

Kewaunee County, Wisconsin

FINANCIAL REPORT OF
HIGHWAY OPERATIONS

December 31, 2019



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WEALTH ADVISORY
OUTSOURCING
AUDIT, TAX, AND
CONSULTING

Kewaunee County, Wisconsin Highway Operations

DECEMBER 31, 2019

Table of Contents

Financial Statement Section:

ACCOUNTANTS' COMPILATION REPORT			1
<u>Exhibit</u>	<u>Section</u>		
A	1	Statement of Net Position	2
A	2	Statement of Revenues, Expenses and Change in Net Position	3

Information for the Wisconsin Department of Transportation:

ACCOUNTANTS' COMPILATION REPORT			4
	<u>Schedules</u>		
A	1	Buildings and Grounds Operation	5
A	2	Highway Administration	6
A	3	Other Administration and General Expenses	7
A	4	Fuel Handling	7
A	5	Shop Operations	8
A	6	Distribution of Shop Overhead at Year End	9
A	7	Equipment Cost Analysis	10
A	8	Reconciliation of Current Year's Depreciation	16
A	9	Bituminous Operations	17
A	10	Pit and Quarry Operations	18
A	11	Field Small Tools Account	18
A	12	Fringe Benefit Analysis	19
A	13	Due from State of Wisconsin	19
A	14	Accounts Receivable	20
<u>Exhibit</u>			
B		Inventory of Improvements Other Than Buildings	21
C		Inventory of Buildings	22
D		Inventory of Machinery and Equipment	23
E		Machinery and Equipment Purchased	32
F		Machinery and Equipment Traded In	33
G		Machinery and Equipment Sold	34
H		Machinery and Equipment Discarded	35
I		Analysis of Materials and Supplies	36

FINANCIAL STATEMENT SECTION



Independent accountants' compilation report

To the Kewaunee County Highway Department
Kewaunee County, Wisconsin

Management is responsible for the accompanying financial statements of the Kewaunee County Highway Department, a proprietary fund of Kewaunee County, Wisconsin (the "Department"), which comprise the statement of net position as of December 31, 2019, and the related statement of revenues, expenses and changes in net position for the year then ended, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements.

A statement of cash flows for the year ended December 31, 2019, has not been presented. Accounting principles generally accepted in the United States of America require that such a statement be presented when financial statements purport to present financial position and results of operations.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the 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.

This report is intended solely for the information and use of Kewaunee County, Wisconsin and the Wisconsin Department of Transportation, and is not intended to be and should not be used by anyone other than these specified parties

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Sheboygan, Wisconsin
May 26, 2020

Kewaunee County, Wisconsin

Highway Operations

Highway Internal Service Fund
 Statement of Net Position
 December 31, 2019

	Exhibit A Section 1
ASSETS	
Cash	\$ 1,007,209.97
Accounts receivable	11,477.77
Due from other governments	176,319.71
Due from State of Wisconsin	41,831.75
Inventories	1,832,112.49
Land and land improvements	905,845.95
Buildings and improvements	2,551,809.53
Machinery and equipment	9,387,502.01
Accumulated depreciation	<u>(9,179,825.97)</u>
TOTAL ASSETS	<u>6,734,283.21</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pension	1,003,667.00
Deferred outflows related to other postemployment benefits	<u>11,664.00</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,015,331.00</u>
LIABILITIES	
Accounts payable	277,805.15
Unearned revenue from cost pools	222,261.09
Compensated absences	174,380.39
Other postemployment benefits	110,771.00
Pension liability	<u>368,401.00</u>
TOTAL LIABILITIES	<u>1,153,618.63</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pension	<u>507,187.00</u>
NET POSITION	
Net investment in capital assets	3,665,331.52
Unrestricted	<u>2,423,477.06</u>
TOTAL NET POSITION	<u>\$ 6,088,808.58</u>

Kewaunee County, Wisconsin

Highway Operations

Highway Internal Service Fund
 Statement of Revenues, Expenses and Change in Net Position
 For the Year Ended December 31, 2019

	Exhibit A Section 2
Operating Revenues	
State highways	\$ 599,989.42
Local highways	5,632,395.53
Pit and quarry operations	1,042,749.57
Bituminous operations	842,768.98
Other services	579,758.88
Total Operating Revenues	\$ 8,697,662.38
Operating Expenses	
Administration and general expenses	728,965.35
Maintenance and construction	5,856,359.03
Bituminous operations	924,025.06
Pit and quarry operations	1,064,601.36
Total Operating Expenses	8,573,950.80
Income (Loss) from Operations	123,711.58
Operating Transfers from County Road Fund	142,140.00
Change in Net Position	265,851.58
Net Position - January 1, 2019	5,822,957.00
Net Position - December 31, 2019	\$ 6,088,808.58

INFORMATION FOR THE WISCONSIN DEPARTMENT OF TRANSPORTATION



CliftonLarsonAllen LLP
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Independent accountants' compilation report

To the Kewaunee County Highway Department
Kewaunee County, Wisconsin

Management is responsible for the accompanying schedules and exhibits of the Kewaunee County Highway Department, a proprietary fund of Kewaunee County, Wisconsin (the "Department"), as referenced in the Table of Contents, as of and for the year ended December 31, 2019, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the schedules and exhibits included in the accompanying prescribed form nor were we required to perform any 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 the schedules and exhibits included in the accompanying prescribed form.

The schedules and exhibits included in the accompanying prescribed form are presented in accordance with the requirements of the Wisconsin Department of Transportation, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Kewaunee County, Wisconsin and the Wisconsin Department of Transportation, and is not intended to be and should not be used by anyone other than these specified parties

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Sheboygan, Wisconsin
May 26, 2020

Kewaunee County, Wisconsin

Highway Operations

Buildings and Grounds Operation
For the Year Ended December 31, 2019

		Exhibit A Schedule 1
Depreciation of Buildings	\$	68,096.00
Depreciation of Improvements Other Than Buildings		22,641.99
Heat, Light, Power and Water, Telephone		26,924.21
Maintenance of Buildings and Grounds (Includes Janitorial Expense)		24,898.71
Insurance on Buildings and Grounds (Excludes GPL)		<u>6,472.82</u>
 Total Buildings and Grounds Cost		 149,033.73
 Less Salt Storage Costs		
Depreciation of Salt Facilities		
Others	\$	6,017.00
		<u>6,017.00</u>
 Total Buildings and Grounds Costs to be Allocated		 \$ 143,016.73
 Divided by Total Square Footage of All Buildings (Excluding Salt Facilities)		 <u>67,952.00</u>
 Equals Allocation per Square Foot		 <u><u>2.1047</u></u>

	Square Ft.	Allocation Rate		Amount
Allocation to				
Highway Administration	5,344	2.1047	\$	11,247.37
Shop Operations	27,432	2.1047		57,735.39
Equipment Storage	32,935	2.1047		69,317.40
Sign Shop	1,701	2.1047		3,580.05
Parks	540	2.1047		1,136.52
	<u>67,952</u>			<u>\$ 143,016.73</u>

Kewaunee County, Wisconsin

Highway Operations

Highway Administration
For the Year Ended December 31, 2019

	Exhibit A Schedule 2
Labor	\$ 201,648.71
Fringe Benefit Costs	316,988.25
Travel Expense	1,345.89
Committee Per Diem and Expenses	7,943.90
Depreciation on Commissioner's Car	4,863.00
Office and Computer Supplies	9,802.58
Buildings and Grounds	11,247.37
Equipment Rental	2,302.87
Accounting and Auditing Services	6,340.00
Postage	<u>837.40</u>
Total Costs	<u><u>\$ 563,319.97</u></u>

Kewaunee County, Wisconsin

Highway Operations

Other Administration and General Expenses
For the Year Ended December 31, 2019

	Exhibit A Schedule 3
Radio Expenses	
Depreciation	\$ 9,336.00
General Public Liability	
General Public Liability Insurance	\$ 20,328.96
Patrol Supervision	
Labor	\$ 64,226.88
Fringe Benefits	45,041.47
Machinery Rentals	15,680.00
Other	11,032.07
Total Patrol Supervision Costs	<u>\$ 135,980.42</u>

Fuel Handling
For the Year Ended December 31, 2019

	Exhibit A Schedule 4
Labor	\$ 18,728.91
Fringe Benefit Costs	13,133.97
Fuel Truck Costs	
Depreciation	
Other Expenses	76,958.26
Depreciation of Fuel Bulk Storage Equipment	18,059.00
Other	<u>27,251.09</u>
Total	154,131.23
Cost Allocations (Credits)	<u>(38,751.78)</u>
Fuel Handling Variance (Over) Under Recovery	<u>\$ 115,379.45</u>

Kewaunee County, Wisconsin

Highway Operations

Shop Operations
For the Year Ended December 31, 2019

			Exhibit A Schedule 5
Direct Labor and Fringes	\$ 317,712.32		
Less Recovered on Work Orders	317,712.32	\$	-
Direct Materials	212,639.21		
Less Recovered on Work Orders	212,639.21		-
Indirect Labor			55,120.81
Fringe Benefits on Indirect Labor Only			38,612.62
Shop Supplies			25,606.91
Depreciation of Shop Equipment			10,175.00
Service Cars			
Depreciation	\$ -		
Other Costs	7,491.97	7,491.97	
Less Revenue		-	7,491.97
Utilities			44,004.70
Purchase and Repair of Shop Tools			5,129.48
Machinery Rental			784.00
Building maintenance			11,124.34
Other costs			265.61
Buildings and Grounds Allocation			57,735.39
Allocation Offsets			
Fuel Handling Under Recovery	\$ 115,379.45		
Insurance Recoveries	(5,556.19)		
Miscellaneous	(71,836.35)		37,986.91
Inventory Adjustments			
Shop Materials and Supplies	19,957.70		
Gasoline & Diesel Fuel	4,851.23		
Lubricating Oils and Grease	9,160.15		33,969.08
Total Shop Operations to be Allocated			<u>\$ 328,006.82</u>
<u>Year End Rate</u>			
Total Shop Operations			\$ 328,006.82
Divided by Direct Labor and Fringe Benefits			317,712.32
Charged for Shop Services			<u>103.240195%</u>
Equals Year End Shop Overhead Rate			

