

Manitowoc County

Manitowoc, Wisconsin



COMPREHENSIVE ANNUAL FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2006

MANITOWOC COUNTY, WISCONSIN
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2006

PREPARED BY: MANITOWOC COUNTY COMPTROLLER'S OFFICE

MANITOWOC COUNTY, WISCONSIN
For the Year Ended December 31, 2006

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Annual Financial Report

Introductory Section

Manitowoc County, Wisconsin



Manitowoc County

Comptrollers Office

1110 South Ninth Street, Manitowoc, WI 54220

June 15, 2007

To the Executive, County Board of Supervisors and the Citizens of Manitowoc County, WI:

State Statute, Administrative Rule Tax 16, and the Securities and Exchange Commission (SEC) require counties to submit audited financial statements within certain time frames based upon their individual rules and regulations. Major federal and state programs impose additional audit requirements. Pursuant to the above, I hereby respectfully submit the comprehensive annual financial report (CAFR) of Manitowoc County, Wisconsin for the fiscal year ended December 31, 2006.

The CAFR is presented in three sections: introductory, financial, and statistical. The **introductory section** includes this transmittal letter, Certificate of Achievement for Excellence in Financial Reporting for 2005, our organization chart, list of elected County Board Members, and list of Department Directors for the county. The **financial section** includes, under the new Governmental Accounting Standards Board Statement No. 34, the Independent Auditor's Report on Basic Financial Statements, Management's Discussion and Analysis, and the basic financial statements. The required supplementary information includes the combining and individual fund financial statements and schedules. The **statistical section** includes selected financial and demographics information, generally presented on a multi-year basis.

This report consists of management's representations concerning the finances of Manitowoc County. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, management of Manitowoc County has established an internal control framework that is designed both to protect the county's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, Manitowoc County's framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. To the best of my knowledge and belief, the financial report is complete and reliable in all material respects.

Schenck Business Solutions has audited Manitowoc County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of Manitowoc County are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Manitowoc County's financial statements for the fiscal year ended

December 31, 2006 are fairly presented in conformity with GAAP. Their report is presented as the first component of the financial section of this report.

The County is required to undergo a federally mandated “Single Audit” designed to meet special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statement, but also on the internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. This report is available in the County’s separately issued Federal Awards and State Financial Assistance Report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County’s MD&A can be found immediately following the report of the independent auditors.

Profile of Manitowoc County:

Manitowoc County was established by act of the territorial legislature in 1838 and has local, legislative and administrative powers conferred by the Wisconsin Legislature. It serves an area encompassing 590 square miles and includes within its boundaries three cities, nine villages and eighteen townships. Nicely located approximately 80 miles north of Milwaukee and 38 miles south of Green Bay along the I-43 corridor, Manitowoc County is home to a population of 84,640 based upon the Wisconsin Department of Administration’s 2006 population estimate.

A non-partisan twenty-five member Board of Supervisors elected by district to two-year terms and a County Executive elected to a four-year term governs the County. From its members, the Board elects a Chairman responsible for conducting the proceedings at its Board meetings. The entire board also elects two vice-chairs. At their organizational meeting held in April following election and selection of Chair and Vice-chairs, these individuals then assign members to various standing committees. The Board exercises legislative control and the County Executive exercises administrative control over all County operations. Department heads are appointed by the County Executive and confirmed by the County Board, except those departments headed by elected officials or appointed by other statutory authority.

Manitowoc County provides a full range of services to its citizens. Some mandated by State Statute, some voluntary. Those services include general government activities; public safety activities; solid waste and recycling activities; health and human service activities; cultural-educational and recreational activities; planning and conservation activities; highway construction and maintenance activities; and nursing home activities.

The annual budget serves as the foundation for financial planning and control. All departments and agencies are required to submit requests to the County Executive in early August of each year. The Executive budget is presented to the County Board in early October. The Finance Committee of the County Board reviews the County Executive Budget and a legally required

public hearing is held in late October. At the County Board's November meeting, the budget is formally adopted. The appropriated budget is adopted by fund and activity (i.e., Sheriff Administration, Sheriff Traffic Patrol, County Clerk, etc.), but is prepared by department and program with line item detail during the deliberation stage. Budget-to-actual comparisons are provided in this report for each governmental fund for which an appropriated annual budget has been adopted.

Information useful in assessing economic condition:

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Manitowoc County operates.

Local economy - Manitowoc County enjoys some of the benefits of being located 35 minutes south of Green Bay (Brown County), 45 minutes east of Appleton (Outagamie County), and about an hour north of Milwaukee (Milwaukee County). Manitowoc County's eastern border is beautiful Lake Michigan. The housing market appears to be relatively stable despite the past layoffs at Fisher Hamilton Company in 2005, a major manufacturer in the city of Two Rivers. In early 2004, a new owner reopened the former Mirro rolling mill plant. Although not all laid-off Mirro employees from the 2003 closing were re-hired, there has been some steady growth in that industry.

An expansion project at Shipbuilders of Wisconsin, Inc. (Burger Boat in the city of Manitowoc) concluded during 2005 which added additional skilled workers to their payroll. Total employment for 2006 was approximately 500 employees. This project was made possible through a partnership with the city of Manitowoc, Manitowoc County and Wisconsin Department of Commerce (DOC).

Retail trade has been relatively steady. Manitowoc County built a new Health Care Center on a new site. The old Center and its acreage were sold to a private development company. The former site is strategically located off Interstate 43 and is one of two corridors leading into the city of Manitowoc. To-date, a Lowe's home improvement store, gas station and mini-mart, along with a new restaurant, two strip mini malls including a branch bank, and Holy Family walk in clinic and health and fitness center have been constructed on the property.

While Manitowoc County has faced harsh economic challenges, overall indications are that we are beginning to rally. With private sector/government partnerships through the formation of TIF districts and Wisconsin DOC business and economic development loan programs, a sense of optimism prevails. Possibly the most exciting and promising project is the formation of an Economic Development Corporation (EDC) in Manitowoc County. The project is spearheaded by private business, and the budget for the enterprise is a 50/50 partnership between private business and government (cities of Manitowoc and Two Rivers, and Manitowoc County), all of whom have made a minimum three-year financial commitment. A strategic plan was adopted in 2005 by this organization. This enterprise has far-reaching implications for our County: Not only does it represent a vote of confidence from our private businesses and municipalities, it is a major step in addressing the issue of economic development from a positive, county-wide - and

even regional - perspective. Manitowoc is a county with great potential, and we have all made a pledge to invest in that future.

Long-term financial planning - As part of the annual budget process, each department completes a six-year capital outlay / capital projects form. This form is used to analyze and help predict and plan what capital outlay and capital project needs exist for the current year and for the next five years. By having this information, we have been able to even out the tax levy impact to the budget. Previously, we had big swings from year-to-year, which were having negative impacts on other programs because of the tax levy rate limits in place by the State. The Public Works Director prepares the County's five year capital outlay / capital projects report from the information provided by the departments on this form. The Comptroller then reviews this information and provides the overall funding mechanisms that would be required to accomplish the plan. The County Executive and County Board then review the plan. Changes may occur at this level before becoming approved for implementation.

An outgrowth from the County's overall strategic plan came a report we titled the Mandates Report. With the adoption of the 2006 annual budget, the report marked the fifth year of publishing this document. While the report focused on the current year budget (2006), an important aspect is the narrative provided for the various programs, the number of individuals or clients estimated to be served, and the statutory reference mandating the service. If the activity is not mandated, that is documented as well. By viewing what is mandated vs. that which isn't, in the context of the entire County and its available resources, decision makers have a valuable tool for projecting the financial effects various pieces of legislation will have. Be it legislation that occurs at the state level or the county level, both short and long-term implications of such actions can be quantified.

Relevant financial policies - Manitowoc County employs many financial policy techniques in an effort to maintain a strong financial position. Its pooled cash and investment policy is a major one that helps to insure a high rate of return on its investments, yet safeguards the principal. Cash temporarily idle during the year was invested in collateralized bank repurchase agreements (repos), certificates of deposit (CD's), the Wisconsin Local Government investment pool, BankOne Liquidity Trust, First National Bank Financial, and Associated Bank Trust. These investment vehicles have mixed maturities with none longer than thirty-six months. The average yield on investments in 2006 was 4.89%. Investment income includes appreciation or depreciation in the fair value of investments. Increases in fair value however, do not necessarily represent trends that will continue. Fair value adjustments to the investment portfolio are realized only if sold. Since the County typically holds its investments to maturity, the fair value adjustments, be it write up to market or write down, are not usually realized.

Another policy, although not formally adopted, is the County Board's goal of maintaining a General Fund Undesignated/Unreserved fund balance of at least 10% of the current annual budgeted expenditures. This amount has proven to be crucial for handling the County's cash flow needs. Without it, the County would have to borrow on a short term basis to meet its operating needs. With respect to an upper limit, any amount over 15% would be applied against the next available tax levy to reduce property taxes.

The County is exposed to various risks ranging from torts, theft, damage, or destruction of assets, errors or omissions, injuries to employees, or acts of God. In an effort to cover our risk of loss to these occurrences at a cost affordable to the taxpayers, the County in 1987, together with certain other units of government within the State of Wisconsin, created the Wisconsin Municipal Mutual Insurance Company (WMMIC). Under the WMMIC umbrella, our Liability/Errors and Omissions coverage consists of a deductible of \$125,000 per occurrence, \$400,000 aggregate, with a limit of \$5,000,000 and \$15,000,000 respectfully. Excess Worker's Compensation coverage is also purchased through WMMIC with the County being self insured for the main coverage. The Local Government Property Insurance Fund provides us with our Property/Equipment/and Auto comprehensive coverage. The remainder of the County's risk has been transferred to the commercial insurance market.

Comprehensive safety and loss control programs have been implemented to manage exposures on a countywide basis and have been successful in controlling losses. These programs are aimed at protecting both the general public and County resources. Additional information on the County's risk management activities can be found in Note D 2 on page 60 in the notes to the basic financial statements and Schedule 17 in the statistical section.

Awards and Acknowledgements:

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended December 31, 2005. This was the fifteenth consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both accounting principles generally accepted in the United State of America and applicable legal requirements.

The preparation of this report on a timely basis would not have been possible without the dedicated efforts of the entire staff of the Comptrollers Office, the many department directors and their financial staff, our Information Systems Department, and our external auditors. Each and every one of these individuals has my sincere appreciation for the contributions made in the preparation of this report.

In closing, without the leadership and support of the government body of the County Board, preparation of this report would not have been possible.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Todd H. Reckelberg", with a large, stylized loop at the end.

Todd H. Reckelberg, CGFM
Comptroller/Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Manitowoc County
Wisconsin

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2005

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employer retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

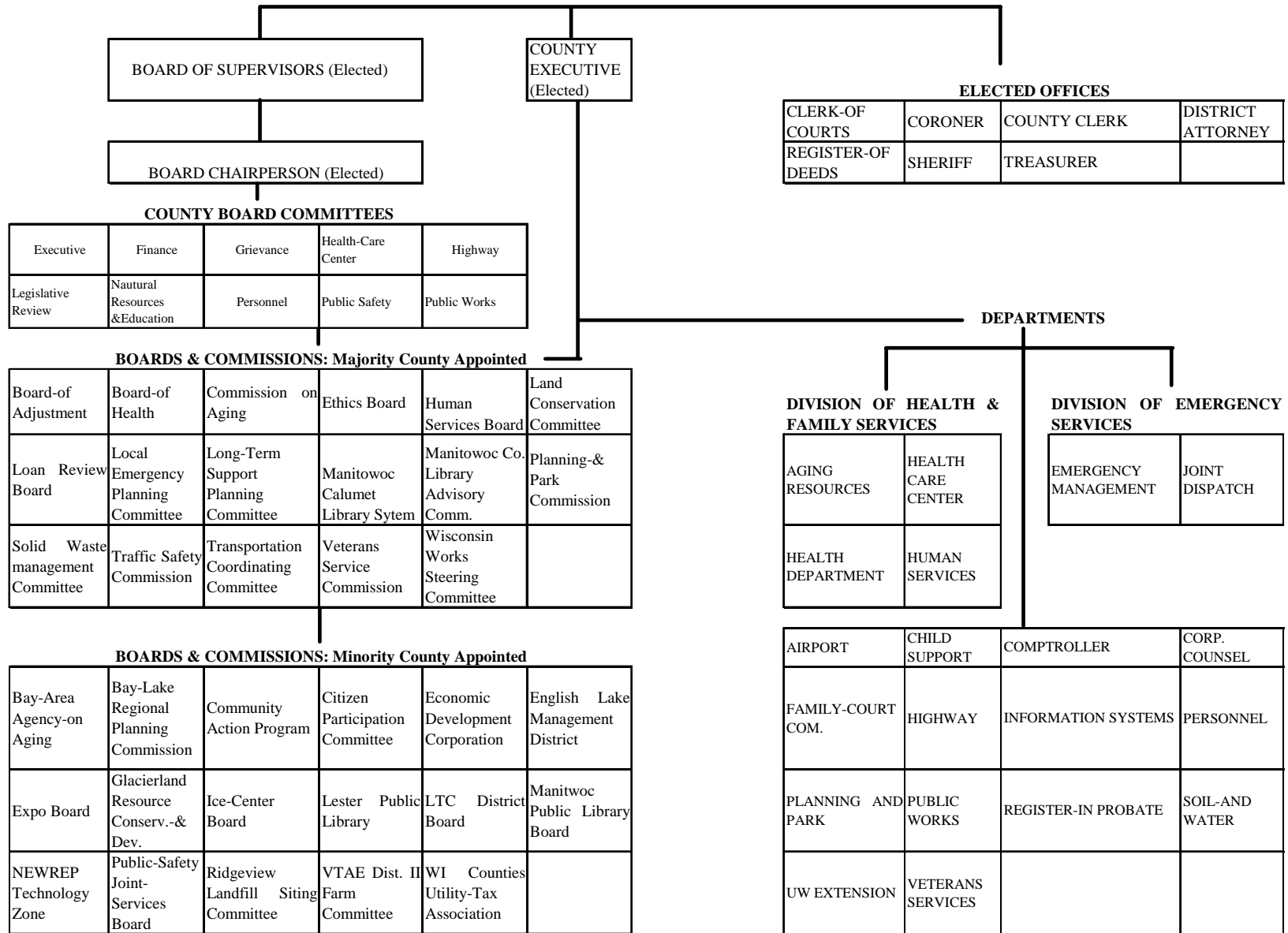


President

Executive Director

Organization of Manitowoc County WI Government

CITIZENS



County Board – Board of Supervisors 2006-2007

District	Supervisor
1	Edward C. Rappe
2	Ralph Kozlowski
3	Kathie Bundy
4	James N. Brey
5	Gregory J. Dukek
6	Paul B. Hansen
7	Norbert A. Vogt
8	Paul Tittl
9	Jan C. Graunke
10	Don C. Markwardt
11	Joe Janowski
12	Kevin L. Behnke
13	Clyde Mueller
14	Faye Konen
15	Catherine E. Wagner
16	Andrew Schneider
17	Susie Maresh
18	Mary Muench
19	Robert Rasmussen
20	Tony Heyroth
21	Ted Zigmunt
22	Michael Bauknecht
23	Rick Henrickson
24	Bob Dobbs
25	David E. Gauger

DEPARTMENT DIRECTORS OF MANITOWOC COUNTY

Aging Resource Director	Judy Rank
Clerk of Circuit Courts.....	Lynn Zigmunt *
Comptroller/Auditor	Todd Reckelberg
Cooperative Extension Service - U.W. Extension	Laurie Gehrke
Coroner	Debra Kakatsch *
Corporation Counsel	Steve Rollins
County Clerk.....	Char Peterson *
County Executive.....	Bob Zigelbauer *
County Public Health	Jim Blaha
Child Support IV-D Coordinator	Louis Hovda
District Attorney	Mark Rohrer *
Emergency Management Director	Nancy Crowley
Family Court Commissioner.....	Lorene Mozinski
Health Care Center Nursing Home Administrator.....	Michael Thomas
Highway Department Commissioner.....	Gary Kennedy
Information Systems Director.....	Robert Blashe
Personnel Department	Sharon Cornils
Human Services Director (Social Services/Community Bd)	Thomas Stanton
Planning & Park Director.....	Mike Demske
Joint Dispatch Center (JDC) (E-911).....	Nancy Crowley
Public Works (Property) Director.....	Jeffery Beyer
Register in Probate / Court Commissioner	Patricia Koppa
Register of Deeds.....	Preston Jones *
Sheriff	Ken Petersen *
Soil & Water Conservation Director.....	Tom Ward
Solid Waste Management Director.....	Jeffery Beyer
Treasurer	Ed Brey *
Veterans Service Director	Tim Thiers

* Elected at Large

Revised 12/31/06

Annual Financial Report

Financial Section

Manitowoc County, Wisconsin

INDEPENDENT AUDITORS' REPORT ON BASIC FINANCIAL STATEMENTS

To the County Board
Manitowoc County, Wisconsin

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Manitowoc County, Wisconsin ("the County") as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Manitowoc County, Wisconsin's management. Our responsibility is to express opinions on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2006, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the general fund and the human services and county roads and bridges special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 7, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis is not a required part the basic financial statements but is supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The financial information listed in the table of contents as other supplemental information is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The information identified in the table of contents as the Introductory and Statistical Sections is presented for purposes of additional analysis and is not a required part of the basic financial statements of Manitowoc County, Wisconsin. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Scherck SC

Certified Public Accountants
Green Bay, Wisconsin
June 7, 2007



Manitowoc County Comptrollers Office

1110 S. Ninth Street
Manitowoc, Wisconsin 54220

Phone (920) 683-4080 Fax (920) 683-2727

Todd H. Reckelberg CGFM, Comptroller/Auditor

E-mail: toddreckelberg@co.manitowoc.wi.us

Management's Discussion and Analysis December 31, 2006

As management of Manitowoc County, we offer readers of the County's basic financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2006.

Financial Highlights

- The assets of the County exceeded its liabilities as of December 31, 2006 by \$100,781,813 (*net assets*). Of this amount, \$15,586,788 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$1,660,717. Factors that contributed to this overall increase are as follows:
 - With the State of Wisconsin continually facing a financial crisis, the County's budget did not allow for any mistakes. While some departments were able to come in under budget, others were not.
 - The governmental activities increase in net assets of \$2,142,064 helped offset the decrease in net assets in the county's business-type activities which decreased \$481,347. Major increase in governmental activities can be attributed to the repayment of principal on long-term debt of \$1,819,515. Decrease in the business-type activities net assets are due to the Health Care Center (\$241,843) and Highway Department (\$231,415).
- The property tax levy was increased \$705,767 over 2005, which equated to a -0.30 per-cent tax rate decrease per \$1,000 of property value for the year ended December 31, 2006.
- As of December 31, 2006, the County's governmental funds reported combined ending fund balances of \$14,046,587 a decrease of \$122,678 in comparison with the prior year. Approximately 76% of this total amount, \$10,662,099 is *available for spending* at the County's discretion (*unreserved fund balance*).
- As of December 31, 2006, unreserved fund balance for the general fund was \$8,931,623., or approximately 33% of total general fund expenditures. The unreserved/undesignated amount of \$7,275,684 also represents 8.6% of the County's 2007 original adopted gross expenditure budget.
- The County's total general-obligation debt decreased by \$2,373,270 (8.5%) during 2006.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to Manitowoc County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Manitowoc County's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net assets changed during the most recent year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. (e.g., uncollected taxes and earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of Manitowoc County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public safety, public works, health and human services, culture, education and recreation, and conservation and development. The business-type activities of the County include highway operations and our nursing home.

The government-wide financial statements can be found on pages 22 through 24 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Manitowoc County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Manitowoc County maintains 15 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, human services special revenue fund, county roads and bridges special revenue fund, and debt service fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget for all its governmental funds except for the Forestry Tree Planting, Sheriff K-9 Unit, Expo, Revolving Loan Fund, Economic Development Projects, Park Acquisition Development Projects, and Jail Assessment funds. As part of the basic governmental fund financial statements, budgetary comparison statements have been provided for the general fund and for each individual, major special revenue fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 25 - 31 of this report.

Proprietary funds. Manitowoc County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its Health Care Center and Highway Department Operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. Manitowoc County uses internal service funds to account for its various insurance activities and information systems department. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Health Care Center and highway department, both of which are considered to be major funds of the County.

The basic proprietary fund financial statements can be found on pages 32 - 35 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 36 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 37 - 61 of this report.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds and nonmajor internal service funds are presented immediately following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found on pages 62 - 95.

Government-wide Financial Analysis

Net assets. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$100,781,813 at the close of 2006.

Manitowoc County's Net Assets						
	Governmental Activities		Business-type Activities		Total	
	2006	2005	2006	2005	2006	2005
Current and other assets	\$52,196,282	\$51,503,101	\$5,775,088	\$5,341,025	\$57,971,370	\$56,844,126
Capital assets	86,072,318	85,582,933	22,573,320	23,039,151	108,645,638	108,622,084
Total assets	138,268,600	137,086,034	28,348,408	28,380,176	166,617,008	165,466,210
Long-term liabilities outstanding	17,960,559	19,739,903	8,682,602	9,237,276	26,643,161	28,977,179
Other liabilities	34,533,096	33,713,250	4,658,938	3,654,685	39,192,034	37,367,935
Total liabilities	52,493,655	53,453,153	13,341,540	12,891,961	65,835,195	66,345,114
Net assets:						
Invested in Capital assets,						
net of related debt	68,764,923	66,456,021	14,310,715	14,222,791	83,075,638	80,678,812
Restricted	2,119,387	2,037,076	-	-	2,119,387	2,037,076
Unrestricted	14,890,635	15,139,784	696,153	1,265,424	15,586,788	16,405,208
Total net assets	\$85,774,945	\$83,632,881	\$15,006,868	\$15,488,215	\$100,781,813	\$99,121,096

By far the largest portion of the County's net assets (82%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.), less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although, the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$15,586,788) may be used to meet the County's ongoing obligations to citizens and creditors.

Change in net assets. Governmental activities increased the County's net assets by \$2,142,064 with business-type activities decreasing the net assets by \$481,347 accounting for 100% of the total increase in net assets of the County. The major key element of this increase was as follows:

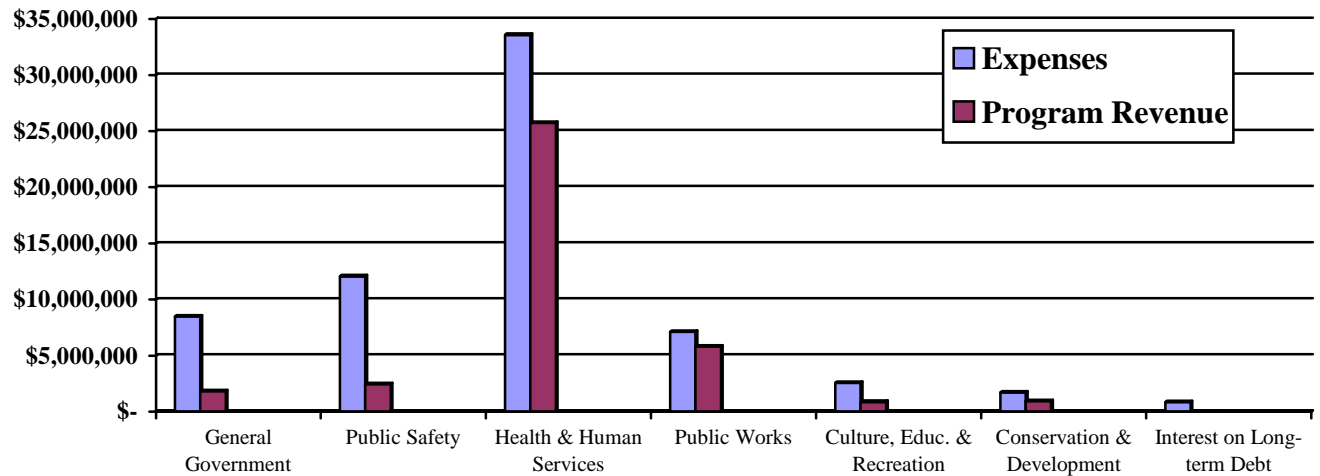
- The decrease of outstanding general obligation debt in the amount of \$1,819,515 contributing to the governmental activities increase.

Manitowoc County's Change in Net Assets						
	Governmental Activities		Business Typt Activities		Total	
	2006	2005	2006	2005	2006	2005
Revenues:						
Program revenues:						
Charges for services	\$8,837,080	\$8,379,261	\$15,651,691	\$13,464,372	\$24,488,771	\$21,843,633
Operating grants and contributions	26,372,607	22,016,312	878,083	1,230,574	27,250,690	23,246,886
Capital grants and contributions	2,441,269	585,571	101,562	-	2,542,831	585,571
General revenues:					-	-
Property taxes	24,304,658	24,042,512	2,157,617	2,148,989	26,462,275	26,191,501
Other taxes	408,516	391,765	-	-	408,516	391,765
Grants/contributions not restricted	4,311,167	4,302,520	-	-	4,311,167	4,302,520
Other	1,872,400	1,349,143	176,010	59,364	2,048,410	1,408,507
Total revenues	68,547,697	61,067,084	18,964,963	16,903,299	87,512,660	77,970,383
Expenses:						
General government	8,499,102	7,511,694	-	-	8,499,102	7,511,694
Public safety	12,071,032	12,531,267	-	-	12,071,032	12,531,267
Health and human services	33,589,288	29,579,599	-	-	33,589,288	29,579,599
Public works	7,116,330	6,722,987	-	-	7,116,330	6,722,987
Culture, recreation, and education	2,569,425	2,507,986	-	-	2,569,425	2,507,986
conservation and development	1,702,123	1,640,752	-	-	1,702,123	1,640,752
Interest on long-term debt	858,333	912,447	-	-	858,333	912,447
Nursing home	-	-	12,188,495	12,291,133	12,188,495	12,291,133
Highway operations	-	-	7,257,815	5,396,268	7,257,815	5,396,268
Total expenses	66,405,633	61,406,732	19,446,310	17,687,401	85,851,943	79,094,133
Increase(decrease) in net assets	2,142,064	(339,648)	(481,347)	(784,102)	1,660,717	(1,123,750)
Net assets - January 1	83,632,881	83,972,529	15,488,215	16,272,317	99,121,096	100,244,846
Net assets - December 31	\$85,774,945	\$83,632,881	\$15,006,868	\$15,488,215	\$100,781,813	\$99,121,096

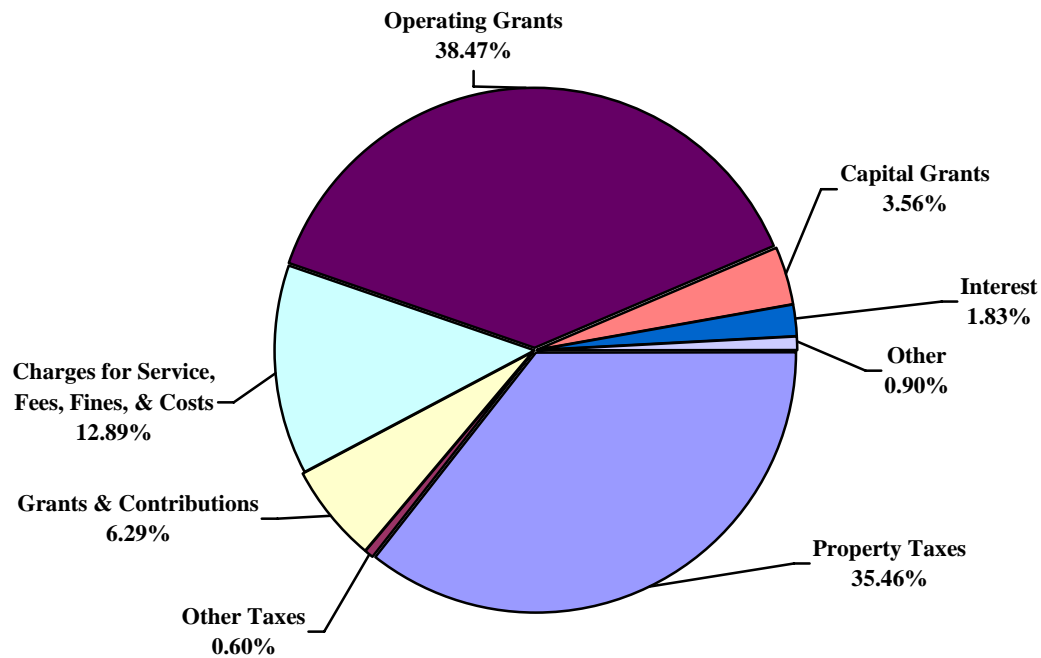
Governmental Activities:

- Property tax revenue increased by \$262,146 (1.09%) during the year. The increase in the actual levy was \$705,767 with the difference between the two amounts being additional uncollected taxes.
- Investment earnings were \$603,540 more than last year. Originally budgeted at \$700,000 this year, \$960,636 was actually earned with another \$104,473 added after applying GASB # 31, write up to market. As the County holds all investments to maturity, this write up never materializes.
- Approximately \$2,300,000 of the capital grant funds were designated for work at the airport. All of those funds went to runway and taxi way work. The balance of the capital grant funds were for emergency management purposes.

Expenses & Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities



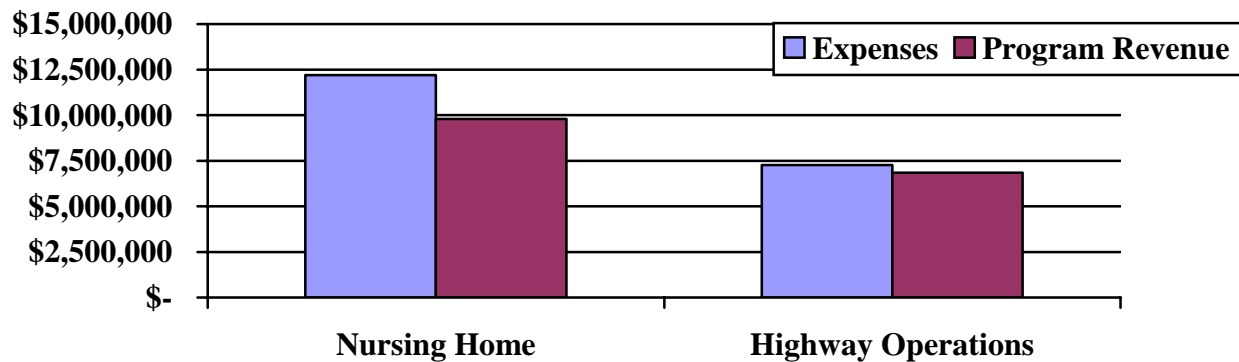
Business-type Activities:

Business-type activities net assets decreased by \$481,347. Key elements of this decrease are as follows:

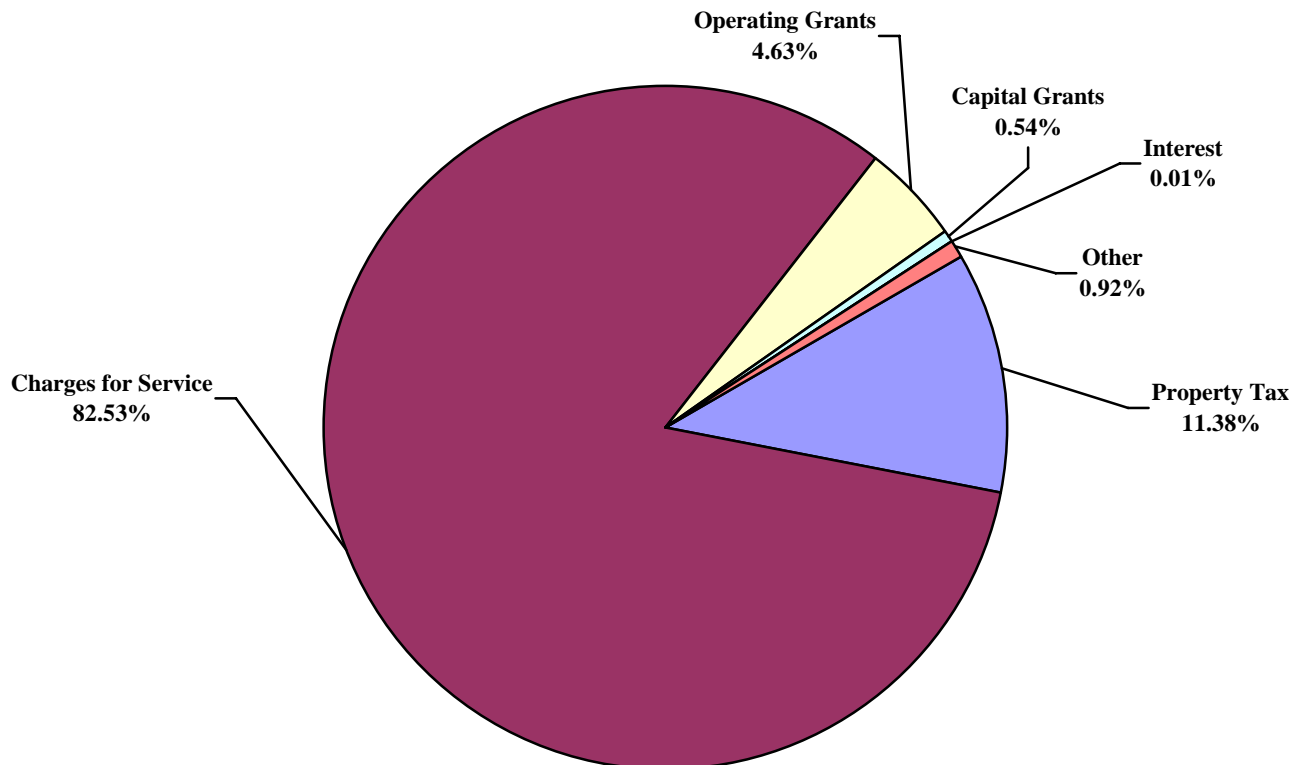
- Highway Department's operating loss of \$451,083. Almost the entire loss can be directly related to road construction and maintenance supply costs along with snow removal. Fuel price increases above those that were anticipated along with the number of snow days were big contributing factors as well.

- Intergovernmental transfer payments at our nursing home were \$878,083 in 2006. This is a reduction of \$352,491 compared to last year when we received \$1,230,574. While the costs associated with providing nursing home services to the public continues to rise, the Federal and State governments continue to reduce payments to the County while showing increased amounts spent on these programs. The operating loss at our Health Care Center was \$2,890,352 for 2006.
- Property taxes to support our nursing home and highway department have leveled off due to the levy and rate limits imposed upon us by the State of Wisconsin. This limit will force the County Executive and County Board to make some hard decisions as the costs of providing all the services currently provided, increase at a faster pace than our ability to tax or impose fees.

Expenses and Program Revenues - Business-Type Activities



Revenue by Source - Business-Type Activities



Financial Analysis of Manitowoc County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of Manitowoc County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of December 31, 2006, the County's governmental funds reported combined ending fund balances of \$14,046,587, a decrease of \$122,678 in comparison with the prior year. Approximately 76% of this amount \$10,662,099 constitutes *unreserved fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed for 1) current year purchases of inventory and prepayments that benefit periods beyond the end of the current year (\$350,676), 2) for non-liquid delinquent taxes (\$1,323,743), 3) for loans receivable that are not expected to be liquidated in the next year (\$465,335), 4) loan guarantee of \$1,000,000 and 5) for debt service (\$244,734).

The general fund is the chief operating fund of the County. At the end of the current year, unreserved fund balance of the general fund was \$7,275,684 while total fund balance reached \$10,396,762. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 27.1% of total general fund expenditures, while total fund balance represents 38.7% of that same amount.

Manitowoc County's general fund balance increased by \$142,687 during the year: Key factors in this increase are as follows:

- Treasurer's earnings on investments were up \$365,109 more than originally budgeted. However, \$104,473 of this amount is due to the requirement to write up to market, on December 31, certain types of investments. As the County holds all investments to maturity, this \$104,473 will actually never materialize.
- With earning on investments up by more than the increase in fund balance, the combination of other revenue sources coming in under budget and expenditures coming in under budget led to the overall increase in general fund balance of \$142,687.

The human services special revenue fund has a total fund balance of \$-0-.

The fund balance of the human services special revenue fund decreased by \$205,489 during the current year. Key factors in this decrease are as follows:

- Last minute funding cuts by the State to various county contracts after the county had already expended the funds led to an operating deficit in the human services special revenue fund of \$504,826 prior to a transfer of \$299,337 from the general fund.
- While both revenues and expenditures exceeded the budgeted amounts, expenditures outpaced the revenues by over \$500,000.

The county roads and bridges special revenue fund has a total fund balance of \$294,233. The entire balance is unreserved. Unreserved fund balance represents 6.1% of total county roads and bridges special revenue fund expenditures.

The fund balance of the county roads and bridges special revenue fund decreased by \$109,340 during the current year. Key factors in this reduction were:

- County road and bridge construction costs for the projects that needed completing exceeded the budgeted amounts. Increased fuel costs not only affected what you might expect, but also lead to increased costs for raw materials and supplies.

Proprietary funds. Manitowoc County's proprietary funds provide the same type of information found in the County's government-wide financial statements, but in more detail.

Unrestricted net assets of the health care center enterprise fund at the end of the year amounted to \$73,544 a decrease of \$267,784 from last year. The total decrease in net assets for the health care center was \$241,843 which mainly came from the operating deficit of the center which was \$2,890,352 for 2006.

Unrestricted net assets of the highway department enterprise fund at the end of the year amounted to \$851,710. The total decrease in net assets for the highway department was \$231,415 mainly due to the operating loss for the year which was \$451,083.

Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget amount to just over a \$5,700,000 increase in appropriations and can be briefly summarized as follows:

- A total of \$2,876,623 increase in the Airport activity area which provided for the purchase of additional property in front of the airport for landing site clearance. A major grant received to redo a runway and part of the taxi way accounted for over \$2.2 million of this adjustment.
- \$981,000 plus in Public Safety expenditures. Almost equally divided between new Emergency Management grant revenues and expenditures, expenditures in the Joint Dispatch Center (E-911), and the Sheriffs Department, for patrol and other police service requirements.
- General government accounted for over \$1,000,000 of the adjustment to the general fund final budget amount. \$206,650 for elections under the state wide voter registration (SVRS) program, over \$583,000 for the county's new phone system, \$198,000 plus for the wetlands mitigation program. Other smaller amounts went to numerous other activity areas within the general government category.
- Just under \$200,000 was appropriated for the Denrock trail program which now will have its' own accounting activity area in 2007. This activity is being funded by a grant and donations.
- \$695,000 was appropriated for our comprehensive Planning activity. This grant and municipal funded program was undertaken to comply with the states mandate for each community to have a smart growth plan completed. This process is expected to take three years to complete.
- A number of smaller items associated with many departments having to do with grant fund carry-overs, reserved fund carry-overs to complete various projects, and one time expenses that were funded with additional revenues received by the department during the year.

