	1,599.62	0.00	1,111.44	0.00	58.00	HOUR
53281.721	000340	53.56	1,727.20	158.77	520.51	0.00	0.00	393.58	0.00	654.34	0.00	3.25	HOUR

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YEAR 2025  
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GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Annual Depr	Units	Units-type
53281.721	000360	5,096.44	9,697.45	2,909.41	576.15	0.00	3,572.02	2,128.67	126.65	384.55	0.00	309.25	HOUR
53281.721	000410	11,753.48	15,240.82	1,590.63	21.75	1,671.20	1,952.87	1,953.91	52.00	406.46	7,592.00	501.00	HOUR
53281.721	000430	2,768.64	10,333.28	305.02	3.54	0.00	374.49	1,206.74	23.68	427.81	7,992.00	168.00	HOUR
53281.721	000440	6,933.96	10,694.59	327.18	5.70	0.00	401.68	2,542.36	47.39	444.89	6,925.39	420.75	HOUR
53281.721	000450	9,566.64	8,934.59	1,977.30	808.37	0.00	2,427.60	3,321.10	124.85	275.37	0.00	580.50	HOUR
53281.721	000460	6,901.00	5,567.82	843.85	461.94	0.00	1,036.02	2,842.91	77.47	305.63	0.00	418.75	HOUR
53281.721	000490	7,434.00	6,900.77	240.25	8.85	1,027.20	294.95	1,867.35	53.47	198.68	3,210.02	10,620.00	MILE
53281.721	00050A	0.00	3,024.90	202.95	3.52	0.00	249.17	489.95	0.00	355.95	1,723.36	0.00	MILE
53281.721	000530	22,103.90	27,362.32	4,060.31	1,686.68	0.00	4,985.02	4,789.99	700.20	920.12	10,220.00	318.50	HOUR
53281.721	000540	24,446.15	23,553.25	2,214.96	2,101.01	0.00	2,719.38	6,136.88	573.57	803.45	9,004.00	352.25	HOUR
53281.721	000550	31,958.70	24,377.86	3,509.57	934.19	0.00	4,308.86	4,870.14	564.27	834.83	9,356.00	460.50	HOUR
53281.721	000560	27,100.70	29,661.66	2,833.04	5,887.01	0.00	3,478.29	4,924.69	472.64	1,029.99	11,036.00	390.50	HOUR
53281.721	000570	0.00	39,460.37	3,254.15	3,705.84	0.00	0.00	7,538.03	512.58	2,002.77	22,447.00	0.00	HOUR
53281.721	000580	22,520.30	20,911.81	2,318.52	982.40	0.00	2,846.52	4,570.67	155.82	829.88	9,208.00	324.50	HOUR
53281.721	000590	21,895.70	26,638.38	3,019.16	1,252.92	1,016.85	3,706.79	5,552.40	319.01	964.25	10,807.00	315.50	HOUR
53281.721	000600	20,282.15	20,383.59	1,186.81	847.43	0.00	1,457.08	5,275.38	292.22	927.67	10,397.00	292.25	HOUR
53281.721	000610	20,681.20	53,798.67	11,243.74	13,635.39	0.00	13,804.46	5,293.97	237.05	785.06	8,799.00	298.00	HOUR
53281.721	000620	21,756.90	25,268.13	3,487.33	1,099.69	0.00	4,281.56	4,868.03	127.35	934.17	10,470.00	313.50	HOUR
53281.721	000630	18,477.75	26,181.35	2,120.62	690.78	0.00	2,603.62	4,303.60	127.71	1,338.02	14,997.00	266.25	HOUR
53281.721	000670	22,728.50	19,170.19	1,278.16	1,375.65	0.00	1,569.26	5,001.70	164.60	842.82	8,938.00	327.50	HOUR
53281.721	000680	23,179.60	35,623.73	6,866.39	4,565.65	0.00	8,430.14	6,236.29	142.72	768.54	8,614.00	334.00	HOUR
53281.721	000690	20,941.45	45,248.38	6,736.44	11,811.94	283.90	8,270.66	5,876.86	282.88	981.70	11,004.00	301.75	HOUR
53281.721	000700	15,528.25	26,945.37	3,542.21	3,105.87	0.00	4,348.91	3,853.46	92.73	983.19	11,019.00	223.75	HOUR
53281.721	000710	19,553.45	29,047.76	3,232.77	5,216.55	0.00	3,969.05	4,317.46	133.20	1,125.73	11,053.00	281.75	HOUR
53281.721	000720	25,990.30	31,118.88	4,052.91	2,151.40	599.46	4,975.92	6,814.81	314.91	1,090.47	11,119.00	374.50	HOUR
53281.721	000730	22,902.00	24,021.31	2,577.59	3,039.14	0.00	3,164.64	5,291.45	202.06	798.43	8,948.00	330.00	HOUR
53281.721	000740	23,144.90	25,205.28	3,203.82	559.57	1,031.85	3,933.47	5,661.67	393.64	861.26	9,560.00	333.50	HOUR
53281.721	000750	22,919.35	25,298.27	2,862.63	1,461.65	1,026.85	3,514.57	5,748.31	207.54	865.72	9,611.00	330.25	HOUR
53281.721	000760	21,843.65	24,006.39	2,391.90	1,561.06	0.00	2,936.63	5,211.48	172.23	961.09	10,772.00	314.75	HOUR
53281.721	000770	21,913.05	31,597.67	3,972.14	5,738.19	0.00	4,876.78	5,199.21	214.40	949.95	10,647.00	315.75	HOUR
53281.721	000780	24,741.10	21,103.13	1,641.40	568.93	0.00	2,015.21	5,123.77	131.83	951.99	10,670.00	356.50	HOUR
53281.721	000790	34,942.90	44,520.45	7,619.67	8,821.45	599.46	9,355.05	6,892.88	484.62	880.32	9,867.00	503.50	HOUR
53281.721	000800	10,444.70	11,955.15	2,392.82	152.86	0.00	2,937.79	2,312.91	288.66	1,349.91	2,520.20	150.50	HOUR
53281.721	000820	29,668.50	23,181.95	4,547.25	3,153.36	435.85	5,582.87	7,933.95	569.81	958.86	0.00	427.50	HOUR
53281.721	000840	26,545.50	25,657.57	3,146.14	2,716.68	0.00	3,862.65	4,888.23	147.40	966.47	9,930.00	382.50	HOUR
53281.721	000850	10,861.10	11,785.69	1,464.57	1,151.53	0.00	1,798.11	2,674.61	191.47	0.00	4,505.40	156.50	HOUR
53281.721	000880	23,578.65	37,302.30	4,376.88	9,121.11	0.00	5,373.71	5,979.97	370.60	1,050.03	11,030.00	339.75	HOUR
53281.721	000900	65,252.26	41,853.83	2,328.99	1,394.32	1,392.88	2,859.42	16,390.37	435.38	1,267.47	15,785.00	995.00	HOUR
53281.721	000920	63,120.83	41,353.80	1,243.63	1,361.31	1,019.94	1,526.85	17,324.10	565.74	1,361.23	16,951.00	962.50	HOUR
53281.721	00098A	28,986.45	58,327.94	8,635.52	30,246.22	0.00	10,602.23	6,681.01	295.36	1,867.60	0.00	442.00	HOUR
53281.721	001040	9,723.20	11,739.69	1,342.71	797.04	0.00	1,648.48	3,347.56	214.77	300.13	4,089.00	590.00	HOUR
53281.721	001050	13,718.58	12,823.17	1,266.67	109.68	0.00	1,555.12	3,738.87	171.87	303.96	5,677.00	4,950.75	MILE
53281.721	001240	131.45	21,025.76	285.18	235.84	0.00	0.00	1,264.46	47.08	975.20	18,218.00	5.00	HOUR
53281.721	001300	197.76	267.85	0.00	0.00	0.00	0.00	33.15	0.00	234.70	0.00	12.00	HOUR
53281.721	001310	9,405.96	5,465.31	903.25	99.78	154.95	1,108.95	2,804.28	159.77	234.33	0.00	570.75	HOUR
53281.721	001320	7,036.96	5,382.82	807.32	383.02	974.35	991.18	1,934.98	58.57	233.40	0.00	427.00	HOUR
53281.721	001330	8,408.92	8,067.89	1,449.24	890.62	234.95	1,779.31	3,195.26	285.31	233.20	0.00	510.25	HOUR
53281.721	001340	12,656.64	4,663.84	1,175.38	40.90	0.00	1,443.07	1,767.28	71.77	165.44	0.00	768.00	HOUR
53281.721	001350	13,307.60	7,110.92	1,547.47	584.01	804.91	1,899.89	2,045.09	67.08	162.47	0.00	807.50	HOUR
53281.721	001360	39,740.49	17,281.86	1,315.94	801.01	0.00	1,615.62	5,920.31	330.08	597.90	6,701.00	1,071.75	HOUR

**OPERATION OF MACHINERY AND EQUIPMENT  
YEAR 2025  
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GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Annual Depr	Units	Units-type
53281.721	001370	10,123.55	10,979.66	2,471.07	198.55	0.00	3,033.86	4,606.15	161.82	508.21	0.00	560.50	HOUR
53281.721	001380	12,450.64	18,453.66	1,771.69	340.22	0.00	2,175.19	4,540.89	282.88	474.79	8,868.00	755.50	HOUR
53281.721	001390	6,130.21	19,691.45	1,852.71	213.28	1,526.24	2,274.65	2,284.96	63.09	614.52	10,862.00	230.00	HOUR
53281.721	001420	58.24	29,716.14	1,255.23	296.11	0.00	0.00	1,312.10	55.09	1,361.61	25,436.00	2.00	HOUR
53281.721	001900	50,595.33	42,331.55	7,821.99	7,648.02	3,287.11	9,603.42	12,242.14	485.32	1,243.55	0.00	771.50	HOUR
53281.721	001910	54,152.79	30,562.95	3,961.58	2,692.99	1,724.91	4,863.81	14,139.65	805.76	772.25	1,602.00	825.75	HOUR
53281.721	001920	49,152.36	67,472.90	17,475.27	12,967.96	0.00	21,455.16	12,470.30	776.18	757.03	1,571.00	749.50	HOUR
53281.721	001930	45,332.29	51,172.66	7,643.35	17,905.98	1,876.86	9,384.04	11,092.74	959.61	751.08	1,559.00	691.25	HOUR
53281.721	001940	45,447.03	53,029.77	7,705.74	5,297.19	2,695.16	9,460.68	5,271.95	1,117.43	1,117.43	13,915.00	693.00	HOUR
53281.721	001950	65,481.70	39,645.67	3,368.36	4,973.55	1,135.50	4,135.49	14,167.69	438.77	849.31	10,577.00	998.50	HOUR
53281.721	001960	50,070.46	37,619.47	2,216.08	5,751.09	1,614.91	2,720.77	12,871.92	372.30	897.40	11,175.00	763.50	HOUR
53281.721	001970	54,169.11	50,260.99	5,344.43	6,812.36	3,287.73	6,561.62	14,816.48	640.12	951.25	11,847.00	826.00	HOUR
53281.721	001980	59,186.07	41,004.40	2,800.40	1,035.50	3,142.55	3,438.18	16,955.75	752.64	957.38	11,922.00	902.50	HOUR
53281.721	001990	50,923.14	36,612.18	2,401.37	3,022.97	561.94	2,948.27	13,557.69	692.88	998.06	12,429.00	776.50	HOUR
<b>Trucks</b>		<b>\$1,671,131.44</b>	<b>\$1,891,968.71</b>	<b>\$249,344.20</b>	<b>\$255,381.42</b>	<b>\$37,229.56</b>	<b>\$297,739.00</b>	<b>\$427,291.09</b>	<b>\$22,229.52</b>	<b>\$61,355.55</b>	<b>\$541,398.37</b>	<b>\$50,538.80</b>	
53281.722	002060	41,696.30	30,734.81	6,599.24	2,433.56	3,268.53	8,102.16	9,244.00	639.50	447.82	0.00	817.25	HOUR
53281.722	002070	3,481.72	5,551.42	677.09	1.89	0.00	831.29	1,004.28	4.38	1,082.47	1,950.02	96.50	HOUR
53281.722	002080	13,076.45	8,800.25	2,067.18	2,392.51	0.00	2,537.96	1,174.61	158.21	469.78	0.00	256.30	HOUR
53281.722	002090	7,295.86	19,864.29	3,916.79	4,694.33	287.90	4,808.82	654.29	241.47	802.01	4,458.68	143.00	HOUR
53281.722	002140	3,093.74	24,973.59	2,415.51	1,935.99	0.00	2,965.63	1,160.38	1,225.84	1,419.24	13,851.00	40.75	HOUR
53281.722	002180	57,794.10	32,990.12	4,556.52	2,086.14	0.00	5,594.25	6,011.37	526.07	1,194.77	13,021.00	761.25	HOUR
53281.722	00221A	1,670.24	22,746.70	7,598.97	3,198.36	298.36	9,329.58	918.36	65.62	1,337.45	0.00	22.00	HOUR
53281.722	002220	32,602.66	61,802.10	5,425.90	6,641.69	0.00	6,661.58	9,000.03	331.83	3,624.07	30,117.00	360.25	HOUR
53281.722	00223A	59,549.05	47,704.54	2,998.64	427.46	0.00	3,681.56	9,101.94	258.98	2,557.96	28,678.00	658.00	HOUR
53281.722	002250	70,499.51	93,917.76	3,682.07	16,526.20	0.00	4,520.64	20,291.90	300.87	3,992.08	44,604.00	779.00	HOUR
53281.722	002290	18,492.01	10,419.06	2,922.47	1,379.36	0.00	3,588.06	2,087.09	176.93	265.15	0.00	436.75	HOUR
53281.722	002300	32,129.85	16,193.09	2,163.48	747.39	0.00	2,656.19	3,622.92	169.28	559.83	6,274.00	629.75	HOUR
53281.722	002310	21,568.71	23,790.03	4,498.44	4,158.38	382.64	5,522.94	2,863.02	89.64	513.97	5,761.00	422.75	HOUR
53281.722	002320	36,913.02	13,758.28	976.33	309.37	139.18	1,198.66	3,861.12	184.99	580.63	6,508.00	723.50	HOUR
53281.722	002400	571.06	1,895.26	77.83	134.79	0.00	95.56	38.42	0.00	0.00	1,548.66	7.00	HOUR
53281.722	002420	36,620.78	18,759.50	2,439.30	2,108.54	0.00	2,994.85	8,947.61	222.06	2,047.14	0.00	298.75	HOUR
53281.722	002430	18,172.80	25,595.95	6,447.16	6,806.12	0.00	7,915.49	3,020.75	129.96	1,276.47	0.00	240.00	HOUR
53281.722	002460	55,885.81	69,377.69	12,138.28	8,433.69	0.00	14,902.71	8,058.83	997.56	2,080.62	22,766.00	719.25	HOUR
53281.722	002470	23,042.89	21,880.36	2,409.83	4,602.18	0.00	2,958.62	2,009.03	52.74	731.96	9,116.00	336.00	HOUR
53281.722	002480	23,396.74	25,174.07	1,660.04	1,113.48	0.00	2,038.10	3,627.43	55.06	1,773.08	14,906.88	395.75	HOUR
<b>Tractors</b>		<b>\$557,553.30</b>	<b>\$575,928.87</b>	<b>\$75,671.07</b>	<b>\$70,131.43</b>	<b>\$4,376.61</b>	<b>\$92,904.65</b>	<b>\$96,697.38</b>	<b>\$5,830.99</b>	<b>\$26,756.50</b>	<b>\$203,560.24</b>	<b>\$8,143.80</b>	
53281.723	001100	12,053.30	36,347.74	7,990.74	14,454.92	385.30	9,810.63	2,026.65	95.53	1,583.97	0.00	128.50	HOUR
53281.723	001130	50,394.05	57,491.03	4,163.04	8,992.81	9,300.45	5,111.17	7,025.67	283.03	1,869.86	20,745.00	537.25	HOUR
53281.723	001140	19,674.55	13,926.93	1,991.81	4,745.97	0.00	2,445.45	3,330.76	153.27	1,259.67	0.00	209.75	HOUR
53281.723	001150	3,259.55	4,987.13	866.48	1,215.99	(362.88)	1,063.81	343.24	35.24	1,825.25	0.00	34.75	HOUR
53281.723	001160	41,459.60	53,785.47	4,070.47	7,294.06	5,409.00	4,997.47	6,436.43	218.94	2,106.10	23,253.00	442.00	HOUR
<b>Motor Graders</b>		<b>\$126,841.05</b>	<b>\$166,538.30</b>	<b>\$19,082.54</b>	<b>\$36,703.75</b>	<b>\$14,731.87</b>	<b>\$23,428.53</b>	<b>\$19,162.75</b>	<b>\$786.01</b>	<b>\$8,644.85</b>	<b>\$43,998.00</b>	<b>\$1,352.25</b>	
53281.724	00027T	2,554.48	664.66	109.57	0.00	0.00	134.52	0.00	0.00	420.57	0.00	74.00	HOUR
53281.724	00028T	5,980.59	8,320.04	576.54	0.00	0.00	707.84	0.00	0.00	468.66	6,567.00	173.25	HOUR
53281.724	00029S	390.90	935.82	54.78	22.98	0.00	67.26	0.00	0.00	96.00	694.80	142.00	HOUR
53281.724	00030S	1,473.78	1,261.79	221.20	11.99	0.00	271.58	0.00	0.00	62.02	695.00	441.50	HOUR
53281.724	000380	7,924.43	9,364.33	2,177.54	1,718.72	0.00	2,673.47	1,802.83	125.38	866.39	0.00	84.50	HOUR

**OPERATION OF MACHINERY AND EQUIPMENT  
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GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Annual Depr	Units	Units-type
53281.724	00134S	661.03	1,248.36	164.35	0.00	0.00	201.78	0.00	0.00	72.23	810.00	316.50	HOUR
53281.724	00135S	1,381.54	1,105.35	111.85	0.00	0.00	137.31	0.00	0.00	70.19	786.00	518.25	HOUR
53281.724	002010	206.28	1,160.38	297.40	0.00	0.00	365.13	0.00	0.00	40.85	457.00	4.50	HOUR
53281.724	00201P	4,672.26	2,218.38	503.18	9.29	0.00	617.78	0.00	0.00	89.13	999.00	75.75	HOUR
53281.724	00201T	184.20	1,057.66	386.60	163.17	0.00	474.65	0.00	0.00	33.24	0.00	7.50	HOUR
53281.724	002020	61.40	3,335.12	1,168.02	682.95	0.00	1,434.02	0.00	0.00	50.13	0.00	2.50	HOUR
53281.724	00202A	2,210.40	961.90	161.92	8.13	0.00	198.80	0.00	0.00	48.65	544.40	90.00	HOUR
53281.724	00202B	3,131.40	6,484.76	1,566.03	2,316.35	0.00	1,922.68	0.00	0.00	55.70	624.00	127.50	HOUR
53281.724	00202C	3,763.82	8,339.06	2,566.57	1,730.41	0.00	3,151.11	0.00	0.00	72.97	818.00	153.25	HOUR
53281.724	00202D	1,313.96	921.84	133.36	32.11	0.00	163.72	0.00	0.00	48.65	544.00	53.50	HOUR
53281.724	00202E	2,677.04	1,699.45	238.15	6.79	0.00	292.39	0.00	6.42	94.70	1,061.00	109.00	HOUR
53281.724	00202P	1,203.44	2,178.96	863.38	107.86	97.58	1,060.01	0.00	0.00	50.13	0.00	49.00	HOUR
53281.724	00206M	15,323.96	18,141.86	5,777.72	4,692.26	0.00	7,093.56	0.00	88.65	489.67	0.00	723.50	HOUR
53281.724	00207E	11,902.63	4,385.85	874.02	672.14	0.00	1,073.06	0.00	47.88	140.75	1,578.00	390.25	HOUR
53281.724	00207F	15,059.38	5,357.59	1,268.29	680.43	0.00	1,557.15	0.00	8.76	150.96	1,692.00	493.75	HOUR
53281.724	00207G	11,704.38	7,403.07	1,314.69	2,694.51	0.00	1,614.09	0.00	8.76	145.02	1,626.00	383.75	HOUR
53281.724	00207H	21,372.91	10,254.47	1,580.95	4,187.80	0.00	1,941.02	0.00	0.00	238.70	2,306.00	700.75	HOUR
53281.724	00207M	1,832.11	3,875.59	903.44	143.70	0.00	1,109.21	0.00	8.76	595.48	1,115.00	86.50	HOUR
53281.724	00211B	4,143.23	5,257.60	910.80	122.93	0.00	1,118.23	368.94	107.64	0.00	2,629.06	107.50	HOUR
53281.724	00211J	331.49	282.87	110.39	0.00	0.00	135.53	0.00	0.00	36.95	0.00	8.25	HOUR
53281.724	00212C	7,600.04	8,468.53	984.39	2,433.25	0.00	1,208.58	1,213.00	70.25	0.00	2,559.06	179.50	HOUR
53281.724	00212D	7,007.28	3,670.20	394.10	295.95	0.00	483.85	1,374.51	103.53	0.00	1,018.26	165.50	HOUR
53281.724	00212E	13,051.35	9,765.88	1,664.10	627.15	0.00	2,043.10	1,987.16	81.98	357.99	3,004.40	308.25	HOUR
53281.724	00212F	2,061.97	3,732.58	160.76	498.03	0.00	197.36	227.74	4.71	466.43	2,177.55	53.50	HOUR
53281.724	00212G	5,567.73	4,364.80	560.71	0.00	0.00	688.40	919.12	8.76	386.22	1,801.59	131.50	HOUR
53281.724	00213F	1,492.80	4,364.40	1,860.43	120.29	0.00	2,284.15	0.00	0.00	99.53	0.00	77.75	HOUR
53281.724	00213H	5,486.32	4,963.54	745.01	314.08	0.00	914.68	0.00	214.50	227.27	2,548.00	129.70	HOUR
53281.724	00213K	2,303.46	6,092.32	1,061.82	2,965.48	0.00	1,303.63	0.00	0.00	62.39	699.00	50.25	HOUR
53281.724	00213Q	1,273.66	4,104.57	901.51	0.44	0.00	1,106.83	0.00	0.00	155.79	1,940.00	21.50	HOUR
53281.724	00213R	121.15	53.96	0.00	0.00	0.00	0.00	0.00	4.38	49.58	0.00	2.50	HOUR
53281.724	00213S	1,726.91	7,119.06	1,689.98	3,266.94	0.00	2,074.87	0.00	0.00	87.27	0.00	30.50	HOUR
53281.724	00213T	0.00	15.41	0.00	0.00	0.00	0.00	0.00	0.00	15.41	0.00	0.00	HOUR
53281.724	00216P	0.00	34.17	0.00	0.00	0.00	0.00	0.00	0.00	34.17	0.00	0.00	HOUR
53281.724	00219B	779.63	4,556.97	387.49	753.68	0.00	475.74	78.53	21.87	232.66	2,607.00	18.75	HOUR
53281.724	002500	12,327.28	14,038.78	895.17	370.99	0.00	1,099.04	1,510.67	282.52	809.39	9,071.00	179.75	HOUR
53281.724	002990	0.00	67.22	0.00	0.00	0.00	0.00	0.00	0.00	67.22	0.00	0.00	NONE
53281.724	003000	1,085.66	331.41	105.84	42.47	0.00	129.94	7.67	0.00	45.49	0.00	19.00	HOUR
53281.724	003020	91.98	45.49	0.00	0.00	0.00	0.00	0.00	0.00	45.49	0.00	1.00	HOUR
53281.724	003030	0.05	5,097.56	2,141.84	301.57	0.00	2,629.64	0.00	0.00	24.51	0.00	0.50	HOUR
53281.724	003040	80.90	751.05	278.04	0.00	0.00	341.36	0.00	0.00	131.65	0.00	5.00	HOUR
53281.724	003050	5,127.77	4,635.18	479.63	1,449.89	0.00	588.85	401.15	0.00	302.66	1,413.00	125.25	HOUR
53281.724	003070	0.00	1,061.46	291.94	319.99	0.00	358.43	9.03	0.00	82.07	0.00	0.00	HOUR
53281.724	003100	18,884.78	15,347.36	2,609.80	2,234.87	0.00	3,204.18	1,452.91	204.26	492.34	5,149.00	296.65	HOUR
53281.724	003110	6,716.13	23,408.01	4,002.30	5,935.56	0.00	4,913.85	456.67	115.66	653.97	7,330.00	105.50	HOUR
53281.724	003120	6,509.28	6,991.89	1,754.52	1,339.78	0.00	2,154.11	0.00	18.18	141.30	1,584.00	142.00	HOUR
53281.724	003150	12,843.44	14,725.65	3,613.27	5,068.03	274.95	4,436.19	993.98	99.89	239.34	0.00	201.75	HOUR
53281.724	003190	109,986.60	115,992.22	23,628.06	30,378.36	39.93	29,009.26	167.46	369.91	5,060.95	27,338.29	183,311.00	TONS
53281.724	00319B	3,666.22	747.07	232.60	172.08	0.00	285.57	0.00	0.00	56.82	0.00	183,311.00	HOUR
53281.724	00319C	9,165.55	8,847.67	1,387.31	999.03	0.00	1,703.26	0.00	64.19	548.83	4,145.05	183,311.00	HOUR
53281.724	00319E	3,666.22	3,627.09	1,523.40	99.66	0.00	1,870.34	0.00	0.00	133.69	0.00	183,311.00	HOUR