Kewaunee County, Wisconsin

Highway Operations

Distribution of Shop Overhead at Year End
 Based on Direct Shop Labor and Fringe Benefits
 For the Year Ended December 31, 2019

Shop Overhead Rate 103.240195%

Exhibit A
Schedule 6

Account	Direct Shop and Fringe Benefits	Shop Overhead
Machinery Operations	\$ 286,132.21	\$ 295,403.45
Bituminous Operations	31,580.11	32,603.37
Totals	<u>\$ 317,712.32</u>	<u>\$ 328,006.82</u>

Kewaunee County, Wisconsin

Highway Operations

Equipment Cost Analysis
For Year Ended December 31, 2019

Exhibit A
Schedule 7

Unit I.D.	Revenue	Total Cost	Fuel	Lubrication Anti-freeze	Labor & Fringe	Overhead	Materials	Tires and Batteries	Sundry	Depreciation	Hours, Days Miles, C.Y.	Opt. Unit
4	\$ -	\$ 1,384.08	\$ -	\$ -	\$ 160	\$ 166	\$ 30.39	\$ -	\$ 662.63	\$ 365	-	1
7	-	3,786.90	-	-	228	236	-	96	312.28	2,914	-	1
10	9,113	12,386.23	2,837	336	1,934	1,996	891	1,722	387.42	2,283	148	1
12	2,115	997.98	114	-	121	125	165	-	473.24	-	25	1
14W	81	3.88	-	-	-	-	-	-	3.88	-	24	4
16	3,614	5,076.50	320	-	821	847	736	-	276.75	2,075	59	1
19	17,051	15,995.68	2,946	150	4,240	4,377	730	-	687.94	2,864	232	1
21	28,542	26,004.91	5,809	654	7,627	7,875	3,393	-	646.87	-	366	1
22	21,438	22,889.30	2,539	1,010	3,119	3,220	1,448	-	832.78	10,722	295	1
23	9,916	13,626.47	604	40	2,523	2,604	161	-	701.53	6,993	161	1
24	4,891	5,227.74	-	-	675	697	813	-	-	3,043	72	1
24T	1,703	6,749.05	-	-	-	-	119	-	-	6,630	72	4
25	29,994	17,336.76	4,698	574	5,298	5,470	669	-	628	-	346	1
26A	-	182.73	117	-	448	463	81	317	497.84	(1,741)	-	1
28	28,016	18,035.30	3,621	463	5,407	5,582	2,447	-	515	-	355	1
34	506	2,188.72	107	-	489	505	183	317	586.72	-	7	1
37	43,926	39,748.58	8,493	964	8,923	9,212	11,248	-	908.24	-	565	1
38	38,242	28,720.58	8,742	970	7,373	7,612	2,630	426	967.52	-	460	1
39	50,938	40,068.82	12,243	1,036	5,820	6,008	3,134	-	1,262.52	10,566	806	1
40	52,482	42,214.49	9,910	1,031	7,614	7,861	6,384	-	1,197.56	8,218	762	1
42	33,338	31,423.43	7,433	179	4,426	4,569	2,016	210	1,085.79	11,505	525	1
43	46,155	27,464.44	7,082	24	2,995	3,092	1,568	-	1,095.57	11,609	686	1
44	45,130	39,567.86	10,028	1,078	11,249	11,613	4,571	-	1,028.87	-	702	1
45	51,185	34,188.61	9,138	741	9,078	9,373	4,721	-	1,137.92	-	649	1
46	7,285	7,199.51	1,021	-	1,854	1,914	970	942	499.01	-	107	1
46T	1,174	123.88	-	-	45	47	17	-	14.81	-	47	-
47	28,110	26,901.08	3,563	112	1,640	1,693	1,451	-	987.00	17,455	434	1
48	18,781	26,326.31	1,695	112	2,351	2,427	1,315	-	985.61	17,439	289	1
49	2,873	13,935.68	-	40	178	183	273	-	-	13,262	43	1
50	4,503	1,786.29	213	-	725	749	53	-	45.29	-	63	1
53	42,065	26,330.11	10,403	745	5,040	5,204	3,142	621	1,174.74	-	799	1
54	46,332	22,153.09	10,245	277	3,672	3,791	2,722	305	1,140.52	-	880	1
55	-	(2,133.13)	-	-	667	689	30	-	80.22	(3,600)	-	1
55T	-	-	-	-	-	-	-	-	-	-	-	4
58	25,308	9,787.24	2,590	106	1,960	2,024	1,146	1	153.49	1,807	370	1
58T	7,956	6,073.96	-	-	157	162	1,224	25	60.61	4,445	334	4
59	37,439	45,055.94	7,465	843	9,657	9,970	14,740	1,172	1,207.45	-	567	1
60	48,096	43,009.68	11,333	1,077	9,781	10,098	9,314	7	1,400.03	-	691	1
62	30,313	10,158.70	1,656	22	1,753	1,810	3,570	1,256	91.56	-	625	4
62A	53	160.93	-	-	45	47	63	-	6.09	-	5	4
63	6,904	3,766.16	852	83	1,283	1,325	94	-	129.02	-	119	2

Kewaunee County, Wisconsin

Highway Operations

Equipment Cost Analysis
For Year Ended December 31, 2019

Exhibit A
Schedule 7

Unit I.D.	Revenue	Total Cost	Fuel	Lubrication Anti-freeze	Labor & Fringe	Overhead	Materials	Tires and Batteries	Sundry	Depreciation	Hours, Days Miles, C.Y.	Opt. Unit
64	2,392	1,219.95	340	-	316	327	99	-	137.95	-	51	2
65	92	-	-	-	-	-	-	-	-	-	1	-
71	16,225	6,072.51	1,826	303	1,477	1,525	806	-	134.75	-	279	2
72A	6,878	4,490.49	743	66	1,467	1,515	609	-	91.21	-	140	2
73	24,791	21,424.80	2,222	417	2,482	2,563	2,944	-	180.90	10,616	394	4
76	34,934	18,119.18	4,677	346	4,618	4,767	3,291	216	204.86	-	523	2
77	13,733	8,450.68	986	177	2,304	2,378	1,055	1,512	38.37	-	403	4
77A	-	17.01	-	-	-	-	16	-	0.72	-	-	4
77B	3,559	621.62	-	-	113	116	386	-	7.02	-	102	4
77P	157	216.10	-	-	88	90	16	-	21.79	-	7	4
78	12,705	11,326.35	1,556	97	1,931	1,993	1,815	248	61.77	3,624	291	4
83	69,169	57,496.51	7,501	456	8,091	8,354	17,804	313	251.02	14,727	797	3
83P	1,379	26.96	-	-	-	-	16	-	10.67	-	28	4
83W	10,697	2,559.38	-	-	925	955	650	-	28.53	-	310	4
91M	-	34.37	-	-	-	-	23	-	11.74	-	-	4
92M	-	156.58	-	-	-	-	142	-	14.63	-	-	4
93	7,581	17,153.60	1,305	155	2,274	2,347	10,189	815	68.92	-	224	2
93A	7,785	4,211.97	963	208	1,198	1,237	515	-	91.05	-	230	2
93M	5,255	7,625.72	-	-	3,636	3,754	211	-	24.91	-	215	4
96PR	60	1,060.13	-	-	177	183	16	-	11.45	672	2	4
98M	4,912	4,833.65	-	-	1,995	2,060	131	-	10.85	637	201	4
100	1,857	33.08	-	-	-	-	16	-	16.79	-	79	4
102	997	20.84	-	-	-	-	16	-	4.55	-	68	4
103	1,278	1,167.03	-	-	533	550	57	-	27.41	-	54	4
106	1,432	413.17	-	-	-	-	16	-	9.88	387	25	4
107	1,753	1,720.79	218	-	500	517	86	-	6.69	393	109	4
108	-	31.75	-	-	-	-	16	-	15.46	-	-	4
109	994	887.70	156	-	293	303	128	-	7.79	-	62	4
110	5,732	5,568.88	-	-	44	45	16	-	91.57	5,372	148	4
117	-	16.29	-	-	-	-	16	-	-	-	-	4
118	2,212	1,166.88	-	-	560	578	16	-	12.73	-	94	4
119	286	192.20	-	-	-	-	186	-	5.78	-	20	4
120A	1,385	432.24	-	-	203	210	16	-	2.46	-	95	4
122	3,303	2,121.59	232	-	831	858	59	99	43.40	-	106	4
126	138	573.95	-	-	268	277	16	-	12.08	-	10	5
128	-	23	-	-	-	-	23	-	-	-	-	4
129	-	17.19	-	-	-	-	16	-	0.90	-	-	4
130A	-	80.90	-	-	-	-	-	-	0.90	80	-	4
131	1,402	68.04	-	-	23	23	16	-	5.80	-	120	4
133	-	42.90	-	-	-	-	-	-	0.90	42	-	4
135	19,206	10,850.68	2,706	286	1,306	1,348	4,250	-	954.73	-	660	1