During the year, budgeted revenues exceeded actual revenues by \$545,000. The primary factor for this variance can be summed up to a timing issue. A number of smaller grants and one large conservation grant were approved near the end of 2006. While the appropriation (budget entry) was made in 2006, the actual income and associated expenses will not take place until some time in 2007 or beyond. In the case of the conservation grant, it is a fiscal three year grant, rather than a calendar year grant.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business-type activities as of December 31, 2006 amounts to \$108,645,641 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, public domain infrastructure (highways and bridges), and construction in progress. The total increase in the County's investment in capital assets for the current year was \$23,557 or .02% more than last year.

Major capital assets acquired or constructed during the year include:

Governmental:

- IS – Replacement of the AS 400 with an iSeries 520 costing \$109,440.
- Airport – Replacement of the North/South runway costing \$2,346,443.
Land purchases costing \$203,615 and curb assessments costing \$79,543.
- Sheriff – Vehicle replacement costing \$229,935 and a boat and trailer costing \$50,748.
- Parks Department – Continuation of the Den-Roc trail project costing \$66,882.
- Expo Grounds – Grandstand electrical upgrade costing \$25,256.
- Public Works – New PBX phone system costing \$266,786 (continuing into 2007).
- Recycling Center – Replace skidsteer loader costing \$34,844.
- Joint Dispatch Center – Continuation of the Wireless 911 project costing \$327,674.

Business-Type:

- Highway Operations – 143 Shop buildings costing \$337,674.
Routine equipment replacement totaling \$514,674.
- Health Care Center – None.

Manitowoc County's Capital Assets (net of accumulated depreciation)						
	Governmental Activities		Business-Type Activities		Totals	
	2006	2005	2006	2005	2006	2005
Land	\$ 6,223,489	\$ 5,948,814	\$ 1,574,846	\$ 1,590,809	\$ 7,798,335	\$ 7,539,623
Land Improvements	5,590,981	3,259,216	-	189,366	5,590,981	3,448,582
Buildings	22,615,989	23,396,518	16,059,269	16,410,555	38,675,258	39,807,073
Machinery & Equipment	3,213,816	3,064,905	4,939,206	4,848,423	8,153,022	7,913,328
Infrastructure	48,428,043	49,913,480	-	-	48,428,043	49,913,480
Construction in Progress	-	-	-	-	-	-
Total	\$ 86,072,318	\$ 85,582,933	\$ 22,573,321	\$ 23,039,153	\$ 108,645,639	\$ 108,622,086

Additional information on Manitowoc County's capital assets can be found in Note C.5 on pages 51 - 52 of this report.

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of \$25,570,000. All of this debt is backed by the full faith and credit of the County.

Manitowoc County's Outstanding Debt General Obligation Debt						
	Governmental Activities		Business-Type Activities		Totals	
	2006	2005	2006	2005	2006	2005
General Obligation debt:						
Bonds	\$17,307,395	\$19,126,910	\$8,262,605	\$8,816,360	\$25,570,000	\$27,943,270

The County's total general obligation debt decreased by \$2,373,270 or (8.5%) during the current calendar year. The entire decrease represents principal repayments.

In past years, the County refinanced some of its general obligation bonds to take advantage of favorable interest rates. Manitowoc County issued general obligation bonds in 2003 to refinance the callable portion of its 1993 general obligation cross over refunding issue. The result was a decrease in future debt service payments of \$492,798. On a present value basis, this equates to a savings of \$431,700 for a 10.491% overall savings.

The County maintains an "Aa3" rating from Moody's Investors Service for its general obligation debt.

State statutes limit the amount of general obligation debt the County may issue to 5% of its total equalized valuation. The current debt limitation for the County is \$243,370,555, which is significantly in excess of the County's \$25,570,000 in outstanding general obligation debt.

Debt and subsequent event: On April 10, 2007, Manitowoc County issued \$7,290,000 in general obligation refunding bonds. Portions of the 1995, 1999, 2000, and 2002 general obligation bonds are being refunded. Over the fifteen year life of the new bond, Manitowoc County is saving \$483,708 in total dollars, \$375,854 in present value savings.

Additional information on Manitowoc County's long-term debt can be found in Note C.8 on pages 55 and 56 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Manitowoc County for December 2006 was 4.9%. This compares to the State of Wisconsin's average unemployment rate of 4.7% at that time. April 2007's Manitowoc County unemployment rate is currently being reported at 5.6%.
- The economic condition and outlook of the County has improved over the past few years. An upswing in a number of our local manufacturing businesses, after the closing of two plants in 2003, is fostering a new optimism. Our tourism industry, along with new service businesses and stable retail shops helps to bolster this attitude. Farming, a staple of this County also helps to support our tax base.
- Inflationary trends in our region compare favorably to national indices.
- Manitowoc County has seven different Local unions and a non-represented group. Four of the seven AFSCME Locals have labor agreements in place through 2010. Those four unions are: Supportive Services, Local 986-A; Human Services Professionals, Local 986-A; Health Care Center employees, Local 1288; and Highway Department employees, Local 986. The Sheriff's Department employees represented by AFSCME Local 986-B remain working under a labor agreement which expired December 31, 2005, but they recently agreed to implement the new health insurance program effective August 1. The Health Department Local 5068 and the Sheriff's Department employees represented by WPPA are working under a labor agreement which will expire December 31, 2007.

All of these factors were considered in preparing the County's budget for the 2007 fiscal year.

Limits have been imposed on the property tax levy rates for Wisconsin counties which I refer to as the 1992 law. There are separate limits for the operating levy and the debt service levy. The baseline for the limits is the actual 1992 tax rate adopted for the 1993 budget. The operating levy rate and the debt levy rate cannot exceed the baseline rates unless the County qualifies for one of the exceptions allowed under the statute. The statute does allow for exceptions for bridge aid petitions of the townships and library aid. The statute also establishes specific penalties for failure to meet the levy rate freeze requirements. Among the penalties for exceeding the limits is the reduction of state shared revenues and transportation aids. In 2005, the State Legislature passed Assembly Bill 100 (2005 Wisconsin Act 25) imposing an additional limit on the County's property taxing ability. This limit pertains to the actual levy, and not the rate. The calculation under this new law basically says, for the upcoming year, you get your prior years levy plus and increase based upon the percentage of new growth in equalized value in your county or 2%, which ever is higher. Bridge aids and library levy adjustments are not excluded under this method. After completing both methods for property tax limits, rate and levy, the lower amount of the levy between the two is your new limit. While the 2005 law has now sunset, the 1992 law is still in effect. Also, the Governors budget proposal for the state of Wisconsin includes another version of the 2005 law which if passed, will limit the county's ability to raise property taxes again.

Upon the adoption of the budget for the 2007 calendar year, the County was \$14,728.62 under its levy limit as implemented by the 2005 state legislation.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of Manitowoc County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to "Comptroller, Manitowoc County, 1110 S 9th Street, Manitowoc, WI 54220. The Comptroller's Office may also be contacted via the internet. Please visit us on our County home page at www.manitowoc-county.com or www.co.manitowoc.wi.us.

MANITOWOC COUNTY, WISCONSIN

Statement of Net Assets

December 31, 2006

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 16,495,461	\$ 277,033	\$ 16,772,494
Receivables			
Taxes	28,122,468	1,909,378	30,031,846
Special assessments	386,417	-	386,417
Accounts	4,787,026	1,931,773	6,718,799
Interest	374,554	-	374,554
Loans	465,335	-	465,335
Internal balances	348,732	(348,732)	-
Due from other governments	-	738,715	738,715
Inventories and prepaid items	495,450	1,041,526	1,536,976
Deferred charges	114,249	26,813	141,062
Restricted assets - cash and investments	606,590	198,582	805,172
Capital assets, nondepreciable			
Land	6,223,489	1,574,846	7,798,335
Capital assets, depreciable			
Land improvements	7,905,511	-	7,905,511
Buildings and improvements	33,810,230	19,340,653	53,150,883
Machinery and equipment	10,662,168	12,209,349	22,871,517
Infrastructure	83,019,379	-	83,019,379
Less: Accumulated depreciation	(55,548,459)	(10,551,528)	(66,099,987)
TOTAL ASSETS	138,268,600	28,348,408	166,617,008
LIABILITIES			
Accounts payable	3,313,217	879,726	4,192,943
Accrued and other current liabilities	4,428,198	1,161,324	5,589,522
Accrued interest payable	139,992	61,870	201,862
Due to other governments	1,238,499	-	1,238,499
Unearned revenues	25,413,190	2,556,018	27,969,208
Long-term obligations			
Due within one year	1,846,815	615,185	2,462,000
Due in more than one year	16,113,744	8,067,417	24,181,161
TOTAL LIABILITIES	52,493,655	13,341,540	65,835,195
NET ASSETS			
Invested in capital assets, net of related debt	68,764,923	14,310,715	83,075,638
Restricted for			
Debt service	244,734	-	244,734
Capital projects	59,324	-	59,324
Conservation	26,799	-	26,799
Public safety	93,430	-	93,430
Revolving loan program	1,695,100	-	1,695,100
Unrestricted	14,890,635	696,153	15,586,788
TOTAL NET ASSETS	\$ 85,774,945	\$ 15,006,868	\$ 100,781,813

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2006

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 8,499,102	\$ 1,232,266	\$ 586,407	\$ -
Public safety	12,071,032	1,751,200	695,906	-
Public works	7,116,330	1,385,001	2,079,578	2,357,051
Health and human services	33,589,288	3,524,321	22,219,933	-
Culture, recreation and education	2,569,425	718,606	150,368	-
Conservation and development	1,702,123	225,686	640,415	84,218
Interest on debt	858,333	-	-	-
Total Governmental Activities	<u>66,405,633</u>	<u>8,837,080</u>	<u>26,372,607</u>	<u>2,441,269</u>
Business-type Activities				
Nursing home	12,188,495	8,903,367	878,083	-
Highway operations	7,257,815	6,748,324	-	101,562
Total Business-type Activities	<u>19,446,310</u>	<u>15,651,691</u>	<u>878,083</u>	<u>101,562</u>
Total	<u>\$ 85,851,943</u>	<u>\$ 24,488,771</u>	<u>\$ 27,250,690</u>	<u>\$ 2,542,831</u>

General revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Other taxes and franchise fees

Federal and state grants and other contributions
not restricted to specific functions

Interest and investment earnings

Miscellaneous

Gain on sale of asset

Total general revenues

Change in net assets

Net assets - January 1

Net assets - December 31

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-type Activities	Total

\$ (6,680,429)	\$ -	\$ (6,680,429)
(9,623,926)	-	(9,623,926)
(1,294,700)	-	(1,294,700)
(7,845,034)	-	(7,845,034)
(1,700,451)	-	(1,700,451)
(751,804)	-	(751,804)
(858,333)	-	(858,333)
<u>(28,754,677)</u>	<u>-</u>	<u>(28,754,677)</u>

-	(2,407,045)	(2,407,045)
-	(407,929)	(407,929)
<u>-</u>	<u>(2,814,974)</u>	<u>(2,814,974)</u>
<u>(28,754,677)</u>	<u>(2,814,974)</u>	<u>(31,569,651)</u>

21,618,547	2,157,617	23,776,164
2,686,111	-	2,686,111
408,516	-	408,516
4,311,167	-	4,311,167
1,253,822	1,009	1,254,831
618,578	64,117	682,695
-	110,884	110,884
<u>30,896,741</u>	<u>2,333,627</u>	<u>33,230,368</u>
2,142,064	(481,347)	1,660,717
<u>83,632,881</u>	<u>15,488,215</u>	<u>99,121,096</u>
<u>\$ 85,774,945</u>	<u>\$ 15,006,868</u>	<u>\$ 100,781,813</u>

MANITOWOC COUNTY, WISCONSIN

Balance Sheet
Governmental Funds
December 31, 2006

	General	Human Services	County Roads and Bridges	Debt Service	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$ 9,042,729	\$ 505,356	\$ 294,234	\$ 244,734	\$ 2,687,783	\$ 12,774,836
Receivables						
Taxes	16,131,109	5,782,397	2,824,723	2,522,509	861,730	28,122,468
Special assessments	386,417	-	-	-	-	386,417
Accounts	912,648	3,268,855	-	-	590,982	4,772,485
Interest	362,853	-	-	-	-	362,853
Notes	99,000	-	-	-	366,335	465,335
Due from other funds	1,584,396	-	-	-	-	1,584,396
Inventories and prepaid items	42,396	308,280	-	-	-	350,676
TOTAL ASSETS	\$ 28,561,548	\$ 9,864,888	\$ 3,118,957	\$ 2,767,243	\$ 4,506,830	\$ 48,819,466
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 435,638	\$ 2,438,360	\$ -	\$ -	\$ 390,345	\$ 3,264,343
Accrued and other						
current liabilities	2,177,853	449,218	-	-	71,551	2,698,622
Due to other funds	-	988,894	-	-	50,093	1,038,987
Due to other governments	1,238,499	-	-	-	-	1,238,499
Deferred revenues	14,312,796	5,988,416	2,824,724	2,522,509	883,983	26,532,428
Total Liabilities	18,164,786	9,864,888	2,824,724	2,522,509	1,395,972	34,772,879
Fund Balances						
Reserved for						
Inventories and prepaid items	42,396	308,280	-	-	-	350,676
Delinquent property taxes	1,323,743	-	-	-	-	1,323,743
Debt service	-	-	-	244,734	-	244,734
Notes receivable	99,000	-	-	-	366,335	465,335
Loan guarantee	-	-	-	-	1,000,000	1,000,000
Unreserved						
Designated for						
Subsequent year's expenditures						
General fund	1,655,939	-	-	-	-	1,655,939
Special revenue funds	-	-	-	-	1,309,684	1,309,684
Capital outlay						
Capital projects funds	-	-	-	-	435,496	435,496
Undesignated, reported in						
General fund	7,275,684	-	-	-	-	7,275,684
Special revenue funds	-	(308,280)	294,233	-	(657)	(14,704)
Total Fund Balances	10,396,762	-	294,233	244,734	3,110,858	14,046,587
TOTAL LIABILITIES AND FUND BALANCES	\$ 28,561,548	\$ 9,864,888	\$ 3,118,957	\$ 2,767,243	\$ 4,506,830	\$ 48,819,466

(Continued)

MANITOWOC COUNTY, WISCONSIN

Balance Sheet (Continued)

Governmental Funds

December 31, 2006

Reconciliation to the Statement of Net Assets

Total Fund Balances as shown on previous page			\$ 14,046,587
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.			86,072,318
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.			
Interest receivable on long-term mortgage note			11,701
Deferred bond issuance costs			114,249
Internal service funds are used by management to allocate the costs of insurance to individual funds. The assets of the internal service funds are included in governmental activities in the statement of net assets.			2,511,403
Unearned revenue from taxes and fines are deferred revenues of the funds but are not considered liabilities of the governmental activities.			1,119,238
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.			
Bonds and notes payable		\$ (17,307,395)	
Compensated absences		(653,164)	
Accrued interest on long-term obligations		(139,992)	(18,100,551)
Net Assets of Governmental Activities as Reported on the Statement of Net Assets (see page 22)			<u>\$ 85,774,945</u>

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2006

	General	Human Services	County Roads and Bridges	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 12,627,678	\$ 5,826,826	\$ 2,670,703	\$ 2,686,111	\$ 831,834	\$ 24,643,152
Intergovernmental	9,613,337	19,504,840	2,033,078	-	1,678,935	32,830,190
Licenses and permits	241,466	-	-	-	7,250	248,716
Fines and forfeits	341,382	77,937	-	-	110,681	530,000
Public charges for services	2,631,880	788,163	-	-	1,259,927	4,679,970
Intergovernmental charges for services	205,996	2,470,491	-	-	837,122	3,513,609
Miscellaneous	1,503,605	60,087	-	-	334,479	1,898,171
Total Revenues	27,165,344	28,728,344	4,703,781	2,686,111	5,060,228	68,343,808
Expenditures						
Current						
General government	6,501,301	-	-	-	10,394	6,511,695
Public safety	11,196,578	-	-	-	4,104	11,200,682
Public works	318,042	-	2,076,296	-	1,811,380	4,205,718
Health and human services	2,942,395	29,232,334	-	-	1,306,686	33,481,415
Culture, recreation and education	1,360,697	-	-	-	676,100	2,036,797
Conservation and development	804,245	-	-	-	906,549	1,710,794
Debt service						
Principal	-	-	-	1,819,515	-	1,819,515
Interest and fiscal charges	-	-	-	853,441	-	853,441
Capital outlay	3,740,659	836	2,736,825	-	350,784	6,829,104
Total Expenditures	26,863,917	29,233,170	4,813,121	2,672,956	5,065,997	68,649,161
Excess of Revenues Over (Under) Expenditures	301,427	(504,826)	(109,340)	13,155	(5,769)	(305,353)
Other Financing Sources (Uses)						
Sale of capital assets	140,597	-	-	-	42,078	182,675
Transfers in	-	299,337	-	-	-	299,337
Transfers out	(299,337)	-	-	-	-	(299,337)
Total Other Financing Sources (Uses)	(158,740)	299,337	-	-	42,078	182,675
Net Change in Fund Balances	142,687	(205,489)	(109,340)	13,155	36,309	(122,678)
Fund Balances - January 1	10,254,075	205,489	403,573	231,579	3,074,549	14,169,265
Fund Balances - December 31	\$ 10,396,762	\$ -	\$ 294,233	\$ 244,734	\$ 3,110,858	\$ 14,046,587

(Continued)

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended December 31, 2006

Reconciliation to the Statement of Activities

Net Change in Fund Balances as shown on previous page \$ (122,678)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital assets reported as capital outlay in governmental fund statements	\$ 4,795,424	
Depreciation expense reported in the statement of activities	<u>(3,912,830)</u>	
Amount by which capital outlays are more than depreciation in current period		882,594

In governmental funds the entire proceeds, if any, from the disposal of capital assets is reported as an other financing source. In the statement of activities only the gain (or loss) on the disposal is reported.

Proceeds from the disposition of capital assets as reported on the governmental funds operating statement	\$ (182,675)	
Loss on disposition reported on the statement of activities	<u>(201,814)</u>	
Book value of capital assets disposed of		(384,489)

Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This year the accrual of these benefits increased by: (40,170)

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned. 16,363

Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net assets and does not affect the statement of activities. The amount of long-term debt principal payments in the current year is: 1,819,515

Interest payments on outstanding debt are reported in the governmental funds as an expenditure when paid, in the statement of activities interest is reported as it accrues. 9,136

The County's internal service fund is reported with governmental activities, with a portion allocated to business-type activities.

Current year expenses exceeded revenues by:	\$ (32,268)	
Allocation to business-type activities	<u>8,089</u>	(24,179)

Bond issue costs are reported in the governmental funds as an expenditure. In the statement of activities, these costs are capitalized and amortized over the life of the bonds.

(14,028)

Change in Net Assets of Governmental Activities as Reported in the Statement of Activities (see pages 23 - 24)

\$ 2,142,064

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 12,582,883	\$ 12,665,583	\$ 12,627,678	\$ (37,905)
Intergovernmental	6,328,779	10,071,616	9,613,337	(458,279)
Licenses and permits	270,050	278,420	241,466	(36,954)
Fines and forfeits	378,100	378,100	341,382	(36,718)
Public charges for services	2,541,680	2,609,794	2,631,880	22,086
Intergovernmental charges for services	160,432	410,432	205,996	(204,436)
Miscellaneous	855,952	1,297,127	1,503,605	206,478
Total Revenues	23,117,876	27,711,072	27,165,344	(545,728)
Expenditures				
Current				
General government	6,672,800	6,967,174	6,501,301	465,873
Public safety	10,825,724	11,214,151	11,196,578	17,573
Public works	196,951	255,899	318,042	(62,143)
Health and human services	2,965,314	3,123,771	2,942,395	181,376
Culture, recreation and education	1,339,465	1,458,945	1,360,697	98,248
Conservation and development	779,263	1,478,219	804,245	673,974
Capital outlay	465,659	4,518,578	3,740,659	777,919
Total Expenditures	23,245,176	29,016,737	26,863,917	2,152,820
Excess of Revenues Over (Under) Expenditures	(127,300)	(1,305,665)	301,427	1,607,092
Other Financing Sources (Uses)				
Sale of capital assets	40,000	40,000	140,597	100,597
Transfers out	-	-	(299,337)	(299,337)
Total Other Financing Sources (Uses)	40,000	40,000	(158,740)	(198,740)
Net Change in Fund Balance	(87,300)	(1,265,665)	142,687	1,408,352
Fund Balance - January 1	10,254,075	10,254,075	10,254,075	-
Fund Balance - December 31	\$ 10,166,775	\$ 8,988,410	\$ 10,396,762	\$ 1,408,352

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Human Services Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 5,826,826	\$ 5,826,826	\$ 5,826,826	\$ -
Intergovernmental	18,453,553	17,905,427	19,504,840	1,599,413
Fines and forfeits	75,000	75,000	77,937	2,937
Public charges for services	684,677	684,677	788,163	103,486
Intergovernmental charges for services	2,639,787	2,639,787	2,470,491	(169,296)
Miscellaneous	42,000	42,000	60,087	18,087
Total Revenues	<u>27,721,843</u>	<u>27,173,717</u>	<u>28,728,344</u>	<u>1,554,627</u>
Expenditures				
Current				
Health and human services	27,721,843	27,173,717	29,232,334	(2,058,617)
Capital outlay	-	-	836	(836)
Total Expenditures	<u>27,721,843</u>	<u>27,173,717</u>	<u>29,233,170</u>	<u>(2,059,453)</u>
Excess of Revenues Over (Under) Expenditures	-	-	(504,826)	(504,826)
Other Financing Sources (Uses)				
Transfers in	-	-	299,337	299,337
Net Change in Fund Balance	-	-	(205,489)	(205,489)
Fund Balance - January 1	<u>205,489</u>	<u>205,489</u>	<u>205,489</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 205,489</u>	<u>\$ 205,489</u>	<u>\$ -</u>	<u>\$ (205,489)</u>

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
County Roads and Bridges Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 2,670,703	\$ 2,670,703	\$ 2,670,703	\$ -
Intergovernmental	2,061,663	2,061,663	2,033,078	(28,585)
Total Revenues	<u>4,732,366</u>	<u>4,732,366</u>	<u>4,703,781</u>	<u>(28,585)</u>
Expenditures				
Current				
Public works	2,245,765	2,245,765	2,076,296	169,469
Capital outlay	2,486,601	2,486,601	2,736,825	(250,224)
Total Expenditures	<u>4,732,366</u>	<u>4,732,366</u>	<u>4,813,121</u>	<u>(80,755)</u>
Excess of Revenues Over (Under) Expenditures	-	-	(109,340)	(109,340)
Other Financing Sources (Uses)				
Transfers in	-	34,686	-	(34,686)
Net Change in Fund Balance	-	34,686	(109,340)	(144,026)
Fund Balance - January 1	<u>403,573</u>	<u>403,573</u>	<u>403,573</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 403,573</u>	<u>\$ 438,259</u>	<u>\$ 294,233</u>	<u>\$ (144,026)</u>

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN

Statement of Net Assets

Proprietary Funds

December 31, 2006

	Health Care Center	Highway	Total Enterprise Funds	Total Internal Service Funds
ASSETS				
Current assets				
Cash and investments	\$ -	\$ 277,033	\$ 277,033	\$ 2,561,553
Restricted assets - cash and investments	198,582	-	198,582	-
Receivables				
Taxes	1,909,378	-	1,909,378	-
Accounts	1,124,952	806,821	1,931,773	14,541
Due from other governments	-	738,715	738,715	-
Inventories and prepaid expenses	67,248	974,278	1,041,526	144,774
Total Current Assets	3,300,160	2,796,847	6,097,007	2,720,868
Noncurrent assets				
Restricted assets - cash and investments	-	-	-	400,571
Deposit with WMMIC	-	-	-	1,365,091
Deferred charges	26,813	-	26,813	-
Capital assets				
Nondepreciable				
Land	124,443	1,450,403	1,574,846	-
Depreciable				
Buildings and improvements	12,553,976	6,786,677	19,340,653	1,845
Machinery and equipment	1,742,735	10,466,614	12,209,349	1,672,349
Less: accumulated depreciation	(2,095,654)	(8,455,874)	(10,551,528)	(1,199,108)
Total Noncurrent Assets	12,352,313	10,247,820	22,600,133	2,240,748
TOTAL ASSETS	15,652,473	13,044,667	28,697,140	4,961,616
LIABILITIES				
Current liabilities				
Accounts payable	168,140	641,475	809,615	48,874
Accounts payable from restricted assets	70,111	-	70,111	-
Accrued payroll liabilities	754,203	407,121	1,161,324	21,804
Accrued insurance claims	-	-	-	1,686,621
Accrued interest	61,870	-	61,870	-
Due to other funds	119,631	-	119,631	425,778
Deferred revenue	1,911,018	645,000	2,556,018	-
Current portion of noncurrent liabilities	589,985	25,200	615,185	-
Total Current Liabilities	3,674,958	1,718,796	5,393,754	2,183,077
Noncurrent liabilities				
General obligation debt	7,689,420	-	7,689,420	-
Compensated absences	151,656	226,341	377,997	21,151
Total Noncurrent Liabilities	7,841,076	226,341	8,067,417	21,151
TOTAL LIABILITIES	11,516,034	1,945,137	13,461,171	2,204,228
NET ASSETS				
Invested in capital assets, net of related debt	4,062,895	10,247,820	14,310,715	475,086
Unrestricted	73,544	851,710	925,254	2,282,302
TOTAL NET ASSETS	\$ 4,136,439	\$ 11,099,530	\$ 15,235,969	\$ 2,757,388
Allocation of internal service funds to business-type activities			(229,101)	
Net Assets of Business-type Activities as Reported on the Statement of Net Assets (see page 22)			<u>\$ 15,006,868</u>	

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenses and Changes in Net Assets
Proprietary Funds
For the Year Ended December 31, 2006

	Health Care Center	Highway	Total Enterprise Funds	Total Internal Service Funds
Operating Revenues				
Public charges for services	\$ 8,885,003	\$ 369,293	\$ 9,254,296	\$ 75
Intergovernmental charges for services	-	6,379,031	6,379,031	1,796,676
Other	20,650	54,111	74,761	-
Total Operating Revenues	8,905,653	6,802,435	15,708,088	1,796,751
Operating Expenses				
Personnel	8,770,798	4,731,611	13,502,409	470,473
Purchased services	1,647,456	2,918,058	4,565,514	383,549
Supplies and materials	812,210	6,741,983	7,554,193	53,077
Depreciation	534,905	723,160	1,258,065	217,024
Other	30,636	107,601	138,237	971,195
County charges reimbursed	-	(7,968,895)	(7,968,895)	-
Total Operating Expenses	11,796,005	7,253,518	19,049,523	2,095,318
Operating Loss	(2,890,352)	(451,083)	(3,341,435)	(298,567)
Nonoperating Revenues (Expenses)				
Property taxes	2,157,617	-	2,157,617	-
Intergovernmental grants	878,083	-	878,083	-
Interest income	1,009	-	1,009	12,450
Distribution from WMMIC	-	-	-	150,256
Insurance refunds	498	584	1,082	103,815
Rental income	-	7,230	7,230	-
Gain (loss) on sale of capital assets	-	110,292	110,292	(222)
Interest expense	(388,698)	-	(388,698)	-
Total Nonoperating Revenues (Expenses)	2,648,509	118,106	2,766,615	266,299
Income (Loss) Before Contributions	(241,843)	(332,977)	(574,820)	(32,268)
Capital contributions	-	101,562	101,562	-
Change in Net Assets	(241,843)	(231,415)	(473,258)	(32,268)
Net Assets - January 1	4,378,282	11,330,945	15,709,227	2,789,656
Net Assets - December 31	\$ 4,136,439	\$ 11,099,530	\$ 15,235,969	\$ 2,757,388
Net Change of Enterprise Funds as shown above			\$ (473,258)	
Allocation of internal service funds change in net assets to business-type activities			(8,089)	
Change in Net Assets of Business-type Activities as reported in the Statement of Activities (see pages 23-24)			<u>\$ (481,347)</u>	

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2006

	Health Care Center	Highway	Total Enterprise Funds	Total Internal Service Funds
Cash Flows from Operating Activities				
Cash received from user charges	\$ 8,651,093	\$ 5,854,279	\$ 14,505,372	\$ 2,080,808
Cash received from interfund services provided	-	7,968,895	7,968,895	5,182
Other cash payments received	20,650	54,111	74,761	-
Cash payments to employees	(8,684,679)	(4,724,098)	(13,408,777)	(464,954)
Cash payments to suppliers	(2,512,067)	(9,108,885)	(11,620,952)	(1,252,818)
Net Cash Provided (Used) by Operating Activities	(2,525,003)	44,302	(2,480,701)	368,218
Cash Flows from Noncapital Financing Activities				
Changes in assets and liabilities				
Due to other funds	119,631	-	119,631	(401,859)
Deferred property tax revenue	(248,102)	-	(248,102)	-
Advance from other governments	-	645,000	645,000	-
Property taxes	2,405,856	-	2,405,856	-
Operating grants	878,083	-	878,083	-
Net Cash Provided (Used) by Noncapital Financing Activities	3,155,468	645,000	3,800,468	(401,859)
Cash Flows from Capital and Related Financing Activities				
Acquisition of capital assets	(7,091)	(807,027)	(814,118)	(208,528)
Proceeds from sale of capital assets	-	233,738	233,738	-
Principal payments on long-term debt	(553,755)	-	(553,755)	-
Interest payments on long-term debt	(390,049)	-	(390,049)	-
Net Cash Used by Capital and Related Financing Activities	(950,895)	(573,289)	(1,524,184)	(208,528)
Cash Flows Provided by Investing Activities				
Interest from investments	1,009	-	1,009	12,450
Distribution from WMMIC	-	-	-	150,256
Deposits to restricted funds	(6,860)	-	(6,860)	(126,697)
Rental income	-	7,230	7,230	-
Insurance rebates	498	584	1,082	89,274
Net Cash Provided (Used) by Investing Activities	(5,353)	7,814	2,461	125,283
Change in Cash and Cash Equivalents	(325,783)	123,827	(201,956)	(116,886)
Cash and Cash Equivalents - January 1	325,783	153,206	478,989	2,678,439
Cash and Cash Equivalents - December 31	\$ -	\$ 277,033	\$ 277,033	\$ 2,561,553

(Continued)

MANITOWOC COUNTY, WISCONSIN

Statement of Cash Flows (Continued)

Proprietary Funds

Year Ended December 31, 2006

	Health Care Center	Highway	Total Enterprise Funds	Total Internal Service Funds
Reconciliation of Operating Loss to Net Cash				
Provided (Used) by Operating Activities				
Operating loss	\$ (2,890,352)	\$ (451,083)	\$ (3,341,435)	\$ (298,567)
Adjustments to reconcile operating loss to				
net cash provided (used) by operating activities				
Depreciation	534,905	723,160	1,258,065	217,024
Changes in assets and liabilities				
Accounts receivable	(233,910)	(726,430)	(960,340)	284,057
Due from other governmental units	-	(167,615)	(167,615)	5,182
Inventories	(1,581)	44,858	43,277	335
Prepaid items	2,513	75,260	77,773	31,482
Accounts payable	(22,697)	538,639	515,942	18,239
Accrued payroll liabilities	68,714	230,249	298,963	4,329
Accrued liabilities for insurance claims	-	-	-	106,137
Compensated absences	17,405	(222,736)	(205,331)	-
Net Cash Provided (Used) by Operating Activities	<u>\$ (2,525,003)</u>	<u>\$ 44,302</u>	<u>\$ (2,480,701)</u>	<u>\$ 368,218</u>
Noncash Investing, Capital and Financing Activities				
Trade in of equipment	\$ -	\$ 40,666	\$ 40,666	\$ -
Contributions from State for purchase of capital assets	-	101,562	101,562	-
Total Noncash Investing, Capital and				
Financing Activities	<u>\$ -</u>	<u>\$ 142,228</u>	<u>\$ 142,228</u>	<u>\$ -</u>

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN

Statement of Net Assets

Fiduciary Funds

December 31, 2006

	Agency Funds
ASSETS	
Cash and investments	\$ 403,249
TOTAL ASSETS	<u>\$ 403,249</u>
LIABILITIES	
Accounts payable	\$ 90
Other liabilities and deposits	<u>403,159</u>
TOTAL LIABILITIES	<u>\$ 403,249</u>

The notes to the basic financial statements are an integral part of this statement.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Manitowoc County, Wisconsin, ("the County") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the County are described below:

1. Reporting Entity

Manitowoc County is a municipal corporation governed by an elected 25 member board. In accordance with GAAP, the basic financial statements are required to include the County (the primary government) and any separate component units that have a significant operational or financial relationship with the County. The County has not identified any component units that are required to be included in the basic financial statements in accordance with standards established by GASB Statements No. 14 and 39.

2. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise and internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

GENERAL FUND

This is the County's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

HUMAN SERVICES FUND

This fund is used to account for social services and community board programs directed by state statutes.

COUNTY ROADS AND BRIDGES FUND

This fund is used to account for County highway, trunk, and road maintenance as well as town bridge construction.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

DEBT SERVICE FUND

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The County reports the following major enterprise funds:

HEALTH CARE CENTER FUND

The health care center fund is used to account for long-term care and skilled nursing services of those residing in the facility.

HIGHWAY FUND

The highway fund is used to support the maintenance of County, State and Federal highways on a cost reimbursement basis.

Additionally, the government reports the following fund types:

Internal service funds account for information systems and liability and health self-insurance services provided to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

Agency funds account for assets held for individuals by various departments and funds held for other governmental agencies. The County maintains agency funds for personal accounts of inmates of the County jail, crime prevention, and payroll obligations.

3. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Agency funds have no measurement focus.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, other fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Certain private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following certain subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are internal services between governmental activities and business-type activities. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources, as they are needed.

4. Assets, Liabilities and Net Assets or Equity

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The fair value of investments in U.S. Government securities is calculated by amortizing any premium or discount from the face value of the security. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents. In addition, cash deposits held in trust for health care center residents and deposits in insurance escrow accounts are not reported as cash equivalents, but are reported as restricted assets.

b. Accounts Receivable

Accounts receivable have been shown net of allowance for uncollectible accounts of \$2,653.

c. Property Taxes Levied for the 2006 Budget

Property taxes are recorded in the year levied as taxes receivable and as deferred revenue. They are recognized as revenue in full in the succeeding year when services financed by the levy are being provided except for the General Fund. The General Fund makes all other funds whole for their tax levies and accounts for any deferred, uncollected, or delinquent amounts.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are reported as "advances to other funds" and are offset by a reservation of fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation.

The amount reported on the statement of net assets for internal balances represents the residual balance outstanding between the governmental and business-type activities.

e. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental funds in the fund financial statements are offset by fund balance reserve amounts to indicate that they do not represent spendable available financial resources.

f. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

Prepaid items of governmental funds in the fund financial statements are offset by fund balance reserve amounts to indicate that they do not represent spendable available financial resources.

g. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$2,500 or higher, excluding computer equipment which has a \$500 threshold, and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

	Governmental Activities	Business-type Activities
	Years	
<u>Assets</u>		
Land improvements	10 - 20	-
Buildings	10 - 50	15 - 60
Improvements other than buildings	10 - 50	4 - 40
Machinery and equipment	3 - 10	4 - 30
Infrastructure	15 - 70	-

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with bargaining unit agreements. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

i. Deferred Revenue

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period or for resources that have been received, but not yet recognizable.

j. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

k. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

Equity is classified as net assets and displayed in three components:

- Invested in capital assets, net of related debt - Amount of capital assets, net of accumulated depreciation, less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net assets - Amount of net assets that are subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net assets - Net assets that are neither classified as restricted nor as invested in capital assets, net of related debt.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE B - STEWARDSHIP AND COMPLIANCE

1. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- a. On the fourth Monday of October, the County Executive submits to the County Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by County Board action.
- b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general, certain special revenue and debt service funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
- c. During the year, formal budgetary integration is employed as a management control device for the general fund, certain special revenue funds and debt service funds. Management control for the capital projects funds is achieved through project authorizations included in debt issue resolutions.

The County did not adopt an annual budget for the Revolving Loan, Expo, Forestry Tree Planting, Sheriff K-9 Unit, Economic Development Projects, Park Acquisition Development Projects, and Jail Assessment Funds.

- d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the general and special revenue funds of the County. Expenditures may not exceed appropriations at the total fund level for the debt service funds. All amendments to the budget during the year require initial approval by management and are subsequently authorized by the County Board. This is also the legal level of budgetary control as authorized by the County Board. No changes to the budget may be made by management without standing Committee or County Board approval.

The County did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2006.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

2. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the budgeted governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2006 as follows:

Fund	Function	Excess Expenditures
General	General government	
	Elections	\$ 4,504
	County office building	4,877
	Jail and safety building	4,706
	Administration office building	154
	Public health building	1,384
	Register of deeds	27,604
	Public safety	
	Traffic patrol	8,129
	Water safety patrol	567
	Radio dispatch center	24,538
	EPCRA	2,912
	Public works	
	Airport	62,147
	Health and human services	
	TCB community coalition	3,205
	Safety coalition	3,572
	Healthy start	2,638
	Alliance for youth	3,777
	Immunizations	1
	Capital Outlay	
	Health and human services	3,148
Human services	Health and human services	
	Alcohol and other drug abuse	47,407
	Chronically mentally ill	240,599
	Developmentally disabled	203,438
	Treatment foster care	11,370
	Birth to three	142,767
	Family support	795
	Autism start up	12,857
	H&CB Waiver	1,310,399
	CIP 1B fully funded	60,713
	CA match	51,264
	LIHEAP administration	22,324
	MA transportation	12,261
	Residential homes	3,334
	Child care	9,733
	Youth aids	66,298
	Alternate care	231,369
	Community options program	148,976
	CIP II	233,934
	Intensive supervision	3,891
	Personal care	100,558
	Community relocation initiative	58,343
	CRI diversion	18,104

(Continued)

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

Fund	Function	Excess Expenditures
County roads and bridges	Public works	
	Highway administration	9,369
	County highway maintenance	52,142
	County road and bridge construction	146,875
Recycling	Public works	
	Recycling operations	68,901
	Capital outlay	17,154
Solid waste disposal	Public works	
	Waste disposal services	125,529
Aging	Health and human services	
	Aging services management	20,704
	Elder abuse	127
	Contracted services	1,746
	Aging resource center	18,095
	Alzheimers care giver	2
	Family caregiver program	589
	Benefits advocacy	19,579
Soil and water conservation	Conservation and development	
	Forest stewardship	1,626
Expo	Culture and recreation	
	Ice center	117,535
	Expo maintenance and improvement	12,257
	Expo fair	85,810

The above excess expenditures were funded using favorable revenue variances and available fund balance in the funds.

3. Deficit Fund Equity

The following fund had deficit fund equity as of December 31, 2006:

Fund	Deficit Fund Equity
Workers Compensation Self Insurance	\$ 1,309,886

The County anticipates funding the above deficit from future internal charges.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

The County maintains various cash and investment accounts, including pooled funds, which are available for use by all funds. Each fund's portion of these accounts is displayed in the financial statements as "Cash and investments."

