

Kewaunee County, Wisconsin

**FINANCIAL REPORT OF
HIGHWAY OPERATIONS**

December 31, 2022



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Kewaunee County, Wisconsin Highway Operations

DECEMBER 31, 2022

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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, 2022, and the related statement of revenues, expenses and changes in net position 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 accompanying 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 these financial statements.

The accompanying supplementary information as listed in the table of contents is presented for purposes of additional analysis, as required by the Wisconsin Department of Transportation, and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

This report is intended 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
June 29, 2023

Kewaunee County, Wisconsin

Highway Operations

Highway Proprietary Fund
 Statement of Net Position
 December 31, 2022
 (See Accountants' Compilation Report)

Exhibit A

ASSETS

Due from other governments	\$ 161,836.10
Due from State of Wisconsin	187,043.13
Prepaid supplies	1,274,870.68
Prepaid items	75,228.50
Land and land improvements	1,004,672.47
Buildings and improvements	2,551,809.53
Machinery and equipment	9,951,999.21
Accumulated depreciation	(9,761,342.62)
Net pension asset	746,834.00
TOTAL ASSETS	<u>6,192,951.00</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows related to pension	1,448,738.00
Deferred outflows related to other postemployment benefits	46,018.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,494,756.00</u>

LIABILITIES

Accounts payable	149,190.39
Due to County	79,849.22
Compensated absences	159,806.62
Other postemployment benefits	189,100.00
TOTAL LIABILITIES	<u>577,946.23</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows related to pension	1,759,406.00
Deferred inflows related to other postemployment benefits	6,173.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,765,579.00</u>

NET POSITION

Net investment in capital assets	3,747,138.59
Restricted for pension benefits	746,834.00
Unrestricted	850,209.18
TOTAL NET POSITION	<u>\$ 5,344,181.77</u>

Kewaunee County, Wisconsin

Highway Operations

Highway Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2022
(See Accountants' Compilation Report)

Exhibit B

Operating Revenues		
State highways	\$	505,111.11
County highways		3,589,996.55
Local highways		1,305,855.02
Other services		497,994.91
Total Operating Revenues		<u>\$ 5,898,957.59</u>
Operating Expenses		
Administration and other general expenses		495,579.99
Maintenance and construction		5,691,732.68
Total Operating Expenses		<u>6,187,312.67</u>
Change in Net Position		(288,355.08)
Net Position - January 1, 2022		<u>5,632,536.85</u>
Net Position - December 31, 2022		<u><u>\$ 5,344,181.77</u></u>

Kewaunee County, Wisconsin

Highway Operations

Buildings and Grounds Operation
 For the Year Ended December 31, 2022
 (See Accountants' Compilation Report)

Schedule 1

Depreciation of Buildings	\$ 41,306.00
Depreciation of Improvements Other Than Buildings	26,594.52
Heat, Light, Power and Water, Telephone	34,030.86
Maintenance of Buildings and Grounds (Includes Janitorial Expense)	10,729.51
Insurance on Buildings and Grounds (Excludes GPL)	<u>8,761.59</u>
 Total Buildings and Grounds Costs to be Allocated	 \$ 121,422.48
 Divided by Total Square Footage of All Buildings (Excluding Salt Facilities)	 <u>67,952.00</u>
 Equals Allocation per Square Foot	 <u><u>1.7869</u></u>

Square Ft.	Allocation Rate	Amount
Highway Administration	1.7869	\$ 9,549.12
Shop Operations	1.7869	49,017.86
Equipment Storage	1.7869	58,851.09
Sign Shop	1.7869	3,039.49
Parks	1.7869	964.92
<u>67,952</u>		<u>\$ 121,422.48</u>

Allocation to

Highway Administration	5,344	1.7869	\$ 9,549.12
Shop Operations	27,432	1.7869	49,017.86
Equipment Storage	32,935	1.7869	58,851.09
Sign Shop	1,701	1.7869	3,039.49
Parks	540	1.7869	964.92
	<u>67,952</u>		<u>\$ 121,422.48</u>

Kewaunee County, Wisconsin

Highway Operations

Highway Administration
For the Year Ended December 31, 2022
(See Accountants' Compilation Report)

	Schedule 2
Labor	\$ 217,114.56
Fringe Benefit Costs	64,830.70
Travel Expense	1,748.57
Committee Per Diem and Expenses	9,522.69
Office and Computer Supplies	3,670.60
Buildings and Grounds	9,549.12
Equipment Rental	1,133.17
Accounting and Auditing Services	11,215.00
Postage	<u>999.46</u>
Total Costs	<u><u>\$ 319,783.87</u></u>

Kewaunee County, Wisconsin

Highway Operations

Other Administration and General Expenses
 For the Year Ended December 31, 2022
 (See Accountants' Compilation Report)

	Schedule 3
Radio Expenses	
Depreciation	\$ 9,688.00
General Public Liability	
General Public Liability Insurance	\$ 20,325.94
Patrol Supervision	
Labor	\$ 71,259.52
Fringe Benefits	52,657.51
Machinery Rentals	12,546.44
Other	9,318.71
Total Patrol Supervision Costs	\$ 145,782.18

Fuel Handling
 For the Year Ended December 31, 2022
 (See Accountants' Compilation Report)

	Schedule 4
Labor	\$ 12,075.54
Fringe Benefit Costs	8,864.17
Fuel Truck Costs	
Other Expenses	\$ 3,860.02
Depreciation of Fuel Bulk Storage Equipment	10,682.00
Other	8,277.68
Total	43,759.41
Cost Allocations (Credits)	(53,221.87)
Fuel Handling Variance (Over) Under Recovery	\$ (9,462.46)

Kewaunee County, Wisconsin

Highway Operations

Shop Operations

For the Year Ended December 31, 2022

(See Accountants' Compilation Report)

Schedule 5

Direct Labor and Fringes	\$ 311,121.51	
Less Recovered on Work Orders	<u>311,121.51</u>	\$ -
Direct Materials	182,232.27	
Less Recovered on Work Orders	<u>182,232.27</u>	-
Indirect Labor		75,113.43
Fringe Benefits on Indirect Labor Only		54,791.44
Shop Supplies		24,938.50
Depreciation of Shop Equipment		2,198.00
Service Cars		
Depreciation		
Other Costs	10,668.42	
Less Revenue	<u>-</u>	10,668.42
Utilities		58,477.08
Purchase and Repair of Shop Tools		4,373.08
Machinery Rental		1,754.35
Other costs		1,986.90
Buildings and Grounds Allocation		49,017.86
Allocation Offsets		
Fuel Handling Under Recovery	(9,462.46)	
Insurance Recoveries	(17,358.77)	
Miscellaneous	<u>(15,772.98)</u>	(42,594.21)
Inventory Adjustments		
Shop Materials and Supplies	12,108.39	
Gasoline & Diesel Fuel	(9,870.74)	
Lubricating Oils and Grease	<u>6,473.90</u>	8,711.55
Total Shop Operations to be Allocated		<u>\$ 249,436.40</u>
<u>Year End Rate</u>		
Total Shop Operations		\$ 249,436.40
Divided by Direct Labor and Fringe Benefits		
Charged for Shop Services		<u>311,121.51</u>
Equals Year End Shop Overhead Rate		<u><u>80.173306%</u></u>

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, 2022
 (See Accountants' Compilation Report)

Shop Overhead Rate 80.173306%

Schedule 6

Account	Direct Shop and Fringe Benefits	Shop Overhead
Machinery Operations	\$ 270,655.97	\$ 216,993.84
Bituminous Operations	40,465.54	32,442.56
Totals	<u>\$ 311,121.51</u>	<u>\$ 249,436.40</u>