Kewaunee County, Wisconsin

Highway Operations

Equipment Cost Analysis
For Year Ended December 31, 2019

Exhibit A
Schedule 7

Unit I.D.	Revenue	Total Cost	Fuel	Lubrication Anti-freeze	Labor & Fringe	Overhead	Materials	Tires and Batteries	Sundry	Depreciation	Hours, Days Miles, C.Y.	Opt. Unit
136	1,528	6,048.41	260	-	1,491	1,539	460	-	123.15	2,174	53	1
141	-	17.68	-	-	-	-	16	-	1.39	-	-	5
145	1,822	2,866.86	-	-	268	276	1,138	-	10.01	1,175	43	4
146	2,479	784.98	-	-	372	384	16	-	12.07	-	63	5
147	38	605.04	-	-	285	294	16	-	10.15	-	2	5
148	-	332.54	-	-	-	-	16	-	4.25	312	-	4
149	8,178	1,889.62	70	-	703	726	328	-	63.30	-	216	5
151	7,799	2,673.77	1,137	-	610	630	191	-	105.76	-	206	5
153	5,149	12,249	-	-	865	893	875	-	129	9,486	136	5
155	-	34.66	-	-	-	-	23	-	12.03	-	-	4
156	5,927	2,878.56	348	-	1,102	1,138	224	48	19	-	142	5
156R	157	3,272.33	-	-	179	184	46	-	24.19	2,839	4	1
157A	-	108.11	-	-	-	-	23	-	85.48	-	-	5
158	835	115.34	-	-	45	47	16	-	7.17	-	35	5
160	4,422	833.81	96	-	333	344	16	-	44.49	-	64	4
165	13,855	9,846.30	5,918	111	1,178	1,216	653	476	293.99	-	912	1
166	8,497	7,198.44	3,580	53	946	976	714	728	201.52	-	559	1
167	-	8,832.50	-	-	-	-	-	-	-	8,833	-	4
167P	-	825.00	-	-	-	-	-	-	-	825	-	4
168	-	6,854.50	-	-	-	-	-	-	-	6,855	-	1
169	17,216	8,364.47	2,683	182	1,960	2,024	1,122	-	392.96	-	258	4
170	16,234	6,214.66	3,172	159	1,053	1,087	362	311	69.29	-	1,068	1
170M	4,429	1,123.83	-	-	-	-	-	-	18.83	1,105	726	4
171	-	16.69	-	-	-	-	16	-	0.40	-	-	4
173	5,320	3,878.83	1,311	-	897	926	512	-	231.98	-	350	1
173B	-	26.43	-	-	-	-	-	-	0.43	26	-	4
175	8,291	5,329.31	2,635	57	1,153	1,190	245	-	49.58	-	498	1
176	7,509	10,174.92	3,448	24	2,127	2,196	2,150	-	229.51	-	494	1
177	4,317	4,951.30	1,674	55	892	921	636	645	128.73	-	284	1
178	12,821	10,599.25	5,346	-	1,679	1,733	440	1,107	294.40	-	844	1
180	10,815	6,601.36	2,995	12	1,311	1,354	709	-	219.97	-	712	1
186	4,279	2,134.90	1,257	-	181	186	38	-	51	422	282	1
187	5,245	2,132.37	147	-	879	907	59	101	39.12	-	68	1
188	19,525	17,048.87	1,898	-	6,217	6,419	1,704	330	481.74	-	14,149	5
199	32,698	16,128.43	1,877	-	5,535	5,715	2,776	-	225.72	-	421	1
202	15,680	13,801.43	3,958	-	1,283	1,324	1,761	829	248.96	4,397	28,000	1
212	11,539	12,459.40	1,590	88	2,859	2,952	1,537	620	47.15	2,766	282	2
212B	14,919	953.63	-	-	377	389	180	-	7.97	-	76	1
213	11,110	7,740.86	717	-	1,670	1,724	1,025	-	43.71	2,562	272	1
214M	4,791	6,416.56	-	-	2,101	2,169	1,176	-	16.26	954	190	4
215M	5,600	5,681.67	-	-	1,746	1,802	1,163	-	16.26	954	222	4

Kewaunee County, Wisconsin

Highway Operations

Equipment Cost Analysis
For Year Ended December 31, 2019

Exhibit A
Schedule 7

Unit I.D.	Revenue	Total Cost	Fuel	Lubrication Anti-freeze	Labor & Fringe	Overhead	Materials	Tires and Batteries	Sundry	Depreciation	Hours, Days Miles, C.Y.	Opt. Unit
282	9,944	5,654.03	1,697	141	1,410	1,456	779	-	170.49	-	137	3
282P	2,742	32.44	-	-	-	-	16	-	16.15	-	78	1
282W	3,214	397.79	-	-	153	158	58	-	28.52	-	118	1
284	36,004	19,415.96	4,298	166	5,197	5,366	4,220	-	168.95	-	387	3
284P	1,802	158.13	-	-	66	68	16	-	8.72	-	39	1
284W	11,219	1,383.38	-	-	493	508	354	-	28.52	-	294	1
285	12,373	22,571.66	1,454	247	6,348	6,553	7,774	-	196.49	-	149	3
285P	2,006	73.40	-	-	24	25	16	-	8.72	-	48	1
285W	4,207	4,166.32	-	-	711	734	2,692	-	28.52	-	132	1
287	33,542	18,359.56	2,133	106	5,758	5,945	3,937	309	170.87	-	402	3
287P	2,993	24.11	-	-	-	-	16	-	7.82	-	69	1
287W	9,159	1,869.39	-	-	790	815	236	-	28.59	-	260	1
288	27,044	21,852.83	4,162	-	6,178	6,378	4,976	-	159.38	-	336	3
288W	6,062	4,316.48	-	-	1,703	1,759	826	-	28.55	-	173	1
289	18,707	15,065.28	1,702	503	5,072	5,236	2,392	-	159.75	-	275	3
289P	282	17.11	-	-	-	-	16	-	0.82	-	6	1
289W	3,140	1,692.92	-	-	317	327	1,021	-	28.52	-	117	1
519	283	535.05	-	-	115	119	-	-	2.88	298	1,175	6
521	964	250.79	-	-	113	116	16	-	5.49	-	3,830	6
522	1,181	894.27	-	-	45	47	-	-	7.67	795	5,095	6
525	603	19.17	-	-	-	-	16	-	2.88	-	2,375	6
537	1,294	64.71	-	-	23	23	16	-	2.61	-	5,120	6
538	949	202.39	-	-	90	93	16	-	2.61	-	3,740	6
539	1,061	111.92	-	-	-	-	108	-	3.69	-	4,814	6
540	1,240	19.91	-	-	-	-	16	-	3.62	-	5,460	6
544	2,420	385.35	-	-	135	140	108	-	2.32	-	11,000	6
545	1,178	499.18	-	-	179	185	105	-	2.32	28	4,710	6
559	1,276	1,170.16	-	-	417	430	319	-	4.24	-	5,800	6
560	2,793	200.68	-	-	89	92	16	-	4.05	-	12,585	6
604	-	1,324.67	-	-	-	-	-	-	12.67	1,312	-	6
612	940	29.06	-	-	-	-	16	-	12.77	-	24	6
626A	-	915.76	-	-	-	-	-	-	8.76	907	-	6
634	219	21.80	-	-	-	-	16	-	5.51	-	7	6
719	2,447	1,064.48	-	-	201	207	36	-	10.04	611	149	6
721	4,051	3,300.91	-	-	1,505	1,554	234	-	7.24	-	231	6
722	4,273	2,610.38	-	-	241	249	176	-	18.61	1,926	286	6
725	5,668	1,677.48	-	-	452	467	751	-	7.89	-	318	6
728	6,169	1,449.46	-	-	295	305	841	-	8.47	-	327	6
737	6,048	1,922.35	-	-	618	638	652	-	14.92	-	351	6
738	5,922	1,722.85	-	-	729	753	225	-	14.92	-	324	6
739	4,089	1,541.31	-	-	312	322	52	-	14.33	841	308	6

Kewaunee County, Wisconsin

Highway Operations

Equipment Cost Analysis
For Year Ended December 31, 2019

Exhibit A
Schedule 7

Unit I.D.	Revenue	Total Cost	Fuel	Lubrication Anti-freeze	Labor & Fringe	Overhead	Materials	Tires and Batteries	Sundry	Depreciation	Hours, Days Miles, C.Y.	Opt. Unit
740	5,338	4,727.12	-	-	1,406	1,451	1,019	-	14.27	837	339	6
742	5,605	1,380.52	-	-	158	163	255	-	13.47	791	342	6
743	6,701	4,200.28	-	-	1,134	1,171	1,090	-	13.47	791	359	6
744	4,799	701.80	-	-	314	324	52	-	11.66	-	353	6
745	7,285	2,656.66	-	-	605	625	1,415	-	11.66	-	406	6
747	1,369	1,162.70	-	-	68	70	203	-	13.76	808	91	6
748	1,236	1,116.74	-	-	45	47	203	-	13.76	808	86	6
749	526	1,334.65	-	-	248	256	-	-	-	830	38	6
759	4,083	679.57	-	-	290	300	75	-	14.43	-	291	6
760	7,018	3,478.13	-	-	918	948	1,599	-	14.08	-	475	6
804	-	1,672.00	-	-	-	-	-	-	16.00	1,656	-	6
812	341	36.96	-	-	-	-	16	-	21	-	24	6
819	2,170	274.20	-	-	111	115	36	-	10.27	2	147	6
821	3,431	586.13	-	-	233	241	102	-	9.47	-	220	6
822	3,715	3,417.99	-	-	532	549	807	-	14.63	1,515	277	6
825	4,811	1,207.61	-	-	377	389	433	-	8.70	-	297	6
826A	-	1,349.91	-	-	-	-	-	-	12.91	1,337	-	6
828	5,532	675.13	-	-	240	248	179	-	7.51	-	330	6
834	80	37.26	-	-	-	-	16	-	20.97	-	7	6
837	5,305	2,961.65	-	-	640	661	1,645	-	14.92	-	343	6
838	5,226	3,578.55	-	-	1,087	1,122	1,354	-	14.92	-	320	6
839	3,539	4,429.76	-	-	1,381	1,425	1,014	-	10.21	599	298	6
840	4,669	2,042.39	-	-	482	498	457	-	10.14	595	332	6
842	4,635	2,335.06	-	-	606	626	690	-	6.94	407	317	6
843	5,714	1,327.12	-	-	204	210	500	-	6.94	407	345	6
844	4,237	1,365.03	-	-	442	456	457	-	10.50	-	347	6
845	6,259	3,290.94	-	-	1,254	1,295	629	-	10.50	102	388	6
847	1,147	616.01	-	-	90	93	-	-	7.24	425	86	6
848	1,108	640.18	-	-	90	93	24	-	7.24	425	86	6
849	540	428.00	-	-	-	-	-	-	-	428	41	6
859	3,624	1,682.07	-	-	665	686	318	-	13.34	-	288	6
860	5,862	2,139.31	-	-	765	790	571	-	12.90	-	442	6
919	1,964	3,254.25	-	-	670	691	-	-	18.11	1,875	65	6
921A	3,815	2,301.08	-	-	1,073	1,108	103	-	16.78	-	117	6
922	6,828	6,062.44	-	-	1,667	1,721	80	-	24.82	2,570	205	6
925A	6,752	4,482.00	-	-	2,182	2,253	31	-	16.62	-	217	6
928	7,551	1,486.54	-	-	715	738	23	-	11.03	-	226	6
937	4,273	6,489.51	-	-	1,171	1,209	2,178	-	22.08	1,910	112	6
938	6,663	2,403.33	-	-	959	990	434	-	19.32	-	168	6
939	5,567	3,388.91	-	-	1,312	1,354	692	-	31.09	-	189	6
940	6,708	3,273.68	-	-	1,264	1,305	675	-	29.97	-	191	6