The County is authorized by Wisconsin Statute 66.04(2) to invest in the following instruments:

- a. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this state if the time deposits mature in not more than three years.
- b. Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government.
- c. Bonds or securities of any county, city, drainage district, vocational, technical and adult education district, village, town or school district of this state.
- d. Any security which matures or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's Investor Service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.
- e. The Local Government Pooled Investment Fund and the Wisconsin Investment Trust.
- f. Repurchase agreements with public depositories, if the agreement is secured by federal bonds or securities.
- g. Securities of open-end management investment companies or investment trusts (mutual funds) if the portfolio is limited to (a) bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government, (b) bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government, and (c) repurchase agreements that are fully collateralized by these bonds or securities.

The carrying amount of the County's cash and investments totaled \$17,980,915 on December 31, 2006 as summarized below:

Petty cash funds	\$ 8,561
Deposits with financial institutions	4,387,828
Deposits with escrow agents	400,571
Deposits with insurance company	1,365,091
Investments	11,818,864
	<u>\$ 17,980,915</u>

Reconciliation to the basic financial statements:

Basic financial statements	
Cash and investments	\$ 16,772,494
Restricted cash and investments	805,172
Fiduciary funds	
Agency funds	403,249
	<u>\$ 17,980,915</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Deposits and investments of the County are subject to various risks. Presented below is a discussion of the specific risks and the County's policy related to the risk.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The County does not have an additional custodial credit policy.

Deposits with financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$100,000 for interest bearing accounts and \$100,000 for non-interest bearing accounts. In addition, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2006, \$1,953,469 of the County's deposits with financial institutions was in excess of federal depository insurance limits and uncollateralized (or collateralized with securities held by the pledging financial institution or its trust department or agent but not in the County's name).

On December 31, 2006, the County held repurchase agreement investments of \$4,283,344 of which the underlying securities are held by the investment's counterparty, not in the name of the County.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. Presented below is the actual rating as of year end for each investment type.

Investment Type	Amount	Exempt From Disclosure	Rating as of Year End	
			Moody's AAA	Not Rated
Federal National Mortgage Association	\$ 313,385	\$ -	\$ 313,385	\$ -
Federal Home Loan Mortgage Corporation				
Corporation	2,031,758	-	2,031,758	-
Federal Home Loan Bank	534,547	-	534,547	-
Federal Farm Credit Bank	414,147	-	414,147	-
U.S. Treasury note	3,965,292	3,965,292	-	-
Goldman Sachs Treasury	272,870		-	272,870
Wisconsin Local Government Investment				
Pool	3,521	-	-	3,521
Totals	<u>\$ 7,535,520</u>	<u>\$ 3,965,292</u>	<u>\$ 3,293,837</u>	<u>\$ 276,391</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total County investments are as follows:

Issuer	Reported Amount	Percent of Total
Federal Home Loan Mortgage Corporation	\$ 2,031,758	17%
Federal Home Loan Bank	534,547	5%
Repurchase agreements	4,283,344	36%

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Federal National Mortgage Association	\$ 313,385	\$ -	\$ 313,385	\$ -	\$ -
Federal Home Loan Mortgage Corporation	2,031,758	1,503,059	-	528,699	-
Federal Home Loan Bank	534,547	434,531	100,016	-	-
Federal Farm Credit Bank	414,147	128,050	136,566	149,531	-
U.S. Treasury note	3,965,292	2,725,871	1,239,421	-	-
Goldman Sachs Treasury	272,870	99,425	-	173,445	-
Repurchase agreements	4,283,344	3,737,253	431,941	114,150	-
Wisconsin Local Government Investment Pool	3,521	3,521	-	-	-
Totals	\$ 11,818,864	\$ 8,631,710	\$ 2,221,329	\$ 965,825	\$ -

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The County's investments include the following investments that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above):

Highly Sensitive Investments	Fair Value at Year End
Federal National Mortgage Association	\$ 313,385
Federal Home Loan Mortgage Corporation	2,031,758
Federal Home Loan Bank	534,547
Federal Farm Credit Bank	414,147

Investment in Wisconsin Local Government Investment Pool

The County has investments in the Wisconsin local government investment pool of \$3,521 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2006, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

Investments in the Wisconsin Local Government Investment Pool are covered under a surety bond issued by Financial Security Assurance, Inc. The bond insures against losses arising from principal defaults on substantially all types of securities acquired by the pool. The bond provides unlimited coverage on principal losses, reduced by any FDIC, State of Wisconsin Guarantee Fund insurance, and income on the investment during the calendar quarter a loss occurs.

2. Restricted Assets

Restricted assets on December 31, 2006 totaled \$805,172 and consisted of cash and investments held for the following purposes:

Fund	Amount	Purpose
Escrow deposits		Funds held in escrow for the repayment of insurance claims
	\$ 400,571	
COP risk reserve		Funds held for future expenditures under the Community Options Program
	206,019	
Patient accounts		Funds held in fiduciary capacity for residents of the Health Care Center
	66,176	
Donations		Funds held due to donor imposed restrictions for the Health Care Center
	132,406	
	<u>\$ 805,172</u>	

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

3. Property Tax Apportionments

Property taxes are apportioned annually in November to local taxing units within the County for financing state charges and the subsequent year's operations of the County. Since the November apportionment is not due from local taxing districts until February of the subsequent year, the County's apportionment is recorded as deferred revenue at year-end. Property tax payments from individual property owners are due in two installments by January 31 and July 31. During the month of February, each local taxing district settles with the County for both collected and unpaid property taxes. At the February settlement, the County becomes responsible for the collection of unpaid property taxes, including unpaid property taxes returned by local taxing districts for financing their individual operations. Property taxes subsequently not paid by property owners by September 1 of the same year are considered delinquent. The delinquent taxes are then acquired by the County's general fund in accordance with state statutes in order to provide the County with a statutory lien.

Property taxes recorded on December 31, 2006 for collection in 2007 are for the following:

State apportionment	\$ 854,771
County apportionment	26,920,541
Total	<u>\$ 27,775,312</u>

The above County apportionment of \$26,920,541 is for financing 2007 operations and will be transferred in 2007 from deferred revenue to current revenues of the County's governmental and proprietary funds.

4. Delinquent Property Taxes - General Fund

Delinquent property taxes of the general fund represent unpaid property taxes on real estate, including state and local government equities therein. Under state statutes, the County annually reimburses the state and local governments for their equities in property taxes not collected from the property owner. Unless redeemed by the property owner, the County will eventually obtain tax deed ownership of the properties comprising delinquent taxes. In the past, the County has generally been able to recover its investment in delinquent taxes by sale of the tax deeded properties. Delinquent property taxes purchased from other taxing authorities are reported as reservations of fund balance at year-end. Delinquent property taxes levied by the County are shown as deferred revenue and are excluded from the fund balance until collected.

On December 31, 2006, the County's general fund showed an investment of \$2,256,542 in delinquent taxes as follows:

Tax certificates	\$ 2,239,363
Tax deeds	17,179
Total	<u>\$ 2,256,542</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

An aging of the total delinquent taxes of \$2,256,542 on December 31, 2006 follows:

	Total	County Share	County Purchased
<u>Year Acquired</u>			
Prior to 1999	\$ 13,801	\$ 3,090	\$ 10,711
1999	3,263	823	2,440
2000	4,472	1,169	3,303
2001	4,903	1,274	3,629
2002	14,737	3,849	10,888
2003	34,173	9,063	25,110
2004	192,308	50,981	141,327
2005	632,076	170,471	461,605
2006	1,339,630	361,164	978,466
Tax Deeds	17,179	3,774	13,405
	<hr/>		
Delinquent property taxes at December 31, 2006	<u>\$ 2,256,542</u>	605,658	1,650,884
Less 60 day collections after December 31, 2006		120,752	327,141
Deferred Revenues		<u>\$ 484,906</u>	
		<hr/>	
Reserved Fund Balance (purchased equities of state and local governments)			<u>\$ 1,323,743</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

5. Capital Assets

Capital asset activity for the year ended December 31, 2006 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 5,948,814	\$ 274,675	\$ -	\$ 6,223,489
Capital assets, being depreciated:				
Land improvements	6,359,797	2,559,573	1,013,859	7,905,511
Buildings and improvements	33,901,858	113,373	205,001	33,810,230
Machinery and equipment	10,172,996	1,259,332	770,160	10,662,168
Infrastructure	82,819,237	861,455	661,313	83,019,379
Subtotals	133,253,888	4,793,733	2,650,333	135,397,288
Less accumulated depreciation for:				
Land improvements	3,100,581	227,808	1,013,859	2,314,530
Buildings and improvements	10,505,339	727,378	38,476	11,194,241
Machinery and equipment	7,108,094	1,098,602	758,344	7,448,352
Infrastructure	32,905,757	2,076,066	390,487	34,591,336
Subtotals	53,619,771	4,129,854	2,201,166	55,548,459
Total capital assets, being depreciated, net	79,634,117	663,879	449,167	79,848,829
Governmental activities capital assets, net	<u>\$ 85,582,931</u>	<u>\$ 938,554</u>	<u>\$ 449,167</u>	86,072,318
Less related long-term debt outstanding				<u>17,307,395</u>
Investment in capital assets, net of related debt				<u>\$ 68,764,923</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,590,809	\$ -	\$ 15,963	\$ 1,574,846
Capital assets, being depreciated:				
Buildings and improvements	19,254,885	434,881	349,113	19,340,653
Machinery and equipment	12,264,872	530,651	586,174	12,209,349
Subtotals	31,519,757	965,532	935,287	31,550,002
Less accumulated depreciation for:				
Buildings and improvements	2,645,578	668,802	288,721	3,025,659
Machinery and equipment	7,425,837	589,263	489,231	7,525,869
Subtotals	10,071,415	1,258,065	777,952	10,551,528
Total capital assets, being depreciated, net	21,448,342	(292,533)	157,335	20,998,474
Business-type activities capital assets, net	<u>\$ 23,039,151</u>	<u>\$ (292,533)</u>	<u>\$ 173,298</u>	22,573,320
Less related long-term debt outstanding				<u>8,262,605</u>
Investment in capital assets, net of related debt				<u><u>\$ 14,310,715</u></u>
Depreciation expense was charged to functions of the County as follows:				
Governmental activities				
General government			\$	351,673
Public safety				798,068
Public works				2,407,737
Health and human services				170,330
Culture and recreation				395,202
Conservation and development				6,844
Total depreciation expense - governmental activities			<u>\$</u>	<u>4,129,854</u>
Business-type activities				
Highway operations			\$	723,160
Health care center				534,905
Total depreciation expense - business-type activities			<u>\$</u>	<u>1,258,065</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

6. Interfund Receivable, Payables, and Transfers

Interfund receivables and payables between individual funds of the County, as reported in the fund financial statements, as of December 31, 2006 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advances to Finance Operating Cash		
Deficits of Other Funds		
General Fund	\$ 1,584,396	\$ -
Special Revenue Funds		
Human Services	-	988,894
Soil and water conservation	-	50,093
Internal Service Funds		
Workers compensation self-insurance	-	425,778
Proprietary type funds		
Health care center	-	119,631
Totals	<u>\$ 1,584,396</u>	<u>\$ 1,584,396</u>

Interfund transfers for the year ended December 31, 2006 were as follows:

	Transfer to:
	Human services
Transfers from:	
General Fund	<u>\$ 299,337</u>

Transfers are used to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

7. Deferred Revenues

Governmental activities and governmental funds defer revenue recognition in connection with resources that have been received, but not yet earned. Governmental funds also report deferred revenue in connection with receivables for resources that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue were as follows:

	Unavailable	Unearned
Subsequent year tax levy receivable		
General fund	\$ -	\$ 13,014,711
Special revenue funds		
Human services	-	5,782,397
Aging	-	99,879
Expo	-	24,700
County roads and bridges	-	2,824,724
Solid waste disposal	-	25,000
Soil and water conservation	-	315,432
Recycling program	-	396,719
Debt service fund	-	2,522,509
Grant revenues collected in advance		
General fund	-	75,210
Aging fund	-	16,741
Expo fund	-	5,512
Advance state aid		
Human services fund	-	206,019
Interest recoverable on delinquent taxes		
General fund	362,853	-
Delinquent property taxes receivable		
General fund	484,906	-
County assessment - use value/PP main		
General fund	-	103,637
Clerk of Courts fines and forfeitures		
General fund	271,479	-
Totals	<u>\$ 1,119,238</u>	<u>\$ 25,413,190</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

8. Long-term Obligations

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2006:

	Outstanding 1/1/06	Issued	Retired	Outstanding 12/31/06	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$ 18,958,640	\$ -	\$ 1,651,245	\$ 17,307,395	\$ 1,721,815
Notes	168,270	-	168,270	-	-
Total General Obligation Debt	19,126,910	-	1,819,515	17,307,395	1,721,815
Compensated absences	612,993	163,031	122,860	653,164	125,000
Governmental activities Long-term obligations	<u>\$ 19,739,903</u>	<u>\$ 163,031</u>	<u>\$ 1,942,375</u>	<u>\$ 17,960,559</u>	<u>\$ 1,846,815</u>
Business-type activities:					
General Obligation Debt					
Bonds	\$ 8,816,360	\$ -	\$ 553,755	\$ 8,262,605	\$ 573,185
Compensated absences	420,916	42,603	43,522	419,997	42,000
Business-type activities Long-term obligations	<u>\$ 9,237,276</u>	<u>\$ 42,603</u>	<u>\$ 597,277</u>	<u>\$ 8,682,602</u>	<u>\$ 615,185</u>

Total interest paid during the year on long-term debt totaled \$1,238,506.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Bonds	Amount
1995 General Obligation - Building Bonds (Ag, P&P, and UW Building); various amounts due through December 1, 2011; interest 4.75% to 5.4%	\$ 930,000
1999 General Obligation - Building Bonds (Highway and UW Building); various amounts due through December 1, 2019; interest 4.6% to 5.55%	2,170,000
2000 General Obligation - UW Building Addition and Remodeling Bonds; various amounts due through October 1, 2019; interest 4.8% to 5.75%	3,040,000
2001 General Obligation - Refunding Bonds (Net Advanced Refunding of 1992 issue); various amounts due through December 1, 2010; interest 3.5% to 3.95%	3,050,000
2002 General Obligation Building Bonds (Health Care Center and Park and Sheriff); various amounts due through November 1, 2021; interest 3.4% to 5.0%	8,505,000
2003 Taxable General Obligation Refunding Bonds; various amounts due through April 1, 2023; interest 2% to 5.45%	4,615,000
2003 General Obligation Refunding Bonds (Net Advanced Refunding of 1993 issue); various amounts due through December 31, 2011; interest 2% to 3.35%	<u>3,260,000</u>
Total Outstanding General Obligation Debt	<u>\$ 25,570,000</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the outstanding general obligation bonds of \$25,570,000 on December 31, 2006 are detailed below:

Year Ended December 31	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2007	\$ 1,721,815	\$ 774,804	\$ 573,185	\$ 371,220	\$ 2,295,000	\$ 1,146,024
2008	1,807,385	721,606	592,615	350,299	2,400,000	1,071,905
2009	1,897,955	650,514	612,045	327,779	2,510,000	978,293
2010	1,993,668	573,026	636,332	303,297	2,630,000	876,323
2011	2,133,098	493,390	616,902	277,526	2,750,000	770,916
2012-2016	3,271,524	1,730,363	2,608,476	1,015,894	5,880,000	2,746,257
2017-2021	3,476,950	731,000	2,623,050	392,670	6,100,000	1,123,670
2022-2023	1,005,000	55,999	-	-	1,005,000	55,999
	<u>\$17,307,395</u>	<u>\$ 5,730,702</u>	<u>\$ 8,262,605</u>	<u>\$ 3,038,685</u>	<u>\$25,570,000</u>	<u>\$ 8,769,387</u>

For governmental activities, other long-term liabilities are generally funded by the general fund.

Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2006 was \$218,045,289 as follows:

Equalized valuation of the County		\$ 4,867,411,100
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		243,370,555
Total outstanding general obligation debt applicable to debt limitation	\$ 25,570,000	
Less: Amounts available for financing general obligation debt		
Debt service fund	244,734	
Net outstanding general obligation debt applicable to debt limitation		25,325,266
Legal Margin for New Debt		<u>\$ 218,045,289</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

9. Conduit Debt Obligations

In prior years, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, nor the State, nor any other political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying basic financial statements.

As of December 31, 2006, in accordance with original repayment schedule, the principal of Industrial Revenue Bonds outstanding totaled \$2,520,000.

10. Fund Equity

In the fund financial statements, portions of governmental fund balances are reserved and not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2006, fund balance was reserved as follows:

General Fund

Reserved for inventories and prepaid items	\$ 42,396
Reserved for delinquent property taxes	1,323,743
Reserved for notes receivable	99,000
	<u>\$ 1,465,139</u>

Human Service Special Revenue Fund

Reserved for inventories and prepaid items	<u>\$ 308,280</u>
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Revolving Loan Special Revenue Fund

Reserved for notes receivable	\$ 366,335
Reserved for loan guarantee	1,000,000
	<u>\$ 1,366,335</u>

Debt Service Fund

Reserved for debt service	<u>\$ 244,734</u>
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MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Also in the fund financial statements, portions of governmental fund balances have been designated to represent tentative management plans that are subject to change. At December 31, 2006, fund balance was designated as follows:

General Fund

Designated for subsequent year's expenditures

Airport projects	\$ 8,716
Aerial mapping	25,426
Area wide planning	32,904
Silver Lake	40,000
Public health	41,188
Veteran's service	37,918
EDC grant	87,300
Land records modernization	240,067
Vehicle replacement	50,377
Emergency management communication	62,500
Emergency management HAZMAT	159,747
UW Extension	16,314
Public works continuing projects	52,500
Wetland mitigation	198,311
JDC Project	167,538
PW-PBX Phone	390,614
Future capital projects	44,519
Total	<u>\$ 1,655,939</u>

Special Revenue Funds

Designated for subsequent year's expenditures

Recycling	\$ 221,292
Solid waste disposal	234,524
Aging	375,099
Soil and water conservation	26,799
Forestry tree planting	10,424
Sheriff K-9 unit	93,430
Expo	19,351
Revolving loan	328,765
Total	<u>\$ 1,309,684</u>

Capital Projects Funds

Designated for capital outlay

Economic development	\$ 365,945
Park acquisition and development	10,227
Jail assessment	59,324
Total	<u>\$ 435,496</u>

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Restricted net assets of the governmental activities reported on the government-wide statement of net assets at December 31, 2006 includes the following:

Debt service	\$ 244,734
Capital projects	59,324
Other	
Revolving loans	1,695,100
Donated assets	93,430
Soil and water cost share	26,799
	<u>\$ 2,119,387</u>

NOTE D - OTHER INFORMATION

1. Retirement Commitments

All eligible County employees participate in the Wisconsin Retirement System (System), a cost-sharing multiple-employer public employee retirement system. All employees not classified as temporary expected to work over 600 hours a year (440 hours for teachers) are eligible to participate in the System. Covered employees in the General category are required by statute to contribute 5.9% of their salary (2.9% for Executives and Elected Officials, 5.0% for Protective Occupations with Social Security, and 3.3% for Protective Occupations without Social Security) to the plan. Employers may make these contributions to the plan on behalf of employees. Employers are required to contribute an actuarially determined amount necessary to fund the remaining projected cost of future benefits.

The payroll for County employees covered by the System for the year ended December 31, 2006 was \$25,025,801; the employer's total payroll was \$25,517,042. The total required contribution for the year ended December 31, 2006 was \$2,693,384, which consisted of \$1,255,806, or 5.0% of covered payroll from the employer and \$1,437,578, or 5.7% of covered payroll from employees. The required contribution for employees for the year ended December 31, 2006 was financed by the County. Total contributions for the years ending December 31, 2005 and 2004 were \$2,642,717 and \$2,417,697, respectively, equal to the required contributions for each year.

Employees who retire at or after age 65 (62 for elected officials and 55 for protective occupation employees) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. Final average earnings is the average of the employee's three highest year's earnings. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation on or after January 1, 1990 and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 or after April 24, 1998 are immediately vested.

The System also provides death and disability benefits for employees. Eligibility and the amount of all benefits is determined under Chapter 40 of Wisconsin Statutes. The System issues an annual financial report which may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE D - OTHER INFORMATION (Continued)

2. Risk Management

The County is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; employee health and accident claims; or acts of God. The County has chosen to retain a portion of the risks through self-insurance programs and has also purchased insurance to transfer other risks to outside parties. The past three years the County did not incur any settlements that exceeded insurance coverage purchased. A description of the County's self-insured risk management is presented below:

Property and Liability Insurance

During 1987, the County became a member of the Wisconsin Municipal Mutual Insurance Company (WMMIC). WMMIC was created by several governmental units within the State of Wisconsin to provide liability insurance services to its members. The County is partially self-insured for liability insurance and pays premiums to WMMIC for its excess liability insurance coverage. The actuary for WMMIC determines charges to its members for the expected losses and loss adjustment expenses on which premiums are based. WMMIC provides general and police professional liability, errors and omissions, and vehicle liability coverage for the County. The County's self-insured retention limit is \$125,000 for each occurrence with a maximum limit of \$400,000 annually. A separate financial report is issued annually by WMMIC.

Financing for the self-insurance internal service fund is provided by payments from other County funds based on their portion of WMMIC's charges to the County and claim expenses incurred by the County. On December 31, 2006, the fund has designated unreserved net assets of \$1,900,918 for future catastrophic losses. The claims liability of \$794,029 reported in the fund at December 31, 2006, is due within one year, and is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claim liability amount for 2005 and 2006 follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2005	\$ 860,257	\$ 45,194	\$ 103,822	\$ 801,629
2006	801,629	118,983	126,583	794,029

MANITOWOC COUNTY, WISCONSIN
Notes to the Basic Financial Statements
December 31, 2006

NOTE D - OTHER INFORMATION (Continued)

Workers Compensation

The County has established a workers compensation fund to finance workers compensation awards for County employees. The program is funded by charges to County departments. The program also is supplemented by stop loss protection, which limits the County's annual liability. The claims liability of \$892,592 reported in the fund at December 31, 2006, is due within one year, and is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount for 2005 and 2006 follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2005	\$ 571,314	\$ 1,117,060	\$ 908,329	\$ 780,045
2006	780,045	552,646	440,099	892,592

3. Contingencies

- a. The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. An audit under OMB Circular A-133 has been conducted but final acceptance is still pending. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.
- b. From time to time, the County is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and Corporation Counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

4. Tax Levy Limit

Wisconsin Act 25, effective July 27, 2005, imposes a limit on the property tax levies for all of Wisconsin cities, villages, towns and counties for a two-year period. The Act limits the increase in the tax levy to the greater of the percentage change in the County's January 1 equalized value as a result of net new construction or two percent. The limit for the County for the 2007 budget was 2.452%. The levy limit is applied to both operations and debt service. However, the Act allows the limit to be increased for debt service authorized prior to July 1, 2005 and in certain other situations.

5. Subsequent Events

On April 10, 2007, the County issued \$7,290,000 in general obligation refunding bonds. Portions of the 1995, 1999, 2000 and 2002 general obligation bonds are being refunded.

MANITOWOC COUNTY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2006

Special Revenue Funds					
	Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting
ASSETS					
Cash and investments	\$ 321,234	\$ 167,934	\$ 304,885	\$ -	\$ 10,424
Receivables					
Taxes	396,719	25,000	99,879	315,432	-
Accounts	85,267	126,617	200,950	161,382	-
Loans	-	-	-	-	-
TOTAL ASSETS	\$ 803,220	\$ 319,551	\$ 605,714	\$ 476,814	\$ 10,424
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 185,209	\$ 60,027	\$ 71,472	\$ 56,342	\$ -
Accrued and other current liabilities	-	-	42,523	28,148	-
Deposits	-	-	-	-	-
Due to other funds	-	-	-	50,093	-
Deferred revenues	396,719	25,000	116,620	315,432	-
Total Liabilities	581,928	85,027	230,615	450,015	-
Fund Balances					
Reserved for					
Loans receivable	-	-	-	-	-
Loan guarantee	-	-	-	-	-
Unreserved					
Designated for					
Subsequent year's expenditures	221,292	234,524	375,099	26,799	10,424
Capital outlay	-	-	-	-	-
Undesignated, reported in					
Special revenue fund	-	-	-	-	-
Total Fund Balances	221,292	234,524	375,099	26,799	10,424
TOTAL LIABILITIES AND FUND BALANCES	\$ 803,220	\$ 319,551	\$ 605,714	\$ 476,814	\$ 10,424

Special Revenue Funds (Continued)			Capital Projects Funds			Total Nonmajor Governmental Funds
Sheriff K-9 Unit	Expo	Revolving Loan	Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	
\$ 93,471	\$ 31,255	\$ 1,328,765	\$ 365,945	\$ 10,227	\$ 53,643	\$ 2,687,783
-	24,700	-	-	-	-	861,730
-	11,085	-	-	-	5,681	590,982
-	-	366,335	-	-	-	366,335
<hr/>						
\$ 93,471	\$ 67,040	\$ 1,695,100	\$ 365,945	\$ 10,227	\$ 59,324	\$ 4,506,830
<hr/>						
\$ 41	\$ 17,254	\$ -	\$ -	\$ -	\$ -	\$ 390,345
-	-	-	-	-	-	70,671
-	880	-	-	-	-	880
-	-	-	-	-	-	50,093
-	30,212	-	-	-	-	883,983
41	48,346	-	-	-	-	1,395,972
<hr/>						
-	-	366,335	-	-	-	366,335
-	-	1,000,000	-	-	-	1,000,000
<hr/>						
93,430	19,351	328,765	-	-	-	1,309,684
-	-	-	365,945	10,227	59,324	435,496
-	(657)	-	-	-	-	(657)
93,430	18,694	1,695,100	365,945	10,227	59,324	3,110,858
<hr/>						
\$ 93,471	\$ 67,040	\$ 1,695,100	\$ 365,945	\$ 10,227	\$ 59,324	\$ 4,506,830
<hr/>						

MANITOWOC COUNTY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2006

	Special Revenue Funds				
	Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting
Revenues					
Taxes	\$ 396,719	\$ 25,000	\$ 96,419	\$ 280,996	\$ -
Intergovernmental	-	-	994,263	597,499	-
Licenses and permits	-	-	-	7,250	-
Fines and forfeits	-	-	-	-	-
Public charges for services	547,879	-	-	1,512	-
Intergovernmental charges for services	-	837,122	-	-	-
Miscellaneous	-	-	256,905	5,875	2,511
Total Revenues	944,598	862,122	1,347,587	893,132	2,511
Expenditures					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	947,251	864,129	-	-	-
Health and human services	-	-	1,306,686	-	-
Culture, recreation and education	-	-	-	-	-
Conservation and development	-	-	-	895,577	1,706
Capital outlay	53,154	-	64,148	-	-
Total Expenditures	1,000,405	864,129	1,370,834	895,577	1,706
Excess of Revenues Over (Under)					
Expenditures	(55,807)	(2,007)	(23,247)	(2,445)	805
Other Financing Sources (Uses)					
Sale of capital assets	-	-	-	-	-
Net Change in Fund Balances	(55,807)	(2,007)	(23,247)	(2,445)	805
Fund Balances - January 1	277,099	236,531	398,346	29,244	9,619
Fund Balances - December 31	\$ 221,292	\$ 234,524	\$ 375,099	\$ 26,799	\$ 10,424

Special Revenue Funds (Continued)			Capital Projects Funds			Total Nonmajor Governmental Funds
Sheriff K-9 Unit	Expo	Revolving Loan	Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	
\$ -	\$ 32,700	\$ -	\$ -	\$ -	\$ -	\$ 831,834
-	2,955	84,218	-	-	-	1,678,935
-	-	-	-	-	-	7,250
-	-	-	-	-	110,681	110,681
-	710,536	-	-	-	-	1,259,927
-	-	-	-	-	-	837,122
4,087	47,059	17,761	281	-	-	334,479
4,087	793,250	101,979	281	-	110,681	5,060,228
-	-	-	-	-	10,394	10,394
4,104	-	-	-	-	-	4,104
-	-	-	-	-	-	1,811,380
-	-	-	-	-	-	1,306,686
-	676,100	-	-	-	-	676,100
-	-	9,266	-	-	-	906,549
6,000	98,719	-	13,381	-	115,382	350,784
10,104	774,819	9,266	13,381	-	125,776	5,065,997
(6,017)	18,431	92,713	(13,100)	-	(15,095)	(5,769)
-	-	-	42,078	-	-	42,078
(6,017)	18,431	92,713	28,978	-	(15,095)	36,309
99,447	263	1,602,387	336,967	10,227	74,419	3,074,549
\$ 93,430	\$ 18,694	\$ 1,695,100	\$ 365,945	\$ 10,227	\$ 59,324	\$ 3,110,858

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Revenues and Other Financing Sources - Budget and Actual

Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 12,289,183	\$ 12,289,183	\$ 12,250,223	\$ (38,960)
Occupation taxes	1,000	1,000	1,233	233
Forest crop tax	80	80	86	6
Managed forest land taxes	2,500	2,500	3,260	760
Sales tax	120	120	164	44
Interest on taxes	290,000	372,700	372,712	12
Total Taxes	12,582,883	12,665,583	12,627,678	(37,905)
Intergovernmental				
Bulletproof vest program	3,550	3,550	-	(3,550)
Federal HAVA voting grant	-	186,000	177,280	(8,720)
State shared taxes	4,198,943	4,198,943	4,204,730	5,787
Exempt computer aid	75,000	75,000	106,437	31,437
Clerk of courts support reimbursement	267,000	267,000	268,464	1,464
Clerk of courts GAL reimbursement	45,000	45,000	43,228	(1,772)
Register of probate GAL reimbursement	15,500	15,500	15,500	-
Register of deeds land information grant	300	300	300	-
Public defender discovery	8,000	8,000	8,994	994
Training/conference reimbursement	37,500	37,500	33,335	(4,165)
Snowmobile law enforcement	7,000	7,000	8,446	1,446
Water safety patrol	9,000	59,000	54,994	(4,006)
Metro drug	25,000	27,600	39,439	11,839
Wireless 911 project grant	-	-	133,535	133,535
Juvenile secure detention	-	-	867	867
Victim witness assistance	65,000	65,000	60,536	(4,464)
Emergency management planning	28,977	28,977	44,110	15,133
Emergency management EPCRA	22,383	22,383	22,383	-
Emergency management LEPC	10,000	10,000	10,000	-
Emergency management training	-	14,937	7,813	(7,124)
Emergency management homeland security	-	173,889	121,417	(52,472)
DNA sample reimbursement	-	-	1,120	1,120
Airport project aid	-	2,553,775	2,553,775	-
AG clean sweep program	8,000	19,370	16,500	(2,870)
Household hazardous waste	-	32,869	30,000	(2,869)
Lead poison prevention	11,099	11,099	11,099	-
Maternal child healthy start	32,482	32,482	32,482	-
DOH radiation protection	4,550	4,550	4,468	(82)
WIC program	205,000	219,864	209,976	(9,888)
IAP immunization grants	19,674	19,674	19,674	-
Children special HCN	3,750	3,750	4,252	502
Radon information grant	8,000	8,000	13,580	5,580
Environmental mini grant	7,400	7,400	6,975	(425)
Cancer control grant	26,447	26,447	26,447	-
TCB grant	49,123	54,122	54,122	-
Prevention block grant	10,000	9,433	9,433	-
Early ID pregnancy	2,870	2,870	2,870	-
Asthma coalition grant	10,000	10,000	-	(10,000)

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Revenues and Other Financing Sources - Budget and Actual (Continued)

Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues (Continued)				
Intergovernmental (Continued)				
Bioterrorism grant	51,273	103,315	45,883	(57,432)
Pandemic influenza	-	13,197	13,197	-
Pocan operations	81,367	81,367	81,367	-
Beach test grant	-	7,200	7,200	-
Child support program aid	865,316	867,316	872,328	5,012
Veterans Service aid	13,000	13,000	13,000	-
Shooting sports equipment	-	-	1,138	1,138
Snowmobile trail aid	55,275	57,314	56,031	(1,283)
Stewardship grant	-	150,000	90,244	(59,756)
Discovery farm project	20,000	-	-	-
Conservation aids	-	478,956	42,916	(436,040)
Silver Lake waterways	-	4,767	-	(4,767)
Other sheriff state payments	15,000	22,900	19,347	(3,553)
State payment in lieu of taxes	11,000	11,000	12,105	1,105
Total Intergovernmental	6,328,779	10,071,616	9,613,337	(458,279)
License and Permits				
Marriage license fees	10,100	10,100	10,665	565
Work permit fees	1,300	1,300	1,767	467
Conservation license fees	600	600	553	(47)
Passport fees	4,800	13,170	13,170	-
Sanitary permit fees	140,750	140,750	123,057	(17,693)
WI fund application fees	3,500	3,500	9,933	6,433
Building permits	33,500	33,500	17,200	(16,300)
Board of adjustment variance fees	17,500	17,500	12,500	(5,000)
Zoning fees	21,000	21,000	16,609	(4,391)
Reclamation fees	37,000	37,000	36,012	(988)
Total License and Permits	270,050	278,420	241,466	(36,954)
Fines and Forfeits				
Land use value penalty	3,000	3,000	7,894	4,894
Parking violations	100	100	90	(10)
Ordinance forfeitures	215,000	215,000	169,028	(45,972)
County share of State fines	160,000	160,000	164,370	4,370
Total Fines and Forfeits	378,100	378,100	341,382	(36,718)
Public Charges for Services				
Treasurer service fees	3,500	3,500	4,497	997
Computer access fees	1,800	1,800	1,932	132
County clerk fees	40	40	84	44
Register of deeds official copies	20,000	20,000	20,481	481
Real estate transfer fees	128,500	128,500	159,600	31,100
Register of deeds real estate recording fees	185,000	185,000	185,686	686
Real estate certified copy fees	1,300	1,300	1,920	620
Birth, death and marriage copy fees	48,000	48,000	48,755	755
DILHR fees	800	800	1,190	390
Land records modernization fees	100,000	100,000	89,835	(10,165)

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Revenues and Other Financing Sources - Budget and Actual (Continued)

Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues (Continued)				
Public Charges for Services (Continued)				
Electronic access fees	42,000	42,000	38,950	(3,050)
Register of deeds document records	4,000	4,000	3,734	(266)
Vital record expedite fees	800	800	860	60
Register of deeds GIS product sales	2,000	2,000	4,800	2,800
Court fees	202,300	172,300	175,072	2,772
Counseling service fee	17,000	17,000	19,152	2,152
Probate fees - County	41,000	41,000	30,284	(10,716)
Probate fees - GAL	20,000	20,000	14,653	(5,347)
Probate fees - other	500	500	-	(500)
Sheriff fees	92,000	92,000	83,868	(8,132)
Sheriff copy fees	1,000	1,000	920	(80)
Photo lab sales	1,500	1,500	1,699	199
Inmate phone revenue	40,000	40,000	61,906	21,906
Reserve duty	15,000	15,000	18,805	3,805
Prisoners board	216,000	243,000	243,095	95
Juvenile detention charges	52,000	52,000	57,800	5,800
GPS inmate fees	50,260	76,760	76,801	41
Contracted police services	8,500	8,500	26,660	18,160
Hazmat team response charges	-	-	743	743
Nuclear plant revenues	83,958	83,958	56,562	(27,396)
Nuclear plant personnel safety	35,322	35,322	40,702	5,380
Coroner fees	8,500	8,500	11,285	2,785
Jail booking fees	22,500	22,500	21,466	(1,034)
Jail per diem charges	75,000	85,000	84,907	(93)
Jail medical reimbursements	1,500	1,500	5,523	4,023
PHS charges	10,000	10,000	13,160	3,160
PHS environmental health charges	300	300	3,748	3,448
PHS flu clinic revenue	27,000	27,000	358	(26,642)
PHS Interpretation	5,000	5,000	5,686	686
PHS DOH agent license fees	78,500	78,500	96,363	17,863
PHS DOA agent license fees	2,800	2,800	2,962	162
PHS school inspection fees	5,250	5,250	4,995	(255)
Medicaid medical assistance	120,310	120,310	40,955	(79,355)
Child support maintenance	1,440	1,440	1,180	(260)
UW extension meeting fees	5,500	7,114	6,681	(433)
UW extension bulletins	500	500	98	(402)
UW extension materials testing	500	500	382	(118)
UW extension parenting fees	3,000	3,000	500	(2,500)
Timber sales	-	-	1,613	1,613
Total Public Charges for Services	1,781,680	1,816,794	1,772,908	(43,886)

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Revenues and Other Financing Sources - Budget and Actual (Continued)

Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues (Continued)				
Intergovernmental Charges for Services				
SVRS voter registration	22,395	22,395	23,971	1,576
Interpreter reimbursement	7,500	7,500	7,092	(408)
TB dispensary	5,000	5,000	(277)	(5,277)
Refugee health services	-	-	17,550	17,550
Phone equipment reimbursement	-	-	2,712	2,712
PHS jail nursing services	79,669	79,669	79,669	-
PHS community action program	1,800	1,800	2,227	427
PHS HIV testing	1,000	1,000	810	(190)
Planning local government charges	-	220,000	-	(220,000)
Board of adjustment charges	25,000	55,000	53,509	(1,491)
Aging services charges	16,068	16,068	15,979	(89)
Prisoners board - other	760,000	793,000	858,972	65,972
Other departmental service charges	2,000	2,000	2,754	754
Total Intergovernmental Charges for Services	920,432	1,203,432	1,064,968	(138,464)
Other				
Interest on investments	700,000	900,000	960,636	60,636
Change in fair market value of investments	-	-	104,473	104,473
Rent	89,602	92,302	124,135	31,833
Gain on tax deed property sales	-	-	12,693	12,693
Donations and contributions	10,000	26,066	22,216	(3,850)
Public works commission administration	-	-	93	93
Fuel flowage fee	8,300	12,000	12,000	-
Other	48,050	266,759	267,359	600
Total Other Revenue	855,952	1,297,127	1,503,605	206,478
Total Revenues	23,117,876	27,711,072	27,165,344	(545,728)
Other Financing Sources				
Sale of capital assets	40,000	40,000	140,597	100,597
Total Revenues and Other Financing Sources	\$ 23,157,876	\$ 27,751,072	\$ 27,305,941	\$ (445,131)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
General Government				
Legislative				
County Board	\$ 125,308	\$ 125,308	\$ 125,021	\$ 287
Judicial				
Circuit court	1,270,773	1,270,773	1,227,222	43,551
Register in probate	217,251	217,251	209,057	8,194
Court commissioner	20,999	20,999	20,499	500
Family court commissioner	118,252	118,252	116,827	1,425
Coroner	176,909	176,909	173,552	3,357
Total Judicial	1,804,184	1,804,184	1,747,157	57,027
Legal				
District attorney	370,812	381,288	379,473	1,815
Corporation counsel	403,376	432,724	422,726	9,998
Total Legal	774,188	814,012	802,199	11,813
General Administration				
County executive	193,711	193,711	185,407	8,304
County clerk	336,612	349,732	340,892	8,840
Personnel	298,688	298,688	287,554	11,134
Elections	104,109	124,759	129,263	(4,504)
Total General Administration	933,120	966,890	943,116	23,774
Financial Administration				
Comptroller	557,114	557,114	541,080	16,034
Assessment of property	169,130	169,130	143,122	26,008
County treasurer	255,313	255,313	239,295	16,018
Total Financial Administration	981,557	981,557	923,497	58,060
General Buildings and Plant				
Public property administration	205,409	205,409	202,766	2,643
Courthouse	302,067	302,067	283,902	18,165
County office building	120,215	125,155	130,032	(4,877)
Jail and safety building	453,968	488,733	493,439	(4,706)
Administration office building	28,600	28,600	28,754	(154)
Human service building	115,493	115,493	108,358	7,135
Public health building	20,013	20,013	21,397	(1,384)
University center	21,290	21,290	11,280	10,010
Other facilities	46,040	321,204	134,962	186,242
Total General Buildings and Plant	1,313,095	1,627,964	1,414,890	213,074