Kewaunee County, Wisconsin

Highway Operations

Equipment Cost Analysis

For Year Ended December 31, 2022

(See Accountants' Compilation Report)

											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.	
010	\$ 8,801.54	\$ 3,970.82	\$ 3,096.77	\$ -	\$ 287.07	\$ 230.15	\$ (197.70)	\$ -	\$ 554.53	\$ -	128.00	
012	-	690.49	-	-	-	-	13.12	-	677.37	-	-	
014W	-	3.11	-	-	-	-	-	-	3.11	-	-	
021	15,819.89	5,234.13	1,603.69	-	1,211.59	971.37	521.57	-	925.91	-	243.50	
024	12,768.27	10,269.77	1,781.37	-	2,631.71	2,109.93	337.13	-	369.63	3,040.00	164.00	
024T	5,217.52	10,870.02	-	-	1,636.41	1,311.96	1,222.28	-	72.37	6,627.00	154.00	
025	5,756.57	5,955.31	1,331.12	-	1,885.48	1,511.65	328.46	-	898.60	-	68.00	
026	7,383.97	4,580.43	1,849.60	-	544.41	436.47	249.24	-	-	1,500.71	87.00	
028	-	6,943.42	-	-	68.19	54.67	5.56	-	737.00	6,078.00	-	
034	73.42	1,035.14	-	-	101.13	81.08	13.12	-	839.81	-	1.00	
037	18,740.51	16,906.64	4,692.44	-	4,042.94	3,241.36	3,629.88	-	1,300.02	-	240.00	
038	21,860.68	27,238.71	5,281.98	-	8,417.19	6,748.34	5,406.33	-	1,384.87	-	262.50	
039	39,546.32	29,226.89	12,792.84	-	6,154.75	4,934.47	3,460.14	-	1,884.69	-	571.50	
040	37,626.25	23,730.22	10,586.93	-	5,344.33	4,284.73	1,800.10	-	1,714.13	-	509.50	
042	30,041.58	30,386.74	5,455.44	-	4,200.37	3,367.58	2,659.99	1,644.20	1,554.16	11,505.00	411.00	
043	27,687.06	31,838.84	6,012.21	-	2,096.25	1,680.63	7,228.40	1,644.20	1,568.15	11,609.00	414.50	
044	30,842.17	21,579.65	7,231.74	-	4,489.75	3,599.58	2,982.09	1,803.81	1,472.68	-	405.50	
045	34,523.42	24,425.29	9,867.70	-	4,638.50	3,718.84	4,617.41	-	1,582.84	-	452.50	
046	7,486.53	2,544.67	1,508.52	-	170.80	136.94	14.15	-	714.26	-	93.50	
046T	1,170.45	57.41	-	-	25.28	20.27	-	-	11.86	-	40.50	
047	36,104.07	44,326.23	10,122.76	-	5,849.94	4,690.09	2,477.07	1,609.30	2,122.07	17,455.00	521.50	
048	40,668.66	44,647.29	10,240.83	-	6,623.03	5,309.90	2,914.45	-	2,120.08	17,439.00	565.00	
049	36,356.24	47,634.30	9,245.91	-	6,633.62	5,318.39	2,362.71	-	2,522.67	21,551.00	505.00	
050	2,408.46	3,942.28	164.23	-	1,967.62	1,577.51	168.09	-	64.83	-	33.00	
053	31,847.98	36,588.07	11,521.48	-	5,120.90	4,105.59	8,516.14	5,642.48	1,681.48	-	588.00	
054	41,461.61	30,700.31	12,302.73	-	4,943.03	3,962.99	2,041.60	5,817.48	1,632.48	-	764.50	
058	15,791.24	12,139.56	1,924.01	-	3,540.34	2,838.41	1,810.10	-	219.70	1,807.00	203.00	
058T	6,776.00	6,310.09	-	-	617.28	494.89	704.39	-	48.53	4,445.00	200.00	
059	35,641.80	43,048.76	8,447.15	-	10,315.62	8,270.37	10,284.08	4,003.25	1,728.29	-	444.50	
060	46,027.54	32,836.74	12,074.39	-	5,524.63	4,429.28	7,000.69	1,803.81	2,003.94	-	595.50	
061	22,503.65	15,449.60	2,378.12	-	1,530.40	1,226.97	2,133.68	-	119.43	8,061.00	390.50	
062A	160.60	61.35	-	-	25.28	20.27	10.93	-	4.87	-	11.00	
063	5,137.00	6,055.80	1,275.36	-	1,943.06	1,557.82	1,176.25	-	103.31	-	78.00	
064	1,977.84	3,554.12	198.26	-	1,598.74	1,281.76	364.89	-	110.47	-	41.00	
071	13,439.11	19,687.82	2,748.24	-	8,227.25	6,596.06	2,008.37	-	107.90	-	203.50	
072A	1,829.81	10,650.09	550.52	-	5,210.46	4,177.40	404.62	234.05	73.04	-	36.50	
073	22,770.73	15,838.74	3,459.24	-	1,890.15	1,515.40	8,823.00	-	150.95	-	338.00	
076	27,039.93	5,660.37	3,066.04	-	1,162.89	932.33	335.06	-	164.05	-	361.00	

Kewaunee County, Wisconsin

Highway Operations

Equipment Cost Analysis

For Year Ended December 31, 2022

(See Accountants' Compilation Report)

											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.
077	13,066.44	8,149.32	1,100.70	-	2,326.32	1,865.09	2,826.48	-	30.73	-	387.00
077A	-	0.58	-	-	-	-	-	-	0.58	-	-
077B	3,345.60	5,471.18	-	-	1,655.09	1,326.94	2,483.53	-	5.62	-	85.00
077P	96.40	638.30	-	-	341.50	273.79	5.56	-	17.45	-	5.00
078	8,166.74	14,141.14	1,036.10	-	4,104.26	3,290.52	1,432.59	604.20	49.47	3,624.00	162.50
079	219.70	1,310.04	-	-	39.42	31.60	385.46	-	-	853.56	6.50
080	24,053.73	31,716.46	5,874.18	-	2,928.99	2,348.27	1,496.72	-	1,354.30	17,714.00	312.00
080T	1,016.50	1,902.00	-	-	-	-	-	-	-	1,902.00	47.50
083	42,224.80	19,627.02	8,341.81	-	4,674.65	3,747.82	2,648.43	-	214.31	-	468.50
083P	1,148.86	8.53	-	-	-	-	-	-	8.53	-	19.50
083W	5,192.25	393.31	-	-	132.60	106.31	131.56	-	22.84	-	104.50
090M	5,187.28	3,826.86	-	-	1,095.94	878.65	357.27	-	-	1,495.00	206.50
092M	-	(3,995.72)	-	-	-	-	5.56	-	11.72	(4,013.00)	-
093	19,839.82	10,340.56	7,169.06	-	1,447.07	1,160.16	509.08	-	55.19	-	519.00
093A	3,655.81	5,227.07	-	-	2,231.50	1,789.07	1,113.59	20.00	72.91	-	96.50
093M	213.52	(2,449.43)	-	-	39.44	31.62	5.56	-	19.95	(2,546.00)	8.50
096PR	-	14.73	-	-	-	-	5.56	-	9.17	-	-
098M	100.48	4,824.44	-	-	2,318.43	1,858.76	5.56	-	8.69	633.00	4.00
099M	9,219.04	6,380.47	-	-	1,515.40	1,214.95	1,774.12	-	-	1,876.00	367.00
100	-	(4,823.56)	-	-	-	-	-	-	13.44	(4,837.00)	-
102	1,074.24	914.50	-	-	505.54	405.31	-	-	3.65	-	72.00
103	1,744.10	67.39	-	-	22.73	18.22	4.49	-	21.95	-	81.50
106	1,780.41	2,730.70	-	-	1,049.91	841.75	444.13	-	7.91	387.00	25.50
107	3,187.86	1,842.12	875.19	-	489.62	392.54	79.41	-	5.36	-	178.50
108	-	12.38	-	-	-	-	-	-	12.38	-	-
109	390.24	146.65	116.28	-	-	-	24.13	-	6.24	-	22.00
110	5,658.00	2,534.22	-	-	142.63	114.35	5.56	2,198.36	73.32	-	138.00
112	2,102.88	1,065.37	370.92	-	321.89	258.07	92.94	-	21.55	-	69.00
117	-	5.56	-	-	-	-	5.56	-	-	-	-
118	2,172.10	1,551.92	-	-	446.33	357.84	5.56	732.00	10.19	-	101.50
119	119.36	10.19	-	-	-	-	5.56	-	4.63	-	8.00
120A	3,080.98	943.29	-	-	314.79	252.38	14.15	360.00	1.97	-	206.50
122	4,684.79	4,608.86	391.35	-	2,086.63	1,672.92	423.20	-	34.76	-	139.50
126	-	106.32	-	-	50.56	40.54	5.56	-	9.66	-	-
128	-	5.56	-	-	-	-	5.56	-	-	-	-
129	-	0.72	-	-	-	-	-	-	0.72	-	-
131	1,799.44	461.44	-	-	246.25	197.43	13.12	-	4.64	-	166.00
135	18,952.52	12,801.39	3,373.98	-	1,969.34	1,578.88	3,112.62	1,400.00	1,366.57	-	594.00
136	2,282.02	3,422.14	281.73	-	985.14	789.82	863.12	326.05	176.28	-	36.00
141	74.10	699.06	-	-	-	-	697.95	-	1.11	-	3.00

