



**2022**



# **Financial Report of Highway Enterprise Fund Operations**

**Eau Claire County**  
**Financial Report of Highway Enterprise Fund Operations**  
**As of & for the year ended December 31, 2022**

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**EAU CLAIRE COUNTY**  
**HIGHWAY ENTERPRISE FUND**  
**STATEMENT OF NET POSITION - REGULATORY BASIS**  
**AS OF DECEMBER 31, 2022**

**ASSETS**

## Current Assets

Cash	\$	249.85
Receivables:		
Property Taxes Receivable	\$	1,635,199.00
Due From Local Municipalities		800,664.82
Due from County Departments		48,384.53
Due from Schools		21,381.63
Due From State of Wisconsin (non-WisDOT)		1,536.66
Due From WisDOT		3,274,076.90
Due from Other Payors		-
Vehicle Registration Fee Receivable		152,473.00
Miscellaneous Accounts Receivable		24,000.00
Materials & Supplies Inventory		652,538.78
Prepaid Expenses		6,641.12
Total Current Assets	<u>\$</u>	<u>6,617,146.29</u>

## Noncurrent Assets

## Fixed Assets

Land	\$	760,282.74
Land Improvements		37,642.00
Accumulated Depreciation - Land Improvements		(2,718.00)
Buildings		2,995,324.00
Accumulated Depreciation - Buildings		(1,984,028.00)
Machinery & Equipment		15,108,381.00
Accumulated Depreciation - Machinery & Equipment		(8,742,439.00)

Capital Assets (Net of Accumulated Depreciation)	<u>\$</u>	<u>8,172,444.74</u>
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Construction in Progress - New Highway Facility	\$	26,503,284.97
Restricted Net Asset - WRS Pension		1,587,823.00
Deferred Outflow of Resources - WRS Pension		3,092,073.00
Deferred Outflow of Resources - State Life Insurance		97,341.00

Total Noncurrent Assets	<u>\$</u>	<u>39,452,966.71</u>
<b>TOTAL ASSETS</b>	<u>\$</u>	<u>46,070,113.00</u>

EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
STATEMENT OF NET POSITION - REGULATORY BASIS  
AS OF DECEMBER 31, 2022

**LIABILITIES**

Current Liabilities

Accounts Payable	\$ 2,532,663.03
Due To Other Governments	56,374.22
Due to Other Funds	515,032.07
Deferred Tax Revenue	1,635,198.96
Unearned Revenue - Cost Pools	157,924.41
Total Current Liabilities	<u>\$ 4,897,192.69</u>

Noncurrent Liabilities

Vested Employee Benefits	\$ 442,196.31
Capital Leases Payable	-
Deferred Inflow of Resources - WRS Pension	3,780,620.00
Restricted Net Liability - WRS Pension	306,133.00
Total Noncurrent Liabilities	<u>\$ 4,528,949.31</u>

**TOTAL LIABILITIES**

\$ 9,426,142.00

**NET POSITION**

Net Investment In Capital Assets	\$ 32,530,506.00
Restricted - WRS Pension	1,587,823.00
Unrestricted	2,525,642.00

**TOTAL NET POSITION**

\$ 36,643,971.00

**TOTAL LIABILITIES & NET POSITION**

\$ 46,070,113.00

**EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION - REGULATORY BASIS  
AS OF DECEMBER 31, 2022**

**OPERATING REVENUES**

Intergovernmental Charges for Services:	
State Highway Maintenance	\$ 3,718,522.49
Local Municipality Road Maintenance	1,072,678.59
County Departments	97,901.68
Licenses and Permits	15,955.00
TOTAL OPERATING REVENUES	\$ 4,905,057.76

**OPERATING EXPENSES**

Highway and Street - Administration and General:	
Highway Administration	\$ 632,174.92
Engineering (non project)	251,143.65
Local Bridge Aids	30,698.25
Supervision	140,293.14
Radio Expenses	154,281.76
General Public Liability	61,691.60
Transportation Cost Pools:	
Machinery Operations	436,640.82
Highway and Street - Maintenance and Construction:	
County Road Maintenance	4,055,720.22
State Highway Maintenance	2,500,000.67
Road and Bridge Construction	10,640,819.87
Other Local Governments	1,049,712.27
Other County Departments	111,197.09
TOTAL OPERATING EXPENSES	\$ 20,064,374.26
OPERATING INCOME (LOSS)	\$ (15,159,316.50)

**EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION - REGULATORY BASIS  
AS OF DECEMBER 31, 2022**

**NONOPERATING REVENUES (EXPENSES)**

County Appropriations:

Property Taxes - General	\$ 1,595,200.00
Property Taxes - Bridge Aid to Local Municipalities	40,000.00
Vehicle Registration Fee	2,458,769.31
Landfill Surcharge Allocated to County	209,526.08

Intergovernmental Grants:

General Transportation Aids (GTA)	3,135,846.26
Local Road Improvement Program (LRIP)	1,276,398.77
LRIP Admin Fee Revenue	3,278.05

Miscellaneous Revenue 45,547.62

Net Change in Balance - Pension WRS 350,612.00

**TOTAL NONOPERATING REVENUES (EXPENSES) \$ 9,115,178.09**

**INCOME (LOSS) BEFORE CONTRIBUTIONS & TRANSFERS \$ (6,044,138.41)**

**CONTRIBUTIONS & TRANSFERS**

Contributed Capital - Infrastructure	1,265,360.00
Transfer In - Other Funds - Infrastructure	1,852,227.00
Transfer In - General Fund - Infrastructure	1,900,000.00
Transfer In - Capital Projects Fund - New Highway Facility	24,226,166.11

**TOTAL CONTRIBUTIONS & TRANSFERS \$ 29,243,753.11**

**CHANGE IN NET POSITION \$ 23,199,614.70**

NET POSITION - BEGINNING OF YEAR \$ 13,444,356.30

**NET POSITION - END OF YEAR \$ 36,643,971.00**

**EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
BUILDING & GROUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Depreciation of Buildings	\$	54,083.56
Heat, Light, Power & Water	\$	99,318.22
Telephone Expense	\$	1,500.92
Maintenance of Buildings & Grounds (includes janitorial expense)	\$	265,762.07
Insurance on Buildings & Grounds (Excludes GPL)	\$	23,033.91
<b>TOTAL BUILDING &amp; GROUNDS COSTS</b>	<b>\$</b>	<b>443,698.68</b>

Less: Salt Storage Costs

Depreciation of Salt Facilities		
State Built	\$ (21,387.56)	
Others	-	\$ (21,387.56)
Salt Facilities Maintenance & Repairs		(4,343.30)
Insurance		-
<b>Total Salt Storage Cost</b>		<b>(25,730.86)</b>

<b>TOTAL BUILDING &amp; GROUNDS COSTS TO BE ALLOCATED</b>	<b>\$</b>	<b>417,967.82</b>
Divided by total square footage of all buildings		68,184.00
<b>PER SQUARE FOOT ALLOCATION</b>	<b>\$</b>	<b>6.1300</b>

ALLOCATION TO	SQUARE FEET	ALLOC RATE	AMOUNT
Highway Administration	1,691.00	6.1300	\$ 10,365.830
Shop Operations	16,309.00	6.1300	99,974.150
State-County Equipment Storage	50,184.00	6.1300	307,627.850
	68,184.00		\$ 417,967.83

**EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
HIGHWAY ADMINISTRATION  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Labor		\$ 331,394.00
Fringe Benefit Costs		\$ 194,650.63
Travel Expenses		\$ 9,835.29
Committee Per Diem & Expenses		\$ 5,160.02
Admin Vehicle Expenses		
Depreciation	\$ 12,405.73	
Other	\$ 2,904.69	
Total Admin Vehicle Expenses		\$ 15,310.42
Office Supplies & Expenses		\$ 28,858.87
Buildings & Grounds Allocation		\$ 10,365.82
Shop Overhead Allocation		\$ 1,686.45
Accounting & Auditing Services		\$ 24,407.92
Registration & Dues		\$ 3,177.00
Interest Expense		\$ 5,493.71
<b>TOTAL HIGHWAY ADMINISTRATION EXPENSES</b>		<b>\$ 630,340.13</b>



**EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
OTHER ADMINISTRATION COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

<b>GENERAL PUBLIC LIABILITY INSURANCE</b>	\$	61,691.60
<b>RADIO EXPENSES</b>		
Depreciation	\$	15,628.00
Supplies & Other Expenses		138,653.76
Total Radio Costs	<u>\$</u>	<u>154,281.76</u>
<b>PATROL SUPERVISION</b>		
Labor	\$	76,332.75
Fringe Benefit Costs		51,791.49
Machinery Rentals		4,512.00
Supplies & Other Expenses		7,656.90
Total Radio Costs	<u>\$</u>	<u>140,293.14</u>
<b>ENGINEERING</b>		
Labor	\$	134,127.26
Fringe Benefit Costs		89,667.68
Machinery Rentals		8,689.68
Supplies & Other Expenses		18,659.03
Total Engineering Costs	<u>\$</u>	<u>251,143.65</u>

**EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
FUEL HANDLING  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Labor	\$	6,916.45
Fringe Benefit Costs		5,034.75
Machinery Rentals		3,244.52
Fuel Truck Costs		
Depreciation	\$ 16,080.10	
Other Expenses	1,422.58	
Total Fuel Truck Costs	\$	17,502.68
Fuel Bulk Storage Equipment		
Depreciation	\$ 3,004.50	
Other Expenses	-	
Total Fuel Truck Costs	\$	3,004.50
Other Fuel Handling Supplies & Expenses		4,965.14
Total Fuel Handling Costs	\$	40,668.04
Total Fuel Handling Costs (above)	\$	40,668.04
Cost Allocations (Credits)		(24,578.87)
Fuel Handling Variance - Under Recovery	\$	16,089.17
Gallons of Fuel Dispersed in Current Year		
Gasoline	\$	22,964.00
Diesel		122,774.89
Total Gallons	\$	145,738.89
<b>FUEL HANDLING ADJUSTMENT BASED ON GALS DISBURSED</b>	\$	0.11

**EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
SHOP OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Indirect Labor		\$ 197,712.48
Fringe Benefits on Indirect Labor Only		\$ 143,951.95
Shop Supplies		\$ 71,042.15
Equipment Rental Charges for non-Shop Equipment		\$ 20,468.62
Shop Equipment		
Depreciation	8,092.05	
Maintenance & Other Costs	1,107.51	
Less: Revenue	-	
Total Shop Equipment Costs (net of Revenue)	<u>                    </u>	\$ 9,199.56
Service Cars		
Depreciation	18,790.50	
Maintenance & Other Costs	7,526.88	
Insurance	3,198.52	
Less: Revenue	<u>(1,669.34)</u>	
Total Service Car Costs (net of Revenue)		\$ 27,846.56
Tool, Clothing & Certification Allowance		\$ 5,600.00
Building & Grounds Allocation		\$ 99,974.15
Shop Overhead Recovered on Work Orders		\$ (8,132.93)
Fuel Handling Variance		\$ 16,089.17
Loss on Shop Equipment Sold		\$ 3,073.00
Sale of Scrap		\$ (17,631.67)
Inventory Adjustments		<u>\$ 14,441.79</u>
<b>TOTAL SHOP OPERATIONS TO BE ALLOCATED</b>		<b>\$ 583,634.83</b>
Divided by Direct Labor & Fringe Benefits Charged for Shop Services		<u>\$ 516,897.70</u>
<b>SHOP OVERHEAD RATE</b>		<u><u>112.9100%</u></u>

**EAU CLAIRE COUNTY**  
**HIGHWAY ENTERPRISE FUND**  
**DISTRIBUTION OF SHOP OVERHEAD AT YEAR END**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

**SHOP OVERHEAD RATE**  
 112.9100%

ACCOUNT	DIRECT SHOP LABOR & FRINGE BENEFITS	SHOP OVERHEAD
Highway Administration	\$ 1,493.61	\$ 1,686.45
Field Small Tools	1,024.60	1,156.89
Machinery Operations	509,497.76	575,279.48
Local Governments	4,881.73	5,512.01
<b>TOTALS</b>	<b>\$ 516,897.70</b>	<b>\$ 583,634.83</b>











**Eau Claire County  
Highway Enterprise Fund  
Operation of Equipment (Equipment Cost Analysis Form)  
For the year ended December 31, 2022**

