Manitowoc County

Manitowoc, Wisconsin

COMPREHENSIVE ANNUAL FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2012

MANITOWOC COUNTY, WISCONSIN

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2012

Prepared by: Manitowoc County Comptroller's Office

MANITOWOC COUNTY, WISCONSIN
For the Year Ended December 31, 2012

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Annual Financial Report

Introductory Section

Manitowoc County, Wisconsin

Manitowoc County
Comptrollers Office

1110 South Ninth Street, Manitowoc, WI 54220
Phone: (920) 683-4080 Fax: (920) 683-2727

June 18, 2013

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, 2012.

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 2011, our organization chart, list of elected County Board Members, and list of Department Directors for the county. The **financial section** includes 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 SC 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, 2012 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 1836 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 81,437 based upon the Wisconsin Department of Administration's 2012 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, conservation and zoning activities; highway maintenance and other road and bridge work 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. On the building front, within the City of Manitowoc, Manitowoc County's largest city, building permits were down slightly in 2012 from 2011 but the value of the permits increased. The City issued 2,577 permits valued at $37,608,341. Fourteen new single and two family dwellings were started with the average single family home being approximately 2,500 square feet having a total construction value exceeding $2,500,000. A listing of the top eleven Commercial projects within the City provided by the building inspection department included the new Silver Lake College Music addition, Baileigh Industrial Office and Warehouse addition, Inter-model Transfer Station for the City of Manitowoc, Holly Family Memorial Hospitals 4th floor alteration, Americollect Office addition, Manitowoc Tool & Machine Office addition, Powers Tire new structure, Bank First National 2nd floor alteration, the new Panda Express Restaurant, Lakeside Office addition , and United One Credit Union interior alteration.

Preliminary numbers for 2013 indicate an up-tic in business over 2012 and provide an optimistic outlook for the building trades. Residential starts along with major commercial projects, mostly in the remodeling category, are expected to increase as we move into the spring and summer months.

Overall, retail trade during 2012 was pretty stable after seeing a flatting trend line in sales during the previous years. Areas that maintained or improved their 2011 numbers again were in the categories of general merchandise stores and food and beverage stores.

Manitowoc County has faced a number of harsh economic challenges in the past. Part of the recovery process was an effort to position ourselves in such a way that future downturns in the economy hopefully would not hit home as hard as it had in the past. While a number of our businesses produce products for the auto industry, there are those businesses that are on the forefront of the green technology era. There is also an understanding that some projects may require partnerships between the private sector and government. These private sector/government partnerships through the formation of TIF districts and Wisconsin Department of Commerce business and economic development loan programs, and now with the Wisconsin Economic Development Corporation bring a new sense of optimism. One of the more exciting partnerships was 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 currently a partnership between private business and government (cities of Manitowoc and Two Rivers), all of whom make an annual commitment to this group. 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, skilled labor, and we have 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 and tax levy limits put 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.

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 various collateralized investments including Associated Banks' repurchase account and an Investment Agency account, certificates of deposit (CD's), the Wisconsin Local Government investment pool, and Associated Bank Trust. These investment vehicles have mixed maturities with none longer than thirty-six months, except the Associated Bank Investment Agency account. Associated Bank Agency Investment account is the County's long-term investment account where approximately 40% of the County's total invested funds are invested with approximately 97% of that amount in fixed income vehicles. The average yield on investments in 2012 was 0.40%. 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 Unassigned 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. With County and State revenue resources declining the past few years, and the goal of keeping the property tax levy from increasing, the Unassigned fund balance had been decreasing, but this year shows a slight increase.

The County is exposed to various risks ranging form 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 $10,000,000 and $30,000,000 respectfully. In 2011 we returned to a Worker's Compensation insurance self-insured plan with Willis of Wisconsin, Inc. providing the claims handling, Safety National providing the excess insurance coverage all put together by M3 (Mortenson, Matzelle & Meldrum) as broker. Worker's Comp. coverage for 2012 and 2013 remain the same. The Local Government Property Insurance Fund provides us with our Property/Equipment/and Auto comprehensive coverage which for our Highway Department vehicles include collision 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 59 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, 2011. This was the twenty-first 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 Untied 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,

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, 2011

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 employee 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

Board of Supervisors (Elected)

Board Chairperson (Elected)

COUNTY BOARD COMMITTEES

Executive	Finance	Grievance	Highway
Nautural Resources &Education	Personnel	Public Safety	Public Works

County Executive (Elected)

ELECTED OFFICES

Clerk of Courts	Coroner	County Clerk	District Attorney
Register of Deeds	Sheriff	Treasurer	Judges - Branch I, II, III

BOARDS & COMMISSIONS: Majority County Appointed

ADRC - Lakeshore Governing Board	Airport Advisory Committee	Board of Adjustment	Board of Health	Critical Incident Stress Management Board	Ethics Board
Expo-Ice Center Board	Human Services Board	Joint Dispatch Board	Land Conservation Committee	Loan Review Board	Local Emergency Planning Committee
Long-Term Support Planning Committee	Manitowoc-Calumet Library Board	Manitowoc Co. Library Advisory Comm.	Planning-& Park Commission	Solid Waste Management Committee	Traffic Safety Commission
Transportation Coordinating Committee	Veterans Service Commission	Wireless 911 Group	Wisconsin Works Steering Committee	Land Information Counsel	

BOARDS & COMMISSIONS: Minority County Appointed

Bay Area Workforce Development Board	Bay-Lake Regional Planning Commission	Community Action Program	English Lake Management District	Glacierland Resource Conserv. & Development	Indrustiral Development Corporation
Lakeland Care District Board	Lester Public Library Board	Mainly Manitowoc Board	Manitwoc Public Library Board	NE Wisconsin Regional Econ.	Safety Net Accountability Panel
Sheboygan River & Rockville Pond Mgt. District	VTAE Dist. 11 Farm Committee	WI Counties Utility-Tax Association	Co-op Ed Srv. Agency CESA #7		

DEPARTMENTS

Aging and Disability Resource Center	Health Department	Emergency Management	Joint Dispatch
Airport	Child Support	Comptroller	Corporation Counsel
Family Court Commissioner	Highway Department / Parks	Information Systems	Personnel
Planning and Zoning	Public Works	Register in Probate	Soil and Water
UW-Extension	Veterans Services	Human Services Department	

H:\Excel\Cafr2012\Table of Organization.xls

Updated 2/28/13 - Comptroller

County Board – Board of Supervisors
2012-2014

District	Supervisor
1	Todd R. Holschback
2	Dave Nickels
3	Rita M. Metzger
4	James N. Brey
5	Gregory J. Dufek
6	Paul B. Hansen (Chair)
7	Norbert A. Vogt
8	Martha Rasmus
9	Mark L. Kopecky
10	Phillip L. Hoff
11	Randall S. Vogel
12	Kevin L. Behnke (1st Vice-Chair)
13	Melvin R. Waack
14	James M. Baumann
15	Catherine E. Wagner
16	Robert V. Cavanaugh
17	Susie L. Maresh
18	Pat Kohlman
19	David A. Korinek
20	Chuck Hoffman
21	Rick L. Gerroll (2nd Vice-Chair)
22	Michael J. Bauknecht
23	Ricky L. Henrickson
24	Donald E. Weiss
25	Laurie B. Burke

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 ..... Faye Malek

Coroner ..... Curt Green *

Corporation Counsel ..... Steve Rollins

County Clerk ..... Jamie Aulik *

County Executive ..... Bob Ziegelbauer *

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

Highway Department Commissioner ..... Gary Kennedy

Information Systems Director ..... Robert Blashe

Personnel Department ..... Sharon Cornils

Human Services Department (Co-Directors)

- Business Operations Manager ..... Patricia Dodge
- Economic Support Manager ..... Lori Garceau
- Child Family Services Manager ..... Nancy Randolph
- Clinical Services Manager ..... Jeff Jenswold

Planning & Zoning Director ..... Timothy Ryan

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 ..... Robert Hermann *

Soil & Water Conservation Director ..... Jerry Halverson

Solid Waste Management Director ..... Jeffery Beyer

Treasurer ..... Cheryl Duchow *

Veterans Service Director ..... Jane Babcock

* Elected at Large

Revised 3/12/13

Annual Financial Report

Financial Section

Manitowoc County, Wisconsin

Schenck SC
CPAs AND SO MUCH MORE.

INDEPENDENT AUDITORS' REPORT

To the County Board
Manitowoc County, Wisconsin

Report on the Financial Statements

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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

AGN INTERNATIONAL
Appleton • Fond du Lac • Green Bay • Manitowoc • Milwaukee • Oshkosh • Sheboygan • Stevens Point • Wausau
800-236-2246 • schencksc.com

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, 2012, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund, the human services fund and the county roads and bridges fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note A.4.i, the County has implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for the year ended December 31, 2012. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of funding progress and the schedule of employer contributions on pages 13 through 22 and 64 through 65 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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 supplementary information and the other information, such as the introductory and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Report Issued in Accordance with *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 18, 2013, on our consideration of the County's internal control over financial reporting and on 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* in considering the County's internal control over financial reporting and compliance.

Schenck SC

Certified Public Accountants
Green Bay, Wisconsin
May 18, 2013

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, 2012

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, 2012.

Financial Highlights

- The assets of the County exceeded its liabilities as of December 31, 2012 by $89,423,431 (*net position*). Of this amount, $9,503,672 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position decreased by $1,147,381. Factors that contributed to this decrease are as follows:
  - With the State of Wisconsin continually facing a financial crisis and freezing or reducing its support of County operations, the County's budget did not allow for any mistakes. While most of our departments were able to come in under budget, others were not.
  - The County's approach has been to stabilize it's reliance on property taxes. To this end, expense increases have been limited and programs have been monitored for effectiveness. If a program has not been effective for the dollars invested, other options are explored and implemented.
  - The governmental activities decrease in net position of $980,204 combined with the decrease in net position in the County's business-type activities of $866,824 total the $1,847,028 in total net position decreases for the County. Major decrease in both the governmental funds and proprietary funds can be attributed to the County's change in accounting policy for capital assets and implementation of GASB #65. Capital asset threshold for recording an asset has been increased from $500 (Information Systems)/$2,500 (all other) to $5,000 for all assets, which caused $413,571 of the governmental activities decrease in net position.
- The property tax levy was increased $184,947 over 2011, which equated to a 0.17 per-cent tax rate decrease for the year ended December 31, 2012. This decrease in the rate followed what can be termed new growth of the County, thereby keeping property taxes almost the same for those that did not make any improvements to their property. With what has been taking place at the Federal and State level, the County took action to not increase taxes for the average citizen.
- As of December 31, 2012, the County's governmental funds reported combined ending fund balances of $7,313,338 a decrease of $1,496,266 in comparison to the prior years' unadjusted for change in accounting principle balance. The decrease is mainly due to the capital project funds coming to a conclusion and starting the Health Department Project prior to the borrowing for it.
- As of December 31, 2012, unassigned fund balance for the general fund was $143,786, or approximately 0.53% of total general fund expenditures.
- The County's total general-obligation debt decreased by $1,645,000 or by (5.7%) during 2012.

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 Position* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net position.* Over time, increases or decreases in net position 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 position changed during the most recent year. All changes in net position 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 activity of the County is our highway operations.

The government-wide financial statements can be found on pages 23 through 25 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 19 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, debt service fund and communications capital projects 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, Revolving Loan Fund, Economic Development Projects, and the Park Acquisition and Development fund. A formal budget for the New Public Health Department Building will be established during 2013. 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 26 - 32 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 an enterprise fund to account for its Highway Department Operations. *Internal service funds* are accounting devices 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 statement provides information for the Highway Department, which is considered to be a major fund of the County.

The basic proprietary fund financial statements can be found on pages 33 - 36 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 37 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 38 - 63 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 66 - 69.

Government-wide Financial Analysis

Net position: As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by $89,423,431 at the close of 2012.

Manitowoc County's Net Position

	Governmental Activities		Business-type Activities		Total	
	2012	2011 *	2012	2011	2012	2011 *
Current and other assets	$50,274,570	$52,240,821	$1,371,961	$1,289,937	$51,646,531	$53,530,758
Capital assets	96,293,780	97,277,000	8,581,933	8,649,430	104,875,713	105,926,430
Total assets	146,568,350	149,517,821	9,953,894	9,939,367	156,522,244	159,457,188
Long-term liabilities outstanding	26,494,070	28,129,696	229,896	180,781	26,723,966	28,310,477
Other liabilities	10,443,616	39,603,931	1,104,557	272,321	11,548,173	39,876,252
Total liabilities	36,937,686	67,733,627	1,334,453	453,102	38,272,139	68,186,729
Deferred inflows of resources						
Property taxes	28,719,536	-	-	-	28,719,536	-
Special assessments	107,138	-	-	-	107,138	-
Total deferred	28,826,674	-	-	-	28,826,674	-
Net position:						
Invested in Capital assets, net of related debt	69,187,009	69,521,115	8,581,933	8,649,430	77,768,942	78,170,545
Restricted	2,150,817	2,364,236	-	-	2,150,817	2,364,236
Unrestricted	9,466,164	9,898,843	37,508	836,835	9,503,672	10,735,678
Total net position	$80,803,990	$81,784,194	$8,619,441	$9,486,265	$89,423,431	$91,270,459

* = 2011 has not been restated for change in accounting principles. See footnote D 7 & 8 page 63.

By far the largest portion of the County's net position (87%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.); less any outstanding related debt used to acquire those assets. 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 position (2.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* ($9,503,672) may be used to meet the County's ongoing obligations to citizens and creditors.

Change in net position. Governmental activities decreased the County's net position by $280,557 with business-type activities decreasing our net position by $866,824 accounting for 100% of the total decrease in net position of the County. Major elements of this change were as follows:

- The majority of the change in governmental net position can be attributed to a combination of the difference in long-term debt paid off of $5,430,000 and the issuance of a $3,785,000 refunding bond; along with the disposition of capital assets. For a more detailed review, please see page 29, reconciliation to the statement of activities.

- Our Highway Department operating loss of ($907,978) accounted for the biggest portion of the decrease in net position in our proprietary funds. For more detail on the proprietary funds, please see pages 34 - 36.

Manitowoc County's Statement of Activities

	Governmental Activities		Business-Type Activities		Total	
	2012	2011 *	2012	2011	2012	2011 *
Revenues:						
Program revenues:						
Charges for services	$8,234,681	$8,620,600	$3,265,607	$2,707,489	$11,500,288	$11,328,089
Operating grants and contributions	15,062,642	15,563,035	-	-	15,062,642	15,563,035
General revenues:						
Property taxes	28,632,868	28,447,952	-	-	28,632,868	28,447,952
Other taxes	538,361	565,402	-	-	538,361	565,402
Grants/contributions not restricted	4,279,854	4,972,545	-	-	4,279,854	4,972,545
Other	239,139	885,696	-	-	239,139	885,696
Total revenues	56,987,545	59,055,230	3,265,607	2,707,489	60,253,152	61,762,719
Expenses:						
General government	7,275,071	7,568,835	-	-	7,275,071	7,568,835
Public safety	14,131,078	14,767,889	-	-	14,131,078	14,767,889
Public works	7,977,934	6,574,995	-	-	7,977,934	6,574,995
Health and human services	21,784,173	23,164,683	-	-	21,784,173	23,164,683
Culture, recreation, and education	3,474,734	2,731,864	-	-	3,474,734	2,731,864
Conservation and development	1,322,432	1,378,778	-	-	1,322,432	1,378,778
Interest on long-term debt	1,302,680	1,502,135	-	-	1,302,680	1,502,135
Highway operations	-	-	4,132,431	3,481,417	4,132,431	3,481,417
Total expenses	57,268,102	57,689,179	4,132,431	3,481,417	61,400,533	61,170,596
Increase (decrease) in net position	(280,557)	1,366,051	(866,824)	(773,928)	(1,147,381)	592,123
Cumulative effect of change in accounting principle (Note D7)	(286,076)	-	-	-	(286,076)	-
Cumulative effect of change in accounting principle (Note D8)	(413,571)	-	-	-	(413,571)	-
Net position - January 1	81,784,194	80,418,143	9,486,265	10,260,193	91,270,459	90,678,336
Net position - December 31	80,803,990	81,784,194	8,619,441	9,486,265	89,423,431	91,270,459

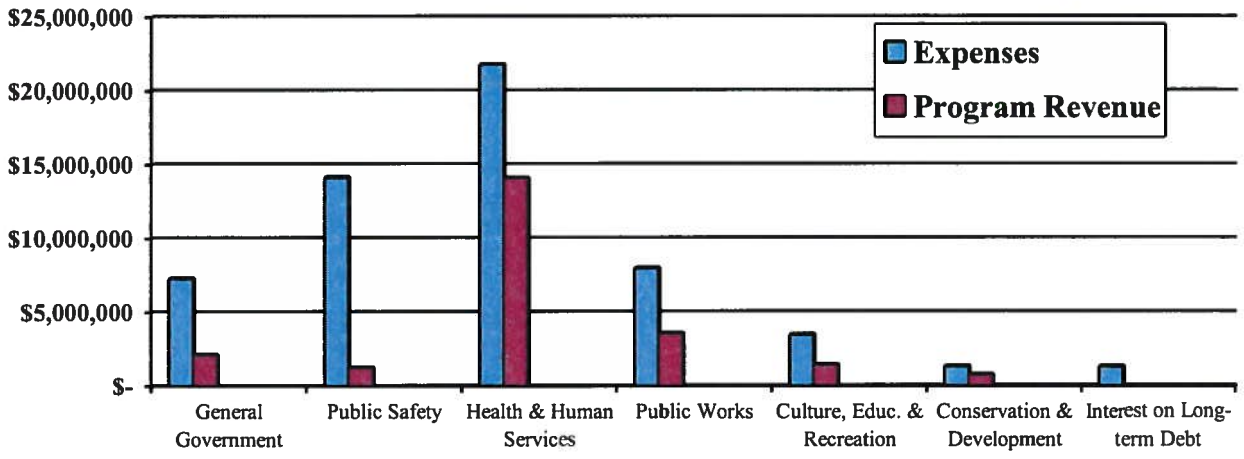
* 2011 amounts were not restated for changes in accounting principles that took place in 2012 per GASB 62.