Kewaunee County, Wisconsin

Highway Operations

Equipment Cost Analysis

For Year Ended December 31, 2022

(See Accountants' Compilation Report)

											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.
145	904.85	1,404.48	-	-	301.57	241.78	853.11	-	8.02	-	17.50
146	1,553.12	570.07	164.18	-	216.83	173.84	5.56	-	9.66	-	37.00
147	86.80	212.74	-	-	50.56	40.54	113.51	-	8.13	-	5.00
148	297.28	780.55	-	-	258.16	206.98	-	-	3.41	312.00	8.00
149	8,466.12	2,185.94	370.49	-	682.56	547.23	534.97	-	50.69	-	205.00
151	6,946.76	6,667.51	1,431.05	-	2,330.69	1,868.59	843.94	108.55	84.69	-	171.00
153	8,684.10	12,114.45	406.17	-	956.47	766.83	235.86	159.55	103.57	9,486.00	209.50
155	-	52.58	-	-	-	-	-	42.95	9.63	-	-
156	10,060.97	6,349.58	1,064.19	-	2,150.99	1,724.52	1,388.43	-	21.45	-	199.00
156R	6,132.00	6,728.46	-	-	1,152.33	923.86	1,728.42	65.48	19.37	2,839.00	118.00
157A	-	5,411.45	-	-	-	-	-	-	68.45	5,343.00	-
158	1,037.40	238.90	-	-	129.41	103.75	-	-	5.74	-	42.00
160	2,770.57	707.06	193.07	-	174.06	139.55	48.99	115.76	35.63	-	48.50
161	29,077.90	12,889.83	5,174.47	-	423.16	339.26	2,168.03	-	-	4,784.91	910.00
161A	-	215.00	-	-	-	-	-	-	-	215.00	-
161M	2,136.90	1,763.36	-	-	-	-	658.36	-	-	1,105.00	419.00
163	17,269.19	18,985.56	5,861.92	-	783.90	628.48	711.61	-	824.65	10,175.00	869.50
164	8,323.44	12,465.64	2,931.49	-	649.28	520.55	273.77	-	606.55	7,484.00	534.00
165	7,799.51	7,745.64	3,106.87	-	1,784.69	1,430.84	1,002.44	-	420.80	-	503.50
166	1,612.60	6,218.61	895.05	-	645.23	517.30	104.58	-	288.45	3,768.00	110.00
167	14,423.69	21,980.83	5,852.41	-	3,009.47	2,412.79	768.65	-	740.51	9,197.00	715.50
167P	96.74	1,190.73	-	-	190.52	152.75	11.21	-	11.25	825.00	7.00
168	15,724.95	13,004.36	4,538.68	-	317.79	254.78	409.96	-	560.15	6,923.00	1,026.00
169	14,176.56	5,250.22	3,948.67	-	540.45	433.30	13.12	-	314.68	-	195.00
170	-	(3,796.98)	149.36	-	159.82	128.13	5.56	-	99.18	(4,339.03)	-
171	-	0.32	-	-	-	-	-	-	0.32	-	-
173	4,244.95	4,516.06	1,485.99	-	1,343.63	1,077.23	277.16	-	332.05	-	273.00
173B	-	0.35	-	-	-	-	-	-	0.35	-	-
175	-	(2,677.03)	-	-	-	-	-	-	70.97	(2,748.00)	-
176	333.99	2,021.25	183.25	-	200.88	161.05	5.56	-	328.51	1,142.00	22.50
177	2,987.40	2,148.09	1,386.77	-	229.11	183.69	53.60	110.66	184.26	-	196.50
178	6,517.95	5,624.55	2,998.25	-	1,024.03	821.00	359.87	-	421.40	-	431.50
180	7,857.29	5,243.47	2,779.89	-	809.25	648.80	571.46	119.21	314.86	-	502.50
187	7,765.56	7,713.78	94.72	-	4,134.16	3,314.49	139.09	-	31.32	-	99.00
188	19,386.84	25,653.90	3,346.50	-	9,867.88	7,911.41	4,142.34	-	385.77	-	12,588.85

Kewaunee County, Wisconsin

Highway Operations

Equipment Cost Analysis

For Year Ended December 31, 2022

(See Accountants' Compilation Report)