Kewaunee County, Wisconsin

Highway Operations

Equipment Cost Analysis
For Year Ended December 31, 2019

Exhibit A
Schedule 7

Unit I.D.	Revenue	Total Cost	Fuel	Lubrication Anti-freeze	Labor & Fringe	Overhead	Materials	Tires and Batteries	Sundry	Depreciation	Hours, Days Miles, C.Y.	Opt. Unit
942	6,693	3,325.98	-	-	698	721	769	-	19.07	1,119	201	6
943A	6,643	1,723.14	-	-	395	408	23	-	15.04	882	177	6
944	11,741	6,234.61	-	-	2,334	2,409	1,470	-	21.63	-	398	6
945	11,043	2,959.37	-	-	1,299	1,341	298	-	22	-	288	6
947	2,678	2,815.00	-	-	745	769	6	-	17.39	1,278	83	6
948	2,305	3,053.81	-	-	863	891	6	-	17.39	1,276	78	6
949	1,059	1,341.89	-	-	34	35	6	-	-	1,267	38	6
959	6,175.66	1,439.82	-	-	667.70	689.33	46.66	-	36.13	-	195.50	6
960	12,269.16	3,696.36	-	-	1,475	1,522	663.07	-	36	-	385.50	6
1631	-	2,828.00	-	-	-	-	-	-	-	2,828	-	4
1632	-	3,582.00	-	-	-	-	-	-	-	3,582	-	4
1831	-	4,968.00	-	-	-	-	-	-	-	4,968	-	4
Totals	\$ 1,836,816.71	\$ 1,349,427.14	\$ 235,270.48	\$ 17,079.51	\$ 286,132.21	\$ 295,403.45	\$ 212,639.21	\$ 16,125.60	\$ 32,651.54	\$ 254,125.14	152,580.70	

Kewaunee County, Wisconsin

Highway Operations

Reconciliation of Current Year's Depreciation
For the Year Ended December 31, 2019

			Exhibit A Schedule 8
<u>Annual Depreciation</u>			
Improvements Other Than Buildings			
On 12-31-19 Inventory		\$	22,641.99
Buildings			
On 12-31-19 Inventory			68,096.00
Machinery and Equipment			
On 12-31-19 Inventory		\$	252,649.38
Sold			
Annual Depreciation	\$	4,154.00	
Difference - Sale Price vs. Book Value		<u>44,969.76</u>	49,123.76
Discarded			<u>4,721.00</u>
			<u>306,494.14</u>
 Total			 <u><u>\$ 397,232.13</u></u>
 <u>Depreciation Expense Distribution</u>			
Highway Administration		\$	4,863.00
Radio Expenses			9,336.00
Shop Operations			10,175.00
Fuel Handling			18,059.00
Machinery Operations			254,125.14
Pit and Quarry Operations			4,968.00
Bituminous Operations			4,968.00
Buildings and Grounds Operations			<u>90,737.99</u>
 Total			 <u><u>\$ 397,232.13</u></u>

Kewaunee County, Wisconsin

Highway Operations

Bituminous Operations
For the Year Ended December 31, 2019

		Exhibit A Schedule 9
Labor		\$ 64,746.14
Fringe Benefits		45,445.50
Materials and Supplies		585,434.55
Equipment Rental (Not Exclusively Used for Bituminous Operations)		83,881.40
Equipment Expense (Exclusively Used for Bituminous Operations)		
Depreciation	\$ 4,968.00	
Shop Labor and Fringe Benefits	31,580.11	
Shop Overhead	32,603.37	
Other Expenses	39,020.74	
Power and Gas	36,345.25	144,517.47
		<hr/>
Total Costs		924,025.06
Cost Allocations (Credits)		<hr/> (842,768.98)
Net Income (Loss)		<hr/> <u>\$ (81,256.08)</u>

Kewaunee County, Wisconsin

Highway Operations

Pit and Quarry Operations
For the Year Ended December 31, 2019

		Exhibit A Schedule 10
Labor	\$	9,451.31
Fringe Benefits		6,634.47
Materials and Supplies		
Equipment Rental (Not Exclusively Used for Pit and Quarry Operations)		3,735.07
Equipment Expenses (Exclusively Used for Pit and Quarry Operations)		
Depreciation	\$	4,968.00
Insurance		163.21
Contracted services		769,640.96
Machinery rental		10,026.77
Other Expenses		8,269.57
Inspection Fee		3,055.00
Inventory adjustments and purchases		
Gravel		<u>248,657.00</u>
Total Costs		1,064,601.36
Cost Allocations (Credits)		<u>(1,042,749.57)</u>
Net Income (Loss)		<u><u>\$ (21,851.79)</u></u>

Field Small Tools Account
For the Year Ended December 31, 2019

		Exhibit A Schedule 11
Labor	\$	2,460.98
Fringe Benefits		1,720.31
Consumable Tools		<u>8,596.72</u>
Total Costs		12,778.01
Cost Allocations (Credits)		<u>0.00</u>
Net Balance (Year-End Variance)		<u><u>\$ 12,778.01</u></u>
Total Field Labor (Including Fringe Benefits)		<u><u>\$ -</u></u>

Kewaunee County, Wisconsin

Highway Operations

Fringe Benefit Analysis
For the Year Ended December 31, 2019

		Exhibit A Schedule 12
Expenditures		
Time Off With Pay		
Sick Leave	\$ 59,151.66	
Vacation	82,931.92	
Holiday	41,885.66	
Other - TOWP	<u>18,027.87</u>	\$ 201,997.11
Social Security		118,105.58
Retirement		104,456.45
Hospital and Health Insurance		540,805.54
Dental Insurance		18,273.26
Medical Services		657.01
Worker's Compensation Insurance		<u>56,491.02</u>
Total Fringe Benefits		<u>\$ 1,040,785.97</u>
Total Fringe Benefits Recovered (Cost Allocations, Credit)		<u>\$ (1,071,409.26)</u>

Due From State of Wisconsin
State Trunk Highway System
December 31, 2018

		Exhibit A Schedule 13
Balance Due January 1, 2019		\$ 221,261.28
Expenditures		<u>682,957.20</u>
		904,218.48
Reimbursed by State		<u>862,387.35</u>
Balance Due December 31, 2019		<u>\$ 41,831.13</u>
Invoiced, Not Reimbursed December 31, 2019		<u>41,831.13</u>
		<u>\$ 41,831.13</u>

Kewaunee County, Wisconsin

Highway Operations

Accounts Receivable
December 31, 2019

Exhibit A
Schedule 14

Account	Balance 1/1/2019	2019 Expenditures	2019 Receipts	Balance 12/31/2019
Town of Ahnapee	\$ 1,543.62	\$ 119,497.76	\$ 116,496.72	\$ 4,544.66
Town of Carlton	901.78	53,374.54	54,276.32	-
Town of Casco	427.06	13,795.89	13,865.14	357.81
Town of Franklin	-	3,578.39	2,281.42	1,296.97
Town of Lincoln	22,836.71	130,955.06	130,706.23	23,085.54
Town of Luxemburg	26,282.94	190,429.25	193,775.88	22,936.31
Town of Montpelier	12,667.86	121,672.89	121,862.88	12,477.87
Town of Pierce	-	3,436.18	3,221.26	214.92
Town of Red River	11,732.30	174,627.27	166,933.24	19,426.33
Town of West Kewaunee	13,123.60	176,254.65	169,766.13	19,612.12
Village of Casco	60.75	4,129.83	4,190.58	-
Village of Luxemburg	2,751.28	74,667.10	62,739.24	14,679.14
City of Algoma	4,783.09	55,845.82	37,632.56	22,996.35
City of Kewaunee	3,335.19	37,179.18	36,509.48	4,004.89
Algoma Schools	1,659.78	9,822.88	9,736.26	1,746.40
Kewaunee Schools	16,562.70	65,922.82	66,669.77	15,815.75
Luxemburg-Casco Schools	1,257.63	11,544.60	11,048.78	1,753.45
County Sheriff	-	272.95	272.95	-
Dana Farm	-	12,025.55	654.35	11,371.20
Court House	-	624.98	624.98	-
Land Conservation	-	3,818.12	3,818.12	-
Solid Waste Management	-	17,595.27	17,595.27	-
Information Services Department	-	313.40	313.40	-
County Parks	462.33	89,533.98	89,996.31	-
Ahnapee Trail	-	199.87	199.87	-
Human Services	239.38	3,370.19	3,609.57	-
Winter Park	-	4,123.60	4,123.60	-
ATV Park	-	505.46	505.46	-
Maintenance Department	-	1,452.19	1,452.19	-
Aging Services	202.70	3,200.66	3,403.36	-
Sundry Accounts	3,757.27	128,368.36	120,647.86	11,477.77
Totals	\$ 124,587.97	\$ 1,512,138.69	\$ 1,448,929.18	\$ 187,797.48

Kewaunee County, Wisconsin

Highway Operations

Inventory of Improvements Other Than Buildings
 (Land Improvements)
 December 31, 2019