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GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Annual Depr	Units	Units-type
53281.724	00319F	3,666.22	3,669.16	1,193.73	873.34	0.00	1,465.61	0.00	0.00	136.48	0.00	183,311.00	HOUR
53281.724	00319I	3,666.22	5,010.52	581.49	169.16	0.00	713.92	0.00	0.00	342.95	3,203.00	183,311.00	TONS
53281.724	00319K	3,430.35	29,155.48	6,419.58	8,877.19	0.00	7,881.63	737.96	134.27	455.85	4,649.00	82.50	HOUR
53281.724	00319L	62,325.74	62,313.32	2,272.86	7,259.54	0.00	2,790.50	41,948.89	1,058.20	675.33	6,308.00	183,311.00	HOUR
53281.724	00319M	3,666.22	6,580.95	581.49	155.40	0.00	713.92	0.00	0.00	496.14	4,634.00	183,311.00	HOUR
53281.724	00319O	3,666.22	2,982.65	1,240.81	87.53	0.00	1,523.40	0.00	0.00	130.91	0.00	183,311.00	TONS
53281.724	00319P	3,666.22	4,526.55	633.30	2,915.64	0.00	777.52	0.00	74.94	125.15	0.00	183,311.00	TONS
53281.724	00319Q	14,664.88	16,453.20	4,731.23	4,852.79	0.00	5,808.75	0.00	0.00	1,060.43	0.00	183,311.00	TONS
53281.724	00319R	43,994.64	66,863.24	22,230.68	14,758.50	0.00	27,293.65	0.00	1,034.85	1,545.56	0.00	183,311.00	TONS
53281.724	00319T	1,833.11	2,344.11	608.89	868.08	0.00	747.56	0.00	0.00	119.58	0.00	183,311.00	TONS
53281.724	00319U	3,666.22	6,509.53	2,104.89	1,634.70	0.00	2,584.26	0.00	0.00	185.68	0.00	183,311.00	HOUR
53281.724	00319V	82,489.95	70,588.70	12,234.65	21,969.58	582.00	15,021.05	0.00	43.80	1,698.62	19,039.00	183,311.00	TONS
53281.724	00319W	3,666.22	12,254.93	3,189.59	4,770.00	0.00	3,916.01	0.00	43.80	335.53	0.00	183,311.00	HOUR
53281.724	00319Y	3,666.22	2,703.53	354.14	1,699.39	0.00	434.79	0.00	0.00	215.21	0.00	183,311.00	HOUR
53281.724	00319Z	3,666.22	7,128.93	1,321.75	262.50	0.00	1,622.77	0.00	0.00	462.91	3,459.00	183,311.00	HOUR
53281.724	00325M	0.00	12,325.80	5,179.32	138.88	0.00	6,358.88	87.40	0.00	561.32	0.00	0.00	TONS
53281.724	00325S	0.00	840.34	135.52	53.07	0.00	166.38	0.00	0.00	485.37	0.00	0.00	TONS
53281.724	00333T	7.88	6.68	0.00	0.00	0.00	0.00	0.00	0.00	6.68	0.00	1.00	HOUR
53281.724	003340	1,455.18	5,295.18	1,966.32	482.54	0.00	2,414.15	0.00	41.82	390.35	0.00	59.25	HOUR
53281.724	003490	4,452.27	608.86	39.18	0.00	0.00	48.10	0.00	0.00	521.58	0.00	80.25	HOUR
53281.724	00350T	7,919.77	19,089.63	2,566.94	454.96	4,644.00	3,151.55	0.00	25.67	675.51	7,571.00	142.75	HOUR
53281.724	00379S	1,767.48	662.16	27.40	0.00	0.00	33.64	0.00	0.00	58.12	543.00	51.50	HOUR
53281.724	00386S	1,509.51	6,099.98	1,294.04	2,986.13	0.00	1,588.75	125.25	13.90	91.91	0.00	33.50	HOUR
53281.724	003900	10,014.39	10,102.00	2,928.62	2,808.32	0.00	3,595.59	72.84	31.13	665.50	0.00	102.25	HOUR
53281.724	00390R	746.28	1,293.50	219.13	0.44	0.00	269.04	0.00	4.38	94.51	706.00	6.00	HOUR
53281.724	003910	111.60	442.11	171.87	0.00	0.00	211.01	0.00	0.00	59.23	0.00	10.00	HOUR
53281.724	003920	276.64	1,165.92	461.10	104.95	0.00	566.11	0.00	12.78	20.98	0.00	6.50	HOUR
53281.724	004000	4,826.64	5,915.00	1,425.96	474.58	116.95	1,750.70	424.25	0.00	166.56	1,556.00	253.50	HOUR
53281.724	00401A	25,802.68	52,056.69	8,193.57	13,643.40	347.00	10,059.59	3,233.92	2,486.22	938.99	13,154.00	421.75	HOUR
53281.724	004030	0.00	4,726.12	53.97	4,503.02	0.00	66.26	0.00	0.00	102.87	0.00	0.00	HOUR
53281.724	004040	2,351.44	701.03	109.57	0.00	151.95	134.52	215.86	0.00	89.13	0.00	123.50	HOUR
53281.724	00405A	303.68	188.48	53.97	20.40	0.00	66.26	22.78	0.00	25.07	0.00	73.00	HOUR
53281.724	00405S	226.72	807.58	342.84	0.00	0.00	420.92	0.00	0.00	43.82	0.00	54.50	HOUR
53281.724	004060	7,420.84	2,997.52	790.23	83.50	0.00	970.20	1,020.46	0.00	133.13	0.00	389.75	HOUR
53281.724	004070	2,794.12	3,104.42	635.89	52.98	0.00	780.69	225.57	0.00	219.29	1,190.00	146.75	HOUR
53281.724	004080	2,641.80	2,462.15	295.34	47.01	0.00	362.60	347.91	0.00	219.29	1,190.00	138.75	HOUR
53281.724	004090	2,789.36	1,213.65	273.91	217.79	0.00	336.30	262.91	0.00	122.74	0.00	146.50	HOUR
53281.724	004100	13,985.26	10,422.50	1,557.05	1,484.49	0.00	1,911.64	868.35	128.33	432.64	4,040.00	254.00	HOUR
53281.724	00411H	2,694.16	10,395.22	3,600.71	1,298.55	151.95	4,420.76	313.82	24.98	56.45	528.00	141.50	HOUR
53281.724	004120	4,546.08	5,564.83	2,101.38	786.65	0.00	2,579.96	0.00	26.28	70.56	0.00	246.00	HOUR
53281.724	00412A	7,499.18	6,117.75	1,477.87	772.19	0.00	1,814.46	0.00	0.00	168.23	1,885.00	405.80	HOUR
53281.724	004130	5,480.95	2,228.72	649.53	180.03	0.00	797.47	287.33	0.00	314.36	0.00	101.05	HOUR
53281.724	004140	56,627.32	78,478.06	13,019.64	14,006.20	0.00	15,984.80	685.23	157.90	2,836.29	31,788.00	244.35	HOUR
53281.724	00416A	129,028.93	111,059.84	9,416.24	16,556.60	428.45	11,560.77	7,195.58	417.67	4,366.53	61,118.00	65,831.07	TONS
53281.724	00416P	2,357.90	4,288.38	612.19	18.89	1,278.44	751.61	0.00	19.26	243.99	1,364.00	42.50	HOUR
53281.724	00416T	5,450.91	7,987.97	3,088.13	809.04	0.00	3,791.43	0.00	19.26	280.11	0.00	98.25	HOUR
53281.724	004170	21,609.57	11,755.43	1,614.92	3,723.91	0.00	1,982.70	1,046.42	40.32	418.16	2,929.00	443.00	HOUR
53281.724	004200	3,792.67	5,657.20	1,433.03	1,627.88	0.00	1,759.38	399.52	4.38	433.01	0.00	77.75	HOUR
53281.724	004250	22,621.74	24,397.01	2,073.64	1,717.26	0.00	2,545.92	1,801.42	60.59	1,079.18	15,119.00	463.75	HOUR
53281.724	004260	1,082.92	1,830.06	199.74	49.41	0.00	245.23	479.13	0.00	856.55	0.00	22.20	HOUR

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53281.724	004270	3,292.66	1,041.76	111.86	467.25	0.00	137.34	107.13	0.00	218.18	0.00	67.50	HOUR
53281.724	004280	0.00	2.60	0.00	0.00	0.00	0.00	0.00	0.00	2.60	0.00	0.00	HOUR
53281.724	004580	173.81	2,554.45	166.82	0.00	427.85	204.82	35.21	0.00	140.75	1,579.00	8.30	HOUR
53281.724	004630	27,225.56	7,892.37	1,580.76	154.40	143.95	1,940.76	3,571.13	8.76	492.61	0.00	146.50	HOUR
53281.724	004640	20,070.72	8,311.25	1,693.15	1,622.82	143.95	2,078.75	2,214.39	8.76	549.43	0.00	108.00	HOUR
53281.724	006000	377.76	3,796.01	419.26	207.11	0.00	514.76	0.00	17.93	215.95	2,421.00	6.00	HOUR
53281.724	00642A	0.00	189.07	54.78	0.00	0.00	67.26	0.00	0.00	67.03	0.00	0.00	HOUR
53281.724	006440	2,290.80	455.85	0.00	160.00	0.00	0.00	0.00	0.00	31.19	264.66	30.00	HOUR
53281.724	006450	2,348.07	3,184.70	207.54	410.65	0.00	254.81	127.89	0.00	178.81	2,005.00	30.75	HOUR
53281.724	007050	0.00	3.53	0.00	0.00	0.00	0.00	0.00	0.00	3.53	0.00	0.00	NONE
53281.724	007070	0.00	6.87	0.00	0.00	0.00	0.00	0.00	0.00	6.87	0.00	0.00	HOUR
53281.724	007220	3,447.14	3,908.64	862.75	682.07	0.00	1,059.25	251.63	7.34	85.60	960.00	105.50	HOUR
53281.724	00722T	413.70	120.80	51.89	0.00	0.00	63.71	0.00	0.00	5.20	0.00	52.50	HOUR
53281.724	007350	0.00	288.96	129.71	0.00	0.00	159.25	0.00	0.00	0.00	0.00	1.00	HOUR
53281.724	00735A	0.00	1,713.37	592.61	393.19	0.00	727.57	0.00	0.00	0.00	0.00	2.00	HOUR
53281.724	007360	0.00	21.17	0.00	0.00	0.00	0.00	0.00	0.00	21.17	0.00	0.00	HOUR
53281.724	00799A	0.00	429.83	0.00	117.88	0.00	0.00	0.00	0.00	311.95	0.00	0.00	NONE
53281.724	00799D	0.00	626.37	0.00	479.50	0.00	0.00	0.00	0.00	146.87	0.00	0.00	NONE
53281.724	009000	772.35	393.00	0.00	0.00	0.00	0.00	0.00	0.00	83.00	310.00	9.50	DAYS
53281.724	009010	14,613.56	8,150.93	0.00	(237.06)	0.00	0.00	0.00	0.00	492.99	7,895.00	510.25	HOUR
53281.724	009100	0.00	922.57	0.00	0.00	0.00	0.00	0.00	0.00	75.57	847.00	0.00	DAYS
53281.724	009200	0.00	2,351.55	0.00	0.00	0.00	0.00	0.00	0.00	192.55	2,159.00	0.00	HOUR
53281.724	0351AT	43.44	93.03	0.00	0.00	0.00	0.00	0.00	0.00	93.03	0.00	3.00	HOUR
53281.724	0352AT	1,846.20	2,366.45	83.41	0.00	0.00	102.41	0.00	0.00	178.63	2,002.00	127.50	HOUR
53281.724	0352MB	475.80	833.33	0.00	0.00	0.00	0.00	0.00	0.00	68.33	765.00	76.25	HOUR
53281.724	0405M1	49.92	773.67	249.02	0.00	0.00	305.73	0.00	0.00	218.92	0.00	8.00	HOUR
53281.724	0405M2	49.92	1,036.11	366.75	0.00	0.00	450.26	0.00	0.00	219.10	0.00	8.00	HOUR
53281.724	0405M3	0.00	613.43	265.01	23.05	0.00	325.37	0.00	0.00	0.00	0.00	0.00	HOUR
53281.724	0405M4	0.00	310.66	129.71	21.70	0.00	159.25	0.00	0.00	0.00	0.00	0.00	HOUR
53281.724	099993	0.00	1,852.80	0.00	685.00	0.00	0.00	0.00	0.00	77.80	1,090.00	0.00	TONS
53281.724	099994	0.00	1,924.57	0.00	685.00	0.00	0.00	0.00	0.00	101.57	1,138.00	0.00	DAYS
53281.724	099995	0.00	2,104.24	0.00	685.00	0.00	0.00	0.00	0.00	116.24	1,303.00	0.00	DAYS
53281.724	099996	0.00	1,513.96	0.00	685.00	0.00	0.00	0.00	0.00	67.96	761.00	0.00	DAYS
53281.724	099997	0.00	1,513.96	0.00	685.00	0.00	0.00	0.00	0.00	67.96	761.00	0.00	DAYS
53281.724	099998	0.00	1,733.97	0.00	685.00	0.00	0.00	0.00	0.00	85.97	963.00	0.00	DAYS
<b>Maint. / Const.</b>		<b>\$1,033,507.13</b>	<b>\$1,157,646.66</b>	<b>\$212,067.63</b>	<b>\$228,861.06</b>	<b>\$8,828.95</b>	<b>\$260,365.12</b>	<b>\$81,081.55</b>	<b>\$8,014.36</b>	<b>\$45,299.87</b>	<b>\$313,128.12</b>	<b>\$3,379,155.62</b>	
53281.725	004230	29,665.02	6,684.48	2,026.09	878.90	0.00	2,487.51	0.00	43.80	1,248.18	0.00	72,353.69	TONS
53281.725	00423A	46,306.36	10,137.36	3,728.66	1,009.01	0.00	4,577.84	0.00	0.00	821.85	0.00	72,353.69	TONS
53281.725	00423D	122,277.74	104,814.01	36,178.15	20,443.18	109.90	44,417.56	0.00	70.08	3,595.14	0.00	72,353.69	HOUR
53281.725	00423E	723.53	807.07	306.52	0.00	0.00	376.33	0.00	0.00	124.22	0.00	72,353.69	TONS
53281.725	00423F	33,282.71	8,524.54	2,609.48	117.67	0.00	3,203.78	0.00	0.00	2,593.61	0.00	72,353.69	TONS
53281.725	00423G	10,853.04	8,241.22	3,604.37	0.00	0.00	4,425.24	0.00	25.55	186.06	0.00	72,353.69	TONS
53281.725	00423H	33,282.71	12,883.43	2,161.41	0.00	0.00	2,653.64	0.00	0.00	943.38	7,125.00	72,353.69	HOUR
53281.725	00423I	723.53	81.89	0.00	0.00	0.00	0.00	0.00	0.00	81.89	0.00	72,353.69	NONE
53281.725	00423J	6,511.82	1,650.61	183.91	0.00	0.00	225.79	0.00	0.00	1,240.91	0.00	72,353.69	HOUR
53281.725	00423K	13,747.20	8,214.11	3,011.99	93.98	0.00	3,697.95	0.00	0.00	1,410.19	0.00	72,353.69	TONS
53281.725	00423L	6,511.82	1,891.05	803.02	0.00	0.00	985.90	0.00	0.00	102.13	0.00	72,353.69	HOUR
53281.725	00423N	112,871.76	39,693.04	4,993.70	2,140.97	0.00	6,131.00	1,356.78	0.00	3,331.76	21,738.83	72,353.69	TONS
53281.725	00423O	3,617.68	720.19	299.86	0.00	0.00	368.15	0.00	0.00	52.18	0.00	72,353.69	HOUR

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53281.725	00423P	12,300.12	6,956.87	245.22	1,723.92	0.00	301.07	1,089.76	0.00	1,178.90	2,418.00	72,353.69	HOUR
53281.725	00423Q	1,447.08	635.73	186.68	0.00	0.00	229.20	0.00	0.00	219.85	0.00	72,353.69	TONS
53281.725	00423R	21,706.12	12,537.78	3,609.34	3,757.86	0.00	4,431.33	0.00	43.80	695.45	0.00	72,353.69	TONS
53281.725	00423T	34,006.24	16,475.02	879.57	0.00	0.00	1,079.88	1,546.48	0.00	1,284.09	11,685.00	72,353.69	TONS
53281.725	00423U	723.53	1,311.18	497.82	0.00	0.00	611.20	0.00	0.00	202.16	0.00	72,353.69	TONS
53281.725	00423W	3,617.68	6,692.11	0.00	6,645.88	0.00	0.00	0.00	0.00	46.23	0.00	72,353.69	NONE
53281.725	00423Y	183,778.36	113,110.47	0.00	4,448.64	0.00	0.00	108,151.20	0.00	510.63	0.00	72,353.69	TONS
53281.725	00423Z	723.53	206.29	0.00	0.00	0.00	0.00	0.00	0.00	206.29	0.00	72,353.69	TONS
<b>Bituminous</b>		<b>\$678,677.58</b>	<b>\$362,268.45</b>	<b>\$65,325.79</b>	<b>\$41,260.01</b>	<b>\$109.90</b>	<b>\$80,203.37</b>	<b>\$112,144.22</b>	<b>\$183.23</b>	<b>\$20,075.10</b>	<b>\$42,966.83</b>	<b>\$1,519,427.49</b>	
53281.726	00214P	5,239.52	8,741.25	3,371.86	310.00	0.00	4,139.76	0.00	0.00	86.63	833.00	143.00	HOUR
53281.726	003530	2,028.00	1,177.34	174.66	508.17	0.00	214.44	0.00	0.00	18.57	261.50	300.00	HOUR
53281.726	00353T	1,758.14	280.07	0.00	0.00	0.00	0.00	0.00	0.00	18.57	261.50	300.00	HOUR
53281.726	003540	2,279.81	569.49	91.65	0.00	0.00	112.52	0.00	0.00	24.32	341.00	337.25	HOUR
53281.726	00354T	1,976.36	365.32	0.00	0.00	0.00	0.00	0.00	0.00	24.32	341.00	337.25	HOUR
53281.726	003550	1,847.17	753.09	118.01	0.00	0.00	144.90	0.00	0.00	32.68	457.50	273.25	HOUR
53281.726	00355T	1,601.27	830.13	152.60	0.00	0.00	187.35	0.00	0.00	32.68	457.50	273.25	HOUR
53281.726	003560	1,585.44	617.00	158.77	0.00	0.00	194.93	0.00	0.00	20.80	242.50	275.25	HOUR
53281.726	00356T	1,612.99	734.89	211.69	0.00	0.00	259.90	0.00	0.00	20.80	242.50	275.25	HOUR
53281.726	003580	2,036.45	505.79	0.00	0.00	0.00	0.00	0.00	0.00	33.79	472.00	301.25	HOUR
53281.726	00358T	1,765.38	567.72	27.80	0.00	0.00	34.13	0.00	0.00	33.79	472.00	301.25	HOUR
53281.726	003590	2,087.15	1,096.71	119.45	249.99	0.00	146.65	0.00	0.00	38.62	542.00	308.75	HOUR
53281.726	00359T	1,809.29	580.62	0.00	0.00	0.00	0.00	0.00	0.00	38.62	542.00	308.75	HOUR
53281.726	003600	1,708.59	1,294.44	109.68	95.41	0.00	134.66	0.00	0.00	63.69	891.00	252.75	HOUR
53281.726	00360T	1,481.12	402.92	0.00	0.00	0.00	0.00	0.00	0.00	26.92	376.00	252.75	HOUR
53281.726	003610	1,941.81	1,943.01	483.01	499.98	0.00	593.01	0.00	0.00	24.51	342.50	287.25	HOUR
53281.726	00361T	1,683.38	813.06	200.23	0.00	0.00	245.82	0.00	0.00	24.51	342.50	287.25	HOUR
53281.726	003620	1,953.64	927.83	0.00	0.00	0.00	0.00	0.00	0.00	61.83	866.00	289.00	HOUR
53281.726	00362T	1,693.55	402.92	0.00	0.00	0.00	0.00	0.00	0.00	26.92	376.00	289.00	HOUR
53281.726	003630	1,553.11	1,266.24	109.57	0.00	0.00	134.52	0.00	0.00	68.15	954.00	229.75	HOUR
53281.726	00363T	1,346.36	404.92	0.00	0.00	0.00	0.00	0.00	0.00	26.92	378.00	229.75	HOUR
53281.726	003670	1,712.16	292.50	0.00	0.00	0.00	0.00	0.00	0.00	19.50	273.00	297.25	HOUR
53281.726	00367T	1,741.96	294.12	0.00	1.62	0.00	0.00	0.00	0.00	19.50	273.00	297.25	HOUR
53281.726	003680	1,316.51	1,319.22	442.88	0.00	0.00	543.74	0.00	0.00	22.10	310.50	194.75	HOUR
53281.726	00368T	1,141.27	332.60	0.00	0.00	0.00	0.00	0.00	0.00	22.10	310.50	194.75	HOUR
53281.726	003690	1,742.39	1,722.59	276.70	850.43	0.00	339.72	0.00	0.00	20.24	235.50	257.75	HOUR
53281.726	00369T	1,510.47	1,008.02	164.35	386.15	0.00	201.78	0.00	0.00	20.24	235.50	257.75	HOUR
53281.726	003700	1,294.54	529.94	229.13	0.00	0.00	281.31	0.00	0.00	19.50	0.00	191.50	HOUR
53281.726	00370T	1,122.21	22.60	0.00	3.10	0.00	0.00	0.00	0.00	19.50	0.00	191.50	HOUR
53281.726	003710	1,791.40	458.01	82.07	255.31	0.00	100.76	0.00	0.00	19.87	0.00	265.00	HOUR
53281.726	00371T	1,552.93	261.65	108.53	0.00	0.00	133.25	0.00	0.00	19.87	0.00	265.00	HOUR
53281.726	003720	1,632.96	28.76	0.00	8.71	0.00	0.00	0.00	0.00	20.05	0.00	283.50	HOUR
53281.726	00372T	1,661.32	715.82	312.32	0.00	0.00	383.45	0.00	0.00	20.05	0.00	283.50	HOUR
53281.726	00373S	1,735.20	299.55	0.00	0.00	0.00	0.00	0.00	0.00	20.05	279.50	301.25	HOUR
53281.726	00373T	1,765.35	904.00	109.57	360.36	0.00	134.52	0.00	0.00	20.05	279.50	301.25	HOUR
53281.726	003740	1,872.52	588.02	137.48	0.00	0.00	168.79	0.00	0.00	18.75	263.00	277.00	HOUR
53281.726	00374T	1,623.22	281.75	0.00	0.00	0.00	0.00	0.00	0.00	18.75	263.00	277.00	HOUR
53281.726	003750	2,078.70	935.91	183.30	249.99	0.00	225.05	0.00	0.00	18.57	259.00	307.50	HOUR
53281.726	00375T	1,801.96	677.63	26.99	339.93	0.00	33.14	0.00	0.00	18.57	259.00	307.50	HOUR
53281.726	003760	1,726.56	344.98	0.00	8.51	0.00	0.00	0.00	0.00	22.47	314.00	299.75	HOUR