Governmental Activities:

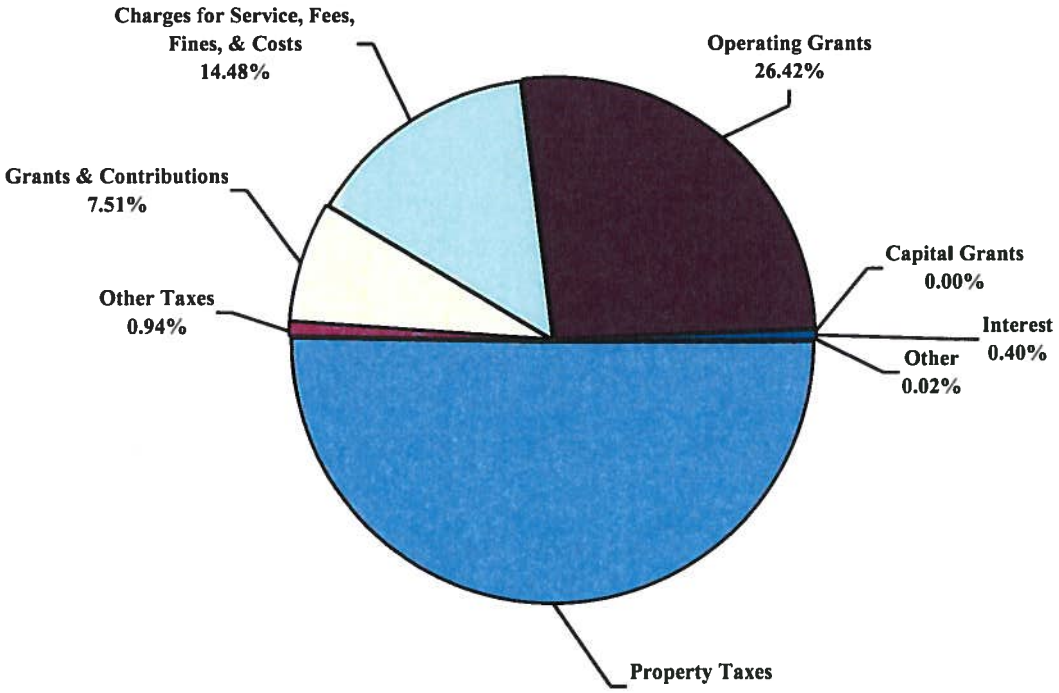
- Property tax revenue shown above increased by $184,916 (0.65%) during the year. The increase in the actual levy for budget year 2012 was $184,947. The difference is due to the basis of accounting for financial reporting purposes and budget purposes.

- Investment earnings in the General Fund continue to be a sore spot. Originally budgeted at $95,000 this year, $92,878 was actually earned. Compare that with the year 2008, where we were earning $850,000 plus in interest. When applying GASB # 31, write up/down to market, we incurred a market loss of $19,545 for 2012 compared to a loss of $30,188 for 2011. As the County holds most of its investments to maturity, this write up or in the case of a write down, generally never materializes.

Expenses & Program Revenues - Governmental Activities

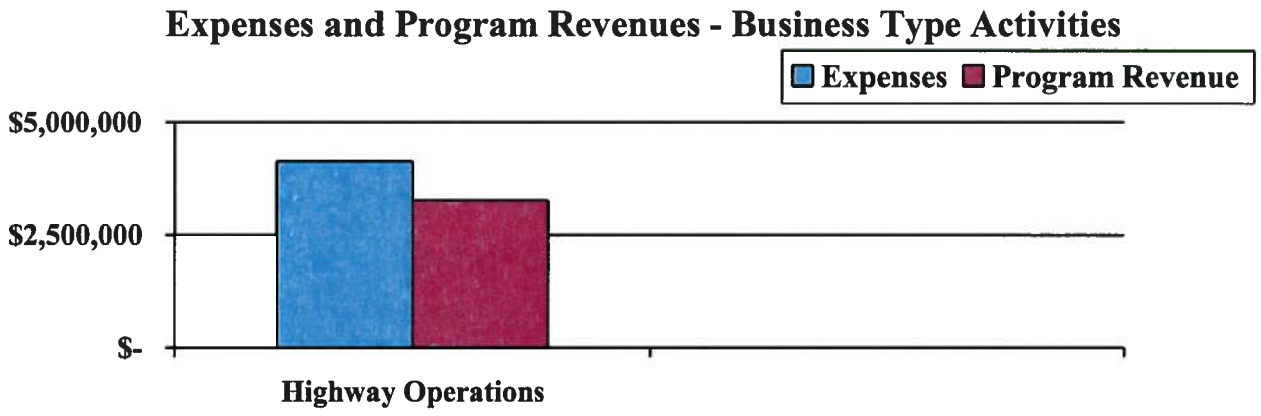


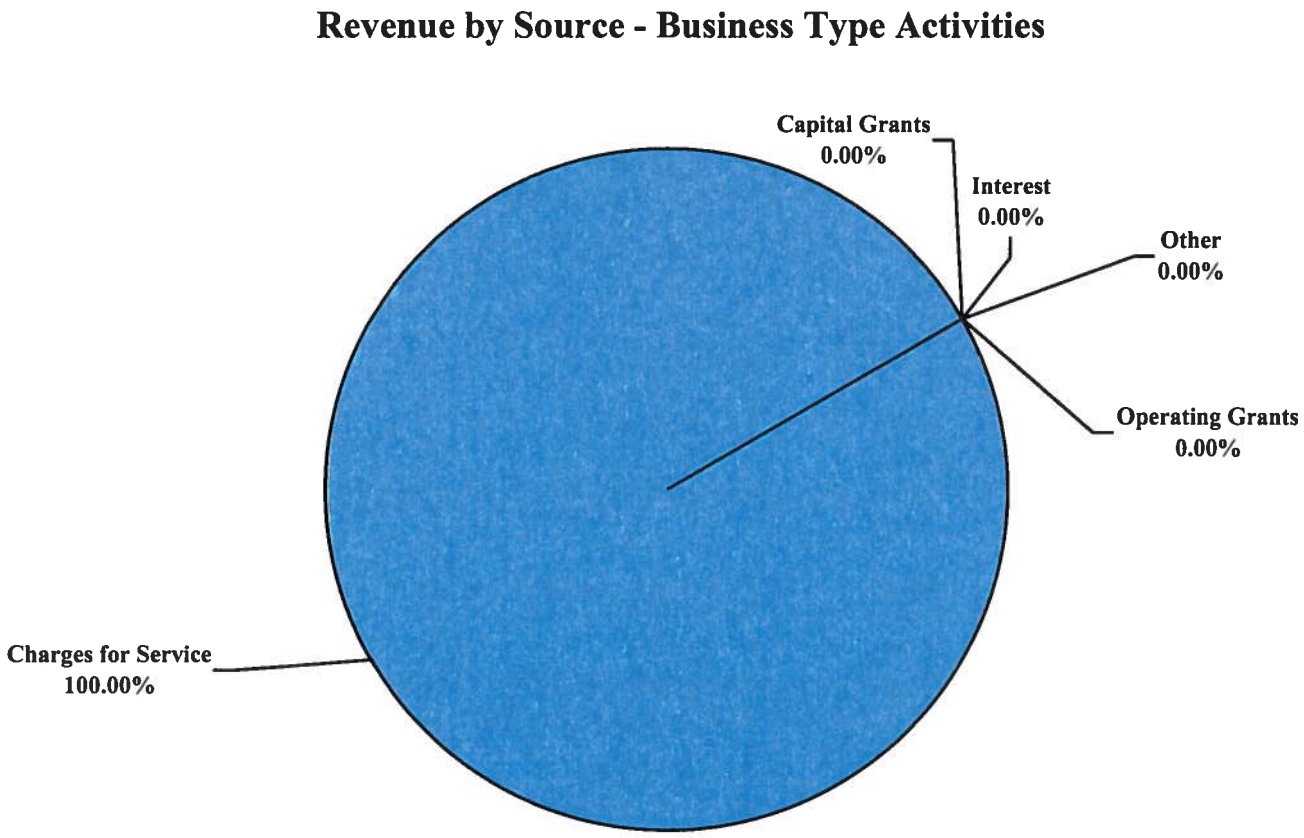
Revenues by Source - Governmental Activities



Business-type Activities:
Business-type activities net position decreased by $866,824. Key elements of this decrease are as follows:

- The operating loss within our Highway Enterprise Fund of over $907,978. Our main Highway facility was originally built with the idea that its operation would be expanding. Including our satellite shops, the cost of upkeep, utilities, and depreciation exceeded $750,000 in 2012. With State and County resources at a premium, our highway operation has been down sized. Our 2010 Highway Department was down sized by 25 positions. Moving from 2010 into the 2011 budget cycle, it was further reduced by 7 positions. As 2011 moved on, and with the implementation of Act 10, the County was able to call back almost 21 positions. For 2012, the County Highway operation had a staff of 49 FTE's. While the County no longer provides snow plowing services to local municipalities, with our current staffing level, we will be able to provide a more comprehensive maintenance program for the State and County road system.





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, *unassigned 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, 2012, the County's governmental funds reported combined ending fund balances of $7,313,338 a decrease of $1,496,266 in comparison with the prior year. With the implementation of GASB #54 last year, the breakdown of fund balance is: Nonspendable $3,447,616, Restricted $1,016,886, Committed $3,072,462, Assigned $267,795 and Unassigned General Fund of $143,786 and Unassigned in our Capital Project Funds of $($635,207). The Nonspendable portion of fund balance includes Inventories and prepaid items, Delinquent property taxes, and Notes receivable (amounts that are not in cash and not available for current expenditure or are legally or contractually required to be maintained intact). Restricted fund balance represents resources that have constraints placed on their use imposed by external sources such as creditors, grantors, contributors, or laws or regulations of other governments. Committed fund balance represents resources that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority. In contrast to a fund balance that is restricted by enabling legislation, amounts in the committed fund balance classification may be redeployed for other purposes with appropriate due process. Assigned fund balance represents amounts constrained by the government with the intent that the funds be used for specific purposes within the fund. Unassigned fund balance represents the residual classification (amount) that has not been assigned, committed, or restricted.

The general fund is the chief operating fund of the County. At the end of the current year, unassigned fund balance of the general fund was $143,786 (a drop of $71,691 from last year) while total fund balance was $3,839,263 (a drop of $31,367). As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 0.53% of total general fund expenditures, while total fund balance represents 14.12% of that same amount, which is a slight increase over 2011.

Manitowoc County's general fund balance decreased by $31,367 during the year: Key factors in this decrease are as follows:

- While most revenue categories saw actual revenue exceed the final budgeted amount, Intergovernmental Grants and Aids and Public Charges for Services revenue fell short. Child Support Aid fell short of what was expected by $34,241 and may continue to be a problem moving forward as the State and Federal Governments continues to cut back. Also falling short of the budgeted amount was aids associated with a number of Parks grants. In this case, the problem is timing related. Most of their Grants are multiple year grants. We budget the entire grant amount in the year of award and carry over the balance from year to year. Doing it this way helps us administratively keep track of exactly where we are on the project. On the other hand, from a financial accounting standpoint when you compare budget to actual, it gives the appearance that you fell short of your goal.

- In the expense category areas of Public Safety (-$123,669) and Public Works (-$92,008), these two areas were our only real problem areas. Most areas (departments) in the general fund were able to limit their spending to their appropriated budget. A conservative approach to budgeting expenditures also paid off for us. As seen on page 30, we had a positive variance of $575,106. While some of this positive variance is due to multiple year projects, overall, we feel very good about how things turned out.

The human services special revenue fund ended the year with a total fund balance of $280,508. This amount is made up of $77,713 in inventory and prepaid items and a positive $202,795 in assigned fund balance. Key factors leading to the positive fund balance this year were:

- The State implemented a program referred to as CLTS (Children Long Term Support). While the County is still responsible for qualifying recipients for the service, a third party provides the service and invoices the state for reimbursement. These funds, while never actually received or paid by the County are recorded on

the County's books. Basic County Allocation (BCA) payments from the State far exceeded our expectations at budget time as reflected by the $1,108,194 positive variance. The State changing how they report Medicaid costs to the Federal Government is one of the major contributing factors to this surprise.

- As of January 2012, Income Maintenance functions have been consolidated into a 10 county consortium. A reduction of over $129,000 in state aid to Manitowoc County resulted in this process.

The county roads and bridges special revenue fund has a closing total fund balance of $45,220. Leveling off the number of highway maintenance and road projects during 2011 and 2012 along with settling in on a new set of priorities and work performed by our Highway Department was a contributing factor in this fund ending up with a small fund balance.

The fund balance of the county roads and bridges special revenue fund decreased by $29,755 during the current year: Key factors leading to this minor decrease were:

- Unanticipated road maintenance repair work that was needed.
- The County having changed direction and getting out the road maintenance and construction work for towns and villages. The County also had stopped snow plow operations for towns and villages. This change not only had an effect on the special revenue fund, but you can see the impact on the enterprise fund for our Highway Department as well.

Capital Projects Funds: Our Communications project is coming to a close. A need to comply with changing federal communication rules and regulations, particularly their narrow banding mandate, we undertook a $15.4 million dollar total upgrade to our joint dispatch center, including all equipment, towers, antenna's and dishes. It also included a new combination joint dispatch / information systems technology building. As our policy is to budget for the total project in the year the project is authorized and carry over the remaining balance from year to year until complete, you'll see that with a current fund balance of $124,088 that this project should be closed out during 2013.

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 position of the highway department enterprise fund at the end of the year amounted to ($66,289). The total decrease in unrestricted net position for the highway department was $752,816 due mainly to the County not fully recovering the cost of depreciation through its charges.

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 a $586,507 increase in appropriations and can be briefly summarized as follows:

- A combination of new grant and program funds that became available after the budget had been originally adopted.
- Carryover of funds from 2011 to 2012 activities.
- There were a few smaller amounts in a number of areas where budgeted revenues were increased based upon final grant expenditure approvals.
- On the expenditure side, a number of departments slightly exceeded their adopted budget amounts. This was offset by other departments that were able to come in under budget. A review by activity area of these items can be found on pages 74 through 77 of this document.

For the year, actual revenues were slightly less than budgeted revenues by $178,168. The primary factor for this variance can be summed up to Public Charges for Services being $322,555 less than budgeted. Medicaid Medical Assistance revenues attribute for most of that amount, which was for a Public Health Services Dental Program which our Public Health Department turned over to a public non-profit operator.

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, 2012 amounts to $104,875,712 (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 decrease in the County's investment in capital assets for the current year was $1,050,719 or .99%. The change in accounting principle for capitalizing assets of $5,000 or more from the previous capitalization rate of $2,500 had the effect of lowering investments in capital assets net of depreciation by $413,571.

Major capital assets acquired, constructed, started or completed during the year include:
Governmental:

- Communications & Technology Project (Joint Dispatch / Emergency Government / IS) include new Communications and Technology Building, radio towers, new joint dispatch equipment, etal. $1,083,849.
- New Public Health Building (Public Health Project) $610,000.
- Public Works Department Loader (all-wheel drive) $52,612
- Airport – new Fuel System & Tanks $704,508.

Business Type: (None)

Manitowoc County's Capital Assets
(net of accumulated depreciation)

	Governmental Activities		Business-Type Activities		Totals	
	2012	2011	2012	2011	2012	2011
Land	$ 6,403,124	$ 6,357,301	$ 1,450,403	$ 1,450,403	$ 7,853,527	$ 7,807,704
Land Improvements	5,301,271	5,412,807	-	-	5,301,271	5,412,807
Buildings	27,361,710	27,570,406	3,351,419	3,586,426	30,713,129	31,156,832
Machinery & Equipment	13,359,547	10,835,355	3,598,919	3,612,601	16,958,466	14,447,956
Infrastructure	43,868,127	45,347,508	-	-	43,868,127	45,347,508
Construction in Progress	-	1,753,624	181,192	-	181,192	1,753,624
Total	$ 96,293,779	$ 97,277,001	$ 8,581,933	$ 8,649,430	$ 104,875,712	$ 105,926,431

Additional information on Manitowoc County's capital assets can be found in Note C.5 on pages 53 - 54 of this report.

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of $27,230,000. 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	
	2012	2011	2012	2011	2012	2011
General Obligation debt:						
Bonds	$27,230,000	$28,875,000	$ -	$ -	$27,230,000	$28,875,000

The County's total general obligation debt decreased by $1,645,000 or (5.7%) during the current calendar year.

In 2012, the County refinanced the remaining callable portion of its' 2003 issue by issuing $3,785,000 in Taxable GO Refunding Bonds. This issue provided us gross savings of $538,724 over the ten remaining years of the issue and provided us a net present value savings of $459,010 (or 12.75%). The County also has a Build America Bond that it issued in 2010. Build America Bonds are fully taxable to the holder of the bond, and come with a higher interest rate than that of a tax exempt bond. The incentive for the County to issue this kind of debt came from the Build America Bond Subsidy offered by the Federal Government. While the County pays a higher interest rate on the bonds, it is offset by the Federal BAB's Subsidy which lowered the total cost to the County over that of a straight tax exempt bond.