G/L #	Equip ID #	Equ Description	Total Equ Cost	Fuel	Lubricants	Labor	Repairs Materials	Shop Overhead	Tires / Batteries	Sundry	Depreciation	Operating Units (Hours, Day, Mi, Cy)	Revenue
<b>18506</b>	<b>097030</b>	HENDERSON SANDER	2,344.42	-	-	942.90	254.45	1,147.07	-	-	-	93.00	1,209.97
	<b>097040</b>	SANDER	570.21	-	-	63.23	100.24	59.36	-	-	347.38	153.30	2,257.81
	<b>097050</b>	SANDER	2,941.29	-	-	747.56	1,092.37	813.36	-	-	288.00	270.30	8,202.77
	<b>097070</b>	SANDER	3,864.67	-	-	1,189.08	1,192.91	1,153.68	-	-	329.00	286.20	8,685.28
	<b>097090</b>	SANDER	1,199.45	-	-	257.97	311.21	260.27	-	-	370.00	326.80	9,906.92
	<b>097100</b>	TAILGATE SANDER	2,542.42	-	-	708.85	322.78	919.54	-	-	591.25	153.00	2,170.73
	<b>097110</b>	SPREADER	404.64	-	-	86.52	236.88	81.24	-	-	-	210.70	2,753.21
	<b>097120</b>	SPREADER	1,088.87	-	-	372.25	275.35	441.27	-	-	-	166.80	2,168.13
	<b>097130</b>	HENDERSON SPREADER	399.95	-	-	82.77	239.47	77.71	-	-	-	200.00	2,590.75
	<b>097140</b>	TAILGATE SANDER	1,150.13	-	-	124.14	318.16	116.58	-	-	591.25	238.60	3,377.82
	<b>097160</b>	SPREADER	1,125.12	-	-	438.38	107.54	579.20	-	-	-	264.30	3,890.31
	<b>097500</b>	SANDER	1,712.60	-	-	364.02	275.35	368.35	-	-	704.88	208.00	2,831.69
	<b>097510</b>	HENDERSON SPREADER	2,419.86	-	-	412.31	878.37	424.30	-	-	704.88	224.60	3,058.94
	<b>097520</b>	UNIVERSAL SPREADER	1,716.22	-	-	326.97	269.21	415.16	-	-	704.88	93.30	1,270.70
	<b>097530</b>	UNIVERSAL SPREADER	940.65	-	-	102.61	27.79	105.37	-	-	704.88	211.70	2,880.79
	<b>097540</b>	UNIVERSAL SPREADER	1,098.46	-	-	225.61	-	248.97	-	-	623.88	182.50	2,367.59
	<b>097550</b>	UNIVERSAL SPREADER	3,181.97	-	-	1,060.25	163.98	1,226.36	-	-	731.38	271.90	4,004.58
	<b>097560</b>	UNIVERSAL SPREADER	2,073.45	-	-	284.93	727.67	312.60	-	-	748.25	208.30	2,969.13
	<b>097800</b>	HENDERSON SPREADER	2,420.09	-	-	397.27	988.77	410.17	-	-	623.88	85.20	1,131.18
	<b>097810</b>	HENDERSON SPREADER	3,625.30	-	-	1,049.70	650.19	1,301.53	-	-	623.88	75.50	998.49
	<b>097820</b>	HENDERSON SPREADER	934.16	-	-	133.73	50.97	125.58	-	-	623.88	51.30	684.67
	<b>097830</b>	HENDERSON SPREADER	1,619.87	-	-	284.13	336.44	375.42	-	-	623.88	60.00	783.30
	<b>097840</b>	HENDERSON SPREADER	2,654.12	-	-	819.37	239.47	971.40	-	-	623.88	80.00	1,055.69
	<b>097850</b>	UNIVERSAL SPREADER	623.88	-	-	-	-	-	-	-	623.88	68.50	973.85
	<b>097860</b>	UNIVERSAL SPREADER	962.41	-	-	139.24	31.41	167.88	-	-	623.88	219.20	3,098.42
	<b>097920</b>	SANDER	691.35	-	-	124.14	-	116.58	-	-	450.63	1.00	12.45
	<b>097930</b>	HENDERSON SPREADER	2,015.62	-	-	625.60	802.58	587.44	-	-	-	35.50	483.49
	<b>097970</b>	SPREADER	-	-	-	-	-	-	-	-	-	36.90	485.15
	<b>099030</b>	SURVEY EQUIPMENT GPS	713.40	-	-	-	-	-	-	-	713.40	-	-
	<b>099040</b>	CARLSON SURVEYOR 2 TOTAL STATION	1,104.40	-	-	-	-	-	-	-	1,104.40	-	-
	<b>187020</b>	UNIVERSAL PLOW	-	-	-	-	-	-	-	-	-	2.00	27.36
	<b>187030</b>	UNIVERSAL PLOW	225.42	-	-	97.11	-	128.31	-	-	-	89.60	1,173.43
<b>18506 Total</b>			<b>247,084.51</b>	-	<b>4.62</b>	<b>54,774.58</b>	<b>78,841.36</b>	<b>59,578.41</b>	-	-	<b>53,885.54</b>	<b>17,519.90</b>	<b>256,123.57</b>
<b>18520</b>	<b>00201B</b>	ARCTIC 14HD SNOW PUSHER	129.00	-	-	-	-	-	-	-	129.00	-	-
	<b>00413R</b>	RIPPER (WELDCO BEALS)	450.81	-	-	194.21	-	256.60	-	-	-	-	-
	<b>00423G</b>	GRAPPLE BUCKET 84 INCH	-	-	-	-	-	-	-	-	-	129.00	-
	<b>005050</b>	ENERGY ABSORP. ATTEN	-	-	-	-	-	-	-	-	-	138.00	1,576.26
	<b>005070</b>	ENERGY ABSORP. ATTEN	308.03	-	-	129.87	56.21	121.95	-	-	-	86.50	988.02
<b>18520 Total</b>			<b>887.84</b>	-	-	<b>324.08</b>	<b>56.21</b>	<b>378.55</b>	-	-	<b>129.00</b>	<b>353.50</b>	<b>2,564.28</b>
<b>Grand Total</b>			<b>3,247,914.66</b>	<b>505,463.66</b>	<b>15,437.19</b>	<b>509,497.76</b>	<b>680,431.14</b>	<b>575,279.48</b>	<b>55,081.52</b>	<b>49,088.30</b>	<b>857,635.61</b>	<b>107,211.36</b>	<b>2,852,739.41</b>

**EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
RECONCILIATION OF DEPRECIATION  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Buildings & Salt Sheds	\$	51,574.56
Land Improvements	\$	2,509.00
Machinery & Equipment		
In Service as of 12/31/2022	\$	974,647.64
Traded In	\$	7,510.00
Sold	\$	-
Gain on Sale of Equipment	\$	(31,689.00)
<b>TOTAL ANNUAL DEPRECIATION EXPENSE</b>	<b>\$</b>	<b>1,004,552.20</b>
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Depreciation Expense Distribution		
Highway administration - Commissioner's Car	\$	10,211.73
Highway administration - Office equipment	\$	2,194.00
Shop Operations - Shop Equipment	\$	11,165.05
Shop Operations - Service Cars	\$	18,790.50
Fuel Handling - Fuel Truck	\$	16,080.10
Fuel Handling - Bulk Storage	\$	3,004.50
Machinery Operations	\$	873,394.76
Radio Equipment	\$	15,628.00
Building & Grounds Operations	\$	51,574.56
Other than Buildings Operations	\$	2,509.00
<b>TOTAL ANNUAL DEPRECIATION EXPENSE</b>	<b>\$</b>	<b>1,004,552.20</b>
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Eau Claire County  
Highway Enterprise Fund  
Summary of Machinery and Equipment in Service  
As of and for the year ended December 31, 2022

G/L # and Description	Total Cost at 12/31/22	Prior Year Depreciation	Depreciation	A/D Disposals - Asset Sales	Book Value at 12/31/22
18501 - Trucks and automobiles	3,172,273.00	1,577,802.59	195,400.41	-	1,399,070.00
18502 - Tractors	1,178,959.00	589,953.70	66,730.30	(33,491.00)	555,766.00
18503 - Graders	147,866.00	13,549.17	10,271.83	-	124,045.00
18504 - Maintenance and construction	7,365,415.00	3,925,968.28	502,773.36	(22,643.64)	2,959,317.00
18505 - Bituminous	938,438.00	616,022.29	61,556.71	-	260,859.00
18506 - Snow removal	932,647.00	512,886.85	63,785.15	-	355,975.00
18507 - Radios and tower upgrade	312,559.00	-	15,628.00	-	296,931.00
18508 - Fuel pumps and truck	494,934.00	279,712.40	19,084.60	-	196,137.00
18509 - Shop operations	396,848.00	244,303.45	26,882.55	-	125,662.00
18510 - Administration and engineering	150,193.00	63,727.27	12,405.73	-	74,060.00
18520 - Miscellaneous	18,250.00	-	129.00	-	18,121.00
<b>All GL Classes Grand Total</b>	<b>15,108,382.00</b>	<b>7,823,926.00</b>	<b>974,647.64</b>	<b>(56,134.64)</b>	<b>6,365,943.00</b>

Eau Claire County  
Highway Enterprise Fund  
Inventory of Buildings  
As of and for the year ended December 31, 2022

Placed in Service	Building	Location	Life	Cost at 12/31/21	Additions	Disposals	Transfers	Cost at 12/31/22	A/D 12/31/21	Depreciation	Disposals	Transfers	A/D 12/31/22	Net Book Value at 12/31/22
1961	Office & Shop	Altoona	100	468,491.00	-	-	-	468,491.00	288,668.00	4,685.00	-	-	293,353.00	175,138.00
1937	Storage Garage (W)	Altoona	40	131,855.00	-	-	-	131,855.00	131,855.00	-	-	-	131,855.00	-
1937	Storage Garage (E)	Altoona	40	254,992.00	-	-	-	254,992.00	254,992.00	-	-	-	254,992.00	-
1937	Oil Storage	Altoona	40	1,600.00	-	-	-	1,600.00	1,600.00	-	-	-	1,600.00	-
1972	Fence	Altoona	40	10,363.00	-	-	-	10,363.00	10,363.00	-	-	-	10,363.00	-
1981	Storage Garage (Pole Shed)	Altoona	40	42,342.00	-	-	-	42,342.00	42,342.00	-	-	-	42,342.00	-
2016	Vehicle Storage - State	Union	25	517,120.00	-	-	-	517,120.00	106,872.00	20,685.00	-	-	127,557.00	389,563.00
2016	Oil Storage - State	Union	25	49,725.00	-	-	-	49,725.00	9,945.00	1,989.00	-	-	11,934.00	37,791.00
2019	Storage Garage (Large)	USH 53 facility	40	25,500.00	-	-	-	25,500.00	1,276.00	638.00	-	-	1,914.00	23,586.00
2019	Storage Garage (Small)	USH 53 facility	40	6,423.00	-	-	-	6,423.00	321.00	161.00	-	-	482.00	5,941.00
1986	Shop & Storage	Augusta	25	335,899.00	-	-	-	335,899.00	335,899.00	-	-	-	335,899.00	-
1968	Storage Garage	Foster	80	162,296.00	-	-	-	162,296.00	152,845.00	2,029.00	-	-	154,874.00	7,422.00
				<b>2,006,606.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,006,606.00</b>	<b>1,336,978.00</b>	<b>30,187.00</b>	<b>-</b>	<b>-</b>	<b>1,367,165.00</b>	<b>639,441.00</b>

**Eau Claire County  
Highway Enterprise Fund  
Inventory of Salt Sheds  
As of and for the year ended December 31, 2022**

Year Placed in															Net Book Value
Service	Building	Location	Life	Cost at 12/31/21	Additions	Disposals	Transfers	Cost at 12/31/22	A/D 12/31/21	Depreciation	Disposals	Transfers	A/D 12/31/22	at 12/31/22	
1962	Salt Shed - County	Altoona	25	19,498.00	-	-	-	19,498.00	19,498.00	-	-	-	19,498.00	-	
1975	Salt Shed #1 - State	Altoona	25	8,532.00	-	-	-	8,532.00	8,532.00	-	-	-	8,532.00	-	
1987	Salt Shed #2 - State	Altoona	25	44,168.00	-	-	-	44,168.00	44,168.00	-	-	-	44,168.00	-	
1994	Salt Shed - County	Altoona	25	45,404.00	-	-	-	45,404.00	45,404.00	-	-	-	45,404.00	-	
1997	Salt Shed - Dome	Altoona	25	375,583.00	-	-	-	375,583.00	373,091.32	2,491.68	-	-	375,583.00	-	
2019	Salt Brine Maker	Altoona	25	184,351.00	-	-	-	184,351.00	22,122.04	7,373.96	-	-	29,496.00	154,855.00	
2016	Salt Shed #3 - State	Union	25	288,052.00	-	-	-	288,052.00	59,530.08	11,521.92	-	-	71,052.00	217,000.00	
1972	Salt Shed	Augusta	25	12,600.00	-	-	-	12,600.00	12,600.00	-	-	-	12,600.00	-	
1967	Salt Shed	Foster	25	10,530.00	-	-	-	10,530.00	10,530.00	-	-	-	10,530.00	-	
				<b>988,718.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>988,718.00</b>	<b>595,475.44</b>	<b>21,387.56</b>	<b>-</b>	<b>-</b>	<b>616,863.00</b>	<b>371,855.00</b>	

Eau Claire County  
Highway Enterprise Fund  
Inventory of Machinery and Equipment in Service  
As of and for the year ended December 31, 2022