											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.
199	29,069.56	21,659.23	2,625.88	-	7,298.06	5,851.10	5,703.44	-	180.75	-	303.00
199W	461.28	234.21	-	-	101.13	81.08	-	-	-	52.00	24.00
202	-	(3,929.35)	5,738.21	-	233.72	187.38	-	-	356.34	(10,445.00)	-
202B	12,506.34	43,663.65	-	-	391.20	313.64	169.96	-	416.10	42,372.75	20,597.00
212	18,473.47	12,246.34	3,006.37	-	1,897.18	1,521.03	2,399.00	3,385.00	37.76	-	423.50
213	12,096.53	10,642.81	2,060.56	-	2,900.63	2,325.53	2,676.09	645.00	35.00	-	276.50
216M	11,750.32	10,542.55	-	-	4,472.97	3,586.13	1,535.69	-	12.76	935.00	382.00
217M	6,228.90	4,369.50	-	-	1,718.00	1,377.38	13.12	-	-	1,261.00	202.50
282	8,036.61	20,467.20	998.46	-	2,035.21	1,631.70	15,665.31	-	136.52	-	84.50
282P	-	12.94	-	-	-	-	-	-	12.94	-	-
282W	3,087.75	28.40	-	-	-	-	5.56	-	22.84	-	61.50
284	14,902.54	11,958.14	2,600.14	-	3,000.48	2,405.58	3,816.64	-	135.30	-	158.00
284P	1,093.27	6.98	-	-	-	-	-	-	6.98	-	17.50
284W	6,900.00	168.34	-	-	77.67	62.27	5.56	-	22.84	-	144.00
285	980.44	2,655.71	50.12	-	1,169.38	937.53	341.33	-	157.35	-	10.00
285P	-	6.98	-	-	-	-	-	-	6.98	-	-
285W	345.00	28.40	-	-	-	-	5.56	-	22.84	-	7.00
287	18,361.94	18,869.37	1,712.12	-	4,178.46	3,350.01	4,191.24	5,300.71	136.83	-	244.50
287P	889.44	6.26	-	-	-	-	-	-	6.26	-	12.00
287W	3,312.00	28.45	-	-	-	-	5.56	-	22.89	-	69.50
288	14,739.61	6,898.46	2,440.70	-	2,363.72	1,895.07	71.34	-	127.63	-	196.00
288W	1,397.25	28.43	-	-	-	-	5.56	-	22.87	-	27.50
289	20,329.32	10,516.73	3,016.24	-	3,364.29	2,697.26	1,311.02	-	127.92	-	285.00
289P	129.71	0.65	-	-	-	-	-	-	0.65	-	2.50
289W	2,087.25	28.40	-	-	-	-	5.56	-	22.84	-	54.00
612	-	10.23	-	-	-	-	-	-	10.23	-	-
634	-	4.41	-	-	-	-	-	-	4.41	-	-
721	-	5.80	-	-	-	-	-	-	5.80	-	-
725	1,133.24	485.82	-	-	188.56	151.17	139.77	-	6.32	-	65.50
726	1,347.45	71.00	-	-	-	-	-	-	-	71.00	81.00
728	-	883.78	-	-	-	-	-	-	6.78	877.00	-
737	3,455.00	4,077.42	-	-	1,923.56	1,542.18	599.73	-	11.95	-	206.00
738	3,572.47	3,232.48	-	-	1,354.02	1,085.56	780.95	-	11.95	-	202.50
739	3,406.63	422.86	-	-	218.65	175.30	17.43	-	11.48	-	234.50
740	3,772.86	708.16	-	-	386.70	310.03	-	-	11.43	-	228.50
742	4,878.46	2,750.73	-	-	562.18	450.72	936.04	-	10.79	791.00	262.00
743	3,337.53	1,445.17	-	-	357.09	286.29	-	-	10.79	791.00	195.00

Kewaunee County, Wisconsin

Highway Operations

Equipment Cost Analysis

For Year Ended December 31, 2022

(See Accountants' Compilation Report)

											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.
744	4,291.11	3,307.99	-	-	1,830.82	1,467.83	-	-	9.34	-	257.50
745	3,261.52	1,269.01	-	-	686.17	550.13	23.37	-	9.34	-	181.50
747	2,929.84	1,466.25	-	-	346.32	277.66	23.25	-	11.02	808.00	204.50
748	4,132.18	2,034.43	-	-	167.96	134.66	912.79	-	11.02	808.00	268.50
749	3,828.14	1,638.04	-	-	442.19	354.52	-	-	11.33	830.00	246.00
759	4,843.91	2,194.65	-	-	1,185.85	950.74	46.50	-	11.56	-	265.50
760	4,111.45	1,068.69	-	-	586.89	470.53	-	-	11.27	-	222.00
780	2,902.20	1,115.90	-	-	141.14	113.16	-	-	11.60	850.00	207.00
812	-	22.11	-	-	-	-	5.56	-	16.55	-	-
821	-	13.14	-	-	-	-	5.56	-	7.58	-	-
825	973.50	2,613.73	-	-	1,105.72	886.49	614.55	-	6.97	-	59.50
826	1,200.65	43.00	-	-	-	-	-	-	-	43.00	77.00
828	-	788.57	-	-	-	-	5.56	-	6.01	777.00	-
834	-	22.35	-	-	-	-	5.56	-	16.79	-	-
837	3,089.24	881.25	-	-	268.20	215.02	386.08	-	11.95	-	197.50
838	3,472.15	2,217.98	-	-	651.71	522.50	1,031.82	-	11.95	-	208.00
839	2,836.13	1,466.20	-	-	735.75	589.88	132.40	-	8.17	-	206.50
840	3,322.88	5,313.53	-	-	2,489.31	1,995.76	820.34	-	8.12	-	215.00
842	4,530.02	947.29	-	-	293.70	235.47	5.56	-	5.56	407.00	260.00
843	3,024.34	1,436.97	-	-	535.68	429.47	59.26	-	5.56	407.00	187.50
844	3,848.57	1,815.07	-	-	858.85	688.57	259.24	-	8.41	-	243.50
845	2,829.64	1,172.35	-	-	476.94	382.38	304.62	-	8.41	-	166.50
847	2,751.76	1,051.26	-	-	341.28	273.62	5.56	-	5.80	425.00	204.50
848	3,666.85	1,941.78	-	-	391.87	314.18	804.93	-	5.80	425.00	257.50
849	3,465.66	2,610.27	-	-	757.38	607.22	811.83	-	5.84	428.00	236.00
859	4,575.45	3,344.15	-	-	1,473.59	1,181.43	678.44	-	10.69	-	267.50
860	3,751.22	1,801.08	-	-	825.01	661.44	304.30	-	10.33	-	213.50
880	2,699.84	829.68	-	-	213.24	170.96	5.56	-	5.92	434.00	205.00
921A	-	27.21	-	-	-	-	13.12	-	14.09	-	-
925A	1,098.30	786.75	-	-	421.80	338.17	13.12	-	13.66	-	40.50
926	1,379.70	1,409.56	-	-	669.38	536.66	39.52	-	-	164.00	40.25
928	-	1,156.39	-	-	-	-	5.56	-	8.83	1,142.00	-
937	4,177.44	5,422.70	-	-	2,872.16	2,302.71	229.83	-	18.00	-	115.00
938	4,844.28	1,536.79	-	-	784.31	628.81	106.05	-	17.62	-	125.50
939	3,602.55	2,875.03	-	-	1,437.51	1,152.50	259.68	-	25.34	-	111.50
940	5,472.81	3,140.83	-	-	1,436.69	1,151.84	527.86	-	24.44	-	151.00
942	9,903.18	2,561.09	-	-	547.96	439.32	106.05	-	19.76	1,448.00	239.50
943A	4,851.95	2,674.38	-	-	619.02	496.29	13.12	-	14.95	1,531.00	131.50
944	7,527.03	7,095.14	-	-	3,699.88	2,966.32	411.34	-	17.60	-	207.50
945	3,824.84	4,518.82	-	-	1,755.10	1,407.12	1,339.00	-	17.60	-	94.75

Kewaunee County, Wisconsin

Highway Operations

Equipment Cost Analysis
 For Year Ended December 31, 2022
 (See Accountants' Compilation Report)

											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.
947	4,415.04	4,935.91	-	-	1,237.48	992.13	1,091.86	-	17.44	1,597.00	137.50
948	7,603.68	3,739.23	-	-	715.06	573.29	838.46	-	17.42	1,595.00	226.50
949	6,177.99	6,088.85	-	-	1,827.43	1,465.11	1,196.02	-	17.29	1,583.00	183.00
959	9,381.96	5,943.66	-	-	2,408.56	1,931.02	1,574.64	-	29.44	-	232.50
960	4,890.27	1,421.04	-	-	664.82	533.01	193.51	-	29.70	-	123.25
980	4,001.14	8,778.66	-	-	3,891.14	3,119.66	373.63	-	13.23	1,381.00	129.00
Totals	\$ 1,461,386.44	\$ 1,258,608.96	\$ 264,355.16	\$ -	\$ 270,655.97	\$ 216,993.84	\$ 182,232.27	\$ 39,896.06	\$ 45,968.76	\$ 238,506.90	67,633.60