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GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Annual Depr	Units	Units-type
53281.726	00376T	1,756.58	336.47	0.00	0.00	0.00	0.00	0.00	0.00	22.47	314.00	299.75	HOUR
53281.726	003770	1,634.40	340.15	0.00	0.00	0.00	0.00	0.00	0.00	22.65	317.50	283.75	HOUR
53281.726	00377T	1,662.82	625.48	111.22	37.56	0.00	136.55	0.00	0.00	22.65	317.50	283.75	HOUR
53281.726	003780	1,877.76	940.91	158.77	251.93	0.00	194.93	0.00	0.00	22.28	313.00	326.00	HOUR
53281.726	00378T	1,910.40	335.28	0.00	0.00	0.00	0.00	0.00	0.00	22.28	313.00	326.00	HOUR
53281.726	003790	1,336.79	1,261.46	139.02	619.16	0.00	170.68	0.00	0.00	22.10	310.50	197.75	HOUR
53281.726	00379T	1,158.82	559.23	101.73	0.00	0.00	124.90	0.00	0.00	22.10	310.50	197.75	HOUR
53281.726	003800	1,007.24	744.29	229.13	0.00	0.00	281.31	0.00	0.00	71.12	162.73	149.00	HOUR
53281.726	00380T	873.18	177.22	0.00	0.00	0.00	0.00	0.00	0.00	53.29	123.93	149.00	HOUR
53281.726	003820	2,423.46	2,619.78	784.08	856.33	0.00	962.66	0.00	0.00	16.71	0.00	358.50	HOUR
53281.726	00382T	2,100.89	16.71	0.00	0.00	0.00	0.00	0.00	0.00	16.71	0.00	358.50	HOUR
53281.726	003840	1,944.00	1,079.83	476.30	0.00	0.00	584.78	0.00	0.00	18.75	0.00	337.50	HOUR
53281.726	00384T	1,977.77	18.75	0.00	0.00	0.00	0.00	0.00	0.00	18.75	0.00	337.50	HOUR
53281.726	003850	789.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137.00	HOUR
53281.726	00385T	802.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137.00	HOUR
53281.726	003880	2,161.51	711.87	202.87	0.00	0.00	249.07	0.00	0.00	20.43	239.50	319.75	HOUR
53281.726	00388T	1,873.76	259.93	0.00	0.00	0.00	0.00	0.00	0.00	20.43	239.50	319.75	HOUR
53281.726	00393A	396.98	821.78	352.05	7.99	0.00	432.22	0.00	0.00	29.52	0.00	11.50	HOUR
53281.726	00510P	0.00	3.71	0.00	0.00	0.00	0.00	0.00	0.00	3.71	0.00	0.00	HOUR
53281.726	00510W	247.39	786.29	246.53	135.14	0.00	302.68	0.00	0.00	101.94	0.00	6.50	HOUR
53281.726	00512P	0.00	72.42	0.00	0.00	0.00	0.00	0.00	0.00	72.42	0.00	0.00	HOUR
53281.726	00513F	1,521.79	638.36	0.00	0.00	0.00	0.00	0.00	0.00	52.36	586.00	158.25	HOUR
53281.726	00513P	0.00	16.90	0.00	0.00	0.00	0.00	0.00	0.00	16.90	0.00	70.25	HOUR
53281.726	00513W	2,806.94	1,975.83	134.94	135.14	0.00	165.67	0.00	0.00	126.08	1,414.00	144.00	HOUR
53281.726	00514P	595.90	360.46	146.97	0.00	0.00	180.44	0.00	0.00	33.05	0.00	61.00	HOUR
53281.726	00514W	1,313.07	1,596.42	592.93	135.14	0.00	727.97	0.00	0.00	140.38	0.00	89.75	HOUR
53281.726	00515P	0.00	1,240.83	146.97	873.50	0.00	180.44	0.00	0.00	39.92	0.00	0.00	HOUR
53281.726	00515W	0.00	126.64	0.00	0.00	0.00	0.00	0.00	0.00	126.64	0.00	0.00	HOUR
53281.726	00516F	0.00	614.32	0.00	0.00	0.00	0.00	0.00	0.00	50.32	564.00	0.00	HOUR
53281.726	00516P	0.00	72.97	0.00	0.00	0.00	0.00	0.00	0.00	72.97	0.00	74.25	HOUR
53281.726	00516W	941.99	2,739.27	364.61	270.27	0.00	447.66	0.00	0.00	135.73	1,521.00	99.00	HOUR
53281.726	00517P	907.24	392.61	159.82	0.00	0.00	196.21	0.00	0.00	36.58	0.00	84.25	HOUR
53281.726	00533L	182.46	1,628.98	655.74	105.95	0.00	805.09	0.00	0.00	62.20	0.00	20.50	HOUR
53281.726	00533P	299.23	51.25	0.00	0.00	0.00	0.00	0.00	0.00	51.25	0.00	27.25	HOUR
53281.726	00533R	193.96	466.98	159.54	49.35	0.00	195.89	0.00	0.00	62.20	0.00	20.25	HOUR
53281.726	00541L	0.00	20.80	0.00	0.00	0.00	0.00	0.00	0.00	20.80	0.00	0.00	HOUR
53281.726	00541P	0.00	19.50	0.00	0.00	0.00	0.00	0.00	0.00	19.50	0.00	0.00	HOUR
53281.726	00541R	0.00	20.80	0.00	0.00	0.00	0.00	0.00	0.00	20.80	0.00	0.00	HOUR
53281.726	00553B	3,198.14	5,686.71	584.94	2,974.12	0.00	718.16	0.00	0.00	115.49	1,294.00	300.00	HOUR
53281.726	00553L	2,670.14	3,958.96	496.20	2,084.60	0.00	609.21	0.00	0.00	62.95	706.00	300.00	HOUR
53281.726	00553P	3,156.00	2,698.47	601.85	704.22	0.00	738.92	0.00	0.00	53.48	600.00	300.00	HOUR
53281.726	00553R	2,670.14	2,849.43	647.33	650.32	0.00	794.76	0.00	0.00	62.02	695.00	300.00	HOUR
53281.726	00554B	3,595.16	3,364.32	79.29	1,778.19	0.00	97.35	0.00	0.00	115.49	1,294.00	337.25	HOUR
53281.726	00554L	3,001.60	1,452.09	169.67	294.24	0.00	208.31	0.00	0.00	63.87	716.00	337.25	HOUR
53281.726	00554P	3,547.87	653.48	0.00	0.00	0.00	0.00	0.00	0.00	53.48	600.00	337.25	HOUR
53281.726	00554R	3,001.60	1,507.05	252.16	178.54	0.00	309.59	0.00	0.00	62.76	704.00	337.25	HOUR
53281.726	00555B	2,912.87	3,519.06	229.93	1,531.95	0.00	282.30	0.00	0.00	120.88	1,354.00	273.25	HOUR
53281.726	00555P	2,874.59	616.51	0.00	0.00	0.00	0.00	0.00	0.00	50.51	566.00	273.25	HOUR
53281.726	00555W	2,431.95	1,746.26	123.26	652.64	0.00	151.33	0.00	0.00	67.03	752.00	273.25	HOUR
53281.726	00556B	2,934.19	4,442.95	219.13	2,720.77	0.00	269.04	0.00	0.00	101.01	1,133.00	275.25	HOUR

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GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Annual Depr	Units	Units-type
53281.726	00556P	2,895.63	751.35	83.01	0.00	0.00	101.92	0.00	0.00	46.42	520.00	275.25	HOUR
53281.726	00556W	2,449.75	2,009.69	199.86	863.07	0.00	245.38	0.00	0.00	57.38	644.00	275.25	HOUR
53281.726	00558B	3,211.38	2,782.36	146.95	980.10	0.00	180.43	0.00	0.00	120.88	1,354.00	301.25	HOUR
53281.726	00558P	3,169.15	614.32	0.00	0.00	0.00	0.00	0.00	0.00	50.32	564.00	301.25	HOUR
53281.726	00558W	2,681.18	2,426.40	244.65	1,060.15	0.00	300.38	0.00	0.00	67.22	754.00	301.25	HOUR
53281.726	00559B	3,291.29	7,352.49	418.16	4,941.69	0.00	513.39	0.00	0.00	121.25	1,358.00	308.75	HOUR
53281.726	00559L	2,747.89	1,364.52	109.57	169.63	0.00	134.52	0.00	0.00	77.80	873.00	308.75	HOUR
53281.726	00559P	3,248.05	618.69	0.00	0.00	0.00	0.00	0.00	0.00	50.69	568.00	308.75	HOUR
53281.726	00559R	2,747.89	900.85	0.00	79.63	0.00	0.00	0.00	0.00	67.22	754.00	308.75	HOUR
53281.726	00560B	2,694.32	5,677.32	368.11	2,955.47	0.00	451.95	0.00	0.00	155.79	1,746.00	252.75	HOUR
53281.726	00560P	2,658.93	1,023.52	83.41	0.00	0.00	102.41	0.00	0.00	68.70	769.00	252.75	HOUR
53281.726	00560W	2,249.48	1,329.49	0.00	158.68	0.00	0.00	0.00	0.00	95.81	1,075.00	252.75	HOUR
53281.726	00561B	3,062.18	6,176.18	1,103.00	2,411.82	0.00	1,354.22	0.00	0.00	107.14	1,200.00	287.25	HOUR
53281.726	00561L	2,556.62	3,958.88	105.84	2,849.43	0.00	129.94	0.00	0.00	71.67	802.00	287.25	HOUR
53281.726	00561P	3,021.87	3,236.46	223.29	1,937.48	0.00	274.14	0.00	0.00	65.55	736.00	287.25	HOUR
53281.726	00561R	2,556.62	3,226.10	386.62	1,571.82	0.00	474.67	0.00	0.00	64.99	728.00	287.25	HOUR
53281.726	00562B	3,080.75	6,812.81	614.52	3,475.65	0.00	754.47	0.00	0.00	161.17	1,807.00	289.00	HOUR
53281.726	00562P	3,040.28	920.83	0.00	86.50	0.00	0.00	0.00	0.00	68.33	766.00	289.00	HOUR
53281.726	00562W	2,572.11	1,225.51	0.00	100.41	0.00	0.00	0.00	0.00	92.10	1,033.00	289.00	HOUR
53281.726	00563B	2,449.16	2,722.81	244.90	0.00	0.00	300.66	0.00	0.00	178.25	1,999.00	229.75	HOUR
53281.726	00563P	2,416.97	1,192.11	0.00	86.50	0.00	0.00	0.00	0.00	90.61	1,015.00	229.75	HOUR
53281.726	00563W	2,044.80	1,559.26	105.84	91.65	0.00	129.94	0.00	0.00	100.83	1,131.00	229.75	HOUR
53281.726	00567B	3,168.76	3,249.05	125.12	1,560.82	0.00	153.62	0.00	0.00	115.49	1,294.00	297.25	HOUR
53281.726	00567P	0.00	169.29	54.78	11.60	0.00	67.26	0.00	0.00	35.65	0.00	0.00	HOUR
53281.726	00567W	2,645.60	1,104.54	77.83	174.13	0.00	95.56	0.00	0.00	62.02	695.00	297.25	HOUR
53281.726	00568B	2,076.07	3,629.14	220.10	1,938.80	0.00	270.24	0.00	0.00	0.00	1,200.00	194.75	HOUR
53281.726	00568P	2,048.77	1,596.15	202.40	343.70	0.00	248.50	0.00	0.00	65.55	736.00	194.75	HOUR
53281.726	00568W	1,733.31	2,910.34	54.78	1,852.20	0.00	67.26	0.00	0.00	175.10	761.00	194.75	HOUR
53281.726	00569B	2,747.67	5,734.18	570.36	3,231.76	0.00	700.23	0.00	0.00	100.83	1,131.00	257.75	HOUR
53281.726	00569P	2,711.53	567.42	0.00	0.00	0.00	0.00	0.00	0.00	46.42	521.00	257.75	HOUR
53281.726	00569W	2,294.03	8,951.56	1,803.54	4,232.35	0.00	2,214.29	0.00	0.00	57.38	644.00	257.75	HOUR
53281.726	00570B	2,041.41	3,231.88	200.36	1,540.60	0.00	245.98	0.00	0.00	101.94	1,143.00	191.50	HOUR
53281.726	00570P	2,014.58	950.48	109.57	14.76	0.00	134.52	0.00	0.00	56.63	635.00	191.50	HOUR
53281.726	00570W	1,704.37	2,603.47	64.20	1,699.06	0.00	78.82	0.00	0.00	62.39	699.00	191.50	HOUR
53281.726	00571B	2,824.93	3,833.39	268.56	1,990.17	0.00	329.72	0.00	0.00	101.94	1,143.00	265.00	HOUR
53281.726	00571P	2,787.80	927.78	103.77	1.61	0.00	127.40	0.00	0.00	57.00	638.00	265.00	HOUR
53281.726	00571W	2,358.53	1,864.14	182.65	695.85	0.00	224.25	0.00	0.00	62.39	699.00	265.00	HOUR
53281.726	00572B	3,022.12	2,401.02	82.59	972.10	0.00	101.39	0.00	0.00	101.94	1,143.00	283.50	HOUR
53281.726	00572P	2,982.42	693.82	0.00	0.00	0.00	0.00	0.00	0.00	56.82	637.00	283.50	HOUR
53281.726	00572W	2,523.16	1,575.38	297.72	150.75	0.00	365.52	0.00	0.00	62.39	699.00	283.50	HOUR
53281.726	00573B	3,211.35	4,866.74	220.07	2,967.00	0.00	270.18	0.00	0.00	115.49	1,294.00	301.25	HOUR
53281.726	00573P	3,169.15	840.93	82.18	0.00	0.00	100.90	0.00	0.00	53.85	604.00	301.25	HOUR
53281.726	00573W	2,681.15	2,107.12	136.97	1,044.98	0.00	168.15	0.00	0.00	62.02	695.00	301.25	HOUR
53281.726	00574B	2,952.82	1,534.42	50.87	11.60	0.00	62.46	0.00	0.00	115.49	1,294.00	277.00	HOUR
53281.726	00574P	2,914.04	2,025.08	264.61	778.75	0.00	324.87	0.00	0.00	53.85	603.00	277.00	HOUR
53281.726	00574W	2,465.30	2,269.96	161.24	1,150.37	0.00	197.96	0.00	0.00	62.39	698.00	277.00	HOUR
53281.726	00575B	3,277.96	3,738.43	154.85	1,983.97	0.00	190.12	0.00	0.00	115.49	1,294.00	307.50	HOUR
53281.726	00575P	3,234.90	1,539.20	51.89	770.12	0.00	63.71	0.00	0.00	53.48	600.00	307.50	HOUR
53281.726	00575W	2,736.76	2,442.64	158.77	1,331.92	0.00	194.93	0.00	0.00	62.02	695.00	307.50	HOUR
53281.726	00576B	3,195.38	4,271.39	124.05	2,465.10	0.00	152.30	0.00	0.00	101.94	1,428.00	299.75	HOUR

**OPERATION OF MACHINERY AND EQUIPMENT  
YEAR 2025  
(SEE ACCOUNTANT'S COMPILATION REPORT)**

GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Annual Depr	Units	Units-type
53281.726	00576P	3,153.37	792.59	0.00	11.60	0.00	0.00	0.00	0.00	51.99	729.00	299.75	HOUR
53281.726	00576W	2,667.82	1,305.34	235.82	118.77	0.00	289.53	0.00	0.00	54.22	607.00	299.75	HOUR
53281.726	00577B	3,024.82	5,481.63	213.97	3,475.02	0.00	262.70	0.00	0.00	101.94	1,428.00	283.75	HOUR
53281.726	00577R	2,525.42	1,474.49	0.00	811.09	0.00	0.00	0.00	0.00	54.40	609.00	283.75	HOUR
53281.726	00578B	3,475.20	2,789.60	126.32	978.25	0.00	155.09	0.00	0.00	101.94	1,428.00	326.00	HOUR
53281.726	00578P	3,429.52	1,223.15	198.48	0.00	0.00	243.68	0.00	0.00	51.99	729.00	326.00	HOUR
53281.726	00578W	2,901.44	2,695.30	297.59	1,371.13	0.00	365.36	0.00	0.00	54.22	607.00	326.00	HOUR
53281.726	00579B	2,868.38	7,994.02	378.27	5,844.19	0.00	464.42	0.00	0.00	107.14	1,200.00	230.25	HOUR
53281.726	00579P	2,080.33	2,005.00	198.63	762.95	0.00	243.87	0.00	0.00	65.55	734.00	197.75	HOUR
53281.726	00579W	1,759.98	1,705.14	306.62	192.11	0.00	376.45	0.00	0.00	67.96	762.00	197.75	HOUR
53281.726	00580B	1,588.38	633.55	50.87	0.00	0.00	62.46	0.00	0.00	181.97	338.25	149.00	HOUR
53281.726	00580P	1,567.48	370.69	50.87	0.00	0.00	62.46	0.00	0.00	90.61	166.75	149.00	HOUR
53281.726	00580W	1,326.14	309.00	0.00	0.00	0.00	0.00	0.00	0.00	108.44	200.56	149.00	HOUR
53281.726	00582B	3,821.69	2,114.17	508.23	893.39	0.00	623.98	0.00	0.00	88.57	0.00	358.50	HOUR
53281.726	00582L	3,190.73	1,723.05	265.69	1,066.36	0.00	326.20	0.00	0.00	64.80	0.00	358.50	HOUR
53281.726	00582P	3,771.42	394.23	103.77	115.88	0.00	127.42	0.00	0.00	47.16	0.00	358.50	HOUR
53281.726	00582R	3,190.73	3,528.17	157.11	3,128.21	0.00	192.90	0.00	0.00	49.95	0.00	358.50	HOUR
53281.726	00584B	3,597.77	3,018.90	126.22	1,527.20	0.00	154.97	0.00	0.00	107.51	1,103.00	337.50	HOUR
53281.726	00584P	3,550.50	567.51	0.00	0.00	0.00	0.00	0.00	0.00	50.51	517.00	337.50	HOUR
53281.726	00584W	3,003.77	1,338.96	0.00	646.50	0.00	0.00	0.00	0.00	61.46	631.00	337.50	HOUR
53281.726	00585B	1,460.44	4,370.48	424.86	2,922.75	0.00	521.62	0.00	0.00	0.00	501.25	137.00	HOUR
53281.726	00585P	1,441.24	1,121.12	51.89	770.12	0.00	63.71	0.00	0.00	0.00	235.40	137.00	HOUR
53281.726	00585W	1,219.32	1,151.75	74.43	698.84	0.00	91.38	0.00	0.00	0.00	287.10	137.00	HOUR
53281.726	00588B	3,408.56	5,131.14	526.79	2,725.76	0.00	646.76	0.00	0.00	100.83	1,131.00	319.75	HOUR
53281.726	00588L	2,845.80	2,342.91	175.32	1,146.42	0.00	215.25	0.00	0.00	65.92	740.00	319.75	HOUR
53281.726	00588P	3,363.77	566.42	0.00	0.00	0.00	0.00	0.00	0.00	46.42	520.00	319.75	HOUR
53281.726	00588R	2,845.80	1,513.91	269.98	213.07	0.00	331.48	0.00	0.00	57.38	642.00	319.75	HOUR
53281.726	031390	744.30	752.44	80.97	0.00	0.00	99.41	0.00	0.00	38.06	534.00	125.50	HOUR
53281.726	05139P	1,995.30	3,873.87	709.99	1,401.22	0.00	871.69	0.00	0.00	72.97	818.00	186.75	HOUR
53281.726	0567PL	3,127.07	657.85	0.00	0.00	0.00	0.00	0.00	0.00	53.85	604.00	297.25	HOUR
53281.726	0577PL	2,985.05	898.88	52.92	0.00	0.00	64.97	0.00	0.00	51.99	729.00	283.75	HOUR
<b>Snow Equipment</b>		<b>\$358,806.41</b>	<b>\$284,838.35</b>	<b>\$31,816.45</b>	<b>\$108,729.29</b>	<b>\$0.00</b>	<b>\$39,062.54</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,872.10</b>	<b>\$95,357.97</b>	<b>\$41,461.00</b>	
53281.728	007284	0.00	710.57	105.84	71.04	0.00	0.00	0.00	0.00	120.69	413.00	0.00	HOUR
53281.728	007287	0.00	36,204.33	1,973.38	7,337.53	0.00	0.00	0.00	0.00	3,174.42	23,719.00	0.00	HOUR
53281.728	007288	0.00	4,760.40	265.66	157.50	0.00	0.00	0.00	0.00	611.24	3,726.00	0.00	HOUR
<b>Bulk Storage</b>		<b>\$0.00</b>	<b>\$41,675.30</b>	<b>\$2,344.88</b>	<b>\$7,566.07</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,906.35</b>	<b>\$27,858.00</b>	<b>\$0.00</b>	
53281.729	00124A	0.00	915.78	82.18	0.00	0.00	0.00	25.31	0.00	66.29	742.00	0.00	HOUR
53281.729	00142A	76.92	836.78	0.00	0.00	0.00	0.00	0.00	0.00	98.78	738.00	3.00	HOUR
53281.729	00261A	0.00	23,549.00	172.88	12,598.58	0.00	0.00	0.00	0.00	1,272.11	9,505.43	0.00	HOUR
53281.729	00261M	0.00	12,762.83	0.00	10,639.31	0.00	0.00	0.00	0.00	250.67	1,872.85	0.00	HOUR
53281.729	006010	0.00	2,994.53	108.98	2,505.99	0.00	0.00	0.00	0.00	57.56	322.00	0.00	HOUR
53281.729	006040	0.00	2,529.99	1,480.58	0.00	0.00	0.00	0.00	0.00	221.52	827.89	0.00	HOUR
53281.729	006050	0.00	1,234.58	305.85	16.48	0.00	0.00	0.00	107.36	169.90	634.99	0.00	HOUR
53281.729	006060	0.00	1,506.58	0.00	0.00	0.00	0.00	0.00	0.00	318.82	1,187.76	0.00	HOUR
53281.729	006070	0.00	1,347.06	0.00	0.00	0.00	0.00	0.00	0.00	204.06	1,143.00	0.00	HOUR
53281.729	006080	0.00	107.82	0.00	0.00	0.00	0.00	0.00	17.76	90.06	0.00	0.00	HOUR
53281.729	006090	230.76	279.78	0.00	61.74	0.00	0.00	66.15	0.00	151.89	0.00	9.00	HOUR
53281.729	00609A	0.00	160.30	52.92	0.00	0.00	0.00	59.10	0.00	48.28	0.00	0.00	HOUR