G/L #	Equip ID #	Equ Description	Acquisition Date	Total Cost at 12/31/22	Prior Year Depreciation	Depreciation	A/D Disposals - Asset Sales	Book Value at 12/31/22
18501	000100	2018 CHEVROLET SILVERADO 3500	2/26/2018	39,560.00	21,484.33	5,604.67	-	12,471.00
	000110	2018 CHEVROLET SILVERADO 3500	3/1/2018	39,560.00	21,484.33	5,604.67	-	12,471.00
	000120	2018 CHEVROLET SILVERADO 3500	2/26/2018	47,999.00	24,936.83	6,800.17	-	16,262.00
	000130	2008 FORD F250	4/16/2008	19,956.00	16,963.00	-	-	2,993.00
	000160	FORD F450	10/6/2011	46,468.00	39,498.00	-	-	6,970.00
	000190	2017 CHEVROLET SILVERADO 3500	3/31/2017	37,025.00	24,914.17	5,244.83	-	6,866.00
	000220	2017 CHEVROLET SILVERADO 1500	3/31/2017	31,805.00	21,408.67	4,505.33	-	5,891.00
	000300	2006 FORD F350	11/17/2006	8,398.00	7,138.00	-	-	1,260.00
	000320	2017 CHEVROLET SILVERADO 3500	4/6/2017	37,025.00	24,914.17	5,244.83	-	6,866.00
	000330	2017 CHEVROLET SILVERADO 3500	4/6/2017	37,025.00	24,914.17	5,244.83	-	6,866.00
	000340	2017 CHEVROLET SILVERADO 3500	4/6/2017	37,025.00	24,914.17	5,244.83	-	6,866.00
	000350	2017 CHEVROLET SILVERADO 1500	4/6/2017	31,805.00	21,408.67	4,505.33	-	5,891.00
	000410	2018 CHEVROLET SILVERADO 1500	2/28/2018	32,725.00	18,704.20	5,562.80	-	8,458.00
	000420	2018 CHEVROLET SILVERADO 1500	2/26/2018	32,725.00	17,768.00	4,636.00	-	10,321.00
	000430	2018 CHEVROLET SILVERADO 1500	2/26/2018	32,725.00	17,768.00	4,636.00	-	10,321.00
	000450	2022 CHEVROLET SILVERADO	12/1/2022	38,829.00	-	472.00	-	38,357.00
	000460	2022 CHEVROLET SILVERADO 1500	12/1/2022	38,129.00	-	464.00	-	37,665.00
	000470	2022 CHEVROLET SILVERADO 1500	12/1/2022	42,788.00	-	505.00	-	42,283.00
	000510	INTERNATIONAL MOVING	3/12/2007	81,847.00	69,570.00	-	-	12,277.00
	001070	FORD (CRASH) TRUCK -	10/18/2004	25,524.00	21,695.00	-	-	3,829.00
	001090	2002 GMC - CRASH TRUCK	6/7/2021	12,814.00	-	-	-	12,814.00
	001100	INTERNAT 5 YD TRUCK	1/4/2005	97,464.00	82,845.00	-	-	14,619.00
	001110	INTERNAT 5 YD TRUCK	1/4/2005	98,088.00	83,375.00	-	-	14,713.00
	001130	INTERNATIONAL 5 YD T	2/24/2009	119,246.00	101,359.00	-	-	17,887.00
	001220	FREIGHTLINER SINGLE AXLE	7/9/2013	154,726.00	104,116.70	13,151.30	-	37,458.00
	001230	INTERNATIONAL 5 YD TRUCK	12/8/2020	188,441.00	17,355.50	16,017.50	-	155,068.00
	001240	INTERNATIONAL 5 YD TRUCK	12/21/2020	190,579.00	16,200.20	16,198.80	-	158,180.00
	001250	INTERNATIONAL 5 YD TRUCK	1/15/2021	189,335.00	16,092.50	16,093.50	-	157,149.00
	001260	2003 GMC - CRASH TRUCK	6/7/2021	15,631.00	776.60	1,328.40	-	13,526.00
	001450	FORD F350 CREWCAB	5/15/2008	31,849.00	27,072.00	-	-	4,777.00
	001510	2006 CHEVROLET BOOM TRUCK	1/2/2018	22,114.00	7,364.70	1,879.30	-	12,870.00
	001520	2019 INTERNATIONAL SIGN TRUCK	6/1/2020	244,571.00	46,771.50	34,647.50	-	163,152.00
	001540	2010 FREIGHTLINER M2 BOOM TRUCK	1/31/2022	74,610.00	-	5,813.00	-	68,797.00
	001660	STERLING 5 YD TRUCK	4/28/2000	68,728.00	58,419.00	-	-	10,309.00
	001670	STERLING 5 YD TRUCK	4/28/2000	68,728.00	58,419.00	-	-	10,309.00
	001680	STERLING 5 YD TRUCK	4/28/2000	68,728.00	58,419.00	-	-	10,309.00
	002000	JOHN DEERE 524L LOADER	7/30/2020	131,632.00	15,845.70	11,188.30	-	104,598.00
	002040	CASE TRACTOR	4/26/2005	45,136.00	38,366.00	-	-	6,770.00
	002050	CASE LOADER	7/28/2006	52,000.00	44,200.00	-	-	7,800.00
	007020	INTERNATIONAL TANDEM	2/9/2006	116,957.00	79,105.89	0.11	-	37,851.00
	007030	INTERNATIONAL TANDEM	2/9/2006	116,014.00	98,612.00	-	-	17,402.00
	081130	MONROE SNOW PLOW	2/24/2009	7,134.00	6,064.00	-	-	1,070.00

**Eau Claire County  
Highway Enterprise Fund  
Inventory of Machinery and Equipment in Service  
As of and for the year ended December 31, 2022**

G/L #	Equip ID #	Equ Description	Acquisition Date	Total Cost at 12/31/22	Prior Year Depreciation	Depreciation	A/D Disposals - Asset Sales	Book Value at 12/31/22
18501	08113L	MONROE SNOW PLOW WIN	2/24/2009	6,069.00	5,159.00	-	-	910.00
	08113S	MONROE SNOW PLOW	2/4/2009	7,134.00	6,064.00	-	-	1,070.00
	08113U	MONROE UNDERBODY PLO	2/24/2009	8,402.00	7,142.00	-	-	1,260.00
	08113W	MONROE SNOW PLOW WIN	2/24/2009	6,069.00	5,159.00	-	-	910.00
	08119W	UNIVERSAL PLOW WING-03 REPLMT	3/14/2003	4,223.00	3,590.00	-	-	633.00
	081220	SNOW PLOW	1/23/2014	7,540.00	5,069.90	641.10	-	1,829.00
	08122U	UNDERBODY PLOW BLADE	1/23/2014	8,680.00	5,846.80	738.20	-	2,095.00
	08122W	SNOW PLOW WING	1/23/2014	6,037.00	4,066.10	512.90	-	1,458.00
	081230	UNIVERSAL PLOW	12/8/2020	8,366.00	767.10	710.90	-	6,888.00
	08123L	UNIVERSAL WING LEFT	12/8/2020	7,902.00	727.70	671.30	-	6,503.00
	08123W	UNIVERSAL WING	12/8/2020	10,332.00	949.20	877.80	-	8,505.00
	081240	UNIVERSAL PLOW	12/21/2020	8,366.00	708.10	710.90	-	6,947.00
	08124L	UNIVERSAL WING LEFT	12/21/2020	7,902.00	671.70	671.30	-	6,559.00
	08124W	UNIVERSAL WING	12/21/2020	10,332.00	876.20	877.80	-	8,578.00
	081250	UNIVERSAL PLOW	1/22/2021	7,990.00	627.10	678.90	-	6,684.00
	08125W	UNIVERSAL WING	1/22/2021	9,868.00	769.80	839.20	-	8,259.00
	081470	MONROE PLOW	6/18/1996	4,278.00	4,278.00	-	-	-
	08166W	UNIVERSAL PLOW WING	9/5/2000	4,077.00	3,466.00	-	-	611.00
	081670	UNIVERSAL SNOW PLOW	9/5/2000	6,137.00	5,216.00	-	-	921.00
	08167W	UNIVERSAL PLOW WING	9/5/2000	4,077.00	3,466.00	-	-	611.00
	081680	UNIVERSAL SNOW PLOW	9/5/2000	6,137.00	5,216.00	-	-	921.00
	08168W	UNIVERSAL PLOW WING	9/5/2000	4,077.00	3,466.00	-	-	611.00
	083000	V PLOW	12/21/2010	400.00	340.00	-	-	60.00
	08308W	WIDENING WING	8/27/2015	12,723.00	6,846.50	1,081.50	-	4,795.00
	08311W	2016 SHORT POST DIRECT HYDRAULIC WING	6/11/2017	14,051.00	5,483.30	1,194.70	-	7,373.00
	084010	BOBCAT SNOWBLOWER	6/1/2011	4,454.00	3,786.00	-	-	668.00
	084580	SNOWBLOWER	6/12/2012	115,297.00	93,923.20	4,078.80	-	17,295.00
	087020	MONROE PLOW	7/21/1992	4,805.00	4,084.00	-	-	721.00
	08702W	MONROE PLOW WING	5/1/2006	3,470.00	2,949.00	-	-	521.00
	08703W	MONROE PLOW WING	5/1/2006	3,470.00	2,949.00	-	-	521.00
	087040	SNOW PLOW	8/5/2014	6,140.00	3,876.90	522.10	-	1,741.00
	<b>18501 Total</b>				<b>3,172,273.00</b>	<b>1,577,802.59</b>	<b>195,400.41</b>	<b>-</b>
18502	002010	2022 CAT 950GC WHEEL LOADER	5/10/2022	260,000.00	-	14,733.00	-	245,267.00
	002030	CAT LOADER	12/11/2008	108,536.00	92,256.00	3,075.00	(33,491.00)	46,696.00
	002150	VOLVO WHEEL LOADER	6/12/2012	194,809.00	119,146.80	16,559.20	-	59,103.00
	002160	2017 MASSEY FERGUSON	10/23/2017	61,889.00	21,911.60	5,260.40	-	34,717.00
	00216R	2017 DIAMOND BOOM MOWER	10/23/2017	52,618.00	18,636.50	4,472.50	-	29,509.00
	002180	TRACTOR	1/25/2011	56,500.00	47,625.00	400.00	-	8,475.00
	002230	J D TRACTOR	6/12/2006	32,904.00	27,968.00	-	-	4,936.00
	002250	J D TRACTOR	6/12/2006	32,904.00	27,968.00	-	-	4,936.00
	002260	J D TRACTOR	6/12/2006	32,904.00	27,968.00	-	-	4,936.00
00228B	CASE BOOM	12/12/2000	3,350.00	2,847.00	-	-	503.00	

**Eau Claire County  
Highway Enterprise Fund  
Inventory of Machinery and Equipment in Service  
As of and for the year ended December 31, 2022**

G/L #	Equip ID #	Equ Description	Acquisition Date	Total Cost at 12/31/22	Prior Year Depreciation	Depreciation	A/D Disposals - Asset Sales	Book Value at 12/31/22
18502	00305T	TOPCON AUTOGRADE SYS	5/1/2006	17,295.00	14,701.00	-	-	2,594.00
	003080	GRADER	8/27/2015	221,989.00	119,500.10	18,868.90	-	83,620.00
	004190	2018 BOBCAT LOADER	11/30/2017	39,550.00	15,271.70	3,361.30	-	20,917.00
	004360	ROUGH TERRAIN FORKLI	11/5/1997	63,711.00	54,154.00	-	-	9,557.00
<b>18502 Total</b>				<b>1,178,959.00</b>	<b>589,953.70</b>	<b>66,730.30</b>	<b>(33,491.00)</b>	<b>555,766.00</b>
18503	003810	SHOULDER RECLAIMER	3/9/1998	2,848.00	2,421.00	-	-	427.00
	003850	SPRAY PATCHER	11/17/2020	72,509.00	5,564.08	5,135.92	-	61,809.00
	003860	SPRAY PATCHER	11/17/2020	72,509.00	5,564.08	5,135.92	-	61,809.00
<b>18503 Total</b>				<b>147,866.00</b>	<b>13,549.17</b>	<b>10,271.83</b>	<b>-</b>	<b>124,045.00</b>
18504	002220	J D TRACTOR	6/12/2006	32,904.00	27,968.00	-	-	4,936.00
	002240	J D TRACTOR	6/12/2006	32,904.00	27,968.00	-	-	4,936.00
	003110	2016 JOHN DEERE 672GP MOTOR GRADER	5/23/2017	254,133.00	99,007.30	21,601.70	-	133,524.00
	00363B	FALLS DOZER BLADE	4/7/1994	3,250.00	2,762.00	-	-	488.00
	00364B	FALLS DOZER BLADE	1/12/2000	4,740.00	4,031.00	-	-	709.00
	003820	SHOULDER RECLAIMER	8/1/2007	2,620.00	2,227.00	-	-	393.00
	003840	CRACK SEALING MACHINE	9/28/2012	53,879.00	45,797.00	-	-	8,082.00
	003870	HOT PATCHER	3/5/2021	36,877.00	2,180.08	2,611.92	-	32,085.00
	003880	HOT PATCHER	3/5/2021	36,877.00	2,180.08	2,611.92	-	32,085.00
	00401A	BOBCAT AUGER	5/26/2011	1,637.00	930.00	12.00	(930.00)	1,625.00
	00401B	BOBCAT BROOM	5/26/2011	3,742.00	3,181.00	-	-	561.00
	00401P	BOBCAT PLANER	5/26/2011	8,296.00	7,052.00	-	-	1,244.00
	004130	JOHN DEERE DOZER	8/13/2001	63,712.00	54,155.00	-	-	9,557.00
	00417R	DIAMOND BOOM ROTARY	5/25/2003	17,688.00	15,035.00	0.64	(12,061.64)	14,714.00
	004200	2018 BOBCAT LOADER	11/30/2017	59,145.00	20,531.30	5,027.70	-	33,586.00
	00420J	2016 BOBCAT HYDRAULIC BREAKER	6/5/2018	5,411.00	1,643.90	460.10	-	3,307.00
	00420R	2017 BOBCAT FORESTRY CUTTER	11/30/2017	27,295.00	9,276.10	2,319.90	-	15,699.00
	004210	STIHL BRUSH SAW	2/1/1990	660.00	561.00	-	-	99.00
	00422G	GRAPPLING BUCKET 84IN	2/1/2018	2,475.00	833.40	210.60	-	1,431.00
	004250	2021 BOBCAT LOADER	10/28/2021	71,569.00	1,013.90	6,083.10	-	64,472.00
	00425R	2021 BOBCAT FORESTRY CUTTER	10/28/2021	21,608.00	306.12	1,836.88	-	19,465.00
	00426G	GRAPPLE BUCKET 84 INCH	2/14/2022	6,000.00	-	425.00	-	5,575.00
	004300	STIHL BRUSH SAW	3/25/1991	700.00	595.00	-	-	105.00
	004310	STIHL BRUSH SAW	7/13/1992	710.00	603.00	-	-	107.00
	004320	KOMATSU TRACK EXCAVA	2/19/2008	120,293.00	102,249.00	-	-	18,044.00
	004350	J.D. EXCAVATOR (TRAC	9/29/2004	114,604.00	97,413.00	-	-	17,191.00
	004370	STIHL BRUSH SAW	7/13/1992	710.00	603.00	-	-	107.00
	004390	ROAD CLOSURE TRAILER	12/29/2010	6,174.00	4,726.00	-	-	1,448.00
	004400	2019 FELLING TRAILER	3/6/2019	67,114.00	16,156.70	5,704.30	-	45,253.00
	004430	HONDA GENERATOR	10/26/1999	1,648.00	1,401.00	-	-	247.00
	004450	BAOLI FORKLIFT	10/4/2022	36,044.00	-	766.00	36,044.00	35,278.00
00456R	ROTARY MOWER	4/24/2007	15,175.00	12,899.00	-	-	2,276.00	
00457R	ROTARY MOWER	4/24/2007	15,175.00	12,899.00	-	-	2,276.00	