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 $259,314,515, which is significantly in excess of the County's $27,230,000 in outstanding general obligation debt. This outstanding debt amount represents only 10.5% of what the state statute allows the County to borrow in total affording the County plenty of flexibility. Additional information on Manitowoc County's long-term debt can be found in Note C.7 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 2012 was 7.5%. This compares to the State of Wisconsin's average unemployment rate of 6.7% at that time. Manitowoc County's April 2013 unemployment rate is reported at 8.1%. This compares with the States average unemployment rate of 7.1% and a National unemployment rate of 7.5%.
- The economic condition and outlook of the County appears to be slightly better than what's happening on the national front. While we do have industry that is tied to the auto industry, we also have two businesses that are on the forefront of the green energy industry. Our tourism industry has always been fairly stable compared to the nation and is actually one of the bright spots even when fuel prices increase. Farming, a staple of this County also helps to support our tax base.
- Inflationary, and now-days deflationary, trends in our region compare favorably to national indices. We have also noticed a slight lag in various economic down turns, such as the housing market crash and housing foreclosures. While we are not immune to these happenings, it does appear that down turns of that nature take six months or more to show up here. Because the home prices here in comparison to other areas, our decline of home values is nowhere near that being seen in other areas of the country. The rebound that's starting to take place is slow here but appears to be steady without much of an inflationary impact.
- With the passage of Act 10 in the State of Wisconsin, Manitowoc County now has two different Local unions and a non-represented work force. The two unions are, Health Department which is working under a contract that expires December 31, 2013, and the Sheriff's Department WPPA which is working under an expired December 31, 2010 contract.

All of these factors were considered in preparing the County's budget for the 2012 and 2013 fiscal year.

Limits have been imposed on the property tax levy and levy rates for Wisconsin counties which I will refer to as the 1992 law, 2007, and 2011 law. The 1992 law created a separate rate limit for the operating levy and the debt service levy. The baseline for those limits were 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 2007, the State of Wisconsin passed legislation (2007 Wisconsin Act 20) 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 said, for the upcoming years, 2009 and 2010 levy year, you get your prior years levy plus an increase based upon the percentage of new growth in equalized value in your county or 2% for 2009, and 3% for 2010, whichever is higher. An adjustment for the prior year unused levy was also included in the calculation for the 2010 levy 2011 budget year. Bridge aids and library levy adjustments are excluded under this method. In 2011 (Act 32), slightly modified the 2007 law for calculating the levy limit moving forward. While much the same as the 2007 law, it did temporarily suspend the 1992 law calculation, mainly due to declining equalized values. Finally, after completing both methods for property tax limits, rate and levy, (with the exception of the rate limit calculation for 2011 and 2012 levy years coming up) the lower amount of the levy between the two is your new limit. The 1992 law still remains in effect although temporarily suspended for budget years 2012 and 2013.

Upon adoption of the budget for the calendar year 2012, the County was $1,313.75 under its levy limit as prescribed by the 2011 law.

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 Position
December 31, 2012

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	$ 11,113,150	$ 50	$ 11,113,200
Receivables			
Taxes	33,126,746	-	33,126,746
Special assessments	584,740	-	584,740
Accounts, net	3,253,529	91,289	3,344,818
Interest	650,750	-	650,750
Loans	962,052	-	962,052
Internal balances	(98,683)	98,683	-
Due from other governments	118,197	696,695	814,892
Inventories and prepaid items	165,000	485,244	650,244
Restricted assets - cash and investments	399,089	-	399,089
Capital assets, nondepreciable			
Land	6,403,124	1,450,403	7,853,527
Construction in progress	-	181,192	181,192
Capital assets, depreciable			
Land improvements	9,910,965	-	9,910,965
Buildings and improvements	43,111,943	6,943,183	50,055,126
Machinery and equipment	20,707,757	10,991,512	31,699,269
Infrastructure	87,206,457	-	87,206,457
Less: Accumulated depreciation	(71,046,466)	(10,984,357)	(82,030,823)
TOTAL ASSETS	146,568,350	9,953,894	156,522,244
LIABILITIES			
Accounts payable	3,519,557	79,445	3,599,002
Accrued and other current liabilities	3,167,819	221,042	3,388,861
Accrued interest payable	133,882	-	133,882
Due to other governments	1,479,521	-	1,479,521
Unearned revenue	54,445	789,126	843,571
Long-term obligations			
Due within one year	2,088,392	14,944	2,103,336
Due in more than one year	26,494,070	229,896	26,723,966
TOTAL LIABILITIES	36,937,686	1,334,453	38,272,139
DEFERRED INFLOWS OF RESOURCES			
Property taxes	28,719,536	-	28,719,536
Special assessments	107,138	-	107,138
TOTAL DEFERRED INFLOWS OF RESOURCES	28,826,674	-	28,826,674
NET POSITION			
Net investment in capital assets	69,187,009	8,581,933	77,768,942
Restricted for			
Debt service	574,780	-	574,780
Conservation	25,458	-	25,458
Public safety	60,810	-	60,810
Revolving loan program	1,489,769	-	1,489,769
Unrestricted	9,466,164	37,508	9,503,672
TOTAL NET POSITION	$ 80,803,990	$ 8,619,441	$ 89,423,431

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, 2012

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	$ 7,275,071	$ 1,758,509	$ 334,208	$ -
Public safety	14,131,078	1,073,477	157,122	-
Public works	7,977,934	1,977,513	1,557,768	-
Health and human services	21,784,173	2,414,878	11,662,283	-
Culture, recreation and education	3,474,734	747,953	669,522	-
Conservation and development	1,322,432	262,351	473,849	-
Interest on debt	1,302,680	-	207,890	-
Total Governmental Activities	57,268,102	8,234,681	15,062,642	-
Business-type Activities				
Highway operations	4,132,431	3,265,607	-	-
Total	$ 61,400,533	$ 11,500,288	$ 15,062,642	$ -

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
Total general revenues

Change in net position

Cumulative effect of change in accounting principle (Note D 7)
Cumulative effect of change in accounting principle (Note D 8)

Net position - January 1

Net position - December 31

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

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
$ (5,182,354)	$ -	$ (5,182,354)
(12,900,479)	-	(12,900,479)
(4,442,653)	-	(4,442,653)
(7,707,012)	-	(7,707,012)
(2,057,259)	-	(2,057,259)
(586,232)	-	(586,232)
(1,094,790)	-	(1,094,790)
(33,970,779)	-	(33,970,779)
-	(866,824)	(866,824)
(33,970,779)	(866,824)	(34,837,603)
25,879,866	-	25,879,866
2,753,002	-	2,753,002
538,361	-	538,361
4,279,854	-	4,279,854
226,900	-	226,900
12,239	-	12,239
33,690,222	-	33,690,222
(280,557)	(866,824)	(1,147,381)
(286,076)	-	(286,076)
(413,571)	-	(413,571)
81,784,194	9,486,265	91,270,459
$ 80,803,990	$ 8,619,441	$ 89,423,431

MANITOWOC COUNTY, WISCONSIN
Balance Sheet
Governmental Funds
December 31, 2012

	General	Human Services	County Roads and Bridges	Debt Service	Communication Project	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and investments	$ 1,544,914	$ 1,558,660	$ 45,220	$ 574,780	$ 124,088	$ 2,047,773	$ 5,895,435
Receivables							
Taxes	20,615,912	6,858,754	2,160,004	2,694,531	-	797,545	33,126,746
Special assessments	584,740	-	-	-	-	-	584,740
Accounts	1,595,841	737,599	-	-	-	710,711	3,044,151
Interest	621,214	-	-	-	-	-	621,214
Notes and loans	99,000	-	-	-	-	863,052	962,052
Due from other funds	627,628	-	-	-	-	-	627,628
Due from other governments	15,187	-	-	-	-	103,010	118,197
Inventories and prepaid items	48,577	77,713	-	-	-	38,258	164,548
TOTAL ASSETS	$ 25,753,013	$ 9,232,726	$ 2,205,224	$ 3,269,311	$ 124,088	$ 4,560,349	$ 45,144,711
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities							
Accounts payable	$ 606,183	$ 1,594,581	$ -	$ -	$ 859	$ 549,978	$ 2,751,601
Accrued and other current liabilities	1,822,954	481,240	-	-	-	114,231	2,418,425
Due to other funds	-	-	-	-	-	622,514	622,514
Due to other governments	1,479,521	-	-	-	-	-	1,479,521
Unearned revenue	323,161	17,643				25,743	366,547
Total Liabilities	4,231,819	2,093,464	-	-	859	1,312,466	7,638,608
Deferred Inflows of Resources							
Property taxes	17,574,793	6,858,754	2,160,004	2,694,531	-	797,545	30,085,627
Special assessments	107,138	-	-	-	-	-	107,138
Total Deferred Inflows of Resources	17,681,931	6,858,754	2,160,004	2,694,531	-	797,545	30,192,765
Fund Balances							
Nonspendable for							
Inventories and prepaid items	48,577	77,713	-	-	-	38,258	164,548
Delinquent property taxes	2,321,016	-	-	-	-	-	2,321,016
Notes and loans receivable	99,000	-	-	-	-	863,052	962,052
Restricted for							
Subsequent years' expenditures							
General fund	442,106	-	-	-	-	-	442,106
Debt service	-	-	-	574,780	-	-	574,780
Committed for							
Subsequent years' expenditures							
General fund	719,778	-	-	-	-	-	719,778
Special revenue funds	-	-	45,220	-	-	1,758,573	1,803,793
Capital outlay							
Capital projects funds	-	-	-	-	123,229	425,662	548,891
Assigned for							
Subsequent year's budget	65,000	-	-	-	-	-	65,000
Special revenue funds	-	202,795	-	-	-	-	202,795
Unassigned, reported in							
General fund	143,786	-	-	-	-	-	143,786
Capital projects funds	-	-	-	-	-	(635,207)	(635,207)
Total Fund Balances	3,839,263	280,508	45,220	574,780	123,229	2,450,338	7,313,338
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 25,753,013	$ 9,232,726	$ 2,205,224	$ 3,269,311	$ 124,088	$ 4,560,349	$ 45,144,711

(Continued)

MANITOWOC COUNTY, WISCONSIN
Balance Sheet (Continued)
Governmental Funds
December 31, 2012

Reconciliation to the Statement of Net Position

Total Fund Balances as shown on previous page		$ 7,313,338
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.		96,293,780
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		29,536
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 position.		4,198,505
Unearned revenue from taxes and fines are deferred revenues of the funds but are not considered liabilities of the governmental activities.		1,685,175
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	$ (27,230,000)	
Compensated absences	(790,303)	
Post-employment health benefits payable	(419,751)	
Bond premium	(142,408)	
Accrued interest on long-term obligations	(133,882)	(28,716,344)
Net position of Governmental Activities as Reported on the Statement of Net Position (see page 23)		$ 80,803,990

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, 2012

	General	Human Services	County Roads and Bridges	Debt Service	Communication Project	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	$ 16,328,474	$ 6,983,862	$ 2,267,703	$ 2,753,002	$ -	$ 784,596	$ 29,117,637
Intergovernmental	6,975,835	8,501,637	1,442,876	207,890	-	1,859,552	18,987,790
Licenses and permits	300,080	-	-	-	-	6,400	306,480
Fines and forfeits	301,452	60,034	-	-	-	130,213	491,699
Public charges for services	2,324,860	1,249,458	-	-	-	1,745,412	5,319,730
Intergovernmental charges for services	587,826	52,307	-	-	-	1,308,899	1,949,032
Miscellaneous	320,045	3,416	-	-	87,963	375,166	786,590
Total Revenues	27,138,572	16,850,714	3,710,579	2,960,892	87,963	6,210,238	56,958,958
Expenditures							
Current							
General government	7,270,368	-	-	-	-	-	7,270,368
Public safety	12,924,154	-	-	-	-	3,070	12,927,224
Public works	428,436	-	3,740,334	-	-	2,330,214	6,498,984
Health and human services	3,108,369	16,587,659	-	-	-	2,234,236	21,930,264
Culture, recreation and education	1,715,725	-	-	-	-	669,536	2,385,261
Conservation and development	660,386	-	-	-	-	671,911	1,332,297
Debt service							
Principal	-	-	-	1,830,000	-	-	1,830,000
Interest and fiscal charges	-	-	-	1,133,996	-	-	1,133,996
Capital outlay	1,090,521	25,637	-	-	1,083,849	1,035,039	3,235,046
Total Expenditures	27,197,959	16,613,296	3,740,334	2,963,996	1,083,849	6,944,006	58,543,440
Excess of Revenues Over (Under) Expenditures	(59,387)	237,418	(29,755)	(3,104)	(995,886)	(733,768)	(1,584,482)
Other Financing Sources (Uses)							
Long-term debt issued	-	-	-	3,785,000	-	-	3,785,000
Sale of capital assets	52,705	-	-	-	-	36,193	88,898
Payment to refunded bond escrow agent	-	-	-	(3,785,682)	-	-	(3,785,682)
Transfers in	-	24,685	-	-	-	-	24,685
Transfers out	(24,685)	-	-	-	-	-	(24,685)
Total Other Financing Sources (Uses)	28,020	24,685	-	(682)	-	36,193	88,216
Net Change in Fund Balances	(31,367)	262,103	(29,755)	(3,786)	(995,886)	(697,575)	(1,496,266)
Fund Balances - January 1	3,870,630	18,405	74,975	578,566	1,119,115	3,147,913	8,809,604
Fund Balances - December 31	$ 3,839,263	$ 280,508	$ 45,220	$ 574,780	$ 123,229	$ 2,450,338	$ 7,313,338

(Continued)

MANITOWOC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended December 31, 2012

Reconciliation to the Statement of Activities

Net Change in Fund Balances as shown on previous page		$ (1,496,266)
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	$ 4,425,807	
Depreciation expense reported in the statement of activities	(4,323,646)	
Amount by which capital outlays are less than depreciation in current period		102,161
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	$ (88,898)	
Loss on disposition reported on the statement of activities	(614,677)	
Book value of capital assets disposed of		(703,575)
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 decreased by:		36,663
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.		42,306
The issuance of long-term debt provides current financial resources to governmental funds, but is reported as an increase in long-term debt in the statement of net position and does not affect the statement of activities The amount of debt issued in the current year is:		(3,785,000)
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 position and does not affect the statement of activities. The amount of long-term debt principal reduction in the current year is:		5,430,000
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.		22,251
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:	$ 29,645	
Allocation to business-type activities	46,511	76,156
Bond premiums and discounts on long-term debt are reported in the governmental funds as funds as an expenditures and revenues, respectively. In the statement of activities these costs are capitalized or deferred and amortized over the life of the bonds.		(5,253)
Change in Net Position of Governmental Activities as Reported in the Statement of Activities (see pages 24 - 25)		$ (280,557)

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, 2012

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	$ 16,175,847	$ 16,175,847	$ 16,328,474	$ 152,627
Intergovernmental	6,678,719	7,093,351	6,975,835	(117,516)
Licenses and permits	271,600	271,600	300,080	28,480
Fines and forfeits	295,000	295,000	301,452	6,452
Public charges for services	2,643,570	2,647,415	2,324,860	(322,555)
Intergovernmental charges for services	544,431	544,431	587,826	43,395
Miscellaneous	285,937	289,096	320,045	30,949
Total Revenues	26,895,104	27,316,740	27,138,572	(178,168)
Expenditures				
Current				
General government	7,495,932	7,495,930	7,270,368	225,562
Public safety	12,968,742	12,972,587	12,924,154	48,433
Public works	336,428	336,428	428,436	(92,008)
Health and human services	3,485,051	3,509,586	3,108,369	401,217
Culture, recreation and education	1,418,872	1,726,507	1,715,725	10,782
Conservation and development	653,916	658,689	660,386	(1,697)
Capital outlay	827,617	1,073,338	1,090,521	(17,183)
Total Expenditures	27,186,558	27,773,065	27,197,959	575,106
Excess of Revenues Over (Under) Expenditures	(291,454)	(456,325)	(59,387)	396,938
Other Financing Sources (Uses)				
Sale of capital assets	42,000	42,000	52,705	10,705
Transfers out	-	(24,685)	(24,685)	-
Total Other Financing Sources (Uses)	42,000	17,315	28,020	10,705
Net Change in Fund Balance	(249,454)	(439,010)	(31,367)	407,643
Fund Balance - January 1	3,870,630	3,870,630	3,870,630	-
Fund Balance - December 31	$ 3,621,176	$ 3,431,620	$ 3,839,263	$ 407,643

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, 2012

	Budgeted Amounts		Actual	Variance Final Budget - Positive
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 6,961,303	$ 6,983,862	$ 6,983,862	$ -
Intergovernmental	8,003,150	6,975,147	8,501,637	1,526,490
Fines and forfeits	78,500	78,500	60,034	(18,466)
Public charges for services	1,076,851	1,076,851	1,249,458	172,607
Intergovernmental charges for services	35,000	35,000	52,307	17,307
Miscellaneous	1,900	1,900	3,416	1,516
Total Revenues	16,156,704	15,151,260	16,850,714	1,699,454
Expenditures				
Current				
Health and human services	16,156,604	15,151,160	16,587,659	(1,436,499)
Capital outlay	100	24,785	25,637	(852)
Total Expenditures	16,156,704	15,175,945	16,613,296	(1,437,351)
Excess of Revenues Over (Under) Expenditures	-	(24,685)	237,418	262,103
Other Financing Sources				
Transfers in	-	24,684	24,685	1
Net Change in Fund Balance	-	(1)	262,103	262,104
Fund Balance - January 1	18,405	18,405	18,405	-
Fund Balance - December 31	$ 18,405	$ 18,404	$ 280,508	$ 262,104

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, 2012

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	$ 2,267,703	$ 2,267,703	$ 2,267,703	$ -
Intergovernmental	1,442,875	1,442,875	1,442,876	1
Total Revenues	3,710,578	3,710,578	3,710,579	1
Expenditures				
Current				
Public works	3,710,578	3,710,578	3,740,334	(29,756)
Net Change in Fund Balance	-	-	(29,755)	(29,755)
Fund Balance - January 1	74,975	74,975	74,975	-
Fund Balance - December 31	$ 74,975	$ 74,975	$ 45,220	$ (29,755)

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

MANITOWOC COUNTY, WISCONSIN
Statement of Net Position
Proprietary Funds
December 31, 2012