Kewaunee County, Wisconsin

Highway Operations

Reconciliation of Current Year's Depreciation
 For the Year Ended December 31, 2022
 (See Accountants' Compilation Report)

Schedule 8

Annual Depreciation

Improvements Other Than Buildings			
On 12-31-22 Inventory			\$ 26,594.52
Buildings			
On 12-31-22 Inventory			41,306.00
Machinery and Equipment			
On 12-31-22 Inventory		\$ 234,911.18	
Annual Depreciation	\$ -		
Difference - Sale Price vs. Book Value	<u>22,655.72</u>	22,655.72	
Discarded		<u>9,916.00</u>	<u>267,482.90</u>
Total			<u><u>\$ 335,383.42</u></u>

Depreciation Expense Distribution

Radio Expenses		\$ 9,688.00
Shop Operations		2,198.00
Fuel Handling		10,682.00
Machinery Operations		238,506.90
Pit and Quarry Operations		6,408.00
Buildings and Grounds Operations		<u>67,900.52</u>
Total		<u><u>\$ 335,383.42</u></u>

Kewaunee County, Wisconsin

Highway Operations

Bituminous Operations

For the Year Ended December 31, 2022

(See Accountants' Compilation Report)

	Schedule 9	
Labor	\$	42,193.32
Fringe Benefits		31,368.92
Materials and Supplies		511,796.13
Equipment Rental (Not Exclusively Used for Bituminous Operations)		56,323.83
Equipment Expense (Exclusively Used for Bituminous Operations)		
Shop Labor and Fringe Benefits	\$	40,465.54
Shop Overhead		32,442.56
Other Expenses		34,067.42
Power and Gas		60,701.66
		<u>167,677.18</u>
Total Costs		809,359.38
Cost Allocations (Credits)		<u>(748,335.60)</u>
Net Income (Loss)	\$	<u><u>(61,023.78)</u></u>

Kewaunee County, Wisconsin

Highway Operations

Pit and Quarry Operations
 For the Year Ended December 31, 2022
 (See Accountants' Compilation Report)

Schedule 10

Labor		\$	3,059.60
Fringe Benefits			2,104.71
Equipment Rental (Not Exclusively Used for Pit and Quarry Operations)			1,871.34
Equipment Expenses (Exclusively Used for Pit and Quarry Operations)			
Depreciation	\$	6,408.00	
Insurance		130.69	
Contracted Services		3,600.00	
Machinery Rental		1,628.23	
Other Expenses		6,498.06	
Inspection Fee		3,960.76	22,225.74
			<hr/>
Total Costs			29,261.39
Cost Allocations (Credits)			<hr/> (6,701.53)
Net Income (Loss)			<hr/> <u>\$ (22,559.86)</u>

Field Small Tools Account
 For the Year Ended December 31, 2022
 (See Accountants' Compilation Report)

Schedule 11

Labor		\$	3,109.31
Fringe Benefits			2,174.99
Materials			40.00
Consumable Tools			18,126.63
			<hr/>
Total Costs			23,450.93
Cost Allocations (Credits)			<hr/> (32,337.80)
Net Balance (Year-End Variance)			<hr/> <u>\$ (8,886.87)</u>
Total Field Labor (Including Fringe Benefits)			<hr/> <u>\$ 1,847,874.29</u>

Kewaunee County, Wisconsin

Highway Operations

Fringe Benefit Analysis
 For the Year Ended December 31, 2022
 (See Accountants' Compilation Report)

Schedule 12

Expenditures			
Time Off With Pay			
Sick Leave	\$	25,628.59	
Vacation		97,864.37	
Holiday		48,076.10	
Other - TOWP		<u>(16,490.87)</u>	\$ 155,078.19
Social Security			110,231.23
Retirement			99,278.14
Hospital and Health Insurance			659,033.84
Dental Insurance			21,252.81
Medical Services			1,498.66
Worker's Compensation Insurance			<u>55,913.05</u>
Total Fringe Benefits			<u>\$ 1,102,285.92</u>
Total Fringe Benefits Recovered (Cost Allocations, Credit)			<u>\$ (1,060,911.17)</u>

Due From State of Wisconsin
 State Trunk Highway System
 For the Year Ended December 31, 2022
 (See Accountants' Compilation Report)

Schedule 13

Balance Due January 1, 2022	\$	46,891.18	
Expenditures		<u>558,028.42</u>	
			604,919.60
Reimbursed by State		<u>417,875.88</u>	
			\$ <u>187,043.72</u>
Balance Due December 31, 2022			<u>187,043.72</u>
Invoiced, Not Reimbursed December 31, 2022			<u>187,043.72</u>
	\$		<u>187,043.72</u>

Kewaunee County, Wisconsin

Highway Operations

Accounts Receivable
 December 31, 2022
 (See Accountants' Compilation Report)

Schedule 14

Account	Balance 1/1/2022	2022 Expenditures	2022 Receipts	Balance 12/31/2022
Town of Ahnapee	\$ 7,481.43	\$ 78,456.44	\$ 68,657.62	\$ 17,280.25
Town of Carlton	-	7,569.57	7,569.57	-
Town of Casco	17,734.67	21,014.78	38,749.45	-
Town of Franklin	592.10	14,676.03	15,041.51	226.62
Town of Lincoln	-	73,016.38	73,016.38	-
Town of Luxemburg	34,867.33	98,620.04	107,740.88	25,746.49
Town of Montpelier	19,844.24	37,964.68	45,723.00	12,085.92
Town of Pierce	810.65	1,947.97	2,578.21	180.41
Town of Red River	28,135.04	368,849.14	369,378.66	27,605.52
Town of West Kewaunee	26,542.14	251,960.11	250,635.75	27,866.50
Village of Casco	-	7,644.86	7,239.26	405.60
Village of Luxemburg	10,292.93	46,615.39	36,548.61	20,359.71
City of Algoma	10,869.39	38,958.93	40,384.94	9,443.38
City of Kewaunee	6,359.95	45,717.02	48,412.57	3,664.40
Kewaunee Schools	14,494.28	88,019.14	88,848.65	13,664.77
Luxemburg-Casco Schools	2,934.83	7,448.07	8,202.16	2,180.74
County Sheriff	-	277.91	277.91	-
Court House	-	650.54	650.54	-
Land Conservation	-	4,332.07	4,332.07	-
Solid Waste Management	-	21,713.78	21,713.78	-
Emergency Management	-	880.93	880.93	-
Information Services Department	-	4,557.38	4,557.38	-
County Parks	6.75	31,852.50	30,733.47	1,125.78
Ahnapee Trail	-	837.97	837.97	-
Human Services	-	3,926.72	3,926.72	-
Winter Park	-	2,417.52	2,417.52	-
ATV Park	-	137.80	137.80	-
Maintenance Department	-	2,131.89	2,131.89	-
Aging Services	-	2,309.63	2,309.63	-
Sundry Accounts	2,600.00	133,466.09	136,066.09	-
Totals	\$ 183,565.73	\$ 1,397,971.28	\$ 1,419,700.92	\$ 161,836.09