**Eau Claire County**  
**Highway Enterprise Fund**  
**Inventory of Machinery and Equipment in Service**  
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G/L #	Equip ID #	Equ Description	Acquisition Date	Total Cost at 12/31/22	Prior Year Depreciation	Depreciation	A/D Disposals - Asset Sales	Book Value at 12/31/22
18504	00458R	ROTARY MOWER	2/15/2013	18,852.00	14,161.40	1,602.60	-	3,088.00
	00459R	ROTARY MOWER	2/15/2013	18,852.00	14,161.40	1,602.60	-	3,088.00
	00460R	ROTARY MOWER	8/16/2022	33,294.00	-	951.00	-	32,343.00
	004690	BOMAG TAMPER	7/1/1986	1,800.00	1,530.00	-	-	270.00
	004710	CALCIUM DISPENSER	7/28/1993	9,730.00	8,270.00	-	-	1,460.00
	004730	HONDA GENERATOR	2/1/2008	2,126.00	1,807.00	-	-	319.00
	004770	POST DRIVER	10/19/2015	3,161.00	1,673.70	268.30	-	1,219.00
	004800	BLACKTOP SKID	4/1/2015	16,697.00	9,581.20	1,418.80	-	5,697.00
	004820	MIDLAND SHOULDER MAC	8/30/2004	74,192.00	63,063.00	-	-	11,129.00
	004850	AIR COMPRESSOR I-R	5/22/1996	11,264.00	9,574.00	-	-	1,690.00
	004880	MILLER WELDER	12/13/1999	764.00	649.00	-	-	115.00
	004930	BRUSH CHIPPER	9/30/2005	25,740.00	21,879.00	-	-	3,861.00
	004960	VIBRATORY PLATE COMP	10/22/2007	1,362.00	1,158.00	-	-	204.00
	004970	VIBRATORY PLATE COMP	10/22/2007	1,362.00	1,158.00	-	-	204.00
	004980	CRANE	2/1/1990	2,065.00	1,755.00	-	-	310.00
	005000	SULLAIR AIR TAMPER	8/26/1986	575.00	489.00	-	-	86.00
	005010	HONDA GENERATOR	6/28/2005	950.00	808.00	-	-	142.00
	005020	HONDA GENERATOR	6/28/2005	950.00	808.00	-	-	142.00
	005030	SOLAR TECH ARROWBOAR	10/26/2007	4,503.00	3,828.00	-	-	675.00
	005060	ENERGY ABSORP. ATTEN	11/2/2000	11,300.00	9,605.00	-	-	1,695.00
	005120	CONCRETE SAW	4/9/2013	1,199.00	1,019.00	-	-	180.00
	005130	TARGET CONCRETE SAW	11/22/2004	16,441.00	13,975.00	-	-	2,466.00
	005140	RHINO POST DRIVER	1/25/1993	1,136.00	966.00	-	-	170.00
	005150	HONDA GENERATOR	1/8/1996	1,100.00	936.00	-	-	164.00
	005160	CONCRETE SAW	4/9/2013	1,199.00	1,019.00	-	-	180.00
	005190	BRUSH CHIPPER	4/30/2021	45,316.00	3,207.92	4,815.08	-	37,293.00
	005200	HAMM VIB. ROLLER	6/21/2004	20,182.00	17,155.00	-	-	3,027.00
	005240	WRT PULL BEHIND ROLL	3/25/2004	9,000.00	7,650.00	-	-	1,350.00
	005270	WANCO ARROWBOARD	10/26/2004	1,595.00	1,356.00	-	-	239.00
	005300	BRUSH CHIPPER	9/28/2021	44,076.00	1,169.78	4,683.22	-	38,223.00
	005320	FLEX O LITE ARROW BD	6/19/1990	1,829.00	1,555.00	-	-	274.00
	005370	SOLAR TECH ARROWBOAR	4/9/2002	4,150.00	3,527.00	-	-	623.00
	005400	TAILGATE CONVEYOR	6/2/2009	5,225.00	4,441.00	-	-	784.00
	005510	PAVER	5/1/2016	353,200.00	141,775.33	25,018.67	-	186,406.00
	005550	J.D. RIDING MOWER	6/25/2002	15,675.00	13,324.00	-	-	2,351.00
	005570	J.D. RIDING MOWER	6/25/2002	15,675.00	13,324.00	-	-	2,351.00
	005580	SWEEPER	6/12/2014	271,481.00	174,991.90	23,076.10	-	73,413.00
	005600	INGERSOLL VIB ROLLER	4/6/1998	49,337.00	41,936.00	-	-	7,401.00
	005610	2017 MB TOUGH BRUSH SWEEPER ATTACHMENT	4/24/2017	10,195.00	4,038.60	866.40	-	5,290.00
	005630	ARROW BOARD	10/15/2009	3,396.00	2,887.00	-	-	509.00
	005640	2018 SUPERIOR BROOM DT74J	7/17/2018	58,770.00	17,069.40	4,995.60	-	36,705.00
	005650	MESSAGE BOARD - CARES ACT	10/7/2020	20,810.00	2,205.80	1,769.20	-	16,835.00

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18504	005660	MESSAGE BOARD - CARES ACT	10/7/2020	20,810.00	2,205.80	1,769.20	-	16,835.00
	005670	2002 GMC T8500 ATTEN	6/7/2021	52,500.00	4,464.50	4,462.50	-	43,573.00
	005680	2003 GMC C8500 ATTEN	6/7/2021	52,500.00	4,464.50	4,462.50	-	43,573.00
	005690	2022 TTMA-200 ATTENUATOR	4/25/2022	24,725.00	-	1,401.00	-	23,324.00
	005710	J.D. RIDING MOWER	4/28/1997	9,460.00	8,041.00	-	-	1,419.00
	005730	KUBOTA RIDING MOWER	5/28/2008	12,956.00	11,013.00	-	-	1,943.00
	005750	2017 KUBOTA RIDING MOWER	6/14/2017	22,739.00	17,715.60	1,612.40	-	3,411.00
	005800	EQUIP. TRAILER	5/16/1989	730.00	620.00	-	-	110.00
	005840	TRAIL KING TILT TOP	2/10/2000	15,902.00	13,517.00	-	-	2,385.00
	005860	TRAIL KING TILT TOP	2/10/2000	15,902.00	13,517.00	-	-	2,385.00
	005870	2018 PJ FD TRAILER 25 FT	6/26/2018	11,502.00	3,425.70	977.30	-	7,099.00
	005880	2019 PJ FD TRAILER 25 FT	3/20/2019	12,315.00	2,874.80	1,047.20	-	8,393.00
	005890	2023 LOAD WARRIOR 25FT GOOSENECK	11/8/2022	14,345.00	-	203.00	-	14,142.00
	005960	ROAD WARRIOR TRAILER	12/4/2008	7,154.00	4,960.00	209.00	(4,960.00)	6,945.00
	005970	TOW MASTER TRAILER	4/15/2008	6,650.00	4,692.00	291.00	(4,692.00)	6,359.00
	005980	SAW TRAILER	1/16/2007	7,026.00	5,972.00	-	-	1,054.00
	005990	SAW TRAILER	9/27/2005	3,084.00	2,622.00	-	-	462.00
	006000	TRAIL KING TILT TOP	4/5/2022	29,339.00	-	1,870.00	-	27,469.00
	006010	TRAIL KING TILT TOP	4/5/2022	29,339.00	-	1,870.00	-	27,469.00
	006200	AIR COMPRESSOR	5/10/2010	11,246.00	9,559.00	-	-	1,687.00
	007040	TANDEM AXLE TRUCK	6/19/2013	189,526.00	132,759.67	17,899.33	-	38,867.00
	007050	TANDEM TRUCK	6/19/2013	198,046.00	138,729.33	18,704.67	-	40,612.00
	007070	TANDEM AXLE TRUCK	6/19/2013	198,451.00	135,883.56	18,742.44	-	43,825.00
	007090	TANDEM TRUCK	6/19/2013	198,011.00	135,578.00	18,701.00	-	43,732.00
	007120	TANDEM TRUCK	1/1/2010	121,747.00	103,180.00	-	-	18,567.00
	007130	TANDEM AXLE TRUCK	8/25/2010	123,153.00	104,680.00	-	-	18,473.00
	007160	TANDEM AXLE TRUCK	10/6/2010	137,884.00	117,201.00	-	-	20,683.00
	007280	STERLING TRI-AXLE TR	3/18/2003	115,417.00	98,105.00	-	-	17,312.00
	007510	2016 MACK TANDEM AXLE	2/13/2017	223,133.00	103,608.67	21,073.33	-	98,451.00
	007520	2016 MACK TANDEM AXLE	2/13/2017	223,133.00	103,608.67	21,073.33	-	98,451.00
	007530	2016 TANDEM AXLE MACK	3/15/2017	223,133.00	100,096.67	21,073.33	-	101,963.00
	007540	TANDEM AXLE DUMP TRUCK	12/6/2016	215,456.00	103,440.67	20,348.33	-	91,667.00
	007550	2019 MACK TANDEM TRUCK	12/5/2018	215,052.00	62,633.44	20,310.56	-	132,108.00
	007560	2019 MACK TANDEM TRUCK	12/5/2018	215,224.00	62,672.67	20,326.33	-	132,225.00
	007800	QUAD AXLE TRUCK	10/17/2016	219,415.00	107,070.56	20,722.44	-	91,622.00
	007810	QUAD AXLE TRUCK	10/30/2016	219,415.00	107,070.56	20,722.44	-	91,622.00
	007820	MACK QUAD AXLE	10/31/2016	219,415.00	107,070.56	20,722.44	-	91,622.00
	007830	QUAD AXLE DUMP TRUCK	10/31/2016	219,415.00	107,070.56	20,722.44	-	91,622.00
	007840	MACK QUAD AXLE DUMP TRUCK	12/29/2016	219,415.00	103,613.56	20,722.44	-	95,079.00
	007850	2019 MACK QUAD TRUCK	2/1/2019	217,727.00	59,982.11	20,562.89	-	137,182.00
	007860	2019 MACK QUAD TRUCK	2/5/2019	192,257.00	52,954.56	18,157.44	-	121,145.00
	007920	QUAD AXLE TRUCK	6/24/2014	217,354.00	148,830.89	20,528.11	-	47,995.00