**OPERATION OF MACHINERY AND EQUIPMENT  
YEAR 2025  
(SEE ACCOUNTANT'S COMPILATION REPORT)**

GLAcct	Equip ID	Revenue	Total Cost	Lab+Fringe	Part	Tire/Batt	Overhead	Fuel	Lube	Sundry	Annual Depr	Units	Units-type
53281.729	00609T	0.00	1,282.59	423.37	152.29	0.00	0.00	0.00	0.00	57.93	649.00	0.00	HOUR
53281.729	006100	0.00	38.62	0.00	0.00	0.00	0.00	0.00	0.00	38.62	0.00	0.00	NONE
53281.729	00612S	79.52	2,725.49	1,598.07	869.73	0.00	0.00	0.00	11.85	245.84	0.00	1.00	HOUR
53281.729	006160	381.80	18.20	0.00	0.00	0.00	0.00	0.00	0.00	18.20	0.00	5.00	HOUR
53281.729	006210	0.00	840.15	0.00	823.62	0.00	0.00	0.00	0.00	16.53	0.00	0.00	HOUR
53281.729	006220	0.00	4,257.75	1,743.47	1,762.10	0.00	0.00	0.00	0.00	122.18	630.00	0.00	HOUR
53281.729	006250	888.36	2,727.02	158.77	84.94	0.00	0.00	75.97	8.89	196.45	2,202.00	33.00	HOUR
53281.729	006270	0.00	4,315.13	206.17	767.26	0.00	0.00	0.00	0.00	273.70	3,068.00	6.00	HOUR
53281.729	006390	0.00	805.92	0.00	0.00	0.00	0.00	0.00	0.00	65.92	740.00	0.00	HOUR
53281.729	006900	0.00	1,199.78	0.00	0.00	0.00	0.00	0.00	0.00	181.78	1,018.00	0.00	HOUR
53281.729	006910	0.00	68.33	0.00	0.00	0.00	0.00	0.00	0.00	68.33	0.00	0.00	HOUR
53281.729	006940	0.00	1,085.61	242.89	442.00	0.00	0.00	0.00	0.00	60.72	340.00	0.00	HOUR
53281.729	00699A	0.00	3,045.04	0.00	2,200.00	0.00	0.00	0.00	0.00	845.04	0.00	0.00	HOUR
53281.729	00699B	0.00	9,694.28	614.77	119.39	0.00	0.00	0.00	0.00	1,057.64	7,902.48	0.00	HOUR
53281.729	00699C	0.00	10,641.47	0.00	274.83	0.00	0.00	0.00	0.00	1,223.64	9,143.00	0.00	HOUR
53281.729	00699D	0.00	4,267.45	250.71	1,339.06	0.00	0.00	0.00	0.00	316.03	2,361.65	0.00	HOUR
53281.729	00699E	0.00	10,570.19	1,699.06	110.94	0.00	0.00	0.00	0.00	1,034.06	7,726.13	0.00	HOUR
53281.729	007289	0.00	23,351.06	0.00	74.38	0.00	0.00	0.00	0.00	2,747.54	20,529.14	0.00	HOUR
53281.729	007434	0.00	1,027.11	0.00	0.00	0.00	0.00	0.00	0.00	84.11	943.00	0.00	NONE
53281.729	008120	36.29	19,242.65	360.43	176.00	0.00	0.00	926.07	512.67	1,670.02	15,597.46	0.50	HOUR
53281.729	008130	0.00	3,629.54	178.41	0.00	0.00	0.00	20.21	512.68	282.24	2,636.00	0.00	HOUR
53281.729	008140	0.00	16,567.71	0.00	2,625.02	0.00	0.00	0.00	0.00	1,645.69	12,297.00	0.00	HOUR
<b>Shop - capitalized</b>		<b>\$1,693.65</b>	<b>\$169,626.12</b>	<b>\$9,679.51</b>	<b>\$37,643.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,172.81</b>	<b>\$1,171.21</b>	<b>\$15,202.15</b>	<b>\$104,756.78</b>	<b>\$57.50</b>	
53281.730	007425	0.00	2,990.98	0.00	709.00	0.00	0.00	0.00	0.00	186.98	2,095.00	0.00	HOUR
53281.730	007426	0.00	1,717.68	0.00	1,002.00	0.00	0.00	0.00	0.00	58.68	657.00	0.00	HOUR
<b>Engineering Equipment</b>		<b>\$0.00</b>	<b>\$4,708.66</b>	<b>\$0.00</b>	<b>\$1,711.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$245.66</b>	<b>\$2,752.00</b>	<b>\$0.00</b>	
53281.731	00325B	0.00	13,847.27	0.00	256.68	0.00	0.00	0.00	0.00	1,602.59	11,988.00	0.00	GALS
<b>Salt Brine Equipment</b>		<b>\$0.00</b>	<b>\$13,847.27</b>	<b>\$0.00</b>	<b>\$256.68</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,602.59</b>	<b>\$11,988.00</b>	<b>\$0.00</b>	
<b>Grand Totals</b>		<b>\$4,428,554.92</b>	<b>\$4,695,327.03</b>	<b>\$674,231.38</b>	<b>\$794,171.03</b>	<b>\$65,650.72</b>	<b>\$804,526.90</b>	<b>\$737,766.69</b>	<b>\$38,255.28</b>	<b>\$192,960.72</b>	<b>\$1,387,764.31</b>	<b>\$5,001,056.96</b>	

**BARRON COUNTY HIGHWAY DEPARTMENT  
BITUMINOUS OPERATIONS  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>BITUMINOUS OPERATIONS</b>	
Labor	\$141,752.63
FLSA Modifier	(3,539.76)
Fringe Benefits	87,659.82
Utilities <i>(phone)</i>	2,434.68
Supplies/Other Expense	8,028.54
Material Expense <i>(before adjustments)</i>	563,573.87
Tack Oil	27,639.77
Road Oil	1,375,065.07
Inventory Adjustments <i>(account 16160)</i>	5,047.08
Equipment Rental <i>(Not Exclusively Used for Bituminous Operations)</i>	67,010.26
Equipment Expenses <i>(Exclusively Used for Bituminous Operations)</i>	
Depreciation	\$42,966.83
Shop Labor and Fringe Benefits	65,325.79
Shop Overhead	80,203.49
Other Expenses <i>(fuel, lube, repairs, insurance)</i>	173,772.46
	362,268.57
Total Costs	2,636,940.53
Misc Revenues <i>(48400)</i>	0.00
Cost Allocations <i>(Credits 48970)</i>	(3,464,813.68)
<b>(Over) Under Recovery <i>(Net Balance)</i></b>	<b>(\$827,873.15)</b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
PIT AND QUARRY OPERATIONS  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

PIT AND QUARRY OPERATIONS		
Labor		\$121,696.54
FLSA Modifier		1,701.18
Fringe Benefits		75,257.18
Buildings & Grounds Allocation		57,442.47
Materials Expense <i>(before adjustments)</i>		9,183.68
Other Supplies/Expense <i>(education, telephone, tools, etc.)</i>		19,557.09
Depletion		64,476.17
Inventory Adjustments		5,693.10
Equipment Rental <i>(Not Exclusively Used for Pit and Quarry Operations)</i>		169,477.93
Equipment Expenses <i>(Exclusively Used for Pit and Quarry Operations)</i>		
Depreciation	\$68,126.34	
Shop Labor and Fringe Benefits	80,050.87	
Shop Overhead	98,282.15	
Other Expenses <i>(fuel, lube, repairs, insurance)</i>	152,684.02	399,143.38
Total Costs		923,628.72
Cost Allocations <i>(credits 48960, 48961)</i>		(747,182.42)
Land Lease <i>(48211)</i>		(5,640.00)
<b>(Over) Under Recovery <i>(Net Balance)</i></b>		<b>\$170,806.30</b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
INVENTORY OF GRAVEL PITS AND QUARRIES  
DECEMBER 31, 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Gravel Pit	Total Acres	Year Acquired	Original Cost	Additional Costs	Price per Acre	Prior Years Depletion	2025 Depletion	Book Value 12/31/2025
Smith Pit - Cumberland	45	1978	\$25,002.00		\$555.60	\$25,002.00	fully depleted	\$0.00
Drew Pit - Campia	80	1968	6,002.00		75.03	6,002.00	fully depleted	0.00
Savina Pit	26.407	1992	80,240.00		3,038.59	80,240.00	fully depleted	0.00
Scalzo Pit	40	1997	30,010.00		750.25	0.00	0.00	30,010.00
Drew Pit - Campia	60	1998	75,220.00		1,253.67	4,692.45	0.00	70,527.55
Bowers Pit - Town of Doyle	52.47	1999	75,475.76		1,438.46	0.00	0.00	75,475.76
Straw Pit - Town Maple Plain	127.749	1999	193,195.67		1,512.31	0.00	0.00	193,195.67
Bowers Pit - Town of Doyle	39.642	2000	119,422.17		3,012.52	0.00	0.00	119,422.17
Wheeler Pit - Town of Turtle Lake	80	2003	283,800.26		3,547.50	153,353.40	23,402.81	107,044.05
Donatelle Pit - Town of Cumberland	26.397	2007	122,543.09		4,642.31	122,378.63	0.00	164.46
Ekenstedt Pit - Town of Cumberland	40	2012	325,911.62		8,147.79	152,946.33	41,073.36	131,891.93
Ekenstedt/Scharmer Pit - Town of Cumberland	40	2015	493,373.14		12,334.33	0.00	0.00	493,373.14
			<u>\$1,830,195.71</u>	<u>\$0.00</u>		<u>\$544,614.81</u>	<u>\$64,476.17</u>	<u>\$1,221,104.73</u>

**BARRON COUNTY HIGHWAY DEPARTMENT  
INVENTORY OF LAND  
DECEMBER 31, 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Land and Location	Year Acquired	Original Cost	2025 Additions	Book Value
<b>City of Barron - West Side</b>				
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
<b>City of Barron - East Side</b>				
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
<b>City of Rice Lake</b>				
Rice Lake Shed <i>(1 West Avenue)</i>	1978	5,104.00		5,104.00
<b>Town of Crystal Lake</b>				
Comstock Shed <i>(1872 USH 63)</i>	2015	1,154.61		1,154.61
		<b>\$3,738,593.55</b>	<b>\$0.00</b>	<b>\$3,738,593.55</b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
INVENTORY OF BUILDINGS AND ATTACHED FIXTURES  
DECEMBER 31, 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Bldg #	Description	Years of Life	Square Footage	Year Acquired	Original Cost	Adds and/or Subtracts	Total Cost	Accumulated Depreciation	2025 Depreciation	Book Value 12/31/2025
086	Cumberland Salt/Sand Shed <i>(old salt shed)</i>	25	2,358	1958	\$14,621.19	\$0.00	\$14,621.19	\$14,621.19	\$0.00	\$0.00
088	Rice Lake Salt Shed - County	25	750	1982	56,447.68	0.00	56,447.68	56,447.68	0.00	0.00
087	Rice Lake Shed (NE Storage Garage)	25	6,000	1983	145,855.10	0.00	145,855.10	145,855.10	0.00	0.00
088	Rice Lake Salt Shed - State Financed	25	1,750	1988	27,423.24	0.00	27,423.24	27,423.24	0.00	0.00
086	Cumberland Chloride Tank & Lean-To <i>(old)</i>	27	<i>included in old Cumb #088</i>	1995/1998	23,827.65	0.00	23,827.65	23,827.65	0.00	0.00
091	SE Storage Building	25	17,159	2003/2004	238,202.25	0.00	238,202.25	196,516.25	9,528.00	32,158.00
085	New Salt Shed - Barron	25	18,240	2012	1,056,371.18	0.00	1,056,371.18	514,102.18	42,255.00	500,014.00
092	Williams Property Building	25	3,900	2012	39,585.00	0.00	39,585.00	19,528.80	1,583.40	18,472.80
094	Comstock Building	25	10,190	2015	30,478.49	0.00	30,478.49	11,077.09	1,218.95	18,182.45
095	Multi-Purpose Building	25	11,200	2016	366,048.51	0.00	366,048.51	128,116.96	14,641.94	223,289.61
079	Round Material Storage	40	154	2020	\$1,112.50	0.00	\$1,112.50	\$139.05	\$27.81	\$945.64
078	Brine Room (attached to Barron Salt Shed)	40	1,536	2023	451,331.13	0.00	451,331.13	11,283.28	11,283.28	428,764.57
096	Main Highway Facility	40	162,900	2023	18,295,793.57	78,425.00	18,374,218.57	457,394.84	457,394.84	17,459,428.89
097	Wash Bay	40	10,320	2023	1,124,945.42	0.00	1,124,945.42	28,123.64	28,123.64	1,068,698.14
099	Unheated Storage 2	40	40,200	2023	3,094,457.35	0.00	3,094,457.35	77,361.43	77,361.43	2,939,734.49
088	Cumberland Salt Shed - State Financed	25	4,240	2024	264,222.04	0.00	264,222.04	1,761.48	10,568.88	251,891.68
<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	\$78,425.00	\$25,309,147.30	\$1,713,579.86	\$653,987.17	\$22,941,580.27

**BARRON COUNTY HIGHWAY DEPARTMENT  
DISPOSAL OF BUILDINGS AND ATTACHED FIXTURES  
DECEMBER 31, 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Bldg #	Description	Square Footage	Year Acquired	Original Cost	Adds and/or Subtracts	Total Cost	Accumulated Depreciation	2025 Depreciation	Book Value 12/31/2025
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
								<i>\$0.00</i>	<i>\$0.00</i>



**BARRON COUNTY HIGHWAY DEPARTMENT  
INVENTORY OF MACHINERY AND EQUIPMENT  
YEAR 2025  
(SEE ACCOUNTANT'S COMPILATION REPORT)**

Equipment	Description	Date Acquired	Total Cost	Prior Years Depreciation	Current Year Depreciation	Year End Book Value
<b>TRUCKS AND AUTOS</b>						
000010	2015 CHEVROLET PICKUP	07/13/2015	29,982.10	25,485.10	0.00	4,497.00
000030	FOUR WHEEL DRIVE SILVERADO	02/26/2010	29,872.99	25,392.04	0.00	4,480.95
00004A	CHEVROLET SILVERADO CREW CAB	11/14/2016	22,059.71	18,750.71	0.00	3,309.00
000050	2015 CHEVROLET 1500 DBL CAB	07/13/2015	32,189.93	27,361.93	0.00	4,828.00
000070	PICKUP TRUCK W/WELDER	06/21/2006	50,845.22	43,218.22	0.00	7,627.00
000080	2016 F250 4X4 FORD CREW PICKUP	08/12/2015	35,341.66	30,040.66	0.00	5,301.00
000090	2021 CHEVROLET CREW CAB	12/09/2020	40,065.19	22,703.19	5,676.00	11,686.00
000100	FORD F150 SUPER CREW CAB	11/10/2016	31,593.50	26,854.50	0.00	4,739.00
000110	FORD 1 TON DUMP TRUCK	01/13/2012	53,108.32	45,142.32	0.00	7,966.00
000120	2019 DODGE RAM QUAD CAB PICKUP	03/25/2019	33,744.50	26,691.50	1,991.00	5,062.00
000130	OSHKOSH 4 X 4 TRUCK	01/03/1972	30,259.00	25,720.00	0.00	4,539.00
000140	DODGE 1 TON DUMP TRUCK	05/07/2008	47,014.05	39,962.05	0.00	7,052.00
000150	DODGE 1 TON DUMP TRUCK	05/07/2008	47,470.97	40,349.97	0.00	7,121.00
000160	2020 FORD CREW CAB	10/21/2020	54,126.48	31,949.48	7,668.00	14,509.00
000170	GMC 1 TON DUMP TRUCK	05/25/2011	42,911.69	36,474.69	0.00	6,437.00
000200	TRACTOR	03/18/2010	99,526.07	84,597.07	0.00	14,929.00
000220	SERVICE UTILITY PICKUP - 1 TON	05/06/2008	52,430.80	44,565.80	0.00	7,865.00
000250	2016 FREIGHTLINER SEMI-TRACTOR	08/22/2016	128,118.03	99,825.03	9,075.00	19,218.00
00027A	WATER TRUCK - OLD 27	07/01/2019	23,229.53	11,884.53	2,194.00	9,151.00
000280	2021 FREIGHTLINER WATER TRUCK	08/25/2020	123,025.74	49,381.74	11,619.00	62,025.00
000290	2016 DODGE RAM 1500 PICKUP	07/25/2016	25,177.85	21,400.85	0.00	3,777.00
000300	2016 DODGE RAM 1500 PICKUP	07/25/2016	24,713.78	21,006.78	0.00	3,707.00
000310	2016 DODGE RAM 2500 CREW PICKUP	07/25/2016	37,681.63	32,029.63	0.00	5,652.00
000320	2016 DODGE RAM 2500 CREW PICKUP	08/08/2016	36,700.27	31,195.27	0.00	5,505.00
000330	IHC 4X4 PLOW TRUCK	08/30/2000	116,995.75	99,446.75	0.00	17,549.00
000340	SHOP TIRE TRUCK	01/24/2007	86,290.32	73,346.32	0.00	12,944.00
000360	2015 1 TON CHEVROLET SILVERADO CREW CAB	11/13/2014	50,705.00	43,099.00	0.00	7,606.00
000410	2020 FORD F-SD F450-550	10/21/2020	53,590.25	31,001.25	7,592.00	14,997.00
000430	2024 F250 - CRUSHER FOREMEN	03/27/2024	56,414.47	5,994.47	7,992.00	42,428.00
000440	2024 F250	03/10/2025	58,671.39	0.00	6,925.39	51,746.00
000450	CHEVY CREW CAB PICKUP	05/14/2007	36,299.99	30,854.99	0.00	5,445.00
000460	CHEVY CREW CAB PICKUP	04/13/2009	40,302.00	34,257.00	0.00	6,045.00
000490	2024 CHEVROLET PICKUP	11/01/2023	26,195.20	3,985.55	3,210.02	18,999.63
00050A	2020 FORD EXPEDITION	12/16/2019	46,938.57	21,278.55	1,723.36	23,936.66
000530	2022 INTERNATIONAL PATROL TRUCK	06/15/2021	120,232.72	35,767.72	10,220.00	74,245.00
000540	2021 INTERNATIONAL PATROL TRUCK	09/17/2020	105,929.79	37,517.79	9,004.00	59,408.00
000550	2023 INTERNATIONAL PATROL TRUCK	01/27/2023	110,067.12	17,930.12	9,356.00	82,781.00
000560	FREIGHTLINER PATROL TRUCK	09/28/2017	129,834.85	79,091.85	11,036.00	39,707.00
000570	2023 INTERNATIONAL FUEL TRUCK	11/07/2022	264,085.44	46,767.44	22,447.00	194,871.00
000580	2023 INTERNATIONAL PATROL TRUCK	01/27/2023	108,334.43	17,653.43	9,208.00	81,473.00
000590	2023 INTERNATIONAL PATROL TRUCK	01/27/2023	127,137.70	20,710.70	10,807.00	95,620.00
000600	2024 INTERNATIONAL PATROL TRUCK	02/13/2024	122,318.21	9,531.21	10,397.00	102,390.00
000610	2020 INTERNATIONAL PATROL TRUCK	10/10/2019	103,517.37	45,461.37	8,799.00	49,257.00
000620	2024 INTERNATIONAL PATROL TRUCK	03/25/2024	123,179.58	7,855.58	10,470.00	104,854.00
000630	2025 IH PATROL/BEAT TRUCK	10/23/2024	176,437.56	2,501.56	14,997.00	158,939.00
000670	2021 INTERNATIONAL PATROL TRUCK	08/24/2020	105,156.33	37,245.33	8,938.00	58,973.00
000680	2020 INTERNATIONAL PATROL TRUCK	11/19/2019	101,341.82	43,788.82	8,614.00	48,939.00
000690	FREIGHTLINER PATROL TRUCK	09/18/2017	129,454.85	78,858.85	11,004.00	39,592.00
000700	2017 FREIGHTLINER PATROL TRUCK	09/08/2016	129,635.27	89,066.27	11,019.00	29,550.00
000710	2017 FREIGHTLINER PATROL TRUCK	09/01/2016	130,035.93	89,345.93	11,053.00	29,637.00
000720	2017 FREIGHTLINER PATROL TRUCK	09/01/2016	130,806.62	89,874.62	11,119.00	29,813.00
000730	2021 INTERNATIONAL PATROL TRUCK	08/24/2020	105,271.21	37,284.21	8,948.00	59,039.00
000740	2022 INTERNATIONAL PATROL TRUCK	06/15/2021	112,472.55	33,461.55	9,560.00	69,451.00
000750	2022 INTERNATIONAL PATROL TRUCK	06/28/2021	113,069.27	33,638.27	9,611.00	69,820.00

**BARRON COUNTY HIGHWAY DEPARTMENT  
INVENTORY OF MACHINERY AND EQUIPMENT  
YEAR 2025  
(SEE ACCOUNTANT'S COMPILATION REPORT)**