	Enterprise Fund Highway	Total Internal Service Funds
ASSETS		
Current assets		
Cash and investments	$ 50	$ 3,852,624
Receivables		
Accounts	91,289	209,378
Due from other governments	696,695	-
Inventories and prepaid expenses	485,244	452
Total Current Assets	1,273,278	4,062,454
Noncurrent assets		
Restricted assets - cash and investments	-	399,089
Deposit with WMMIC	-	1,365,091
Capital assets		
Nondepreciable		
Land	1,450,403	-
Construction in progress	181,192	-
Depreciable		
Buildings and improvements	6,943,183	-
Machinery and equipment	10,991,512	1,244,869
Less: accumulated depreciation	(10,984,357)	(857,547)
Total Noncurrent Assets	8,581,933	2,151,502
TOTAL ASSETS	9,855,211	6,213,956
LIABILITIES		
Current liabilities		
Accounts payable	79,445	757,930
Accounts payable from restricted assets	-	-
Short-term notes payable	-	-
Accrued payroll liabilities	221,042	16,193
Accrued insurance claims	-	714,415
Accrued interest	-	-
Due to other funds	5,114	-
Due to other governments	-	-
Unearned revenue	789,126	6,982
Current portion of noncurrent liabilities	14,944	-
Total Current Liabilities	1,109,671	1,495,520
Noncurrent liabilities		
Unfunded OPEB liability	56,227	-
Compensated absences	173,669	28,812
Total Noncurrent Liabilities	229,896	28,812
TOTAL LIABILITIES	1,339,567	1,524,332
NET POSITION		
Net investment in capital assets	8,581,933	387,322
Unrestricted	(66,289)	4,302,302
TOTAL NET POSITION	8,515,644	$ 4,689,624
Allocation of internal service funds to business-type activities	103,797	
Net position of Business-type Activities as Reported on the Statement of Net Position (see page 23)	$ 8,619,441	

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 Position
Proprietary Funds
For the Year Ended December 31, 2012

	Enterprise Fund Highway	Total Internal Service Funds
Operating Revenues		
Public charges for services	$ 67,067	$ 28,392
Intergovernmental charges for services	3,086,617	7,901,170
Other	19,924	-
Total Operating Revenues	3,173,608	7,929,562
Operating Expenses		
Personnel	3,430,781	673,591
Purchased services	309,927	568,794
Supplies and materials	3,132,702	95,477
Depreciation	738,147	123,250
Other	63,485	6,616,618
County charges reimbursed	(3,593,456)	-
Total Operating Expenses	4,081,586	8,077,730
Operating Loss	(907,978)	(148,168)
Nonoperating Revenues (Expenses)		
Interest income	-	10,068
Distribution from WMMIC	-	112,185
Insurance refunds	-	46,283
Rental income	91,999	-
Gain (loss) on disposal of assets	(4,334)	9,277
Total Nonoperating Revenues (Expenses)	87,665	177,813
Change in Net Position	(820,313)	29,645
Cumulative Effect of Change in Accounting Principle	-	(240,750)
Net Position - January 1	9,335,957	4,900,729
Net Position - December 31	$ 8,515,644	$ 4,689,624
Net Change of Enterprise Funds as shown above	$ (820,313)	
Allocation of internal service funds change in net position to business-type activities	(46,511)	
Change in net position of Business-type Activities as reported in the Statement of Activities (see pages 24-25)	$ (866,824)	

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

MANITOWOC COUNTY, WISCONSIN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

	Enterprise Fund Highway	Total Internal Service Funds
Cash Flows from Operating Activities		
Cash received from user charges	$ 4,065,477	$ 8,046,452
Cash received from interfund services provided	3,593,456	-
Other cash payments received	19,924	-
Cash payments to employees and for employee benefits	(3,304,321)	(666,599)
Cash payments to suppliers	(3,549,727)	(7,339,254)
Net Cash Provided by Operating Activities	824,809	40,599
Cash Flows from Noncapital Financing Activities		
Changes in assets and liabilities		
Due to other funds	(241,774)	-
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	(674,984)	(145,738)
Cash Flows Provided by Investing Activities		
Interest from investments	-	10,068
Distribution from WMMIC	-	112,185
Rental income	91,999	-
Insurance rebates	-	46,283
Net Cash Provided by Investing Activities	91,999	168,536
Change in Cash and Cash Equivalents	50	63,397
Cash and Cash Equivalents - January 1	-	4,188,316
Cash and Cash Equivalents - December 31	$ 50	$ 4,251,713
Reconciliation of cash and cash equivalents to the statement of net position		
Cash and investments	$ 50	$ 3,852,624
Restricted assets - cash and investments	-	399,089
Total Cash and Cash Equivalents	$ 50	$ 4,251,713

(Continued)

MANITOWOC COUNTY, WISCONSIN
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended December 31, 2012

	Highway	Total Internal Service Funds
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities		
Operating loss	$ (907,978)	$ (148,168)
Adjustments to reconcile operating loss to net cash provided by operating activities		
Depreciation	738,147	123,250
Changes in assets and liabilities		
Accounts receivable	122,667	(100,870)
Due from other governmental units	(235,709)	217,817
Inventories	151,707	-
Prepaid items	74,624	67,061
Accounts payable	(34,235)	(190,708)
Accrued payroll liabilities	74,863	5,483
Accrued liabilities for insurance claims	-	58,243
Due to other governmental units	-	-
Unearned revenues - other	789,126	6,982
Unfunded OPEB liability	18,640	-
Compensated absences	32,957	1,509
Net Cash Provided by Operating Activities	$ 824,809	$ 40,599

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

MANITOWOC COUNTY, WISCONSIN
Statement of Net Position
Fiduciary Funds
December 31, 2012

	Agency Funds
ASSETS	
Cash and investments	$ 367,474
Receivables	
Accounts	407
TOTAL ASSETS	$ 367,881
LIABILITIES	
Accounts payable	$ 407
Other liabilities and deposits	367,474
TOTAL LIABILITIES	$ 367,881

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

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 Position 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.

   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.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

COMMUNICATION PROJECT FUND

This fund is used to account for financial resources to be used for the acquisition and construction of capital facilities and related assets for joint dispatch, emergency management and information services.

The County reports the following major enterprise funds:

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:

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted for specific purposes. Non-major special revenue funds consist of the following:

Recycling	Solid Waste Disposal
Aging	Soil and Water Conservation
Forestry Tree Planting	Sheriff K-9 Unit
Expo	Revolving Loan

Capital project funds are used to account for financial resources to be used for the acquisition of equipment or construction of major capital facilities. The County reports the following non-major capital project funds:

Economic Development Projects	Park Acquisition Development Projects
Jail Assessment Project	Jail Security Project
Courthouse Remodeling	New Public Health Department Building

Internal service funds account for services provided to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The County reports the following internal service funds:

Information Systems	Workers Compensation Self Insurance
WMMIC Liability Insurance	Dental Self Insurance
Health Self Insurance	

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 and crime prevention.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 and use the accrual basis of accounting.

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.

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.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance

   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 $284,898.

   c. Property Taxes Levied for the 2013 Budget
   Property taxes are recorded in the year levied as taxes receivable and as deferred inflow of resources. 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.

   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.

   The amount reported on the statement of net position 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 nonspendable fund balance 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 nonspendable fund balance to indicate that they do not represent spendable available financial resources.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 $5,000 or higher 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	
Assets		
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	-

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 Outflows/Inflows of Resources

The County implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* for the year ended December 31, 2012. In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has one type of item that qualifies for reporting in this category, property taxes. This amount will be recognized as an inflow of resources in the subsequent year for which it was levied. The County also has additional type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources, special assessments and other. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 position. Bond premiums and discounts 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 expensed as incurred.

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

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.

- Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.

- Committed fund balance - Amounts that are constrained for specific purposes by action (resolution) of the County Board. These constraints can only be removed or changed by the County Board using the same action that was used to create them.

- Assigned fund balance - Amounts that are constrained for specific purposes by action of County management. The County Board has not authorized a County position to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned, unless committed by County Board action.

- Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County has adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. Where applicable, the policy requires restricted funds to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

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

- Net investment in capital assets - 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 position - Amount of net position that is 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 position - Net position that is neither classified as restricted nor as invested in capital assets, net of related debt.

5. Use of 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.

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

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, Forestry Tree Planting, Sheriff K-9 Unit, Economic Development Projects, and Park Acquisition Development Projects 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, 2012.

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, 2012 as follows:

Fund	Function	Excess Expenditures
General	General government	
	Register in probate	$ 11,729
	Court commissioner	304
	Coroner	6,394
	County executive	158
	Assessment of property	21,482
	Public property administration	4,140
	Public health building	6,041
	University center	33,387
	Insurance	2,128
	Other special charges	7,048
	Public safety	
	Traffic patrol	127,418
	Water safety patrol	7,843
	Communications activity	9,358
	Metro drug unit	29,946
	Nuclear preparedness	1,529
	EPCRA	183
	Public works	
	Airport	38,221
	Solid waste administration	53,787
	Health and human services	
	GPR lead	1
	Mercury reduction	484
	WIC nutrition	82,554
	WIC breast feeding	16,747
	WIC Client Services	125,479
	Prenatal care	17,582
	Administrative support	1,785

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

2. Excess of Expenditures Over Budget Appropriations (Continued)

Fund	Function	Excess Expenditures
General (Continued)	Culture Recreation and Education	
	Snowmobile trails and areas	6,106
	Devil's River state recreation trail	3,337
	Parks	7,558
	Conservation and Development	
	County planning	4,087
	Capital Outlay	
	General government	40,139
	Public safety	27,671
	Health and human services	2,503
Human services	Health and human services	
	Brain injury waiver	3,556
	Crisis on call	30,328
	Adult protective services	24,309
	Autism - intensive/DD	17,099
	Community long-term support	765,259
	Autism - intensive/SED	6,109
	Economic support	105,678
	Agency support and overhead	83,155
	Human services	1,096,184
	Youth aids	35,948
	Alternate care	15,036
	Purchase of services	11,821
	Community options program	137,045
	Intensive supervision	37,359
	Capital outlay	852
County roads and bridges	Public works	
	County highway maintenance	111,399
	County winter snow removal	28,418
	Town bridge construction	1
Debt service	Debt service	
	2012 refunding bonds	30,914
	Administrative costs	52,502
Recycling	Capital outlay	70,423
Soil and water conservation	Conservation and development	95,831
Expo	Capital outlay	40,343
Jail Assessment	Capital outlay	56,551

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

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

3. Deficit Fund Equity
The following fund had deficit fund equity as of December 31, 2012:

Fund	Deficit Fund Equity
New Public Health Department Building	$ 635,207

The County anticipates funding the above deficit from tax levy, transfers in, or debt proceeds.

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 $11,879,763 on December 31, 2012 as summarized below:

Petty cash funds	$ 6,739
Deposits with financial institutions	4,113,448
Deposits with escrow agents	399,090
Deposits with insurance company	1,365,091
Investments	5,995,395
	$ 11,879,763

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	$ 11,113,200
Restricted cash and investments	399,089
Fiduciary fund Statement of Net Position	
Agency funds	367,474
	$ 11,879,763

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 risk policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of $250,000 for time and savings deposits and $250,000 for interest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of $250,000 for all time accounts, savings accounts and interest-bearing demand deposit accounts per official custodian per depository institution. In addition, the County's non-interest bearing transaction accounts are fully insured through December 31, 2012. As of January 1, 2013 the County's noninterest-bearing transaction accounts are combined with its interest-bearing demand deposits for FDIC insurance coverage. Also, 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, 2012, none of the County's deposits with financial institutions was in excess of federal and state depository insurance limits. No amounts were collateralized.

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

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. The County does not have an additional credit risk policy. 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	Moody's AA	Moody's A	Not Rated
Federal National Mortgage Association	$ 154,511	$ -	$ 154,511	$ -	$ -	$ -
Federal Home Loan Bank	160,695	-	160,695	-	-	-
Federal Farm Credit Bank	150,200	-	150,200	-	-	-
Freddie Mac	527,786	-	527,786	-	-	-
Fannie Mae	248,184	-	248,184	-	-	-
U.S. Treasury note	710,412	710,412	-	-	-	-
Goldman Sachs Treasury	288,329	-	-	-	-	288,329
Municipal Bonds	3,755,081	-	305,300	2,682,031	-	767,750
Wisconsin Local Government Investment Pool	197	-	-	-	-	197
Totals	$ 5,995,395	$ 710,412	$ 1,546,676	$ 2,682,031	$ -	$1,056,276

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	$ 527,786	9%

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.

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

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:

		Remaining Maturity (in Months)			
Investment Type	Amount	12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Federal National Mortgage Association Pool	$ 154,511	$ -	$ -	$ 99,621	$ 54,890
Federal Home Loan Bank	160,695	-	160,695	-	-
Federal Farm Credit Bank	150,200	100,076	-	50,124	-
Freddie Mac	527,786	-	-	527,786	-
Fannie Mae	248,184	-	105,380	142,804	-
U.S. Treasury note	710,412	501,458	-	208,954	-
Goldman Sachs Treasury	288,329	288,329	-	-	-
Municipal Bonds	3,755,081	998,572	711,540	1,946,892	98,077
Wisconsin Local Government Investment Pool	197	197	-	-	-
Totals	$ 5,995,395	$1,888,632	$ 977,615	$ 2,976,181	$ 152,967

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 Pool	$ 54,890
Federal Home Loan Bank	160,695
Federal Farm Credit Bank	150,200
Freddie Mac	527,786
Fannie Mae	248,184

Investment in Wisconsin Local Government Investment Pool
The County has investments in the Wisconsin local government investment pool of $197 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, 2012, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

2. Restricted Assets
Restricted assets on December 31, 2012 totaled $399,089 and consisted of cash and investments held for the following purposes:

Fund	Amount	Purpose
Escrow deposits	$ 399,089	Funds held in escrow for the payment of insurance claims

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 a deferred inflow of resources 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, 2012 for collection in 2013 are for the following:

State apportionment	$	880,145
County apportionment		28,719,830
Total	$	29,599,975

The above County apportionment of $29,599,975 is for financing 2013 operations and will be transferred in 2013 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 nonspendable fund balance at year-end. Delinquent property taxes levied by the County are shown as a deferred inflow of resources and are excluded from the fund balance until collected.

On December 31, 2012, the County's general fund showed an investment of $3,526,771 in delinquent taxes as follows:

Tax certificates	$	3,508,097
Tax deeds		18,674
Total	$	3,526,771

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

An aging of the total delinquent taxes of $3,526,771 on December 31, 2012 follows:

	Total	County Share	County Purchased
Year Acquired			
Prior to 2004	$ 16,916	$ 4,451	$ 12,465
2004	17,710	4,695	13,015
2005	18,736	5,053	13,683
2006	18,803	5,069	13,734
2007	20,440	5,388	15,052
2008	39,283	10,151	29,132
2009	173,376	41,489	131,887
2010	424,859	102,391	322,468
2011	995,316	242,059	753,257
2012	1,782,658	430,691	1,351,967
Tax Deeds	18,674	4,789	13,885
Delinquent property taxes at December 31, 2012	$ 3,526,771	856,226	2,670,545
Less 60 day collections after December 31, 2012		111,348	349,529
Deferred Inflow of Property Taxes		$ 744,878	
Nonspendable Fund Balance (purchased equities of state and local governments)			$ 2,321,016

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

5. Capital Assets

Capital asset activity for the year ended December 31, 2012 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 6,357,301	$ 46,500	$ 677	$ 6,403,124
Construction in progress	1,753,624	-	1,753,624	-
Total capital assets, not being depreciated	8,110,925	46,500	1,754,301	6,403,124
Capital assets, being depreciated:				
Land improvements	9,465,832	482,236	37,103	9,910,965
Buildings and improvements	42,495,680	793,090	176,827	43,111,943
Machinery and equipment	21,217,978	3,826,143	4,336,364	20,707,757
Infrastructure	87,531,793	1,177,201	1,502,537	87,206,457
Subtotals	160,711,283	6,278,670	6,052,831	160,937,122
Less accumulated depreciation for:				
Land improvements	4,053,025	583,917	27,248	4,609,694
Buildings and improvements	14,925,274	930,525	105,566	15,750,233
Machinery and equipment	10,382,623	941,268	3,975,682	7,348,209
Infrastructure	42,184,286	1,991,186	837,142	43,338,330
Subtotals	71,545,208	4,446,896	4,945,638	71,046,466
Total capital assets, being depreciated, net	89,166,075	1,831,774	1,107,193	89,890,656
Governmental activities capital assets, net	$ 97,277,000	$ 1,878,274	$ 2,861,494	96,293,780
Less related long-term debt outstanding (net of remaining debt proceeds of $123,229)				27,106,771
Net investment in capital assets				$ 69,187,009
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 1,450,403	$ -	$ -	$ 1,450,403
Construction in progress	-	181,192	-	181,192
Total capital assets, not being depreciated	1,450,403	181,192	-	1,631,595
Capital assets, being depreciated:				
Buildings and improvements	6,922,491	20,692	-	6,943,183
Machinery and equipment	10,786,261	521,735	316,484	10,991,512
Subtotals	17,708,752	542,427	316,484	17,934,695
Less accumulated depreciation for:				
Buildings and improvements	3,071,271	270,637	-	3,341,908
Machinery and equipment	7,438,454	467,510	263,515	7,642,449
Subtotals	10,509,725	738,147	263,515	10,984,357
Total capital assets, being depreciated, net	7,199,027	(195,720)	52,969	6,950,338
Business-type activities capital assets, net	$ 8,649,430	$ (14,528)	$ 52,969	8,581,933
Less related long-term debt outstanding				-
Net investment in capital assets				$ 8,581,933

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Depreciation expense was charged to functions of the County as follows:

Governmental activities	
General government	$ 379,729
Public safety	858,341
Public works	2,607,020
Health and human services	69,612
Culture, recreation and education	523,450
Conservation and development	8,744
Total depreciation expense - governmental activities	$ 4,446,896
Business-type activities	
Highway operations	$ 738,147