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual (Continued)
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
General Government (Continued)				
Property Records and Control				
Register of deeds	481,197	481,197	508,801	(27,604)
Insurance and Bonds				
Insurance	38,556	38,556	35,910	2,646
Other General Government				
Other special charges	221,595	127,506	710	126,796
Total General Government	6,672,800	6,967,174	6,501,301	465,873
Public Safety				
Law Enforcement				
Sheriff	1,168,358	1,386,168	1,386,166	2
Training	69,602	80,222	80,218	4
Traffic patrol	3,270,918	3,341,918	3,350,047	(8,129)
Snowmobile patrol	8,994	8,994	7,619	1,375
Water safety patrol	11,643	11,643	12,210	(567)
Radio dispatch center	1,636,470	1,636,470	1,661,008	(24,538)
Metro drug unit	175,608	178,208	178,205	3
Retiree benefits	44,770	44,770	11,620	33,150
Total Law Enforcement	6,386,363	6,688,393	6,687,093	1,300
Correction and Detention				
Correctional institution	4,172,031	4,243,491	4,243,489	2
Emergency Government				
Emergency management	126,413	134,365	126,416	7,949
Nuclear preparedness	98,329	98,329	97,410	919
EPCRA	22,620	22,620	25,532	(2,912)
HAZMAT	19,968	26,953	16,638	10,315
Total Emergency Government	267,330	282,267	265,996	16,271
Total Public Safety	10,825,724	11,214,151	11,196,578	17,573
Public Works				
Other Transportation				
Airport	109,964	108,648	170,795	(62,147)
Sanitation				
Solid waste administration	86,987	147,251	147,247	4
Total Public Works	196,951	255,899	318,042	(62,143)

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual (Continued)
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health and Human Services				
Public Health Services				
Older adult health	22,026	22,026	21,818	208
Cancer control	26,447	26,447	25,821	626
TCB community coalition	49,123	54,122	57,327	(3,205)
Safety coalition	10,000	10,000	13,572	(3,572)
Prevention	10,000	9,433	9,433	-
GPR lead	11,099	11,099	11,098	1
Healthy start	32,482	32,482	35,120	(2,638)
Alliance for youth	-	-	3,777	(3,777)
Immunizations	19,674	19,674	19,675	(1)
MA/immunization outreach	-	42,500	5,203	37,297
Asthma coalition	10,000	10,000	5,631	4,369
Jail nursing	79,669	79,669	77,248	2,421
Bioterrorism	51,273	116,512	59,081	57,431
DNR beach testing	-	7,200	7,200	-
WIC program administration	205,000	219,864	208,577	11,287
Prenatal care	120,310	120,310	105,349	14,961
Pocan operations	81,367	81,367	81,042	325
Administrative support	172,002	172,002	168,433	3,569
Environmental health	204,018	204,018	199,262	4,756
General public health	829,516	829,516	810,457	19,059
Total Public Health Services	1,934,006	2,068,241	1,925,124	143,117
Child Support	866,756	868,756	868,415	341
Veterans	164,552	186,774	148,856	37,918
Total Health and Human Services	2,965,314	3,123,771	2,942,395	181,376
Culture, Recreation and Education				
Culture				
Grants to public libraries	863,655	863,655	863,655	-
Recreation Facilities				
Snowmobile trails and areas	55,275	57,314	57,313	1
Parks	53,777	163,310	90,415	72,895
Total Recreation Facilities	109,052	220,624	147,728	72,896
Education				
University extension	366,758	374,666	349,314	25,352
Total Culture, Recreation and Education	1,339,465	1,458,945	1,360,697	98,248

(Continued)

MANITOWOC COUNTY, WISCONSIN

General Fund

Schedule of Expenditures and Other Financing Uses - Budget and Actual (Continued)
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Conservation and Development				
County Planning				
County planning	753,763	1,452,719	782,401	670,318
Board of adjustment	25,500	25,500	21,844	3,656
Total County Planning	<u>779,263</u>	<u>1,478,219</u>	<u>804,245</u>	<u>673,974</u>
Total Conservation and Development	<u>779,263</u>	<u>1,478,219</u>	<u>804,245</u>	<u>673,974</u>
Capital Outlay				
General government	128,059	858,307	442,312	415,995
Public safety	204,000	796,696	521,242	275,454
Public works	128,000	2,767,975	2,707,075	60,900
Health and human services	-	-	3,148	(3,148)
Culture, recreation and education	5,600	95,600	66,882	28,718
Total Capital Outlay	<u>465,659</u>	<u>4,518,578</u>	<u>3,740,659</u>	<u>777,919</u>
Total Expenditures	<u>23,245,176</u>	<u>29,016,737</u>	<u>26,863,917</u>	<u>2,152,820</u>
Other Financing Uses				
Transfers Out				
Special revenue fund				
Human services	-	-	299,337	(299,337)
Total Expenditures and Other Financing Uses	<u>\$ 23,245,176</u>	<u>\$ 29,016,737</u>	<u>\$ 27,163,254</u>	<u>\$ 1,853,483</u>

MANITOWOC COUNTY, WISCONSIN
Human Services Special Revenue Fund
Schedule of Revenues and Expenditures - Budget and Actual
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 5,826,826	\$ 5,826,826	\$ 5,826,826	\$ -
Intergovernmental				
Mental health block grant	35,127	35,127	35,127	-
AODA block grant	140,547	140,547	140,547	-
Base county allocation	3,950,220	3,950,220	3,955,565	5,345
Prior year state aid	5,000	5,000	89,012	84,012
Youth aids	612,762	612,762	554,923	(57,839)
Intensive supervision	64,110	64,110	53,411	(10,699)
Lincoln Hills escrow	74,095	74,095	115,704	41,609
Youth independent living initiative	24,331	33,031	33,876	845
IMD continuing placements	20,210	20,210	20,210	-
IMD OBRA relocations	28,117	28,117	28,116	(1)
Family support	77,626	77,626	79,043	1,417
Birth to three	214,393	214,393	214,393	-
CIP 1A	1,219,641	1,294,432	1,239,681	(54,751)
CIP 1B	2,703,409	2,654,848	2,728,429	73,581
COP	763,362	763,362	883,554	120,192
CIP II/COP W	3,543,281	3,611,760	3,863,803	252,043
IM aid	772,658	772,658	815,346	42,688
Program integrity	11,070	11,070	11,400	330
LIHEAP administration	126,523	126,523	180,340	53,817
Non AFDC funeral	69,140	69,140	68,066	(1,074)
MA transportation	81,000	81,000	93,626	12,626
HSD grant	25,000	110,000	40,976	(69,024)
W-2	99,466	99,466	124,128	24,662
Kinship care	165,867	165,867	159,558	(6,309)
Family preservation	56,650	56,650	56,650	-
Brain injury waiver	151,062	152,948	141,576	(11,372)
W-2 day care	61,381	61,381	65,931	4,550
Children/families incentive	79,000	79,000	79,000	-
Children/Family 1B	79,000	79,000	79,000	-
AFH continuation	43,489	43,489	38,458	(5,031)
CSP wait list	34,650	34,650	34,650	-
W-2 emergency assistance	15,000	15,000	9,136	(5,864)
Coordinated services team	63,500	63,500	64,498	998
Foster parent services	13,500	13,500	18,840	5,340
Autism long-term support	851,091	976,525	742,492	(234,033)
CBMAC grant	75,798	75,798	96,754	20,956
Early intervention	15,000	33,792	33,792	-
H&CB waiver	2,087,477	1,204,830	2,515,229	1,310,399
Total Intergovernmental	18,453,553	17,905,427	19,504,840	1,599,413

(Continued)

MANITOWOC COUNTY, WISCONSIN
Human Services Special Revenue Fund (Continued)
Schedule of Revenues and Expenditures - Budget and Actual
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues (Continued)				
Fines and Forfeits				
OWI assessments	75,000	75,000	77,937	2,937
Public Charges for Services	684,677	684,677	788,163	103,486
Intergovernmental Charges for Services				
Personal care	2,114,396	2,114,396	2,214,984	100,588
Other	525,391	525,391	255,507	(269,884)
Total Intergovernmental Charges	2,639,787	2,639,787	2,470,491	(169,296)
Miscellaneous				
MA cost share	40,000	40,000	58,043	18,043
Donations and contributions	2,000	2,000	2,044	44
Total Miscellaneous	42,000	42,000	60,087	18,087
Total Revenues	27,721,843	27,173,717	28,728,344	1,554,627
Expenditures				
Health and Human Services				
Mental health	1,199,819	1,199,819	1,016,432	183,387
Alcohol and other drug abuse	667,948	667,948	715,355	(47,407)
Chronically mentally ill	2,493,614	2,493,614	2,734,213	(240,599)
Developmentally disabled	1,450,311	1,299,249	1,502,687	(203,438)
Brain injury waiver	-	152,948	141,577	11,371
Treatment foster care	80,932	80,932	92,302	(11,370)
Intoxicated driver	98,967	98,967	96,711	2,256
CIP 1A	1,275,982	1,350,773	1,340,683	10,090
Birth to three	379,498	379,498	522,265	(142,767)
Family support	69,863	69,863	70,658	(795)
Autism - intensive/DD	619,914	619,914	451,202	168,712
Autism - post-intensive/DD	234,558	234,558	203,728	30,830
Autism - start-up	-	9,680	22,537	(12,857)
Autism - intensive/SED	-	57,877	50,192	7,685
Autism - post-intensive/SED	-	57,877	20,806	37,071
H&CB waiver	2,087,477	1,204,830	2,515,229	(1,310,399)
CIP 1B fully funded	2,043,235	2,160,523	2,221,236	(60,713)
COP match	466,688	471,569	442,406	29,163
CIP 1B/CA match	738,510	633,203	623,079	10,124
CA match	473,755	408,332	459,596	(51,264)
Economic support	843,642	843,642	841,795	1,847
Program integrity	11,081	11,081	10,196	885
LIHEAP administration	126,643	126,643	148,967	(22,324)
Special ES	69,140	69,140	68,781	359
MA transportation	75,000	75,000	87,261	(12,261)
W-2	181,546	120,165	92,362	27,803
Agency management	158,355	158,355	6,926	151,429

(Continued)

MANITOWOC COUNTY, WISCONSIN
Human Services Special Revenue Fund (Continued)
Schedule of Revenues and Expenditures - Budget and Actual
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Agency support and overhead	613,955	698,955	569,918	129,037
Human services	2,312,566	2,312,566	2,227,123	85,443
Residential homes	-	-	3,334	(3,334)
Child care	40,000	101,381	111,114	(9,733)
Youth aids	854,274	873,066	939,364	(66,298)
Alternate care	1,150,550	1,150,550	1,381,919	(231,369)
Purchase of services	371,113	379,813	341,957	37,856
Community options program	722,426	722,426	871,402	(148,976)
Supportive home care	50,000	50,000	47,292	2,708
CIP II	2,181,825	2,190,156	2,424,090	(233,934)
Intensive supervision	102,776	102,776	106,667	(3,891)
Personal care	2,114,426	2,114,426	2,214,984	(100,558)
COP W	1,361,454	1,336,427	1,333,202	3,225
Community relocation initiative	-	24,880	83,223	(58,343)
CRI diversion	-	60,295	78,399	(18,104)
Total Expenditures	27,721,843	27,173,717	29,233,170	(2,059,453)
Net Change in Fund Balance	\$ -	\$ -	\$ (504,826)	\$ (504,826)

MANITOWOC COUNTY, WISCONSIN
County Roads and Bridges Special Revenue Fund
Schedule of Revenues and Expenditures - Budget and Actual
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 2,504,514	\$ 2,504,514	\$ 2,504,514	\$ -
Bridge aid assessments	166,189	166,189	166,189	-
Total Taxes	<u>2,670,703</u>	<u>2,670,703</u>	<u>2,670,703</u>	<u>-</u>
Intergovernmental				
State transportation aid	<u>2,061,663</u>	<u>2,061,663</u>	<u>2,033,078</u>	<u>(28,585)</u>
Total Revenues	<u>4,732,366</u>	<u>4,732,366</u>	<u>4,703,781</u>	<u>(28,585)</u>
Expenditures				
Public Works				
Highway administration	-	-	9,369	(9,369)
County highway maintenance	1,645,765	1,645,765	1,697,907	(52,142)
County winter snow removal	600,000	600,000	472,369	127,631
Town bridge construction	166,189	166,189	166,189	-
County road and bridge construction	<u>2,320,412</u>	<u>2,320,412</u>	<u>2,467,287</u>	<u>(146,875)</u>
Total Expenditures	<u>4,732,366</u>	<u>4,732,366</u>	<u>4,813,121</u>	<u>(80,755)</u>
Other Financing Sources				
Transfers in	<u>-</u>	<u>34,686</u>	<u>-</u>	<u>(34,686)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 34,686</u>	<u>\$ (109,340)</u>	<u>\$ (144,026)</u>

MANITOWOC COUNTY, WISCONSIN
Debt Service Fund
Schedule of Revenues and Expenditures - Budget and Actual
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 2,686,111	\$ 2,686,111	\$ 2,686,111	\$ -
Expenditures				
Debt Service				
1995 agricultural and extension building	226,885	226,885	226,885	-
1999 highway/University Extension center	234,418	234,418	234,418	-
2000 UW Manitowoc Building	325,620	325,620	325,620	-
2001 refunding bonds	937,795	937,795	937,795	-
2002 health care center bonds	27,687	27,687	27,687	-
2003 refunding bonds of 1993 bonds	421,645	421,645	421,645	-
2003 refunding bonds of 2002 BAN	322,061	322,061	322,061	-
2005 County R Note	175,000	175,000	175,000	-
Administrative costs	15,000	15,000	1,845	13,155
Total Expenditures	2,686,111	2,686,111	2,672,956	13,155
Net Change in Fund Balance	\$ -	\$ -	\$ 13,155	\$ 13,155

MANITOWOC COUNTY, WISCONSIN
Recycling Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 396,719	\$ 396,719	\$ 396,719	\$ -
Public charges for services	517,631	517,631	547,879	30,248
Total Revenues	914,350	914,350	944,598	30,248
Expenditures				
Current				
Public works	878,350	878,350	947,251	(68,901)
Capital outlay	36,000	36,000	53,154	(17,154)
Total Expenditures	914,350	914,350	1,000,405	(86,055)
Net Change in Fund Balance	-	-	(55,807)	(55,807)
Fund Balance - January 1	277,099	277,099	277,099	-
Fund Balance - December 31	\$ 277,099	\$ 277,099	\$ 221,292	\$ (55,807)

MANITOWOC COUNTY, WISCONSIN
Solid Waste Disposal Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Intergovernmental charges for services	713,600	713,600	837,122	123,522
Total Revenues	738,600	738,600	862,122	123,522
Expenditures				
Current				
Public works	738,600	738,600	864,129	(125,529)
Net Change in Fund Balance	-	-	(2,007)	(2,007)
Fund Balance - January 1	236,531	236,531	236,531	-
Fund Balance - December 31	\$ 236,531	\$ 236,531	\$ 234,524	\$ (2,007)

MANITOWOC COUNTY, WISCONSIN
Aging Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 96,419	\$ 96,419	\$ 96,419	\$ -
Intergovernmental	948,912	1,226,722	994,263	(232,459)
Miscellaneous	292,576	292,576	256,905	(35,671)
Total Revenues	<u>1,337,907</u>	<u>1,615,717</u>	<u>1,347,587</u>	<u>(268,130)</u>
Expenditures				
Current				
Health and human services	1,336,907	1,562,940	1,306,686	256,254
Capital outlay	1,000	52,777	64,148	(11,371)
Total Expenditures	<u>1,337,907</u>	<u>1,615,717</u>	<u>1,370,834</u>	<u>244,883</u>
Net Change in Fund Balance	-	-	(23,247)	(23,247)
Fund Balance - January 1	<u>398,346</u>	<u>398,346</u>	<u>398,346</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 398,346</u>	<u>\$ 398,346</u>	<u>\$ 375,099</u>	<u>\$ (23,247)</u>

MANITOWOC COUNTY, WISCONSIN
Soil and Water Conservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 280,996	\$ 280,996	\$ 280,996	\$ -
Intergovernmental	905,019	908,648	597,499	(311,149)
Licenses and permits	5,000	5,000	7,250	2,250
Public charges for services	21,680	21,680	1,512	(20,168)
Miscellaneous	-	-	5,875	5,875
Total Revenues	<u>1,212,695</u>	<u>1,216,324</u>	<u>893,132</u>	<u>(323,192)</u>
Expenditures				
Current				
Conservation and development	<u>1,212,695</u>	<u>1,216,324</u>	<u>895,577</u>	<u>320,747</u>
Net Change in Fund Balance	-	-	(2,445)	(2,445)
Fund Balance - January 1	<u>29,244</u>	<u>29,244</u>	<u>29,244</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 29,244</u>	<u>\$ 29,244</u>	<u>\$ 26,799</u>	<u>\$ (2,445)</u>

MANITOWOC COUNTY, WISCONSIN
Expo Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 32,700	\$ 32,700	\$ 32,700	\$ -
Intergovernmental	-	-	2,955	2,955
Public charges for services	559,055	559,055	710,536	151,481
Miscellaneous	-	-	47,059	47,059
Total Revenues	591,755	591,755	793,250	201,495
Expenditures				
Current				
Culture, recreation and education	551,350	551,350	676,100	(124,750)
Capital outlay	18,000	18,000	98,719	(80,719)
Total Expenditures	569,350	569,350	774,819	(205,469)
Net Change in Fund Balance	22,405	22,405	18,431	(3,974)
Fund Balance - January 1	263	263	263	-
Fund Balance - December 31	\$ 22,668	\$ 22,668	\$ 18,694	\$ (3,974)

MANITOWOC COUNTY, WISCONSIN

Internal Service Funds

Combining Statement of Net Assets

December 31, 2006

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Total Internal Service Funds
ASSETS					
Current assets					
Cash and investments	\$ 692,512	\$ 811,001	\$ 1,058,040	\$ -	\$ 2,561,553
Receivables					
Accounts	-	14,541	-	-	14,541
Inventories and prepaid expenses	10,465	134,309	-	-	144,774
Total Current Assets	702,977	959,851	1,058,040	-	2,720,868
Noncurrent assets					
Restricted assets	-	392,087	-	8,484	400,571
Deposit with WMMIC	-	1,365,091	-	-	1,365,091
Total Noncurrent Assets	-	1,757,178	-	8,484	1,765,662
Capital assets					
Depreciable					
Buildings	1,845	-	-	-	1,845
Machinery and equipment	1,672,349	-	-	-	1,672,349
Less: accumulated depreciation	(1,199,108)	-	-	-	(1,199,108)
Total Capital Assets	475,086	-	-	-	475,086
TOTAL ASSETS	1,178,063	2,717,029	1,058,040	8,484	4,961,616
LIABILITIES					
Current liabilities					
Accounts payable	26,792	22,082	-	-	48,874
Accrued payroll liabilities	21,804	-	-	-	21,804
Accrued insurance claims	-	794,029	-	892,592	1,686,621
Due to other funds	-	-	-	425,778	425,778
Total Current Liabilities	48,596	816,111	-	1,318,370	2,183,077
Noncurrent liabilities					
Compensated absences	21,151	-	-	-	21,151
TOTAL LIABILITIES	69,747	816,111	-	1,318,370	2,204,228
NET ASSETS (DEFICIT)					
Invested in capital assets, net of related debt	475,086	-	-	-	475,086
Unrestricted	633,230	1,900,918	1,058,040	(1,309,886)	2,282,302
TOTAL NET ASSETS (DEFICIT)	\$ 1,108,316	\$ 1,900,918	\$ 1,058,040	\$ (1,309,886)	\$ 2,757,388

MANITOWOC COUNTY, WISCONSIN

Internal Service Funds

Combining Statement of Revenues, Expenses and Changes in Fund Net Assets

For the Year Ended December 31, 2006

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Total Internal Service Funds
Operating Revenues					
Public charges for services	\$ 75	\$ -	\$ -	\$ -	\$ 75
Intergovernmental charges for services	1,105,168	127,717	-	563,791	1,796,676
Total Operating Revenues	<u>1,105,243</u>	<u>127,717</u>	<u>-</u>	<u>563,791</u>	<u>1,796,751</u>
Operating Expenses					
Personnel	468,913	-	1,560	-	470,473
Purchased services	383,549	-	-	-	383,549
Supplies and materials	53,077	-	-	-	53,077
Depreciation	217,024	-	-	-	217,024
Other	-	392,507	-	578,688	971,195
Total Operating Expenses	<u>1,122,563</u>	<u>392,507</u>	<u>1,560</u>	<u>578,688</u>	<u>2,095,318</u>
Operating Income (Loss)	<u>(17,320)</u>	<u>(264,790)</u>	<u>(1,560)</u>	<u>(14,897)</u>	<u>(298,567)</u>
Nonoperating Revenues (Expenses)					
Interest income	-	12,450	-	-	12,450
Distribution from WMMIC	-	150,256	-	-	150,256
Insurance refunds	-	103,815	-	-	103,815
Loss on sale of capital assets	(222)	-	-	-	(222)
Total Nonoperating Revenues (Expenses)	<u>(222)</u>	<u>266,521</u>	<u>-</u>	<u>-</u>	<u>266,299</u>
Change in Net Assets	(17,542)	1,731	(1,560)	(14,897)	(32,268)
Net Assets (Deficit) - January 1	<u>1,125,858</u>	<u>1,899,187</u>	<u>1,059,600</u>	<u>(1,294,989)</u>	<u>2,789,656</u>
Net Assets (Deficit) - December 31	<u>\$ 1,108,316</u>	<u>\$ 1,900,918</u>	<u>\$ 1,058,040</u>	<u>\$ (1,309,886)</u>	<u>\$ 2,757,388</u>

MANITOWOC COUNTY, WISCONSIN

Internal Service Funds

Combining Statement of Cash Flows

Year Ended December 31, 2006

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Total Internal Service Funds
Cash Flows from Operating Activities					
Cash received from user charges	\$ 1,105,243	\$ 127,717	\$ -	\$ 847,848	\$ 2,080,808
Cash received from other government payments	-	5,182	-	-	5,182
Cash payments to employees	(463,394)	-	(1,560)	-	(464,954)
Cash payments to suppliers	(430,398)	(377,899)	-	(444,521)	(1,252,818)
Net Cash Provided (Used) by Operating Activities	211,451	(245,000)	(1,560)	403,327	368,218
Cash Flows from Noncapital Financing Activities					
Changes in assets and liabilities Due to other funds	-	-	-	(401,859)	(401,859)
Cash Flows from Capital and Related Financing Activities					
Acquisition of capital assets	(208,528)	-	-	-	(208,528)
Cash Flows Provided by Investing Activities					
Interest from investments	-	12,450	-	-	12,450
Distribution from WMMIC	-	150,256	-	-	150,256
Deposits to restricted funds	-	(125,229)	-	(1,468)	(126,697)
Insurance rebates	-	89,274	-	-	89,274
Net Cash Provided (Used) by Investing Activities	-	126,751	-	(1,468)	125,283
Change in Cash and Cash Equivalents	2,923	(118,249)	(1,560)	-	(116,886)
Cash and Cash Equivalents - January 1	689,589	929,250	1,059,600	-	2,678,439
Cash and Cash Equivalents - December 31	\$ 692,512	\$ 811,001	\$ 1,058,040	\$ -	\$ 2,561,553

(Continued)

MANITOWOC COUNTY, WISCONSIN
Internal Service Funds
Combining Statement of Cash Flows (Continued)
Year Ended December 31, 2006

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Total Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities					
Operating income (loss)	\$ (17,320)	\$ (264,790)	\$ (1,560)	\$ (14,897)	\$ (298,567)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation	217,024	-	-	-	217,024
Changes in assets and liabilities					
Accounts receivable	-	-	-	284,057	284,057
Due from other governmental units	-	5,182	-	-	5,182
Inventories	-	335	-	-	335
Prepaid items	9,862	-	-	21,620	31,482
Accounts payable	(3,634)	21,873	-	-	18,239
Accrued payroll liabilities	4,329	-	-	-	4,329
Accrued liabilities	1,190	(7,600)	-	112,547	106,137
Net Cash Provided (Used) by Operating Activities	<u>\$ 211,451</u>	<u>\$ (245,000)</u>	<u>\$ (1,560)</u>	<u>\$ 403,327</u>	<u>\$ 368,218</u>

MANITOWOC COUNTY, WISCONSIN

Agency Funds

Combining Statement of Net Assets

December 31, 2006

ASSETS

Cash and investments

TOTAL ASSETS**LIABILITIES**

Accounts payable

Other liabilities and deposits

TOTAL LIABILITIES

Clerk of Courts and Huber	Sheriff Crime Prevention	Total Agency Funds
\$ 393,590	\$ 9,659	\$ 403,249
\$ 393,590	\$ 9,659	\$ 403,249
\$ -	\$ 90	\$ 90
393,590	9,569	403,159
\$ 393,590	\$ 9,659	\$ 403,249

MANITOWOC COUNTY, WISCONSIN
Agency Funds
Combining Statement of Changes in Assets and Liabilities
Year Ended December 31, 2006

	Balance January 1	Additions	Deductions	Balance December 31
Clerk of Courts Huber Fund				
Assets				
Cash and investments	\$ 294,336	\$ 99,254	\$ -	\$ 393,590
Liabilities				
Other liabilities and deposits	\$ 294,336	\$ 99,254	\$ -	\$ 393,590
Sheriff Crime Prevention Fund				
Assets				
Cash and investments	\$ 9,766	\$ 4,158	\$ 4,265	\$ 9,659
Receivables				
Accounts	10	-	10	-
	\$ 9,776	\$ 4,158	\$ 4,275	\$ 9,659
Liabilities				
Accounts payable	\$ -	\$ 90	\$ -	\$ 90
Other liabilities and deposits	9,776	4,148	4,355	9,569
	\$ 9,776	\$ 4,238	\$ 4,355	\$ 9,659
Payroll Fiduciary Fund				
Assets				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables				
Accounts	2,964	-	2,964	-
	\$ 2,964	\$ -	\$ 2,964	\$ -
Liabilities				
Accounts payable	\$ 2,964	\$ -	\$ 2,964	\$ -
Total - All Agency Funds				
Assets				
Cash and investments	\$ 304,102	\$ 103,412	\$ 4,265	\$ 403,249
Receivables				
Accounts	2,974	-	2,974	-
Total Assets	\$ 307,076	\$ 103,412	\$ 7,239	\$ 403,249
Liabilities				
Accounts payable	\$ 2,964	\$ 90	\$ 2,964	\$ 90
Other liabilities and deposits	304,112	103,402	4,355	403,159
Total Liabilities	\$ 307,076	\$ 103,492	\$ 7,319	\$ 403,249

MANITOWOC COUNTY, WISCONSIN
Health Care Center Fund
Schedule of Revenues and Expenses - Budget and Actual
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Public charges for services				
Medicare	\$ 2,275,009	\$ 2,275,009	\$ 1,822,675	\$ (452,334)
Medicaid	5,483,797	5,483,797	5,110,874	(372,923)
Private pay	1,436,659	1,436,659	1,906,017	469,358
OBRA assessments	1,095	1,095	3,120	2,025
Rate adjustment/appeal	-	-	42,317	42,317
Total Public Charges for Services	9,196,560	9,196,560	8,885,003	(311,557)
Miscellaneous				
Dietary vending	9,996	9,996	12,920	2,924
Beauty shop	9,855	9,855	3,036	(6,819)
Vending machine	3,000	3,000	2,408	(592)
Other	12,000	12,000	2,286	(9,714)
Total Miscellaneous	34,851	34,851	20,650	(14,201)
Total Operating Revenues	9,231,411	9,231,411	8,905,653	(325,758)
Operating Expenses				
Health and human services				
Daily patient care	6,488,290	6,488,290	6,921,653	(433,363)
Pharmacy	51,029	51,029	56,937	(5,908)
Physical therapy	541,813	541,813	436,467	105,346
Developmentally disabled	-	-	10,543	(10,543)
Activity therapy	407,492	407,492	441,118	(33,626)
Medical services	33,353	33,353	14,043	19,310
Social services	166,225	166,225	174,427	(8,202)
Dietary	1,057,117	1,057,117	1,099,015	(41,898)
Maintenance of plant	584,855	584,855	589,008	(4,153)
Transportation	9,070	9,070	4,636	4,434
Housekeeping	373,052	373,052	370,143	2,909
Laundry	146,203	146,203	155,341	(9,138)
Administration and general services	1,060,377	1,060,377	927,694	132,683
Medical records	49,582	49,582	47,955	1,627
Beauty shop	50,071	50,071	8,336	41,735
Vending	3,285	3,285	3,784	(499)
Depreciation	575,423	575,423	534,905	40,518
Total Operating Expenses	11,597,237	11,597,237	11,796,005	(198,768)
Operating Loss	(2,365,826)	(2,365,826)	(2,890,352)	(524,526)
Nonoperating Revenues (Expenses)				
Property taxes	2,157,617	2,157,617	2,157,617	-
Intergovernmental grants	1,150,932	1,150,932	878,083	(272,849)
Investment income	1,080	1,080	1,009	(71)
Insurance refunds	-	-	498	498
Interest expense	(943,803)	(943,803)	(388,698)	555,105
Total Nonoperating Revenues (Expenses)	2,365,826	2,365,826	2,648,509	282,683
Change in Net Assets	\$ -	\$ -	\$ (241,843)	\$ (241,843)

MANITOWOC COUNTY, WISCONSIN
Highway Fund
Schedule of Revenues and Expenses - Budget and Actual
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Public charges for services				
Fees and permits	\$ 22,000	\$ 22,000	\$ 369,293	\$ 347,293
Intergovernmental charges for services				
State highway charges	1,500,000	1,500,000	1,555,873	55,873
Local government charges	1,450,000	1,450,000	2,195,578	745,578
Departmental charges	450,000	450,000	2,517,990	2,067,990
Records and report fees	-	-	109,590	109,590
Total Intergovernmental Charges for Services	3,400,000	3,400,000	6,379,031	2,979,031
Miscellaneous	-	-	54,111	54,111
Total Operating Revenues	3,422,000	3,422,000	6,802,435	3,380,435
Operating Expenses				
Public works				
Patrol supervision	-	-	201,621	(201,621)
Radio expense	-	-	11,906	(11,906)
Liability insurance	-	-	29,656	(29,656)
Cost pools	(4,907,366)	(4,907,366)	(354,717)	(4,552,649)
County road maintenance	1,645,765	1,645,765	1,619,741	26,024
County road construction	2,495,412	2,495,412	2,349,974	145,438
County aided bridge construction	166,189	166,189	-	166,189
Winter snow removal	600,000	600,000	449,951	150,049
State road maintenance and construction	1,500,000	1,500,000	1,443,248	56,752
Local government road projects	1,450,000	1,450,000	1,104,962	345,038
Departmental non-road services	450,000	450,000	171,314	278,686
Public road services	22,000	22,000	225,862	(203,862)
Total Operating Expenses	3,422,000	3,422,000	7,253,518	(3,831,518)
Operating Loss	-	-	(451,083)	(451,083)
Nonoperating Revenues (Expenses)				
Insurance refunds	-	-	584	584
Rental income	-	-	7,230	7,230
Gain on sale of capital assets	-	-	110,292	110,292
Total Nonoperating Revenues (Expenses)	-	-	118,106	118,106
Loss Before Contributions	-	-	(332,977)	(332,977)
Capital Contributions	-	-	101,562	101,562
Change in Net Assets	\$ -	\$ -	\$ (231,415)	\$ (231,415)

MANITOWOC COUNTY, WISCONSIN
Information Systems Fund
Schedule of Revenues and Expenses - Budget and Actual
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Public charges for services				
Data processing fees	\$ -	\$ -	\$ 75	\$ 75
Intergovernmental charges for services				
Departmental service charges	1,214,442	1,214,442	1,105,168	(109,274)
Total Operating Revenues	1,214,442	1,214,442	1,105,243	(109,199)
Operating Expenses				
General government				
Information systems services	1,214,442	1,214,442	1,122,563	91,879
Operating Income (Loss)	-	-	(17,320)	(17,320)
Nonoperating Revenues (Expenses)				
Loss on sale of assets	-	-	(222)	(222)
Change in Net Assets	\$ -	\$ -	\$ (17,542)	\$ (17,542)

MANITOWOC COUNTY, WISCONSIN
WWMIC Liability Insurance Fund
Schedule of Revenues and Expenses - Budget and Actual
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Intergovernmental charges for services				
Departmental service charges	\$ 127,717	\$ 127,717	\$ 127,717	\$ -
Operating Expenses				
General government				
Insurance	292,308	292,308	392,507	(100,199)
Operating Loss	(164,591)	(164,591)	(264,790)	(100,199)
Nonoperating Revenues (Expenses)				
Investment income	8,000	8,000	12,450	4,450
Distribution from WWMIC	149,287	149,287	150,256	969
Insurance refunds	-	-	103,815	103,815
Total Nonoperating Revenues (Expenses)	157,287	157,287	266,521	109,234
Change in Net Assets	\$ (7,304)	\$ (7,304)	\$ 1,731	\$ 9,035

MANITOWOC COUNTY, WISCONSIN
Health Self Insurance Fund
Schedule of Revenues and Expenses - Budget and Actual
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Expenses				
General government				
Administration fees	\$ -	\$ -	\$ 1,560	\$ (1,560)
Change in Net Assets	\$ -	\$ -	\$ (1,560)	\$ 1,560

MANITOWOC COUNTY, WISCONSIN
Workers Compensation Self Insurance Fund
Schedule of Revenues and Expenses - Budget and Actual
Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Intergovernmental charges for services				
Departmental service charges	\$ 524,464	\$ 524,464	\$ 563,791	\$ 39,327
Operating Expenses				
General government				
Insurance	353,000	353,000	578,688	(225,688)
Change in Net Assets	\$ 171,464	\$ 171,464	\$ (14,897)	\$ (186,361)

Annual Financial Report

Statistical Section

Manitowoc County, Wisconsin

Schedule 1

MANITOWOC COUNTY, WISCONSIN**Net Assets by Component****Last Four Calendar Years ***

(This schedule was prepared using the total economic resource measurement focus and full accrual basis of accounting)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental Activities:				
Investment in capital assets, net of related debt	\$ 69,669,604	\$ 70,655,256	\$ 66,456,021	\$ 68,764,923
Restricted:				
Debt Service	206,775	220,349	231,579	244,734
Capital Projects	390,475	57,485	74,419	59,324
Other	454,056	1,471,117	1,731,078	1,815,329
Unrestricted	13,192,158	11,568,322	15,139,784	14,890,635
Total Governmental Activities Net Assets	<u><u>\$ 83,913,068</u></u>	<u><u>\$ 83,972,529</u></u>	<u><u>\$ 83,632,881</u></u>	<u><u>\$ 85,774,945</u></u>
 Business-type Activities:				
Investment in capital assets, net of related debt	\$ 11,277,431	\$ 14,273,365	\$ 14,222,791	\$ 14,310,715
Unrestricted	3,160,230	1,998,952	1,265,424	696,153
Total Business-type Activities Net Assets	<u><u>\$ 14,437,661</u></u>	<u><u>\$ 16,272,317</u></u>	<u><u>\$ 15,488,215</u></u>	<u><u>\$ 15,006,868</u></u>
 Primary Government:				
Investment in capital assets, net of related debt	\$ 80,947,035	\$ 84,928,621	\$ 80,678,812	\$ 83,075,638
Restricted:				
Debt Service	206,775	220,349	231,579	244,734
Capital Projects	390,475	57,485	74,419	59,324
Other	454,056	1,471,117	1,731,078	1,815,329
Unrestricted	16,352,388	13,567,274	16,405,208	15,586,788
Total Primary Government Net Assets	<u><u>\$ 98,350,729</u></u>	<u><u>\$ 100,244,846</u></u>	<u><u>\$ 99,121,096</u></u>	<u><u>\$ 100,781,813</u></u>

* Not practical to restate Net Assets for years prior to 2003 before implementation of GASB #34.