Equipment	Description	Date Acquired	Total Cost	Prior Years Depreciation	Current Year Depreciation	Year End Book Value
000760	2019 FREIGHTLINER PATROL TRUCK	10/08/2018	126,727.78	66,426.78	10,772.00	49,529.00
000770	2019 FREIGHTLINER PATROL TRUCK	11/01/2018	125,254.54	64,766.54	10,647.00	49,841.00
000780	2019 FREIGHTLINER PATROL TRUCK	10/22/2018	125,531.95	65,800.95	10,670.00	49,061.00
000790	2020 INTERNATIONAL PATROL TRUCK	11/26/2019	116,087.73	50,162.73	9,867.00	56,058.00
000800	2025 IH PATROL/BEAT TRUCK	10/21/2025	177,998.20	0.00	2,520.20	175,478.00
000820	FREIGHTLINER	10/01/2014	126,442.49	107,476.49	0.00	18,966.00
000840	2016 FRIEGHTLINER	12/09/2015	127,448.02	98,401.02	9,930.00	19,117.00
000880	2018 FREIGHTLINER PATROL TRUCK	09/28/2017	129,765.40	79,049.40	11,030.00	39,686.00
000900	2023 INTERNATIONAL QUAD AXLE	05/04/2023	167,133.81	24,992.81	15,785.00	126,356.00
000920	2025 INTERNATIONAL QUAD AXLE	11/05/2024	179,482.36	2,827.36	16,951.00	159,704.00
00098A	2015 FREIGHTLINER QUAD AXLE	08/26/2014	143,099.81	121,634.81	0.00	21,465.00
001040	2019 CHEVROLET SILVERADO - TREVOR	09/13/2019	38,494.20	28,631.20	4,089.00	5,774.00
001050	2020 CHEVROLET CREW CAB PICKUP-JOE	07/07/2020	40,072.56	25,073.56	5,677.00	9,322.00
001240	2020 FORD F550 - SERVICE TRUCK	05/07/2020	128,581.98	85,016.98	18,218.00	25,347.00
001300	2018 DODGE RAM	07/09/2018	30,953.34	26,310.34	0.00	4,643.00
001310	2018 DODGE RAM	07/09/2018	30,895.14	26,261.14	0.00	4,634.00
001320	2018 DODGE RAM	07/16/2018	30,780.36	26,163.36	0.00	4,617.00
001330	2018 DODGE RAM	07/16/2018	30,757.63	26,143.63	0.00	4,614.00
001340	2019 DODGE RAM-ESCORT VEHICLE	10/22/2018	21,816.58	18,500.58	0.00	3,316.00
001350	2019 DODGE RAM-ESCORT VEHICLE	12/26/2018	21,415.45	18,203.45	0.00	3,212.00
001360	2018 FORD 4X4 SIGN TRUCK	07/10/2018	78,829.97	42,435.97	6,701.00	29,693.00
001370	2018 FORD 4X4	07/10/2018	67,006.09	56,955.09	0.00	10,051.00
001380	2022 DODGE RAM CREW CAB	03/01/2023	62,599.98	14,042.98	8,868.00	39,689.00
001390	2021 FORD	08/04/2021	76,672.02	37,111.02	10,862.00	28,699.00
001420	2022 FORD SUPER DUTY F550 SHOP TRUCK	02/21/2023	179,549.17	42,395.17	25,436.00	111,718.00
001900	2016 FREIGHTLINER QUAD AXLE	12/08/2015	146,054.78	124,146.78	0.00	21,908.00
001910	2016 FREIGHTLINER QUAD AXLE	01/05/2016	101,831.32	84,954.32	1,602.00	15,275.00
001920	2016 FREIGHTLINER QUAD AXLE	02/29/2016	99,813.66	83,270.66	1,571.00	14,972.00
001930	2017 FREIGHTLINER QUAD AXLE	06/20/2016	99,040.65	82,625.65	1,559.00	14,856.00
001940	2018 FREIGHTLINER QUAD AXLE	07/26/2017	147,339.42	103,206.42	13,915.00	30,218.00
001950	2019 PETERBILT - QUAD AXLE	08/27/2018	111,995.88	66,991.88	10,577.00	34,427.00
001960	2020 FREIGHTLINER - QUAD AXLE	07/23/2019	118,326.24	60,534.24	11,175.00	46,617.00
001970	2021 FREIGHTLINER QUAD	06/08/2020	125,440.01	54,302.01	11,847.00	59,291.00
001980	2022 FREIGHTLINER	04/22/2021	126,232.16	42,720.16	11,922.00	71,590.00
001990	2023 INTERNATIONAL QUAD	08/10/2022	131,601.59	30,037.59	12,429.00	89,135.00
<b>53281.721</b>	<b>TRUCKS AND AUTOS TOTAL</b>		<b>7,842,982.84</b>	<b>3,946,172.63</b>	<b>536,892.97</b>	<b>3,359,917.24</b>

**TRACTORS**

002060	JOHN DEERE CAB TRACTOR W/BOOM MOWER	07/05/2012	56,865.98	48,335.98	0.00	8,530.00
002070	JOHN DEERE CAB TRACTOR W/BOOM MOWER	10/22/2025	137,832.02	0.00	1,950.02	135,882.00
002080	MCCORMICK TRACTOR	06/27/2011	61,950.83	52,657.83	0.00	9,293.00
002090	MC CORMICK 4WD TRACTOR	01/02/2014	69,680.69	44,586.77	4,458.68	20,635.24
002140	2016 CAT WHEEL LOADER	01/01/2016	162,954.31	124,660.31	13,851.00	24,443.00
002180	2021 JOHN DEERE LOADER	04/27/2021	153,182.98	44,485.98	13,021.00	95,676.00
00221A	JOHN DEERE LOADER 2012	06/12/2012	146,936.64	124,896.64	0.00	22,040.00
002220	JOHN DEERE LOADER W/GEM BKT	07/18/2018	354,315.97	193,249.97	30,117.00	130,949.00
00223A	2020 JOHN DEERE LOADER	04/09/2020	337,291.13	133,831.13	28,678.00	174,782.00
002250	J D LOADER	03/06/2024	524,755.83	37,173.83	44,604.00	442,978.00
002290	JD TRACTOR	07/20/2006	34,961.65	29,717.65	0.00	5,244.00
002300	MCCORMICK TRACTOR 2017	02/16/2017	73,806.39	47,573.39	6,274.00	19,959.00
002310	MC CORMICK TRACTOR 2016	03/03/2017	67,774.11	43,686.11	5,761.00	18,327.00
002320	2019 JOHN DEERE UTILITY TRACTOR	08/07/2019	76,566.52	34,711.52	6,508.00	35,347.00
002420	D8R CAT DOZER	01/29/2010	269,932.32	229,442.48	0.00	40,489.84
002430	D6 CAT DOZER	12/28/2011	163,971.82	139,375.82	0.00	24,596.00
002460	2016 TRACK TYPE CAT BACKHOE	05/18/2016	267,832.10	195,406.10	22,766.00	49,660.00

**BARRON COUNTY HIGHWAY DEPARTMENT  
INVENTORY OF MACHINERY AND EQUIPMENT  
YEAR 2025  
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Equipment	Description	Date Acquired	Total Cost	Prior Years Depreciation	Current Year Depreciation	Year End Book Value
002470	CATERPILLAR D5K2 LGP BULLDOZER	11/30/2016	96,526.62	63,815.62	9,116.00	23,595.00
002480	2024 CASE CX140E CRAWLER EXCAVATOR	03/27/2025	233,801.88	0.00	14,906.88	218,895.00
<b>53281.722 TRACTORS TOTAL</b>			<b>3,290,939.79</b>	<b>1,587,607.13</b>	<b>202,011.58</b>	<b>1,501,321.08</b>
<b>MOTOR GRADERS</b>						
001100	JD MOTORGRADER	10/24/2006	204,701.07	173,996.07	0.00	30,705.00
001130	772GP JD ALL WHL DRIVE GRADER 275HP	06/20/2019	244,064.19	114,102.19	20,745.00	109,217.00
001140	JOHN DEERE GRADER 2013	06/13/2013	166,091.56	141,177.56	0.00	24,914.00
001150	J D MOTORGRADER	06/15/2010	213,609.16	181,568.16	0.00	32,041.00
001160	772GP 2021 JD MOTORGRADER	06/10/2021	273,561.38	81,383.38	23,253.00	168,925.00
<b>53281.723 MOTOR GRADERS TOTAL</b>			<b>1,102,027.36</b>	<b>692,227.36</b>	<b>43,998.00</b>	<b>365,802.00</b>
<b>CONSTRUCTION / MAINTENANCE EQUIPMENT</b>						
00027T	WATER TANK W/SPRAY BAR	08/19/2009	55,466.20	47,146.20	0.00	8,320.00
00028T	2020 5400 GAL TANK ATTACHED TO 28	08/26/2020	61,807.50	27,363.50	6,567.00	27,877.00
00029S	MESSAGE BOARD ATTACHED TO 000290	07/29/2016	12,649.40	5,847.80	694.80	6,106.80
00030S	MESSAGE BOARD ATTACHED TO 000300	07/29/2016	8,174.00	5,848.00	695.00	1,631.00
000380	TACK TRUCK	06/18/2008	114,241.42	97,109.42	0.00	17,132.00
00134S	MESSAGE BOARD ATTACHED TO 001340	11/01/2018	9,524.83	4,923.83	810.00	3,791.00
00135S	MESSAGE BOARD ATTACHED TO 001350	03/07/2019	9,251.37	4,588.37	786.00	3,877.00
002010	24 IN X 84 IN SWEEPER ATTCH FOR BOBCATS	01/29/2016	5,377.55	4,075.55	457.00	845.00
00201P	24 INCH PLANER ATTCH FOR BOBCAT	01/29/2016	11,753.41	8,908.41	999.00	1,846.00
00201T	TRAILER	06/01/1999	4,379.43	3,722.43	0.00	657.00
002020	18 FT EQUIPMENT TRAILER	04/24/2012	6,618.10	5,625.10	0.00	993.00
00202A	7 TON TILT BED TRAILER	12/30/2021	6,405.00	1,633.20	544.40	4,227.40
00202B	2017 DIAMOND TRAILER-10 TON	05/24/2017	7,344.50	4,734.50	624.00	1,986.00
00202C	2018 DIAMOND TRAILER - 10 TON	07/19/2017	9,628.49	6,071.49	818.00	2,739.00
00202D	7 TON TILT BED TRAILER	01/26/2022	6,405.00	1,591.00	544.00	4,270.00
00202E	2024 DIAMOND TRAILER - 10 TON	09/11/2023	12,484.04	1,416.04	1,061.00	10,007.00
00202P	18 FT EQUIPMENT TRAILER	04/24/2012	6,618.10	5,625.10	0.00	993.00
00206M	BOOM WITH MOWER DECK	07/05/2012	43,935.95	37,345.95	0.00	6,590.00
00207E	FLEX-WING ROTARY CUTTER BUSH HOG	11/02/2016	18,562.31	12,886.31	1,578.00	4,098.00
00207F	2018 FLEX-WING BUSH HOG	05/14/2018	19,903.00	11,137.00	1,692.00	7,074.00
00207G	2019 BUSH HOG - 3 PAN	05/15/2019	19,131.36	9,080.36	1,626.00	8,425.00
00207H	2023 JD FLEX WING ROTARY CUTTER	04/20/2023	27,129.00	3,844.00	2,306.00	20,979.00
00207M	BOOM WITH MOWER DECK	10/22/2025	78,508.00	0.00	1,115.00	77,393.00
00211J	HYDRAULIC HAMMER	09/08/2009	4,868.00	4,138.00	0.00	730.00
00212E	2025 JD TRACKED SKIDSTEER	04/14/2025	47,194.40	0.00	3,004.40	44,190.00
00212F	2024 JD WHEELED SKID STEER	07/28/2025	61,504.55	0.00	2,177.55	59,327.00
00212G	2025 JD TRACKED SKIDSTEER	07/28/2025	50,937.59	0.00	1,801.59	49,136.00
00213F	MOWER	11/21/2006	13,125.00	11,156.00	0.00	1,969.00
00213H	2022 JD MULCHING HEAD	03/21/2023	29,972.54	4,243.54	2,548.00	23,181.00
00213K	2022 SWEEPER ATTACHMENT FOR SKIDSTEERS	07/26/2023	8,227.50	994.50	699.00	6,534.00
00213Q	STUMP GRINDER FOR SKID LOADER	01/07/2021	20,542.43	5,821.43	1,940.00	12,781.00
00213R	POWER BOX RAKE	05/19/2003	6,526.55	5,547.55	0.00	979.00
00213S	2015 RAPID ROUTER ATTACHMENT	06/11/2015	11,500.00	8,674.00	0.00	2,826.00
00213T	BOBCAT TRAILER 16'	12/01/2003	2,040.00	1,734.00	0.00	306.00
00216P	MECHANICAL TAMPER	05/08/1991	4,500.00	3,825.00	0.00	675.00
00219B	2015 TEREX - TRACK TYPE - 48IN BUCKET	02/04/2016	30,672.12	23,247.12	2,607.00	4,818.00
002500	2024 COMPACT CASE DOZER LOADER	04/23/2024	106,722.20	6,052.20	9,071.00	91,599.00
002990	PORTABLE APPLICATION GUN	11/01/2007	8,868.00	7,538.00	0.00	1,330.00
003000	PRO CHOPPER WITH TRAILER	12/01/2003	6,000.00	5,100.00	0.00	900.00
003020	CONCRETE SAW	12/02/1992	6,000.00	5,100.00	0.00	900.00
003030	STORAGE TRAILER	09/24/1992	3,222.80	2,739.80	0.00	483.00
003040	STATE FINANCED-EMERGENCY RESPONSE TRLR	05/01/2008	17,359.44	16,231.44	0.00	1,128.00
003050	BRUSH CHIPPER - 2017 RAYCO	03/31/2017	39,899.02	32,501.02	1,413.00	5,985.00

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003070	CONCRETE SAW	02/19/1996	10,818.85	9,195.85	0.00	1,623.00
003100	2015 LEEBOY/ROSCO SWEEPER PRO BROOM	01/22/2016	60,572.89	45,479.89	5,149.00	9,944.00
003110	2018 ROADTEC FRONT MOUNTED BROOM	06/06/2018	86,233.22	47,643.22	7,330.00	31,260.00
003120	TRUCK MOUNT BROOM	06/28/2022	18,631.83	3,956.83	1,584.00	13,091.00
003150	ROSCO SWEEPER	08/24/2005	31,547.83	26,815.83	0.00	4,732.00
003190	CRUSHER CONE	03/25/2014	667,329.60	266,904.12	27,338.29	373,087.19
00319B	CONVEYOR 60'	01/03/2003	7,502.00	6,377.00	0.00	1,125.00
00319C	GRAVEL CONVEYOR	03/03/2025	70,194.05	0.00	4,145.05	66,049.00
00319E	CONVEYOR	04/08/2003	17,626.31	14,982.31	0.00	2,644.00
00319F	PORTABLE RADIAL STACKER	04/08/2003	17,991.44	15,292.44	0.00	2,699.00
00319I	PORTABLE RADIAL STACKER CONVEYOR	04/07/2015	45,215.47	30,960.47	3,203.00	11,052.00
00319K	JOHN DEERE 317G COMPACT TRACK LOADER	04/07/2022	54,692.46	12,396.46	4,649.00	37,647.00
00319L	PORTABLE GENERATOR W/TRAILER	03/04/2004	89,054.00	50,528.99	6,308.00	32,217.01
00319M	2021 42 X 60 CONVEYOR	05/11/2021	65,421.77	16,219.77	4,634.00	44,568.00
00319O	GRAVEL CONVEYOR	05/16/2006	17,250.10	14,662.10	0.00	2,588.00
00319P	RADIAL STACKING CONVEYOR	02/20/2004	16,500.00	14,025.00	0.00	2,475.00
00319Q	GRAVEL CONVEYOR	03/08/2005	139,829.55	118,855.55	0.00	20,974.00
00319R	JAW CRUSHER	01/31/2007	190,221.00	161,688.00	0.00	28,533.00
00319T	CONVEYOR	05/18/1988	15,768.70	13,403.70	0.00	2,365.00
00319U	GRAVEL CONVEYOR	04/12/2006	24,486.21	20,813.21	0.00	3,673.00
00319V	CEDARAPIDS SCREEN PLANT	08/20/2020	223,984.64	80,913.94	19,039.00	124,031.70
00319W	RADIAL STACKING CONVEYOR	12/14/2011	44,232.32	37,597.47	0.00	6,634.85
00319Y	GRAVEL CONVEYOR	07/17/2006	28,366.00	24,111.00	0.00	4,255.00
00319Z	CRUSHER TRAILER	12/27/2019	61,035.61	16,714.61	3,459.00	40,862.00
00325M	SCREENING PLANT TO MIX SALT/SAND	11/12/2004	74,005.75	62,904.75	0.00	11,101.00
00325S	SCREENING PLANT FOR SALT/SAND	10/17/2011	63,994.31	54,395.31	0.00	9,599.00
00333T	TRAILER	07/08/1986	871.37	740.37	0.00	131.00
003340	HYDRAULIC TRAILER	08/01/2008	38,873.30	33,042.30	0.00	5,831.00
003490	LOWBOY TRAILER - 50 T CAPACITY	04/06/2012	68,763.54	58,448.54	0.00	10,315.00
00350T	TRAIL KING TRAILER	12/20/2019	89,073.10	37,227.10	7,571.00	44,275.00
00379S	MONROE 18IN REAR CROSS CONVEYOR SPREADER	12/20/2019	7,666.00	2,580.00	543.00	4,543.00
00386S	POWER WASHER/STEAMER	02/02/2012	12,126.84	10,307.84	0.00	1,819.00
003900	SHOULDER MACHINE	12/05/2011	81,765.49	69,500.49	0.00	12,265.00
00390R	KAISER RUT PAVER GRADER ATTACHMENT	09/01/2015	12,453.90	9,879.90	706.00	1,868.00
003910	SHOULDER RECLAIMER	05/16/2001	7,818.46	6,645.46	0.00	1,173.00
003920	MECHANICAL TAMPER	03/24/2003	2,775.00	2,359.00	0.00	416.00
004000	2 TON FALCON PATCHING TRAILER	08/27/2019	21,969.59	8,301.59	1,556.00	12,112.00
00401A	ASPHALT HEATING TRAILER - EZ SERIES II	05/23/2024	123,805.42	7,676.42	13,154.00	102,975.00
004030	ROUTER	11/04/2008	13,573.57	11,537.57	0.00	2,036.00
004040	ASPHALT HEATING TRAILER	07/15/2010	11,743.00	9,982.00	0.00	1,761.00
00405A	ARROWBOARD	09/17/1991	3,300.76	2,805.76	0.00	495.00
00405S	ARROWBOARD - SOLAR POWERED	06/09/1997	5,781.76	4,914.76	0.00	867.00
004060	ASPHALT HEATING TRAILER	07/18/2008	17,554.00	14,921.00	0.00	2,633.00
004070	1.5 TON STEPP MFG. PATCH TRAILER	05/21/2025	28,907.00	0.00	1,190.00	27,717.00
004080	1.5 TON STEPP MFG. PATCH TRAILER	05/21/2025	28,907.00	0.00	1,190.00	27,717.00
004090	ASPHALT HEATING TRAILER	06/26/2006	16,175.00	13,749.00	0.00	2,426.00
004100	DURAPATCHER	06/12/2014	57,035.19	42,757.19	4,040.00	10,238.00
00411H	ASPHALT HEATING TRAILER	03/01/2016	7,455.12	4,665.12	528.00	2,262.00
004120	ROAD ROLLER	03/25/2004	9,300.00	7,905.00	0.00	1,395.00
00412A	2015 ROLLER PACKER	05/05/2016	22,176.25	16,651.25	1,885.00	3,640.00
004130	ROAD ROLLER - RUBBER TIRE	02/18/2005	41,455.29	35,237.29	0.00	6,218.00
004140	ETNYRE CHIP SPREADER	03/29/2022	373,980.34	82,122.34	31,788.00	260,070.00
00416A	2022 VOGELE PAVER	04/10/2023	575,227.77	106,957.77	61,118.00	407,152.00
00416P	2015 35T TRIAXLE TAG PAVER TRAILER	06/16/2015	32,174.92	25,921.92	1,364.00	4,889.00