Kewaunee County, Wisconsin

Highway Operations

Inventory of Improvements Other Than Buildings
 (Land Improvements)
 December 31, 2022
 (See Accountants' Compilation Report)

Schedule 15

Description	Year Acquired	Original Cost	2022 Additions	Total Cost	Prior Years' Depreciation	2022 Depreciation	Book Value 12/31/2022
Land	Var.	\$ 11,908.17	\$ -	\$ 11,908.17	\$ -	\$ -	\$ 11,908.17
Stangelville Yard	1975	7,520.05	-	7,520.05	6,392.04	-	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	69,907.10	-	69,907.10	20,643.25	1,686.15	47,577.70
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	49,412.82	2,590.00	24,182.00
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	204,345.76	8,949.00	49,908.00
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	52,622.00	-	9,392.00
Retaining Wall - For Materials	1997	11,662.91	-	11,662.91	9,855.91	58.00	1,749.00
Hotmix - Back Yard	1998	17,952.30	-	17,952.30	13,247.30	610.00	4,095.00
Stangelville Parking Lot	2009	78,176.92	-	78,176.92	34,424.92	2,648.00	41,104.00
Main Shop Parking Lot	2006	114,470.77	50,420.37	164,891.14	49,673.77	10,053.37	105,164.00
Totals		\$ 954,252.10	\$ 50,420.37	\$ 1,004,672.47	\$ 649,020.07	\$ 26,594.52	\$ 329,057.88

Kewaunee County, Wisconsin

Highway Operations

Inventory of Buildings

December 31, 2022

(See Accountants' Compilation Report)

Schedule 16

Bldg. No.	Building	Year Acquired	Original Cost	2022 Additions	Total Cost	Prior Years' Depreciation	2022 Depreciation	Book Value 12/31/2022
1	Main Office Shop	1935	\$ 929,022.45	\$ -	\$ 929,022.45	\$ 651,041.45	\$ 31,583.00	\$ 246,398.00
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	486,357.69	-	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	36,240.84	-	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	20,152.15	-	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	76,921.36	-	13,574.00
17	Hillside Sand - Salt Shed	1992	36,829.67	-	36,829.67	31,305.67	-	5,524.00
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	4,687.32	774.00	8,188.00
22	Hot Mix Plant Electrical Upgrade	2018	125,271.35	-	125,271.35	31,857.85	8,949.00	84,464.50
Totals			\$ 2,551,809.53	\$ -	\$ 2,551,809.53	\$ 1,877,400.03	\$ 41,306.00	\$ 633,103.50

Kewaunee County, Wisconsin

Highway Operations

Inventory of Machinery and Equipment
 December 31, 2022
 (See Accountants' Compilation Report)

Schedule 17

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2022 Depreciation	Book Value 12/31/22
185.01 TRUCKS AND AUTOS						
10	Peterbilt Semi	2010	\$ 48,296.18	\$ 41,052.18	\$ -	\$ 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	26,654.02	24,736.03	-	1,917.99
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	Peterbilt Semi	2019	32,192.34	9,123.34	3,040.00	20,029.00
25	Mack Truck	1991	78,262.16	66,523.16	-	11,739.00
26	Freightliner truck	2022	190,326.71	-	1,500.71	188,826.00
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	133,374.05	-	23,536.86
40	Mack Truck	2010	149,289.40	126,896.40	-	22,393.00
41	Mack Fuel Truck	2008	148,931.71	130,018.03	-	18,913.68
42	Freightliner truck	2016	135,356.68	57,525.68	11,505.00	66,326.00
43	Freightliner Truck	2017	136,575.21	58,045.21	11,609.00	66,921.00
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	52,365.12	17,455.00	114,998.00
48	Freightliner Truck	2019	184,644.48	52,317.48	17,439.00	114,888.00
49	Freightliner Truck	2019	218,531.80	52,759.19	21,551.00	144,221.61
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	7,228.00	1,807.00	10,024.50
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
80	Freightliner truck	2021	187,559.06	7,380.20	17,714.00	162,464.86
135	International Truck	2007	112,068.68	95,258.68	-	16,810.00
136	Ford Truck	2014	15,352.54	13,049.54	-	2,303.00
161	Ford Truck	2021	56,293.01	-	4,784.91	51,508.10
163	Ford Truck	2020	71,821.23	20,350.23	10,175.00	41,296.00
164	Ford Truck	2020	52,826.00	14,968.00	7,484.00	30,374.00
165	Chevrolet Truck	2011	33,358.19	31,151.95	-	2,206.24
167	Ford Truck	2019	62,340.50	27,227.62	9,197.00	25,915.88
168	Ford Truck	2019	48,378.50	20,702.22	6,923.00	20,753.28

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Schedule 17

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2022 Depreciation	Book Value 12/31/22
<u>185.01 TRUCKS AND AUTOS (Continued)</u>						
173	Ford Vehicle	1998	28,919.52	24,581.52	-	4,338.00
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	29,175.02	-	5,148.00
Subtotals			3,824,612.56	2,338,739.25	142,184.62	1,343,688.69
<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	-	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	27,661.55	-	4,881.45
213	John Deere Tractor	2010	30,173.02	25,647.02	-	4,526.00
Subtotals			654,767.10	556,552.65	-	98,214.45
<u>185.03 MOTOR GRADERS</u>						
83	JD Mtr. Grader	2012	173,259.39	153,764.39	-	19,495.00
282	Cat Mtr. Grader	2003	117,676.06	100,025.06	-	17,651.00
284	Cat Mtr. Grader	2003	116,617	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	755,673.57	-	125,712.00
<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	19,884.25	6,627.00	35,864.00
46T	McKenzie Water Tank	1996	10,218.98	8,685.98	-	1,533.00
58T	Tank	2018	41,833.72	17,780.72	4,445.00	19,608.00
61	JD Backhoe Loader	2020	94,835.67	16,122.67	8,061.00	70,652.00
62A	McMillen Auger	2008	4,201.00	3,571.00	-	630.00
73	Volvo Excavator	2010	124,863.61	110,596.61	-	14,267.00
77	Gehl Skidloader	2008	26,486.32	22,513.32	-	3,973.00

Kewaunee County, Wisconsin

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Schedule 17

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2022 Depreciation	Book Value 12/31/22
185.04 MAINTENANCE & CONSTRUCTION EQUIPMENT (Continued)						
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	32,616.54	3,624.00	6,396.00
79	Gehl Skidloader	2022	60,050.56	-	853.56	59,197.00
80T	Trail King Trailer	2021	22,309.89	631.89	1,902.00	19,776.00
90M	2019 JD 3 Pan Mower	2021	17,585.00	496.22	1,495.00	15,593.78
96PR	Power Rake	2011	7,900.00	6,715.00	-	1,185.00
98M	JD Mower	2013	7,489.24	5,733.24	633.00	1,123.00
99M	2021 JD 3 Pan Mower	2021	22,072.34	314.49	1,876.00	19,881.85
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	4,257.00	387.00	2,176.00
107	Leroi Air Compressor	2010	4,620.00	3,927.00	-	693.00
108	Cemkote Concrete Gun	2010	10,671.00	9,070.00	-	1,601.00
110	Trail King Trailer	2012	63,200.70	48,348.70	-	14,852.00
112	Self Priming Pump	2011	18,571.31	14,262.31	-	4,309.00
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	5,875.64	-	1,036.00
148	Wacker Rammer	2017	2,935.00	1,560.00	312.00	1,063.00
160	Landa Pressure Washer	1994	17,293.40	17,293.40	-	-
161A	Attenuator - STATE CONTRIBUT	2022	29,943.00	-	215.00	29,728.00
161M	Message Board	2022	12,994.78	-	1,105.00	11,889.78
169	Caterpillar Loader	2000	271,231.71	230,546.71	-	40,685.00
173B	Alumacraft Row Boat	2010	300.00	229.00	-	71.00