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<b>18504</b>	<b>007930</b>	QUAD AXLE TRUCK	8/9/2010	145,699.00	123,844.00	-	-	21,855.00
	<b>007970</b>	QUAD AXLE TRUCK	10/6/2009	168,613.00	143,321.00	-	-	25,292.00
	<b>080030</b>	UNIVERSAL SNOW PLOW	11/26/2007	6,610.00	5,618.00	-	-	992.00
	<b>080040</b>	UNIVERSAL SNOW PLOW	3/2/2019	8,769.00	2,114.40	745.60	-	5,909.00
	<b>080130</b>	HINIKER SNOW PLOW	3/17/2008	3,500.00	2,975.00	-	-	525.00
	<b>080640</b>	ADAMS PLOW	1/1/1963	1,680.00	1,512.00	-	-	168.00
	<b>08110U</b>	MONROE UNDERBODY BLA	7/27/2005	9,070.00	7,709.00	-	-	1,361.00
	<b>08110W</b>	MONROE PLOW WING	7/27/2005	4,442.00	3,776.00	-	-	666.00
	<b>08111L</b>	MONROE PLOW WING	9/15/2005	4,832.00	4,107.00	-	-	725.00
	<b>08111U</b>	MONROE UNDERBODY BLA	9/15/2005	9,070.00	7,709.00	-	-	1,361.00
<b>08111W</b>	MONROE PLOW WING	9/15/2005	4,832.00	4,107.00	-	-	725.00	
<b>18504 Total</b>				<b>7,365,415.00</b>	<b>3,925,968.28</b>	<b>502,773.36</b>	<b>(22,643.64)</b>	<b>2,959,317.00</b>
<b>18505</b>	<b>003930</b>	WATER TRUCK TANK	2/11/2002	7,323.00	6,225.00	-	-	1,098.00
	<b>004010</b>	BOBCAT SKID STEER LOADER	5/26/2011	21,326.00	18,127.00	-	-	3,199.00
	<b>00401S</b>	SILT FENCE INSTALLER	3/14/2013	4,997.00	3,747.70	424.30	-	825.00
	<b>004050</b>	PRESSURE WASHER	7/30/2007	1,149.00	977.00	-	-	172.00
	<b>004060</b>	HONDA ATV (USED)	8/28/2003	4,400.00	3,740.00	-	-	660.00
	<b>004080</b>	SIGN MAKER	7/31/2007	8,953.00	7,610.00	-	-	1,343.00
	<b>00409R</b>	BRUSH CUTTER	1/5/2015	13,185.00	7,838.70	1,120.30	-	4,226.00
	<b>004110</b>	SIoux PRESSURE STEAM	10/11/1999	5,103.00	4,338.00	-	-	765.00
	<b>00427D</b>	BOBCAT 73 INCH VIBRATORY ROLLER	6/9/2022	11,000.00	-	682.00	-	10,318.00
	<b>004810</b>	ATLAS COPCO AIR COMP	5/13/2008	9,900.00	8,415.00	-	-	1,485.00
	<b>004920</b>	ADJ WIDTH POWER SCRE	4/27/2007	6,885.00	5,852.00	-	-	1,033.00
	<b>005250</b>	ARROW BOARD	4/5/2007	4,833.00	4,108.00	-	-	725.00
	<b>005260</b>	UNITED ENC. TRAILER	9/11/1996	3,690.00	3,137.00	-	-	553.00
	<b>005410</b>	INGERSOLL-RAND ROLLE	9/14/1999	72,695.00	61,791.00	-	-	10,904.00
	<b>005520</b>	WYCO VIBRATOR	7/19/1983	440.00	374.00	-	-	66.00
	<b>005560</b>	LANCE OILING WAND	4/1/1992	2,250.00	1,912.00	-	-	338.00
	<b>005620</b>	2017 MB TOUGH BRUSH SWEEPER ATTACHMENT	5/16/2017	10,195.00	3,966.60	866.40	-	5,362.00
	<b>005830</b>	EQUIP. TRAILER	5/30/1989	735.00	625.00	-	-	110.00
	<b>005850</b>	PJ TRAILER	7/26/2016	5,675.00	2,492.40	482.60	-	2,700.00
	<b>005930</b>	TOWMASTER TRAILER	8/19/2002	5,700.00	4,845.00	-	-	855.00
<b>007100</b>	TANDEM AXLE TRUCK	7/14/2014	195,396.00	129,181.11	18,453.89	-	47,761.00	
<b>007110</b>	TANDEM TRUCK	1/1/2010	124,079.00	105,467.00	-	-	18,612.00	
<b>007140</b>	TANDEM AXLE TRUCK	7/14/2014	195,396.00	127,644.11	18,453.89	-	49,298.00	
<b>007500</b>	TANDEM AXLE DUMP TRUCK	1/24/2017	223,133.00	103,608.67	21,073.33	-	98,451.00	
<b>18505 Total</b>				<b>938,438.00</b>	<b>616,022.29</b>	<b>61,556.71</b>	<b>-</b>	<b>260,859.00</b>
<b>18506</b>	<b>08704U</b>	UNDERBODY PLOW BLADE	8/5/2014	8,200.00	5,169.00	697.00	-	2,334.00
	<b>08704W</b>	SNOW PLOW WING	8/5/2014	6,730.00	4,247.00	572.00	-	1,911.00
	<b>087050</b>	SNOW PLOW	8/12/2014	8,490.00	5,348.60	721.40	-	2,420.00
	<b>08705L</b>	SNOW PLOW WING	8/12/2014	6,500.00	4,098.50	552.50	-	1,849.00
	<b>08705U</b>	UNDERBODY PLOW BLADE	8/12/2014	8,200.00	5,169.00	697.00	-	2,334.00

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18506	08705W	SNOW PLOW WING	8/12/2014	6,500.00	4,098.50	552.50	-	1,849.00
	087070	SNOW PLOW	8/28/2014	8,490.00	5,288.60	721.40	-	2,480.00
	08707L	SNOW PLOW WING	8/28/2014	6,500.00	4,052.50	552.50	-	1,895.00
	08707U	UNDERBODY BLADE	8/28/2014	8,200.00	5,111.00	697.00	-	2,392.00
	08707W	SNOW PLOW WING	8/28/2014	6,500.00	4,052.50	552.50	-	1,895.00
	087090	SNOW PLOW	9/18/2014	8,490.00	5,228.60	721.40	-	2,540.00
	08709L	SNOW PLOW WING	9/18/2014	6,500.00	4,006.50	552.50	-	1,941.00
	08709U	UNDERBODY BLADE	9/18/2014	8,200.00	5,053.00	697.00	-	2,450.00
	08709W	SNOW PLOW WING	9/18/2014	6,500.00	4,006.50	552.50	-	1,941.00
	087100	SNOW PLOW	1/14/2015	6,590.00	3,926.10	559.90	-	2,104.00
	08710W	SNOW PLOW WING	1/14/2015	6,950.00	4,131.70	590.30	-	2,228.00
	087110	SNOW PLOW	1/1/2010	7,175.00	6,099.00	-	-	1,076.00
	08711W	SNOW PLOW WING	1/1/2010	8,025.00	6,821.00	-	-	1,204.00
	087120	SNOW PLOW	1/1/2010	7,175.00	6,099.00	-	-	1,076.00
	08712W	SNOW PLOW WING	1/1/2010	8,025.00	6,821.00	-	-	1,204.00
	087130	UNIVERSAL PLOW	8/25/2010	8,680.00	7,378.00	-	-	1,302.00
	08713W	UNIVERSAL WING	8/25/2010	8,000.00	6,800.00	-	-	1,200.00
	087140	SNOW PLOW	1/15/2015	6,590.00	3,892.10	559.90	-	2,138.00
	08714W	SNOW PLOW WING	1/15/2015	6,950.00	4,082.70	590.30	-	2,277.00
	087160	PLOW	10/6/2010	9,025.00	7,671.00	-	-	1,354.00
	08716A	UNIVERSAL SNOW PLOW	9/24/2013	7,790.00	5,463.10	661.90	-	1,665.00
	08716W	PLOW WING	10/6/2010	8,000.00	6,800.00	-	-	1,200.00
	087170	MONROE PLOW	8/16/1993	4,527.00	3,848.00	-	-	679.00
	087260	UNIVERSAL SNOW PLOW	10/16/2000	5,946.00	5,054.00	-	-	892.00
	087280	UNIVERSAL SNOW PLOW	3/18/2003	6,467.00	5,497.00	-	-	970.00
	087500	UNIVERSAL SNOW PLOW	1/24/2017	7,396.00	3,084.70	628.30	-	3,683.00
	08750U	UNDERBODY SNOW PLOW	1/24/2017	10,992.00	4,599.30	934.70	-	5,458.00
	08750W	SNOW PLOW WING	1/24/2017	6,462.00	2,706.30	549.70	-	3,206.00
	087510	UNIVERSAL SNOW PLOW	2/1/2017	7,396.00	3,084.70	628.30	-	3,683.00
	08751U	UNDERBODY SNOW PLOW	2/1/2017	10,992.00	4,599.30	934.70	-	5,458.00
	08751W	UNIVERSAL SNOW WING	2/1/2017	6,462.00	2,706.30	549.70	-	3,206.00
	087520	UNIVERSAL SNOW PLOW	3/1/2017	7,396.00	3,032.70	628.30	-	3,735.00
	08752U	UNDERBODY SNOW PLOW	3/1/2017	10,992.00	4,521.30	934.70	-	5,536.00
	08752W	UNIVERSAL SNOW WING 2017	3/1/2017	6,462.00	2,660.30	549.70	-	3,252.00
	087530	UNIVERSAL SNOW PLOW	3/15/2017	7,396.00	2,979.70	628.30	-	3,788.00
	08753U	UNIVERSAL UNDERBODY SNOW PLOW	3/15/2017	10,992.00	4,443.30	934.70	-	5,614.00
	08753W	UNIVERSAL SNOW WING	3/15/2017	6,462.00	2,614.30	549.70	-	3,298.00
	087540	UNIVERSAL SNOW PLOW	12/6/2016	7,396.00	3,189.70	628.30	-	3,578.00
	08754W	UNIVERSAL SNOW WING	12/6/2016	8,077.00	3,485.50	686.50	-	3,905.00
	087550	UNIVERSAL SNOW PLOW	12/5/2018	10,978.00	2,882.10	932.90	-	7,163.00
	08755L	UNIVERSAL PLOW WING	12/5/2018	6,312.00	1,654.50	536.50	-	4,121.00
	08755U	UNIVERSAL UNDERBODY PLOW	12/5/2018	11,049.00	2,895.20	938.80	-	7,215.00

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18506	08755W	UNIVERSAL PLOW WING	12/5/2018	9,847.00	2,584.00	837.00	-	6,426.00
	087560	UNIVERSAL SNOW PLOW	12/5/2018	3,990.00	1,044.10	338.90	-	2,607.00
	08756W	UNIVERSAL PLOW WING	12/5/2018	5,244.00	1,370.70	445.30	-	3,428.00
	087800	UNIVERSAL PLOW	10/18/2016	7,396.00	3,241.70	628.30	-	3,526.00
	08780W	UNIVERSAL SNOW PLOW WING	10/17/2016	8,077.00	3,542.50	686.50	-	3,848.00
	087810	UNIVERSAL SNOW PLOW	10/17/2016	7,396.00	3,241.70	628.30	-	3,526.00
	08781W	UNIVERSAL SNOW PLOW WING	10/7/2016	8,077.00	3,542.50	686.50	-	3,848.00
	087820	UNIVERSAL SNOW PLOW	10/31/2016	7,396.00	3,241.70	628.30	-	3,526.00
	08782W	UNIVERSAL SNOW WING	10/31/2016	8,077.00	3,542.50	686.50	-	3,848.00
	087830	UNIVERSAL SNOW PLOW	10/31/2016	7,396.00	3,241.70	628.30	-	3,526.00
	08783W	UNIVERSAL SNOW WING	10/31/2016	8,077.00	3,542.50	686.50	-	3,848.00
	087840	UNIVERSAL SNOW PLOW	12/29/2016	7,396.00	3,136.70	628.30	-	3,631.00
	08784W	UNIVERSAL SNOW WING	12/29/2016	8,077.00	3,428.50	686.50	-	3,962.00
	087850	UNIVERSAL SNOW PLOW	2/1/2019	7,000.00	1,741.00	595.00	-	4,664.00
	08785W	UNIVERSAL PLOW WING	2/1/2019	8,088.00	1,997.50	687.50	-	5,403.00
	087860	UNIVERSAL SNOW PLOW	2/5/2019	7,000.00	1,741.00	595.00	-	4,664.00
	08786W	UNIVERSAL PLOW WING	2/5/2019	8,088.00	1,998.50	687.50	-	5,402.00
	087920	SNOW PLOW	9/30/2014	7,632.00	4,701.70	648.30	-	2,282.00
	08792W	PLOW WING	9/30/2014	8,415.00	5,192.30	715.70	-	2,507.00
	087930	UNIVERSAL PLOW	8/9/2010	8,680.00	7,378.00	-	-	1,302.00
	08793W	UNIVERSAL PLOW WING	8/9/2010	8,000.00	6,800.00	-	-	1,200.00
	087970	SNOW PLOW	10/6/2009	8,325.00	7,076.00	-	-	1,249.00
	08797W	SNOW PLOW WING	10/6/2009	8,025.00	6,821.00	-	-	1,204.00
	091100	MONROE TAILGATE SPRE	7/27/2005	6,593.00	5,604.00	-	-	989.00
	091110	MONROE TAILGATE SPRE	9/15/2005	6,593.00	5,604.00	-	-	989.00
	091130	MONROE TAILGATE SPRE	2/24/2009	7,498.00	6,373.00	-	-	1,125.00
	091210	MONROE TAILGATE SPRE	12/30/2004	6,008.00	5,107.00	-	-	901.00
	091220	SANDER	1/23/2014	5,700.00	4,800.63	44.38	-	855.00
	091230	HENDERSON SANDER	12/8/2020	6,271.00	716.25	666.75	-	4,888.00
	091240	HENERSON SANDER	12/21/2020	6,271.00	672.25	666.75	-	4,932.00
	091250	HENDERSON SANDER	1/22/2021	5,989.00	583.34	636.66	-	4,769.00
	091660	HENDERSON TAILGATE S	9/5/2000	3,878.00	3,296.00	-	-	582.00
	091670	HENDERSON TAILGATE S	9/5/2000	3,878.00	3,296.00	-	-	582.00
	091680	HENDERSON TAILGATE S	9/5/2000	3,878.00	3,296.00	-	-	582.00
	097020	HENDERSON SANDER	12/11/2006	4,590.00	3,901.00	-	-	689.00
	097030	HENDERSON SANDER	12/18/2006	4,590.00	3,901.00	-	-	689.00
	097040	SANDER	8/5/2014	5,700.00	4,497.63	347.38	-	855.00
	097050	SANDER	8/12/2014	4,640.00	3,656.00	288.00	-	696.00
	097070	SANDER	8/28/2014	4,640.00	3,615.00	329.00	-	696.00
	097090	SANDER	9/18/2014	4,640.00	3,574.00	370.00	-	696.00
	097100	TAILGATE SANDER	1/14/2015	5,560.00	4,131.75	591.25	-	837.00
	097110	SPREADER	1/1/2010	5,050.00	4,292.00	-	-	758.00

**Eau Claire County  
Highway Enterprise Fund  
Inventory of Machinery and Equipment in Service  
As of and for the year ended December 31, 2022**