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00416T	SMALL DOZER TRAILER	07/09/2003	23,404.77	19,893.77	0.00	3,511.00
004170	2017 BOMAG ROLLER	06/27/2017	55,132.01	43,933.01	2,929.00	8,270.00
004200	2012 HAMM VIBRATORY ROLLER	05/12/2012	57,085.57	48,522.57	0.00	8,563.00
004250	2021 HAMM VIBRATORY ROLLER	06/15/2021	142,297.50	52,918.50	15,119.00	74,260.00
004260	HAMM ASPHALT ROLLER - HM13007	05/03/2013	112,943.86	96,001.86	0.00	16,942.00
004270	BOMAG ROAD ROLLER	01/02/2006	28,775.60	24,459.60	0.00	4,316.00
004280	TRAILER	04/21/1960	345.00	310.00	0.00	35.00
004580	2019 SULLAIR AIR COMPRESSOR	10/31/2019	18,552.77	8,160.77	1,579.00	8,813.00
004630	1999 CAT MOTOR SCRAPER - PURCHASED 2013	05/15/2013	64,948.82	55,206.82	0.00	9,742.00
004640	2000 CAT SCRAPER - PURCHASED 2013	05/15/2013	72,438.82	61,572.82	0.00	10,866.00
006000	PNEUMATIC FORKLIFT - HYUNDAI	10/15/2020	28,484.98	10,089.98	2,421.00	15,974.00
00642A	GENERATOR/WELDER	04/11/2003	8,839.84	7,513.84	0.00	1,326.00
006440	SNORKEL SCISSOR LIFT	04/01/2025	4,119.66	0.00	264.66	3,855.00
006450	ARTICULATING BOOM LIFT	02/01/2016	23,585.13	17,875.13	2,005.00	3,705.00
007050	FROST BALL	02/12/1963	475.00	428.00	0.00	47.00
007070	AARON RIPPER	11/01/1975	900.00	765.00	0.00	135.00
007220	JOHN DEERE Z950R - ZERO TURN MOWER	08/09/2016	11,288.81	8,075.81	960.00	2,253.00
00722T	TRAILER - LESS THAN 1 TON	07/31/1996	676.86	574.86	0.00	102.00
007350	CONCRETE SAW 7HP	9/19/2005	0.00	0.00	0.00	0.00
00735A	CONCRETE SAW 7HP	11/19/2009	0.00	0.00	0.00	0.00
007360	CONCRETE SAW 7HP	12/18/2025	2,795.35	0.00	0.00	2,795.35
00799A	FLAT TOP TRUCK SCALE	10/12/2009	41,140.48	34,969.48	0.00	6,171.00
00799D	TRUCK SCALE HARDWARE & SOFTWARE	12/06/2000	19,378.00	16,471.00	0.00	2,907.00
009000	ROAD QUAKE RUMBLE STRIPS	01/20/2020	10,952.45	8,999.45	310.00	1,643.00
009010	PORTABLE TRAFFIC SIGNALS	09/24/2020	65,015.00	32,894.00	7,895.00	24,226.00
009100	TRAILER MOUNTED SPEED SIGN	04/19/2021	9,970.99	3,110.99	847.00	6,013.00
009200	STATE FINANCED-ATTENUATOR W/ARROW BOARD	03/18/2021	25,395.23	7,913.23	2,159.00	15,323.00
0351AT	TRUCK MOUNTED ATTENUATOR	10/06/2003	12,263.03	12,263.03	0.00	0.00
0352AT	2016 TRAILER MOUNTED ATTENUATOR	06/06/2016	23,548.34	17,013.34	2,002.00	4,533.00
0352MB	2018 TRUCK MOUNT PROG MESSAGE BOARD	02/12/2018	8,998.00	5,226.00	765.00	3,007.00
0405M1	MESSAGE BOARD	02/06/2004	28,854.23	24,526.23	0.00	4,328.00
0405M2	MESSAGE BOARD	11/01/2005	28,898.61	28,898.61	0.00	0.00
0405M3	MESSAGE BOARD FROM STATE		0.00	0.00	0.00	0.00
0405M4	MESSAGE BOARD FROM STATE		0.00	0.00	0.00	0.00
099993	2020 LOADRITE SMART SCALE - JD INSTALLED	07/30/2020	10,263.00	4,819.00	1,090.00	4,354.00
099994	225 - L3180 SMART LOADER SCALE SYSTEM	03/16/2021	13,385.50	4,265.50	1,138.00	7,982.00
099995	214 - L3180 SMART LOADER SCALE SYSTEM	03/16/2021	15,325.50	4,883.50	1,303.00	9,139.00
099996	223A - L3180 SMART LOADER SCALE SYSTEM	03/16/2021	8,958.00	2,858.00	761.00	5,339.00
099997	221A - L3180 SMART LOADER SCALE SYSTEM	03/16/2021	8,958.00	2,858.00	761.00	5,339.00
099998	218 - L3180 SMART LOADER SCALE SYSTEM	05/06/2021	11,333.00	3,534.00	963.00	6,836.00
<b>53281.724 MAINTENANCE / CONSTRUCTION EQUIPMENT TOTAL</b>			<b>5,889,922.70</b>	<b>2,920,647.66</b>	<b>306,921.74</b>	<b>2,662,353.30</b>
<b>BITUMINOUS EQUIPMENT</b>						
004230	RECYCLE BIN-CONVEYORS-VIBRATOR-BUNKER	10/03/2012	145,121.34	123,905.59	0.00	21,215.75
00423A	HOT MIX BINS & ELEVATORS	10/25/2002	45,579.49	38,742.49	0.00	6,837.00
00423D	HOT MIX PLANT DRYER DRUM	04/08/2002	360,349.64	306,297.64	0.00	54,052.00
00423E	HOT MIX LAB EQUIPMENT	04/15/2000	16,382.17	13,925.17	0.00	2,457.00
00423F	BAGHOUSE & KAESER COMPRESSOR	05/01/2005	341,987.08	290,689.08	0.00	51,298.00
00423G	RECYCLING WARM MIX SYSTEM	10/03/2012	15,845.00	13,468.00	0.00	2,377.00
00423H	2018 - GENCOR HOT OIL HEATER	06/11/2018	100,589.51	46,908.51	7,125.00	46,556.00
00423I	HOT MIX PLANT OIL HEATER	05/20/2002	10,796.00	9,176.00	0.00	1,620.00
00423J	PORTABLE GENERATOR	04/19/2005	163,623.33	139,080.33	0.00	24,543.00
00423K	HOT MIX PLANT CONTROL TRAILER	02/22/2002	150,531.23	127,951.23	0.00	22,580.00
00423L	HOT MIX TRAILER LAB	02/24/2000	13,468.90	11,448.90	0.00	2,020.00
00423N	COMPUTERIZED SILO & CONVEYOR	04/18/2006	409,789.51	260,865.93	21,738.83	127,184.75

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00423O	OIL STORAGE TANK/TRAILER	03/28/2002	6,879.03	5,847.03	0.00	1,032.00
00423P	PORTABLE STORAGE TANK	05/15/1991	155,453.89	129,717.89	2,418.00	23,318.00
00423Q	ASPHALT DRUM MIX COMPUTER/CONTROLLER	03/18/1999	28,980.00	24,633.00	0.00	4,347.00
00423R	RECYCLE GRINDER / MAGNET SEPARATOR	10/03/2012	62,440.45	53,074.45	0.00	9,366.00
00423T	2018 - HOTMIX TANK	06/11/2018	164,965.15	76,927.15	11,685.00	76,353.00
00423U	GYRATORY COMPACTOR	06/04/2008	24,495.00	20,821.00	0.00	3,674.00
00423W	ASPHALT METER	03/16/1999	6,087.00	5,174.00	0.00	913.00
00423Y	RECYCLE ELECTRIC	09/01/2012	67,333.46	57,233.46	0.00	10,100.00
00423Z	OIL STORAGE TANK	06/23/2011	27,190.14	23,111.14	0.00	4,079.00
<b>53281.725 BITUMINOUS TOTAL</b>			<b>2,317,887.32</b>	<b>1,778,997.99</b>	<b>42,966.83</b>	<b>495,922.50</b>
<b>SNOW REMOVAL EQUIPMENT</b>						
00214P	SNOW PUSHER FOR 214	02/18/2020	9,797.63	4,024.63	833.00	4,940.00
003530	2021 MONROE MS969 SPREADER	07/01/2021	2,459.35	913.85	261.50	1,284.00
00353T	PRE WETTING SYSTEM - 140 GALLONS	07/01/2021	2,459.35	913.85	261.50	1,284.00
003540	2020 MONROE MS969 SPREADER	10/16/2020	3,207.92	1,419.92	341.00	1,447.00
00354T	PRE WETTING SYSTEM - 100 GALLONS	10/16/2020	3,207.92	1,419.92	341.00	1,447.00
003550	2023 MONROE MS969 SPREADER	02/01/2023	4,304.00	875.50	457.50	2,971.00
00355T	PRE WETTING SYSTEM - 140 GALLONS	02/01/2023	4,304.00	875.50	457.50	2,971.00
003560	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/01/2017	2,744.33	2,090.33	242.50	411.50
00356T	PRE WETTING SYSTEM - 100 GALLONS	11/01/2017	2,744.33	2,090.33	242.50	411.50
003580	2023 MONROE MS969 SPREADER	02/01/2023	4,444.12	906.62	472.00	3,065.50
00358T	PRE WETTING SYSTEM - 140 GALLONS	02/01/2023	4,444.11	906.61	472.00	3,065.50
003590	2023 MONROE MS969 SPREADER	02/01/2023	5,101.12	1,039.12	542.00	3,520.00
00359T	PRE WETTING SYSTEM - 140 GALLONS	02/01/2023	5,101.11	1,039.11	542.00	3,520.00
003600	2024 MONROE MS969 SPREADER	02/13/2024	8,390.78	820.78	891.00	6,679.00
00360T	PRE WETTING SYSTEM - 140 GALLONS	02/13/2024	3,540.00	346.00	376.00	2,818.00
003610	UNDER-TAILGATE SPREADER	10/16/2019	3,223.99	1,770.49	342.50	1,111.00
00361T	PRE WETTING SYSTEM - 100 GALLONS	10/16/2019	3,223.98	1,770.48	342.50	1,111.00
003620	2024 MONROE MS969 SPREADER	03/14/2024	8,152.00	651.00	866.00	6,635.00
00362T	PRE WETTING SYSTEM - 140 GALLONS	03/25/2024	3,540.00	283.00	376.00	2,881.00
003630	2025 MONROE MS969-OW/DD-DD W/SS	10/23/2024	8,975.00	156.00	954.00	7,865.00
00363T	PRE WETTING SYSTEM- 140 GAL.	10/23/2024	3,554.00	60.00	378.00	3,116.00
003670	2020 MONROE MS969 SPREADER	10/16/2020	2,568.44	1,136.44	273.00	1,159.00
00367T	PRE WETTING SYSTEM - 100 GALLONS	10/16/2020	2,568.43	1,136.43	273.00	1,159.00
003680	SPREADER, NON COMPUTER	11/27/2019	2,924.00	1,580.00	310.50	1,033.50
00368T	PRE WETTING SYSTEM - 100 GALLONS	11/27/2019	2,924.00	1,580.00	310.50	1,033.50
003690	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/01/2017	2,664.82	2,029.82	235.50	399.50
00369T	PRE WETTING SYSTEM - 100 GALLONS	11/01/2017	2,664.81	2,029.81	235.50	399.50
003700	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/01/2016	2,572.50	2,186.50	0.00	386.00
00370T	PRE WETTING SYSTEM - 100 GALLONS	11/01/2016	2,572.50	2,186.50	0.00	386.00
003710	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/01/2016	2,615.35	2,222.85	0.00	392.50
00371T	PRE WETTING SYSTEM - 100 GALLONS	11/01/2016	2,615.34	2,222.84	0.00	392.50
003720	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/01/2016	2,641.36	2,245.36	0.00	396.00
00372T	PRE WETTING SYSTEM - 100 GALLON	11/01/2016	2,641.35	2,245.35	0.00	396.00
00373S	2020 MONROE MS969 SPREADER	10/16/2020	2,632.62	1,166.62	279.50	1,186.50
00373T	PRE WETTING SYSTEM - 100 GALLON	10/16/2020	2,632.62	1,166.62	279.50	1,186.50
003740	2020 MONROE MS969 SPREADER	07/01/2021	2,475.04	920.04	263.00	1,292.00
00374T	PRE WETTING SYSTEM - 140 GALLONS	07/01/2021	2,475.04	920.04	263.00	1,292.00
003750	2020 MONROE MS969 SPREADER	06/30/2021	2,437.50	906.50	259.00	1,272.00
00375T	PRE WETTING SYSTEM - 140 GALLONS	06/30/2021	2,437.50	906.50	259.00	1,272.00
003760	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/04/2018	2,955.66	1,936.66	314.00	705.00
00376T	PRE WETTING SYSTEM - 100 GALLONS	11/04/2018	2,955.65	1,936.65	314.00	705.00
003770	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/29/2018	2,987.51	1,931.01	317.50	739.00
00377T	PRE WETTING SYSTEM - 100 GALLONS	11/29/2018	2,987.51	1,931.01	317.50	739.00

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003780	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/04/2018	2,945.29	1,929.79	313.00	702.50
00378T	PRE WETTING SYSTEM - 100 GALLONS	11/04/2018	2,945.29	1,929.79	313.00	702.50
003790	SPREADER, NON COMPUTER	12/01/2019	2,924.00	1,580.00	310.50	1,033.50
00379T	PRE WETTING SYSTEM - 100 GALLONS	12/01/2019	2,924.00	1,580.00	310.50	1,033.50
003800	2025 MONROE MS969-OW/DD-DD W/SS	10/21/2025	9,370.73	0.00	162.73	9,208.00
00380T	PRE WETTING SYSTEM 140G GAL	10/21/2025	7,019.93	0.00	123.93	6,896.00
003820	UNDER-TAILGATE SPREADER	10/30/2014	2,215.30	1,883.01	0.00	332.29
00382T	PRE WETTING SYSTEM - 100 GALLONS	10/30/2014	2,215.30	1,883.00	0.00	332.30
003840	UNDER-TAILGATE SPREADER	12/14/2015	2,469.50	2,099.00	0.00	370.50
00384T	PRE WETTING SYSTEM - 100 GALLONS	12/14/2015	2,469.50	2,099.00	0.00	370.50
003880	MONROE ONE-WAY UNDER-TAILGATE SPREADER	11/01/2017	2,704.09	2,059.09	239.50	405.50
00388T	PRE WETTING SYSTEM - 100 GALLONS	11/01/2017	2,704.08	2,059.08	239.50	405.50
00393A	SPRAY PUMP	01/16/2004	3,887.00	3,887.00	0.00	0.00
00510P	V-PLOW	03/04/1974	500.00	425.00	0.00	75.00
00510W	WING, MOTORGRADER	12/11/2006	13,440.00	11,424.00	0.00	2,016.00
00512P	V-PLOW	11/14/1985	9,549.27	8,117.27	0.00	1,432.00
00513F	2019 CAT STRAIGHT PLOW	07/01/2019	6,898.61	3,226.61	586.00	3,086.00
00513P	PLOW	12/24/1969	2,227.80	1,893.80	0.00	334.00
00513W	2019 FALLS GRADER WING-TALL POST	07/08/2019	16,635.50	7,777.50	1,414.00	7,444.00
00514P	MONROE 9 FT FIXED ANGLE BLADE	11/11/2013	4,358.20	3,704.20	0.00	654.00
00514W	JOHN DEERE GRADER WING FOR 114 - 2013	07/09/2013	18,498.00	15,723.00	0.00	2,775.00
00515P	STRAIGHT PLOW	07/01/2010	5,262.17	4,468.84	0.00	793.33
00515W	WING	10/01/2010	16,696.00	14,192.00	0.00	2,504.00
00516F	2021 STRAIGHT PLOW	06/15/2021	6,632.25	1,971.25	564.00	4,097.00
00516P	V-PLOW	11/14/1985	9,630.80	8,201.80	0.00	1,429.00
00516W	2021 FALLS SNOW WING	11/17/2021	17,898.25	5,327.25	1,521.00	11,050.00
00517P	PLOW	11/19/2011	4,820.00	4,097.00	0.00	723.00
00533L	LEFT WING	08/30/2000	8,198.50	6,968.50	0.00	1,230.00
00533P	PLOW	08/30/2000	6,750.00	5,737.00	0.00	1,013.00
00533R	RIGHT WING	08/30/2000	8,198.50	6,968.50	0.00	1,230.00
00541L	LEFT HAND WING	02/07/1972	2,745.00	2,333.00	0.00	412.00
00541P	PLOW	02/01/1972	2,570.00	2,184.00	0.00	386.00
00541R	RIGHT HAND WING	02/01/1972	2,745.00	2,333.00	0.00	412.00
00553B	MONROE 12FT UNDERBODY SCRAPER	07/01/2021	15,225.00	4,530.00	1,294.00	9,401.00
00553L	MONROE 8FT JUNIOR PATROL WING	07/01/2021	8,308.00	2,473.00	706.00	5,129.00
00553P	MONROE PLOW - HHL REVERSIBLE PLOW	07/01/2021	7,054.25	2,096.25	600.00	4,358.00
00553R	MONROE 8FT JUNIOR PATROL WING-RIGHT	07/01/2021	8,172.00	2,429.00	695.00	5,048.00
00554B	2020 12FT MONROE UNDERBODY SCRAPER	10/16/2020	15,225.00	5,393.00	1,294.00	8,538.00
00554L	2020 8FT JUNIOR PATROL LH WING	10/16/2020	8,422.81	2,983.81	716.00	4,723.00
00554P	PLOW	10/16/2020	7,055.00	2,497.00	600.00	3,958.00
00554R	2020 8FT JUNIOR PATROL RH WING	10/16/2020	8,286.81	2,937.81	704.00	4,645.00
00555B	12 FT MONROE UNDERBODY BLADE	02/01/2023	15,933.00	2,599.00	1,354.00	11,980.00
00555P	MONROE 11 FT DEEP CURL PLOW	02/01/2023	6,658.31	1,084.31	566.00	5,008.00
00555W	8 FT JR PATROL WING RIGHT HAND	02/01/2023	8,844.06	1,439.06	752.00	6,653.00
00556B	MONROE 12FT UNDERBODY SCRAPER	11/01/2017	13,324.88	8,116.88	1,133.00	4,075.00
00556P	MONROE PLOW - HHL REVERSIBLE PLOW	11/01/2017	6,123.50	3,731.50	520.00	1,872.00
00556W	MONROE 8FT JUNIOR PATROL WING	11/21/2017	7,574.88	4,560.88	644.00	2,370.00
00558B	12 FT MONROE UNDERBODY BLADE	02/01/2023	15,933.00	2,599.00	1,354.00	11,980.00
00558P	MONROE 11 FT DEEP CURL PLOW	02/01/2023	6,635.25	1,081.25	564.00	4,990.00
00558W	8 FT JR PATROL WING RIGHT HAND	02/01/2023	8,867.10	1,443.10	754.00	6,670.00
00559B	12 FT MONROE UNDERBODY BLADE	02/01/2023	15,979.10	2,605.10	1,358.00	12,016.00
00559L	8 FT JR PATROL WING LEFT HAND	02/01/2023	10,269.10	1,673.10	873.00	7,723.00
00559P	MONROE 11 FT DEEP CURL PLOW	02/01/2023	6,681.35	1,088.35	568.00	5,025.00
00559R	8 FT JR PATROL WING RIGHT HAND	02/01/2023	8,867.10	1,443.10	754.00	6,670.00

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<b>Equipment</b>	<b>Description</b>	<b>Date Acquired</b>	<b>Total Cost</b>	<b>Prior Years Depreciation</b>	<b>Current Year Depreciation</b>	<b>Year End Book Value</b>
00560B	2024 12 FT MONROE UNDERBODY BLADE	02/13/2024	20,537.00	1,597.00	1,746.00	17,194.00
00560P	MONROE 11 FT DEEP CURL PLOW	02/13/2024	9,049.28	707.28	769.00	7,573.00
00560W	8 FT JR WING MOLDBOARD/RIGHT WING	02/13/2024	12,644.03	983.03	1,075.00	10,586.00
00561B	MONROE 12FT UNDERBODY SCAPER	11/01/2019	14,121.00	6,203.00	1,200.00	6,718.00
00561L	LEFT HAND MONROE 8FT JR PATROL WING	11/01/2019	9,440.00	4,148.00	802.00	4,490.00
00561P	MONROE PLOW-REVERSIBLE COMPRESSION	11/01/2019	8,654.87	3,799.87	736.00	4,119.00
00561R	RIGHT HAND 8FT JR PATROL WING	11/01/2019	8,562.00	3,760.00	728.00	4,074.00
00562B	2024 12 FT MONROE UNDERBODY BLADE	03/25/2024	21,263.37	1,359.37	1,807.00	18,097.00
00562P	MONROE 11 FT DEEP CURL PLOW	03/25/2024	9,009.75	573.75	766.00	7,670.00
00562W	8 FT JR WING MOLDBOARD/RIGHT WING	03/25/2024	12,152.75	774.75	1,033.00	10,345.00
00563B	2025 12 FT MONROE UNDERBODY BLADE	10/23/2024	23,514.00	331.00	1,999.00	21,184.00
00563P	MONROE 12 FT DEEP CURL PLOW	10/23/2024	11,937.75	166.75	1,015.00	10,756.00
00563W	8FT JR WING MOLDBOARD/ RH	10/23/2024	13,305.75	188.75	1,131.00	11,986.00
00567B	2020 12FT MONROE UNDERBODY BLADE	10/16/2020	15,225.00	5,393.00	1,294.00	8,538.00
00567P	PLOW	05/12/1987	4,705.02	3,999.02	0.00	706.00
00567W	2020 8 FT JUNIOR PATROL WING	10/16/2020	8,172.00	2,892.00	695.00	4,585.00
00568B	MONROE 12FT UNDERBODY SCRAPER	11/27/2019	14,121.00	6,103.00	1,200.00	6,818.00
00568P	MONROE PLOW-REVERSIBLE COMPRESSION	11/27/2019	8,653.03	3,737.03	736.00	4,180.00
00568W	MONROE 8FT JUNIOR PATROL WING	11/27/2019	8,952.71	3,868.71	761.00	4,323.00
00569B	MONROE 12FT UNDERBODY SCRAPER	11/01/2017	13,305.00	8,105.00	1,131.00	4,069.00
00569P	MONROE PLOW - HHL REVERSIBLE PLOW	11/01/2017	6,127.00	3,732.00	521.00	1,874.00
00569W	MONROE 8FT JUNIOR PATROL WING	11/01/2017	7,575.36	4,615.36	644.00	2,316.00
00570B	MONROE 12FT UNDERBODY SCRAPER	11/01/2016	13,442.00	9,331.00	1,143.00	2,968.00
00570P	MONROE PLOW - HHL REVERSIBLE	11/01/2016	7,471.71	5,186.71	635.00	1,650.00
00570W	MONROE 8FT JUNIOR PATROL WING	11/01/2016	8,225.11	5,710.11	699.00	1,816.00
00571B	MONROE 12FT UNDERBODY SCRAPER	11/01/2016	13,442.00	9,331.00	1,143.00	2,968.00
00571P	MONROE PLOW - HHL REVERSIBLE PLOW	11/01/2016	7,510.26	5,214.26	638.00	1,658.00
00571W	MONROE 8FT JUNIOR PATROL WING	11/01/2016	8,225.11	5,710.11	699.00	1,816.00
00572B	MONROE 12FT UNDERBODY SCRAPER	11/01/2016	13,442.00	9,331.00	1,143.00	2,968.00
00572P	MONROE PLOW - HHL REVERSIBLE	11/01/2016	7,491.25	5,200.25	637.00	1,654.00
00572W	MONROE 8FT JUNIOR PATROL WING	11/01/2016	8,225.11	5,710.11	699.00	1,816.00
00573B	2020 12FT MONROE UNDERBODY BLADE	10/16/2020	15,225.00	5,609.00	1,294.00	8,322.00
00573P	2020 DEEP CURL PLOW	10/16/2020	7,111.61	2,521.61	604.00	3,986.00
00573W	2020 8 FT JUNIOR PATROL WING	10/16/2020	8,172.00	2,892.00	695.00	4,585.00
00574B	MONROE 12FT UNDERBODY SCRAPER	07/01/2021	15,225.00	4,530.00	1,294.00	9,401.00
00574P	MONROE PLOW - HHL REVERSIBLE PLOW	07/01/2021	7,099.07	2,115.07	603.00	4,381.00
00574W	MONROE 8FT JUNIOR PATROL WING	07/01/2021	8,216.82	2,446.82	698.00	5,072.00
00575B	MONROE 12FT UNDERBODY SCRAPER	06/30/2021	15,225.00	4,530.00	1,294.00	9,401.00
00575P	MONROE PLOW - HHL REVERSIBLE PLOW	06/30/2021	7,054.25	2,096.25	600.00	4,358.00
00575W	MONROE 8FT JUNIOR PATROL WING	06/30/2021	8,172.00	2,429.00	695.00	5,048.00
00576B	MONROE 12FT UNDERBODY SCRAPER	11/04/2018	13,435.00	8,802.00	1,428.00	3,205.00
00576P	MONROE PLOW - HHL REVERSIBLE PLOW	11/04/2018	6,863.50	4,497.50	729.00	1,637.00
00576W	MONROE 8FT JUNIOR PATROL WING-RH	11/04/2018	7,144.00	3,746.00	607.00	2,791.00
00577B	MONROE 12FT UNDERBODY SCRAPER	11/29/2018	13,435.00	8,683.00	1,428.00	3,324.00
00577R	MONROE 8FT JUNIOR PATROL WING-RH	11/29/2018	7,165.24	3,705.24	609.00	2,851.00
00578B	MONROE 12FT UNDERBODY SCRAPER	11/04/2018	13,435.00	8,802.00	1,428.00	3,205.00
00578P	MONROE PLOW - HHL REVERSIBLE PLOW	11/04/2018	6,863.50	4,497.50	729.00	1,637.00
00578W	MONROE 8FT JUNIOR PATROL WING-RH	11/04/2018	7,144.00	3,746.00	607.00	2,791.00
00579B	MONROE 12FT UNDERBODY SCRAPER	12/01/2019	14,121.00	6,103.00	1,200.00	6,818.00
00579P	MONROE PLOW-REVERSIBLE COMPRESSION	12/01/2019	8,632.09	3,729.09	734.00	4,169.00
00579W	MONROE 8FT JUNIOR PATROL WING	12/01/2019	8,964.89	3,873.89	762.00	4,329.00
00580B	2025 12 FT MONROE UNDERBODY BLADE	10/21/2025	23,998.25	0.00	338.25	23,660.00
00580P	MONROE 12 FT DEEP CURL PLOW	10/21/2025	11,937.75	0.00	166.75	11,771.00
00580W	8FT JR WING MOLDBOARD/RH	10/21/2025	14,302.56	0.00	200.56	14,102.00