Exhibit B

Description	Year Acquired	Original Cost	2019 Additions	Total Cost	Prior Years' Depreciation	2019 Depreciation	Book Value 12/31/2019
Land	Var.	\$ 11,908.17	\$ -	\$ 11,908.17	\$ -	\$ -	\$ 11,908.17
Stangelville Yard	1975	7,520.05	-	7,520.05	6,341.05	51	1,128.01
Dyke for Fuel Tanks	1976	6,791.48	-	6,791.48	6,791.48	-	-
Gravel Back Yard	1976	1,866.92	-	1,866.92	1,866.92	-	-
Hotmix Main Shop Yard	1976	12,785.59	-	12,785.59	12,598.59	-	187.00
Algoma Shop Yard	1978	21,500.95	-	21,500.95	16,539.95	731.00	4,230.00
Main Shop Yard - Maintenance	1978	29,113.79	-	29,113.79	24,746.79	-	4,367.00
Hillside Shop Yard	1978	76,184.82	-	76,184.82	41,642.82	2,590.00	31,952.00
Main Shop - Back Yard	1983	98,146.53	-	98,146.53	83,724.53	-	14,422.00
County Gravel Pit - Sipiorski	1985	263,202.76	-	263,202.76	177,498.76	8,949.00	76,755.00
Land for Salt Shed - Hillside	1985	18,468.10	-	18,468.10	15,698.10	-	2,770.00
Stangelville Salt Shed - Land	1986	21,590.89	-	21,590.89	18,351.89	-	3,239.00
Kewaunee Salt Shed - Yard	1987	9,185.41	-	9,185.41	7,808.41	-	1,377.00
County Gravel Pit - Rankin	1988	12,508.00	-	12,508.00	10,632.00	-	1,876.00
Hillside Shop Yard - Hotmix	1991	3,217.05	-	3,217.05	2,734.05	-	483.00
Hillside - Landscape	1991	8,527.16	-	8,527.16	7,248.16	-	1,279.00
Algoma - Landscape - Sand Shed	1992	11,645.91	-	11,645.91	9,906.91	-	1,739.00
Main Shop - Hotmix Back Yard	1994	7,405.47	-	7,405.47	6,294.47	-	1,111.00
County Gravel Pit - Walters	1995	62,014.00	-	62,014.00	51,248.00	1,374.00	9,392.00
Retaining Wall - For Materials	1997	11,662.91	-	11,662.91	8,664.91	397.00	2,601.00
Hotmix - Back Yard	1998	17,952.30	-	17,952.30	11,417.30	610.00	5,925.00
Stangelville Parking Lot	2009	78,176.92	-	78,176.92	26,480.92	2,648.00	49,048.00
Main Shop Parking Lot	2006	114,470.77	-	114,470.77	33,797.77	5,292.00	75,381.00
Totals		\$ 905,845.95	\$ -	\$ 905,845.95	\$ 582,033.78	\$ 22,641.99	\$ 301,170.18

Kewaunee County, Wisconsin

Highway Operations

Inventory of Buildings
December 31, 2019

Exhibit C

Bldg. No.	Building	Year Acquired	Original Cost	2019 Additions	Total Cost	Prior Years' Depreciation	2019 Depreciation	Book Value 12/31/2019
1	Main Office Shop	1935	\$ 929,022.45	\$ -	\$ 929,022.45	\$ 556,292.45	\$ 31,583.00	\$ 341,147.00
2	Storage Building	1947	58,518.79	-	58,518.79	49,740.79	-	8,778.00
4	Hillside Garage	1947	255,678.46	-	255,678.46	146,491.46	-	109,187.00
5	Stangelville Garage	1951	61,975.13	-	61,975.13	52,679.13	-	9,296.00
6	Algoma Garage	1955	83,027.24	-	83,027.24	73,052.24	-	9,975.00
8	Radio Shack	1967	1,502.05	-	1,502.05	1,343.05	-	159.00
9	Storage Building Main Shop	1974	572,186.69	-	572,186.69	465,584.69	20,773.00	85,829.00
10	Salt Shed - Main Shop	1982	48,528.38	-	48,528.38	41,249.38	-	7,279.00
11	Hillside Salt Shed	1985	42,635.84	-	42,635.84	35,176.84	1,064.00	6,395.00
12	Stangelville Salt Shed	1986	39,239.66	-	39,239.66	33,353.66	-	5,886.00
13	Salt Shed #2 - Main Shop	1988	44,760.10	-	44,760.10	38,046.10	-	6,714.00
14	Salt Shed - Algoma (50% State)	1990	15,564.73	-	15,564.73	15,564.73	-	-
14	Salt Shed - Algoma	1990	30,201.15	-	30,201.15	19,528.15	624.00	10,049.00
15	Algoma Sand Shed (Three Sided)	1991	30,941.25	-	30,941.25	26,300.25	-	4,641.00
16	Kewaunee Sand Shed (Three Sided)	1991	90,495.36	-	90,495.36	69,265.36	3,077.00	18,153.00
17	Hillside Sand - Salt Shed	1992	36,829.67	-	36,829.67	29,409.67	1,252.00	6,168.00
18	Sign Shop (In #9 Storage Bldg.)	1994	63,388.65	-	63,388.65	53,880.65	-	9,508.00
19	Homemade Tool Wagon	1990	4,252.81	-	4,252.81	3,614.81	-	638.00
20	Stangelville Chloride Tank	1999	4,140.45	-	4,140.45	3,519.45	-	621.00
21	Brine System	2016	13,649.32	-	13,649.32	2,365.32	774.00	10,510.00
22	Hot Mix Plant Electrical Upgrade	2018	125,271	-	125,271.35	5,011	8,949.00	111,311.50
Totals			\$ 2,551,809.53	\$ -	\$ 2,551,809.53	\$ 1,721,469.03	\$ 68,096.00	\$ 762,244.50

Kewaunee County, Wisconsin

Highway Operations

Inventory of Machinery and Equipment
December 31, 2019

Exhibit D

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2019 Depreciation	Book Value 12/31/19
<u>185.01 TRUCKS AND AUTOS</u>						
10	Peterbuilt Semi	2010	\$ 48,296.18	\$ 38,769.18	\$ 2,283.00	\$ 7,244.00
12	Oshkosh Truck	1984	58,994.75	50,145.75	-	8,849.00
14	Ford Truck	1996	30,828.27	26,204.27	-	4,624.00
15A	Ford Crew Cab	2008	26,654.03	24,736.03	-	1,918.00
17	GMC Pick Up Truck	2005	16,162.00	13,738.00	-	2,424.00
21	Mack Truck	1990	80,640.25	68,544.25	-	12,096.00
24	Peterbuilt Semi	2019	32,192.34	-	3,043.34	29,149.00
25	Mack Truck	1991	78,262.16	66,523.16	-	11,739.00
28	Ford Truck	1997	64,187.47	54,559.47	-	9,628.00
34	Oshkosh Truck	1985	73,141.44	62,171.44	-	10,970.00
37	Mack Truck	2003	103,761.44	88,197.44	-	15,564.00
38	Mack Truck	2003	104,291.56	102,520.84	-	1,770.72
39	Mack Truck	2010	156,910.91	122,808.05	10,566.00	23,536.86
40	Mack Truck	2010	149,289.41	118,678.40	8,218.00	22,393.01
41	Mack Fuel Truck	2008	148,931.71	130,018.03	-	18,913.68
42	Freightliner truck	2016	135,356.68	23,010.68	11,505.00	100,841.00
43	Freightliner Truck	2017	136,757.21	23,218.21	11,609.00	101,930.00
44	Mack Truck	2005	128,260.55	109,021.55	-	19,239.00
45	Mack Truck	2005	128,424.88	120,576.39	-	7,848.49
46	Mack Truck	1984	62,207.55	52,876.55	-	9,331.00
47	Freightliner Truck	2019	184,818.12	-	17,455.12	167,363.00
48	Freightliner Truck	2019	184,644.48	-	17,439.48	167,205.00
49	Freightliner Truck	2019	140,423.19	-	13,262.19	127,161.00
50	IHC Truck	1964	5,646.47	5,081.47	-	565.00
53	Mack Truck	2005	119,435.12	101,520.12	-	17,915.00
54	Mack Truck	2005	115,168.40	97,893.40	-	17,275.00
58	International Truck	2018	19,059.50	1,807.00	1,807.00	15,445.50
59	Mack Truck	2009	150,345.85	127,944.17	-	22,401.68
60	Mack Truck	2009	154,043.79	148,349.99	-	5,693.80
135	International Truck	2007	112,068.68	95,258.68	-	16,810.00
136	Ford Truck	2014	15,352.54	10,875.54	2,174.00	2,303.00
165	Chevrolet Truck	2011	33,358.19	31,151.95	-	2,206.24
167	Ford Truck	2019	62,340.50	-	8,832.50	53,508.00
168	Ford Truck	2019	48,378.50	-	6,854.50	41,524.00
170	GMC Truck	2011	8,638.28	7,342.28	-	1,296.00
173	Ford Vehicle	1998	28,919.51	24,581.51	-	4,338.00

Kewaunee County, Wisconsin

Highway Operations

Inventory of Machinery and Equipment
December 31, 2019

Exhibit D

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2019 Depreciation	Book Value 12/31/19
<u>185.01 TRUCKS AND AUTOS (Continued)</u>						
175	Chevrolet Pickup	2007	6,181.13	5,254.13	-	927.00
176	GMC Truck	2004	28,611.42	24,319.42	-	4,292.00
177	GMC Truck	2005	16,047.96	13,640.96	-	2,407.00
178	GMC Truck	2010	36,700.77	31,194.77	-	5,506.00
180	GMC Truck	2008	27,422.04	23,309.04	-	4,113.00
200A	GMC Truck	2015	34,323.02	19,452.02	4,863.00	10,008.00
202	GMC Truck	2015	31,035.13	17,588.13	4,397.00	9,050.00
166	Chevrolet Truck	2008	25,122.10	21,354.10	-	3,768.00
Subtotals			3,351,635.48	2,104,236.37	124,309.13	1,123,089.98
<u>185.02 TRACTORS</u>						
63	John Deere Tractor	1991	89,049.98	75,692.98	-	13,357.00
64	Caterpillar D5 Dozer	2004	95,218.88	80,935.88	-	14,283.00
71	John Deere Tractor	1990	93,007.30	79,056.30	-	13,951.00
72A	John Deere Tractor	1998	62,954.00	53,511.00	-	9,443.00
76	Volvo Loader	2002	141,402.10	120,192.10	-	21,210.00
93	John Deere Tractor	2008	47,572.49	40,436.49	-	7,136.00
93A	John Deere Tractor	2000	62,846.33	53,419.33	-	9,427.00
212	John Deere Tractor	2010	32,543.00	24,173.00	2,766.00	5,604.00
213	John Deere Tractor	2010	30,173.02	22,533.02	2,562.00	5,078.00
Subtotals			654,767.10	549,950.10	5,328.00	99,489.00
<u>185.03 MOTOR GRADERS</u>						
83	JD Mtr. Grader	2012	173,259.39	103,089.39	14,727.00	55,443.00
282	Cat Mtr. Grader	2003	117,676.06	100,025.06	-	17,651.00
284	Cat Mtr. Grader	2003	116,616.61	99,124.61	-	17,492.00
285	Cat Mtr. Grader	2003	135,622.88	115,279.88	-	20,343.00
287	Cat Mtr. Grader	2003	117,941.06	100,250.06	-	17,691.00
288	Cat Mtr. Grader	2002	110,006.82	93,505.82	-	16,501.00
289	Cat Mtr. Grader	2002	110,262.75	93,723.75	-	16,539.00
Subtotals			881,385.57	704,998.57	14,727.00	161,660.00
<u>185.04 MAINTENANCE & CONSTRUCTION EQUIPMENT</u>						
14W	Miller Welder	1998	2,679.18	2,277.18	-	402.00
24T	Oscro Tank	2019	62,375.25	-	6,630.25	55,745.00
46T	McKenzie Water Tank	1996	10,218.98	8,685.98	-	1,533.00
58T	Tank	2018	41,833.72	4,445.72	4,445.00	32,943.00
62	John Deere Backhoe	2007	63,190.00	53,710.00	-	9,480.00
62A	McMillen Auger	2008	4,201.00	3,571.00	-	630.00
73	Volvo Excavator	2010	124,863.61	95,517.61	10,616.00	18,730.00
77	Gehl Skidloader	2008	26,486.32	22,513.32	-	3,973.00