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, 2012 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advances to Finance Operating Cash Deficits of Other Funds		
General Fund	$ 627,628	$ -
Capital Projects Fund		
New Public Health Department Building	-	622,514
Enterprise funds		
Highway	-	5,114
Totals	$ 627,628	$ 627,628

Interfund transfers for the year ended December 31, 2012 were as follows:

	Transfers to: Human Services
Transfers from:	
General Fund	$ 24,685

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

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

7. Long-term Obligations

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2012:

	Outstanding 1/1/12	Issued	Retired	Outstanding 12/31/12	Due Within One Year
Governmental activities:					
General Obligation Debt Bonds	$ 28,875,000	$ 3,785,000	$ 5,430,000	$ 27,230,000	$ 1,935,000
Post-employment health benefits payable	363,557	68,513	12,319	419,751	-
Bond premium	173,166	-	30,758	142,408	-
Bond discount	(36,011)	-	(36,011)	-	-
Compensated absences	883,160	572,033	664,890	790,303	153,392
Governmental activities Long-term obligations	$ 30,258,872	$ 4,425,546	$ 6,101,956	$ 28,582,462	$ 2,088,392
Business-type activities:					
Post-employment health benefits payable	$ 37,587	$ 21,397	$ 2,757	$ 56,227	$ -
Compensated absences	155,656	77,116	44,159	188,613	14,944
Business-type activities Long-term obligations	$ 193,243	$ 98,513	$ 46,916	$ 244,840	$ 14,944

Total interest paid during the year on long-term debt totaled $1,291,710.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Bonds	
2003 Taxable General Obligation Refunding Bonds; $200,000 due April 1, 2013; interest 4.9%	$ 200,000
2007 General Obligation Refunding Bonds; various amounts due through November 1, 2021; interest 4%	5,505,000
2010 General Obligation Refunding Bonds; various amounts due through April 1, 2030; interest 1.15% to 5.35%	15,050,000
2011 General Obligation Refunding Bonds; various amounts due through November 1, 2017; interest 2.0% to 3.0%	2,690,000
2012 General Obligation Refunding Bonds; various amounts due through October 1, 2023; interest 0.6% to 3.15%	3,785,000
Total Outstanding General Obligation Debt	$ 27,230,000

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the outstanding general obligation bonds of $27,230,000 on December 31, 2012 are detailed below:

Year Ended December 31	Governmental Activities	
	Principal	Interest
2013	$ 1,935,000	$ 943,741
2014	1,970,000	711,105
2015	2,010,000	668,775
2016	2,045,000	623,768
2017	2,090,000	572,561
2018-2022	9,140,000	1,956,444
2023-2027	4,975,000	901,359
2028-2030	3,065,000	162,487
	$ 27,230,000	$ 6,540,240

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

Build America Bonds
The taxable general obligation bonds issued on September 7, 2010 totaling $15,740,000 qualify as Build America Bonds, as described in Section 54AA of the Internal Revenue Code. The interest on the debt is taxable as set forth in the regulations. The County is eligible to receive a 35% subsidy of the annual interest payment from the Federal government. In order to receive this subsidy it is necessary for the County to file a claim form annually.

Legal Margin for New Debt
The County's legal margin for creation of additional general obligation debt on December 31, 2012 was $232,659,295 as follows:

Equalized valuation of the County		$ 5,186,290,300
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		259,314,515
Total outstanding general obligation debt applicable to debt limitation	$ 27,230,000	
Less: Amounts available for financing general obligation debt Debt service fund	574,780	
Net outstanding general obligation debt applicable to debt limitation		26,655,220
Legal Margin for New Debt		$ 232,659,295

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Advance Refunding

During 2012, the County advance refunded a taxable general obligation refunding bond issue from 2003. The County issued $3,785,000 of taxable general obligation refunding bonds to provide resources to purchase U.S. Government and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the financial statements. This advance refunding was undertaken to reduce total debt service payments over the next 11 years by $599,781 and to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of $459,010.

In prior years, the County advance refunded $2,690,000 of general obligation note issues. As a result, the refunded notes are also considered to be defeased and the liability has been removed from the financial statements.

At December 31, 2012, $6,290,000 of outstanding general obligation bonds and taxable refunding bonds are considered defeased.

8. Fund Equity

In the fund financial statements, portions of governmental fund balances are restricted by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation. At December 31, 2012 fund balance was restricted as follows:

General Fund		
Restricted for subsequent years' expenditures		
Parks DR trail	$	84,944
Silver Lake donations		6,657
Maribel Caves		12,660
Cato Falls		1,466
Public Health		7,980
Park Snow Mobile		11,299
Boat Launch Parks		3,406
Veterans service		26,765
Land record modernization		203,751
Register of deeds redaction		77,478
UW Extension		5,700
Total	$	442,106

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Also in the fund financial statements, portions of governmental fund balances are committed by County Board action. At December 31, 2012, fund balance was committed as follows:

General Fund		
Committed for subsequent years' expenditures		
Aerial mapping	$	50,771
Area wide planning		63,576
Sherriff department		34,817
Vehicle replacement		62,261
Emergency management communication		56,250
Emergency management HAZMAT		153,957
Personnel		3,536
Elections		70,494
Treasurer outlay		15,000
Communications E-911		60,098
PW-PBX Phone systems		72,549
Future capital projects		76,469
Total	$	719,778
Special Revenue Funds		
Committed for subsequent years' expenditures		
Recycling	$	89,376
Solid waste disposal		308,237
Aging		573,909
Soil and water conservation		25,458
Forestry tree planting		13,779
Sheriff K-9 unit		60,810
Expo		60,287
Revolving loan		626,717
County roads and bridges		45,220
Total	$	1,803,793
Capital Projects Funds		
Committed for capital outlay		
Communication project	$	123,229
Economic development projects		369,935
Park acquisition development projects		10,227
Jail assessment project		20,270
Courthouse remodeling		25,230
Total	$	548,891

NOTE D - OTHER INFORMATION

1. Retirement Commitments

All eligible County employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All employees, initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year (440 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement.

Prior to June 29, 2011, covered employees in the General/Teacher/Educational Support Personnel category were required by statute to contribute 6.5% of their salary (3.9% for Executives and Elected Officials, 5.8% for Protective Occupations with Social Security, and 4.8% for Protective Occupations without Social Security) to the plan. Employers could make these contributions to the plan on behalf of employees. Employers were required to contribute an actuarially determined amount necessary to fund the remaining projected cost of future benefits.

Effective the first day of the first pay period on or after June 29, 2011 the employee required contribution was changed to one-half of the actuarially determined contribution rate for General category employees, including Teachers, and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement. Contribution rates are as follows:

	2012	
	Employee	Employer
General (including Teachers)	5.9%	5.9%
Executives & Elected Officials	7.05%	7.05%
Protective with Social Security	5.9%	9.0%
Protective without Social Security	5.9%	11.3%

The payroll for County employees covered by the WRS for the year ended December 31, 2012 was $21,283,719; the employer's total payroll was $21,937,640. The total required contribution for the year ended December 31, 2012 was $2,640,388, which consisted of $1,380,415 or 6.5% of covered payroll from the employer, and $1,259,973, or 5.9% of covered payroll from employees. Total contributions for the years ended December 31, 2011 and 2010 were $2,573,743 and $2,390,398, respectively, equal to the required contributions for each year.

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) 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. A final average earnings is the average of the employee's three highest year's earnings. Employees terminating covered employment and submitting application 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 and on or after April 24, 1998 and prior to July 1, 2011 are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

NOTE D - OTHER INFORMATION (Continued)

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes.

The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

2. Other Post-employment Benefits

Plan Description - The County provides health care insurance coverage for employees who retire until they reach the age of 65. The retired employee contribution is 100%. There are 422 active and 21 retired employees in the plan. The plan is a single employer defined benefit plan.

Annual OPEB Cost and Net OPEB Obligation - The County's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC), and the amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligations.

Component	Amount
Annual required contribution	$ 95,821
Interest on net OPEB	18,051
Adjustment to annual required contribution	(23,962)
Annual OPEB cost (expense)	89,910
Contributions made	15,076
Change in net OPEB obligation	74,834
OPEB obligation - beginning of year	401,144
OPEB obligation - end of year	$ 475,978

The annual required contribution for the current year was determined as part of the most recent actuarial valuation using the projected unit credit method. The actuarial assumptions included (a) 4.5% discount rate, (b) projected salary increases at 3.0% and (c) an inflation rate of 4.0%.

The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with a long-term perspective of the calculations. The unfunded actuarial accrued liability is being amortized as an open level percentage of projected payrolls. The remaining amortization period at December 31, 2012 is 20 years, and the remaining amount is $866,816.

Trend Information - The County's OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2008 through 2012 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/2008	$ 150,751	11.3%	$ 133,349
12/31/2009	157,418	7.3%	279,241
12/31/2010	92,535	39.5%	335,237
12/31/2011	95,335	30.6%	401,144
12/31/2012	89,910	16.8%	475,978

NOTE D - OTHER INFORMATION (Continued)

Funded Status and Funding Progress - As of the most recent actuarial valuation date, the County's unfunded actuarial accrued liability (UAAL) was $866,816. The annual payroll for active employees covered by the plan for the 2012 fiscal year was $21,236,936 for a ratio of the UAAL to covered payroll of 4.08%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future, such as assumptions about future terminations, mortality, and healthcare cost trends. Actuarially determined amounts are subject to continual revision as actual results are compared with past experience and new estimates are made about the future.

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the most recent actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a rate of 4.5% to discount expected liabilities to the valuation date. The initial healthcare trend rate was 10%, reduced by decrements to an ultimate rate of 5% after five years. The UAAL is being amortized as an open level percentage of projected payrolls. The remaining amortization period at December 31, 2012 was 20 years.

3 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:

4. 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.

NOTE D - OTHER INFORMATION (Continued)

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, 2012, the fund has designated unrestricted net position of $1,733,341 for future catastrophic losses. The claims liability of $565,093 reported in the fund at December 31, 2012, 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 2011 and 2012 follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2011	$ 666,536	$ (58,109)	$ 111,926	$ 496,501
2012	496,501	222,099	153,507	565,093

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 $149,322 reported in the fund at December 31, 2012, 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 2011 and 2012 follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2011	$ 25,982	$ 255,309	$ 121,620	$ 159,671
2012	159,671	125,968	136,317	149,322

5. 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 the 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.

NOTE D - OTHER INFORMATION (Continued)

6. Tax Levy Limit
Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2012 and 2013 budget years, the increase in the maximum allowable tax levy is limited to the percentage change in the County's January 1 equalized value as a result of net new construction. The actual limit for the County for the 2012 budget was .76%. The actual limit for the County for the 2013 budget was 0.66%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

7. Cumulative Effect of Change in Accounting Principle
The County has adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, which requires debt issuance costs to be expensed in the period incurred, rather than recorded as assets and amortized over the life of the related debt issue. Financial statements for the year ended December 31, 2011 have not been restated. The cumulative effect of this change was to decrease the December 31, 2012 net position of the governmental activities by $286,076.

8. Cumulative Effect of Change in Accounting Principle
During 2012, the County increased its capitalization threshold from assets with an initial, individual cost of $2,500 or higher to assets with an initial, individual cost of $5,000 or higher. This change resulted in $2,011,795 in previously capitalized assets and related accumulated depreciation of $1,598,224 to be expensed in the current year. Financial statements for the year ended December 31, 2011 have not been restated. The cumulative effect of this change was to decrease the December 31, 2012 net position of the governmental activities by $413,571.

REQUIRED SUPPLEMENTARY INFORMATION

MANITOWOC COUNTY, WISCONSIN
Schedule of Funding Progress
Other Post-Employment Benefit Plan
December 31, 2012

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Projected Unit Credit	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2012	$ -	$ 866,816	0.00%	$ 866,816	$ 21,236,628	4.08%
2010	-	700,166	0.00%	700,166	19,973,827	3.51%
2008	-	1,252,227	0.00%	1,252,227	20,791,386	6.02%

The County implemented GASB Statement No. 45 for the fiscal year ended December 31, 2008. Information for prior years is not available.

The reduction in the Actuarial Accrued Liability and the Unfunded Actuarial Accrued Liability between the 2008 and 2010 actuarial valuations is due in part to the decrease in the number of active employees and also the decrease in the number of retirees that participate in the plan.

MANITOWOC COUNTY, WISCONSIN
Schedule of Employer Contributions
Other Post-Employment Benefit Plan
December 31, 2012

Year Ended December 31,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2012	$ 15,076	$ 95,821	15.73%
2011	29,428	96,180	30.60%
2010	36,539	93,239	39.19%
2009	11,526	150,751	7.65%
2008	17,402	150,751	11.54%

The County implemented GASB Statement No. 45 for the fiscal year ended December 31, 2008. Information for prior years is not available.

SUPPLEMENTARY INFORMATION

MANITOWOC COUNTY, WISCONSIN
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012

	Special Revenue Funds					
	Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting	Sheriff K-9 Unit
ASSETS						
Cash and investments	$ 219,712	$ 180,973	$ 401,640	$ 3,424	$ 13,779	$ 60,810
Receivables						
Taxes	485,538	10,000	-	302,007	-	-
Accounts	97,685	225,162	268,055	111,477	-	-
Notes and loans	-	-	-	-	-	-
Due from other governments	-	-	103,010	-	-	-
Inventories and prepaid items	-	-	825	-	-	-
TOTAL ASSETS	$ 802,935	$ 416,135	$ 773,530	$ 416,908	$ 13,779	$ 60,810
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	$ 228,021	$ 97,898	$ 125,625	$ 47,347	$ -	$ -
Accrued and other current liabilities	-	-	68,414	42,096	-	-
Deposits	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	4,757	-	-	-
Total Liabilities	228,021	97,898	198,796	89,443	-	-
Deferred Inflows of Resources						
Property taxes	485,538	10,000	-	302,007	-	-
Fund Balances						
Nonspendable for						
Inventories and prepaid items	-	-	825	-	-	-
Notes and loans receivable	-	-	-	-	-	-
Committed for						
Subsequent years' expenditures	89,376	308,237	573,909	25,458	13,779	60,810
Capital outlay	-	-	-	-	-	-
Unassigned, reported in						
Capital projects fund	-	-	-	-	-	-
Total Fund Balances (Deficits)	89,376	308,237	574,734	25,458	13,779	60,810
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 802,935	$ 416,135	$ 773,530	$ 416,908	$ 13,779	$ 60,810

		Capital Projects Funds						
Expo	Revolving Loan	Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	Jail Security Project	Courthouse Remodeling	New Public Health Department Building	Total Nonmajor Governmental Funds
$ 119,760	$ 626,717	$ 369,935	$ 10,227	$ 15,566	$ -	$ 25,230	$ -	$ 2,047,773
-	-	-	-	-	-	-	-	797,545
1,318	-	-	-	7,014	-	-	-	710,711
-	863,052	-	-	-	-	-	-	863,052
-	-	-	-	-	-	-	-	103,010
-	-	-	-	37,433	-	-	-	38,258
$ 121,078	$ 1,489,769	$ 369,935	$ 10,227	$ 60,013	$ -	$ 25,230	$ -	$ 4,560,349
$ 36,084	$ -	$ -	$ -	$ 2,310	$ -	$ -	$ 12,693	$ 549,978
2,779	-	-	-	-	-	-	-	113,289
942	-	-	-	-	-	-	-	942
-	-	-	-	-	-	-	622,514	622,514
20,986	-	-	-	-	-	-	-	25,743
60,791	-	-	-	2,310	-	-	635,207	1,312,466
-	-	-	-	-	-	-	-	797,545
-	-	-	-	37,433	-	-	-	38,258
-	863,052	-	-	-	-	-	-	863,052
60,287	626,717	-	-	-	-	-	-	1,758,573
-	-	369,935	10,227	20,270	-	25,230	-	425,662
-	-	-	-	-	-	-	(635,207)	(635,207)
60,287	1,489,769	369,935	10,227	57,703	-	25,230	(635,207)	2,450,338
$ 121,078	$ 1,489,769	$ 369,935	$ 10,227	$ 60,013	$ -	$ 25,230	$ -	$ 4,560,349

MANITOWOC COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2012

	Special Revenue Funds					
	Recycling	Solid Waste Disposal	Aging	Soil and Water Conservation	Forestry Tree Planting	Sheriff K-9 Unit
Revenues						
Taxes	$ 485,538	$ 10,000	$ 46,901	$ 242,157	$ -	$ -
Intergovernmental	-	-	1,497,524	355,883	-	-
Licenses and permits	-	-	-	6,400	-	-
Fines and forfeits	-	-	-	-	-	-
Public charges for services	554,276	-	453,391	-	-	-
Intergovernmental charges for services	-	1,308,899	-	-	-	-
Miscellaneous	47,157	-	291,748	-	1,876	345
Total Revenues	1,086,971	1,318,899	2,289,564	604,440	1,876	345
Expenditures						
Current						
Public safety	-	-	-	-	-	3,070
Public works	1,019,418	1,310,796	-	-	-	-
Health and human services	-	-	2,234,236	-	-	-
Culture, recreation and education	-	-	-	-	-	-
Conservation and development	-	-	-	658,539	1,066	-
Capital outlay	112,023	-	7,626	-	-	-
Total Expenditures	1,131,441	1,310,796	2,241,862	658,539	1,066	3,070
Excess of Revenues Over (Under) Expenditures	(44,470)	8,103	47,702	(54,099)	810	(2,725)
Other Financing Sources						
Sale of capital assets	36,193	-	-	-	-	-
Net Change in Fund Balances	(8,277)	8,103	47,702	(54,099)	810	(2,725)
Fund Balances - January 1	97,653	300,134	527,032	79,557	12,969	63,535
Fund Balances (Deficits) - December 31	$ 89,376	$ 308,237	$ 574,734	$ 25,458	$ 13,779	$ 60,810