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Equipment	Description	Date Acquired	Total Cost	Prior Years Depreciation	Current Year Depreciation	Year End Book Value
00582B	12FT MONROE UNDERBODY SCRAPER	11/10/2014	11,688.00	9,935.00	0.00	1,753.00
00582L	8FT MONROE JR PATROL WING - LEFT	11/10/2014	8,547.19	7,265.19	0.00	1,282.00
00582P	2014 MONROE 11 FT REVERSIBLE PLOW	11/10/2014	6,209.11	5,278.11	0.00	931.00
00582R	8FT MONROE JR PATROL WING - RIGHT	11/10/2014	6,576.19	5,590.19	0.00	986.00
00584B	12FT MONROE UNDERBODY SCRAPER	12/14/2015	14,164.00	10,936.00	1,103.00	2,125.00
00584P	2015 MONROE 11 FT REVERSIBLE PLOW	12/14/2015	6,648.00	5,134.00	517.00	997.00
00584W	8FT MONROE JR PATROL WING	12/14/2015	8,106.00	6,259.00	631.00	1,216.00
00588B	MONROE 12FT UNDERBODY SCRAPER	11/01/2017	13,305.00	8,105.00	1,131.00	4,069.00
00588L	MONROE 8FT JUNIOR PATROL WING LH	11/01/2017	8,700.00	5,299.00	740.00	2,661.00
00588P	MONROE PLOW - HHL REVERSIBLE PLOW	11/01/2017	6,123.50	3,731.50	520.00	1,872.00
00588R	MONROE 8FT JUNIOR PATROL WING	11/01/2017	7,555.00	4,603.00	642.00	2,310.00
031390	2021 TAILGATE SPREADER	08/04/2021	5,030.21	1,828.21	534.00	2,668.00
05139P	PLOW	08/04/2021	9,622.25	2,794.25	818.00	6,010.00
0567PL	2020 DEEP CURL PLOW	10/16/2020	7,111.61	2,521.61	604.00	3,986.00
0577PL	MONROE PLOW - HHL REVERSIBLE	11/29/2018	6,863.50	4,436.50	729.00	1,698.00
<b>53281.726 SNOW REMOVAL EQUIPMENT TOTAL</b>			<b>1,300,050.26</b>	<b>560,597.12</b>	<b>94,334.22</b>	<b>645,118.92</b>
<b>BULK STORAGE EQUIPMENT</b>						
007284	1000 GALLON FUEL TANK IN RICE LAKE	11/30/1995	15,924.78	13,122.78	413.00	2,389.00
007287	FUEL SYSTEM 2018-BARRON	10/16/2018	418,567.41	146,265.41	23,719.00	248,583.00
007288	PUBLIC WASTE OIL AND ANTI-FREEZE TANKS	11/18/2020	65,756.59	15,218.59	3,726.00	46,812.00
<b>53281.728 BULK STORAGE EQUIPMENT TOTAL</b>			<b>500,248.78</b>	<b>174,606.78</b>	<b>27,858.00</b>	<b>297,784.00</b>
<b>SHOP EQUIPMENT</b>						
00124A	MILLER TRAILBLAZER WELDER 325 AMP	02/22/2021	8,731.59	2,846.59	742.00	5,143.00
00142A	MILLER 330AMP WELDER/GENERATOR/CHARGER	02/27/2024	13,017.01	548.01	738.00	11,731.00
00261A	TRUCK WASH AUTOMATIC	12/31/2023	167,742.50	9,505.43	9,505.43	148,731.64
00261M	TRUCK WASH MANUAL	12/31/2023	33,049.72	1,872.85	1,872.85	29,304.02
006010	2018 - 10 HP ROTARY AIR COMPRESSOR	01/16/2018	7,586.76	2,236.76	322.00	5,028.00
006040	BRIDGE PORT MILLING MACHINE	06/16/2025	29,205.90	0.00	827.89	28,378.01
006050	GRIZZLY LATHE	06/16/2025	22,411.99	0.00	634.99	21,777.00
006060	METAL WORKING TOOL	06/16/2025	42,031.76	0.00	1,187.76	40,844.00
006070	LINE BORE REPAIR SYSTEM	02/11/2020	26,896.00	5,622.00	1,143.00	20,131.00
006080	METAL WORKING TOOL	07/01/2004	11,875.00	10,094.00	0.00	1,781.00
006090	WELDER/AIR COMPRESSOR	08/03/2006	20,019.87	17,016.87	0.00	3,003.00
00609A	WELDER-400 AMPS	04/19/1988	6,368.96	5,413.96	0.00	955.00
00609T	2017 ENCLOSED TRAILER FOR 609A	06/15/2017	7,631.32	4,864.32	649.00	2,118.00
006100	SMOKE COLLECTOR FOR WELDER	06/01/2011	5,104.00	4,338.00	0.00	766.00
00612S	SHOP SWEEPER 2017	05/20/2017	32,408.34	27,547.34	0.00	4,861.00
006160	SCISSOR HIGHLIFT	12/30/1994	2,400.00	2,040.00	0.00	360.00
006210	WELDER-300 AMP	12/19/2000	2,180.15	1,853.15	0.00	327.00
006220	MILLERMATIC WELDER 300 AMP	04/07/2020	7,407.00	2,989.00	630.00	3,788.00
006250	2022 JOHN DEERE GATOR	07/21/2022	25,907.92	5,323.92	2,202.00	18,382.00
006270	HAKO SCRUBMASTER ELECTRIC	05/02/2023	36,095.00	5,115.00	3,068.00	27,912.00
006390	2016 ALKOTA PRESSURE WASHER	10/13/2016	8,702.22	6,102.22	740.00	1,860.00
006900	HD ELITE TIRE BALANCER	04/21/2022	23,958.71	2,719.71	1,018.00	20,221.00
006910	TRUCK TIRE CHANGER	06/25/2001	9,000.00	7,650.00	0.00	1,350.00
006940	PRESSURE WASHER	12/15/2005	8,009.85	6,468.85	340.00	1,201.00
00699A	HETRA TRUCK LIFTS - PORTABLE	09/16/2013	111,434.45	94,719.28	0.00	16,715.17
00699B	78,000 LB - DRIVE ON LIFT - DOOR 5	01/01/2023	139,455.50	15,804.96	7,902.48	115,748.06
00699C	64,000 LB - IN-GROUND 2 POST - DOOR 4	04/10/2023	161,349.07	16,003.07	9,143.00	136,203.00
00699D	26,000 LB - H DUTY 2 POST LIFT - DOOR 2	01/01/2023	41,676.20	4,723.30	2,361.65	34,591.25
00699E	96,000 LB- IN-GROUND 3 POST - DOOR 1	01/01/2023	136,342.89	15,452.20	7,726.13	113,164.56
007289	LUBE SYSTEM - SHOP FACILITY	12/31/2023	362,279.15	20,529.14	20,529.14	321,220.87
007434	DIESEL LAPTOP/SOFTWARE - 2019	07/26/2019	11,089.95	5,104.95	943.00	5,042.00
008120	MAIN BUILDING EMERGENCY GENERATOR	01/01/2023	220,199.50	31,194.92	15,597.46	173,407.12

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Equipment	Description	Date Acquired	Total Cost	Prior Years Depreciation	Current Year Depreciation	Year End Book Value
008130	FACILITY - WEST - EMERGENCY GENERATOR	04/21/2023	37,219.50	4,398.50	2,636.00	30,185.00
008140	12.5 TON OVERHEAD BRIDGE CRANE	01/01/2023	217,009.50	24,594.00	12,297.00	180,118.50
<b>53281.729 SHOP EQUIPMENT TOTAL</b>			<b>1,995,797.28</b>	<b>364,692.30</b>	<b>104,756.78</b>	<b>1,526,348.20</b>

**ENGINEERING EQUIPMENT**

007425	GS 18 GNSS CONFIGURATION - SURVEY EQUIP	07/01/2019	24,643.06	11,520.06	2,095.00	11,028.00
007426	CS20 CAPTIVATE CONTROLLER - SURVEY EQUIP	07/01/2019	7,734.00	3,618.00	657.00	3,459.00
<b>53281.730 ENGINEERING EQUIPMENT TOTAL</b>			<b>32,377.06</b>	<b>15,138.06</b>	<b>2,752.00</b>	<b>14,487.00</b>

**SALT BRINE EQUIPMENT**

00325B	MANUFACTURED BRINE EQUIPMENT	10/02/2023	211,550.79	14,982.79	11,988.00	184,580.00
<b>53281.731 SALT BRINE EQUIPMENT TOTAL</b>			<b>211,550.79</b>	<b>14,982.79</b>	<b>11,988.00</b>	<b>184,580.00</b>

EQUIPMENT INVENTORY SUMMARY			Total Cost	Prior Years Depreciation	Current Year Depreciation	Year End Book Value
53281.721	TRUCKS AND AUTOS TOTAL		7,842,982.84	3,946,172.63	536,892.97	3,359,917.24
53281.722	TRACTORS TOTAL		3,290,939.79	1,587,607.13	202,011.58	1,501,321.08
53281.723	MOTOR GRADERS TOTAL		1,102,027.36	692,227.36	43,998.00	365,802.00
53281.724	MAINTENANCE / CONSTRUCTION EQUIPMENT TOTAL		5,889,922.70	2,920,647.66	306,921.74	2,662,353.30
53281.725	BITUMINOUS TOTAL		2,317,887.32	1,778,997.99	42,966.83	495,922.50
53281.726	SNOW REMOVAL EQUIPMENT TOTAL		1,300,050.26	560,597.12	94,334.22	645,118.92
53281.728	BULK STORAGE EQUIPMENT TOTAL		500,248.78	174,606.78	27,858.00	297,784.00
53281.729	SHOP EQUIPMENT TOTAL		1,995,797.28	364,692.30	104,756.78	1,526,348.20
53281.730	ENGINEERING EQUIPMENT TOTAL		32,377.06	15,138.06	2,752.00	14,487.00
53281.731	SALT BRINE EQUIPMENT TOTAL		211,550.79	14,982.79	11,988.00	184,580.00
			<b>24,483,784.18</b>	<b>12,055,669.82</b>	<b>1,374,480.12</b>	<b>11,053,634.24</b>

**OFFICE EQUIPMENT INVENTORY SUMMARY**

072032	CLERK WORK STATION	12/31/1998	5,490.00	4,666.00	0.00	824.00
072033	COORDINATOR WORK STATION	12/31/1998	5,500.00	4,675.00	0.00	825.00
072851	MAIN FACILITY OFFICE FURNITURE	12/31/2023	185,362.75	37,072.55	37,072.55	111,217.65
072852	PARTS/TOOL FACILITY FURNITURE/SHELVING	12/31/2023	186,943.25	37,388.65	37,388.65	112,165.95
<b>53281.720 OFFICE EQUIPMENT TOTAL</b>			<b>383,296.00</b>	<b>83,802.20</b>	<b>74,461.20</b>	<b>225,032.60</b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
INVENTORY OF SMALL TOOLS  
December 31, 2025  
(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
00211S	BOBCAT SNOW BLOWER	01/30/2008	7,605.77
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	0.00
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
00499A	STIHL STRING TRIMMER	12/08/2016	179.96
00513C	2020 ASPHALT CUTTER	12/30/2020	2,750.00

**BARRON COUNTY HIGHWAY DEPARTMENT  
INVENTORY OF SMALL TOOLS  
December 31, 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<u>Equipment</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>
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
00639A	ALKOTA PRESSURE WASHER RICE LAKE	10/15/2021	4,995.00
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
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
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
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
007420	MAGGIE METERED MAGNETIC LOCATOR	04/11/2019	323.26
007428	AED - PAVING FOREMAN	07/22/2019	1,399.71
007429	AED - CRUSHING FOREMAN	07/22/2019	1,399.71
007430	AED - BRIDGE/CULVERT FOREMAN	07/22/2019	1,399.71
007431	AED - SHAPING FOREMAN	07/22/2019	1,399.71
007432	AED - CONSTRUCTION FOREMAN	07/22/2019	1,399.71
007433	AED - HOTMIX FOREMAN	07/22/2019	1,399.71
007435	AED - SHOP BREAKROOM -HHS TAG 90425		0.00
007437	TRAFFIC COUNTER ONE - 2023	11/27/2023	491.00
007438	TRAFFIC COUNTER TWO - 2023	11/27/2023	491.00
007439	AED - MAINTENANCE FOREMAN	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

**BARRON COUNTY HIGHWAY DEPARTMENT  
INVENTORY OF SMALL TOOLS  
December 31, 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<u>Equipment</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>
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
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

**BARRON COUNTY HIGHWAY DEPARTMENT  
INVENTORY OF SMALL TOOLS  
December 31, 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<u>Equipment</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>
009110	TRAILER MOUNTED SPEED SIGN	06/02/2025	0.00
0213TT	TILT-TATCH ACCESSORY	12/29/2019	1,722.04
<b>TOTAL SMALL TOOLS ACCT 53220.920</b>			<b>\$147,465.57</b>
 <b><u>MOVED to Equipment Inventory in 2025</u></b>			
007350	CONCRETE SAW	09/19/2005	1,442.20
00735A	CONCRETE SAW	12/10/2009	877.00

**BARRON COUNTY HIGHWAY DEPARTMENT  
EQUIPMENT PURCHASES  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

UNIT #	TYPE OF EQUIPMENT	IN-SERVICE DATE	CASH	LABOR / FRINGE / EQUIP USE / PARTS	SUBTOTAL	2024 WIP	BOOK VALUE OF TRADE-INS	TOTAL COST	UNIT TRADED	TRADE-IN ALLOWANCE
44	Hotmix Truck	3/10/2025	6,026.50	370.45	6,396.95	389.00	51,885.44	58,671.39	2	NA
80	International Patrol/Beat Truck	10/21/2025	140,926.66	4,777.51	145,704.17	391.18	31,902.85	177,998.20	85 & attchs	67,000.00
<b>721 Trucks and Autos</b>			<b>146,953.16</b>	<b>5,147.96</b>	<b>152,101.12</b>	<b>780.18</b>	<b>83,788.29</b>	<b>236,669.59</b>		<b>67,000.00</b>
248	2024 Case CX140E Excavator	3/27/2025	186,526.40	679.14	187,205.54	0.00	46,596.34	233,801.88	240	59,500.00
209	McCormick Tractor - MAJOR REPAIR	8/18/2025	10,157.22	7,068.44	17,225.66	0.00	0.00	17,225.66	NA	NA
207	John Deere Cab Tractor	10/22/2025	129,483.51	8,348.51	137,832.02	0.00	0.00	137,832.02	NA	NA
<b>722 Tractors</b>			<b>326,167.13</b>	<b>16,096.09</b>	<b>342,263.22</b>	<b>0.00</b>	<b>46,596.34</b>	<b>388,859.56</b>		<b>59,500.00</b>
644	Snorkle Scissors Lift	4/1/2025	4,119.66	0.00	4,119.66	0.00	0.00	4,119.66	NA	NA
207M	Diamond Mower	10/22/2025	78,508.00	0.00	78,508.00	0.00	0.00	78,508.00	NA	NA
319C	Superior Stacking Conveyor	3/3/2025	70,194.05	0.00	70,194.05	0.00	0.00	70,194.05	NA	NA
407	Patching Trailer	5/21/2025	28,907.00	0.00	28,907.00	0.00	0.00	28,907.00	NA	NA
408	Patching Trailer	5/21/2025	28,907.00	0.00	28,907.00	0.00	0.00	28,907.00	NA	NA
212E	John Deere Tracked Skidsteer	4/14/2025	1,830.74	161.92	1,992.66	0.00	45,201.74	47,194.40	212D	70,923.75
212G	John Deere Tracked Skidsteer	7/28/2025	3,711.65	0.00	3,711.65	0.00	47,225.94	50,937.59	212C	70,923.75
212F	John Deere Wheeled Skidsteer	7/28/2025	12,987.61	0.00	12,987.61	0.00	48,516.94	61,504.55	211B	46,437.50
736	Stihl 7HP Concrete Saw	12/18/2025	2,795.35	0.00	2,795.35	0.00	0.00	2,795.35	NA	NA
<b>724 Maintenance and Construction Equipment</b>			<b>231,961.06</b>	<b>161.92</b>	<b>232,122.98</b>	<b>0.00</b>	<b>140,944.62</b>	<b>373,067.60</b>		<b>188,285.00</b>
423N	Silo & Conveyor - MAJOR REPAIR	5/31/2025	63,410.41	39,478.17	102,888.58	0.00	0.00	102,888.58	NA	NA
<b>725 Bituminous Equipment</b>			<b>63,410.41</b>	<b>39,478.17</b>	<b>102,888.58</b>	<b>0.00</b>	<b>0.00</b>	<b>102,888.58</b>		
580W	8FT JR Wing - Right	10/21/2025	13,301.00	996.81	14,297.81	4.75	included in truck	14,302.56	NA	NA
580P	Monroe 12FT Deep Curl Plow	10/21/2025	11,933.00	0.00	11,933.00	4.75	included in truck	11,937.75	NA	NA
580B	12FT Monroe Underbody Blade	10/21/2025	23,514.00	484.25	23,998.25	0.00	included in truck	23,998.25	NA	NA
380	Monroe Sander	10/21/2025	8,975.00	395.73	9,370.73	0.00	included in truck	9,370.73	NA	NA
380T	140 Gallon Brine Tank	10/21/2025	3,563.52	3,456.41	7,019.93	0.00	included in truck	7,019.93	NA	NA
<b>726 Snow Removal Equipment</b>			<b>61,286.52</b>	<b>5,333.20</b>	<b>66,619.72</b>	<b>9.50</b>		<b>66,629.22</b>		
604	Bridgeport Milling Machine	6/16/2025	29,205.90	0.00	29,205.90	0.00	0.00	29,205.90	NA	NA
605	Grizzly Lathe	6/16/2025	22,411.99	0.00	22,411.99	0.00	0.00	22,411.99	NA	NA
606	Piranha Metal Working Tool	6/16/2025	42,031.76	0.00	42,031.76	0.00	0.00	42,031.76	NA	NA
<b>729 Shop Equipment</b>			<b>93,649.65</b>	<b>0.00</b>	<b>93,649.65</b>	<b>0.00</b>	<b>0.00</b>	<b>93,649.65</b>		
37	tandem truck	unknown	161,366.48	0.00	161,366.48	0.00	0.00	161,366.48	NA	NA
27T	water truck brine setup - MAJOR REPAIR	unknown	11,271.57	0.00	11,271.57	0.00	0.00	11,271.57	NA	NA
<b>Work in Progress</b>			<b>172,638.05</b>	<b>0.00</b>	<b>172,638.05</b>	<b>0.00</b>	<b>0.00</b>	<b>172,638.05</b>		
TOTAL EQUIPMENT ADDED TO INVENTORY			923,427.93	66,217.34	989,645.27	789.68	271,329.25	1,261,764.20		0.00
TOTAL TRADE-IN ALLOWANCE										314,785.00
TOTAL WORK IN PROGRESS			172,638.05	0.00	172,638.05	0.00	0.00	172,638.05		0.00
<b>GRAND TOTAL</b>			<b>\$1,096,065.98</b>	<b>\$66,217.34</b>	<b>\$1,162,283.32</b>	<b>\$789.68</b>	<b>\$271,329.25</b>	<b>\$1,434,402.25</b>		<b>\$314,785.00</b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
MACHINERY AND EQUIPMENT TRADED  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

UNIT #	TYPE OF EQUIPMENT	TRADED TO:	ORIGINAL COST	ACCUMULATED DEPRECIATION	2025 DEPRECIATION	TRADE-IN BOOK VALUE	TRADE-IN ALLOWANCE
85	2016 Freightliner	Ascendance Trucks	\$127,221.73	\$97,325.73	\$4,505.40	\$25,390.60	\$67,000.00
<b>721 Trucks and Autos</b>			<b>127,221.73</b>	<b>97,325.73</b>	<b>4,505.40</b>	<b>25,390.60</b>	<b>67,000.00</b>
240	2018 Case Rubber Tired Backhoe	Miller Bradford	109,316.85	61,171.85	1,548.66	46,596.34	59,500.00
<b>722 Tractors</b>			<b>109,316.85</b>	<b>61,171.85</b>	<b>1,548.66</b>	<b>46,596.34</b>	<b>59,500.00</b>
212D	2024 John Deere Skidloader (tracks)	Midwest Machinery	47,921.86	1,701.86	1,018.26	45,201.74	70,923.75
212C	2024 John Deere Skidloader (tracks)	Midwest Machinery	51,617.63	1,832.63	2,559.06	47,225.94	70,923.75
211B	2024 John Deere Skidloader (wheels)	Midwest Machinery	53,025.25	1,879.25	2,629.06	48,516.94	46,437.50
<b>724 Maintenance and Construction Equipment</b>			<b>152,564.74</b>	<b>5,413.74</b>	<b>6,206.38</b>	<b>140,944.62</b>	<b>188,285.00</b>
385	2015 Under-Tailgate Spreader	Ascendance Trucks	2,469.50	2,099.00	0.00	370.50	370.50
385T	2015 Prewetting System - 100 gals	Ascendance Trucks	2,469.50	2,099.00	0.00	370.50	370.50
585B	2015 12' Monroe Underbody Scraper	Ascendance Trucks	14,164.00	10,836.00	501.25	2,826.75	2,826.75
585P	2015 Monroe 11' Reversible Plow	Ascendance Trucks	6,648.00	5,086.00	235.40	1,326.60	1,326.60
585W	2015 8' Monroe Jr Patrol Wing	Ascendance Trucks	8,106.00	6,201.00	287.10	1,617.90	1,617.90
<b>726 Snow Removal Equipment</b>			<b>33,857.00</b>	<b>26,321.00</b>	<b>1,023.75</b>	<b>6,512.25</b>	<b>6,512.25</b>
<b>GRAND TOTAL</b>			<b>\$422,960.32</b>	<b>\$190,232.32</b>	<b>\$13,284.19</b>	<b>\$219,443.81</b>	<b>\$321,297.25</b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
MACHINERY AND EQUIPMENT SOLD  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

UNIT #	TYPE OF EQUIPMENT	SOLD TO:	ORIGINAL COST	ACCUMULATED DEPRECIATION	2025 DEPRECIATION	BOOK VALUE WHEN SOLD	SALE PRICE	GAIN OR (LOSS)
<b>GRAND TOTAL</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
MACHINERY AND EQUIPMENT DISCARDED  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