Kewaunee County, Wisconsin

Highway Operations

Inventory of Machinery and Equipment
December 31, 2019

Exhibit D

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2019 Depreciation	Book Value 12/31/19
<u>185.04 MAINTENANCE & CONSTRUCTION EQUIPMENT (Continued)</u>						
77A	Auger Attachment	2009	500.00	425.00	-	75.00
77B	Hopper Broom	2008	4,844.00	4,117.00	-	727.00
77P	Cold Planer	2008	15,040.44	12,784.44	-	2,256.00
78	Superior Broom	2013	42,636.54	21,744.54	3,624.00	17,268.00
91M	John Deere Mower	2001	8,100.00	6,885.00	-	1,215.00
92M	John Deere Mower	2001	8,100.00	8,100.00	-	-
93M	John Deere Mower	1999	17,192.79	14,613.79	-	2,579.00
96PR	Power Rake	2011	7,900.00	5,096.00	672.00	2,132.00
98M	JD Mower	2013	7,489.24	3,822.24	637.00	3,030.00
100	Trail King Trailer	1992	11,587.51	9,849.51	-	1,738.00
102	Homemade Trailer	1979	3,143.40	2,671.40	-	472.00
103	Kew Eng. Trailer	1987	18,917.94	16,079.94	-	2,838.00
106	Drott Carry Dech Crane	2011	6,820.00	3,096.00	387.00	3,337.00
107	Leroi Air Compressor	2010	4,620.00	3,177.00	393.00	1,050.00
108	Cemkote Concrete Gun	2010	10,671.00	9,070.00	-	1,601.00
110	Trail King Trailer	2012	63,200.70	32,232.70	5,372.00	25,596.00
112	Self Priming Pump	2011	18,571.31	14,262.31	-	4,309.00
117	County Made Trailer	1974	-	-	-	-
118	Tandem Trailer	2008	8,785.59	7,467.59	-	1,318.00
119	Loadmaster Tandem Trailer	2009	3,992.75	3,393.75	-	599.00
120A	Homemade Trailer	1987	1,698.12	1,443.12	-	255.00
122	Morbark Chipper	2005	29,959.00	25,465.00	-	4,494.00
131	Doyle Disk Grinder	1995	4,000.00	3,400.00	-	600.00
145	Core Cut Concrete Saw	2017	6,911.64	2,350.64	1,175.00	3,386.00
148	Wacker Rammer	2017	2,935.00	624.00	312.00	1,999.00
155	Crafco Pavement Cutter	2006	8,300.00	7,055.00	-	1,245.00
160	Landa Pressure Washer	1994	17,293.40	17,293.40	-	-
169	Caterpillar Loader	2000	271,231.71	230,546.71	-	40,685.00
170M	Message Board	2018	13,301.23	1,105.78	1,105.00	11,090.45
173B	Alumacraft Row Boat	2010	300.00	188.00	26.00	86.00
187	HTC Shoulder Machine	1999	27,000.00	22,950.00	-	4,050.00

Kewaunee County, Wisconsin

Highway Operations

Inventory of Machinery and Equipment
December 31, 2019

Exhibit D

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2019 Depreciation	Book Value 12/31/19
<u>185.04 MAINTENANCE & CONSTRUCTION EQUIPMENT (Continued)</u>						
199	Paint Striper	2001	155,797.98	132,427.98	-	23,370.00
214M	Novadisc Mower	2018	11,226.00	478.00	954.00	9,794.00
215M	Novadisc Mower	2018	11,226.00	478.00	954.00	9,794.00
521	Henderson Applicator	1994	3,786.00	3,218.00	-	568.00
525	Henderson Applicator	1995	1,986.00	1,688.00	-	298.00
537	Varitech Applicator	2003	1,800.00	1,530.00	-	270.00
538	Varitech Applicator	2003	1,800.00	1,530.00	-	270.00
539	Liquid Applicator	2010	2,544.21	2,162.21	-	382.00
540	Liquid Applicator	2010	2,500.00	2,125.00	-	375.00
542	Liquid Calcium Applicator	2017	3,870.51	822.51	411.00	2,637.00
543	Liquid Applicator	2017	2,500.00	532.00	266.00	1,702.00
544	Liquid Applicator	2006	1,600.00	1,360.00	-	240.00
545	Liquid Applicator	2006	1,600.00	1,332.00	28.00	240.00
559	Liquid Applicator	2009	2,924.00	2,485.00	-	439.00
560	Liquid Applicator	2009	2,798.00	2,378.00	-	420.00
1631	Portable Scale	2007	49,631.29	31,696.29	2,828.00	15,107.00
1632	Portable Scale	2007	62,994.22	36,499.22	3,582.00	22,913.00
Subtotals			1,301,475.58	904,772.88	44,417.25	352,285.45

185.05 BITUMINOUS EQUIPMENT

126	Rosco Roller	1993	8,328.03	7,079.03	-	1,249.00
141	Aeroil Tar Kettle	1971	960.66	816.66	-	144.00
146	Etnyre Bit. Dist.	1964	8,327.92	7,494.92	-	833.00
147	Homemade Heater	1989	7,006.79	5,955.79	-	1,051.00
149	Bomag Roller	2007	43,692.00	37,138.00	-	6,554.00
151	Hyster Hypac	1998	73,000.00	62,050.00	-	10,950.00
153	Bomag Roller	2017	89,275.00	18,972.00	9,486.00	60,817.00
156	Crafco Melter	2006	18,488.58	11,192.82	-	7,295.76
156R	Carfco Router	2018	16,700.00	2,839.00	2,839.00	11,022.00
157A	Galion Roller	1987	59,000.00	50,150.00	-	8,850.00
158	Stepp Tar Kettle	1983	4,950.00	4,207.00	-	743.00
181	Cedar Rapids Filter	1989	200,918.47	170,780.47	-	30,138.00
182	Hotmix Scale	2003	58,002.97	49,392.02	-	8,610.95
183	Cedar Rapids. Asph. Plant	1986	528,644.38	449,649.38	-	78,995.00
1831	Dust Building	2004	87,682.60	68,438.60	4,968.00	14,276.00
184	Bituma-Stor Stor-Silo	1979	156,074.31	132,663.31	-	23,411.00
185A	Cleaver Brooks Stor. Tank	1989	74,485.01	64,428.01	-	10,057.00
188	Blaw Knox Paver	2006	315,729.34	282,634.88	-	33,094.46
Subtotals			1,751,266.06	1,425,881.89	17,293.00	308,091.17

Kewaunee County, Wisconsin

Highway Operations

Inventory of Machinery and Equipment
December 31, 2019

Exhibit D

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2019 Depreciation	Book Value 12/31/19
<u>185.06 SNOW REMOVAL EQUIPMENT</u>						
83P	Henke Plow	1983	7,352.00	6,249.00	-	1,103.00
83W	Balderson Wing	1997	19,684.45	16,731.45	-	2,953.00
167P	Western Plow	2019	9,700.00	-	825.00	8,875.00
281W	Balderson Wing	1997	19,684.45	16,731.45	-	2,953.00
282P	Frink Plow	1946	11,150.00	9,585.00	-	1,565.00
282W	Balderson Wing	1997	19,684.45	16,731.45	-	2,953.00
284P	Henke Plow	1987	6,017.55	5,114.55	-	903.00
284W	Balderson Wing	1997	19,684.45	16,731.45	-	2,953.00
285P	Austin Western Plow	1978	6,019.00	5,116.00	-	903.00
285W	Balderson Wing	1997	19,684.44	16,731.44	-	2,953.00
287P	Rivinius Plow	1975	5,400.00	4,590.00	-	810.00
287W	Balderson Wing	1997	19,732.70	16,772.70	-	2,960.00
288W	Balderson Wing	1997	19,708.57	16,752.57	-	2,956.00
289P	Frink Plow	1984	563.55	478.55	-	85.00
289W	Balderson Wing	1997	19,684.44	16,731.44	-	2,953.00
612	Frink Plow	1984	8,816.49	7,494.49	-	1,322.00
634	Frink Plow	1985	3,800.14	3,230.14	-	570.00
721	Henke Plow	1990	4,995.20	4,246.20	-	749.00
725	Monroe Plow	1991	5,443.90	4,626.90	-	817.00
728	Falls Plow	1997	5,844.42	4,967.42	-	877.00
737	Little Falls Plow	2003	10,300.00	8,755.00	-	1,545.00
738	Little Falls Plow	2003	10,300.00	8,755.00	-	1,545.00
739	Wausau Plow	2010	9,894.21	6,798.21	841.00	2,255.00
740	Wausau Plow	2010	9,850.00	6,766.00	837.00	2,247.00
742	Burke Snow Plow	2017	9,300.00	1,582.00	791.00	6,927.00
743	Burke Snow Plow	2017	9,300.00	1,582.00	791.00	6,927.00
744	Wausau Plow	2006	8,050.00	6,842.00	-	1,208.00
745	Wausau Plow	2006	8,050.00	6,842.00	-	1,208.00
747	Burke Plow	2019	9,500.00	-	808.00	8,692.00
748	Burke Plow	2019	9,500.00	-	808.00	8,692.00
749	Burke Plow	2019	9,765.00	-	830.00	8,935.00
759	Wausau Plow	2009	9,960.00	8,466.00	-	1,494.00
760	Wausau Plow	2009	9,715.00	8,258.00	-	1,457.00
812	Wausau Schmidt Wing	1984	14,269.00	12,129.00	-	2,140.00
821	Viking Wing	1990	6,536.23	5,556.23	-	980.00
825	Viking Wing	1991	6,005.68	5,104.68	-	901.00
828	Falls Wing	1997	5,183.09	4,406.09	-	777.00
829	Falls Wing	1997	6,189.85	5,261.85	-	928.00