Schedule 2
MANITOWOC COUNTY, WISCONSIN
 Changes in Net Assets
 Last Four Calendar Years *

(This schedule was prepared using the total economic resource measurement focus and full accrual basis of accounting)

	2003	2004	2005	2006
Expenses:				
Governmental Activities:				
General Government	\$ 9,413,123	\$ 7,320,125	\$ 7,527,140	\$ 8,499,102
Public Safety	10,834,137	11,179,239	12,531,267	12,071,032
Health and Human Services	27,796,328	28,049,047	29,579,599	33,589,288
Public Works	7,470,211	6,734,123	6,722,987	7,116,330
Culture, Recreation and Education	1,530,213	1,630,310	2,507,986	2,569,425
Conservation and Development	1,298,369	1,248,422	1,640,752	1,702,123
Interest on Long-Term Debt	1,005,794	964,712	912,447	858,333
Total Governmental Activities Expenses	<u>59,348,175</u>	<u>57,125,978</u>	<u>61,422,178</u>	<u>66,405,633</u>
Business-type Activities:				
Nursing Home	13,329,642	11,987,294	12,291,133	12,188,495
Highway Operations	4,767,949	4,002,753	5,396,268	7,257,815
Total Business-type Activities	<u>18,097,591</u>	<u>15,990,047</u>	<u>17,687,401</u>	<u>19,446,310</u>
Total Primary Government Expenses	<u>\$ 77,445,766</u>	<u>\$ 73,116,025</u>	<u>\$ 79,109,579</u>	<u>\$ 85,851,943</u>
Program Revenues:				
Governmental Activities:				
Charges for Services:				
General Government	\$ 1,398,042	\$ 872,616	\$ 801,591	\$ 1,232,266
Public Safety	1,637,372	2,040,129	2,149,621	1,751,200
Health and Human Services	2,952,278	3,211,067	3,454,321	3,524,321
Public Works	1,519,284	1,651,830	1,269,035	1,385,001
Culture, Recreation and Education	5,642	7,131	510,646	718,606
Conservation and Development	205,059	188,981	194,047	225,686
Operating Grants and Contributions:				
General Government	507,194	485,540	415,748	586,407
Public Safety	647,082	235,190	321,792	695,906
Health and Human Services	17,048,208	18,093,261	18,715,905	22,219,933
Public Works	1,720,013	1,601,219	1,792,752	2,079,578
Culture, Recreation and Education	68,737	97,501	171,989	150,368
Conservation and Development	581,900	485,707	598,126	640,415
Capital Grants and Contributions:				
Public Safety	-	339,823	133,524	-
Public Works	1,393,390	460,987	350,097	2,357,051
Conservation and Development	-	1,000,000	101,950	84,218

Total Governmental Activities Program Revenues	<u>29,684,201</u>	<u>30,770,982</u>	<u>30,981,144</u>	<u>37,650,956</u>
Business-type Activities:				
Charges for Services:				
Nursing Home Revenue	7,201,637	8,533,392	8,701,919	8,903,367
Highway Operations Revenue	4,636,175	3,683,932	4,762,453	6,748,324
Operating Grants and Contributions:				
Nursing Home Revenue	4,076,948	1,346,916	1,230,574	878,083
Capital Grants and Contributions:				
Nursing Home Revenue	112,000	-	-	-
Highway Operations Revenue	201,313	81,501	-	101,562
Total Business-type Activities Program Revenues	<u>16,228,073</u>	<u>13,645,741</u>	<u>14,694,946</u>	<u>16,631,336</u>
Total Primary Government Program Revenues	<u>\$ 45,912,274</u>	<u>\$ 44,416,723</u>	<u>\$ 45,676,090</u>	<u>\$ 54,282,292</u>
Net (Expense) / Revenue				
Governmental Activities	\$ (29,663,974)	\$(26,354,996)	\$(30,441,034)	\$(28,754,677)
Business-type Activities	(1,869,518)	(2,344,306)	(2,992,455)	(2,814,974)
Total Primary Government Net (Expense) Revenue	<u>\$ (31,533,492)</u>	<u>\$(28,699,302)</u>	<u>\$(33,433,489)</u>	<u>\$(31,569,651)</u>
General Revenues and Other Changes in Net Assets:				
Governmental Activities:				
Property Taxes	\$ 23,058,840	\$ 22,766,799	\$ 24,042,512	\$ 24,304,658
Other Taxes	342,432	453,920	391,765	408,516
Grants and Contributions Not Reestricted to Specific Programs	4,621,188	4,300,211	4,302,520	4,311,167
Unrestricted Investments Earnings	625,472	531,566	638,098	1,253,822
Gain on Sale of Capital Assets	838,727	455	-	-
Miscellaneous	519,406	234,721	726,491	618,578
Transfers	(1,212,241)	(1,873,195)	-	-
Total General Revenues and Transfers Governmental Activities	<u>28,793,824</u>	<u>26,414,477</u>	<u>30,101,386</u>	<u>30,896,741</u>
Business-type Activities:				
Property Taxes	1,372,532	2,247,089	2,148,989	2,157,617
Unrestricted Investments Earnings	3,764	1,748	1,100	1,009
Miscellaneous	84,270	56,930	58,264	64,117
Gain on sale of asset	-	-	-	110,884
Transfers	1,212,241	1,873,195	-	-
Total General Revenues and Transfers Business-type Activities	<u>2,672,807</u>	<u>4,178,962</u>	<u>2,208,353</u>	<u>2,333,627</u>
Total Primary Government	<u>\$ 31,466,631</u>	<u>\$ 30,593,439</u>	<u>\$ 32,309,739</u>	<u>\$ 33,230,368</u>
Change in Net Assets				
Governmental Activities	\$ (870,150)	\$ 59,461	\$ (339,648)	\$ 2,142,064
Business-type Activities	803,289	1,834,656	(784,102)	(481,347)
Total Primary Government	<u>\$ (66,861)</u>	<u>\$ 1,894,117</u>	<u>\$ (1,123,750)</u>	<u>\$ 1,660,717</u>

* Not practical to restate Changes in Net Assets for years prior to 2003 before implementation of GASB #34.

Schedule 3

MANITOWOC COUNTY, WISCONSIN
Fund Balances, Governmental Funds
Last Four Calendar Years *

(This schedule was prepared using the current financial resource measurement focus and modified accrual basis of accounting)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Fund				
Reserved for				
Inventories and prepaid items	\$ 28,995	\$ 19,576	\$ 20,007	\$ 42,396
Delinquent property taxes	1,264,845	1,225,454	1,236,943	1,323,743
Notes receivable	99,000	99,000	99,000	99,000
Unreserved				
Designated for General Fund Activities	4,001,240	2,006,403	1,887,585	1,655,939
Unreserved / Undesignated	<u>7,549,760</u>	<u>7,617,082</u>	<u>7,010,540</u>	<u>7,275,684</u>
Total General Fund	<u><u>\$ 12,943,840</u></u>	<u><u>\$ 10,967,515</u></u>	<u><u>\$ 10,254,075</u></u>	<u><u>\$ 10,396,762</u></u>
Human Services Special Revenue Fund				
Reserved for				
Inventories and prepaid items	\$ 279,347	\$ 305,635	\$ 306,912	\$ 308,280
Unreserved				
Designated for Human Service Dept. Activities	<u>282,798</u>	<u>30,896</u>	<u>(101,423)</u>	<u>(308,280)</u>
Total Human Services Special Revenue Fund	<u><u>\$ 562,145</u></u>	<u><u>\$ 336,531</u></u>	<u><u>\$ 205,489</u></u>	<u><u>\$ -</u></u>
County Roads and Bridges Special Revenue Fund				
Unreserved				
Designated for Highway Dept. Activities	<u>\$ 345,752</u>	<u>\$ 354,937</u>	<u>\$ 403,573</u>	<u>\$ 294,233</u>
Total County Roads and Bridges Special Revenue Fund	<u><u>\$ 345,752</u></u>	<u><u>\$ 354,937</u></u>	<u><u>\$ 403,573</u></u>	<u><u>\$ 294,233</u></u>
Debt Service Fund				
Reserved for				
Debt Service	<u>\$ 345,752</u>	<u>\$ 220,349</u>	<u>\$ 231,579</u>	<u>\$ 244,734</u>
Total Debt Service Fund	<u><u>\$ 345,752</u></u>	<u><u>\$ 220,349</u></u>	<u><u>\$ 231,579</u></u>	<u><u>\$ 244,734</u></u>
All Other Governmental Funds				
Reserved for				
Inventories and prepaid items	\$ -	\$ -	\$ 5,033	\$ -
Notes Receivable	187,658	148,135	351,995	366,335
Loan Guarantees	-	1,000,000	1,000,000	1,000,000
Unreserved				
Designated for Special Revenue Funds	1,116,029	1,325,425	1,296,565	1,309,684
Designated for Capital Projects Funds	427,163	392,967	421,613	435,496
Undesignated	<u>-</u>	<u>-</u>	<u>(657)</u>	<u>(657)</u>
Total All Other Governmental Funds	<u><u>\$ 1,730,850</u></u>	<u><u>\$ 2,866,527</u></u>	<u><u>\$ 3,074,549</u></u>	<u><u>\$ 3,110,858</u></u>

* Not practical to restate fund balances for years prior to 2003 before implementation of GASB #34.

Schedule 4

MANITOWOC COUNTY, WISCONSIN
Changes in Fund Balance, Governmental Funds
Last Four Calendar Years *

(This schedule was prepared using the current financial resource measurement focus and modified accrual basis of accounting)

	2003	2004	2005	2006
Revenues				
Taxes	\$ 23,354,650	\$ 23,273,755	\$ 23,994,295	\$ 24,643,152
Intergovernmental	26,175,805	26,760,985	26,595,948	32,830,190
Licenses and permits	193,837	184,767	193,491	248,716
Fines and forfeits	580,380	539,382	565,277	530,000
Public charges for services	3,231,426	4,083,621	4,405,274	4,679,970
Intergovernmental charges for services	4,170,173	3,338,361	3,409,224	3,513,609
Miscellaneous	2,560,222	852,857	1,480,894	1,898,171
Total Revenues	60,266,493	59,033,728	60,644,403	68,343,808
Expenditures				
General government	8,098,155	6,167,550	6,491,256	6,511,695
Public safety	10,377,846	10,319,589	11,100,380	11,200,682
Public works	4,854,905	4,180,985	4,335,876	4,205,718
Health and human services	27,651,672	28,127,079	29,391,958	33,481,415
Culture, recreation and education	1,332,719	1,319,348	2,090,261	2,036,797
Conservation and development	1,300,635	1,257,595	1,578,554	1,710,794
Debt service				
Principal	11,652,398	1,488,287	1,585,675	1,819,515
Interest and fiscal charges	1,228,460	978,872	905,000	853,441
Capital outlay	5,158,900	4,158,183	4,277,718	6,829,104
Total Expenditures	71,655,690	57,997,488	61,756,678	68,649,161
Excess of Revenues Over (Under) Expenditures	(11,389,197)	1,036,240	(1,112,275)	(305,353)
Other Financing Sources (Uses)				
Long-term debt issued	15,160,000	-	168,270	-
Sale of capital assets	-	63,456	97,411	182,675
Transfers in	4,149,497	145,906	115,186	299,337
Transfers out	(5,361,738)	(2,019,101)	(115,186)	(299,337)
Total Other Financing Sources (Uses)	13,947,759	(1,809,739)	265,681	182,675
Net change in fund balances	<u>\$ 2,558,562</u>	<u>\$ (773,499)</u>	<u>\$ (846,594)</u>	<u>\$ (122,678)</u>
Debt service as a percentage of noncapital expenditures	<u>19.37%</u>	<u>4.58%</u>	<u>4.33%</u>	<u>4.32%</u>

* Not practical to restate fund activity for years prior to 2003 before implementation of GASB #34.

Schedule 5 - 1997

MANITOWOC COUNTY, WISCONSIN**PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 1997
AND TID (Tax Incremental Districts) VALUE INCREMENTS**

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 1997 - Copy of Full Report Available From Manitowoc County Clerks Office

1997								
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$64,212,900	\$1,003,600	\$65,216,500	2.203%				
Centerville	\$38,480,900	\$211,700	\$38,692,600	1.307%				
Cooperstown	\$59,781,100	\$417,400	\$60,198,500	2.033%				
Eaton	\$35,747,100	\$248,100	\$35,995,200	1.216%				
Franklin	\$54,009,800	\$1,667,100	\$55,676,900	1.881%				
Gibson	\$48,630,600	\$1,111,500	\$49,742,100	1.680%				
Kossuth	\$79,144,000	\$1,862,200	\$81,006,200	2.736%				
Liberty	\$63,198,100	\$731,600	\$63,929,700	2.159%				
Manitowoc	\$44,367,600	\$464,400	\$44,832,000	1.514%				
Manitowoc Rapids	\$115,298,200	\$4,059,100	\$119,357,300	4.031%				
Maple Grove	\$32,628,600	\$243,400	\$32,872,000	1.110%				
Meeme	\$67,810,700	\$812,600	\$68,623,300	2.318%				
Mishicot	\$48,871,500	\$389,000	\$49,260,500	1.664%				
Newton	\$101,276,300	\$1,683,500	\$102,959,800	3.478%				
Rockland	\$34,269,000	\$472,800	\$34,741,800	1.173%				
Schleswig	\$94,935,200	\$1,146,100	\$96,081,300	3.245%				
Two Creeks	\$21,778,400	\$55,100	\$21,833,500	0.737%				
Two Rivers	\$77,665,800	\$451,100	\$78,116,900	2.639%				
Town Totals	\$1,082,105,800	\$17,030,300	\$1,099,136,100	37.124%				
Villages:								
Cleveland	\$46,493,800	\$975,400	\$47,469,200	1.603%				
Francis Creek	\$19,052,700	\$420,100	\$19,472,800	0.658%				
Kellnersville	\$7,853,600	\$85,300	\$7,938,900	0.268%				
Maribel	\$10,042,500	\$489,600	\$10,532,100	0.356%				
Mishicot	\$51,049,000	\$1,853,800	\$52,902,800	1.787%				
Reedsville	\$29,552,400	\$598,500	\$30,150,900	1.018%				
St. Nazianz	\$15,586,400	\$662,300	\$16,248,700	0.549%				
Valders	\$28,050,500	\$1,965,500	\$30,016,000	1.014%				
Whitelaw	\$21,603,500	\$244,600	\$21,848,100	0.738%				
Village Totals	\$229,284,400	\$7,295,100	\$236,579,500	7.991%				
Cities:								
Kiel	\$86,045,100	\$3,076,000	\$89,121,100	3.010%				
Manitowoc	\$1,084,936,500	\$61,346,600	\$1,146,283,100	38.718%				
Two Rivers	\$375,571,500	\$13,964,400	\$389,535,900	13.157%				
City Totals	\$1,546,553,100	\$78,387,000	\$1,624,940,100	54.885%				
Total County	\$2,857,943,300	\$102,712,400	\$2,960,655,700	100.000%				
T.I.D. District	Year	Base Value	Current Value	Increment	1997	Base Value	Current Value	Increment
V. Saint Nazianz #01	1989	\$159,100	\$2,457,600	\$2,298,500	V. Mishicot #01 1992	\$2,727,800	\$5,851,700	\$3,123,900
V. Valders #01	1991	\$1,392,900	\$2,358,800	\$965,900	Francis Creek #1 1994	\$72,900	\$1,142,100	\$1,069,200
C. Kiel #01	1988	\$12,400	\$9,557,000	\$9,544,600	C. Two Rivers #3 1992	\$1,717,700	\$2,803,600	\$1,085,900
C. Kiel #02	1990	\$334,900	\$508,000	\$173,100	C. Two Rivers #4 1994	\$172,300	\$1,222,100	\$1,049,800
C. Kiel #03	1992	\$171,800	\$13,834,300	\$13,662,500	V. Cleveland #01 1996	\$121,600	\$152,200	\$30,600
C. Manitowoc #02	1981	\$2,098,900	\$8,003,400	\$5,904,500	1997 Table			
C. Manitowoc #07	1989	\$204,200	\$8,710,500	\$8,506,300				
C. Manitowoc #08	1994	\$603,400	\$1,432,100	\$828,700				
C. Manitowoc #09	1995	\$164,700	\$0	*				

* = District has a Zero or Negative Value Increment.

Schedule 5 - 1998
MANITOWOC COUNTY, WISCONSIN
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 1998
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 1998 - Copy of Full Report Available From Manitowoc County Clerks Office

1998								
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$71,116,100	\$1,214,200	\$72,330,300	2.323%				
Centerville	\$43,631,600	\$453,700	\$44,085,300	1.416%				
Cooperstown	\$62,792,600	\$337,200	\$63,129,800	2.028%				
Eaton	\$39,881,000	\$317,500	\$40,198,500	1.291%				
Franklin	\$55,804,000	\$1,342,700	\$57,146,700	1.835%				
Gibson	\$51,814,600	\$1,461,700	\$53,276,300	1.711%				
Kossuth	\$85,939,900	\$2,721,700	\$88,661,600	2.847%				
Liberty	\$64,274,600	\$730,400	\$65,005,000	2.088%				
Manitowoc	\$48,823,700	\$366,200	\$49,189,900	1.580%				
Manitowoc Rapids	\$112,630,300	\$2,465,700	\$115,096,000	3.696%				
Maple Grove	\$33,028,300	\$293,600	\$33,321,900	1.070%				
Meeme	\$68,822,800	\$842,500	\$69,665,300	2.237%				
Mishicot	\$50,987,000	\$428,100	\$51,415,100	1.651%				
Newton	\$115,318,700	\$1,853,700	\$117,172,400	3.763%				
Rockland	\$37,707,900	\$515,700	\$38,223,600	1.228%				
Schleswig	\$95,588,100	\$1,516,100	\$97,104,200	3.119%				
Two Creeks	\$22,978,300	\$78,600	\$23,056,900	0.741%				
Two Rivers	\$82,143,200	\$429,600	\$82,572,800	2.653%				
Town Totals	\$1,143,282,700	\$17,368,900	\$1,160,651,600	37.277%				
Villages:								
Cleveland	\$50,806,000	\$651,900	\$51,457,900	1.653%				
Francis Creek	\$20,706,300	\$434,600	\$21,140,900	0.679%				
Kellnersville	\$7,976,700	\$91,500	\$8,068,200	0.259%				
Maribel	\$11,798,500	\$544,400	\$12,342,900	0.396%				
Mishicot	\$56,285,100	\$2,283,000	\$58,568,100	1.881%				
Reedsville	\$29,909,900	\$653,300	\$30,563,200	0.982%				
St. Nazianz	\$15,718,200	\$1,182,500	\$16,900,700	0.543%				
Valders	\$29,432,300	\$1,898,100	\$31,330,400	1.006%				
Whitelaw	\$23,676,400	\$303,800	\$23,980,200	0.770%				
Village Totals	\$246,309,400	\$8,043,100	\$254,352,500	8.169%				
Cities:								
Kiel	\$93,353,900	\$3,473,600	\$96,827,500	3.110%				
Manitowoc	\$1,157,240,400	\$64,576,500	\$1,221,816,900	39.241%				
Two Rivers	\$366,848,400	\$13,173,100	\$380,021,500	12.205%				
City Totals	\$1,617,442,700	\$81,223,200	\$1,698,665,900	54.556%				
Total County	\$3,007,034,800	\$106,635,200	\$3,113,670,000	100.000%				
T.I.D. District	Year	Base Value	Current Value	Increment	1998	Base Value	Current Value	Increment
V. Saint Nazianz #01	1989	\$159,100	\$2,640,600	\$2,481,500	V. Mishicot #01 1992	\$2,727,800	\$7,250,100	\$4,522,300
V. Valders #01	1991	\$1,392,900	\$2,347,200	\$954,300	Francis Creek #1 1994	\$72,900	\$1,843,900	\$1,771,000
C. Kiel #01	1988	\$12,400	\$9,939,300	\$9,926,900	C. Two Rivers #3 1992	\$1,717,700	\$3,030,300	\$1,312,600
C. Kiel #02	1990	\$334,900	\$510,800	\$175,900	C. Two Rivers #4 1994	\$172,300	\$1,340,800	\$1,168,500
C. Kiel #03	1992	\$171,800	\$16,644,100	\$16,472,300	V. Cleveland #01 1996	\$121,600	\$1,049,400	\$927,800
C. Manitowoc #02	1981	\$2,098,900	\$8,436,400	\$6,337,500	1998 Table			
C. Manitowoc #07	1989	\$204,200	\$8,636,400	\$8,432,200				
C. Manitowoc #08	1994	\$603,400	\$1,554,000	\$950,600				
C. Manitowoc #09	1995	\$164,700	\$2,130,200	\$1,965,500				
C. Manitowoc #10	1997	\$239,900	\$3,180,100	\$2,940,200				
C. Manitowoc #11	1997	\$4,334,800	\$4,688,500	\$353,700				

Schedule 5 - 1999

MANITOWOC COUNTY, WISCONSIN**PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 1999
AND TID (Tax Incremental Districts) VALUE INCREMENTS**

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 1999 - Copy of Full Report Available From Manitowoc County Clerks Office

	1999			
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$76,059,800	\$1,252,100	\$77,311,900	2.323%
Centerville	\$45,692,000	\$297,000	\$45,989,000	1.382%
Cooperstown	\$65,559,200	\$423,900	\$65,983,100	1.983%
Eaton	\$43,942,200	\$99,400	\$44,041,600	1.324%
Franklin	\$58,488,200	\$1,610,100	\$60,098,300	1.806%
Gibson	\$54,278,500	\$823,700	\$55,102,200	1.656%
Kossuth	\$89,479,300	\$2,579,100	\$92,058,400	2.767%
Liberty	\$73,616,000	\$1,253,300	\$74,869,300	2.250%
Manitowoc	\$52,767,400	\$265,400	\$53,032,800	1.594%
Manitowoc Rapids	\$124,798,400	\$3,210,300	\$128,008,700	3.847%
Maple Grove	\$35,004,500	\$330,300	\$35,334,800	1.062%
Meeme	\$75,521,100	\$785,700	\$76,306,800	2.293%
Mishicot	\$56,028,600	\$450,600	\$56,479,200	1.697%
Newton	\$122,464,600	\$1,910,400	\$124,375,000	3.738%
Rockland	\$38,768,000	\$503,500	\$39,271,500	1.180%
Schleswig	\$108,181,600	\$1,444,800	\$109,626,400	3.294%
Two Creeks	\$25,502,200	\$112,800	\$25,615,000	0.770%
Two Rivers	\$90,551,400	\$544,100	\$91,095,500	2.738%
Town Totals	\$1,236,703,000	\$17,896,500	\$1,254,599,500	37.704%
Villages:				
Cleveland	\$52,143,400	\$457,800	\$52,601,200	1.581%
Francis Creek	\$23,683,700	\$400,800	\$24,084,500	0.724%
Kellnersville	\$8,373,600	\$93,200	\$8,466,800	0.254%
Maribel	\$11,819,200	\$557,200	\$12,376,400	0.372%
Mishicot	\$56,791,300	\$2,043,500	\$58,834,800	1.768%
Reedsville	\$30,416,400	\$608,200	\$31,024,600	0.932%
St. Nazianz	\$17,234,900	\$909,400	\$18,144,300	0.545%
Valders	\$30,360,200	\$1,928,500	\$32,288,700	0.970%
Whitelaw	\$23,516,200	\$256,400	\$23,772,600	0.714%
Village Totals	\$254,338,900	\$7,255,000	\$261,593,900	7.860%
Cities:				
Kiel	\$97,667,100	\$2,591,300	\$100,258,400	3.013%
Manitowoc	\$1,245,664,400	\$55,783,400	\$1,301,447,800	39.112%
Two Rivers	\$399,869,800	\$9,804,300	\$409,674,100	12.311%
City Totals	\$1,743,201,300	\$68,179,000	\$1,811,380,300	54.436%
Total County	\$3,234,243,200	\$93,330,500	\$3,327,573,700	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment	1999	Base Value	Current Value	Increment
V. Saint Nazianz #01	1989	\$159,100	\$3,222,000	\$3,062,900	V.Mishicot #01 1992	\$2,727,800	\$8,250,300	\$5,522,500
V. Valders #01	1991	\$1,392,900	\$2,313,400	\$920,500	Francis Creek #1 1994	\$72,900	\$1,972,800	\$1,899,900
C. Kiel #01	1988	\$12,400	\$10,418,400	\$10,406,000	C. Two Rivers #3 1992	\$1,717,700	\$2,772,700	\$1,055,000
C. Kiel #02	1990	\$334,900	\$755,000	\$420,100	C. Two Rivers #4 1994	\$172,300	\$1,248,800	\$1,076,500
C. Kiel #03	1992	\$171,800	\$20,573,100	\$20,401,300	V.Cleveland #01 1996	\$121,600	\$1,064,200	\$942,600
C. Manitowoc #02	1981	\$2,098,900	\$8,649,600	\$6,550,700	1999 Table			
C. Manitowoc #07	1989	\$204,200	\$8,744,500	\$8,540,300				
C. Manitowoc #08	1994	\$603,400	\$1,504,300	\$900,900				
C. Manitowoc #09	1995	\$164,700	\$4,628,800	\$4,464,100				
C. Manitowoc #10	1997	\$239,900	\$3,433,600	\$3,193,700				
C. Manitowoc #11	1997	\$4,334,800	\$5,638,600	\$1,303,800				

Schedule 5 - 2000
MANITOWOC COUNTY, WISCONSIN
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2000
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2000 - Copy of Full Report Available From Manitowoc County Clerks Office

TID EXCLUDED VALUES	2000			
	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$80,200,100	\$1,196,000	\$81,396,100	2.322%
Centerville	\$42,196,000	\$352,200	\$42,548,200	1.214%
Cooperstown	\$65,265,300	\$432,200	\$65,697,500	1.874%
Eaton	\$44,747,900	\$409,100	\$45,157,000	1.288%
Franklin	\$62,095,300	\$1,609,700	\$63,705,000	1.817%
Gibson	\$57,188,800	\$1,373,000	\$58,561,800	1.670%
Kossuth	\$95,290,100	\$2,578,400	\$97,868,500	2.791%
Liberty	\$73,885,200	\$1,035,300	\$74,920,500	2.137%
Manitowoc	\$53,972,300	\$448,000	\$54,420,300	1.552%
Manitowoc Rapids	\$130,118,600	\$3,905,900	\$134,024,500	3.823%
Maple Grove	\$35,466,600	\$374,800	\$35,841,400	1.022%
Meeme	\$77,637,600	\$703,500	\$78,341,100	2.235%
Mishicot	\$56,471,100	\$342,200	\$56,813,300	1.620%
Newton	\$126,465,800	\$2,388,400	\$128,854,200	3.675%
Rockland	\$40,539,300	\$587,800	\$41,127,100	1.173%
Schleswig	\$114,087,400	\$1,634,900	\$115,722,300	3.301%
Two Creeks	\$26,586,100	\$103,600	\$26,689,700	0.761%
Two Rivers	\$91,124,400	\$552,000	\$91,676,400	2.615%
Town Totals	\$1,273,337,900	\$20,027,000	\$1,293,364,900	36.890%
Villages:				
Cleveland	\$56,444,100	\$1,055,200	\$57,499,300	1.640%
Francis Creek	\$24,498,900	\$409,300	\$24,908,200	0.710%
Kellnersville	\$8,975,100	\$104,500	\$9,079,600	0.259%
Maribel	\$11,558,800	\$722,200	\$12,281,000	0.350%
Mishicot	\$59,988,800	\$2,143,400	\$62,132,200	1.772%
Reedsville	\$32,652,700	\$618,000	\$33,270,700	0.949%
St. Nazianz	\$18,380,100	\$917,500	\$19,297,600	0.550%
Valders	\$32,756,100	\$2,054,300	\$34,810,400	0.993%
Whitelaw	\$26,263,800	\$270,300	\$26,534,100	0.757%
Village Totals	\$271,518,400	\$8,294,700	\$279,813,100	7.980%
Cities:				
Kiel	\$103,452,300	\$3,711,800	\$107,164,100	3.057%
Manitowoc	\$1,318,262,500	\$58,393,800	\$1,376,656,300	39.268%
Two Rivers	\$438,289,500	\$10,659,500	\$448,949,000	12.805%
City Totals	\$1,860,004,300	\$72,765,100	\$1,932,769,400	55.130%
Total County	\$3,404,860,600	\$101,086,800	\$3,505,947,400	100.000%
T.I.D. District	Year	Base Value	Current Value	Increment
V. Saint Nazianz #01	1989	\$159,100	\$4,630,800	\$4,471,700
V. Valders #01	1991	\$1,392,900	\$2,268,700	\$875,800
C. Kiel #01	1988	\$12,400	\$10,181,500	\$10,169,100
C. Kiel #02	1990	\$334,900	\$1,110,800	\$775,900
C. Kiel #03	1992	\$171,800	\$20,520,600	\$20,348,800
C. Manitowoc #02	1981	\$2,098,900	\$9,032,100	\$6,933,200
C. Manitowoc #07	1989	\$204,200	\$15,097,800	\$14,893,600
C. Manitowoc #08	1994	\$603,400	\$1,566,200	\$962,800
C. Manitowoc #09	1995	\$164,700	\$5,681,300	\$5,516,600
C. Manitowoc #10	1997	\$239,900	\$3,493,000	\$3,253,100
C. Manitowoc #11	1997	\$4,334,800	\$6,798,100	\$2,463,300
C. Manitowoc #12	1999	\$225,400	\$3,434,200	\$3,208,800

2000	Base Value	Current Value	Increment
V.Mishicot #01 1992	\$2,727,800	\$9,327,700	\$6,599,900
Francis Creek #1 1994	\$72,900	\$1,902,500	\$1,829,600
C. Two Rivers #3 1992	\$1,717,700	\$2,943,300	\$1,225,600
C. Two Rivers #4 1994	\$172,300	\$1,361,200	\$1,188,900
C. Two Rivers #5 1999	\$2,731,900	\$3,915,500	\$1,183,600
V.Cleveland #01 1996	\$931,300	\$2,729,200	\$1,797,900
2000 Table			

Schedule 5 - 2001

MANITOWOC COUNTY, WISCONSIN

PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2001
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2001 - Copy of Full Report Available From Manitowoc County Clerks Office

TID EXCLUDED VALUES	2001			
	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$89,769,900	\$2,211,600	\$91,981,500	2.412%
Centerville	\$47,092,200	\$372,100	\$47,464,300	1.245%
Cooperstown	\$73,385,800	\$422,200	\$73,808,000	1.936%
Eaton	\$49,103,100	\$541,700	\$49,644,800	1.302%
Franklin	\$69,004,400	\$1,763,800	\$70,768,200	1.856%
Gibson	\$62,528,000	\$928,600	\$63,456,600	1.664%
Kossuth	\$107,173,000	\$2,656,700	\$109,829,700	2.880%
Liberty	\$82,223,600	\$1,087,200	\$83,310,800	2.185%
Manitowoc	\$60,445,400	\$352,100	\$60,797,500	1.594%
Manitowoc Rapids	\$133,635,400	\$3,597,600	\$137,233,000	3.599%
Maple Grove	\$38,859,300	\$337,300	\$39,196,600	1.028%
Meeme	\$84,023,100	\$721,500	\$84,744,600	2.223%
Mishicot	\$61,882,400	\$370,800	\$62,253,200	1.633%
Newton	\$131,382,900	\$2,524,000	\$133,906,900	3.512%
Rockland	\$45,094,200	\$526,600	\$45,620,800	1.196%
Schleswig	\$129,103,500	\$1,318,800	\$130,422,300	3.420%
Two Creeks	\$27,705,200	\$78,000	\$27,783,200	0.729%
Two Rivers	\$104,506,500	\$672,400	\$105,178,900	2.758%
Town Totals	\$1,396,917,900	\$20,483,000	\$1,417,400,900	37.172%
Villages:				
Cleveland	\$61,883,000	\$1,878,700	\$63,761,700	1.672%
Francis Creek	\$27,015,600	\$382,600	\$27,398,200	0.719%
Kellnersville	\$9,664,800	\$86,600	\$9,751,400	0.256%
Maribel	\$11,987,700	\$601,800	\$12,589,500	0.330%
Mishicot	\$64,967,800	\$2,330,600	\$67,298,400	1.765%
Reedsville	\$36,936,600	\$952,800	\$37,889,400	0.994%
St. Nazianz	\$18,834,300	\$975,000	\$19,809,300	0.520%
Valders	\$35,535,300	\$1,960,000	\$37,495,300	0.983%
Whitelaw	\$29,569,400	\$235,500	\$29,804,900	0.782%
Village Totals	\$296,394,500	\$9,403,600	\$305,798,100	8.021%
Cities:				
Kiel	\$105,457,700	\$1,792,100	\$107,249,800	2.813%
Manitowoc	\$1,447,118,600	\$59,561,800	\$1,506,680,400	39.513%
Two Rivers	\$464,699,400	\$11,195,600	\$475,895,000	12.481%
City Totals	\$2,017,275,700	\$72,549,500	\$2,089,825,200	54.807%
Total County	\$3,710,588,100	\$102,436,100	\$3,813,024,200	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment	2001	Base Value	Current Value	Increment
V. Saint Nazianz #01	1989	\$159,100	\$5,016,400	\$4,857,300	C. Manitowoc #13 2000	\$4,719,800	\$5,049,900	\$330,100
V. Valders #01	1991	\$1,392,900	\$2,342,700	\$949,800	V. Mishicot #01 1992	\$2,727,800	\$10,340,700	\$7,612,900
C. Kiel #01	1988	\$12,400	\$13,422,200	\$13,409,800	Francis Creek #1 1994	\$72,900	\$2,178,500	\$2,105,600
C. Kiel #02	1990	\$334,900	\$2,816,300	\$2,481,400	C. Two Rivers #3 1992	\$1,717,700	\$2,917,500	\$1,199,800
C. Kiel #03	1992	\$171,800	\$32,379,000	\$32,207,200	C. Two Rivers #4 1994	\$172,300	\$1,332,200	\$1,159,900
C. Manitowoc #02	1981	\$2,098,900	\$9,680,700	\$7,581,800	C. Two Rivers #5 1999	\$2,731,900	\$5,879,400	\$3,147,500
C. Manitowoc #07	1989	\$204,200	\$15,686,000	\$15,481,800	C. Two Rivers #6 2000	\$0	\$88,900	\$88,900
C. Manitowoc #08	1994	\$603,400	\$1,661,100	\$1,057,700	V. Cleveland #01 1996	\$931,300	\$3,029,200	\$2,097,900
C. Manitowoc #09	1995	\$164,700	\$5,546,500	\$5,381,800	V. Reedsville #1 2000	\$56,800	\$0	*
C. Manitowoc #10	1997	\$239,900	\$3,551,000	\$3,311,100	2001 Table * Has a zero or negative value increment, no increment shown			
C. Manitowoc #11	1997	\$4,334,800	\$9,779,100	\$5,444,300				
C. Manitowoc #12	1999	\$225,400	\$9,483,500	\$9,258,100				

Schedule 5 - 2002
MANITOWOC COUNTY, WISCONSIN
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2002
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2002 - Copy of Full Report Available From Manitowoc County Clerks Office

TID EXCLUDED VALUES	2002			
	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$94,854,400	\$1,450,700	\$96,305,100	2.399%
Centerville	\$45,735,800	\$333,600	\$46,069,400	1.147%
Cooperstown	\$79,394,700	\$468,400	\$79,863,100	1.989%
Eaton	\$52,285,000	\$554,100	\$52,839,100	1.316%
Franklin	\$72,735,200	\$2,263,100	\$74,998,300	1.868%
Gibson	\$65,661,600	\$1,234,000	\$66,895,600	1.666%
Kossuth	\$110,679,200	\$1,301,600	\$111,980,800	2.789%
Liberty	\$89,397,900	\$821,400	\$90,219,300	2.247%
Manitowoc	\$66,765,800	\$379,300	\$67,145,100	1.672%
Manitowoc Rapids	\$143,125,700	\$4,593,600	\$147,719,300	3.679%
Maple Grove	\$39,510,600	\$326,700	\$39,837,300	0.992%
Meeme	\$88,252,200	\$674,100	\$88,926,300	2.215%
Mishicot	\$66,620,600	\$419,900	\$67,040,500	1.670%
Newton	\$140,569,000	\$2,196,800	\$142,765,800	3.556%
Rockland	\$46,290,100	\$569,500	\$46,859,600	1.167%
Schleswig	\$133,550,300	\$1,365,900	\$134,916,200	3.360%
Two Creeks	\$31,805,200	\$135,200	\$31,940,400	0.796%
Two Rivers	\$112,781,500	\$641,100	\$113,422,600	2.825%
Town Totals	\$1,480,014,800	\$19,729,000	\$1,499,743,800	37.353%
Villages:				
Cleveland	\$66,654,700	\$2,342,100	\$68,996,800	1.719%
Francis Creek	\$29,129,700	\$335,900	\$29,465,600	0.734%
Kellnersville	\$10,337,500	\$67,500	\$10,405,000	0.259%
Maribel	\$13,457,800	\$565,400	\$14,023,200	0.349%
Mishicot	\$66,170,500	\$2,136,000	\$68,306,500	1.701%
Reedsville	\$37,795,900	\$1,358,500	\$39,154,400	0.975%
St. Nazianz	\$20,682,500	\$1,044,000	\$21,726,500	0.541%
Valders	\$37,743,300	\$1,920,500	\$39,663,800	0.988%
Whitelaw	\$29,662,900	\$187,900	\$29,850,800	0.744%
Village Totals	\$311,634,800	\$9,957,800	\$321,592,600	8.010%
Cities:				
Kiel	\$113,277,900	\$2,568,200	\$115,846,100	2.885%
Manitowoc	\$1,536,642,000	\$56,849,300	\$1,593,491,300	39.690%
Two Rivers	\$472,190,400	\$11,919,900	\$484,110,300	12.058%
City Totals	\$2,122,110,300	\$71,337,400	\$2,193,447,700	54.633%
Total County	\$3,913,759,900	\$101,024,200	\$4,014,784,100	99.996%

T.I.D. District	Year	Base Value	Current Value	Increment	2002	Base Value	Current Value	Increment
V. Saint Nazianz #01	1989	\$159,100	\$5,641,700	\$5,482,600	C. Manitowoc #13 2000	\$4,719,800	\$6,486,900	\$1,767,100
V. Valders #01	1991	\$1,392,900	\$2,621,900	\$1,229,000	V. Mishicot #01 1992	\$2,727,800	\$11,177,600	\$8,449,800
C. Kiel #01	1988	\$12,400	\$12,453,000	\$12,440,600	Francis Creek #1 1994	\$72,900	\$2,442,800	\$2,369,900
C. Kiel #02	1990	\$334,900	\$2,754,900	\$2,420,000	C. Two Rivers #3 1992	\$1,717,700	\$2,874,800	\$1,157,100
C. Kiel #03	1992	\$171,800	\$31,137,100	\$30,965,300	C. Two Rivers #4 1994	\$172,300	\$1,319,300	\$1,147,000
C. Manitowoc #02	1981	\$2,098,900	\$10,125,000	\$8,026,100	C. Two Rivers #5 1999	\$2,731,900	\$5,839,700	\$3,107,800
C. Manitowoc #07	1989	\$204,200	\$15,682,900	\$15,478,700	C. Two Rivers #6 2000	\$0	\$1,209,700	\$1,209,700
C. Manitowoc #08	1994	\$603,400	\$1,750,200	\$1,146,800	C. Two Rivers #7 2001	\$0	\$2,004,500	\$2,004,500
C. Manitowoc #09	1995	\$164,700	\$6,955,300	\$6,790,600	V. Cleveland #01 1996	\$931,300	\$3,525,500	\$2,594,200
C. Manitowoc #10	1997	\$239,900	\$3,559,100	\$3,319,200	V. Reedsville #1 2000	\$56,800	\$0	*
C. Manitowoc #11	1997	\$4,334,800	\$10,505,100	\$6,170,300	2002 Table			
C. Manitowoc #12	1999	\$225,400	\$9,275,000	\$9,049,600				

* Has a zero or negative value increment, no increment shown

Schedule 5 - 2003
MANITOWOC COUNTY, WISCONSIN
PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2003
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2003 - Copy of Full Report Available From Manitowoc County Clerks Office

2003								
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$100,335,200	\$1,181,900	\$101,517,100	2.431%				
Centerville	\$47,900,100	\$272,200	\$48,172,300	1.153%				
Cooperstown	\$80,106,900	\$579,000	\$80,685,900	1.932%				
Eaton	\$54,302,500	\$521,000	\$54,823,500	1.313%				
Franklin	\$76,839,800	\$2,031,100	\$78,870,900	1.888%				
Gibson	\$71,049,900	\$1,700,400	\$72,750,300	1.742%				
Kossuth	\$121,998,800	\$1,220,100	\$123,218,900	2.950%				
Liberty	\$94,824,900	\$736,700	\$95,561,600	2.288%				
Manitowoc	\$73,009,700	\$463,500	\$73,473,200	1.759%				
Manitowoc Rapids	\$160,474,400	\$4,907,800	\$165,382,200	3.960%				
Maple Grove	\$44,347,200	\$266,500	\$44,613,700	1.068%				
Meeme	\$92,328,100	\$654,200	\$92,982,300	2.226%				
Mishicot	\$68,281,100	\$524,000	\$68,805,100	1.647%				
Newton	\$155,477,800	\$2,291,900	\$157,769,700	3.777%				
Rockland	\$55,736,700	\$597,000	\$56,333,700	1.349%				
Schleswig	\$137,078,700	\$1,361,500	\$138,440,200	3.315%				
Two Creeks	\$34,270,800	\$105,600	\$34,376,400	0.823%				
Two Rivers	\$120,848,000	\$548,000	\$121,396,000	2.906%				
Town Totals	\$1,589,210,600	\$19,962,400	\$1,609,173,000	38.527%				
Villages:								
Cleveland	\$68,112,400	\$3,718,200	\$71,830,600	1.720%				
Francis Creek	\$30,942,600	\$374,700	\$31,317,300	0.750%				
Kellnersville	\$10,156,500	\$54,900	\$10,211,400	0.244%				
Maribel	\$14,470,200	\$461,400	\$14,931,600	0.357%				
Mishicot	\$69,504,900	\$1,725,400	\$71,230,300	1.705%				
Reedsville	\$40,451,100	\$1,226,800	\$41,677,900	0.998%				
St. Nazianz	\$25,254,300	\$976,200	\$26,230,500	0.628%				
Valders	\$43,204,100	\$1,949,400	\$45,153,500	1.081%				
Whitelaw	\$32,242,700	\$146,700	\$32,389,400	0.775%				
Village Totals	\$334,338,800	\$10,633,700	\$344,972,500	8.258%				
Cities:								
Kiel	\$115,852,000	\$1,961,900	\$117,813,900	2.821%				
Manitowoc	\$1,567,399,700	\$53,729,500	\$1,621,129,200	38.814%				
Two Rivers	\$471,925,300	\$11,758,100	\$483,683,400	11.580%				
City Totals	\$2,155,177,000	\$67,449,500	\$2,222,626,500	53.215%				
Total County	\$4,078,726,400	\$98,045,600	\$4,176,772,000	100.000%				
T.I.D. District	Year	Base Value	Current Value	Increment	2003	Base Value	Current Value	Increment
V. Saint Nazianz #01	1989	\$159,100	\$5,862,500	\$5,703,400	C. Manitowoc #15 2002	\$14,254,600	\$22,725,800	\$8,471,200
V. Valders #01	1991	\$1,392,900	\$2,887,400	\$1,494,500	V. Mishicot #01 1992	\$2,727,800	\$12,894,200	\$10,166,400
C. Kiel #01	1988	\$12,400	\$12,571,700	\$12,559,300	Francis Creek #1 1994	\$72,900	\$2,455,300	\$2,382,400
C. Kiel #02	1990	\$334,900	\$3,018,100	\$2,683,200	C. Two Rivers #3 1992	\$1,717,700	\$2,950,600	\$1,232,900
C. Kiel #03	1992	\$171,800	\$32,687,600	\$32,515,800	C. Two Rivers #4 1994	\$172,300	\$1,307,200	\$1,134,900
C. Manitowoc #02	1981	\$2,098,900	\$10,243,800	\$8,144,900	C. Two Rivers #5 1999	\$2,731,900	\$5,719,300	\$2,987,400
C. Manitowoc #07	1989	\$204,200	\$16,989,000	\$16,784,800	C. Two Rivers #6 2000	\$0	\$1,179,800	\$1,179,800
C. Manitowoc #08	1994	\$603,400	\$1,858,300	\$1,254,900	C. Two Rivers #7 2001	\$0	\$1,994,300	\$1,994,300
C. Manitowoc #09	1995	\$164,700	\$7,076,100	\$6,911,400	C. Two Rivers #8 2002	\$0	\$444,400	\$444,400
C. Manitowoc #10	1997	\$239,900	\$3,674,800	\$3,434,900	V. Cleveland #01 1996	\$931,300	\$4,780,300	\$3,849,000
C. Manitowoc #11	1997	\$7,211,500	\$12,136,700	\$4,925,200	V. Reedsville #1 2000	\$56,800	\$0	*
C. Manitowoc #12	1999	\$225,400	\$8,296,300	\$8,070,900	2003 Table			
C. Manitowoc #13	2000	\$4,719,800	\$10,945,300	\$6,225,500				
C. Manitowoc #14	2002	\$7,467,200	\$8,024,000	\$556,800				
					* has a zero or negative value increment, no increment shown.			