		Capital Projects Funds						
Expo	Revolving Loan	Economic Development Projects	Park Acquisition Development Projects	Jail Assessment Project	Jail Security Project	Courthouse Remodeling	New Public Health Department Building	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 784,596
6,145	-	-	-	-	-	-	-	1,859,552
-	-	-	-	-	-	-	-	6,400
-	-	-	-	130,213	-	-	-	130,213
737,745	-	-	-	-	-	-	-	1,745,412
-	-	-	-	-	-	-	-	1,308,899
4,983	25,327	-	-	-	-	-	3,730	375,166
748,873	25,327	-	-	130,213	-	-	3,730	6,210,238
-	-	-	-	-	-	-	-	3,070
-	-	-	-	-	-	-	-	2,330,214
-	-	-	-	-	-	-	-	2,234,236
669,536	-	-	-	-	-	-	-	669,536
-	12,306	-	-	-	-	-	-	671,911
63,343	-	-	-	166,551	40,832	5,727	638,937	1,035,039
732,879	12,306	-	-	166,551	40,832	5,727	638,937	6,944,006
15,994	13,021	-	-	(36,338)	(40,832)	(5,727)	(635,207)	(733,768)
-	-	-	-	-	-	-	-	36,193
15,994	13,021	-	-	(36,338)	(40,832)	(5,727)	(635,207)	(697,575)
44,293	1,476,748	369,935	10,227	94,041	40,832	30,957	-	3,147,913
$ 60,287	$ 1,489,769	$ 369,935	$ 10,227	$ 57,703	$ -	$ 25,230	$ (635,207)	$ 2,450,338

MANITOWOC COUNTY, WISCONSIN
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes				
Property taxes	$ 15,843,705	$ 15,843,705	$ 15,815,959	$ (27,746)
Occupation taxes	-	-	100	100
Forest crop tax	12	12	34	22
Managed forest land taxes	4,000	4,000	4,097	97
Sales tax	130	130	128	(2)
Land use value penalty	3,000	3,000	11,860	8,860
Interest on taxes	325,000	325,000	496,296	171,296
Total Taxes	16,175,847	16,175,847	16,328,474	152,627
Intergovernmental				
Bulletproof vest program	3,000	3,000	1,063	(1,937)
State shared taxes	4,161,748	4,161,748	4,178,203	16,455
Exempt computer aid	97,396	97,396	101,651	4,255
Clerk of courts support reimbursement	224,986	224,986	222,679	(2,307)
Clerk of courts GAL reimbursement	40,412	40,412	39,852	(560)
Register of probate GAL reimbursement	14,000	14,000	14,000	-
Register of deeds land information grant	300	300	300	-
Public defender discovery	8,000	8,000	7,476	(524)
Training/conference reimbursement	30,000	30,000	21,241	(8,759)
Snowmobile law enforcement	7,000	7,000	-	(7,000)
Water safety patrol	3,000	3,000	4,328	1,328
Metro drug	26,502	26,502	24,743	(1,759)
Victim witness assistance	32,500	32,500	31,339	(1,161)
Emergency management planning	53,492	53,492	57,350	3,858
Emergency management EPCRA	23,535	23,535	21,901	(1,634)
Emergency management LEPC	9,563	9,563	8,490	(1,073)
DNA sample reimbursement	-	-	700	700
National school lunch program	8,000	8,000	8,016	16
AG clean sweep program	10,000	10,000	30,000	20,000
Household hazardous waste	21,300	21,300	59,180	37,880
Lead poison prevention	10,993	11,485	10,528	(957)
Maternal child healthy start	28,811	30,897	28,322	(2,575)
DOH radiation protection	11,500	11,500	11,560	60
WIC program	305,000	315,079	270,720	(44,359)
IAP immunization grants	19,236	18,526	16,982	(1,544)
Radon information grant	9,876	9,876	9,053	(823)
Environmental mini grant	11,000	11,000	9,069	(1,931)
Cancer control grant	28,234	28,234	25,882	(2,352)
Bioterrorism grant	49,755	64,042	46,166	(17,876)

(Continued)

MANITOWOC COUNTY, WISCONSIN
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual (Continued)
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues (Continued)				
Intergovernmental (Continued)				
Child support program aid	960,679	960,679	926,438	(34,241)
Veterans service aid	13,000	13,000	13,000	-
Snowmobile trail aid	64,175	193,087	195,555	2,468
Stewardship grant	250,000	486,986	441,389	(45,597)
WI Fund grant	100,000	100,000	114,110	14,110
CDBG- agriculture education center grant	-	22,500	-	(22,500)
Conservation aids	1,591	1,591	1,980	389
DNR grant	4,000	4,000	-	(4,000)
Other sheriff state payments	16,135	16,135	4,000	(12,135)
State payment in lieu of taxes	20,000	20,000	18,569	(1,431)
Total Intergovernmental	6,678,719	7,093,351	6,975,835	(117,516)
License and Permits				
Marriage license fees	16,000	16,000	16,115	115
Work permit fees	800	800	1,328	528
Conservation license fees	450	450	408	(42)
Passport fees	13,850	13,850	27,015	13,165
Sanitary permit fees	153,000	153,000	175,736	22,736
WI fund application fees	3,000	3,000	2,400	(600)
Building permits	9,000	9,000	9,775	775
Board of adjustment variance fees	15,000	15,000	7,350	(7,650)
Zoning fees	9,000	9,000	9,152	152
Reclamation fees	51,500	51,500	50,801	(699)
Total License and Permits	271,600	271,600	300,080	28,480
Fines and Forfeits				
Ordinance forfeitures	150,000	150,000	150,907	907
County share of state fines	145,000	145,000	150,545	5,545
Total Fines and Forfeits	295,000	295,000	301,452	6,452
Public Charges for Services				
Treasurer service fees	1,200	1,200	2,101	901
Computer access fees	1,200	1,200	1,550	350
County clerk fees	-	-	351	351
Family court fees	4,850	4,850	3,621	(1,229)
Register of deeds official copies	18,000	18,000	18,893	893
Real estate transfer fees	90,000	90,000	124,426	34,426
Register of deeds real estate recording fees	219,000	219,000	244,990	25,990
Real estate certified copy fees	1,500	1,500	1,366	(134)
Birth, death and marriage copy fees	43,000	43,000	42,123	(877)
DILHR fees	1,600	1,600	1,900	300
Land records modernization fees	229,800	229,800	253,171	23,371

(Continued)

MANITOWOC COUNTY, WISCONSIN
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual (Continued)
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues (Continued)				
Public Charges for Services (Continued)				
Register of deeds document records	4,000	4,000	3,710	(290)
Register of deeds GIS product sales	2,000	2,000	675	(1,325)
Court fees	182,700	182,700	178,966	(3,734)
Counseling service fee	12,906	12,906	15,642	2,736
Probate fees - County	30,000	30,000	24,953	(5,047)
Probate fees - GAL	22,500	22,500	21,085	(1,415)
Sheriff fees	97,000	97,000	99,366	2,366
Sheriff copy fees	1,200	1,200	1,020	(180)
Photo lab sales	2,750	2,750	3,224	474
Inmate phone revenue	15,000	15,000	12,343	(2,657)
Reserve duty	7,000	7,000	14,280	7,280
Prisoners board	105,000	105,000	121,302	16,302
Juvenile detention charges	137,500	137,500	69,960	(67,540)
GPS inmate fees	123,000	123,000	66,824	(56,176)
Contracted police services	25,000	25,000	16,248	(8,752)
Nuclear plant revenues	148,376	152,221	149,561	(2,660)
Nuclear plant personnel safety	43,888	43,888	46,548	2,660
Coroner fees	29,000	29,000	42,585	13,585
Jail booking fees	17,500	17,500	16,272	(1,228)
Jail per diem charges	50,000	50,000	64,439	14,439
Jail medical reimbursements	2,000	2,000	10,840	8,840
PHS charges	10,000	10,000	8,919	(1,081)
PHS environmental health charges	8,000	8,000	4,443	(3,557)
PHS Interpretation	4,000	4,000	5,523	1,523
PHS DOH agent license fees	162,000	162,000	176,007	14,007
PHS DOA agent license fees	3,300	3,300	3,540	240
PHS school inspection fees	8,800	8,800	8,610	(190)
Medicaid medical assistance	775,000	775,000	425,870	(349,130)
Child support fees	-	-	13,808	13,808
UW extension meeting fees	3,000	3,000	1,962	(1,038)
UW extension bulletins	500	500	201	(299)
UW extension materials testing	500	500	510	10
UW extension parenting fees	-	-	400	400
Timber sales	-	-	732	732
Total Public Charges for Services	2,643,570	2,647,415	2,324,860	(322,555)

(Continued)

MANITOWOC COUNTY, WISCONSIN
General Fund
Schedule of Revenues and Other Financing Sources - Budget and Actual (Continued)
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues (Continued)				
Intergovernmental Charges for Services				
SVRS voter registration	150	150	535	385
Interpreter reimbursement	9,200	9,200	8,501	(699)
Phone equipment reimbursement	152,720	152,720	154,000	1,280
PHS HIV testing	1,500	1,500	1,665	165
Planning local government charges	-	-	5	5
Board of adjustment charges	51,300	51,300	38,492	(12,808)
Aging services charges	10,476	10,476	10,476	-
Prisoners board - other	178,000	178,000	250,037	72,037
Other departmental service charges	141,085	141,085	124,115	(16,970)
Total Intergovernmental Charges for Services	544,431	544,431	587,826	43,395
Miscellaneous				
Interest on investments	95,000	95,000	92,878	(2,122)
Change in fair market value of investments	-	-	(19,545)	(19,545)
Uncashed check cancellation	-	-	2,931	2,931
Rent	149,437	149,437	147,396	(2,041)
Loss on tax deed property sales	-	-	(24,589)	(24,589)
Donations and contributions	7,000	10,159	31,079	20,920
Fuel flowage fee	17,000	17,000	11,455	(5,545)
Other	17,500	17,500	78,440	60,940
Total Miscellaneous Revenue	285,937	289,096	320,045	30,949
Total Revenues	26,895,104	27,316,740	27,138,572	(178,168)
Other Financing Sources				
Sale of capital assets	42,000	42,000	52,705	10,705
Total Revenues and Other Financing Sources	$ 26,937,104	$ 27,358,740	$ 27,191,277	$ (167,463)

MANITOWOC COUNTY, WISCONSIN
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
General Government				
Legislative				
County Board	$ 130,192	$ 130,192	$ 129,176	$ 1,016
Judicial				
Circuit court	1,429,095	1,429,095	1,380,602	48,493
Register in probate	264,915	264,915	276,644	(11,729)
Court commissioner	24,210	24,210	24,514	(304)
Family court commissioner	229,857	229,857	228,567	1,290
Coroner	241,296	241,296	247,690	(6,394)
Total Judicial	2,189,373	2,189,373	2,158,017	31,356
Legal				
District attorney	357,115	357,115	347,905	9,210
Corporation counsel	420,071	420,071	407,962	12,109
Total Legal	777,186	777,186	755,867	21,319
General Administration				
County executive	109,980	109,980	110,138	(158)
County clerk	338,824	338,822	332,410	6,412
Personnel	339,581	339,581	336,055	3,526
Elections	138,007	138,007	133,445	4,562
Total General Administration	926,392	926,390	912,048	14,342
Financial Administration				
Comptroller	583,872	583,872	578,151	5,721
Assessment of property	173,026	173,026	194,508	(21,482)
County treasurer	214,729	214,729	198,541	16,188
Total Financial Administration	971,627	971,627	971,200	427
General Buildings and Plant				
Public property administration	338,167	338,167	342,307	(4,140)
Courthouse	337,442	337,442	294,282	43,160
County office building	124,109	124,109	119,561	4,548
Jail and safety building	546,055	546,055	505,249	40,806
Administration office building	27,210	27,210	25,513	1,697
Human service building	135,667	135,667	111,937	23,730
Public health building	18,745	18,745	24,786	(6,041)
University center	20,250	20,250	53,637	(33,387)
Other facilities	305,051	305,051	285,106	19,945
Total General Buildings and Plant	1,852,696	1,852,696	1,762,378	90,318
Property Records and Control				
Register of deeds	586,804	586,804	510,844	75,960

(Continued)

MANITOWOC COUNTY, WISCONSIN
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual (Continued)
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
General Government (Continued)				
Insurance and Bonds				
Insurance	59,941	59,941	62,069	(2,128)
Other General Government				
Other special charges	1,721	1,721	8,769	(7,048)
Total General Government	7,495,932	7,495,930	7,270,368	225,562
Public Safety				
Law Enforcement				
Sheriff	1,629,423	1,629,423	1,600,033	29,390
Training	80,185	80,185	61,031	19,154
Traffic patrol	3,641,091	3,641,091	3,768,509	(127,418)
Snowmobile patrol	1,200	1,200	492	708
Water safety patrol	2,800	2,800	10,643	(7,843)
Radio dispatch center	1,703,717	1,703,717	1,702,073	1,644
Communications activity	391,753	391,753	401,111	(9,358)
Metro drug unit	212,358	212,358	242,304	(29,946)
Retiree benefits	11,620	11,620	11,620	-
Total Law Enforcement	7,674,147	7,674,147	7,797,816	(123,669)
Correction and Detention				
Correctional institution	4,907,670	4,907,670	4,752,516	155,154
Emergency Government				
Emergency management	162,376	162,376	148,857	13,519
Nuclear preparedness	182,172	186,017	187,546	(1,529)
EPCRA	23,515	23,515	23,698	(183)
HAZMAT	18,862	18,862	13,721	5,141
Total Emergency Government	386,925	390,770	373,822	16,948
Total Public Safety	12,968,742	12,972,587	12,924,154	48,433
Public Works				
Other Transportation				
Airport	213,225	213,225	251,446	(38,221)
Sanitation				
Solid waste administration	123,203	123,203	176,990	(53,787)
Total Public Works	336,428	336,428	428,436	(92,008)

(Continued)

MANITOWOC COUNTY, WISCONSIN
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual (Continued)
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health and Human Services				
Public Health Services				
Older adult health	10,476	10,476	10,326	150
Cancer control	28,234	28,234	28,233	1
Dental clinics	700,000	700,000	371,606	328,394
GPR lead	10,993	11,485	11,486	(1)
Healthy start	28,811	30,897	30,897	-
Immunizations	19,236	18,526	18,526	-
Bioter/PHEP	54,094	68,381	62,037	6,344
Mercury reduction	-	-	484	(484)
WIC program administration	304,241	294,562	41,734	252,828
WIC nutrition	-	-	82,554	(82,554)
WIC breast feeding	-	-	16,747	(16,747)
WIC client services	-	4,256	129,735	(125,479)
WIC immunization	-	10,259	8,676	1,583
Prenatal care	75,000	75,000	92,582	(17,582)
Administrative support	206,258	206,258	208,043	(1,785)
Environmental health	246,799	246,799	215,720	31,079
General public health	671,318	671,318	658,443	12,875
Total Public Health Services	2,355,460	2,376,451	1,987,829	388,622
Child Support	927,784	927,784	925,754	2,030
Veterans	201,807	205,351	194,786	10,565
Total Health and Human Services	3,485,051	3,509,586	3,108,369	401,217
Culture, Recreation and Education				
Culture				
Grants to public libraries	935,916	935,916	935,916	-
Recreation Facilities				
Snowmobile trails and areas	64,175	347,939	354,045	(6,106)
Devil's River state recreation trail	-	-	3,337	(3,337)
Parks	165,625	166,996	174,554	(7,558)
Total Recreation Facilities	229,800	514,935	531,936	(17,001)
Education				
University extension	253,156	275,656	247,873	27,783
Total Culture, Recreation and Education	1,418,872	1,726,507	1,715,725	10,782

(Continued)

MANITOWOC COUNTY, WISCONSIN
General Fund
Schedule of Expenditures and Other Financing Uses - Budget and Actual (Continued)
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Conservation and Development				
County Planning				
County planning	629,656	634,429	638,516	(4,087)
Board of adjustment	24,260	24,260	21,870	2,390
Total County Planning	653,916	658,689	660,386	(1,697)
Total Conservation and Development	653,916	658,689	660,386	(1,697)
Capital Outlay				
General government	206,654	206,654	246,793	(40,139)
Public safety	270,963	270,963	298,634	(27,671)
Public works	75,000	75,000	31,276	43,724
Health and human services	-	5,243	7,746	(2,503)
Culture, recreation and education	275,000	507,569	506,072	1,497
Conservation and development	-	7,909	-	7,909
Total Capital Outlay	827,617	1,073,338	1,090,521	(17,183)
Total Expenditures	27,186,558	27,773,065	27,197,959	575,106
Other Financing Uses				
Transfers Out				
Special revenue fund				
Human services	-	24,685	24,685	-
Total Expenditures and Other Financing Uses	$ 27,186,558	$ 27,797,750	$ 27,222,644	$ 575,106