UNIT #	TYPE OF EQUIPMENT	ORIGINAL COST	ACCUMULATED DEPRECIATION	2025 DEPRECIATION	DISCARDED BOOK VALUE
211S*	Bobcat Snow Blower	\$7,605.77	\$6,464.77	\$0.00	\$1,141.00
<b>729 SHOP EQUIPMENT</b>		<b>7,605.77</b>	<b>6,464.77</b>	<b>0.00</b>	<b>1,141.00</b>
<b>GRAND TOTAL</b>		<b>\$7,605.77</b>	<b>\$6,464.77</b>	<b>\$0.00</b>	<b>\$1,141.00</b>

*\*item was not actually discarded so I entered the discarded value as zero. It was removed from the equipment inventory and expensed the book value to small tools cost pool instead, per DOT. Remaining book value of \$1141.00 also left in 18590 (accumulated depreciation).*

**BARRON COUNTY HIGHWAY DEPARTMENT  
FRINGE BENEFIT ANALYSIS  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>FRINGE BENEFIT ANALYSIS</b>	
Sick Leave (131)	\$147,830.81
Sick Leave Payout (136)	18,822.46
Vacation (132)	294,947.18
Accumulated Vacation Payout (132)	5,089.29
Holiday (133/134)	151,712.96
Funeral (135)	4,916.69
Safety Shoes (138)	3,525.00
Tool Stipend (139)	6,022.50
Social Security (151)	227,334.48
Retirement - Employer's Share (152)	262,341.47
Health Insurance (154)	1,057,424.41
Life Insurance (155)	3,506.30
Worker's Compensation Insurance (156)	105,356.00
Unemployment Compensation (158)	14,204.59
Medicare (159)	59,134.84
Employer 401A Contribution Mgmt Conf (164)	4,500.00
Hearing Tests (53311 390)	<u>1,758.50</u>
Total Fringe Benefit Expenses	\$2,368,427.48
Less: Sick & vacation buy back, pay out	<u>(102,326.32)</u>
Total Fringe Benefits	2,266,101.16
Total Fringe Benefit Costs Recovered (Cost Allocations, Credit)	<u>(2,259,852.05)</u>
<b>(Over) Under Recovery</b>	<b><u><u>\$6,249.11</u></u></b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
 FLSA MODIFIER  
 YEAR 2025  
 (SEE ACCOUNTANTS' COMPILATION REPORT)**

FLSA MODIFIER	
Original Wages, Fringe Benefits, Small Tools <i>(paid)</i>	\$5,203,720.91
Modified Wages, Fringe Benefits, Small Tools <i>(invoiced)</i>	<u>5,196,071.53</u>
Difference	7,649.38
Annual Corrections (if any)	<u>76.01</u>
<b>(Over) Under Recovery</b>	<b><u><u>\$7,573.37</u></u></b>

Year-End Accrued Balance(s)	Account Number	January Balance	December Balance
Unbilled Accounts Receivable	13610	92,074.02	99,647.39
Unearned Revenue	26432		

**BARRON COUNTY HIGHWAY DEPARTMENT  
FIELD SMALL TOOLS ANALYSIS  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

FIELD SMALL TOOLS ANALYSIS		
Consumable Tools and Materials	41,606.16	
Other Supplies/Expense	<u>1,433.00</u>	\$43,039.16
Equipment Operations		15,373.24
Shop Overhead		<u>11,710.51</u>
Total Costs		70,122.91
Cost Allocations		(98,272.75)
<b>(Over) Under Recovery</b>		<b><u>(\$28,149.84)</u></b>
Total Field Labor, Modifier, and Fringe Benefits		3,624,035.90

Year-End Accrued Balance(s)	Account Number	January Balance	December Balance
Unbilled Accounts Receivable	13600	8,638.09	
Unearned Cost Pool Revenues	26431		19,511.75

**BARRON COUNTY HIGHWAY DEPARTMENT  
WISCONSIN DEPARTMENT OF TRANSPORTATION  
FIELD SMALL TOOLS WORKSHEET  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>FIELD SMALL TOOLS WORKSHEET</b>	
Other Supplies / Expenses	1,433.00
Shop Overhead	11,710.51
Equipment Operations	15,373.24
Consumable Tools	41,606.16
<b>Total Small Tools Costs</b>	<b>70,122.91</b>
Cost Allocations (Credits)	(98,272.75)
<b>(Over) Under Recovery</b> <i>(Net Reported Balance (Variance))</i>	<b>(\$28,149.84)</b>

Total Field Labor	3,624,035.90
Rate <i>(Total Small Tools Costs / Total Field Labor)</i>	1.9349%
Account Variance <i>(12/31/25 Balance / Total Field Labor)</i>	-0.5384%
<b>Actual Rate</b> <i>(Rate + Account Variance Rate)</i>	<b>1.3965%</b>

<b>Account Variance Computation</b>	
Reported Variance <i>(current year)</i>	(\$28,149.84)
Adjusted Variance	(28,149.84)
Add January 1, 2025 Balance	8,638.09
<b>December 31, 2025 Balance</b>	<b>(\$19,511.75)</b>

**BARRON COUNTY HIGHWAY DEPARTMENT**  
**ACCOUNTS RECEIVABLE**  
**DECEMBER 31, 2025**  
(SEE ACCOUNTANTS' COMPILATION REPORT)

ACCOUNT	BALANCE 1/1/25	2025 EXPENDITURES	2025 BRIDGE EXPENSES	2025 RECEIPTS	BALANCE 12/31/2025
<b>TOWNSHIPS</b>					
401 Almena	\$178,165.11	\$112,520.38	\$3,686.28	\$285,477.51	\$8,894.26
402 Arland	620.55	293,031.55		279,441.77	14,210.33
403 Barron	1,017.16	206,259.72	101.57	173,692.32	33,686.13
404 Bear Lake	922.91	45,837.77		21,619.39	25,141.29
405 Cedar Lake	26,658.00	130,244.73		156,583.74	318.99
406 Chetek	5,959.77	31,305.62	36,465.83	24,282.84	49,448.38
407 Clinton	27,063.43	361,306.77	2,885.21	169,298.20	221,957.21
408 Crystal Lake	1,965.92	209,760.73	7,925.61	207,625.98	12,026.28
409 Cumberland	4,207.13	191,334.28		148,074.54	47,466.87
410 Dallas	233.12	96,104.51		93,546.47	2,791.16
411 Dovre	1,077.89	340,604.12		322,877.83	18,804.18
412 Doyle	0.00	11,683.62		9,553.06	2,130.56
413 Lakeland	7,977.72	30,343.27		28,872.71	9,448.28
414 Maple Grove	5,127.12	87,551.32		84,631.77	8,046.67
415 Maple Plain	6,281.16	427,961.41		407,588.42	26,654.15
416 Oak Grove	12,185.99	158,692.86		161,477.37	9,401.48
417 Prairie Farm	21,694.25	117,193.91		123,230.13	15,658.03
418 Prairie Lake	5,108.04	35,070.39		33,170.84	7,007.59
419 Rice Lake	6,095.64	183,802.55		185,461.87	4,436.32
420 Sioux Creek	6,274.95	262,694.54		262,795.10	6,174.39
421 Stanford	39,721.69	8,998.60		44,003.98	4,716.31
422 Stanley	1,643.93	173,349.01		163,678.88	11,314.06
423 Sumner	29,145.49	169,886.36		190,632.27	8,399.58
424 Turtle Lake	290,021.22	147,301.61		299,950.14	137,372.69
425 Vance Creek	0.00	248,767.81		202,385.49	46,382.32
<b>VILLAGES</b>					
426 Almena	6,571.07	14,073.72		19,971.67	673.12
427 Cameron	2,433.13	334,333.31		335,722.00	1,044.44
428 Dallas	0.00	5,960.39		5,960.39	0.00
429 Haugen	(0.03)	0.00		0.00	(0.03)
430 New Auburn	0.00	1,571.30		1,571.30	0.00
432 Turtle Lake	2,926.52	8,154.32		5,941.85	5,138.99
<b>CITIES</b>					
433 Barron	20,237.50	93,276.26		72,618.99	40,894.77
434 Chetek	1,854.47	10,559.09		7,237.57	5,175.99
435 Cumberland	5,473.84	378,979.45		29,536.45	354,916.84
436 Rice Lake	3,420.04	19,527.95		15,886.66	7,061.33
<b>TOTAL:</b>	<b>\$722,084.73</b>	<b>\$4,948,043.23</b>	<b>\$51,064.50</b>	<b>\$4,574,399.50</b>	<b>\$1,146,792.96</b>

**BARRON COUNTY HIGHWAY DEPARTMENT**  
**ACCOUNTS RECEIVABLE**  
**DECEMBER 31, 2025**  
**(SEE ACCOUNTANTS' COMPILATION REPORT)**

ACCOUNT	BALANCE 1/1/25	2025 EXPENDITURES	2025 RECEIPTS	BALANCE 12/31/2025
437 Barron County Public Health	\$0.00	\$82.57	\$82.57	\$0.00
440 Barron Area Schools	\$694.39	\$20,146.33	\$19,090.43	\$1,750.29
441 St. Croix County Highway Department	0.00	29,140.38	29,140.38	0.00
442 City of Barron - Police Department	3,758.59	13,116.54	15,750.03	1,125.10
443 Government Center	0.00	3,463.78	3,463.78	0.00
444 Cumberland Utilities	0.00	676.70	676.70	0.00
445 Maintenance Department	0.00	6,033.45	6,033.45	0.00
446 Animal Control	0.00	2,847.01	2,847.01	0.00
447 Forest & Recreation	0.00	57,236.72	57,236.72	0.00
452 City of Barron - Light & Water	1,161.52	8,809.11	9,232.76	737.87
453 Town of Wilson	0.00	1,731.78	1,731.78	0.00
455 Waste to Energy-Recycle	0.00	58,004.79	58,004.79	0.00
459 Rice Lake Area Schools	13,697.24	6,191.28	19,791.01	97.51
460 Polk County Highway Dept.	0.00	4,512.24	4,512.24	0.00
461 Justice Center	0.00	3,674.58	3,674.58	0.00
462 ATV & Snowmobile Projects	0.00	155,499.74	155,499.74	0.00
464 Office on Aging	0.00	24,580.12	24,580.12	0.00
466 Sheriff's Department	0.00	167,741.75	167,741.75	0.00
467 Barron Schools - Transportation	7,699.48	87,296.52	85,694.68	9,301.32
470 Town of Clayton	0.00	2,745.00	2,745.00	0.00
472 Lincoln County Highway Department	0.00	4,733.79	4,733.79	0.00
473 City of Barron - Sewer Department	6,124.56	6,297.31	11,848.62	573.25
479 Waste to Energy - Incinerator	0.00	72,556.15	72,556.15	0.00
480 St. Croix Casino	1,780.05	2,015.75	2,781.28	1,014.52
481 Burnett County Highway Dept.	0.00	3,969.44	3,969.44	0.00
483 City of Barron - Fire Department	87.06	2,042.23	1,953.21	176.08
485 Health & Human Services	0.00	1,027.37	1,027.37	0.00
486 Town of Birchwood	0.00	1,802.91	1,802.91	0.00
487 Trail Grooming	0.00	1,327.69	1,327.69	0.00
488 Recreation Deputy	0.00	4,731.60	4,731.60	0.00
489 Cumberland Area Schools	0.00	1,884.85	1,033.50	851.35
490 Chippewa County Highway Dept.	0.00	11,553.26	11,553.26	0.00
494 City of Rice Lake - Fire Department	186.78	0.00	186.78	0.00
498 Land Services	0.00	8,578.27	8,578.27	0.00
499 Rental Fleet	0.00	8,708.46	8,708.46	0.00
<b>TOTAL:</b>	<b>\$35,189.67</b>	<b>\$784,759.47</b>	<b>\$804,321.85</b>	<b>\$15,627.29</b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
DUE FROM STATE OF WISCONSIN  
State Truck Highway System-Routine Maintenance Agreement  
DECEMBER 31, 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>DUE FROM STATE</b>	
Balance Due January 1, 2025	\$232,586.44
Expenditures (Invoiced to State)	2,313,864.19
Subtotal	2,546,450.63
Reimbursed by State	(1,972,570.83)
<b>Balance Due December 31, 2025</b>	<b>\$573,879.80</b>
2026 Payments received 1/1/2026 through 2/9/2026	(568,091.37)
<b>Outstanding</b>	<b>\$5,788.43</b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
ANALYSIS OF MATERIALS AND SUPPLIES  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

Item	Audited Inventory 1/1/2025	2025 Purchases (Debits)	2025 Sales (Credits)	Book Inventory 12/31/2025	Adjustment	TO	Physical Inventory 12/31/2025	Adjustment Percentage
<b>CONSTRUCTION MATERIALS</b>								
16111 - Crushed Stone (783)	\$36,484.94	\$117,125.65	(\$11,570.53)	\$142,040.06	<b>\$5,924.28</b>	Bridges	\$147,964.34	4.1709%
16150 - Gravel (780, 781, 795, 798, 799)	208,636.43	632,902.81	(215,319.21)	626,220.03	<b>(5,693.10)</b>	Pits	620,526.93	-0.9091%
16111 - Blackdirt (784)	22,827.30	0.00	(1,709.03)	21,118.27	<b>(118.66)</b>	Co Maint.	20,999.61	-0.5619%
16160 - Asphalt (778/782*/785/786/787/788/793/794/796/797)	955,238.13	287,051.44	(455,069.31)	787,220.26	<b>(5,047.08)</b>	Bituminous	782,173.18	-0.6411%
16111 - Winter Materials (782*,789,791)	837,467.36	478,765.58	(598,732.70)	717,500.24	<b>(57,355.20)</b>	Winter	660,145.04	-7.9938%
<b>Subtotal</b>	<b>2,060,654.16</b>	<b>1,515,845.48</b>	<b>(1,282,400.78)</b>	<b>2,294,098.86</b>	<b>(62,289.76)</b>		<b>2,231,809.10</b>	
<b>MAINTENANCE MATERIALS</b>								
16111 - Tar (379)	134,960.51	99,632.71	(95,043.33)	139,549.89	<b>1,734.87</b>	Co Maint.	141,284.76	1.2432%
16111 - Guardrail and Posts (423)	31,217.75	34,204.73	(18,982.99)	46,439.49	<b>3,393.00</b>	Co Maint.	49,832.49	7.3063%
16111 - Culverts (426)	228,344.33	42,433.60	(119,962.13)	150,815.80	<b>2,294.17</b>	Co Maint.	153,109.97	1.5212%
16111 - Other Assets (390)	0.00	0.00	0.00	0.00	<b>0.00</b>	Co Maint.	0.00	0.0000%
16111 - Lumber (431)	552.60	3,095.00	(2,630.00)	1,017.60	<b>165.00</b>	Co Maint.	1,182.60	16.2146%
<b>Subtotal</b>	<b>395,075.19</b>	<b>179,366.04</b>	<b>(236,618.45)</b>	<b>337,822.78</b>	<b>7,587.04</b>		<b>345,409.82</b>	
<b>SHOP MATERIALS &amp; SUPPLIES</b>								
16112 - Repair Parts & Accessories (353)	322,429.72	110,109.09	(208,473.49)	224,065.32	<b>(2,283.44)</b>	Shop	221,781.88	-1.0191%
16112 - Batteries (356)	3,450.28	5,417.10	(8,867.39)	(0.01)	<b>0.01</b>	Shop	0.00	-100.0000%
16112 - Tires (355)	32,681.04	46,955.68	(57,843.96)	21,792.76	<b>0.04</b>	Shop	21,792.80	0.0002%
16113 - Gasoline & Diesel Fuel (351, 560)	52,813.43	1,134,361.32	(1,149,216.57)	37,958.18	<b>(4,237.37)</b>	Shop	33,720.81	-11.1633%
16114 - Oils, Grease, and Anti-freeze (352)	33,056.38	33,316.81	(30,782.60)	35,590.33	<b>(3,774.34)</b>	Shop	31,815.99	-10.6050%
<b>Subtotal</b>	<b>444,430.85</b>	<b>1,330,160.00</b>	<b>(1,455,184.01)</b>	<b>319,406.58</b>	<b>(10,295.10)</b>		<b>309,111.48</b>	
<b>TOTALS</b>	<b>\$2,900,160.20</b>	<b>\$3,025,371.52</b>	<b>(\$2,974,203.24)</b>	<b>\$2,951,328.22</b>	<b>(\$64,997.82)</b>		<b>\$2,886,330.40</b>	

**BARRON COUNTY HIGHWAY DEPARTMENT  
GENERAL MAINTENANCE – CTH SYSTEM  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

	General Maintenance	Sign Maintenance	County Bridge Maintenance
Labor	\$518,615.36	\$47,727.90	\$11,807.26
FLSA Modifier	(7,837.29)	265.85	(284.44)
Fringe Benefits	303,547.86	29,514.94	7,301.59
Employee Education & Training	3,410.47	296.06	744.40
Contractual Services <i>(bridge inspections)</i>	0.00	0.00	168,210.00
Contractual Services <i>(miscellaneous)</i>	13,789.00	0.00	0.00
Garbage Collection	1,916.40	0.00	0.00
Highway Machinery Rental	367,369.39	24,735.45	4,361.27
Buildings/Grounds Allocation	22,762.93	21,407.13	0.00
Equipment Storage <i>(Buildings &amp; Grounds Allocation)</i>	384,969.73	0.00	0.00
Material Storage <i>(Buildings &amp; Grounds Allocation)</i>	46,628.30	0.00	0.00
Painting Supplies	53,034.45	0.00	0.00
Consumable Tools	23,342.87	2,092.53	509.05
Sign Parts & Supplies	0.00	37,859.86	0.00
Material	331,673.04	0.00	(1,065.36)
Metal Culverts	5,701.36	0.00	0.00
Other Supplies & Expense	28,436.95	543.96	845.15
Warranty Work	3,692.10	0.00	0.00
Inventory Adjustments	7,468.38	0.00	(5,924.28)
Less any Revenues Received	(58,459.78)	(21,316.56)	0.00
	<b>\$2,050,061.52</b>	<b>\$143,127.12</b>	<b>\$186,504.64</b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
BRINE OPERATIONS  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>SALT BRINE</b>			
Labor		\$1,582.95	
Fringe Benefits		978.91	
Material and Supplies <i>(Jersey Barriers)</i>		401.29	
Highway Machinery Rental			
Number of Machine Hours	1.00		
Quad Axle <i>(class 1128)</i>	<u>65.58</u>	65.58	
Utility Expenses <i>(if metered separately)</i>		1,922.86	
Other Supplies & Expense		<u>0.00</u>	\$4,951.59
Brining Equipment Purchased by the County			
Depreciation		11,988.00	
Maintenance and Repairs		<u>2,094.69</u>	14,082.69
Buildings and Grounds Allocation			<u>6,336.51</u>
Total Brining Operation Costs			25,370.79
Less Cost Allocations <i>(credits)</i>			
State Cost Allocation			(24,824.40)
County & Others Cost Allocations			<u>(21,707.37)</u>
Net Reported Variance <i>(Gain/Loss)</i>			<u><b>(\$21,160.98)</b></u>
Gallons of Brine Dispersed in Current Year			
State		38,744.25	
County/Other		<u>30,252.50</u>	
Total Gallons Dispersed			68,996.75
Per Gallon Charge <i>(total cost / gallons dispersed)</i>			\$0.37
Variance Adjustment <i>(gain/loss) / gallons dispersed)</i>			<u>\$0.04</u>
<b>Actual Salt Brine Production Cost per Gallon*</b>			<b>\$0.41</b>
<i>*does not include the cost of salt</i>			
<b>Variance Computation</b>			
Net Reported Variance			(\$21,160.98)
Add January 1st Balance			<u>\$23,607.64</u>
December 31st Balance			\$2,446.66

**BARRON COUNTY HIGHWAY DEPARTMENT  
WINTER MAINTENANCE  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>SNOW AND ICE REMOVAL</b>		
Wages		\$305,515.58
FLSA Modifier		6,587.00
Fringe Benefits		188,930.85
Highway Machinery Rental		534,092.37
Consumable Tools		12,007.49
Buildings/Grounds Allocation		2,140.71
Material Used in Snow and Ice Removal		
Chloride Sand	\$104,991.84	
Salt	181,350.26	
Salt Brine	22,482.56	
Other Materials	<u>3,085.93</u>	311,910.59
Less any Revenue Received <i>(48914, 76-47230)</i>		(115,657.30)
Inventory Adjustments		57,355.20
Salt Storage Cost <i>(County Portion)</i>		<u>46,467.24</u>
		<b><u><u>\$1,349,349.73</u></u></b>

**BARRON COUNTY HIGHWAY DEPARTMENT  
BRIDGE CONSTRUCTION  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>COUNTY AID BRIDGE CONSTRUCTION</b>		
53385.800	Town of Clinton - 11th Street - 800' north of 12 1/4 Avenue	\$6,908.78
53385.810	Town of Rice Lake - 19th Street - 160' south of 23 1/2 Avenue	15,023.92
53385.890	Town of Chetek - 9 3/4 Avenue - 1720' SE of CTH M	171,355.20
53385.893	Town of Crystal Lake - 1st Street - 1800' south of CTH G	13,692.56
53385.895	Town of Almena - 12 1/2 Avenue - 1365' east of 5th Street	14,116.34
53385.896	Town of Prairie Farm - 4th Avenue - 100' west of 10th Street	19,453.68
53385.899	Town of Clinton - 7th Street - 468' south of 13th Avenue	10,426.07
		<u><b>\$250,976.55</b></u>

**BARRON COUNTY HIGHWAY DEPARTMENT  
 BRIDGE CONSTRUCTION (CONTINUED)  
 YEAR 2025  
 (SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>WIS-DOT STP/LOCAL BRIDGE PROGRAM</b>		
53355.604	Town of Barron - Barker Creek <i>(B03-0222 - State Project 8313-00-00/70)</i>	\$101.57
53355.605	Town of Almena - Lightning Creek <i>(P03-0954 - State Project 8311-00-00/70)</i>	0.01
53355.651	CTH O - Upper Pine Creek <i>(B03-0219 - State Project 8829-00-03-73)</i>	6,419.79
53355.655	CTH NN - Spring Creek <i>(B03-0200 - State Project 8817-00-00/70)</i>	115.45
		<u>115.45</u>
		<u><b>\$6,636.82</b></u>

**BARRON COUNTY HIGHWAY DEPARTMENT  
ROAD CONSTRUCTION  
YEAR 2025  
(SEE ACCOUNTANTS' COMPILATION REPORT)**

<b>COUNTY ROAD CONSTRUCTION PROJECTS</b>			
53411	CTH D	from CTH F to STH 25	\$1,508,170.25
53422	CTH KK	from USH 8 to CTH K	625,466.37
53445	CTH VV	from CTH V to BSA Camp	469,271.74
53446	CTH D	from CTH M to Pokegama Bridge	<u>233,657.51</u>
			<b><u><u>\$2,836,565.87</u></u></b>

<b>STP - RURAL PROGRAM</b>			
53351.629	CTH O	at the intersection with Decker Drive <i>(State Project 8829-00-71)</i>	\$1,876.77
53351.642	CTH A	from CTH U to CTH I <i>(State Project 8833-00-71)</i>	<u>(15.69)</u>
			<b><u><u>\$1,861.08</u></u></b>