Kewaunee County, Wisconsin

Highway Operations

Inventory of Machinery and Equipment
December 31, 2019

Exhibit D

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2019 Depreciation	Book Value 12/31/19
<u>185.06 SNOW REMOVAL EQUIPMENT (Continued)</u>						
834	Wausau Schmidt Wing	1984	14,476.00	12,305.00	-	2,171.00
837	Little Falls Plow	2003	10,300.00	8,755.00	-	1,545.00
838	Little Falls Plow	2003	10,300.00	8,755.00	-	1,545.00
839	Wausau Wing	2010	7,044.21	4,842.21	599.00	1,603.00
840	Wausau Wing	2010	7,000.00	4,810.00	595.00	1,595.00
844	Wausau Wing	2006	7,250.00	6,160.00	-	1,090.00
842	Wausau Wing	2017	4,790.00	814.00	407.00	3,569.00
843	Wausau Wing	2017	4,790.00	814.00	407.00	3,569.00
845	Wausau Wing	2006	7,250.00	6,058.00	102.00	1,090.00
847	Burke Wing	2019	5,000.00	-	425.00	4,575.00
848	Burke Wing	2019	5,000.00	-	425.00	4,575.00
849	Burke Wing	2019	5,030.00	-	428.00	4,602.00
855	Viking Wing	1982	9,770.82	8,304.82	-	1,466.00
859	Wausau Wing	2009	9,211.00	7,829.00	-	1,382.00
860	Wausau Wing	2009	8,905.00	7,569.00	-	1,336.00
921A	Fox Spreader	1998	11,580.65	9,843.65	-	1,737.00
925A	Henderson Spreader	1999	11,472.12	9,751.12	-	1,721.00
928	Henderson Spreader	1997	7,610.59	6,468.59	-	1,142.00
937	Swenson Spreader	2003	22,468.83	15,592.83	1,910.00	4,966.00
938	Swenson Spreader	2003	21,818.99	15,972.99	-	5,846.00
939	Swenson Sander	2010	21,460.72	18,241.72	-	3,219.00
940	Swenson Sander	2010	20,687.81	17,584.81	-	3,103.00
942	Burke Spreader	2017	13,164.14	2,238.14	1,119.00	9,807.00
943A	Burke Spreader	2017	10,382.00	1,766.00	882.00	7,734.00
944	Swenson Spreader	2006	14,929.05	12,690.05	-	2,239.00
945	Swenson Spreader	2006	14,929.05	12,690.05	-	2,239.00
947	Burke Spreader	2019	15,032.07	-	1,278.00	13,754.07
948	Burke Spreader	2019	15,011.47	-	1,276.00	13,735.47
949	Burke Spreader	2019	14,900.00	-	1,267.00	13,633.00
959	Swenson Spreader	2009	25,256.37	21,196.64	-	4,059.73
960	Swenson Spreader	2009	25,183.44	21,405.44	-	3,778.00
	Subtotals		776,322.59	529,174.32	17,651.00	229,497.27
<u>185.07 RADIO EQUIPMENT</u>						
	Motorola Speakers	1968	74.53	63.53	-	11.00
	Luxemburg Repeater	1993	7,589.00	6,451.00	-	1,138.00
	Radio Equipment	2012	110,341.40	54,017.40	9,336.00	46,988.00
	Subtotals		118,004.93	60,531.93	9,336.00	48,137.00

Kewaunee County, Wisconsin

Highway Operations

Inventory of Machinery and Equipment
December 31, 2019

Exhibit D

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2019 Depreciation	Book Value 12/31/19
<u>185.08 BULK STATION EQUIPMENT</u>						
	Gas & Bulk Sta. Kewaunee	1935	136,020.43	116,396.43	-	19,624.00
	Diesel Fuel Bulk Sta. Equip.	1936	350.00	315.00	-	35.00
	Non-Lead Gas Tanks - Pumps	1975	15,913.36	13,526.36	-	2,387.00
	#2 Diesel Fuel Tank	1980	11,445.63	9,728.63	-	1,717.00
	Inven. Control Sys. - Main Shop	2014	19,440.96	13,770.96	2,754.00	2,916.00
	Inven. Control Sys. - Stangleville	2014	11,481.42	8,135.42	1,624.00	1,722.00
	Inven. Control Sys. - Hillside	2014	12,621.28	8,940.28	1,788.00	1,893.00
	Inven. Control Sys. - Algoma	2014	8,566.67	6,070.67	1,211.00	1,285.00
	Algoma Shop Diesel Tank	2019	30,013.92	-	1,701.00	28,312.92
	Algoma Shop Gas Tank	2019	30,013.92	-	1,701.00	28,312.92
	Hillside Shop Diesel Tank	2019	33,356.01	-	1,890.00	31,466.01
	Hillside Shop Gas Tank	2019	33,356.01	-	1,890.00	31,466.01
	Stangleville Shop Diesel Tank	2019	61,771.00	-	3,500.00	58,271.00
	Subtotals		404,350.61	176,883.75	18,059.00	209,407.86
<u>185.09 SHOP EQUIPMENT</u>						
	Shelves & Bins	1959	2,124.00	1,914.00	-	210.00
	Brake Drum Grinder	1978	4,766.91	4,051.91	-	715.00
	Lyons Shelving for Stockroom	1978	2,158.20	1,854.20	-	304.00
	Goodall Start-All	1978	1,801.00	1,531.00	-	270.00
	Fork Lift	2008	22,155.00	12,560.00	1,256.00	8,339.00
	Elect. Pump w/ Hyd. Press	1979	5,420.33	4,607.33	-	813.00
	Quincy Air Compr.	1979	1,683.43	1,431.43	-	252.00
	Quincy Air Compr.	1982	5,869.27	4,989.27	-	880.00
	Miller Welder	1983	1,523.00	1,295.00	-	228.00
	Forklift Tow Motor	1984	4,156.98	3,532.98	-	624.00
	Quincy Air Compr.	1984	5,975.00	5,079.00	-	896.00
	IMT Crane	1985	5,475.00	4,654.00	-	821.00
	Forklift	1986	3,200.00	2,720.00	-	480.00
	Startall Gen. & Eng. Comb.	1987	3,150.00	2,699.00	-	451.00
	Stockroom Desk & Cab.	1988	2,976.33	2,642.33	-	334.00
	Walk Behind Ind. Sweeper	1989	3,600.00	3,060.00	-	540.00

Kewaunee County, Wisconsin

Highway Operations

Inventory of Machinery and Equipment
December 31, 2019

Exhibit D

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2019 Depreciation	Book Value 12/31/19
<u>185.09 SHOP EQUIPMENT (Continued)</u>						
	Desk & Cabinets - Stockroom (Fuel)	1992	3,051.00	3,000.00	-	51.00
	Lableizer Plus	1993	2,850.10	2,517.10	-	333.00
	Shop Air Compressor (Stangelville)	1993	1,450.00	1,288.00	-	162.00
	Handling Systems Crane Frame	1995	3,013.00	2,561.00	-	452.00
	Coats Tire Changer	1995	6,595.00	5,606.00	-	989.00
	1000 gallon D.W. Waste Oil Tank with Pump	1996	5,541.50	4,710.50	-	831.00
	Budget 1 Ton Electric Chain Hoist	1996	1,488.00	1,265.00	-	223.00
	Clemco Sandblaster	1997	1,724.13	1,465.13	-	259.00
	Lyon Stockroom Shelving	1998	2,520.98	2,142.98	-	378.00
	Monoxvent Hose Reel	1998	1,835.00	1,560.00	-	275.00
	Baldor Grinder	1998	1,505.85	1,279.85	-	226.00
	Air Compressor - (Algoma Shop)	1998	2,036.20	1,731.20	-	305.00
	Miller Welder	1999	1,520.00	1,344.00	-	176.00
	Air Conditioner Testing Unit	2002	4,434.14	4,017.14	-	417.00
	Miller Welder	2016	2,359.02	402.02	134.00	1,823.00
	Honda Generator	2018	2,450.00	139.00	139.00	2,172.00
	Subtotals		120,408.37	93,650.37	1,529.00	25,229.00
<u>188.00 OFFICE EQUIPMENT</u>						
	Fire Files (8)	1980	4,854.40	4,126.40	-	728.00
	York Safe	1980	1,248.00	1,061.00	-	187.00
	Storage Cabinets Shop Supt's	1982	1,300.00	1,105.00	-	195.00
	Office Desks (3) Main Office	1985	1,771.04	1,505.04	-	266.00
	Cabinet - Comm. Office	1990	2,495.00	2,121.00	-	374.00
	Panasonic Electronic Typewriter	1994	612.00	520.00	-	92.00
	Computer Data Cable	1999	1,000.00	918.00	-	82.00
	Office furniture	2006	14,605.77	12,414.77	-	2,191.00
	Subtotals		27,886.21	23,771.21	-	4,115.00