Kewaunee County, Wisconsin

Highway Operations

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Schedule 17

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2022 Depreciation	Book Value 12/31/22
185.04 MAINTENANCE & CONSTRUCTION EQUIPMENT (Continued)						
187	HTC Shoulder Machine	1999	27,000.00	22,950.00	-	4,050.00
199	Paint Striper	2001	155,797.98	132,427.98	-	23,370.00
199W	Grace Walk Behind Sprayer	2022	1,000.00	-	52.00	948.00
216M	Novadisc Mower	2020	11,000.00	1,870.00	935.00	8,195.00
217M	Disc Bine Mower	2021	14,836.00	737.00	1,261.00	12,838.00
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	2,055.51	411.00	1,404.00
543	Liquid Applicator	2017	2,500.00	1,330.00	266.00	904.00
544	Liquid Applicator	2006	1,600.00	1,360.00	-	240.00
545	Liquid Applicator	2006	1,600.00	1,360.00	-	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	40,180.29	2,826.00	6,625.00
1632	Portable Scale	2007	62,994.22	47,245.22	3,582.00	12,167.00

Subtotals

1,435,879.29 929,188.32 40,868.56 465,822.41

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	Ethnye 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	47,430.00	9,486.00	32,359.00
155	Crafco Pavement Cutter	2006	8,300.00	7,055.00	-	1,245.00
156	Crafco Melter	2006	18,488.58	11,192.82	-	7,295.76
156R	Crafco Router	2018	16,700.00	11,356.00	2,839.00	2,505.00
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	74,530.60	-	13,152.00
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

1,700,566.06 1,425,853.89 12,325.00 262,387.17

Kewaunee County, Wisconsin

Highway Operations

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Schedule 17

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2022 Depreciation	Book Value 12/31/22
<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	2,475.00	825.00	6,400.00
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
726	Burke Plow	2022	10,000.00	-	71.00	9,929.00
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	8,410.21	-	1,484.00
740	Wausau Plow	2010	9,850.00	8,372.00	-	1,478.00
742	Burke Snow Plow	2017	9,300.00	3,955.00	791.00	4,554.00
743	Burke Snow Plow	2017	9,300.00	3,955.00	791.00	4,554.00
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	2,424.00	808.00	6,268.00
748	Burke Plow	2019	9,500.00	2,424.00	808.00	6,268.00
749	Burke Plow	2019	9,765.00	2,490.00	830.00	6,445.00
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
780	Burke Plow	2021	10,000.00	-	850.00	9,150.00
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
826	Burke Wing	2022	6,000.00	-	43.00	5,957.00

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<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	5,987.21	-	1,057.00
840	Wausau Wing	2010	7,000.00	5,950.00	-	1,050.00
842	Wausau Wing	2017	4,790.00	2,035.00	407.00	2,348.00
843	Wausau Wing	2017	4,790.00	2,035.00	407.00	2,348.00
844	Wausau Wing	2006	7,250.00	6,160.00	-	1,090.00
845	Wausau Wing	2006	7,250.00	6,160.00	-	1,090.00
847	Burke Wing	2019	5,000.00	1,275.00	425.00	3,300.00
848	Burke Wing	2019	5,000.00	1,275.00	425.00	3,300.00
849	Burke Wing	2019	5,030.00	1,284.00	428.00	3,318.00
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
880	Burke Wing	2021	5,100.00	-	434.00	4,666.00
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
926	Salt Dogg Spreader	2022	18,000.00	-	164.00	17,836.00
937	Swenson Spreader	2003	22,468.83	17,502.83	-	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	6,253.14	1,448.00	5,463.00
943A	Burke Spreader	2017	10,382.00	5,710.00	1,531.00	3,141.00
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	4,472.00	1,597.00	8,963.07
948	Burke Spreader	2019	15,011.47	4,466.00	1,595.00	8,950.47
949	Burke Spreader	2019	14,900.00	4,433.00	1,583.00	8,884.00
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
980	Salt Dogg Sander	2021	13,000.00	-	1,381.00	11,619.00
	Subtotals		784,139.37	532,714.10	17,642.00	233,783.27
<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	82,729.40	9,688.00	17,924.00
	Subtotals		118,004.93	89,243.93	9,688.00	19,073.00

Kewaunee County, Wisconsin

Highway Operations

Inventory of Machinery and Equipment

December 31, 2022

(See Accountants' Compilation Report)

Schedule 17

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2022 Depreciation	Book Value 12/31/22
185.08 BULK STATION EQUIPMENT						
	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	16,524.96	-	2,916.00
	Inven. Control Sys. - Stangelville	2014	11,481.42	9,759.42	-	1,722.00
	Inven. Control Sys. - Hillside	2014	12,621.28	10,728.28	-	1,893.00
	Inven. Control Sys. - Algoma	2014	8,566.67	7,281.67	-	1,285.00
	Algoma Shop Diesel Tank	2019	30,013.92	5,103.92	1,701.00	23,209.00
	Algoma Shop Gas Tank	2019	30,013.92	5,103.92	1,701.00	23,209.00
	Hillside Shop Diesel Tank	2019	33,356.01	5,670.01	1,890.00	25,796.00
	Hillside Shop Gas Tank	2019	33,356.01	5,670.01	1,890.00	25,796.00
	Stangelville Shop Diesel Tank	2019	61,771.00	10,500.00	3,500.00	47,771.00
	Subtotals		404,350.61	216,308.61	10,682.00	177,360.00

185.09 SHOP EQUIPMENT

	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	16,328.00	1,248.00	4,579.00
	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, 2022
 (See Accountants' Compilation Report)

Schedule 17

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2022 Depreciation	Book Value 12/31/22
<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	804.02	134.00	1,421.00
	Honda Generator	2018	2,450.00	556.00	139.00	1,755.00
	Subtotals		120,408.37	98,237.37	1,521.00	20,650.00
<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
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 (See Accountants' Compilation Report)

Schedule 17

Unit No.	Item	Date Acquired	Original Cost	Prior Years' Depreciation	2022 Depreciation	Book Value 12/31/22
<u>SUMMARY</u>						
185.01	TRUCKS & AUTOS		3,824,612.56	2,338,739.25	142,184.62	1,343,688.69
185.02	TRACTORS		654,767.10	556,552.65	-	98,214.45
185.03	MOTOR GRADERS		881,385.57	755,673.57	-	125,712.00
185.04	MAINT. & CONSTR. EQUIP.		1,435,879.29	929,188.32	40,868.56	465,822.41
185.05	BITUMINOUS EQUIPMENT		1,700,566.06	1,425,853.89	12,325.00	262,387.17
185.06	SNOW REMOVAL EQUIPMENT		784,139.37	532,714.10	17,642.00	233,783.27
185.07	RADIO EQUIPMENT		118,004.93	89,243.93	9,688.00	19,073.00
185.08	BULK STATION EQUIPMENT		404,350.61	216,308.61	10,682.00	177,360.00
185.09	SHOP EQUIPMENT		120,408.37	98,237.37	1,521.00	20,650.00
188.00	OFFICE EQUIPMENT		27,886.21	23,771.21	-	4,115.00
Totals			<u>\$ 9,952,000.07</u>	<u>\$ 6,966,282.90</u>	<u>\$ 234,911.18</u>	<u>\$ 2,750,805.99</u>