Schedule 5 - 2004

MANITOWOC COUNTY, WISCONSIN

PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2004
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2004 - Copy of Full Report Available From Manitowoc County Clerks Office

TID EXCLUDED VALUES	2004			
	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$99,329,000	\$1,406,000	\$100,735,000	2.342%
Centerville	\$50,480,700	\$348,200	\$50,828,900	1.182%
Cooperstown	\$84,662,200	\$533,800	\$85,196,000	1.981%
Eaton	\$55,026,400	\$569,300	\$55,595,700	1.293%
Franklin	\$82,060,800	\$1,443,200	\$83,504,000	1.941%
Gibson	\$76,750,900	\$1,518,300	\$78,269,200	1.820%
Kossuth	\$131,665,200	\$1,392,500	\$133,057,700	3.094%
Liberty	\$100,743,100	\$845,900	\$101,589,000	2.362%
Manitowoc	\$75,903,100	\$415,200	\$76,318,300	1.774%
Manitowoc Rapids	\$161,840,100	\$4,692,900	\$166,533,000	3.872%
Maple Grove	\$46,358,600	\$639,700	\$46,998,300	1.093%
Meeme	\$97,469,900	\$844,400	\$98,314,300	2.286%
Mishicot	\$72,172,300	\$538,500	\$72,710,800	1.691%
Newton	\$157,315,400	\$2,361,900	\$159,677,300	3.712%
Rockland	\$54,189,800	\$598,400	\$54,788,200	1.274%
Schleswig	\$154,327,800	\$1,527,800	\$155,855,600	3.624%
Two Creeks	\$34,253,600	\$185,000	\$34,438,600	0.801%
Two Rivers	\$121,362,000	\$564,900	\$121,926,900	2.835%
Town Totals	\$1,655,910,900	\$20,425,900	\$1,676,336,800	38.977%
Villages:				
Cleveland	\$73,189,200	\$720,600	\$73,909,800	1.718%
Francis Creek	\$32,792,000	\$399,800	\$33,191,800	0.772%
Kellnersville	\$10,924,500	\$60,200	\$10,984,700	0.255%
Maribel	\$15,549,900	\$431,100	\$15,981,000	0.372%
Mishicot	\$80,422,200	\$1,662,000	\$82,084,200	1.908%
Reedsville	\$41,249,700	\$825,900	\$42,075,600	0.978%
St. Nazianz	\$27,972,700	\$1,200,000	\$29,172,700	0.678%
Valders	\$44,923,500	\$1,580,400	\$46,503,900	1.081%
Whitelaw	\$32,668,300	\$199,400	\$32,867,700	0.764%
Village Totals	\$359,692,000	\$7,079,400	\$366,771,400	8.526%
Cities:				
Kiel	\$117,410,900	\$2,079,200	\$119,490,100	2.778%
Manitowoc	\$1,596,229,800	\$45,982,800	\$1,642,212,600	38.180%
Two Rivers	\$485,391,000	\$10,909,900	\$496,300,900	11.539%
City Totals	\$2,199,031,700	\$58,971,900	\$2,258,003,600	52.497%
Total County	\$4,214,634,600	\$86,477,200	\$4,301,111,800	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment	2004	Base Value	Current Value	Increment
V. Valders #01	1991	\$1,392,900	\$4,034,700	\$2,641,800	C. Manitowoc #16 2003	\$18,984,000	\$18,962,000	\$0
C. Kiel #01	1988	\$12,400	\$12,673,300	\$12,660,900	Francis Creek #1 1994	\$72,900	\$2,514,000	\$2,441,100
C. Kiel #02	1990	\$334,900	\$3,243,500	\$2,908,600	C. Two Rivers #3 1992	\$1,717,700	\$2,888,400	\$1,170,700
C. Kiel #03	1992	\$171,800	\$33,618,600	\$33,446,800	C. Two Rivers #4 1994	\$172,300	\$1,293,900	\$1,121,600
C. Manitowoc #02	1981	\$2,098,900	\$9,039,800	\$6,940,900	C. Two Rivers #5 1999	\$2,731,900	\$5,672,900	\$2,941,000
C. Manitowoc #07	1989	\$204,200	\$16,757,100	\$16,552,900	C. Two Rivers #6 2000	\$0	\$416,600	\$416,600
C. Manitowoc #08	1994	\$603,400	\$1,968,700	\$1,365,300	C. Two Rivers #7 2001	\$0	\$1,958,000	\$1,958,000
C. Manitowoc #09	1995	\$164,700	\$6,749,900	\$6,585,200	C. Two Rivers #8 2002	\$0	\$1,300,000	\$1,300,000
C. Manitowoc #10	1997	\$239,900	\$3,760,800	\$3,520,900	C. Two Rivers #9 2003	\$10,800	\$4,425,500	\$4,414,700
C. Manitowoc #11	1997	\$7,211,500	\$12,346,300	\$5,134,800	V. Cleveland #01 1996	\$931,300	\$5,885,900	\$4,954,600
C. Manitowoc #12	1999	\$225,400	\$7,673,600	\$7,448,200	V. Reedsville #1 2000	\$56,800	\$0	\$0
C. Manitowoc #13	2000	\$4,719,800	\$11,422,700	\$6,702,900	V. Kellnersville #1 2003	\$783,600	\$866,100	\$82,500
C. Manitowoc #14	2002	\$7,467,200	\$8,130,000	\$662,800	2004 Table			
C. Manitowoc #15	2002	\$14,254,600	\$33,212,000	\$18,957,400	* has a zero or negative value increment, no increment shown.			

Schedule 5 - 2005

MANITOWOC COUNTY, WISCONSIN**PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2005
AND TID (Tax Incremental Districts) VALUE INCREMENTS**

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2005 - Copy of Full Report Available From Manitowoc County Clerks Office

TID EXCLUDED VALUES	2005			
	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	\$103,433,400	\$1,006,200	\$104,439,600	2.356%
Centerville	\$50,920,400	\$364,000	\$51,284,400	1.157%
Cooperstown	\$85,275,300	\$360,100	\$85,635,400	1.932%
Eaton	\$55,988,100	\$553,300	\$56,541,400	1.276%
Franklin	\$86,921,900	\$1,580,800	\$88,502,700	1.997%
Gibson	\$82,680,900	\$1,719,300	\$84,400,200	1.904%
Kossuth	\$133,652,400	\$1,454,100	\$135,106,500	3.048%
Liberty	\$110,010,000	\$730,000	\$110,740,000	2.498%
Manitowoc	\$80,508,800	\$511,100	\$81,019,900	1.828%
Manitowoc Rapids	\$170,525,700	\$4,243,100	\$174,768,800	3.943%
Maple Grove	\$48,664,800	\$449,200	\$49,114,000	1.108%
Meeme	\$98,539,300	\$861,200	\$99,400,500	2.243%
Mishicot	\$75,648,900	\$431,800	\$76,080,700	1.716%
Newton	\$170,644,100	\$3,193,800	\$173,837,900	3.922%
Rockland	\$60,290,700	\$655,300	\$60,946,000	1.375%
Schleswig	\$167,085,500	\$1,496,600	\$168,582,100	3.803%
Two Creeks	\$35,555,900	\$219,100	\$35,775,000	0.807%
Two Rivers	\$120,269,200	\$541,000	\$120,810,200	2.726%
Town Totals	\$1,736,615,300	\$20,370,000	\$1,756,985,300	39.639%
Villages:				
Cleveland	\$77,614,200	\$676,900	\$78,291,100	1.766%
Francis Creek	\$35,152,100	\$445,500	\$35,597,600	0.803%
Kellnersville	\$10,965,300	\$56,500	\$11,021,800	0.249%
Maribel	\$16,882,100	\$484,800	\$17,366,900	0.392%
Mishicot	\$81,681,000	\$1,098,100	\$82,779,100	1.868%
Reedsville	\$44,552,900	\$1,152,000	\$45,704,900	1.031%
St. Nazianz	\$33,082,700	\$1,423,000	\$34,505,700	0.778%
Valders	\$47,699,500	\$1,541,200	\$49,240,700	1.111%
Whitelaw	\$33,431,000	\$245,900	\$33,676,900	0.760%
Village Totals	\$381,060,800	\$7,123,900	\$388,184,700	8.758%
Cities:				
Kiel	\$123,747,000	\$2,457,900	\$126,204,900	2.847%
Manitowoc	\$1,618,583,100	\$47,579,900	\$1,666,163,000	37.590%
Two Rivers	\$483,941,800	\$11,007,800	\$494,949,600	11.166%
City Totals	\$2,226,271,900	\$61,045,600	\$2,287,317,500	51.603%
Total County	\$4,343,948,000	\$88,539,500	\$4,432,487,500	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment	2005	Base Value	Current Value	Increment
V. Valders #01	1991	\$1,392,900	\$4,090,500	\$2,697,600	C. Manitowoc #16 2003	\$21,484,000	\$25,843,100	\$4,359,100
C. Kiel #01	1988	\$12,400	\$12,817,100	\$12,804,700	Francis Creek #2 2004	\$219,600	\$1,462,900	\$1,243,300
C. Kiel #02	1990	\$334,900	\$4,675,500	\$4,340,600	C. Two Rivers #3 1992	\$1,717,700	\$2,876,800	\$1,159,100
C. Kiel #03	1992	\$171,800	\$40,656,300	\$40,484,500	C. Two Rivers #4 1994	\$172,300	\$1,270,300	\$1,098,000
C. Manitowoc #02	1981	\$2,098,900	\$9,000,100	\$6,901,200	C. Two Rivers #5 1999	\$2,731,900	\$5,508,700	\$2,776,800
C. Manitowoc #07	1989	\$204,200	\$16,789,400	\$16,585,200	C. Two Rivers #6 2000	\$0	\$804,000	\$804,000
C. Manitowoc #08	1994	\$603,400	\$2,038,600	\$1,435,200	C. Two Rivers #7 2001	\$0	\$2,415,600	\$2,415,600
C. Manitowoc #09	1995	\$164,700	\$6,783,300	\$6,618,600	C. Two Rivers #8 2002	\$0	\$2,357,800	\$2,357,800
C. Manitowoc #10	1997	\$239,900	\$3,765,100	\$3,525,200	C. Two Rivers #9 2003	\$10,800	\$10,472,900	\$10,462,100
C. Manitowoc #11	1997	\$7,211,500	\$12,369,300	\$5,157,800	V. Cleveland #01 1996	\$931,300	\$6,385,500	\$5,454,200
C. Manitowoc #12	1999	\$225,400	\$7,257,000	\$7,031,600	V. Reedsville #1 2000	\$56,800	\$0	\$0
C. Manitowoc #13	2000	\$4,719,800	\$11,235,900	\$6,516,100	V. Kellnersville #1 2003	\$783,600	\$1,128,400	\$344,800
C. Manitowoc #14	2002	\$7,467,200	\$5,233,400	(\$2,233,800)	2005 Table			
C. Manitowoc #15	2002	\$14,254,600	\$35,205,700	\$20,951,100	* has a zero or negative value increment, no increment shown.			

Schedule 5 - 2006

MANITOWOC COUNTY, WISCONSIN

PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2006
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2006 - Copy of Full Report Available From Manitowoc County Clerks Office

2006								
TID EXCLUDED VALUES	Real Estate	Personal Prop	Total	Ratio				
Townships:								
Cato	\$114,803,600	\$3,202,900	\$118,006,500	2.524%				
Centerville	\$56,433,400	\$276,100	\$56,709,500	1.213%				
Cooperstown	\$88,506,100	\$356,400	\$88,862,500	1.901%				
Eaton	\$62,584,500	\$544,400	\$63,128,900	1.350%				
Franklin	\$90,540,300	\$1,585,600	\$92,125,900	1.971%				
Gibson	\$86,354,700	\$1,234,200	\$87,588,900	1.874%				
Kossuth	\$145,617,900	\$1,381,500	\$146,999,400	3.145%				
Liberty	\$113,073,400	\$1,054,800	\$114,128,200	2.441%				
Manitowoc	\$85,115,100	\$491,300	\$85,606,400	1.831%				
Manitowoc Rapids	\$179,193,700	\$3,900,400	\$183,094,100	3.917%				
Maple Grove	\$50,160,100	\$473,100	\$50,633,200	1.083%				
Meeme	\$108,458,200	\$1,043,000	\$109,501,200	2.342%				
Mishicot	\$79,961,200	\$479,600	\$80,440,800	1.721%				
Newton	\$188,997,300	\$3,331,800	\$192,329,100	4.114%				
Rockland	\$65,473,100	\$1,106,100	\$66,579,200	1.424%				
Schleswig	\$186,256,500	\$1,583,200	\$187,839,700	4.018%				
Two Creeks	\$37,875,700	\$138,100	\$38,013,800	0.813%				
Two Rivers	\$128,961,100	\$496,500	\$129,457,600	2.769%				
Town Totals	\$1,868,365,900	\$22,679,000	\$1,891,044,900	40.451%				
Villages:								
Cleveland	\$78,281,500	\$420,700	\$78,702,200	1.684%				
Francis Creek	\$35,959,300	\$460,400	\$36,419,700	0.779%				
Kellnersville	\$11,282,400	\$44,200	\$11,326,600	0.242%				
Maribel	\$17,579,500	\$867,700	\$18,447,200	0.395%				
Mishicot	\$84,082,800	\$1,562,600	\$85,645,400	1.832%				
Reedsville	\$46,246,600	\$1,013,100	\$47,259,700	1.011%				
St. Nazianz	\$33,636,400	\$1,585,800	\$35,222,200	0.753%				
Valders	\$47,976,700	\$1,708,600	\$49,685,300	1.063%				
Whitelaw	\$34,665,300	\$331,100	\$34,996,400	0.749%				
Village Totals	\$389,710,500	\$7,994,200	\$397,704,700	8.508%				
Cities:								
Kiel	\$146,055,100	\$3,440,400	\$149,495,500	3.198%				
Manitowoc	\$1,674,666,800	\$50,865,100	\$1,725,531,900	36.916%				
Two Rivers	\$500,834,800	\$9,970,200	\$510,805,000	10.927%				
City Totals	\$2,321,556,700	\$64,275,700	\$2,385,832,400	51.041%				
Total County	\$4,579,633,100	\$94,948,900	\$4,674,582,000	100.000%				
T.I.D. District	Year	Base Value	Current Value	Increment	2006	Base Value	Current Value	Increment
V. Valders #01	1991	\$1,392,900	\$3,785,400	\$2,392,500	C. Manitowoc #16 2003	\$20,671,100	\$26,959,700	\$6,288,600
C. Kiel #01 E	2,005	\$249,900	\$254,500	\$4,600	Francis Creek #2 2004	\$219,600	\$1,398,500	\$1,178,900
C. Kiel #02	1990	\$334,900	\$5,657,400	\$5,322,500	C. Two Rivers #3 1992	\$1,717,700	\$2,856,100	\$1,138,400
C. Kiel #03	1992	\$171,800	\$46,652,100	\$46,480,300	C. Two Rivers #4 1994	\$172,300	\$1,277,900	\$1,105,600
C. Manitowoc #02	1981	\$2,098,900	\$9,205,500	\$7,106,600	C. Two Rivers #5 1999	\$2,731,900	\$5,560,300	\$2,828,400
C. Manitowoc #07	1989	\$204,200	\$16,895,800	\$16,691,600	C. Two Rivers #6 2000	\$0	\$804,000	\$804,000
C. Manitowoc #08	1994	\$603,400	\$1,874,400	\$1,271,000	C. Two Rivers #7 2001	\$0	\$6,169,500	\$6,169,500
C. Manitowoc #09	1995	\$164,700	\$6,594,000	\$6,429,300	C. Two Rivers #8 2002	\$0	\$4,131,900	\$4,131,900
C. Manitowoc #10	1997	\$239,900	\$2,575,600	\$2,335,700	C. Two Rivers #9 2003	\$10,800	\$10,558,100	\$10,547,300
C. Manitowoc #11	1997	\$7,211,500	\$12,713,500	\$5,502,000	V. Cleveland #01 1996	\$931,300	\$6,803,500	\$5,872,200
C. Manitowoc #12	1999	\$225,400	\$7,255,600	\$7,030,200	V. Reedsville #1 2000	\$56,800	\$0	\$0
C. Manitowoc #13	2000	\$4,719,800	\$11,627,000	\$6,907,200	V. Kellnersville #1 2003	\$783,600	\$1,128,900	\$345,300
C. Manitowoc #14	2002	\$7,467,200	\$9,494,500	\$2,027,300	2006 Table			
C. Manitowoc #15	2002	\$14,254,600	\$57,136,600	\$42,882,000	* has a zero or negative value increment, no increment shown.			

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 1997)

Direct and Overlapping Governments

For 1997 Levy Collected in 1998

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Towns	Tax District	School	County	Local (1)			Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	8.71	5.30	2.65			1.53	0.19	(A)	18.38
	Valders	9.48	5.30	2.65			1.53	0.19	(A)	19.15
	Valders 1	9.48	5.30	2.65	1.25		1.53	0.19	(A)	20.40
Centerville	Kiel	9.66	7.16	4.69			2.07	0.26	(A)	23.84
	Manitowoc	10.90	7.16	4.69			2.07	0.26	(A)	25.08
	Sheboygan	13.66	7.16	4.69			2.07	0.26	(A)	27.84
Cooperstown	Denmark	13.35	8.03	5.00			1.84	0.29	(A)	28.51
	Mishicot	12.03	8.03	5.00			2.32	0.29	(A)	27.67
	Reedsville	13.46	8.03	5.00			2.32	0.29	(A)	29.10
Eaton	Chilton	10.02	7.49	6.21			2.30	0.27	(A)	26.29
	Kiel	9.85	7.49	6.21			2.16	0.27	(A)	25.98
	Valders	13.35	7.49	6.21			2.16	0.27	(A)	29.48
Franklin	Reedsville Fire Dist 1,2,3	10.10	6.01	1.22	1.65		1.73	0.22	(A)	20.93
	Reedsville Fire Dist 4	10.10	6.01	1.22	1.37		1.73	0.22	(A)	20.65
Gibson	Mishicot Fire Dist 1	10.59	7.07	3.52	1.00		2.04	0.26	(A)	24.48
	Mishicot Fire Dist 2	10.59	7.07	3.52	1.00		2.04	0.26	(A)	24.48
	Mishicot Fire Dist 3	10.59	7.07	3.52	0.75		2.04	0.26	(A)	24.23
	Denmark Fire Dist 2	11.75	7.07	3.52	1.00		1.62	0.26	(A)	25.22
	Denmark Fire Dist 3	11.75	7.07	3.52	0.75		1.62	0.26	(A)	24.97
Kossuth	Manitowoc	9.98	6.55	1.55			1.89	0.24	(A)	20.21
	Mishicot	9.80	6.55	1.55			1.89	0.24	(A)	20.03
	Reedsville	10.97	6.55	1.55			1.89	0.24	(A)	21.20
Liberty	Kiel	10.75	8.09	3.85			2.34	0.30	(A)	25.33
	Valders	14.52	8.09	3.85			2.34	0.30	(A)	29.10
	Valders Sanit Dist 1	14.52	8.09	3.85	1.00		2.34	0.30	(A)	30.10
Manitowoc	Manty/Rockwood Fire Dept	9.27	6.06	0.75			1.75	0.22	(A)	18.05
	Manty/Silv San & Fire	9.27	6.06	0.75	0.00		1.75	0.22	(A)	18.05
	Manty/Silv Fire Dept	9.27	6.06	0.75			1.75	0.22	(A)	18.05
Manitowoc-Rapids	Manty Branch Rockwo Silv FD	8.73	5.75	1.18	0.63		1.66	0.21	(A)	18.16
	Vald/Brnch/Silv FD	10.65	5.75	1.18	0.63		1.66	0.21	(A)	20.08
Maple Grove	Brillion FD 1	8.79	6.08	2.97	1.90		1.87	0.22	(A)	21.83
	Brillion FD 2	8.79	6.08	2.97	1.43		1.87	0.22	(A)	21.36
	Reedsville FD 1	10.03	6.08	2.97	1.90		1.76	0.22	(A)	22.96
	Reedsville FD 2	10.03	6.08	2.97	1.44		1.76	0.22	(A)	22.50
	Reedsville FD 3	10.03	6.08	2.97	1.63		1.76	0.22	(A)	22.69
Meeme	Howards Grove	15.95	7.54	3.16			2.18	0.28	(A)	29.11
	Kiel	10.19	7.54	3.16			2.18	0.28	(A)	23.35
Mishicot	Mishicot	10.10	6.82	3.25			1.97	0.25	(A)	22.39
Newton	Manitowoc	9.69	6.37	2.44			1.84	0.23	(A)	20.57
	Manty Sanit Dist 1	9.69	6.37	2.44	0.00		1.84	0.23	(A)	20.57
	Valders	11.54	6.37	2.45			1.84	0.23	(A)	22.43
	Valders Sanit Dist 1	11.54	6.37	2.44	0.99		1.84	0.23	(A)	23.41
Rockland	Reedsville	11.19	6.78	4.75	1.63		1.97	0.25	(A)	26.57
	Valders	12.20	6.78	4.75	1.63		1.97	0.25	(A)	27.58
	Brillion	9.79	6.78	4.75	1.63		2.10	0.25	(A)	25.30
Schleswig	Kiel	7.87	5.79	2.63			1.68	0.22	(A)	18.19
	Kiel Sanit Dist 1	7.87	5.79	2.63	0.93		1.68	0.22	(A)	19.12
	Kiel Sanit Dist 2	7.87	5.79	2.63	1.22		1.68	0.22	(A)	19.41
Two Creeks	Kewaunee	14.20	6.38	0.00			1.84	0.23	(A)	22.65
	Mishicot	11.50	6.38	0.00			1.84	0.23	(A)	19.95
Two Rivers	Manty & Sanit Dist 1	9.06	6.03	1.00			1.74	0.22	(A)	18.05
	Manty & Sanit Dist 1	8.86	6.03	1.00			1.74	0.22	(A)	17.85
	Two Rivers & Sanit Dis 1	8.23	6.03	1.00			1.74	0.22	(A)	17.22
Villages										
Cleveland	Sheboygan	9.42	5.12	3.99			1.50	0.19	(A)	20.22
Francis Creek	Mishicot	10.47	6.86	5.00			2.01	0.25	(A)	24.59
Kellnersville	Reedsville	10.96	6.53	5.16			1.91	0.24	(A)	24.80
Maribel	Denmark	11.78	6.96	0.91			1.61	0.26	(A)	21.52
Mishicot	Michicot	8.73	5.85	4.51			1.71	0.22	(A)	21.02
Reedsville	Reedsville	10.92	6.52	12.43			1.91	0.24	(A)	32.02
St. Nazianz	Valders	10.37	5.65	3.43			1.65	0.21	(A)	21.31
Valders	Valders	10.61	5.96	5.55			1.74	0.22	(A)	24.08
Whitelaw	Valders	11.46	6.28	3.29			1.84	0.23	(A)	23.10
Cities										
Kiel	Kiel	8.36	5.51	3.61			1.74	0.22	(A)	19.44
Two Rivers	Two Rivers Library & TIF	9.35	6.28	8.18	1.26	0.16	1.99	0.25	(A)	27.47
	Manty Library & TIF	9.99	6.28	8.18	1.26	0.16	1.99	0.25	(A)	28.11
Manitowoc	Manitowoc	9.07	5.50	7.00			1.75	0.22	(A)	23.54

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

(A) = Credit was applied directly to Lower School Tax Amounts shown per State dictate.

Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 1998)
Direct and Overlapping Governments
For 1998 Levy Collected in 1999

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)		Voc. Ed.	State	Credit (A)	Total	
Cato	Reedsville	11.57	6.19	4.01		1.65	0.20	(A)	23.62	
	Valders	10.29	6.19	4.01		1.65	0.20	(A)	22.34	
	Valders 1	10.29	6.19	4.01	1.25	1.65	0.20	(A)	23.59	
Centerville	Kiel	10.48	8.79	4.73		2.34	0.29	(A)	26.63	
	Manitowoc	11.12	8.79	4.73		2.34	0.29	(A)	27.27	
	Sheboygan	15.58	8.79	4.73		2.34	0.29	(A)	31.73	
Cooperstown	Denmark	12.19	9.38	5.00		2.00	0.31	(A)	28.88	
	Mishicot	12.19	9.38	5.00		2.50	0.31	(A)	29.38	
	Reedsville	17.63	9.38	5.00		2.50	0.31	(A)	34.82	
Eaton	Chilton	10.40	9.04	6.14		2.69	0.30	(A)	28.57	
	Kiel	10.54	9.04	6.14		2.41	0.30	(A)	28.43	
	Valders	15.14	9.04	6.14		2.41	0.30	(A)	33.03	
Franklin	Reedsville Fire Dist 1,2,3	12.46	6.61	0.10	1.63	1.76	0.21	(A)	22.77	
	Reedsville Fire Dist 4	12.46	6.61	0.10	1.36	1.76	0.21	(A)	22.50	
Gibson	Mishicot Fire Dist 1	10.91	8.28	4.19	1.00	2.21	0.27	(A)	26.86	
	Mishicot Fire Dist 2	10.91	8.28	4.19	1.00	2.21	0.27	(A)	26.86	
	Mishicot Fire Dist 3	10.91	8.28	4.19	0.75	2.21	0.27	(A)	26.61	
	Denmark Fire Dist 2	10.92	8.28	4.19	1.00	1.77	0.27	(A)	26.43	
	Denmark Fire Dist 3	10.92	8.28	4.19	0.75	1.77	0.27	(A)	26.18	
Kossuth	Manitowoc	9.73	7.70	1.64		2.05	0.25	(A)	21.37	
	Mishicot	10.16	7.70	1.64		2.05	0.25	(A)	21.80	
	Reedsville	14.62	7.70	1.64		2.05	0.25	(A)	26.26	
Liberty	Kiel	6.23	5.84	2.56		1.56	0.20	(A)	16.39	
	Valders	9.61	5.84	2.56		1.56	0.20	(A)	19.77	
	Valders Sanit Dis 1	9.61	5.84	2.56	0.75	1.56	0.20	(A)	20.52	
Manitowoc	Manty/Rockwood Fire Dept	9.34	7.41	1.25		1.97	0.24	(A)	20.21	
	Manty/Silv San & Fire	9.34	7.41	1.25	0.00	1.97	0.24	(A)	20.21	
	Manty/Silv Fire Dept	9.34	7.41	1.25		1.97	0.24	(A)	20.21	
Manitowoc-Rapids	Manty Branch Rockwo Silv FD	7.32	6.00	1.17	0.76	1.60	0.20	(A)	17.05	
	Vald/Brnch/Silv FD	9.91	6.00	1.17	0.76	1.60	0.20	(A)	19.64	
Maple Grove	Brillion FD 1	8.34	6.82	3.06	1.97	2.03	0.22	(A)	22.44	
	Brillion FD 2	8.34	6.82	3.06	1.62	2.03	0.22	(A)	22.09	
	Reedsville FD 1	12.74	6.82	3.06	1.97	1.82	0.22	(A)	26.63	
	Reedsville FD 2	12.74	6.82	3.06	1.62	1.82	0.22	(A)	26.28	
	Reedsville FD 3	12.74	6.82	3.06	1.68	1.82	0.22	(A)	26.34	
Meeme	Howards Grove	10.35	5.65	2.17		1.50	0.19	(A)	19.86	
	Kiel	6.64	5.66	2.17		1.50	0.19	(A)	16.16	
Mishicot	Mishicot	10.18	7.83	3.25		2.09	0.26	(A)	23.61	
Newton	Manitowoc	9.97	7.87	2.61		2.10	0.25	(A)	22.80	
	Manty Sanit Dist 1	9.97	7.87	2.61	0.00	2.10	0.25	(A)	22.80	
	Valders	13.35	7.87	2.61		2.10	0.25	(A)	26.18	
	Valders Sanit Dist 1	13.35	7.87	2.61	0.99	2.10	0.25	(A)	27.17	
Rockland	Reedsville	15.45	8.24	4.75	1.63	2.19	0.27	(A)	32.53	
	Valders	13.80	8.24	4.75	1.63	2.19	0.27	(A)	30.88	
	Brillion	10.15	8.24	4.75	1.63	2.45	0.27	(A)	27.49	
Schleswig	Kiel	7.41	6.33	2.63		1.68	0.21	(A)	18.26	
	Kiel Sanit Dist 1	7.41	6.33	2.63	1.02	1.68	0.21	(A)	19.28	
	Kiel Sanit Dist 2	7.41	6.33	2.63	1.20	1.68	0.21	(A)	19.46	
Two Creeks	Kewaunee	14.34	7.38	0.00		1.96	0.24	(A)	23.92	
	Mishicot	11.63	7.38	0.00		1.96	0.24	(A)	21.21	
Two Rivers	Manty & Sanit Dist 1	8.77	7.03	1.20		1.87	0.23	(A)	19.10	
	Manty & Sanit Dist 1	9.18	7.03	1.20		1.87	0.23	(A)	19.51	
	Two Rivers & Sanit Dis 1	9.40	7.03	1.20		1.87	0.23	(A)	19.73	
Villages										
Cleveland	Sheboygan	10.55	6.15	4.47		1.66	0.20	(A)	23.03	
Francis Creek	Mishicot	10.76	7.96	5.07		2.14	0.26	(A)	26.19	
Kellnersville	Reedsville	13.86	7.33	5.20		1.98	0.24	(A)	28.61	
Maribel	Denmark	12.10	8.98	1.46		1.94	0.30	(A)	24.78	
Mishicot	Michicot	9.31	6.97	4.79		1.88	0.23	(A)	23.18	
Reedsville	Reedsville	13.64	7.26	11.42		1.95	0.24	(A)	34.51	
St. Nazianz	Valders	10.78	6.37	3.51		1.72	0.21	(A)	22.59	
Valders	Valders	11.31	6.87	5.77		1.85	0.23	(A)	26.03	
Whitelaw	Valders	12.27	7.29	3.39		1.96	0.24	(A)	25.15	
Cities										
Kiel	Kiel	8.78	6.54	3.72		1.90	0.23	(A)	21.17	
Two Rivers	Two Rivers Library & TIF	9.62	6.71	8.58	1.43	0.20	1.96	0.24	(A)	28.74
	Manty Library & TIF	9.37	6.71	8.58	1.43	0.20	1.96	0.24	(A)	28.49
Manitowoc	Manitowoc	8.76	6.42	7.29		1.87	0.23	(A)	24.57	

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Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 1999)

Direct and Overlapping Governments

For 1999 Levy Collected in 2000

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Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	9.89	6.43	3.93		1.71	0.21	(A) 22.17
	Valders	10.21	6.43	3.93		1.71	0.21	(A) 22.49
	Valders 1	10.21	6.43	3.93	1.25	1.71	0.21	(A) 23.74
Centerville	Kiel	9.99	6.66	3.26		1.77	0.22	(A) 21.90
	Manitowoc	7.86	6.66	3.26		1.77	0.22	(A) 19.77
	Sheboygan	10.59	6.66	3.26		1.77	0.22	(A) 22.50
Cooperstown	Denmark	11.96	9.70	5.00		2.12	0.32	(A) 29.10
	Mishicot	12.53	9.69	5.00		2.57	0.32	(A) 30.11
	Reedsville	15.12	9.69	5.00		2.57	0.32	(A) 32.70
Eaton	Chilton	7.31	6.25	3.92		1.84	0.20	(A) 19.52
	Kiel	9.07	6.25	3.92		1.66	0.20	(A) 21.10
	Valders	10.07	6.25	3.92		1.66	0.20	(A) 22.10
Franklin	Reedsville Fire Dist 1,2,3	10.48	6.83	(2.21)	1.67	1.81	0.22	(A) 18.80
	Reedsville Fire Dist 4	10.48	6.83	(2.21)	1.67	1.81	0.22	(A) 18.80
Gibson	Mishicot Fire Dist 1	11.13	8.53	3.96	1.00	2.28	0.28	(A) 27.18
	Mishicot Fire Dist 2	11.13	8.53	3.96	1.00	2.28	0.28	(A) 27.18
	Mishicot Fire Dist 3	11.13	8.53	3.96	0.75	2.28	0.28	(A) 26.93
	Denmark Fire Dist 2	9.52	8.53	3.96	1.00	1.72	0.28	(A) 25.01
	Denmark Fire Dist 3	9.52	8.53	3.96	0.75	1.72	0.28	(A) 24.76
Kossuth	Manitowoc	8.81	7.66	1.69		2.04	0.25	(A) 20.45
	Mishicot	10.01	7.66	1.69		2.04	0.25	(A) 21.65
	Reedsville	12.06	7.66	1.69		2.04	0.25	(A) 23.70
Liberty	Kiel	9.52	6.63	2.69		1.76	0.22	(A) 20.82
	Valders	10.58	6.63	2.69		1.76	0.22	(A) 21.88
	Valders Sanit Dis 1	10.58	6.63	2.69	0.75	1.76	0.22	(A) 22.63
Manitowoc	Manly/Rockwood Fire Dept	9.20	7.89	0.75		2.10	0.26	(A) 20.20
	Manly/Silv San & Fire	9.20	7.89	0.75	0.00	2.10	0.26	(A) 20.20
	Manly/Silv Fire Dept	9.20	7.89	0.75		2.10	0.26	(A) 20.20
Manitowoc-Rapids	Manly Branch Rekow Silv FD	7.65	6.70	1.63	1.00	1.78	0.22	(A) 18.98
	Vald/Branch/Silv FD	10.82	6.70	1.63	1.00	1.78	0.22	(A) 22.15
Maple Grove	Brillion FD 1	12.35	7.16	3.09	2.04	2.11	0.23	(A) 26.98
	Brillion FD 2	11.07	7.16	3.09	2.04	1.90	0.23	(A) 25.49
	Reedsville FD 1	12.35	7.16	3.09	1.89	2.11	0.23	(A) 26.83
	Reedsville FD 2	11.07	7.16	3.09	1.89	1.90	0.23	(A) 25.34
	Reedsville FD 3	11.07	7.16	3.09	2.04	1.90	0.23	(A) 25.49
Meeme	Howards Grove	11.46	6.27	2.29		1.66	0.20	(A) 21.88
	Kiel	9.30	6.27	2.29		1.66	0.20	(A) 19.72
Mishicot	Mishicot	10.99	8.46	3.25		2.25	0.28	(A) 25.23
Newton	Manitowoc	9.56	8.28	2.92		2.20	0.27	(A) 23.23
	Manly Sanit Dist 1	9.56	8.28	2.92	0.00	2.20	0.27	(A) 23.23
	Valders	13.48	8.28	2.92		2.20	0.27	(A) 27.15
	Valders Sanit Dist 1	13.48	8.28	2.92	0.98	2.20	0.27	(A) 28.13
Rockland	Reedsville	13.10	8.51	4.75	1.62	2.26	0.28	(A) 30.52
	Valders	13.52	8.51	4.75	1.62	2.26	0.28	(A) 30.94
	Brillion	14.63	8.51	4.75	1.62	2.51	0.28	(A) 32.30
Schleswig	Kiel	10.39	6.99	2.59		1.85	0.23	(A) 22.05
	Kiel Sanit Dist 1	10.39	6.99	2.59	0.73	1.85	0.23	(A) 22.78
	Kiel Sanit Dist 2	10.39	6.99	2.59	1.18	1.85	0.23	(A) 23.23
Two Creeks	Kewaunee	15.56	8.13	0.00		2.16	0.26	(A) 26.11
	Mishicot	12.66	8.13	0.00		2.16	0.26	(A) 23.21
Two Rivers	Manly & Sanit Dist 1	8.96	7.74	1.40		2.05	0.25	(A) 20.40
	Manly & Sanit Dist 1	10.17	7.74	1.40		2.05	0.25	(A) 21.61
	Two Rivers & Sanit Dis 1	9.76	7.74	1.40		2.05	0.25	(A) 21.20
Villages								
Cleveland	Sheboygan	10.00	6.23	5.21		1.67	0.21	(A) 23.32
Francis Creek	Mishicot	11.80	8.75	5.09		2.35	0.29	(A) 28.28
Kellnersville	Reedsville	11.69	7.55	7.13		2.02	0.25	(A) 28.64
Maribel	Denmark	11.38	9.05	2.49		2.00	0.30	(A) 25.22
Mishicot	Mishicot	9.51	7.22	5.08		1.94	0.24	(A) 23.99
Reedsville	Reedsville	11.22	7.34	14.07		1.97	0.24	(A) 34.84
St. Nazianz	Valders	11.26	6.89	3.52		1.85	0.23	(A) 23.75
Valders	Valders	11.07	7.03	5.55		1.89	0.23	(A) 25.77
Whitelaw	Valders	11.28	7.14	3.55		1.92	0.24	(A) 24.13
Cities								
Kiel	Kiel	11.39	6.86	4.10		1.97	0.24	(A) 24.56
Two Rivers	Two Rivers Library & TIF	7.19	5.32	6.12	1.25	1.54	0.19	(A) 21.61
	Manly Library & TIF	6.80	5.32	6.12	1.25	1.54	0.19	(A) 21.22
Manitowoc	Manitowoc	7.32	5.80	6.48		1.68	0.21	(A) 21.49

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

(A) = Credit was applied directly to Lower School Tax Amounts shown per State dictate.

Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2000)

Direct and Overlapping Governments

For 2000 Levy Collected in 2001

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects approximate local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)			Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	10.60	7.01	3.95			1.87	0.22	(A)	23.65
	Valders	10.56	7.01	3.95			1.87	0.22	(A)	23.61
	Valders 1	10.56	7.01	3.95	1.25		1.87	0.22	(A)	24.86
Centerville	Kiel	8.35	6.34	3.42			1.69	0.20	(A)	20.00
	Manitowoc	6.63	6.34	3.42			1.69	0.20	(A)	18.28
	Sheboygan	10.05	6.34	3.42			1.69	0.20	(A)	21.70
Cooperstown	Denmark	7.82	6.35	4.01			1.41	0.20	(A)	19.79
	Mishicot	7.43	6.35	4.01			1.74	0.20	(A)	19.73
	Reedsville	9.88	6.35	4.01			1.74	0.20	(A)	22.18
Eaton	Chilton	6.12	6.47	3.94			1.91	0.21	(A)	18.65
	Kiel	8.66	6.47	3.94			1.73	0.21	(A)	21.01
	Valders	9.85	6.47	3.94			1.73	0.21	(A)	22.20
Franklin	Reedsville Fire Dist 1,2,3	11.16	7.42	(2.68)	1.77		1.97	0.24	(A)	19.88
	Reedsville Fire Dist 4	11.16	7.42	(2.68)	1.77		1.97	0.24	(A)	19.88
Gibson	Mishicot Fire Dist 1	6.88	6.33	3.06	1.00		1.70	0.20	(A)	19.17
	Mishicot Fire Dist 2	6.88	6.33	3.06	1.00		1.70	0.20	(A)	19.17
	Mishicot Fire Dist 3	6.88	6.33	3.06	0.75		1.70	0.20	(A)	18.92
	Denmark Fire Dist 2	7.23	6.33	3.06	1.00		1.29	0.20	(A)	19.11
	Denmark Fire Dist 3	7.23	6.33	3.06	0.75		1.29	0.20	(A)	18.86
Kossuth	Manitowoc	9.09	8.28	1.75			2.21	0.26	(A)	21.59
	Mishicot	8.95	8.28	1.75			2.21	0.26	(A)	21.45
	Reedsville	12.90	8.28	1.75			2.21	0.26	(A)	25.40
Liberty	Kiel	8.92	6.78	3.01			1.81	0.22	(A)	20.74
	Valders	10.17	6.78	3.01			1.81	0.22	(A)	21.99
	Valders Sanit Dis 1	10.17	6.78	3.01	0.65		1.81	0.22	(A)	22.64
Manitowoc	Manty/Rockwood Fire Dept	9.20	8.33	1.25			2.22	0.26	(A)	21.26
	Manty/Silv San & Fire	9.20	8.33	1.25	0.00		2.22	0.26	(A)	21.26
	Manty/Silv Fire Dept	9.20	8.33	1.25			2.22	0.26	(A)	21.26
Manitowoc-Rapids	Manty Branch Rockwood Silv FD	7.77	7.12	1.61	1.03		1.90	0.23	(A)	19.66
	Vald/Brnchl/Silv FD	11.01	7.12	1.61	1.03		1.90	0.23	(A)	22.90
Maple Grove	Brillion FD 1	10.67	7.66	3.29	2.14		2.26	0.24	(A)	26.26
	Brillion FD 2	10.67	7.66	3.29	1.98		2.26	0.24	(A)	26.10
	Reedsville FD 1	11.51	7.66	3.29	2.14		2.04	0.24	(A)	26.88
	Reedsville FD 2	11.51	7.66	3.29	1.98		2.04	0.24	(A)	26.72
	Reedsville FD 3	11.51	7.66	3.29	2.14		2.04	0.24	(A)	26.88
Meeme	Howards Grove	11.83	6.69	2.32			1.79	0.21	(A)	22.84
	Kiel	9.13	6.69	2.32			1.79	0.21	(A)	20.14
Mishicot	Mishicot	6.55	6.11	2.29			1.63	0.19	(A)	16.77
Newton	Manitowoc	9.74	8.92	3.04			2.38	0.28	(A)	24.36
	Manty Sanit Dist 1	9.74	8.92	3.04	0.00		2.38	0.28	(A)	24.36
	Valders	13.80	8.92	3.04			2.38	0.28	(A)	28.42
	Valders Sanit Dist 1	13.80	8.92	3.04	0.99		2.38	0.28	(A)	29.41
Rockland	Reedsville	9.18	5.80	3.85	1.19		1.64	0.19	(A)	21.85
	Valders	9.79	5.80	3.85	1.19		1.64	0.19	(A)	22.46
	Brillion	6.71	5.80	3.85	1.19		1.46	0.19	(A)	19.20
Schleswig	Kiel	10.31	7.50	2.58			2.00	0.24	(A)	22.63
	Kiel Sanit Dist 1	10.31	7.50	2.58	1.15		2.00	0.24	(A)	23.78
	Kiel Sanit Dist 2	10.31	7.50	2.58	1.17		2.00	0.24	(A)	23.80
Two Creeks	Kewaunee	15.39	9.14	0.00			2.44	0.29	(A)	27.26
	Mishicot	12.07	9.14	0.00			2.44	0.29	(A)	23.94
Two Rivers	Manty & Sanit Dist 1	8.69	7.93	2.00			2.12	0.25	(A)	20.99
	Manty & Sanit Dist 1	8.56	7.93	2.00			2.12	0.25	(A)	20.86
	Two Rivers & Sanit Dis 1	11.65	7.93	2.00			2.12	0.25	(A)	23.95
Villages										
Cleveland	Sheboygan	10.85	6.72	5.83			1.82	0.22	(A)	25.44
Francis Creek	Mishicot	10.03	8.95	5.67			2.43	0.29	(A)	27.37
Kellnersville	Reedsville	12.61	8.25	5.36			2.24	0.27	(A)	28.73
Maribel	Denmark	7.22	5.74	0.42			1.29	0.19	(A)	14.86
Mishicot	Mishicot	8.62	7.74	5.68			2.09	0.25	(A)	24.38
Reedsville	Reedsville	9.60	6.31	9.42			1.71	0.20	(A)	27.24
St. Nazianz	Valders	11.78	7.44	3.64			2.02	0.24	(A)	25.12
Valders	Valders	11.44	7.47	5.58			2.02	0.24	(A)	26.75
Whitelaw	Valders	12.08	7.89	3.64			2.14	0.26	(A)	26.01
Cities										
Kiel	Kiel	10.91	6.99	4.21			2.04	0.24	(A)	24.39
Two Rivers	Two Rivers Library & TIF	9.59	5.87	6.25	1.37		1.73	0.21	(A)	25.02
	Manty Library & TIF	5.64	5.87	6.25	1.37		1.73	0.21	(A)	21.07
Manitowoc	Manitowoc	7.50	6.12	6.89			1.80	0.21	(A)	22.52

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

(A) = Credit was applied directly to Lower School Tax Amounts shown per State dictate.

Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2001)
Direct and Overlapping Governments
For 2001 Levy Collected in 2002

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and/or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)			Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	9.79	7.43	4.00			2.00	0.24	(A)	23.46
	Valders	10.10	7.43	4.00			2.00	0.24	(A)	23.77
	Valders 1	10.10	7.43	4.00	1.25		2.00	0.24	(A)	25.02
Centerville	Kiel	9.33	6.74	3.59			1.82	0.22	(A)	21.70
	Manitowoc	7.10	6.74	3.59			1.82	0.22	(A)	19.47
	Sheboygan	11.15	6.74	3.59			1.82	0.22	(A)	23.52
Cooperstown	Denmark	7.53	6.94	3.99			1.81	0.22	(A)	20.49
	Mishicot	8.30	6.94	3.99			1.87	0.22	(A)	21.32
	Reedsville	9.46	6.94	3.99			1.87	0.22	(A)	22.48
Eaton	Chilton	8.00	6.82	4.00			2.07	0.22	(A)	21.11
	Kiel	9.44	6.82	4.00			1.84	0.22	(A)	22.32
	Valders	9.30	6.82	4.00			1.84	0.22	(A)	22.18
Franklin	Reedville Fire Dist 1,2,3	10.54	7.97	(3.08)	1.93		2.15	0.25	(A)	19.76
	Reedville Fire Dist 4	10.54	7.97	(3.08)	1.93		2.15	0.25	(A)	19.76
Gibson	Mishicot Fire Dist 1	8.01	6.62	3.48	1.00		1.80	0.21	(A)	21.12
	Mishicot Fire Dist 2	8.01	6.62	3.48	1.00		1.80	0.21	(A)	21.12
	Mishicot Fire Dist 3	8.01	6.62	3.48	0.60		1.80	0.21	(A)	20.72
	Denmark Fire Dist 2	7.06	6.62	3.48	1.00		1.70	0.21	(A)	20.07
	Denmark Fire Dist 3	7.06	6.62	3.48	0.60		1.70	0.21	(A)	19.67
Kossuth	Manitowoc	6.32	5.80	1.10			1.57	0.19	(A)	14.98
	Mishicot	7.17	5.80	1.10			1.57	0.19	(A)	15.83
	Reedsville	7.36	5.80	1.10			1.57	0.19	(A)	16.02
Liberty	Kiel	10.16	7.39	3.12			2.00	0.24	(A)	22.91
	Valders	10.01	7.39	3.12			2.00	0.24	(A)	22.76
	Valders Sanit Dis 1	10.01	7.39	3.12	0.65		2.00	0.24	(A)	23.41
Manitowoc	Manty/Rockwood Fire Dept	9.98	9.03	1.25			2.44	0.29	(A)	22.99
	Manty/Silv San & Fire	9.98	9.03	1.25	0.00		2.44	0.29	(A)	22.99
	Manty/Silv Fire Dept	9.98	9.03	1.25			2.44	0.29	(A)	22.99
Manitowoc-Rapids	Manty Branch Rekow Silv FD	7.57	7.04	1.73	1.03		1.90	0.23	(A)	19.50
	Vald/Brmh/Silv FD	9.83	7.04	1.73	1.03		1.90	0.23	(A)	21.76
	Brillion FD 1	11.66	8.30	3.40	2.34		2.53	0.26	(A)	28.49
	Brillion FD 2	10.92	8.30	3.40	2.34		2.24	0.27	(A)	27.47
	Reedsville FD 1	11.66	8.30	3.40	2.03		2.53	0.26	(A)	28.18
	Reedsville FD 2	10.92	8.30	3.40	2.03		2.24	0.27	(A)	27.16
Meeme	Reedsville FD 3	10.92	8.30	3.40	2.01		2.24	0.27	(A)	27.14
	Howards Grove	11.78	7.01	2.34			1.89	0.23	(A)	23.25
Mishicot	Kiel	9.84	7.01	2.34			1.89	0.23	(A)	21.31
	Mishicot	7.89	6.55	2.45			1.77	0.21	(A)	18.87
Newton	Manitowoc	6.29	5.80	2.40			1.57	0.18	(A)	16.24
	Manty Sanit Dist 1	6.29	5.80	2.40	0.00		1.57	0.18	(A)	16.24
	Valders	7.80	5.80	2.40			1.57	0.18	(A)	17.75
	Valders Sanit Dist 1	7.80	5.80	2.40	0.67		1.57	0.18	(A)	18.42
Rockland	Reedsville	8.22	6.21	4.21	1.47		1.68	0.20	(A)	21.99
	Valders	8.41	6.21	4.21	1.47		1.68	0.20	(A)	22.18
	Brillion	8.77	6.21	4.21	1.47		1.89	0.20	(A)	22.75
Schleswig	Kiel	11.62	8.18	2.58			2.21	0.26	(A)	24.85
	Kiel Sanit Dist 1	11.62	8.18	2.58	0.78		2.21	0.26	(A)	25.63
	Kiel Sanit Dist 2	11.62	8.18	2.58	1.16		2.21	0.26	(A)	26.01
Two Creeks	Kewaunee	7.48	5.42	0.00			1.47	0.17	(A)	14.54
	Mishicot	7.57	5.42	0.00			1.47	0.17	(A)	14.63
Two Rivers	Manty & Sanit Dist 1	9.64	8.85	2.50			2.39	0.29	(A)	23.67
	Manty & Sanit Dist 1	10.65	8.85	2.50			2.39	0.29	(A)	24.68
	Two Rivers & Sanit Dis 1	13.70	8.85	2.50			2.39	0.29	(A)	27.73
Villages										
Cleveland	Sheboygan	11.82	7.11	5.95			1.94	0.23	(A)	27.05
Francis Creek	Mishicot	7.47	6.03	4.26			1.64	0.20	(A)	19.60
Kellnersville	Reedsville	7.67	5.80	3.32			1.58	0.19	(A)	18.56
Maribel	Denmark	6.29	5.87	1.30			1.55	0.19	(A)	15.20
Mishicot	Mishicot	7.67	6.21	5.22			1.69	0.20	(A)	20.99
Reedsville	Reedsville	9.14	6.84	9.35			1.87	0.23	(A)	27.43
St. Nazianz	Valders	10.33	7.36	3.74			2.00	0.24	(A)	23.67
Valders	Valders	8.05	5.88	4.93			1.61	0.19	(A)	20.66
Whitelaw	Valders	11.78	8.58	3.69			2.34	0.28	(A)	26.67
Cities										
Kiel	Kiel	12.02	7.54	4.65			2.22	0.26	(A)	26.69
Two Rivers	Two Rivers Library & TIF	10.31	6.14	6.73	1.20	0.00	1.81	0.22	(A)	26.41
	Manty Library & TIF	13.47	6.14	6.73	1.20	0.00	1.81	0.22	(A)	29.57
Manitowoc	Manitowoc	8.04	6.61	7.17			1.95	0.23	(A)	24.00

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

(A) = Credit was applied directly to Lower School Tax Amounts shown per State dictate.

Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2002)

Direct and Overlapping Governments

For 2002 Levy Collected in 2003

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	10.62	8.05	4.15		2.10	0.25 (A)	25.17
	Valders	12.32	8.05	4.15		2.10	0.25 (A)	26.87
	Valders 1	12.32	8.05	4.15	1.25	2.10	0.25 (A)	28.12
Centerville	Kiel	8.60	6.85	3.67		1.79	0.22 (A)	21.13
	Manitowoc	6.82	6.85	3.67		1.79	0.22 (A)	19.35
	Sheboygan	10.54	6.85	3.67		1.79	0.22 (A)	23.07
Cooperstown	Denmark	8.97	7.75	3.75		1.97	0.24 (A)	22.68
	Mishicot	8.40	7.75	3.75		2.02	0.24 (A)	22.16
	Reedsville	10.54	7.75	3.75		2.02	0.24 (A)	24.30
Eaton	Chilton	10.49	7.44	4.05		2.19	0.23 (A)	24.40
	Kiel	9.42	7.44	4.05		1.94	0.23 (A)	23.08
	Valders	11.43	7.44	4.05		1.94	0.23 (A)	25.09
Franklin	Reedsville Fire Dist 1,2,3	11.55	8.70	(3.55)	2.05	2.27	0.27 (A)	21.29
	Reedsville Fire Dist. 4	11.55	8.70	(3.55)	2.05	2.27	0.27 (A)	21.29
Gibson	Mishicot Fire Dist 1	7.61	7.05	3.33	1.11	1.84	0.22 (A)	21.16
	Mishicot Fire Dist 2	7.61	7.05	3.33	1.11	1.84	0.22 (A)	21.16
	Mishicot Fire Dist 3	7.61	7.05	3.33	0.67	1.84	0.22 (A)	20.72
	Denmark Fire Dist 2	8.13	7.05	3.33	1.11	1.79	0.22 (A)	21.63
	Denmark Fire Dist 3	8.13	7.05	3.33	0.67	1.79	0.22 (A)	21.19
Kossuth	Manitowoc	6.42	6.12	1.18		1.60	0.19 (A)	15.51
	Mishicot	6.61	6.12	1.18		1.60	0.19 (A)	15.70
	Reedsville	8.31	6.12	1.18		1.60	0.19 (A)	17.40
Liberty	Kiel	10.54	8.31	3.16		2.17	0.26 (A)	24.44
	Valders	12.74	8.31	3.16		2.17	0.26 (A)	26.64
	Valders Sanit Dis 1	12.74	8.31	3.16	0.50	2.17	0.26 (A)	27.14
Manitowoc	Manly/Rockwood Fire Dept	6.68	6.24	2.44		1.63	0.20 (A)	17.19
	Manly/Silv San & Fire	6.68	6.24	1.72	0.68	1.63	0.20 (A)	17.15
	Manly/Silv Fire Dept	6.68	6.24	2.40		1.63	0.20 (A)	17.15
Manitowoc-Rapids	Manly Branch Rekow Silv FD	7.98	7.65	1.69	1.15	1.99	0.24 (A)	20.70
	Vald/Branch/Silv FD	11.98	7.65	1.69	1.15	1.99	0.24 (A)	24.70
	Manly/Branch fire	7.98	7.65	1.69	1.15	1.99	0.24 (A)	20.70
	Brillion FD 2	7.98	7.65	1.69	1.15	1.99	0.24 (A)	20.70
	Reedsville FD 1	7.98	7.65	1.69	1.15	1.99	0.24 (A)	20.70
	Reedsville FD 2	7.98	7.65	1.69	1.15	1.99	0.24 (A)	20.70
	Reedsville FD 3	7.98	7.65	1.69	1.15	1.99	0.24 (A)	20.70
Meeme	Howards Grove	13.02	7.83	2.43		2.04	0.25 (A)	25.57
	Kiel	9.94	7.83	2.43		2.04	0.25 (A)	22.49
Mishicot	Mishicot	7.88	7.29	2.45		1.90	0.23 (A)	19.75
Newton	Manitowoc	6.56	6.31	2.42		1.64	0.20 (A)	17.13
	Manly Sanit Dist 1	6.56	6.31	2.42	0.00	1.64	0.20 (A)	17.13
	Valders	9.88	6.31	2.42		1.64	0.20 (A)	20.45
	Valders Sanit Dist 1	9.88	6.31	2.42	0.65	1.64	0.20 (A)	21.10
Rockland	Reedsville	8.91	6.81	4.00	1.74	1.78	0.21 (A)	23.45
	Valders	10.38	6.81	4.00	1.74	1.78	0.21 (A)	24.92
	Brillion	9.11	6.81	4.00	1.74	2.01	0.21 (A)	23.88
Schleswig	Kiel	11.06	8.66	2.54		2.25	0.27 (A)	24.78
	Kiel Sanit Dist 1	11.06	8.66	2.54	0.71	2.25	0.27 (A)	25.49
	Kiel Sanit Dist 2	11.06	8.66	2.54	1.39	2.25	0.27 (A)	26.17
Two Creeks	Kewaunee	9.81	6.69	0.00		1.74	0.21 (A)	18.45
	Mishicot	8.53	6.69	0.00		1.74	0.21 (A)	17.17
Two Rivers	Manly & Sanit Dist 1	6.62	6.26	2.00		1.63	0.20 (A)	16.71
	MishicSanitDist 2	7.12	6.26	2.00		1.63	0.20 (A)	17.21
	Two Rivers & Sanit Dis 1	9.17	6.26	2.00		1.63	0.20 (A)	19.26
Villages								
Cleveland	Sheboygan	12.06	7.73	6.64		2.03	0.25 (A)	28.71
Francis Creek	Mishicot	7.31	6.60	4.31		1.74	0.21 (A)	20.17
Kellnersville	Reedsville	8.38	6.30	2.08		1.66	0.20 (A)	18.62
Maribel	Denmark	7.79	6.70	0.64		1.72	0.21 (A)	17.06
Mishicot	Mishicot	7.13	6.46	5.46		1.70	0.21 (A)	20.96
Reedsville	Reedsville	9.20	6.92	10.65		1.82	0.22 (A)	28.81
St. Nazianz	Valders	12.51	7.86	3.61		2.07	0.25 (A)	26.30
Valders	Valders	9.90	6.40	5.01		1.68	0.20 (A)	23.19
Whitelaw	Valders	9.13	5.94	2.49		1.56	0.19 (A)	19.31
Cities								
Kiel	Kiel	11.58	7.99	5.50		2.26	0.27 (A)	27.60
Two Rivers	Two Rivers Library & TIF	7.05	6.40	8.23	0.00	1.82	0.22 (A)	23.72
	Manly Library & TIF	10.19	6.40	8.23	0.00	1.82	0.22 (A)	26.86
Manitowoc	Manitowoc	8.27	7.12	7.40		2.02	0.24 (A)	25.05

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

(A) = Credit was applied directly to Lower School Tax Amounts shown per State dictate.

Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2003)
Direct and Overlapping Governments
For 2003 Levy Collected in 2004

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)		Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	11.26	8.51	4.15		2.24	0.27	(A)	26.43
	Valders	13.24	8.51	4.15		2.24	0.27	(A)	28.41
	Valders 1	13.24	8.51	4.15	1.25	2.24	0.27	(A)	29.66
Centerville	Kiel	9.87	7.05	3.69		1.86	0.23	(A)	22.70
	Manitowoc	7.39	7.05	3.69		1.86	0.23	(A)	20.22
	Sheboygan	10.65	7.05	3.69		1.86	0.23	(A)	23.48
Cooperstown	Denmark	9.15	7.70	3.75		1.92	0.25	(A)	22.77
	Mishicot	8.68	7.70	3.75		2.02	0.25	(A)	22.40
	Reedsville	10.50	7.70	3.75		2.02	0.25	(A)	24.22
Eaton	Chilton	12.68	7.59	4.07		2.18	0.24	(A)	26.76
	Kiel	10.58	7.59	4.07		1.99	0.24	(A)	24.47
	Valders	11.84	7.59	4.07		1.99	0.24	(A)	25.73
Franklin	Reedsville Fire Dist 1,2,3	11.77	8.75	(3.88)	2.09	2.30	0.28	(A)	21.31
	Reedsville Fire Dist 4	11.77	8.75	(3.88)	2.09	2.30	0.28	(A)	21.31
Gibson	Mishicot Fire Dist 1	8.48	7.42	3.31	1.19	1.95	0.24	(A)	22.59
	Mishicot Fire Dist 2	8.48	7.42	3.31	1.19	1.95	0.24	(A)	22.59
	Mishicot Fire Dist 3	8.48	7.42	3.31	0.47	1.95	0.24	(A)	21.87
	Denmark Fire Dist 2	8.93	7.42	3.31	1.19	1.85	0.24	(A)	22.94
	Denmark Fire Dist 3	8.48	7.42	3.31	0.47	1.95	0.24	(A)	21.87
	Manitowoc	7.25	6.61	1.30		1.74	0.21	(A)	17.11
Kossuth	Mishicot	7.55	6.61	1.30		1.74	0.21	(A)	17.41
	Reedsville	9.12	6.61	1.30		1.74	0.21	(A)	18.98
Liberty	Kiel	11.82	8.46	3.17		2.23	0.27	(A)	25.95
	Valders	13.22	8.46	3.17		2.23	0.27	(A)	27.35
	Valders Sanit Dist 1	13.22	8.46	3.17	0.50	2.23	0.27	(A)	27.85
Manitowoc	Manty/Rockwood Fire Dept	7.24	6.52	1.75	0.73	1.71	0.21	(A)	18.16
	Manty/Silver Fire	7.24	6.52	1.75	0.64	1.71	0.21	(A)	18.07
	Manty/Silver Fire Dept	7.24	6.52	1.75	0.64	1.71	0.21	(A)	18.07
Manitowoc-Rapids	Manti/Silver Creek	9.07	8.30	1.66	1.15	2.18	0.26	(A)	22.62
	Valders/Branch Fire	13.36	8.30	1.66	1.15	2.18	0.26	(A)	26.91
	Manit/Branch fire	9.07	8.30	1.66	1.15	2.18	0.26	(A)	22.62
	Valders/Silver Creek	13.36	8.30	1.66	1.15	2.18	0.26	(A)	26.91
	Manit/Rockwood	9.07	8.30	1.66	1.15	2.18	0.26	(A)	22.62
	Brillion/Wayside Fire	8.21	5.87	2.13	1.64	1.72	0.18	(A)	19.75
Maple Grove	Brillion/Brillion Fire	8.21	5.87	2.13	0.88	1.72	0.18	(A)	18.99
	Reedsv/Wayside Fire	7.78	5.87	2.13	1.64	1.53	0.18	(A)	19.13
	Reedsv/Brillion Fire	7.78	5.87	2.13	0.88	1.53	0.18	(A)	18.37
	Reedsville/Reedsv Fire	7.78	5.87	2.13	1.24	1.53	0.18	(A)	18.73
	Howards Grove	11.76	8.08	2.49		2.12	0.26	(A)	24.71
	Kiel	11.35	8.08	2.49		2.12	0.26	(A)	24.30
Mishicot	Mishicot	8.33	7.34	2.45		1.93	0.23	(A)	20.28
Newton	Manitowoc	7.44	6.82	2.42		1.79	0.22	(A)	18.69
	Manty Sanit Dist 1	7.44	6.82	2.42	0.00	1.79	0.22	(A)	18.69
	Valders	10.96	6.82	2.42		1.79	0.22	(A)	22.21
	Valders Sanit Dist 1	10.96	6.82	2.42	0.65	1.79	0.22	(A)	22.86
	Reedsville/Reeds&Collins	10.53	7.77	4.00	2.02	2.04	0.25	(A)	26.61
	Valders/reedsv&collins Fi	12.35	7.77	4.00	2.02	2.04	0.25	(A)	28.43
Rockland	Brillion/reed&collins Fire	10.74	7.77	4.00	2.02	2.23	0.25	(A)	27.01
	Kiel	8.74	6.23	1.81		1.64	0.20	(A)	18.62
	Kiel/Rockville Millpond	8.74	6.23	1.81	0.17	1.64	0.20	(A)	18.79
	Kiel/San#1 & Millpond	8.74	6.23	1.81	0.82	1.64	0.20	(A)	19.44
	Kiel/San#2 & Millpond	8.74	6.23	1.81	1.00	1.64	0.20	(A)	19.62
	Kiel Sanit Dist 1	8.74	6.23	1.81	0.65	1.64	0.20	(A)	19.27
Two Creeks	Kiel Sanit Dist 2	8.74	6.23	1.81	0.83	1.64	0.20	(A)	19.45
	Kewaunee	10.58	7.14	0.00		1.88	0.22	(A)	19.82
	Mishicot	9.42	7.14	0.00		1.88	0.22	(A)	18.66
Two Rivers	Manty & Sanit Dist 1	6.96	6.55	2.00		1.72	0.21	(A)	17.44
	Mish&SanitDist 2	7.26	6.55	2.00		1.72	0.21	(A)	17.74
	Two Rivers & Sanit Dist 1	9.60	6.55	2.00		1.72	0.21	(A)	20.08
Villages									
Cleveland	Sheboygan	11.57	7.66	6.60		2.03	0.25	(A)	28.11
Francis Creek	Mishicot	7.69	6.60	4.11		1.75	0.21	(A)	20.36
Kellnersville	Reedsville	8.13	6.10	2.15		1.62	0.20	(A)	18.20
Maribel	Denmark	8.42	6.96	1.07		1.76	0.22	(A)	18.43
Mishicot	Mishicot	7.78	6.67	5.70		1.77	0.22	(A)	22.14
Reedsville	Reedsville	8.14	6.03	7.56		1.60	0.19	(A)	23.52
St. Nazianz	Valders	10.89	6.64	3.13		1.76	0.21	(A)	22.63
Valders	Valders	10.64	6.67	4.92		1.77	0.22	(A)	24.22
Whitelaw	Valders	9.80	6.23	2.55		1.65	0.20	(A)	20.43
Cities									
Kiel	Kiel	12.63	7.97	5.46	0.17	2.27	0.28	(A)	28.78
Two Rivers	Two Rivers Library & TIF	9.73	6.27	8.23	0.00	1.79	0.22	(A)	26.24
	Manty Library & TIF	6.98	6.27	8.23	0.00	1.79	0.22	(A)	23.49
Manitowoc	Manitowoc	8.48	7.10	7.40		2.03	0.25	(A)	25.26

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Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2004)
Direct and Overlapping Governments
For 2004 Levy Collected in 2005

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)		Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	11.14	8.24	4.20		2.13	0.26	(A)	25.97
	Valders	12.86	8.24	4.20		2.13	0.26	(A)	27.69
	Valders 1	12.86	8.24	4.20	1.25	2.13	0.26	(A)	28.94
Centerville	Kiel	9.81	7.27	3.69		1.88	0.23	(A)	22.88
	Manitowoc	8.36	7.27	3.69		1.88	0.23	(A)	21.43
	Sheboygan	11.50	7.27	3.69		1.88	0.23	(A)	24.57
Cooperstown	Denmark	10.80	8.07	3.75		1.98	0.26	(A)	24.86
	Mishicot	9.61	8.07	3.75		2.08	0.26	(A)	23.77
	Reedsville	11.38	8.07	3.75		2.08	0.26	(A)	25.54
Eaton	Chilton	11.96	7.57	4.10		2.09	0.24	(A)	25.96
	Kiel	10.04	7.57	4.10		1.96	0.24	(A)	23.91
	Valders	11.87	7.57	4.10		1.96	0.24	(A)	25.74
Franklin	Reedsville Fire Dist 1,2,3	8.64	6.17	(2.86)	1.49	1.59	0.20	(A)	15.23
	Reedsville Fire Dist 4	8.64	6.17	(2.86)	1.49	1.59	0.20	(A)	15.23
	Mishicot Fire Dist 1	9.44	7.84	3.26	1.26	2.03	0.25	(A)	24.08
Gibson	Mishicot Fire Dist 2	9.44	7.84	3.26	1.26	2.03	0.25	(A)	24.08
	Mishicot Fire Dist 3	9.44	7.84	3.26	0.94	2.03	0.25	(A)	23.76
	Denmark Fire Dist 2	10.59	7.84	3.26	1.26	1.92	0.25	(A)	25.12
	Denmark Fire Dist 3	10.59	7.84	3.26	0.94	1.92	0.25	(A)	24.80
Kossuth	Manitowoc	8.35	7.00	1.28		1.81	0.22	(A)	18.66
	Mishicot	8.44	7.00	1.28		1.81	0.22	(A)	18.75
	Reedsville	9.98	7.00	1.28		1.81	0.22	(A)	20.29
Liberty	Kiel	11.88	8.89	3.19		2.30	0.28	(A)	26.54
	Valders	14.03	8.89	3.19		2.30	0.28	(A)	28.69
	Valders Sanit Dis 1	14.03	8.89	3.19	0.50	2.30	0.28	(A)	29.19
Manitowoc	Manly/Rockwood Fire Dept	7.85	6.57	1.75	0.77	1.70	0.21	(A)	18.85
	Manly/Silv San & Fire	7.85	6.57	1.75	0.67	1.70	0.21	(A)	18.75
	Manly/Silv fire dept	7.85	6.57	1.75	0.67	1.70	0.21	(A)	18.75
Mtwc Rapids	Manly Branch Relow Silv FD	9.69	8.22	1.66	1.19	2.13	0.26	(A)	23.15
	Vald/Branch/Silv FD	13.32	8.22	1.66	1.19	2.13	0.26	(A)	26.78
Maple Grove	Brillion/FD Wayside	8.29	6.12	2.15	1.70	1.69	0.20	(A)	20.15
	Reedsville/FD Wayside	8.50	6.12	2.15	1.70	1.58	0.20	(A)	20.25
	Brillion/FD Brillion	8.29	6.12	2.15	1.02	1.69	0.20	(A)	19.47
	Reedsville/FD Brillion	8.50	6.12	2.15	1.02	1.58	0.20	(A)	19.57
	Reedsville/FD Reedsv	8.50	6.12	2.15	1.45	1.58	0.20	(A)	20.00
Meeme	Howards Grove	12.30	8.34	2.52		2.16	0.26	(A)	25.58
	Kiel	11.24	8.34	2.52		2.16	0.26	(A)	24.52
Mishicot	Mishicot	9.18	7.68	2.59		1.99	0.25	(A)	21.69
Newton	Manitowoc	8.00	6.80	2.42		1.76	0.22	(A)	19.20
	Manly Sanit Dist 1	8.00	6.80	2.42	0.00	1.76	0.22	(A)	19.20
	Valders	11.00	6.80	2.42	0.65	1.76	0.22	(A)	22.20
	Valders Sanit Dist 1	11.00	6.80	2.42	0.65	1.76	0.22	(A)	22.85
Rockland	Reedsville	10.26	7.45	4.00	1.94	1.92	0.24	(A)	25.81
	Valders	11.81	7.45	4.00	1.94	1.92	0.24	(A)	27.36
	Brillion	10.00	7.45	4.00	1.94	2.06	0.24	(A)	25.69
Schleswig	Kiel	9.29	6.84	1.91		1.77	0.21	(A)	20.02
	Kiel Sanit Dist 1	9.29	6.84	1.91	1.37	1.77	0.21	(A)	21.39
	Kiel Sanit Dist 2	9.29	6.84	1.91	1.00	1.77	0.21	(A)	21.02
Two Creeks	Kewaunee	10.93	7.15	0.00		1.85	0.23	(A)	20.16
	Mishicot	9.82	7.15	0.00		1.85	0.23	(A)	19.05
Two Rivers	Manly & Sanit Dist 1	7.45	6.52	2.00		1.69	0.21	(A)	17.87
	Mish & Sanit Dist 2	7.54	6.52	2.00		1.69	0.21	(A)	17.96
	Two Rivers & Sanit Dis 1	9.45	6.52	2.00		1.69	0.21	(A)	19.87
Villages									
Cleveland	Sheboygan	12.58	8.00	6.64		2.08	0.25	(A)	29.55
Francis Creek	Mishicot	8.40	6.89	3.93		1.79	0.21	(A)	21.22
Kellnersville	Reedsville	8.95	6.44	2.46		1.68	0.20	(A)	19.73
Maribel	Denmark	9.97	7.36	1.75		1.81	0.23	(A)	21.12
Mishicot	Mishicot	8.11	6.67	5.39		1.74	0.21	(A)	22.12
Reedsville	Reedsville	8.30	5.99	9.54		1.56	0.19	(A)	25.58
St. Nazianz	Valders	9.59	5.94	4.60		1.55	0.19	(A)	21.87
Valders	Valders	10.93	6.83	4.99		1.78	0.22	(A)	24.75
Whitelaw	Valders	9.86	6.26	2.63		1.63	0.20	(A)	20.58
Cities									
Kiel	Kiel	8.74	5.79	4.10	0.16	1.61	0.20	(A)	20.60
Two Rivers	Two Rivers Library & TIF	9.93	6.43	8.35	0.00	1.80	0.22	(A)	26.73
	Manly Library & TIF	7.81	6.43	8.35	0.00	1.80	0.22	(A)	24.61
Manitowoc	Manitowoc	9.30	7.24	7.40		2.02	0.25	(A)	26.21

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

(A) = Credit was applied directly to Lower School Tax Amounts shown per State dictate.

Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2005)
Direct and Overlapping Governments
For 2005 Levy Collected in 2006

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	6.82	6.17	3.09		1.54	0.19	17.81
	Valders	8.85	6.17	3.09		1.54	0.19	19.84
	Valders 1	8.85	6.17	3.09	1.25	1.54	0.19	21.09
Centerville	Kiel	8.84	7.32	3.75		1.83	0.22	21.96
	Manitowoc	7.99	7.32	3.75		1.83	0.22	21.11
	Sheboygan	10.06	7.32	3.75		1.83	0.22	23.18
Cooperstown	Denmark	9.57	8.09	3.60		1.94	0.24	23.44
	Mishicot	8.90	8.09	3.60		2.02	0.24	22.85
	Reedsville	9.30	8.09	3.60		2.02	0.24	23.25
Eaton	Chilton	9.83	7.71	4.10		2.10	0.23	23.97
	Kiel	9.10	7.71	4.10		1.92	0.23	23.06
	Valders	11.08	7.71	4.10		1.92	0.23	25.04
Franklin	Reedsville Fire Dist 1,2,3	7.49	6.48	(3.42)	1.56	1.62	0.19	13.92
	Reedsville Fire Dist 4	7.49	6.48	(3.42)	1.56	1.62	0.19	13.92
	Mishicot Fire Dist 1	7.55	6.66	2.56	1.07	1.67	0.20	19.71
Gibson	Mishicot Fire Dist 2	7.55	6.66	2.56	1.07	1.67	0.20	19.71
	Mishicot Fire Dist 3	7.55	6.66	2.56	0.80	1.67	0.20	19.44
	Denmark Fire Dist 2	7.80	6.66	2.56	1.07	1.55	0.20	19.84
	Denmark Fire Dist 3	7.80	6.66	2.56	0.80	1.55	0.20	19.57
	Manitowoc	7.90	7.02	1.29		1.75	0.21	18.17
Kossuth	Mishicot	7.87	7.02	1.29		1.75	0.21	18.14
	Reedsville	8.22	7.02	1.29		1.75	0.21	18.49
Liberty	Kiel	8.02	6.46	2.18		1.61	0.19	18.46
	Valders	9.37	6.46	2.18		1.61	0.19	19.81
	Valders Sanit Dis 1	9.37	6.46	2.18	0.25	1.61	0.19	20.06
Manitowoc	Manly/Rockwood Fire Dept	7.80	6.89	1.76	0.78	1.72	0.21	19.16
	Manly/Silv San & Fire	7.80	6.89	1.76	0.66	1.72	0.21	19.04
	Manly/Val fire dept	7.80	6.89	1.76	0.66	1.72	0.21	19.04
	Manly Branch Rckwo Silv FD	6.99	6.23	1.18	0.87	1.55	0.19	17.01
Mtwe Rapids	Vald/Brnch/Silv FD	9.12	6.23	1.18	0.87	1.55	0.19	19.14
	Brillion/FD Wayside	7.86	6.42	2.21	1.80	1.75	0.19	20.23
	Reedsville/FD Wayside	7.34	6.42	2.21	1.80	1.60	0.19	19.56
	Brillion/FD Brillion	7.86	6.42	2.21	1.03	1.75	0.19	19.46
	Reedsville/FD Brillion	7.35	6.42	2.21	1.03	1.60	0.19	18.80
	Reedsville/FD Reedsv	7.35	6.42	2.21	1.54	1.60	0.19	19.31
	Howards Grove	8.31	6.27	1.91		1.56	0.19	18.24
Meeme	Kiel	7.56	6.27	1.91		1.56	0.19	17.49
	Mishicot	7.42	6.63	2.18		1.65	0.19	18.07
Mishicot	Manitowoc	7.93	7.08	2.37		1.76	0.21	19.35
	Manly Sanit Dist 1	7.93	7.08	2.37		1.76	0.21	19.35
	Valders	10.57	7.08	2.37		1.76	0.21	21.99
	Valders Sanit Dist 1	10.57	7.08	2.37	0.65	1.76	0.21	22.64
Rockland	Reedsville	7.07	6.32	3.50	1.64	1.57	0.19	20.29
	Valders	9.50	6.32	3.50	1.53	1.57	0.19	22.61
	Brillion	7.84	6.32	3.50	1.64	1.74	0.19	21.23
Schleswig	Kiel	8.83	7.20	1.92		1.80	0.21	19.96
	Kiel Sanit Dist 1	8.83	7.20	1.92	1.31	1.80	0.21	21.27
	Kiel Sanit Dist 2	8.83	7.20	1.92	0.81	1.80	0.21	20.77
Two Creeks	Kewaunee	10.74	7.36			1.84	0.22	20.16
	Mishicot	9.49	7.36			1.84	0.22	18.91
Two Rivers	Manly & Sanit Dist 1	6.94	6.44	2.03		1.61	0.19	17.21
	Mishic/SanitDist 2	6.91	6.44	2.03		1.61	0.19	17.18
	Two Rivers & Sanit Dis 1	8.62	6.44	2.03		1.61	0.19	18.89
Villages								
Cleveland	Sheboygan	10.67	7.77	6.93		1.97	0.25	27.59
Francis Creek	Mishicot	7.81	6.79	3.74		1.72	0.21	20.27
Kellnersville	Reedsville	7.44	6.45	2.52		1.63	0.20	18.24
Maribel	Denmark	9.31	7.64	2.02		1.86	0.23	21.06
Mishicot	Mishicot	7.57	6.64	5.47		1.68	0.20	21.56
Reedsville	Reedsville	7.33	6.32	9.56		1.60	0.19	25.00
St. Nazianz	Valders	9.86	6.55	4.53		1.66	0.20	22.80
Valders	Valders	10.63	7.18	5.44		1.82	0.22	25.29
Whitelaw	Valders	9.05	6.21	2.62		1.57	0.20	19.65
Cities								
Kiel	Kiel	8.38	6.07	4.20	0.13	1.64	0.20	20.62
Two Rivers	Two Rivers Library & TIF	9.19	6.32	8.45		1.72	0.20	25.88
	Manly Library & TIF	7.38	6.32	8.45		1.72	0.20	24.07
Manitowoc	Manitowoc	8.85	7.20	7.84		1.96	0.24	26.09

Using the above chart, one can calculate approximately what your tax bill would be had you lived in one of the above listed areas. By selecting the appropriate town, village or city in the far left hand column, then selecting the appropriate overlapping tax district from the next column, follow that line across to the total column. That amount signifies the net tax rate per \$1,000 of assessed valuation. By taking the assessed value of your land and improvements and dividing by 1,000 then multiplying by that total amount, would give you the approximate amount of property taxes owed prior to the State Lottery Credit and any other special charges or assessments that may be due for that district or property area.

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Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

MANITOWOC COUNTY, WISCONSIN

Property Tax Rates (Mill-Rate 2006)

Direct and Overlapping Governments

For 2006 Levy Collected in 2007

The County apportions its tax levy to the various towns, villages and cities as listed in the left hand column based upon equalized value as set forth by the State of Wisconsin. The column headed Tax District represents the overlapping boundaries of other units of government (eg. School, Vocational, State) which levy taxes. This overlap of boundaries accounts for the mill rate variations as they apply to taxpayers within local taxation districts (eg. Towns, Villages and Cities). (1) The splits within the Local column reflects additional local levy for Special Purpose Districts such as Sanitary District, Fire Departments and or TIF (Tax Incremental Finance) districts. Total column reflects tax rate net of credit.

Towns	Tax District	School	County	Local (1)	Voc. Ed.	State	Credit (A)	Total
Cato	Reedsville	6.93	6.30	3.02	1.57	0.18	(A)	18.00
	Valders	8.12	6.30	3.02	1.57	0.18	(A)	19.19
	Valders 1	8.12	6.30	3.02 1.25	1.57	0.18	(A)	20.44
Centerville	Kiel	6.47	5.72	2.83	1.43	0.17	(A)	16.62
	Manitowoc	5.69	5.72	2.83	1.43	0.17	(A)	15.84
	Sheboygan	7.94	5.72	2.83	1.43	0.17	(A)	18.09
Cooperstown	Denmark	6.78	6.01	2.72	1.47	0.17	(A)	17.15
	Mishicot	7.07	6.01	2.72	1.27	0.17	(A)	17.24
	Reedsville	5.12	6.01	2.72	1.27	0.17	(A)	15.29
Eaton	Chilton	10.16	8.11	4.10	2.25	0.24	(A)	24.86
	Kiel	8.97	8.11	4.10	2.02	0.24	(A)	23.44
	Valders	10.48	8.11	4.10	2.02	0.24	(A)	24.95
Franklin	Reedsville Fire Dist 1,2,3	7.28	6.34	(4.21) 1.57	1.58	0.18	(A)	12.74
	Reedsville Fire Dist 4	7.28	6.34	(4.21) 1.47	1.58	0.18	(A)	12.64
	Mishicot Fire Dist 1	7.26	6.56	2.54 1.10	1.64	0.19	(A)	19.29
Gibson	Mishicot Fire Dist 2	7.26	6.56	2.54 1.10	1.64	0.19	(A)	19.29
	Mishicot Fire Dist 3	7.26	6.56	2.54 0.82	1.64	0.19	(A)	19.01
	Denmark Fire Dist 2	7.49	6.56	2.54 1.10	1.59	0.19	(A)	19.47
Kossuth	Denmark Fire Dist 3	7.49	6.56	2.54 0.82	1.59	0.19	(A)	19.19
	Manitowoc	7.41	7.25	1.29	1.81	0.21	(A)	17.97
	Mishicot	8.05	7.25	1.29	1.81	0.21	(A)	18.61
Liberty	Reedsville	8.39	7.25	1.29	1.81	0.21	(A)	18.95
	Kiel	6.85	6.29	2.17	1.57	0.18	(A)	17.06
	Valders	8.03	6.29	2.17	1.57	0.18	(A)	18.24
Manitowoc	Valders Sanit Dis 1	8.03	6.29	2.18 0.49	1.57	0.18	(A)	18.74
	Manly/Rockwood Fire Dept	7.05	6.90	1.76 0.80	1.72	0.20	(A)	18.43
	Manly/Silv San & Fire	7.05	6.90	1.76 0.67	1.72	0.20	(A)	18.30
Mtwe Rapids	Manly/FD fire dept	7.05	6.90	1.76 0.67	1.72	0.20	(A)	18.30
	Manly Branch Rockwo Silv FD	6.21	6.21	1.12 0.87	1.55	0.18	(A)	16.14
	Vald/Brnch/Silv FD	8.21	6.21	1.12 0.87	1.55	0.18	(A)	18.14
Maple Grove	Brillion/FD Wayside	7.44	6.34	2.23 1.83	1.76	0.18	(A)	19.78
	Reedsville/FD Wayside	7.10	6.34	2.23 1.83	1.58	0.18	(A)	19.26
	Brillion/FD Brillion	7.44	6.34	2.23 1.01	1.76	0.18	(A)	18.96
Meeme	Reedsville/FD Brillion	7.10	6.34	2.23 1.01	1.58	0.18	(A)	18.44
	Reedsville/FD Reedsv	7.10	6.34	2.23 1.47	1.58	0.18	(A)	18.90
	Howards Grove	8.07	6.60	1.92	1.65	0.19	(A)	18.43
Mishicot	Kiel	7.45	6.60	1.92	1.65	0.19	(A)	17.81
	Mishicot	7.39	6.68	2.19	1.67	0.19	(A)	18.12
Newton	Manitowoc	7.49	7.36	2.37	1.84	0.21	(A)	19.27
	Manly Sanit Dist 1	7.49	7.36	2.37 0.00	1.84	0.21	(A)	19.27
	Valders	9.86	7.36	2.37	1.84	0.21	(A)	21.64
Rockland	Valders Sanit Dist 1	9.86	7.36	2.37 0.64	1.84	0.21	(A)	22.28
	Reedsville	7.30	6.47	3.11 1.43	1.61	0.19	(A)	20.11
	Valders	8.50	6.47	3.11 1.43	1.61	0.19	(A)	21.31
Schleswig	Brillion	7.65	6.47	3.11 1.43	1.79	0.19	(A)	20.64
	Kiel	8.65	7.55	1.92	1.88	0.22	(A)	20.22
	Kiel Sanit Dist 1	8.65	7.55	1.92 1.22	1.88	0.22	(A)	21.44
Two Creeks	Kiel Sanit Dist 2	8.65	7.55	1.92 0.87	1.88	0.22	(A)	21.09
	Kewaunee	7.85	5.88	0.00	1.46	0.17	(A)	15.36
	Mishicot	7.73	5.88	0.00	1.46	0.17	(A)	15.24
Two Rivers	Manly & Sanit Dist 1	6.48	6.65	2.00	1.66	0.19	(A)	16.98
	Mishic/Sanit Dist 2	7.07	6.65	2.00	1.66	0.19	(A)	17.57
	Two Rivers & Sanit Dis 1	9.00	6.65	2.00	1.66	0.19	(A)	19.50
Villages								
Cleveland	Sheboygan	7.84	5.66	5.31	1.44	0.17	(A)	20.42
Francis Creek	Mishicot	7.42	6.55	4.81	1.67	0.19	(A)	20.64
Kellnersville	Reedsville	7.23	6.30	2.54	1.60	0.19	(A)	17.86
Maribel	Denmark	8.39	7.26	1.58	1.80	0.22	(A)	19.25
Mishicot	Mishicot	7.32	6.51	5.92	1.65	0.19	(A)	21.59
Reedsville	Reedsville	7.23	6.30	9.77	1.60	0.19	(A)	25.09
St. Nazianz	Valders	8.33	6.33	4.54	1.61	0.18	(A)	20.99
Valders	Valders	8.98	6.92	5.51	1.76	0.20	(A)	23.37
Whitelaw	Valders	7.91	6.15	2.65	1.56	0.18	(A)	18.45
Cities								
Kiel	Kiel	8.03	6.12	4.00 0.14	1.67	0.19	(A)	20.15
Two Rivers	Two Rivers Library & TIF	9.01	6.11	8.45	1.67	0.19	(A)	25.43
	Manly Library & TIF	6.47	6.11	8.45	1.67	0.19	(A)	22.89
Manitowoc	Manitowoc	7.95	7.10	8.15	1.94	0.23	(A)	25.37

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Information provided by County Treasurer, Table by Comptrollers Office, Manitowoc County

Schedule 7

MANITOWOC COUNTY, WISCONSIN

Top Ten Property Tax Payers

2005 Levy for 2006 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	Manitowoc Company	\$23,376,958.00	\$18,596,600.00	\$489,259.00	0.52%
2	Walmart	\$13,915,215.00	\$11,069,690.00	\$288,817.00	0.31%
3	Holy Family Memorial Inc.	\$12,284,022.00	\$9,772,060.00	\$255,510.00	0.27%
4	Sargento	\$9,788,729.00	\$8,344,500.00	\$170,995.00	0.18%
5	Menards	\$9,031,956.00	\$7,185,010.00	\$187,463.00	0.20%
6	Busch Agricultural Resources	\$8,622,018.00	\$6,858,900.00	\$182,342.00	0.19%
7	Southbrook Apartments	\$8,566,632.00	\$6,814,840.00	\$180,600.00	0.19%
8	Lakeside Foods	\$8,111,151.00	\$6,452,500.00	\$168,351.00	0.18%
9	Jagemann Stamping	\$8,055,086.00	\$6,407,900.00	\$167,187.00	0.18%
10	Arbors at Toledo (Rivers Bend)	\$7,282,148.00	\$5,793,020.00	\$147,144.00	0.16%
	All Other	\$1,636,210,185.00	\$1,300,444,690.00	\$92,092,008.23	97.62%
	Totals	\$1,745,244,100.00	\$1,387,739,710.00	\$94,329,676.23	100.00%
<p>* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2005 for budget and collection during 2006.</p> <p>* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.</p> <p>Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220</p>					

1996 Levy for 1997 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	Manitowoc Co. Inc.	\$21,008,556.00	\$20,132,500.00	\$435,609.00	0.71%
2	LakeBluff Piner (Paragon)	\$16,000,579.00	\$13,816,500.00	\$371,316.00	0.60%
3	Anchor Hocking (Mirro)	\$15,268,183.00	\$14,631,500.00	\$316,583.00	0.51%
4	Pullman Co. (Eastman)	\$9,188,980.00	\$8,805,800.00	\$187,074.00	0.30%
5	H I Holdings (Hailton)	\$7,080,833.00	\$6,114,300.00	\$166,868.00	0.27%
6	Lakeside Foods Inc.	\$7,552,123.00	\$7,237,200.00	\$156,592.00	0.25%
7	Busch Apri Resources	\$7,448,398.00	\$7,137,800.00	\$154,441.00	0.25%
8	Walmart	\$4,152,874.00	\$4,492,500.00	\$97,205.00	0.16%
9	Shopko Stores Inc.	\$4,276,427.00	\$4,098,100.00	\$88,671.00	0.14%
10	Weyerhaeuser	\$4,220,181.00	\$4,044,200.00	\$87,505.00	0.14%
	All Other	\$2,638,920,066.00	\$2,349,714,567.00	\$59,564,219.00	96.67%
	Totals	\$2,735,117,200.00	\$2,440,224,967.00	\$61,626,083.00	100.00%
<p>* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 1996 for budget and collection during 1997</p> <p>* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.</p> <p>Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220</p>					

Schedule 8

MANITOWOC COUNTY, WISCONSIN
 Eighteen Year Historical Data
 All Property Tax Levies & Current Year Collection Comparisons
 As of the Annual Tax Sale Date

Total Levies All Districts *							County Only		
Budget Year	Total Tax Levy *	Municipality Collections	Returned to County for Collections	Collections Before Annual Tax Sale Date	Amount of Annual Tax Sale **	Percentage Uncollected As of Tax Sale Date	County Tax Levy	Total Tax Collections ***	Ratio of Total Tax Collections to County Levy
1989	\$45,388,019	\$37,319,163	\$8,068,856	\$6,874,453	\$1,194,403	2.63%	\$8,533,605	\$8,309,040	97.37%
1990	\$50,827,782	\$41,921,372	\$8,906,410	\$7,251,378	\$1,655,032	3.26%	\$10,124,148	\$9,794,490	96.74%
1991	\$52,154,567	\$44,217,744	\$7,936,823	\$6,137,093	\$1,799,730	3.45%	\$11,231,595	\$10,844,019	96.55%
1992	\$57,179,307	\$46,205,343	\$10,973,964	\$9,337,018	\$1,636,946	2.86%	\$12,718,272	\$12,354,170	97.14%
1993	\$58,970,042	\$49,241,052	\$9,728,990	\$8,114,272	\$1,614,718	2.74%	\$13,330,210	\$12,964,962	97.26%
1994	\$61,555,791	\$53,036,748	\$8,519,043	\$6,981,279	\$1,537,764	2.50%	\$13,469,913	\$13,133,165	97.50%
1995	\$66,945,044	\$50,487,228	\$16,457,816	\$14,701,932	\$1,755,884	2.62%	\$12,813,864	\$12,478,140	97.38%
1996	\$66,331,654	\$40,852,790	\$25,478,864	\$23,778,243	\$1,700,621	2.56%	\$13,346,657	\$13,008,209	97.44%
1997	\$61,626,083	\$37,290,512	\$24,335,571	\$22,836,554	\$1,499,017	2.43%	\$13,747,057	\$13,413,003	97.57%
1998	\$66,659,557	\$28,067,349	\$38,592,208	\$37,029,495	\$1,562,713	2.34%	\$15,293,950	\$14,936,072	97.66%
1999	\$71,453,497	\$43,500,320	\$27,953,177	\$26,289,064	\$1,664,113	2.33%	\$18,009,105	\$17,589,492	97.67%
2000	\$75,546,352	\$53,018,733	\$22,527,619	\$20,812,945	\$1,714,674	2.27%	\$19,507,817	\$19,104,005	97.73%
2001	\$80,288,447	\$49,276,775	\$31,011,672	\$22,710,111	\$1,618,520	2.02%	\$20,857,127	\$20,435,813	97.98%
2002	\$86,170,021	\$53,389,300	\$32,780,720	\$23,907,869	\$2,010,008	2.33%	\$22,503,245	\$21,978,333	97.67%
2003	\$91,059,120	\$57,031,908	\$34,027,212	\$31,972,566	\$2,054,646	2.26%	\$24,353,486	\$23,803,431	97.74%
2004	\$94,329,676	\$59,841,951	\$34,487,725	\$25,147,326	\$2,175,883	2.31%	\$25,011,915	\$24,434,140	97.69%
2005	\$97,739,792	\$61,787,526	\$35,952,266	\$26,365,933	\$2,134,919	2.18%	\$25,758,917	\$25,197,374	97.82%
2006	\$98,136,252	\$61,975,999	\$36,169,253	\$26,606,623	\$2,328,744	2.37%	\$26,462,274	\$25,838,390	97.63%

* Note, Total Tax Levy includes all taxing jurisdictions, County, School, VTAE, State, Local, etc. These figures are reduced by the State and School Credits and do not reflect Gross Tax Levy.

** Wisconsin Statutes (74.57) specify annually on August 15th the County Treasurer shall issue a Tax Certificate for property on which taxes remain unpaid. Manitowoc County under statute 74.29 settles in full with its municipalities by this date. This process is called the "Tax Sale". Previous to taxes levied for 1989, the tax sale date was the third tuesday in October.

*** Computed by taking the County Tax Levy an its average percentage of all districts tax levy proportion and multiplying by the reciprocal of the percentage of uncollected taxes.

The amount of annual tax sale represents the total of delinquent taxes for that particular year at that particular point in time and is useful in analyzing and forecasting fluctuations in delinquent taxes.

Schedule 9

MANITOWOC COUNTY, WISCONSIN

Ratios of Outstanding Debt by Type and General Bonded Debt
Last Four Calendar Years

Year End 12/31	Governmental Activities General Obligation Bonds *	Business-Type Activities General Obligation Bonds *	Total Primary Government *	Population	Per Capita Income \$	Equalized Value Including TID	Percentage of Personal Income #	Per Capita
2003	\$22,032,602	\$12,777,398	\$34,810,000	84,020	\$27,807	\$4,321,880,200	1.49%	\$414.31
2004	\$20,544,315	\$9,350,685	\$29,895,000	84,264	\$30,005	\$4,447,460,000	1.18%	\$354.78
2005	\$19,126,910	\$8,816,360	\$27,943,270	84,480	\$30,968	\$4,600,011,700	1.07%	\$330.77
2006	\$17,307,395	\$8,262,605	\$25,570,000	84,640	\$31,931	\$4,867,411,100	0.95%	\$302.10

Year End 12/31	Total Gross Bonded Debt of Primary Government *	Less Debt Service Fund * @	Total Net Bonded Debt Primary Government *	Net		
				Percentage of Personal Income #	Per Capita	Net Debt as a Percentage of Equalized Value
2003	\$34,810,000	\$206,775	\$34,603,225	1.48%	\$411.85	0.80%
2004	\$29,895,000	\$220,349	\$29,674,651	1.17%	\$352.16	0.67%
2005	\$27,943,270	\$231,579	\$27,711,691	1.06%	\$328.03	0.60%
2006	\$25,570,000	\$244,734	\$25,325,266	0.94%	\$299.21	0.52%

* Amounts rounded to nearest whole dollar.

Calculated by dividing total primary government debt by the product of population times per capita income.

@ Amount available for repayment of governmental general obligation bonds.

Not practical to restate outstanding debt ratios for years prior to 2003 before implementation of GASB #34.

Schedule 10
MANITOWOC COUNTY, WISCONSIN
Underlying / Overlapping Debt by Taxing Jurisdiction

Municipality/School District	PC	Outstanding Principal as of 12/31/06	Principal Payments Scheduled During 2007	Anticipated New Debt During 2007
Town of Cato	100%	\$0	\$0	\$0
Town of Centerville	100%	\$0	\$0	\$0
Town of Cooperstown	100%	\$49,875	\$24,600	\$0
Town of Eaton	100%	\$0	\$0	\$0
Town of Franklin	100%	\$0	\$0	\$0
Town of Gibson	100%	\$0	\$0	\$0
Town of Kossuth	100%	\$0	\$0	\$0
Town of Liberty	100%	\$0	\$0	\$0
Town of Manitowoc	100%	\$0	\$0	\$0
Town of Manitowoc Rapids	100%	\$0	\$0	\$0
Town of Maple Grove	100%	\$0	\$0	\$0
Town of Meeme	100%	\$0	\$0	\$0
Town of Mishicot	100%	\$0	\$0	\$0
Town of Newton	100%	\$0	\$0	\$0
Town of Rockland	100%	\$118,602	\$61,761	\$300,000
Town of Schleswig	100%	\$0	\$0	\$0
Town of Two Creeks	100%	\$0	\$0	\$0
Town of Two Rivers	100%	\$100,000	\$19,554	\$0
Village of Cleveland	100%	\$1,175,000	\$220,000	\$300,000
Village of Francis Creek	100%	\$1,664,532	\$59,641	\$0
Village of Kellnersville	100%	\$86,894	\$44,202	\$0
Village of Maribel	100%	\$28,441	\$13,658	\$200,000
Village of Mishicot	100%	\$807,839	\$165,821	\$0
Village of Reedsville	100%	\$486,369	\$159,000	\$700,000
Village of St Nazianz	100%	\$324,185	\$35,000	\$0
Village of Valders	100%	\$718,300	\$81,694	\$0
Village of Whitelaw	100%	\$148,924	\$18,973	\$40,000
City of Kiel	84%	\$4,645,896	\$609,280	\$460,000
City of Manitowoc	100%	\$64,030,419	\$4,198,729	\$10,000,000
City of Two Rivers	100%	\$16,130,400	\$3,877,470	\$3,120,000
School District of Manitowoc	100%	\$19,265,000	\$2,590,000	\$1,000,000
School District of Denmark	21%	\$10,667,392	\$1,084,567	\$0
School District of Brillion	25%	\$12,672,213	\$778,408	\$1,400,000
School District of Kewaunee	3.76%	\$9,549,463	\$732,109	\$0
School District of Mishicot	100%	\$6,891,541	\$488,134	\$0
School District of Reedsville	87.35%	\$6,108,829	\$428,014	\$0
School District of Valders	100%	\$10,765,000	\$590,000	\$0
School District of Two Rivers	100%	\$31,425,000	\$5,655,000	\$4,000,000
School District of Kiel	84%	\$10,195,000	\$875,000	\$0
School District of Sheboygan	16%	\$52,240,000	\$2,546,000	\$0
School District of Howards Grove	1%	\$8,263,142	\$778,535	\$0
Lakeshore VTAE District	37.71%	\$15,820,000	\$3,270,000	\$6,000,000
County of Manitowoc	100%	\$25,570,000	\$2,295,000	\$0
Totals		\$309,948,256	\$31,700,150	\$27,520,000

PC = Percentage of column totals applicable to Manitowoc County

Schedule 11

MANITOWOC COUNTY, WISCONSIN

Legal Debt Margin Information
Last Ten Calendar Years

Budget Year	State Equalized Value of Manitowoc County Including TID	State Statute § 67.03 5% Max	Maximum Principal Debt Ceiling Limit \$	Outstanding Principal Balance of General Obligation Debt	Less Amount Available for Repayment of General Obligation Debt	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
1997	\$2,692,042,900	5.00%	\$134,602,145	\$16,430,000	(\$154,108)	\$16,275,892	\$118,326,253	12.09%
1998	\$3,174,362,800	5.00%	\$158,718,140	\$15,645,000	(\$165,551)	\$15,479,449	\$143,238,691	9.75%
1999	\$3,327,573,700	5.00%	\$166,378,685	\$17,690,000	(\$150,721)	\$17,539,279	\$148,839,406	10.54%
2000	\$3,593,645,600	5.00%	\$179,682,280	\$20,495,000	(\$137,363)	\$20,357,637	\$159,324,643	11.33%
2001	\$3,929,312,200	5.00%	\$196,465,610	\$19,455,000	(\$149,748)	\$19,305,252	\$177,160,358	9.83%
2002	\$4,138,233,300	5.00%	\$206,911,665	\$31,725,000	(\$163,512)	\$31,561,488	\$175,350,177	15.25%
2003	\$4,321,880,200	5.00%	\$216,094,010	\$34,810,000	(\$206,775)	\$34,603,225	\$181,490,785	16.01%
2004	\$4,447,460,000	5.00%	\$222,373,000	\$29,895,000	(\$220,349)	\$29,674,651	\$192,698,349	13.34%
2005	\$4,600,011,700	5.00%	\$230,000,585	\$27,943,270	(\$231,579)	\$27,711,691	\$202,288,894	12.05%
2006	\$4,867,411,100	5.00%	\$243,370,555	\$25,570,000	(\$244,734)	\$25,325,266	\$218,045,289	10.41%

All dollar amounts rounded to the nearest whole dollar.

Schedule 12

MANITOWOC COUNTY, WISCONSIN
Demographic and Economic Statistics
Last Ten Calendar Years

Year	(1) Population	(2) Per Capita Personal Income	(3) Personal Income	(4) Median Age	(4) Education Level in Years of Schooling	(4) School Enrollment	(5) Unemployment Rate %
1997	82,550	\$22,831	\$1,884,699,050	36.5	13.1	20,801	3.8%
1998	82,700	\$24,276	\$2,007,625,200	36.5	13.3	20,783	3.1%
1999	82,835	\$25,004	\$2,071,206,340	36.7	13.3	20,770	2.4%
2000	82,887	\$26,152	\$2,167,660,824	38.3	13.6	20,954	3.3%
2001	83,244	\$26,506	\$2,206,465,464	38.9	13.7	21,279	5.4%
2002	83,925	\$27,043	\$2,269,583,775	39.5	13.7	21,279	5.7%
2003	84,020	\$27,807	\$2,336,344,140	40.1	13.7	21,604	7.3%
2004	84,264	\$30,005	\$2,528,341,320	40.8	13.7	21,929	6.6%
2005	84,480	\$30,968	\$2,616,176,640	41.7	13.9	22,580	6.2%
2006	84,640	\$31,931	\$2,702,639,840	42.3	14.1	22,904	4.9%

- (1) Wisconsin Department of Administration, Official Population Estimates - 2006 Final Population Estimates.
 (2) U.S. Department of Commerce, Bureau of Economic Analysis and Manitowoc County Planning Department.
 (3) Personal Income is the result of multiplying the population column times the per capita income column.
 (4) U.S. Census Bureau, 2006 American Community Survey, Detailed Tables; and Manitowoc Planning Department.
 (5) Lake Michigan and Northeastern Wisconsin Employment Review.

Prepared by the Manitowoc County Planning and Park Commission, January 2007.
 Mr. Mike Demske - Director

Reprinted by Comptrollers Office

Schedule 13

MANITOWOC COUNTY, WISCONSIN

Principal Employers

In 2006

Rank	Employer
1	Holy Family Memorial
2	Fisher Hamilton LLC
3	Manitowoc Public School District
4	Manitowoc Cranes Inc.
5	County of Manitowoc
6	Lakeside Foods, Inc.
7	Federal-Mogul Powertrain Systems
8	City of Manitowoc
9	Manitowoc Ice, Inc.
10	Aurora Health Care

The number of employees each employer has is not readily available. Ranges are used on the State's system as the State has given employers confidentiality with respect to releasing that information. For further information regarding Manitowoc County's largest employers, please visit the State of Wisconsin's web site at: <http://worknet.wisconsin.gov/worknet/> then click on "Business", then "County Summary", then select Manitowoc County.

Information regarding Principal Employers from nine years ago is unavailable.

Information above obtained from the following State Web Site:

http://worknet.wisconsin.gov/worknet/jsprofile_results.aspx?menuselection=gp&area=071

MANITOWOC COUNTY, WISCONSIN
Full-time Equivalent County Employees by Department
Last Four Calendar Years

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Government:				
County Board	(A)	(A)	(A)	(A)
County Clerk	3.60	3.60	3.60	3.88
Clerk of Courts	16.69	16.69	16.69	16.31
Comptroller	5.00	5.00	5.00	5.00
Coroner	1.02	1.02	1.02	1.02
Corporation Counsel	4.00	4.00	4.00	4.00
District Attorney	5.50	5.50	5.50	5.50
Executive	2.00	2.00	2.00	1.50
Family Court Commissioner	2.00	2.00	2.00	2.00
Information Systems	5.00	5.00	6.00	7.00
Personnel	2.60	2.60	2.60	2.90
Public Property	13.50	13.50	12.50	11.75
Register in Probate/Court Commissioner	2.61	2.61	2.61	2.61
Register of Deeds	5.00	5.00	5.00	5.00
Treasurer	5.00	5.00	5.00	5.00
Classification total	<u>73.52</u>	<u>73.52</u>	<u>73.52</u>	<u>73.47</u>
Public Safety:				
Emergency Management	1.73	1.73	1.73	2.23
Sheriff's Department & Jail	116.01	110.86	110.85	108.85
Joint Communications/E911 PSJS	20.67	20.50	21.50	22.00
Classification total	<u>138.41</u>	<u>133.09</u>	<u>134.08</u>	<u>133.08</u>
Public Works:				
Airport (*)	1.00	0.00	0.00	0.00
Highway Department	68.00	65.00	64.00	60.00
Classification total	<u>69.00</u>	<u>65.00</u>	<u>64.00</u>	<u>60.00</u>
Health & Human Services:				
Aging Services	6.59	6.01	5.88	9.88
Child Support	9.00	9.00	9.00	9.00
Health Care Center	203.74	171.60	164.23	155.40
Human Services Dept.	107.69	105.18	106.68	104.18
Public Health Department	23.16	23.16	23.16	22.16
Veterans Service Office	2.00	2.00	2.00	1.00
Classification total	<u>352.18</u>	<u>316.95</u>	<u>310.95</u>	<u>301.62</u>
Culture / Recreation & Education:				
University Extension	3.00	3.00	3.00	3.00
Classification total	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Conservation & Development:				
Planning & Parks Department	8.00	8.00	8.00	8.00
Soil & Water Conservation	8.92	7.92	7.92	7.92
Classification total	<u>16.92</u>	<u>15.92</u>	<u>15.92</u>	<u>15.92</u>
Grand Total	<u><u>653.03</u></u>	<u><u>607.48</u></u>	<u><u>601.47</u></u>	<u><u>587.09</u></u>

(A) County Board is made up of 25 members. Not counted or included as Full Time Equivalents for employment purposes.

(*) Airport is overseen by the Highway Department, and operated under contract with a private provider.

MANITOWOC COUNTY, WISCONSIN
Selected Operating Indicators by Function / Program (*)
Last Four Calendar Years

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Government:				
County Clerk				
Work permits issued	593	617	667	707
Passports issued	59	161	330	439
Clerk of Courts				
Cases filed - Civil	669	613	634	679
Criminal	1,519	1,476	1,428	1,544
Famil, Paternity	628	578	611	563
Juvenile	585	521	506	431
Small Claims Filings	2,552	2,422	2,423	2,657
Traffic / Forfeiture (contested)	1,954	1,997	1,499	1,421
Small Claims (non-contested)	2,354	2,230	2,423	2,486
Traffic / Forfeiture (non-contested)	4,811	5,407	4,772	4,382
Coroner				
Number of cases	505	535	543	568
District Attorney				
Filed complaints - criminal traffic	862	818	818	633
Juvenile petitions	279	270	269	220
Misdemeanor complaints	1,098	999	919	952
Felonies	396	434	452	529
Victim/Witness staff assisted individuals	831	1,544	1,964	1,920
Register in Probate/Court Commissioner				
Number of probate cases filed	546	565	402	360
New guardianship petitions filed	84	84	85	59
Register of Deeds				
Number of documents recorded, land related	33,891	22,210	21,121	18,767
Number of vital records issued, birth/death/marriage	10,365	10,494	10,709	11,549
Public Safety:				
Sheriff's Department & Jail				
Number of incident reports for service	11,518	11,763	10,504	9,870
Traffic citations	3,232	3,187	3,371	3,049
Average adult jail population	177	186	192	195
Average juvenile detention population	10	11	13	12
Accidents investigated	1,348	1,498	1,426	1,343
Public Works:				
Airport				
Estimated number of take offs & landings	30,000	30,000	32,000	30,000
Health & Human Services:				
Aging Services				
Home delivered meals served under title IIIC1 prog.	68,999	69,869	65,931	58,019
Number of individuals served under title IIIC1 prog.	573	656	673	627

(*) Manitowoc County publishes a report titled, "2006 Mandates / 2005 Annual Report", which contains a wealth of information on each of the County's operating departments. This report is available for down loading off the County's web site located at: <http://www.manitowoc-county.com>
Other reports are also available for down loading from the Comptrollers Office home page under the tab "forms/documents". To get to the Comptrollers home page from the County's main home page, click on 'Departments' located on the left side, then on 'Comptroller'.

Schedule 16

MANITOWOC COUNTY, WISCONSIN
Capital Asset Statistics by Function / Program
Last Four Calendar Years

<u>Function / Program</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General Government (A):				
Courthouse	1	1	1	1
Administration Building	1	1	1	1
County Office Building (B)	1	1	1	1
Public Safety:				
Sheriff's Dept. / Jail / Juvenile Detention	1	1	1	1
Public Works:				
Airport	1	1	1	1
Highway Office & Main Shop	1	1	1	1
Highway Dept. Satellite Shops	4	4	4	4
County Trunk Highway Miles	288	288	288	288
Material Recycling Facility (MRF)	1	1	1	1
Health & Human Services:				
Health Care Center (Nursing Home)	1	1	1	1
Human Services Building	1	1	1	1
Public Health Building (Courthouse Annex)	1	1	1	1
Culture / Recreation & Education:				
County Parks with picnic tables, play ground equip., toilets, & well.	3	3	3	3
County Parks, special purpose	16	16	16	16
County Parks Shop	1	1	1	1
County Expo	1	1	1	1
Univeristy of Wisconsin Manitowoc Campus	1	1	1	1

Notes:

(A) Includes buildings and other capital assets shared by multiple departments providing functions other than general government.

(B) Houses Aging Service Dept., U.W. Extension, Planning & Parks Office, Soil & Water Conservation Dept.

Manitowoc County was established by act of the territorial legislature in 1838 and incorporated as Manitowoc County in 1839. Manitowoc County encompasses 589 square miles.

Schedule 17

MANITOWOC COUNTY, WISCONSIN

MANITOWOC COUNTY INSURANCE COVERAGES - 2006

Prepared by Comptrollers Office

Insurance / Coverage Provider	Policy Number	Effective Date	Premium	Limits
Property / Equipment / Auto Comprehensive		3/1/05 to 3/1/06	\$98,692	Deductible and Limits Vary
Local Governmetn Property Insurance Fund	120036	3/1/06 to 3/1/07	\$92,496	
		3/1/07 to 3/1/08	\$94,356	
Workers Compensation				
WI Municipal Mutual Insurance Co. (WMMIC)	WI2006WCO4X	1/1/06 to 1/1/07	Based upon	Statutory
Cambridge Excess Insurance Coverage	WI2007WCO4X	1/1/07 to 1/1/08	% of Payroll	
Self Insured for \$250,000 per Claim				
Liability / Errors and Ommisions / Auto Liab.				
WI Municipal Mutual Insurance Co. (WMMIC)	WI2006CS04A	1/1/06 to 1/1/07	\$133,142	\$5,000,000 /
SIR \$125,000 / \$400,000 aggregate	WI2007CS04A	1/1/07 to 1/1/08	\$134,310	\$10,000,000
Excess coverage to				\$15,000,000
Airport Liability				
ACE USA	AAPN00977433	6/1/05 to 6/1/06	\$6,915	\$5,000,000 each occurance. \$50,000 Rented premises, \$1,000 medical
Mortensen Matzelle & Meldrum - Broker	AAPN00977433	6/1/06 to 6/1/07	\$7,088	
Boiler & Machinery				
Cincinnati Insurance Company	BEP2664178	11/6/05 to 11/6/06	\$8,150	\$10,000,000
Robertson Ryan & Associates - Broker	BEP2664178	11/6/06 to 11/3/07	\$7,984	\$10,000,000
Blanket Crime Policy				
Fidelity and Deposit Companies	CCP 0027345 10	1/1/06 to 1/1/07	\$4,938	\$200,000
Robertson Ryan & Associates - Broker	CCP 0027345 11	1/1/07 to 1/1/08	\$4,938	\$200,000
Elected Officials Bond				
Old Republic Surety Co.	MSA1166597	1/1/06 to 1/1/07	\$1,339	Varies
Robertson Ryan & Associates - Broker	MSA1166597	1/1/07 to 1/1/08	\$1,339	Varies
Resident Fund Trust Bond				
Capitol Idemnity Corporation	LP00787058	10/1/05 to 10/1/06	\$2,400	\$200,000
Mortenson Matzelle & Meldrum - Broker	LP00787058	10/1/06 to 10/1/07	\$2,400	\$200,000
Nursing Home Liability				
WI Health Care Liability Insurance Plan	4328-03-013561	1/9/06 to 1/9/07	\$12,086	\$400,000 / \$1,000,000
	4328-03-013561	1/9/07 to 1/9/08	\$13,585	

The End