MANITOWOC COUNTY, WISCONSIN
Human Services Special Revenue Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property taxes	$ 6,961,303	$ 6,983,862	$ 6,983,862	$ -
Intergovernmental				
Mental health block grant	77,044	77,044	77,847	803
AODA block grant	140,547	140,547	140,547	-
Base county allocation	2,909,909	2,909,909	4,018,103	1,108,194
Prior year state aid	50,000	50,000	(165,078)	(215,078)
Youth aids	637,052	637,052	545,724	(91,328)
Intensive supervision	27,010	27,010	26,130	(880)
Lincoln Hills escrow	15,540	15,540	-	(15,540)
Youth independent living initiative	21,174	21,174	30,524	9,350
IMD OBRA relocations	27,836	27,836	25,052	(2,784)
Family support	77,626	77,626	68,830	(8,796)
Birth to three	190,787	190,787	189,703	(1,084)
COP	331,197	331,197	374,783	43,586
IM aid	978,475	978,475	1,018,786	40,311
LIHEAP administration	121,854	121,854	125,457	3,603
Non AFDC funeral	120,078	-	-	-
HSD grant	72,000	72,000	73,817	1,817
W-2	66,683	66,683	43,928	(22,755)
Kinship care	136,081	136,081	133,495	(2,586)
Family preservation	56,650	56,650	56,650	-
W-2 day care	114,509	114,509	92,124	(22,385)
CSP wait list	31,938	31,938	32,549	611
W-2 emergency assistance	2,000	2,000	516	(1,484)
Foster parent services	25,303	25,303	15,418	(9,885)
Autism long-term support	1,496,521	124,625	845,021	720,396
CBMAC grant	200,000	200,000	80,027	(119,973)
Early intervention	10,728	10,728	15,100	4,372
Wrap around high risk OJA	64,608	64,608	56,902	(7,706)
Adult protective services	-	-	79,004	79,004
Insurance payments WPS TPA	-	463,971	500,678	36,707
Total Intergovernmental	8,003,150	6,975,147	8,501,637	1,526,490
Fines and Forfeits				
OWI assessments	78,500	78,500	60,034	(18,466)
Public Charges for Services	1,076,851	1,076,851	1,249,458	172,607
Intergovernmental Charges for Services	35,000	35,000	52,307	17,307
Miscellaneous				
Interest	500	500	2,315	1,815
Donations and contributions	1,400	1,400	1,101	(299)
Total Miscellaneous	1,900	1,900	3,416	1,516
Total Revenues	16,156,704	15,151,260	16,850,714	1,699,454

(Continued)

MANITOWOC COUNTY, WISCONSIN
Human Services Special Revenue Fund (Continued)
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures				
Health and Human Services				
Mental health	1,801,354	1,801,354	1,550,895	250,459
Alcohol and other drug abuse	539,165	539,165	467,986	71,179
Chronically mentally ill	3,098,341	3,098,341	3,021,606	76,735
Developmentally disabled	331,836	331,836	79,198	252,638
Brain injury waiver	-	-	3,556	(3,556)
Treatment foster care	9,000	9,000	-	9,000
Intoxicated driver	118,686	118,686	117,730	956
Crisis on call	300,729	300,729	331,057	(30,328)
Birth to three	502,264	502,264	457,392	44,872
Adult protective services	264,279	286,838	311,147	(24,309)
Family support	69,863	69,863	66,906	2,957
Autism - intensive/DD	175,975	11,995	29,094	(17,099)
Autism - post-intensive/DD	251,964	88,695	81,823	6,872
Community long-term support	755,010	542,482	1,307,741	(765,259)
Autism - intensive/SED	194,704	19,438	25,547	(6,109)
Autism - post-intensive/SED	352,491	218,845	210,424	8,421
Economic support	1,072,899	1,072,899	1,178,577	(105,678)
Program integrity	5,380	5,380	4,028	1,352
LIHEAP administration	121,798	121,798	94,973	26,825
Special ES	138,078	18,000	9,500	8,500
W-2	53,441	53,441	28,283	25,158
Agency management	241,580	241,580	185,973	55,607
Agency support and overhead	1,052,587	1,046,392	1,129,547	(83,155)
Human services	1,797,635	1,744,594	2,840,778	(1,096,184)
County owned home Expo Drive	1,800	1,800	109	1,691
Child care	141,509	115,509	45,898	69,611
Youth aids	1,179,914	1,179,914	1,199,127	(19,213)
Alternate care	955,359	955,359	970,395	(15,036)
Purchase of services	184,014	210,014	221,835	(11,821)
Community options program	335,351	335,351	472,396	(137,045)
Supportive home care	2,700	2,700	-	2,700
County owned home 16th Street	3,700	3,700	3,581	119
Intensive supervision	103,198	103,198	140,557	(37,359)
Total Expenditures	16,156,604	15,151,160	16,587,659	(1,436,499)
Capital Outlay	100	24,785	25,637	(852)
Net Change in Fund Balance	$ -	$ (24,685)	$ 237,418	$ 262,103

MANITOWOC COUNTY, WISCONSIN
County Roads and Bridges Special Revenue Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes				
Property taxes	$ 2,120,826	$ 2,120,826	$ 2,120,826	$ -
Bridge aid assessments	146,877	146,877	146,877	-
Total Taxes	2,267,703	2,267,703	2,267,703	-
Intergovernmental				
State transportation aid	1,442,875	1,442,875	1,442,876	1
Total Revenues	3,710,578	3,710,578	3,710,579	1
Expenditures				
Public Works				
County highway maintenance	1,626,451	1,626,451	1,737,850	(111,399)
County winter snow removal	771,750	771,750	800,168	(28,418)
Town bridge construction	146,877	146,877	146,878	(1)
County road and bridge construction	1,165,500	1,165,500	1,055,438	110,062
Total Expenditures	3,710,578	3,710,578	3,740,334	(29,756)
Net Change in Fund Balance	$ -	$ -	$ (29,755)	$ (29,755)

MANITOWOC COUNTY, WISCONSIN
Debt Service Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes				
Property taxes	$ 2,753,002	$ 2,753,002	$ 2,753,002	$ -
Intergovernmental charges for services				
Build America bonds subsidy	207,890	207,890	207,890	-
Total Revenues	2,960,892	2,960,892	2,960,892	-
Expenditures				
Debt Service				
2002 health care center bonds	561,750	561,750	561,750	-
2003 refunding bonds of 2002 BAN	385,088	385,088	289,437	95,651
2007 refunding bonds	641,400	641,400	641,400	-
2010-11 refunding communications project	1,283,973	1,283,973	1,283,972	1
2011 refunding bonds	94,021	94,021	94,021	-
2012 refunding bonds	-	-	30,914	(30,914)
Administrative costs	10,000	10,000	62,502	(52,502)
Total Expenditures	2,976,232	2,976,232	2,963,996	12,236
Excess of Revenues Under Expenditures	(15,340)	(15,340)	(3,104)	(12,236)
Other Financing Sources (Uses)				
Long-term debt issued	-	-	3,785,000	(3,785,000)
Payment to refunded bond escrow agent	-	-	(3,785,682)	3,785,682
Total Other Financing Sources (Uses)	-	-	(682)	682
Net Change in Fund Balance	(15,340)	(15,340)	(3,786)	(11,554)
Fund Balance - January 1	578,566	578,566	578,566	-
Fund Balance - December 31	$ 563,226	$ 563,226	$ 574,780	$ (11,554)

MANITOWOC COUNTY, WISCONSIN
Communication Project Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Miscellaneous	$ -	$ -	$ 87,963	$ 87,963
Expenditures				
Capital outlay	-	1,119,115	1,083,849	35,266
Net Change in Fund Balance	-	(1,119,115)	(995,886)	123,229
Fund Balance - January 1	1,119,115	1,119,115	1,119,115	-
Fund Balance - December 31	$ 1,119,115	$ -	$ 123,229	$ 123,229

MANITOWOC COUNTY, WISCONSIN
Recycling Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	$ 485,538	$ 485,538	$ 485,538	$ -
Public charges for services	558,000	558,000	554,276	(3,724)
Miscellaneous	21,445	46,445	47,157	712
Total Revenues	1,064,983	1,089,983	1,086,971	(3,012)
Expenditures				
Current				
Public works	1,030,054	1,030,054	1,019,418	10,636
Capital outlay	16,600	41,600	112,023	(70,423)
Total Expenditures	1,046,654	1,071,654	1,131,441	(59,787)
Excess of Revenues Over (Under) Expenditures	18,329	18,329	(44,470)	(62,799)
Other Financing Sources				
Sale of capital assets	-	-	36,193	36,193
Net Change in Fund Balance	18,329	18,329	(8,277)	(26,606)
Fund Balance - January 1	97,653	97,653	97,653	-
Fund Balance - December 31	$ 115,982	$ 115,982	$ 89,376	$ (26,606)

MANITOWOC COUNTY, WISCONSIN
Solid Waste Disposal Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	$ 10,000	$ 10,000	$ 10,000	$ -
Intergovernmental charges for services	1,422,000	1,422,000	1,308,899	(113,101)
Total Revenues	1,432,000	1,432,000	1,318,899	(113,101)
Expenditures				
Current				
Public works	1,432,000	1,432,000	1,310,796	121,204
Net Change in Fund Balance	-	-	8,103	8,103
Fund Balance - January 1	300,134	300,134	300,134	-
Fund Balance - December 31	$ 300,134	$ 300,134	$ 308,237	$ 8,103

MANITOWOC COUNTY, WISCONSIN
Aging Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	$ 69,460	$ 46,901	$ 46,901	$ -
Intergovernmental	1,431,560	1,719,914	1,497,524	(222,390)
Public charges for services	257,349	415,349	453,391	38,042
Miscellaneous	246,682	246,682	291,748	45,066
Total Revenues	2,005,051	2,428,846	2,289,564	(139,282)
Expenditures				
Current				
Health and human services	2,057,054	2,480,849	2,234,236	246,613
Capital outlay	29,280	29,280	7,626	21,654
Total Expenditures	2,086,334	2,510,129	2,241,862	268,267
Net Change in Fund Balance	(81,283)	(81,283)	47,702	128,985
Fund Balance - January 1	527,032	527,032	527,032	-
Fund Balance - December 31	$ 445,749	$ 445,749	$ 574,734	$ 128,985

MANITOWOC COUNTY, WISCONSIN
Soil and Water Conservation Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	$ 242,157	$ 242,157	$ 242,157	$ -
Intergovernmental	259,000	259,000	355,883	96,883
Licenses and permits	6,000	6,000	6,400	400
Total Revenues	507,157	507,157	604,440	97,283
Expenditures				
Current				
Conservation and development	562,708	562,708	658,539	(95,831)
Net Change in Fund Balance	(55,551)	(55,551)	(54,099)	1,452
Fund Balance - January 1	79,557	79,557	79,557	-
Fund Balance - December 31	$ 24,006	$ 24,006	$ 25,458	$ 1,452

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, 2012

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	$ 3,000	$ 3,000	$ 6,145	$ 3,145
Public charges for services	803,075	803,075	737,745	(65,330)
Miscellaneous	18,600	18,600	4,983	(13,617)
Total Revenues	824,675	824,675	748,873	(75,802)
Expenditures				
Current				
Culture, recreation and education	751,275	751,275	669,536	81,739
Capital outlay	23,000	23,000	63,343	(40,343)
Total Expenditures	774,275	774,275	732,879	41,396
Net Change in Fund Balance	50,400	50,400	15,994	(34,406)
Fund Balance - January 1	44,293	44,293	44,293	-
Fund Balance - December 31	$ 94,693	$ 94,693	$ 60,287	$ (34,406)

MANITOWOC COUNTY, WISCONSIN
Jail Assessment Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Fines and forfeits	$ 110,000	$ 110,000	$ 130,213	$ 20,213
Expenditures				
Capital outlay	110,000	110,000	166,551	(56,551)
Net Change in Fund Balance	-	-	(36,338)	(36,338)
Fund Balance - January 1	94,041	94,041	94,041	-
Fund Balance - December 31	$ 94,041	$ 94,041	$ 57,703	$ (36,338)

MANITOWOC COUNTY, WISCONSIN
Jail Security Project Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
Capital outlay	$ -	$ 40,832	$ 40,832	$ -
Net Change in Fund Balance	-	(40,832)	(40,832)	-
Fund Balance - January 1	40,832	40,832	40,832	-
Fund Balance - December 31	$ 40,832	$ -	$ -	$ -

MANITOWOC COUNTY, WISCONSIN
Courthouse Remodeling Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
Capital outlay	$ -	$ 30,957	$ 5,727	$ 25,230
Net Change in Fund Balance	-	(30,957)	(5,727)	25,230
Fund Balance - January 1	30,957	30,957	30,957	-
Fund Balance - December 31	$ 30,957	$ -	$ 25,230	$ 25,230

MANITOWOC COUNTY, WISCONSIN
Highway Enterprise Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Operating Revenues				
Public charges for services				
Fees and permits	$ 85,332	$ 85,332	$ 67,067	$ (18,265)
Intergovernmental charges for services				
State highway charges	1,443,998	1,443,998	1,965,029	521,031
Local government charges	158,077	158,077	567,423	409,346
Departmental charges	483,106	483,106	435,895	(47,211)
Records and report fees	77,084	77,084	118,270	41,186
Total Intergovernmental Charges for Services	2,162,265	2,162,265	3,086,617	924,352
Miscellaneous	50,000	50,000	19,924	(30,076)
Total Operating Revenues	2,297,597	2,297,597	3,173,608	876,011
Operating Expenses				
Public works				
Administration	490,242	490,242	585,655	(95,413)
Patrol supervision	234,436	234,436	250,778	(16,342)
Radio expense	2,460	2,460	21,301	(18,841)
Liability insurance	14,077	14,077	15,110	(1,033)
Cost pools	89,965	89,965	964,829	(874,864)
County road maintenance	1,548,551	1,548,551	1,655,547	(106,996)
County road construction	1,110,000	1,110,000	1,005,347	104,653
Winter snow removal	735,000	735,000	762,071	(27,071)
State road maintenance and construction	1,350,052	1,350,052	1,852,501	(502,449)
Local government road projects	83,077	83,077	221,415	(138,338)
Departmental non-road services	228,106	228,106	302,935	(74,829)
Public road services	67,332	67,332	37,553	29,779
County charges reimbursed	(3,563,701)	(3,563,701)	(3,593,456)	29,755
Total Operating Expenses	2,389,597	2,389,597	4,081,586	(1,691,989)
Operating Loss	(92,000)	(92,000)	(907,978)	(815,978)
Nonoperating Revenues (Expenses)				
Rental income	92,000	92,000	91,999	(1)
Gain (loss) on disposal of capital assets	-	-	(4,334)	(4,334)
Total Nonoperating Revenues (Expenses)	92,000	92,000	87,665	(4,335)
Change in Net Position	$ -	$ -	$ (820,313)	$ (820,313)

MANITOWOC COUNTY, WISCONSIN
Internal Service Funds
Combining Statement of Net Position
December 31, 2012

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total Internal Service Funds
ASSETS						
Current assets						
Cash and investments	$ 891,015	$ 569,229	$ 1,481,183	$ 884,313	$ 26,884	$ 3,852,624
Receivables						
Accounts	171,313	7,430	30,672	4	(41)	209,378
Inventories and prepaid expenses	452	-	-	-	-	452
Total Current Assets	1,062,780	576,659	1,511,855	884,317	26,843	4,062,454
Noncurrent assets						
Restricted assets - cash and investments	-	357,319	-	39,170	2,600	399,089
Deposit with WMMIC	-	1,365,091	-	-	-	1,365,091
Total Noncurrent Assets	-	1,722,410	-	39,170	2,600	1,764,180
Capital assets						
Depreciable						
Machinery and equipment	1,244,869	-	-	-	-	1,244,869
Less: accumulated depreciation	(857,547)	-	-	-	-	(857,547)
Total Capital Assets	387,322	-	-	-	-	387,322
TOTAL ASSETS	1,450,102	2,299,069	1,511,855	923,487	29,443	6,213,956
LIABILITIES						
Current liabilities						
Accounts payable	16,548	635	735,897	449	4,401	757,930
Accrued payroll liabilities	16,193	-	-	-	-	16,193
Accrued insurance claims	-	565,093	-	149,322	-	714,415
Accrued interest	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Unearned revenues	-	-	-	6,982	-	6,982
Current portion of noncurrent liabilities	-	-	-	-	-	-
Total Current Liabilities	32,741	565,728	735,897	156,753	4,401	1,495,520
Noncurrent liabilities						
Compensated absences	28,812	-	-	-	-	28,812
TOTAL LIABILITIES	61,553	565,728	735,897	156,753	4,401	1,524,332
NET POSITION						
Net investment in capital assets	387,322	-	-	-	-	387,322
Unrestricted	1,001,227	1,733,341	775,958	766,734	25,042	4,302,302
TOTAL NET POSITION	$ 1,388,549	$ 1,733,341	$ 775,958	$ 766,734	$ 25,042	$ 4,689,624

MANITOWOC COUNTY, WISCONSIN
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2012

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total Internal Service Funds
Operating Revenues						
Public charges for services	$ 28,392	$ -	$ -	$ -	$ -	$ 28,392
Intergovernmental charges for services	1,608,894	-	5,528,015	588,723	175,538	7,901,170
Total Operating Revenues	1,637,286	-	5,528,015	588,723	175,538	7,929,562
Operating Expenses						
Personnel	673,591	-	-	-	-	673,591
Purchased services	568,794	-	-	-	-	568,794
Supplies and materials	95,477	-	-	-	-	95,477
Depreciation	123,250	-	-	-	-	123,250
Other	351	233,350	6,030,266	178,212	174,439	6,616,618
Total Operating Expenses	1,461,463	233,350	6,030,266	178,212	174,439	8,077,730
Operating Income (Loss)	175,823	(233,350)	(502,251)	410,511	1,099	(148,168)
Nonoperating Revenues						
Interest income	-	10,068	-	-	-	10,068
Distribution from WMMIC	-	112,185	-	-	-	112,185
Insurance refunds	-	-	-	46,283	-	46,283
Gain on sale of capital assets	9,277	-	-	-	-	9,277
Total Nonoperating Revenues	9,277	122,253	-	46,283	-	177,813
Change in Net Position	185,100	(111,097)	(502,251)	456,794	1,099	29,645
Cumulative Effect of Change in Accounting Principle	(240,750)	-	-	-	-	(240,750)
Net Position - January 1	1,444,199	1,844,438	1,278,209	309,940	23,943	4,900,729
Net Position - December 31	$ 1,388,549	$ 1,733,341	$ 775,958	$ 766,734	$ 25,042	$ 4,689,624

MANITOWOC COUNTY, WISCONSIN
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2012