Kewaunee County, Wisconsin

Highway Operations

Machinery and Equipment Purchased
 For the Year Ended December 31, 2022
 (See Accountants' Compilation Report)

Schedule 18

Unit No.	Type of Equipment	Cash	Trade-in Book Value	Total Cost	Unit No. Traded
26	2022 FREIGHTLINER-TRIAXLE	\$ 119,050.00	\$ -	\$ 190,326.71	
726	2022 BURKE SNOW PLOW	10,000.00	-	10,000.00	
826	2022 BURKE SNOW WING	6,000.00	-	6,000.00	
926	2022 SALT DOGG SPREADER	18,000.00	-	18,000.00	
79	GEHL SKIDLOADER	58,287.00	-	60,050.56	
161	2021 FORD F-350 SIGN TRUCK	37,044.00	-	56,293.01	
161M	LITE READER MESSAGE BOARD	12,559.36	-	12,994.78	
199W	GRACO WALK BEHIND SPRAYER	1,000.00	-	1,000.00	
161A	SCORPION ATTENUATOR	29,943.00	-	29,943.00	
		<u>\$ 291,883.36</u>	<u>\$ -</u>	<u>\$ 384,608.06</u>	

Kewaunee County, Wisconsin

Highway Operations

Machinery and Equipment Traded In
For the Year Ended December 31, 2022
(See Accountants' Compilation Report)

Schedule 19

Unit No.	Type of Equipment	Cost	Prior Years' Depreciation	2022 Depreciation	Trade-in Book Value
None		\$ -	\$ -	\$ -	\$ -

Kewaunee County, Wisconsin

Highway Operations

Machinery and Equipment Sold
 For the Year Ended December 31, 2022
 (See Accountants' Compilation Report)

Schedule 20

Unit No.	Item	Cost	Prior Years' Depreciation	2022 Depreciation	Book Value When Sold	Sale Price	Gain/(Loss)
28	1997 Ford Single Axle Truck	\$ 64,187.47	\$ 54,559.47	-	9,628	3,550	(6,078)
092M	2001 John Deere Mower	8,100.00	6,885.00	-	1,215	5,228	4,013
093M	1999 John Deere Mower	17,192.79	14,613.79	-	2,579	5,125	2,546
100	Trail King Trailer	11,587.51	9,849.51	-	1,738	6,575	4,837
157A	1987 Galion Roller	59,000.00	50,150.00	-	8,850	3,507	(5,343)
170	2004 GMC Pickup Truck	8,638.25	7,342.28	-	1,296	5,635	4,339
175	1998 Chevrolet Pickup Truck	6,181.13	5,254.13	-	927	3,675	2,748
176	2004 GMC Pickup Truck	28,611.42	24,319.42	-	4,292	3,150	(1,142)
202	2015 GMC Sierra Pickup Truck	31,035.13	26,380.13	-	4,655	15,100	10,445
728	Falls Plow	5,844.42	4,967.42	-	877	-	(877)
828	Falls Wing	5,183.09	4,406.09	-	777	-	(777)
928	Henderson V-Box Spreader	7,610.59	6,468.59	-	1,142	-	(1,142)
		<u>\$ 253,171.80</u>	<u>\$ 215,195.83</u>	<u>\$ -</u>	<u>\$ 37,975.97</u>	<u>\$ 51,545.00</u>	<u>\$ 13,569.03</u>

Kewaunee County, Wisconsin

Highway Operations

Machinery and Equipment Discarded
 For the Year Ended December 31, 2022
 (See Accountants' Compilation Report)

Schedule 21

Unit No.	Type of Equipment	Cost	Prior Years' Depreciation	2022 Depreciation	Book Value When Discarded
166	2008 Chevrolet K1500 Pickup	\$ 25,122.00	\$ 21,354.00	\$ 3,768.00	\$ -
202B	2021 FORD Pickup	43,398.30	1,025.55	6,148.00	36,224.75
		<u>\$ 68,520.30</u>	<u>\$ 22,379.55</u>	<u>\$ 9,916.00</u>	<u>\$ 36,224.75</u>

Kewaunee County, Wisconsin

Highway Operations

Highway Department Analysis of Materials and Supplies
 For the Year Ended December 31, 2022
 (See Accountants' Compilation Report)

Schedule 22

Item	Inventory 1/1/2022	Purchases	Sales	Book Inventory 12/31/2022	Adjustment	Physical Inventory 12/31/2022
CONST. & MAINT. MATERIALS						
Hotmix	\$ -	\$ 749,573.93	\$ 749,573.93	\$ -	\$ -	\$ -
Road oil	-	421,176.54	424,633.01	(3,456.47)	3,456.47	-
Sodium chloride	300,606.08	340,223.23	510,419.48	130,409.83	(9,641.60)	120,768.23
Culverts	4,698.39	123,210.83	123,083.51	4,825.71	6,009.56	10,835.27
Cement	-	5,767.24	6,057.73	(290.49)	290.49	-
Gravel	536,855.39	5,340.78	123,560.24	418,635.93	(100,397.07)	318,238.86
Lumber and posts	3,008.63	8,140.83	8,047.44	3,102.02	7,116.87	10,218.89
Paints	62,331.15	111,093.57	129,717.24	43,707.48	21,647.31	65,354.79
Misc. hardware	1,509.87	-	-	1,509.87	(18.10)	1,491.77
Pest and weed control	-	4,402.80	3,590.52	812.28	(812.28)	-
Sand	512,609.50	424.50	44,332.52	468,701.48	(32,572.44)	436,129.04
Fill and chips	-	-	1,858.21	(1,858.21)	1,858.21	-
Stone chips	19,549.42	-	21.55	19,527.87	534.30	20,062.17
Asphalt rubber	-	41,307.05	26,126.36	15,180.69	(15,180.69)	-
Tack oil	-	2,569.24	4,200.00	(1,630.76)	1,630.76	-
Blacktop	-	9,035.52	5,013.80	4,021.72	(4,021.72)	-
Subtotal	1,441,168.43	1,822,266.06	2,160,235.54	1,103,198.95	(120,099.93)	983,099.02
SHOP MATERIALS AND SUPPLIES						
Repair parts and access.	110,850.02	257,319.90	220,227.01	147,942.91	(20,051.64)	127,891.27
Tires and batteries	35,660.23	38,936.54	40,861.53	33,735.24	6,836.91	40,572.15
Blacksmith iron and steel	4,205.37	30,694.47	31,800.57	3,099.27	1,106.34	4,205.61
Subtotal	150,715.62	326,950.91	292,889.11	184,777.42	(12,108.39)	172,669.03
GASOLINE & DIESEL FUEL						
Gasoline	27,241.34	125,557.23	85,136.43	67,662.14	(31,580.40)	36,081.74
Diesel fuel	20,250.93	268,494.91	264,939.49	23,806.35	41,451.14	65,257.49
Subtotal	47,492.27	394,052.14	350,075.92	91,468.49	9,870.74	101,339.23
LUBRICATING OILS & GREASES						
Lubricating oils and greases	19,640.34	34,036.53	29,713.60	23,963.27	(6,199.87)	17,763.40
LP gas and drums	-	274.03	-	274.03	(274.03)	-
Subtotal	19,640.34	34,310.56	29,713.60	24,237.30	(6,473.90)	17,763.40
Totals	\$ 1,659,016.66	\$ 2,577,579.67	2,832,914.17	\$ 1,403,682.16	\$ (128,811.48)	\$ 1,274,870.68
			Less Adjustment		(128,811.48)	
			Adjusted Sales		\$ 2,704,102.69	



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