G/L #	Equip ID #	Equ Description	Acquisition Date	Total Cost at 12/31/22	Prior Year Depreciation	Depreciation	A/D Disposals - Asset Sales	Book Value at 12/31/22
18506	097120	SPREADER	1/1/2010	5,050.00	4,292.00	-	-	758.00
	097130	HENDERSON SPREADER	8/25/2010	5,225.00	4,441.00	-	-	784.00
	097140	TAILGATE SANDER	1/15/2015	5,560.00	4,082.75	591.25	-	886.00
	097160	SPREADER	10/6/2010	5,825.00	4,951.00	-	-	874.00
	097500	SANDER	1/24/2017	6,637.00	3,471.13	704.88	-	2,461.00
	097510	HENDERSON SPREADER	2/1/2017	6,637.00	3,471.13	704.88	-	2,461.00
	097520	UNIVERSAL SPREADER	3/1/2017	6,637.00	3,413.13	704.88	-	2,519.00
	097530	UNIVERSAL SPREADER	3/15/2017	6,637.00	3,353.13	704.88	-	2,579.00
	097540	UNIVERSAL SPEADER	12/6/2016	5,874.00	3,173.13	623.88	-	2,077.00
	097550	UNIVERSAL SPREADER	12/5/2018	6,886.00	2,253.63	731.38	-	3,901.00
	097560	UNIVERSAL SPREADER	12/5/2018	7,038.00	2,300.75	748.25	-	3,989.00
	097800	HENDERSON SPREADER	10/17/2016	5,874.00	3,225.13	623.88	-	2,025.00
	097810	HENDERSON SPREADER	10/17/2016	5,874.00	3,225.13	623.88	-	2,025.00
	097820	HENDERSON SPREADER	10/31/2016	5,874.00	3,225.13	623.88	-	2,025.00
	097830	HENDERSON SPREADER	10/31/2016	5,874.00	3,225.13	623.88	-	2,025.00
	097840	HENDERSON SPREADER	12/29/2016	5,874.00	2,498.13	623.88	-	2,752.00
	097850	UNIVERSAL SPREADER	2/1/2019	5,874.00	1,821.13	623.88	-	3,429.00
	097860	UNIVERSAL SPREADER	2/5/2019	5,874.00	1,821.13	623.88	-	3,429.00
	097920	SANDER	9/30/2014	5,660.00	4,360.38	450.63	-	849.00
	097930	HENDERSON SPREADER	8/9/2010	5,225.00	4,441.00	-	-	784.00
	097950	HENDERSON TAILGATE S	3/3/2003	3,800.00	3,230.00	-	-	570.00
	097970	SPREADER	10/6/2009	5,050.00	4,292.00	-	-	758.00
	099020	TOTAL STATION	3/14/2011	9,900.00	8,415.00	-	-	1,485.00
	099030	SURVEY EQUIPMENT GPS	1/1/2014	8,395.00	5,716.60	713.40	-	1,965.00
	099040	CARLSON SURVEYOR 2 TOTAL STATION	11/15/2017	12,995.00	4,507.60	1,104.40	-	7,383.00
	187020	UNIVERSAL PLOW	12/11/2006	7,743.00	6,582.00	-	-	1,161.00
	187030	UNIVERSAL PLOW	12/18/2006	7,743.00	6,582.00	-	-	1,161.00
SB0020	BRINE SLIDE IN TANKS	1/1/2019	40,400.00	13,209.50	4,292.50	-	22,898.00	
SB0030	SALT BRINE SLIDE IN TANKS	1/1/2019	40,400.00	12,234.21	4,292.79	-	23,873.00	
SH6120	6500 GAL TANK STATE PROVIDED	11/1/2016	22,761.00	9,991.70	1,934.30	-	10,835.00	
SH6130	3000 GAL TANK STATE	11/1/2016	12,658.00	5,563.90	1,076.10	-	6,018.00	
<b>18506 Total</b>				<b>932,647.00</b>	<b>512,886.85</b>	<b>63,785.15</b>	-	<b>355,975.00</b>
18507	RD0001	RADIO TOWER UPGRADE	6/1/2022	312,559.00	-	15,628.00	-	296,931.00
<b>18507 Total</b>				<b>312,559.00</b>	<b>-</b>	<b>15,628.00</b>	-	<b>296,931.00</b>
18508	001530	2020 INTERNATIONAL FUEL TRUCK	7/9/2020	189,175.00	24,119.90	16,080.10	-	148,975.00
	BS0010	ALTOONA FUEL SYSTEM	11/1/1993	39,920.00	33,932.00	-	-	5,988.00
	BS0020	ALTOONA FUEL 1 PUMP 4 DISP	11/1/1993	61,029.00	51,875.00	-	-	9,154.00
	BS0030	FOSTER FUEL 2 PUMPS 2 DISP	11/1/1993	26,202.00	22,272.00	-	-	3,930.00
	BS0080	AUGUSTA FUEL 2 PUMPS, 2 DISP	1/12/1996	72,870.00	61,940.00	-	-	10,930.00
	BS0090	ALTOONA FUEL UNLEADED DISP	12/1/1997	63,322.00	53,824.00	-	-	9,498.00
	BS0100	ALTOONA DIESEL TANK	10/31/2008	42,416.00	31,749.50	3,004.50	-	7,662.00
	<b>18508 Total</b>				<b>494,934.00</b>	<b>279,712.40</b>	<b>19,084.60</b>	-

Eau Claire County  
Highway Enterprise Fund  
Inventory of Machinery and Equipment in Service  
As of and for the year ended December 31, 2022

G/L #	Equip ID #	Equ Description	Acquisition Date	Total Cost at 12/31/22	Prior Year Depreciation	Depreciation	A/D Disposals - Asset Sales	Book Value at 12/31/22
18509	000210	2017 CHEVROLET SILVERADO 3500	3/31/2017	61,138.00	34,647.17	8,660.83	-	17,830.00
	000270	FORD F-250	6/27/2014	35,324.00	30,025.00	-	-	5,299.00
	000310	2017 CHEVROLET SILVERADO 1500	4/6/2017	31,805.00	21,408.67	4,505.33	-	5,891.00
	000440	2018 CHEVROLET SILVERADO 2500	4/18/2018	39,704.00	20,625.67	5,624.33	-	13,454.00
	SH0880	GLOBE VEHICLE HOIST	5/1/1987	10,582.00	8,995.00	-	-	1,587.00
	SH0960	OTC SHOP PRESS	6/10/1996	7,310.00	6,213.00	-	-	1,097.00
	SH4840	GENERATOR	10/31/2007	33,840.00	28,764.00	-	-	5,076.00
	SH5090	ALKOTA SPRAY WASHER	8/6/2002	5,811.00	5,811.00	-	-	-
	SH6090	TRUCK SCALE	12/13/2011	52,215.00	44,383.00	-	-	7,832.00
	SH6100	CORGI TIRE CHANGER	2/16/2005	11,900.00	10,115.00	-	-	1,785.00
	SH6110	SHOP LIFT SYSTEM	10/14/2016	40,734.00	18,186.40	3,462.60	-	19,085.00
	SH6140	EBRIGHT SHOP LIFT SYSTEM	6/16/2017	39,339.00	15,051.80	3,344.20	-	20,943.00
	SH615	HUNTER TIRE CHANGER	11/5/2021	8,329.00	77.75	885.25	-	7,366.00
	SH616	FACTORY CAT FLOOR SCRUBBER	10/3/2022	18,817.00	-	400.00	-	18,417.00
<b>18509 Total</b>				<b>396,848.00</b>	<b>244,303.45</b>	<b>26,882.55</b>	<b>-</b>	<b>125,662.00</b>
18510	000010	TAHOE	7/29/2011	28,907.00	24,571.00	-	-	4,336.00
	000390	2018 CHEVROLET SILVERADO 1500	2/26/2018	32,509.00	21,189.60	5,526.40	-	5,793.00
	000400	2018 CHEVROLET SILVERADO 1500	2/26/2018	33,075.00	17,966.67	4,685.33	-	10,423.00
	008010	HAENNI-LOADOMETER WL101 SCALE	9/6/2022	5,195.00	-	245.00	-	4,950.00
	008090	HAENNI-LOADOMETER WL101 SCALE	9/6/2022	5,195.00	-	245.00	-	4,950.00
	008110	HAENNI-LOADOMETER WL101 SCALE	9/6/2022	5,195.00	-	245.00	-	4,950.00
	008120	HAENNI-LOADOMETER WL101 SCALE	9/6/2022	5,195.00	-	245.00	-	4,950.00
	008130	HAENNI-LOADOMETER WL101 SCALE	9/6/2022	5,195.00	-	245.00	-	4,950.00
	008140	HAENNI-LOADOMETER WL101 SCALE	9/6/2022	5,195.00	-	245.00	-	4,950.00
	EN0001	GEOMAX SURVEYING EQUIPMENT	8/1/2022	24,532.00	-	724.00	-	23,808.00
<b>18510 Total</b>				<b>150,193.00</b>	<b>63,727.27</b>	<b>12,405.73</b>	<b>-</b>	<b>74,060.00</b>
18520	00201B	ARCTIC 14HD SNOW PUSHER	11/29/2022	18,250.00	-	129.00	-	18,121.00
<b>18520 Total</b>				<b>18,250.00</b>	<b>-</b>	<b>129.00</b>	<b>-</b>	<b>18,121.00</b>
<b>All GL Classes Grand Total</b>				<b>15,108,382.00</b>	<b>7,823,926.00</b>	<b>974,647.64</b>	<b>(56,134.64)</b>	<b>6,365,943.00</b>

Eau Claire County  
Highway Enterprise Fund  
Machinery & Equipment Purchased  
For the year ended December 31, 2022

G/L #	Equip ID #	Description	Purchase Date	Cash Cost - Acquisition	Cash Cost - Betterment	Trade-In Book Value	Total Acquisition Cost
18501	000450	2022 CHEVROLET SILVERADO	12/1/2022	32,188.00	-	6,641.00	38,829.00
18501	000460	2022 CHEVROLET SILVERADO 1500	12/1/2022	31,488.00	-	6,641.00	38,129.00
18501	000470	2022 CHEVROLET SILVERADO 1500	12/1/2022	42,788.00	-	-	42,788.00
18501	001540	2010 FREIGHTLINER M2 BOOM TRUCK	1/31/2022	72,570.00	2,040.00	-	74,610.00
18502	002010	2022 CAT 950GC WHEEL LOADER	5/10/2022	260,000.00	-	-	260,000.00
18520	00201B	ARCTIC 14HD SNOW PUSHER	11/29/2022	18,250.00	-	-	18,250.00
18520	00426G	GRAPPLE BUCKET 84 INCH	2/14/2022	6,000.00	-	-	6,000.00
18505	00427D	BOBCAT 73 INCH VIBRATORY ROLLER	6/9/2022	11,000.00	-	-	11,000.00
18504	004450	BAOLI FORKLIFT	10/4/2022	36,044.00	-	-	36,044.00
18504	00460R	ROTARY MOWER	8/16/2022	31,815.00	-	1,479.00	33,294.00
18504	005690	2022 TTMA-200 ATTENUATOR	4/25/2022	24,725.00	-	-	24,725.00
18504	005890	2023 LOAD WARRIOR 25FT GOOSENECK	11/8/2022	14,345.00	-	-	14,345.00
18504	006000	TRAIL KING TILT TOP	4/5/2022	29,339.00	-	-	29,339.00
18504	006010	TRAIL KING TILT TOP	4/5/2022	29,339.00	-	-	29,339.00
18509	SH616	FACTORY CAT FLOOR SCRUBBER	10/3/2022	18,817.00	-	-	18,817.00
18510	008090	HAENNI-LOADOMETER WL101 SCALES	9/6/2022	5,195.00	-	-	5,195.00
18510	008010	HAENNI-LOADOMETER WL101 SCALES	9/6/2022	5,195.00	-	-	5,195.00
18510	008110	HAENNI-LOADOMETER WL101 SCALES	9/6/2022	5,195.00	-	-	5,195.00
18510	008120	HAENNI-LOADOMETER WL101 SCALES	9/6/2022	5,195.00	-	-	5,195.00
18510	008130	HAENNI-LOADOMETER WL101 SCALES	9/6/2022	5,195.00	-	-	5,195.00
18510	008140	HAENNI-LOADOMETER WL101 SCALES	9/6/2022	5,195.00	-	-	5,195.00
18510	EN0001	GEOMAX SURVEYING EQUIPMENT	8/1/2022	24,532.00	-	-	24,532.00
				<b>714,410.00</b>	<b>2,040.00</b>	<b>14,761.00</b>	<b>731,211.00</b>



Eau Claire County  
 Highway Enterprise Fund  
 Machinery & Equipment Traded In  
 For the year ended December 31, 2022

GL #	Equ ID #	Equ Description	Total Cost	Prior Year Depreciation	Depreciation	Book Value Upon Sale	Value Rolled To Equ ID #
18501	000180	2017 CHEVROLET SILVERADO 1500	\$ 31,805.00	\$ 21,409.00	\$ 3,755.00	\$ 6,641.00	000450
18501	000200	2017 CHEVROLET SILVERADO 1500	31,805.00	21,409.00	3,755.00	6,641.00	000460
18504	00574R	LAND PRIDE ROTARY MOWER	9,862.00	8,383.00	-	1,479.00	00460R
<b>Total</b>			<b>\$ 73,472.00</b>	<b>\$ 51,201.00</b>	<b>\$ 7,510.00</b>	<b>\$ 14,761.00</b>	