Kewaunee County, Wisconsin

Highway Operations

Inventory of Machinery and Equipment
December 31, 2019

Exhibit D

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2019 Depreciation	Book Value 12/31/19
<u>SUMMARY</u>						
185.01	TRUCKS & AUTOS		3,351,635.48	2,104,236.37	124,309.13	1,123,089.98
185.02	TRACTORS		654,767.10	549,950.10	5,328.00	99,489.00
185.03	MOTOR GRADERS		881,385.57	704,998.57	14,727.00	161,660.00
185.04	MAINT. & CONSTR. EQUIP.		1,301,475.58	904,772.88	44,417.25	352,285.45
185.05	BITUMINOUS EQUIPMENT		1,751,266.06	1,425,881.89	17,293.00	308,091.17
185.06	SNOW REMOVAL EQUIPMENT		776,322.59	529,174.32	17,651.00	229,497.27
185.07	RADIO EQUIPMENT		118,004.93	60,531.93	9,336.00	48,137.00
185.08	BULK STATION EQUIPMENT		404,350.61	176,883.75	18,059.00	209,407.86
185.09	SHOP EQUIPMENT		120,408.37	93,650.37	1,529.00	25,229.00
188.00	OFFICE EQUIPMENT		27,886.21	23,771.21	-	4,115.00
Totals			<u>\$ 9,387,502.50</u>	<u>\$ 6,573,851.39</u>	<u>\$ 252,649.38</u>	<u>\$ 2,561,001.73</u>

Kewaunee County, Wisconsin

Highway Operations

Machinery and Equipment Purchased
For the Year Ended December 31, 2019

Exhibit E

Unit No.	Type of Equipment	Cash	Trade-in Book Value	Total Cost
24	Peterbuilt	\$ 32,192.34	\$ -	\$ 32,192.34
24T	Tank	62,375.25	-	62,375.25
47	Freightliner	184,818.12	-	184,818.12
48	Freightliner	184,644.48	-	184,644.48
49	Freightliner	140,423.19	-	140,423.19
747	Plow	9,500.00	-	9,500.00
748	Plow	9,500.00	-	9,500.00
749	Plow	9,765.00	-	9,765.00
847	Wing	5,000.00	-	5,000.00
848	Wing	5,000.00	-	5,000.00
849	Wing	5,030.00	-	5,030.00
947	Spreader	15,032.07	-	15,032.07
948	Spreader	15,011.47	-	15,011.47
949	Spreader	14,900.00	-	14,900.00
167	Ford F450	62,340.50	-	62,340.50
167P	Plow	9,700.00	-	9,700.00
168	Ford F350	48,378.50	-	48,378.50
	Algoma Shop Diesel Tank	30,013.92	-	30,013.92
	Algoma Shop Gas Tank	30,013.92	-	30,013.92
	Hillside Shop Diesel Tank	33,356.01	-	33,356.01
	Hillside Shop Gas Tank	33,356.01	-	33,356.01
	Stangelville Shop Diesel Tank	61,771.00	-	61,771.00
		<u>\$ 1,002,121.78</u>	<u>\$ -</u>	<u>\$ 1,002,121.78</u>

Kewaunee County, Wisconsin

Highway Operations

Machinery and Equipment Traded In
 For the Year Ended December 31, 2019

Exhibit F

Unit No.	Type of Equipment	Cost	Prior Years' Depreciation	2019 Depreciation	Trade-in Book Value
None		\$ -	\$ -	\$ -	\$ -

Kewaunee County, Wisconsin

Highway Operations

Machinery and Equipment Sold
For the Year Ended December 31, 2019

Exhibit G

Unit No.	Item	Cost	Prior Years' Depreciation	2019 Depreciation	Book Value When Sold	Sale Price	Gain/(Loss)
4	1982 Oshkosh Truck	\$ 82,600.68	\$ 70,210.68	\$ -	\$ 12,390.00	\$ 12,025.00	\$ (365.00)
604	V Plow	8,747.00	7,435.00	-	1,312.00	-	(1,312.00)
804	Wing	11,041.16	9,385.16	-	1,656.00	-	(1,656.00)
7	1946 Oshkosh Truck w/Plow	38,929.41	33,090.41	-	5,839.00	2,925	(2,914.00)
16	Mack Truck	34,500.00	29,325.00	-	5,175.00	3,100	(2,075.00)
19	Mack Truck	85,759.39	72,895.39	-	12,864.00	10,000.00	(2,864.00)
519	Liquid Calcium Applicator	1,986.00	1,688.00	-	298.00	-	(298.00)
719	Plow	6,499.42	5,888.66	-	610.76	-	(610.76)
819	Wing	7,088.62	6,025.62	-	1,063.00	-	(1,063.00)
919	Spreader	12,496.95	10,621.95	-	1,875.00	-	(1,875.00)
22	Mack Truck	103,814.97	88,242.97	-	15,572.00	4,850	(10,722.00)
522	Liquid Calcium Applicator	5,296.74	4,501.74	-	795.00	-	(795.00)
722	Plow	12,842.15	10,916.15	-	1,926.00	-	(1,926.00)
822	Wing	10,100.92	8,585.92	-	1,515.00	-	(1,515.00)
922	Spreader	17,131.15	14,561.15	-	2,570.00	-	(2,570.00)
23	Mack Truck	87,454.25	74,336.25	-	13,118.00	6,125	(6,993.00)
26A	1979 Oshkosh Truck	62,061.25	52,752.25	-	9,309.00	11,050	1,741.00
626A	Plow	6,048.43	5,141.43	-	907.00	-	(907.00)
826A	Wing	8,910.16	7,573.16	-	1,337.00	-	(1,337.00)
55	Mack Truck w/55T tank	10,000.00	8,500.00	-	1,500.00	5,100	3,600.00
186	Ford F250 Truck	6,378.49	5,421.49	-	957.00	535	(422.00)
130A	Knowles Harrow	795.91	715.91	-	80.00	-	(80.00)
133	Homemade Too Wagon	280.00	238.00	-	42.00	-	(42.00)
	Paint Booth	34,217.93	20,774.93	4,154	9,289.00	1,320	(7,969.00)
		<u>\$ 654,980.98</u>	<u>\$ 548,827.22</u>	<u>\$ 4,154</u>	<u>\$ 101,999.76</u>	<u>\$ 57,030.00</u>	<u>\$ (44,969.76)</u>

Kewaunee County, Wisconsin

Highway Operations

Machinery and Equipment Discarded
 For the Year Ended December 31, 2019

Exhibit H

Unit No.	Type of Equipment	Cost	Prior Years' Depreciation	2019 Depreciation	Book Value When Discarded
	Algoma Shop Diesel Tank	\$ 8,213.82	\$ 6,981.82	\$ 1,232	\$ -
	Algoma shop Gas Tank	4,845.62	4,118.62	727	-
	Hillside Shop Diesel & Gas Tanks	9,600.50	8,160.50	1,440	-
	Stangelville Shop Diesel Tank	8,814.26	7,492.26	1,322	-
		<u>\$ 31,474.20</u>	<u>\$ 26,753.20</u>	<u>\$ 4,721.00</u>	<u>\$ -</u>

Kewaunee County, Wisconsin

Highway Operations

Highway Department Analysis of Materials and Supplies
For the Year Ended December 31, 2019

Exhibit I

Item	Inventory 1/1/2019	Purchases	Sales	Book Inventory 12/31/2019	Adjustment	Physical Inventory 12/31/2019
CONST. & MAINT. MATERIALS						
Hotmix	\$ -	\$ 845,296.61	\$ 842,768.98	\$ 2,527.63	\$ (2,527.63)	\$ 0.00
Road oil	-	434,828.58	435,820.73	(992.15)	992.15	-
Sodium chloride	175,531.50	408,417.71	571,537.75	12,411.46	203,182.54	215,594.00
Culverts	8,153.67	104,722.69	104,341.14	8,535.22	(2,117.08)	6,418.14
Cement	-	12,632.10	11,996.69	635.41	(635.41)	-
Gravel	284,237.00	500,640.08	97,836.76	687,040.32	(43,735.32)	643,305.00
Lumber and posts	6,130.87	6,670.34	5,515.12	7,286.09	773.07	8,059.16
Paints	31,799.47	152,757.26	144,251.44	40,305.29	(16,719.34)	23,585.95
Misc. hardware	746.06	92.25	128.46	709.85	(96.89)	612.96
Pest and weed control	-	4,682.63	2,350.77	2,331.86	(2,331.86)	-
Sand	384,107.00	545,487.41	62,295.20	867,299.21	(204,962.21)	662,337.00
Fill and chips	-	600.00	2,997.08	(2,397.08)	2,397.08	-
Stone chips	-	-	46,447.53	(46,447.53)	46,447.53	-
Asphalt rubber	-	26,371.80	34,583.30	(8,211.50)	8,211.50	-
Emulsion	-	199,512.62	199,512.62	-	-	-
Tack oil	-	4,008.86	7,170.00	(3,161.14)	3,161.14	-
Blacktop	-	7,172.82	5,557.20	1,615.62	(1,615.62)	-
Subtotal	890,705.57	3,253,893.76	2,575,110.77	1,569,488.56	(9,576.35)	1,559,912.21
SHOP MATERIALS AND SUPPLIES						
Repair parts and access.	133,382.21	377,384.88	363,377.35	147,389.74	(23,769.34)	123,620.40
Tires and batteries	25,549.70	20,733.94	17,726.09	28,557.55	4,703.39	33,260.94
Blacksmith iron and steel	3,231.93	8,441.26	7,457.97	4,215.22	(891.75)	3,323.47
Subtotal	162,163.84	406,560.08	388,561.41	180,162.51	(19,957.70)	160,204.81
GASOLINE & DIESEL FUEL						
Gasoline	43,802.77	65,941.45	78,743.60	31,000.62	2,654.68	33,655.30
Diesel fuel	51,685.76	241,351.72	228,886.48	64,151.00	(7,505.91)	56,645.09
Subtotal	95,488.53	307,293.17	307,630.08	95,151.62	(4,851.23)	90,300.39
LUBRICATING OILS & GREASES						
Lubricating oils and greases	17,453.42	41,106.38	27,835.46	30,724.34	(9,029.26)	21,695.08
LP gas and drums	-	381.74	250.85	130.89	(130.89)	-
Subtotal	17,453.42	41,488.12	28,086.31	30,855.23	(9,160.15)	21,695.08
Totals	\$ 1,165,811.36	\$ 4,009,235.13	3,299,388.57	\$ 1,875,657.92	\$ (43,545.43)	\$ 1,832,112.49
				Less Adjustment	(43,545.43)	
				Adjusted Sales	\$ 3,255,843.14	