**Eau Claire County  
Highway Enterprise Fund  
Machinery & Equipment Sold  
For the year ended December 31, 2022**

GL #	Equ ID #	Equ Description	Total Cost	Prior Year Depreciation	Depreciation	Book Value At 12/31/2022	Sale Price	Gain (Loss)
18509	SH6020	DROTT CRANE	36,656.00	31,158.00	-	5,498.00	2,425.00	(3,073.00)
18506	08307W	FALLS PLOW WING	11,355.00	9,652.00	-	1,703.00	7.00	(1,696.00)
18502	002210	1998 VOLVO L120E WHEEL LOADER	157,923.00	134,235.00	-	23,688.00	35,500.00	11,812.00
18503	003070	CAT MOTOR GRADER	172,990.00	147,042.00	-	25,948.00	52,777.00	26,829.00
18504	00307T	TOPCON AUTOGRADE SYS	16,750.00	14,237.00	-	2,513.00	-	(2,513.00)
18504	005360	SOLAR TECH ARROWBOARD	4,150.00	3,527.00	-	623.00	77.00	(546.00)
18504	004410	HYDRO TERRA SEEDER	7,069.00	6,009.00	-	1,060.00	775.00	(285.00)
18504	00214R	BALDERSON BRUSH RAKE	6,000.00	5,100.00	-	900.00	2,600.00	1,700.00
18504	005380	SOLAR TECH ARROWBOARD	4,272.00	3,631.00	-	641.00	102.00	(539.00)
<b>Total</b>			<b>\$ 417,165.00</b>	<b>\$ 354,591.00</b>	<b>\$ -</b>	<b>\$ 62,574.00</b>	<b>\$ 94,263.00</b>	<b>\$ 31,689.00</b>

**EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
FRINGE BENEFIT EXPENSE ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Time Off With Pay		
Extended Leave Bank	\$	5,520.32
Paid Time Off	\$	347,113.66
Holiday	\$	147,682.48
Compensatory Pay	\$	<u>28,293.02</u>
Total Time Off With Pay	\$	528,609.48
Social Security	\$	237,041.88
Wisconsin Retirement System	\$	212,638.36
Health Savings Account Contributions	\$	60,062.50
Health Insurance	\$	753,330.85
Life Insurance	\$	1,077.20
Worker's Compensation	\$	<u>124,983.64</u>
<b>TOTAL FRINGE BENEFIT EXPENSES</b>	<b>\$</b>	<b><u><u>1,917,743.91</u></u></b>
<b>TOTAL FRINGE BENEFIT COSTS RECOVERED (REVENUE)</b>	<b>\$</b>	<b><u><u>2,021,185.04</u></u></b>

**EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
FRINGE BENEFIT WORKSHEET  
FOR THE YEAR ENDED DECEMBER 31, 2022**

Total Labor Reported	\$ 3,698,416.30
Labor Base Subject To Fringes	\$ 2,768,451.47

FRINGE BENEFITS	COST REPORTED	ADDITIONAL (DECREASED) BENEFITS	ADJUSTED COST REPORTED	RATE	RATE
Extended Leave Bank	\$ 5,520.32	\$ -	\$ 5,520.32	0.20%	0.0018
Paid Time Off	\$ 347,113.66	\$ -	\$ 347,113.66	12.54%	0.1151
Holiday	\$ 147,682.48	\$ -	\$ 147,682.48	5.33%	0.0489
Compensatory Pay	\$ 28,293.02	\$ -	\$ 28,293.02	1.02%	0.0094
Social Security	\$ 237,041.88	\$ -	\$ 237,041.88	8.56%	0.0786
Wisconsin Retirement System	\$ 212,638.36	\$ -	\$ 212,638.36	7.68%	0.0705
Health Savings Account Contributions	\$ 60,062.50	\$ -	\$ 60,062.50	2.17%	0.0199
Health Insurance	\$ 753,330.85	\$ -	\$ 753,330.85	27.21%	0.2497
Life Insurance	\$ 1,077.20	\$ -	\$ 1,077.20	0.04%	0.0004
Worker's Compensation	\$ 124,983.64	\$ -	\$ 124,983.64	4.51%	0.0414
Unemployment Compensation	\$ -	\$ -	\$ -	0.00%	-
<b>Total Fringes</b>	<b>\$ 1,917,743.91</b>	<b>\$ -</b>	<b>\$ 1,917,743.91</b>	<b>69.26%</b>	<b>0.6356</b>
Account Variance			\$ (157,924.55)	-5.70%	
Total Fringe Rate (2022)				<b>63.56%</b>	

**VARIANCE COMPUTATION**

Reported Expenses (Adjusted)	\$ 1,917,743.91
Less: OPEB	\$ -
Less: Reported Allocations	\$ (2,021,185.04)
Reported Variance	\$ (103,441.13)
<b>JANUARY 1, 2022 BALANCE</b>	\$ (54,483.42)
<b>DECEMBER 31, 2022 BALANCE</b>	\$ (157,924.55)

EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
FIELD SMALL TOOLS ACCOUNT  
FOR THE YEAR ENDED DECEMBER 31, 2022

Labor	1,179.59
Fringe Benefit Costs	643.36
Shop Overhead	1,156.89
Materials	91,004.85
Total Costs	<u>93,984.69</u>
Cost Allocations (Credits)	<u>(127,394.54)</u>
Variance	<u>(33,409.85)</u>
Variance (above)	(33,409.85)
<b>JANUARY 1, 2022 BALANCE</b>	<u>53,356.23</u>
<b>DECEMBER 31, 2022 BALANCE</b>	<u><u>19,946.38</u></u>
Total Field Labor (including fringe benefits)	<u>3,975,772.28</u>

EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
FIELD SMALL TOOLS WORKSHEET  
FOR THE YEAR ENDED DECEMBER 31, 2022

Labor		1,179.59
Fringe Benefits		643.36
Shop Overhead		1,156.89
Materials		91,004.85
Total Costs		93,984.69
Cost Allocations (Credits)		(127,394.54)
Net Reported Balance (Variance)		(33,409.85)
 Total Field Labor		 3,975,772.28
Rate	(Total Costs/Total Field Labor)	2.40%
Variance	(12-31-22 Variance/12-31-22 Total Field Labor)	0.50%
<b>ASSIGNED SMALL TOOLS RATE</b>	<b>(Rate + Variance)</b>	<b>2.90%</b>

**EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
ANALYSIS OF MATERIALS & SUPPLIES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

	INVENTORY 1/1/2022	PURCHASES	SALES/USAGE	BOOK INVENTORY 12/31/22	ADJUSTMENTS	PHYSICAL INVENTORY 12/31/22
<b>Construction and Maintenance</b>						
Bituminous Materials	\$ 16,354.41	\$ 256,651.96	\$ (221,030.27)	\$ 51,976.10	\$ 23,494.47	\$ 75,470.57
County Salt	\$ 135,527.98	\$ 44,027.22	\$ (235,929.42)	\$ (56,374.22)	\$ 56,374.22	\$ -
Culvert	\$ 7,817.50	\$ -	\$ (430.08)	\$ 7,387.42	\$ (98.15)	\$ 7,289.27
Crs2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salt Sand	\$ 28,154.96	\$ 113,955.52	\$ (68,045.90)	\$ 74,064.58	\$ 7,306.62	\$ 81,371.20
Gravel & Stone	\$ 1,308.26	\$ 2,441.50	\$ (5,905.64)	\$ (2,155.88)	\$ 3,254.76	\$ 1,098.88
Salt Brine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grass Seed & Fertilizer	\$ 1,383.92	\$ 3,257.20	\$ (2,243.64)	\$ 2,397.48	\$ 2,341.47	\$ 4,738.95
Erosion Control	\$ 5,379.19	\$ -	\$ (4,725.36)	\$ 653.83	\$ 4,515.43	\$ 5,169.26
Calcium Chloride	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sand	\$ -	\$ -	\$ (74.97)	\$ (74.97)	\$ 74.97	\$ -
Signs & Sign Posts	\$ 50,559.41	\$ 25,786.07	\$ (14,858.74)	\$ 61,486.74	\$ 1,235.19	\$ 62,721.93
<b>SUBTOTAL</b>	<b>\$ 246,485.63</b>	<b>\$ 446,119.47</b>	<b>\$ (553,244.02)</b>	<b>\$ 139,361.08</b>	<b>\$ 98,498.98</b>	<b>\$ 237,860.06</b>
<b>Shop</b>						
Repair Parts	\$ 241,982.32	\$ 229,656.65	\$ (172,219.89)	\$ 299,419.08	\$ 12,484.44	\$ 311,903.52
Tires	\$ 22,024.06	\$ 47,281.40	\$ (34,486.38)	\$ 34,819.08	\$ (5,564.80)	\$ 29,254.28
Batteries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL</b>	<b>\$ 264,006.38</b>	<b>\$ 276,938.05</b>	<b>\$ (206,706.27)</b>	<b>\$ 334,238.16</b>	<b>\$ 6,919.64</b>	<b>\$ 341,157.80</b>
<b>Fuel</b>						
Gasoline	\$ 7,770.76	\$ 74,473.58	\$ (74,591.08)	\$ 7,653.26	\$ (1,444.06)	\$ 6,209.20
Diesel Fuel	\$ 66,423.73	\$ 444,092.37	\$ (447,464.73)	\$ 63,051.37	\$ (19,183.73)	\$ 43,867.64
Diesel Engine Fluid	\$ 859.99	\$ 8,528.66	\$ (7,793.55)	\$ 1,595.10	\$ (123.20)	\$ 1,471.90
<b>SUBTOTAL</b>	<b>\$ 75,054.48</b>	<b>\$ 527,094.61</b>	<b>\$ (529,849.36)</b>	<b>\$ 72,299.73</b>	<b>\$ (20,750.99)</b>	<b>\$ 51,548.74</b>
<b>Lubricants</b>						
Lubricating Oils	\$ 14,026.78	\$ 19,799.54	\$ (12,826.61)	\$ 20,999.71	\$ (539.98)	\$ 20,459.73
Greases	\$ 855.45	\$ 2,283.70	\$ (2,695.12)	\$ 444.03	\$ (109.80)	\$ 334.23
Antifreeze	\$ 1,158.07	\$ 1,035.30	\$ (1,054.49)	\$ 1,138.88	\$ 39.34	\$ 1,178.22
<b>SUBTOTAL</b>	<b>\$ 16,040.30</b>	<b>\$ 23,118.54</b>	<b>\$ (16,576.22)</b>	<b>\$ 22,582.62</b>	<b>\$ (610.44)</b>	<b>\$ 21,972.18</b>
<b>GRAND TOTAL</b>	<b>\$ 601,586.79</b>	<b>\$ 1,273,270.67</b>	<b>\$ (1,306,375.87)</b>	<b>\$ 568,481.59</b>	<b>\$ 84,057.19</b>	<b>\$ 652,538.78</b>

**EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
DUE FROM STATE OF WISCONSIN - STATE TRUNK HIGHWAY SYSTEM  
AS OF DECEMBER 31, 2022**

Balance Due January 1, 2022	\$ 601,654.90
Expenditures	\$ 3,427,254.42
Reimbursed by State	\$ (2,337,188.42)
Balance Due December 31, 2022	<u>\$ 1,691,720.90</u>
Invoiced, Not Reimbursed as of December 31, 2022	
RMA November 2022	\$ 207,300.64
RMA December 2022	\$ 441,268.02
RMA Annual Cost Share Reimbursements	\$ 56,593.79
DMA October 2022	\$ 63,980.75
DMA November 2022	\$ 41,646.18
DMA December 2022	\$ 821,975.34
WisDOT Spc Proj Oct 2021	\$ 23,799.37
WisDOT Spc Proj Nov 2021	\$ 14,417.35
WisDOT Spc Proj Oct 2022	\$ 1,378.00
WisDOT Spc Proj Nov 2022	\$ 19,361.46
Total Invoiced, Not Reimbursed as of December 31, 2022	<u>\$ 1,691,720.90</u>
Not Invoiced, Not Reimbursed as of December 31, 2022	
WisDOT Project No 39578310372 refund	\$ 53,567.95
LRIP Reimbursement 17202 - Project 925	\$ 579,937.00
LRIP Reimbursement 15963 - Project 922	\$ 290,012.63
LRIP Reimbursement 15963 - Project 933	\$ 406,449.14
Unbilled Fringe Benefit 2022	\$ 19,946.38
Equipment Storage 2021	\$ 127,025.07
Equipment Storage 2022	\$ 105,417.83
Total Invoiced, Not Reimbursed as of December 31, 2022	<u>\$ 1,582,356.00</u>
<b>TOTAL BALANCE DUE AS OF DECEMBER 31, 2022</b>	<u><u>\$ 3,274,076.90</u></u>



**EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
ACCOUNTS RECEIVABLE  
AS OF DECEMBER 31, 2022**

ACCOUNT/PAYOR	BALANCE 1/1/2022	CURRENT YEAR EXPENDITURES	CURRENT YEAR RECEIPTS	BALANCE 12/31/2022
<b>DUE FROM TOWNS, CITIES, VILLAGES, COUNTIES AND OTHER GOV'T ENTITIES</b>				
Bridge Creek, Town of	\$ 2,323.26	\$ 23,526.76	\$ (22,418.41)	\$ 3,431.61
Brunswick, Town of	1,555.73	15,914.35	(10,924.70)	6,545.38
Clear Creek, Town of	1,380.94	10,538.22	(9,968.32)	1,950.84
Drammen, Town of	-	12,736.08	(12,736.08)	-
Fairchild, Town of	-	172.47	-	172.47
Lincoln, Town of	700.56	3,321.56	-	4,022.12
Ludington, Town of	-	172.47	-	172.47
Otter Creek, Town of	-	3,265.69	-	3,265.69
Wheaton, Town of	-	4,584.66	-	4,584.66
Pleasant Valley, Village of	31,628.47	83,815.30	(110,497.34)	4,946.43
Seymour, Town of	4,284.63	7,173.17	(4,284.63)	7,173.17
Union, Town of	61,130.04	155,825.31	(99,237.05)	117,718.30
Washington, Town of	3,715.31	5,281.91	(6,530.66)	2,466.56
Wilson, Town of	333.27	3,142.42	(2,660.04)	815.65
Fairchild, Village of	-	172.47	-	172.47
Fall Creek, Village of	-	-	-	-
Altoona, City of	21,035.93	62,749.98	(64,672.54)	19,113.37
Augusta, City of	-	172.47	-	172.47
Eau Claire, City of	630,867.22	592,303.14	(636,101.79)	587,068.57
Buffalo County	13,895.25	-	(13,895.25)	-
Chippewa County	-	36,872.59	-	36,872.59
Dunn County	-	10,513.10	(10,513.10)	-
St. Croix County	-	1,793.73	(1,793.73)	-
<b>TOTAL - TOWNS, CITIES, VILLAGES, COUNTIES &amp; OTHER GOV'T ENTITIES</b>	<b>\$ 772,850.61</b>	<b>\$ 1,034,047.85</b>	<b>\$ (1,006,233.64)</b>	<b>\$ 800,664.82</b>
<b>DUE FROM COUNTY DEPARTMENTS AND COMPONENT UNITS</b>				
Aging & Disability Resource Center	\$ 1,429.34	\$ 2,677.41	\$ (4,106.75)	\$ -
Eau Claire County Airport	-	67,194.25	(19,195.71)	47,998.54
Eau Claire County Forestry	198.12	24,449.01	(24,647.13)	-
Eau Claire County Land Conservation	-	2,229.97	(2,229.97)	-
Eau Claire County Maintenance Department	-	145.33	(145.33)	-
Eau Claire County Planning & Development	163.91	6,848.23	(7,012.14)	-
Beaver Creek Reserve	20,261.97	-	(20,261.97)	-
Eau Claire City-County Health Department	-	78.00	(78.00)	-
Eau Claire County Sheriff	-	791.99	(406.00)	385.99
<b>TOTAL - COUNTY DEPARTMENTS</b>	<b>\$ 22,053.34</b>	<b>\$ 104,414.19</b>	<b>\$ (78,083.00)</b>	<b>\$ 48,384.53</b>
<b>DUE FROM SCHOOLS</b>				
Altoona School District	\$ 193.84	\$ 1,006.13	\$ (1,086.85)	\$ 113.12
Chippewa Valley Technical College	2,230.24	10,328.42	(9,145.58)	3,413.08
Eau Claire Area School District	13,905.83	33,582.41	(31,252.30)	16,235.94
University of Wisconsin - Eau Claire	1,710.78	6,226.70	(6,317.99)	1,619.49
<b>TOTAL - SCHOOLS</b>	<b>\$ 18,040.69</b>	<b>\$ 51,143.66</b>	<b>\$ (47,802.72)</b>	<b>\$ 21,381.63</b>

**EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
ACCOUNTS RECEIVABLE  
AS OF DECEMBER 31, 2022**

ACCOUNT/PAYOR	BALANCE 1/1/2022	CURRENT YEAR EXPENDITURES	CURRENT YEAR RECEIPTS	BALANCE 12/31/2022
<b>DUE FROM STATE (NON-WISDOT)</b>				
WI Dept of Revenue - Fuel Tax Revenue	\$ 1,140.83	\$ 6,466.75	\$ (6,070.92)	\$ 1,536.66
WI Dept of Revenue - Vehicle Registration Fee	153,400.00	152,473.00	(153,400.00)	152,473.00
<b>TOTAL - STATE (NON-WISDOT)</b>	<b>\$ 154,540.83</b>	<b>\$ 158,939.75</b>	<b>\$ (159,470.92)</b>	<b>\$ 154,009.66</b>
<b>DUE FROM STATE (STATE TRUNK HIGHWAY SYSTEM)</b>				
WI Dept of Transportation - RMA	\$ 421,046.15	\$ 2,089,873.86	\$ (1,805,757.56)	\$ 705,162.45
WI Dept of Transportation - DMA	115,989.12	1,102,354.78	(290,741.63)	927,602.27
WI Dept of Transportation - Spec Proj	64,619.63	235,025.78	(240,689.23)	58,956.18
WI Dept of Transportation - Project Refunds	53,567.95	-	-	53,567.95
WI Dept of Transportation - Grant Reimbursement	286,625.47	1,276,398.77	(286,625.47)	1,276,398.77
WI Dept of Transportation - Unbilled Fringe Benefit	53,356.23	(0.00)	(33,409.85)	19,946.38
WI Dept of Transportation - Equipment Storage	273,053.21	138,634.74	(179,245.05)	232,442.90
<b>TOTAL - STATE (STHS)</b>	<b>\$ 1,268,257.76</b>	<b>\$ 4,842,287.93</b>	<b>\$ (2,836,468.79)</b>	<b>\$ 3,274,076.90</b>
<b>DUE FROM OTHER PAYORS</b>				
Big Creek ATV Club	\$ 19.38	\$ -	\$ (19.38)	\$ -
Insurance Recoveries Receivable	-	24,000.00	-	24,000.00
Miscellaneous Accounts Receivable	18,020.17	1,693,998.70	(1,712,018.87)	-
<b>TOTAL - NON-GOVERNMENTAL ENTITIES</b>	<b>\$ 18,039.55</b>	<b>\$ 1,717,998.70</b>	<b>\$ (1,712,038.25)</b>	<b>\$ 24,000.00</b>
<b>TOTAL - ALL ENTITIES</b>	<b>\$ 2,253,782.78</b>	<b>\$ 7,908,832.08</b>	<b>\$ (5,840,097.32)</b>	<b>\$ 4,322,517.54</b>

EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
COUNTY TRUNK HIGHWAY SYSTEM (CTHS) MAINTENANCE  
FOR THE YEAR ENDED DECEMBER 31, 2022

Project/Work Description	Labor	Fringe Benefit Allocations	Equipment and Small Tool Charges	Materials Used, Vendor Payments and Other	Total Costs
Traffic Marking	\$ -	\$ -	\$ -	\$ 123,805.65	\$ 123,805.65
General Maintenance	336,649.67	234,670.28	386,379.17	131,081.00	1,088,780.12
Crack Filling	77,897.19	48,154.75	35,394.84	19,029.16	180,475.94
Paver Patch	25,004.79	14,850.56	35,879.24	26,710.19	102,444.78
Brushing	138,940.51	104,633.66	135,492.11	40,225.27	419,291.55
Shouldering	17,011.43	12,352.21	32,622.89	1,772.09	63,758.62
Sealcoating	259.26	207.12	466.62	341,692.92	342,625.92
Safety	537.93	429.76	32.78	-	1,000.47
Mowing	9,877.36	5,866.24	17,710.68	-	33,454.28
Rut Paving	263.21	156.32	867.28	-	1,286.81
Damage Claims	-	-	-	1,108.85	1,108.85
Training	117,841.71	79,946.57	27,871.95	48,436.50	274,096.73
Flood & Storm Damage	1,168.38	745.81	1,376.87	-	3,291.06
Engineering Permits	4,910.62	3,725.19	970.95	-	9,606.76
Signage	74,723.72	50,092.21	49,471.23	41,438.61	215,725.77
Bridge	9,241.29	7,315.23	9,135.96	10,430.23	36,122.71
Utility Repairs	718.69	426.84	1,632.85	-	2,778.38
Snow & Ice Control	177,022.63	123,860.27	466,111.03	161,131.01	928,124.94
Equipment Storage	-	-	-	202,210.02	202,210.02
Salt Storage Costs	-	-	-	25,730.86	25,730.86
	<u>\$ 992,068.39</u>	<u>\$ 687,433.02</u>	<u>\$ 1,201,416.45</u>	<u>\$ 1,174,802.36</u>	<u>\$ 4,055,720.22</u>

EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
CTHS INFRASTRUCTURE ADDITIONS & BRIDGE AIDS TO LOCAL MUNICIPALITIES  
FOR THE YEAR ENDED DECEMBER 31, 2022

Project No	Project Description	Labor	Fringe Benefit Allocations	Equipment and Small Tool Charges	Contractor Payments, Materials Used and Other	Total Costs
<b>Road Construction Projects</b>						
912	CTH CC (US 12 - 33RD ST)	94.52	82.00	6.53	-	183.05
915	CTH JJ (US 12 - CTH V)	-	-	-	41,625.00	41,625.00
919	CTH N (ROLLEEN DR - CTH NL)	5,956.18	3,841.14	6,149.55	(39,408.57)	(23,461.70)
921	CTH V (CTH O - US 12)	690.30	445.17	1,638.42	78,797.51	81,571.40
922	CTH CC (CTH TT - 33RD ST)	4,440.59	3,852.21	6,201.47	792,544.63	807,038.90
923	CTH D (CTH XX - STH 27)	10,212.18	8,784.77	7,596.29	1,905,674.24	1,932,267.48
924	CTH F (STH 93 - CTH HH)	8,464.93	5,459.02	20,658.01	947,718.39	982,300.35
925	CTH G (CHANNEY RD - STONEY LONESOME RD)	44,729.87	38,782.87	39,198.73	1,204,228.99	1,326,940.46
926	CTH JJ (CTH J - CTH V)	15,464.84	11,655.81	22,325.72	1,570,456.82	1,619,903.19
928	CTH V (CTH VV - CTH O)	71,252.01	49,008.72	129,806.72	519,220.04	769,287.49
933	CTH TT (CTH CC - USH 312)	-	-	-	777,228.26	777,228.26
934	CTH M (JACKSON CO LINE - LANGE RD)	12,994.23	8,379.98	13,361.41	71,342.03	106,077.65
936	CTH T CORRIDOR	-	-	-	(23,455.90)	(23,455.90)
938	CTH O (CTH K - CTH V)	68,088.16	45,014.15	116,173.35	391,205.82	620,481.48
939	CTH V (HILLVIEW DR - USH 12)	80,673.29	52,423.31	140,277.10	553,735.76	827,109.46
940	CTH F (HEATHER RD - HAMILTON AVE)	-	-	-	55,332.48	55,332.48
943	CTH I (SLOPE STABILIZATION)	-	-	-	17,210.00	17,210.00
945	CTH FW (CTH W- CTH FF)	-	-	-	1,146.00	1,146.00
946	CTH T (ALPINE RD - ALPINE RD)	-	-	-	558.00	558.00
947	CTH I (CTH V - PEUSE RD)	-	-	-	6,352.00	6,352.00
948	CTH II (STH 93 - TALMAGE RD)	-	-	-	860.00	860.00
949	CTH AF (STRAWBERRY DR - CTH V)	-	-	-	3,728.00	3,728.00
950	CTH O (CTH HH - CTH R)	-	-	-	1,118.00	1,118.00
951	CTH NN (SEIG RD - CTH R)	4,310.35	2,779.75	2,498.29	6,841.98	16,430.37
952	CTH RR (STAGECOACH RD - STH 12/27)	8,632.17	5,566.89	7,932.60	5,602.99	27,734.65
953	CTH C (DUNN CO - CTH EE)	-	-	-	2,740.00	2,740.00
954	CTH D (CTH YYY - ELM RD)	-	-	-	5,629.78	5,629.78
957	CTH G (US 12 - WELLHOUSE 11)	6,152.25	3,967.59	8,062.21	225,463.11	243,645.16
958	CTH D (STH 27 - WEGGEN RD)	11,001.62	7,094.94	17,264.20	259,714.75	295,075.51
<b>Total Road Construction Projects</b>		<b>\$ 353,157.49</b>	<b>\$ 247,138.32</b>	<b>\$ 539,150.60</b>	<b>\$ 9,383,210.11</b>	<b>\$ 10,522,656.52</b>

EAU CLAIRE COUNTY  
HIGHWAY ENTERPRISE FUND  
CTHS INFRASTRUCTURE ADDITIONS & BRIDGE AIDS TO LOCAL MUNICIPALITIES  
FOR THE YEAR ENDED DECEMBER 31, 2022

Project No	Project Description	Labor	Fringe Benefit Allocations	Equipment and Small Tool Charges	Contractor Payments, Materials Used and Other	Total Costs
<b>Bridge Construction Projects</b>						
820	CTH H over MCGAVER CREEK	\$ -	\$ -	\$ -	\$ 46,238.09	\$ 46,238.09
826	CTH V over BRIDGE CREEK	-	-	-	71,925.26	71,925.26
<b>Total Bridge Construction Projects</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,163.35</u>	<u>\$ 118,163.35</u>
<b>TOTAL INFRASTRUCTURE ADDITIONS</b>		<u>\$ 353,157.49</u>	<u>\$ 247,138.32</u>	<u>\$ 539,150.60</u>	<u>\$ 9,501,373.46</u>	<u>\$ 10,640,819.87</u>
<b>Bridge Aids - Payments Made to Local Municipalities</b>						
320.001	Clear Creek, Town of - E Bunting Rd	\$ -	\$ -	\$ -	\$ 6,215.88	\$ 6,215.88
325.001	Drammen, Town of - Oak Rd	1,141.48	736.14	1,796.14	2,418.35	6,092.11
345.001	Otter Creek, Town of - Hanson Rd	-	-	-	3,692.50	3,692.50
345.002	Otter Creek, Town of - Schultz Rd	-	-	-	4,267.50	4,267.50
345.003	Otter Creek, Town of - Wren Rd	-	-	-	2,280.00	2,280.00
365.001	Otter Creek, Town of - Mueller Rd	-	-	-	8,150.26	8,150.26
<b>TOTAL BRIDGE AIDS COST SHARE</b>		<u>\$ 1,141.48</u>	<u>\$ 736.14</u>	<u>\$ 1,796.14</u>	<u>\$ 27,024.49</u>	<u>\$ 30,698.25</u>