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total Internal Service Funds
Cash Flows from Operating Activities						
Cash received from user charges	$ 1,564,947	$ -	$ 5,499,226	$ 806,536	$ 175,743	$ 8,046,452
Cash payments to employees and for employee benefits	(666,599)	-	-	-	-	(666,599)
Cash payments to suppliers	(807,377)	(164,066)	(6,011,063)	(181,130)	(175,618)	(7,339,254)
Net Cash Provided (Used) by Operating Activities	90,971	(164,066)	(511,837)	625,406	125	40,599
Cash Flows from Capital and Related Financing Activities						
Acquisition of capital assets	(145,738)	-	-	-	-	(145,738)
Net Cash Used by Capital and Related Financing Activities	(145,738)	-	-	-	-	(145,738)
Cash Flows Provided by Investing Activities						
Interest from investments	-	10,068	-	-	-	10,068
Distribution from WMMIC	-	112,185	-	-	-	112,185
Insurance rebates	-	-	-	46,283	-	46,283
Net Cash Provided by Investing Activities	-	122,253	-	46,283	-	168,536
Change in Cash and Cash Equivalents	(54,767)	(41,813)	(511,837)	671,689	125	63,397
Cash and Cash Equivalents - January 1	945,782	968,361	1,993,020	251,794	29,359	4,188,316
Cash and Cash Equivalents - December 31	$ 891,015	$ 926,548	$ 1,481,183	$ 923,483	$ 29,484	$ 4,251,713
Reconciliation of cash and cash equivalents to the Statement of Net Position:						
Cash and investments in current assets	$ 891,015	$ 569,229	$ 1,481,183	$ 884,313	$ 26,884	$ 3,852,624
Restricted cash and investments	-	357,319	-	39,170	2,600	399,089
Total Cash and Cash Equivalents	$ 891,015	$ 926,548	$ 1,481,183	$ 923,483	$ 29,484	$ 4,251,713

(Continued)

MANITOWOC COUNTY, WISCONSIN
Internal Service Funds
Combining Statement of Cash Flows (Continued)
For the Year Ended December 31, 2012

	Information Systems	WMMIC Liability Insurance	Health Self Insurance	Workers Compensation Self Insurance	Dental Self Insurance	Total Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating income (loss)	$ 175,823	$ (233,350)	$ (502,251)	$ 410,511	$ 1,099	$ (148,168)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities						
Depreciation	123,250	-	-	-	-	123,250
Changes in assets and liabilities						
Accounts receivable	(72,339)	57	(28,789)	(4)	205	(100,870)
Due from other governmental units	-	-	-	217,817	-	217,817
Prepaid items	460	-	66,601	-	-	67,061
Accounts payable	(143,215)	635	(47,398)	449	(1,179)	(190,708)
Accrued payroll liabilities	5,483	-	-	-	-	5,483
Accrued liabilities	-	68,592	-	(10,349)	-	58,243
Unearned revenue	-	-	-	6,982	-	6,982
Compensated absences	1,509	-	-	-	-	1,509
Net Cash Provided (Used) by Operating Activities	$ 90,971	$ (164,066)	$ (511,837)	$ 625,406	$ 125	$ 40,599

MANITOWOC COUNTY, WISCONSIN
Information Systems Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Operating Revenues				
Public charges for services				
Data processing fees	$ 12,000	$ 12,000	$ 28,392	$ 16,392
Intergovernmental charges for services				
Departmental service charges	1,601,327	1,601,327	1,608,894	7,567
Total Operating Revenues	1,613,327	1,613,327	1,637,286	23,959
Operating Expenses				
General government				
Information systems services	1,613,327	1,613,327	1,461,463	151,864
Operating Income	-	-	175,823	175,823
Nonoperating Revenues				
Gain on sale of capital assets	-	-	9,277	9,277
Change in Net Position	$ -	$ -	$ 185,100	$ 185,100

MANITOWOC COUNTY, WISCONSIN
WWMIC Liability Insurance Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Operating Expenses				
General government				
Administration fees and other expenses	$ -	$ -	$ 11,251	$ (11,251)
Claim payments	-	-	153,507	(153,507)
Actuarial claims adjustment	-	-	68,592	(68,592)
Total Operating Expenses	-	-	233,350	(233,350)
Operating Loss	-	-	(233,350)	(233,350)
Nonoperating Revenues				
Investment income	-	-	10,068	10,068
Distribution from WWMIC	-	-	112,185	112,185
Total Nonoperating Revenues	-	-	122,253	122,253
Change in Net Position	$ -	$ -	$ (111,097)	$ (111,097)

MANITOWOC COUNTY, WISCONSIN
Health Self Insurance Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Operating Revenues				
Intergovernmental charges for services				
Departmental service charges	$ -	$ -	$ 5,528,015	$ 5,528,015
Operating Expenses				
General government				
Administration fees and other expenses	-	-	204,477	(204,477)
Claim payments	-	-	5,825,789	(5,825,789)
Total Operating Expenses	-	-	6,030,266	(6,030,266)
Change in Net Position	$ -	$ -	$ (502,251)	$ (502,251)

MANITOWOC COUNTY, WISCONSIN
Workers Compensation Self Insurance Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Operating Revenues				
Intergovernmental charges for services				
Departmental service charges	$ -	$ -	$ 588,723	$ 588,723
Operating Expenses				
General government				
Administration fees and other expenses	-	-	52,244	(52,244)
Claim payments	-	-	136,317	(136,317)
Actuarial claims adjustment	-	-	(10,349)	10,349
Total Operating Expenses	-	-	178,212	(178,212)
Operating Income	-	-	410,511	410,511
Nonoperating Revenues				
Insurance refunds	-	-	46,283	46,283
Change in Net Position	$ -	$ -	$ 456,794	$ 456,794

MANITOWOC COUNTY, WISCONSIN
Dental Self Insurance Internal Service Fund
Schedule of Revenues and Expenses - Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Operating Revenues				
Intergovernmental charges for services				
Departmental service charges	$ -	$ -	$ 175,538	$ 175,538
Operating Expenses				
General government				
Administration fees and other expenses	-	-	7,543	(7,543)
Claim payments	-	-	166,896	(166,896)
Total Operating Expenses	-	-	174,439	(174,439)
Change in Net Position	$ -	$ -	$ 1,099	$ 1,099

MANITOWOC COUNTY, WISCONSIN
Agency Funds
Combining Statement of Net Position
December 31, 2012

	Clerk of Courts and Huber	Sheriff Crime Prevention	Total Agency Funds
ASSETS			
Cash and investments	$ 361,244	$ 6,230	$ 367,474
Receivables			
Accounts	-	407	407
TOTAL ASSETS	$ 361,244	$ 6,637	$ 367,881
LIABILITIES			
Accounts payable	$ -	$ 407	$ 407
Other liabilities and deposits	361,244	6,230	367,474
TOTAL LIABILITIES	$ 361,244	$ 6,637	$ 367,881

MANITOWOC COUNTY, WISCONSIN
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 2012

	Balance January 1	Additions	Deductions	Balance December 31
Clerk of Courts and Huber Fund				
Assets				
Cash and investments	$ 354,702	$ 2,803,045	$ 2,796,503	$ 361,244
Liabilities				
Other liabilities and deposits	$ 354,702	$ 2,803,045	$ 2,796,503	$ 361,244
Sheriff Crime Prevention Fund				
Assets				
Cash and investments	$ 2,750	$ 4,400	$ 920	$ 6,230
Receivables				
Accounts	281	407	281	407
	$ 3,031	$ 4,807	$ 1,201	$ 6,637
Liabilities				
Accounts payable	$ -	$ 407	$ -	$ 407
Other liabilities and deposits	3,031	4,400	1,201	6,230
	$ 3,031	$ 4,807	$ 1,201	$ 6,637
Total - All Agency Funds				
Assets				
Cash and investments	$ 357,452	$ 2,807,445	$ 2,797,423	$ 367,474
Receivables				
Accounts	281	407	281	407
Total Assets	$ 357,733	$ 2,807,852	$ 2,797,704	$ 367,881
Liabilities				
Accounts payable	$ -	$ 407	$ -	$ 407
Other liabilities and deposits	357,733	2,807,445	2,797,704	367,474
Total Liabilities	$ 357,733	$ 2,807,852	$ 2,797,704	$ 367,881

Annual Financial Report

Statistical Section

Manitowoc County, Wisconsin

Statistical Section

The statistical section should be viewed as having five categories of reports: 1- Financial Trend Information, which is intended to assist users in understanding and assessing how our financial position has changed over time. 2- Revenue Capacity Information, which will assist the users in understanding and assessing our ability to generate its own revenues. 3- Debt Capacity Information, which is intended to provide you with an understanding of our debt burden and our ability to issue additional debt. 4- Demographic and Economic Information, which is intended to assist users in understanding the socioeconomic environment within which we as a government operate, and also to provide information that facilitates comparisons of financial statement information over time and among governments. 5- Operating Information, which will provide a basic overview about our operations and resources to assist readers is using financial statement information to understand and assess our economic condition.
A last schedule is provided under additional information which is a recap of the County's Insurance policies in effect that help protect the county's assets against loss.

Financial Trend Information:
- Schedule 1 - Net Position by Component
- Schedule 2 - Changes in Net Position
- Schedule 3 - Fund Balances, Governmental Funds
- Schedule 4 - Changes in Fund Balance, Governmental Funds

Revenue Capacity Information:
- Schedule 5 - Property Values as Equalized by the State of Wisconsin
- Schedule 6 - Property Tax Rates by Unit of Government
- Schedule 7 - Equalized & Assessed Values and Taxes Paid - Top Ten Property Tax Payers
- Schedule 8 - All Property Tax Levies & Current Year Collection Comparisons as of the Annual Tax Sale Date

Debt Capacity Information:
- Schedule 9 - Ratios of Outstanding Debt by Type and General Bonded Debt
- Schedule 10 - Underlying / Overlapping Debt by Taxing Jurisdiction
- Schedule 11 - Legal Debt Margin Information

Demographic and Economic Information:
- Schedule 12 - Population / Per Capital Personal Income / Median Age / Schooling / Unemployment Rate %
- Schedule 13 - Principal Employers

Operating Information:
- Schedule 14 - Full Time Equivalent County Employees by Department
- Schedule 15 - Selected Operating Indicators by Function / Program
- Schedule 16 - Capital Asset Statistics by Function / Program

Additional Information:
- Schedule 17 - Manitowoc County Insurance Coverages

Schedule 1

MANITOWOC COUNTY, WISCONSIN
Net Position by Component
Last Ten Calendar Years
(This schedule was prepared using the total economic resource measurement focus and full accrual basis of accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities:										
Net investment in capital assets	$69,669,604	$ 70,655,256	$ 66,456,021	$ 68,764,923	$ 69,680,980	$ 63,293,670	$ 67,130,206	$ 68,610,755	$ 69,521,115	$ 69,187,009
Restricted:										
Debt Service	206,775	220,349	231,579	244,734	301,978	1,110,037	416,780	757,538	578,566	574,780
Capital Projects	390,475	57,485	74,419	59,324	92,089	79,159	1,115,662	295,474	165,830	-
Other	454,056	1,471,117	1,731,078	1,815,329	1,862,445	1,606,981	1,615,924	1,622,863	1,619,840	1,576,037
Unrestricted	13,192,158	11,568,322	15,139,784	14,890,635	13,141,477	8,553,480	9,516,144	9,131,513	9,898,843	9,395,186
Total Governmental Activities Net Position	$83,913,068	$ 83,972,529	$ 83,632,881	$ 85,774,945	$ 85,078,969	$ 74,643,327	$ 79,794,716	$ 80,418,143	$ 81,784,194	$ 80,733,012
Business-type Activities:										
Net investment in capital assets	$11,277,431	$ 14,273,365	$ 14,222,791	$ 14,310,715	$ 14,236,984	$ 10,062,139	$ 9,913,569	$ 9,368,374	$ 8,649,430	$ 8,581,933
Unrestricted	3,160,230	1,998,952	1,265,424	696,153	674,840	6,251,343	869,673	891,819	836,835	37,508
Total Business-type Activities Net Position	$14,437,661	$ 16,272,317	$ 15,488,215	$ 15,006,868	$ 14,911,824	$ 16,313,482	$ 10,783,242	$ 10,260,193	$ 9,486,265	$ 8,619,441
Primary Government:										
Net investment in capital assets	$80,947,035	$ 84,928,621	$ 80,678,812	$ 83,075,638	$ 83,917,964	$ 73,355,809	$ 77,043,775	$ 77,979,129	$ 78,170,545	$ 77,768,942
Restricted:										
Debt Service	206,775	220,349	231,579	244,734	301,978	1,110,037	416,780	757,538	578,566	574,780
Capital Projects	390,475	57,485	74,419	59,324	92,089	79,159	5,552,625	295,474	165,830	-
Other	454,056	1,471,117	1,731,078	1,815,329	1,862,445	1,606,981	1,615,924	1,622,863	1,619,840	1,576,037
Unrestricted	16,352,388	13,567,274	16,405,208	15,586,788	13,816,317	14,804,823	10,385,817	10,023,332	10,735,678	9,432,694
Total Primary Government Net Position	$98,350,729	$ 100,244,846	$ 99,121,096	$ 100,781,813	$ 99,990,793	$ 90,956,809	$ 95,014,921	$ 90,678,336	$ 91,270,459	$ 89,352,453

Schedule 2

MANITOWOC COUNTY, WISCONSIN

Changes in Net Position

Last Ten Calendar Years

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses:										
Governmental Activities:										
General Government	$ 9,413,123	$ 7,320,125	$ 7,527,140	$ 8,499,102	$ 8,563,808	$ 8,058,065	$ 10,211,481	$ 8,529,704	$ 7,568,835	$ 7,275,071
Public Safety	10,834,137	11,179,239	12,531,267	12,071,032	12,920,129	13,291,510	14,868,407	13,575,772	14,767,889	14,131,078
Public Works	7,470,211	6,734,123	6,722,987	7,116,330	6,738,008	8,708,159	4,167,964	8,125,129	6,574,995	7,977,934
Health and Human Services	27,796,328	28,049,047	29,579,599	33,589,288	36,969,802	39,459,710	40,775,409	27,709,010	23,164,683	21,784,173
Culture, Recreation and Education	1,530,213	1,630,310	2,507,986	2,569,425	2,626,008	2,617,530	2,574,123	2,756,321	2,731,864	3,474,734
Conservation and Development	1,298,369	1,248,422	1,640,752	1,702,123	1,838,139	2,374,232	1,955,257	1,460,520	1,378,778	1,322,432
Interest on Long-Term Debt	1,005,794	964,712	912,447	858,333	933,085	931,126	889,579	1,012,620	1,502,135	1,302,680
Total Governmental Activities Expenses	59,348,175	57,125,978	61,422,178	66,405,633	70,588,979	75,440,332	75,442,220	63,169,076	57,689,179	57,268,102
Business-type Activities:										
Nursing Home	13,329,642	11,987,294	12,291,133	12,188,495	12,757,428	3,175,236	111,437	2,240	-	-
Highway Operations	4,767,949	4,002,753	5,396,268	7,257,815	4,961,388	4,704,355	3,512,204	2,531,329	3,481,417	4,132,431
Total Business-type Activities	18,097,591	15,990,047	17,687,401	19,446,310	17,718,816	7,879,591	3,623,641	2,533,569	3,481,417	4,132,431
Total Primary Government Expenses	$ 77,445,766	$ 73,116,025	$ 79,109,579	$ 85,851,943	$ 88,307,795	$ 83,319,923	$ 79,065,861	$ 65,702,645	$ 61,170,596	$ 61,400,533
Program Revenues:										
Governmental Activities:										
Charges for Services:										
General Government	$ 1,398,042	$ 872,616	$ 801,591	$ 1,232,266	$ 1,723,654	$ 1,602,141	$ 1,550,093	$ 1,939,448	$ 1,360,255	$ 1,758,509
Public Safety	1,637,372	2,040,129	2,149,621	1,751,200	1,545,415	1,622,187	1,301,441	1,386,870	1,326,836	1,073,477
Public Works	1,519,284	1,651,830	1,269,035	1,385,001	1,400,723	1,581,172	1,769,835	1,973,664	2,087,237	1,977,513
Health and Human Services	2,952,278	3,211,067	3,454,321	3,524,321	3,608,687	4,208,222	4,942,317	2,638,413	2,761,116	2,414,878
Culture, Recreation and Education	5,642	7,131	510,646	718,606	811,252	843,082	803,312	802,981	815,272	747,953
Conservation and Development	205,059	188,981	194,047	225,686	350,623	374,408	334,438	289,022	269,884	262,351
Operating Grants and Contributions:										
General Government	507,194	485,540	415,748	586,407	411,619	436,369	453,603	399,431	388,505	334,208
Public Safety	647,082	235,190	321,792	695,906	397,053	604,931	309,008	483,429	248,121	157,122
Public Works	1,720,013	1,601,219	1,792,752	2,079,578	1,585,336	1,880,580	1,587,298	1,945,960	1,717,021	1,557,768
Health and Human Services	17,048,208	18,093,261	18,715,905	22,219,933	24,917,004	25,157,369	27,421,940	16,535,607	12,424,226	11,662,283
Culture, Recreation and Education	68,737	97,501	171,989	150,368	193,349	100,378	172,300	353,455	293,646	669,522
Conservation and Development	581,900	485,707	598,126	640,415	638,023	972,592	1,075,879	587,214	491,516	473,849
Interest on Debt	-	-	-	-	-	-	-	-	223,231	207,890
Capital Grants and Contributions:										
Public Safety	-	339,823	133,524	-	-	-	-	-	-	-
Public Works	1,393,390	460,987	350,097	2,357,051	720,548	541,925	19,902	-	-	-
Conservation and Development	-	1,000,000	101,950	84,218	-	-	-	-	-	-
Total Governmental Activities Program Revenues	29,684,201	30,770,982	30,981,144	37,650,956	38,303,286	39,925,356	41,741,366	29,335,494	24,406,866	23,297,323
Business-type Activities:										
Charges for Services:										
Nursing Home Revenue	7,201,637	8,533,392	8,701,919	8,903,367	9,805,839	1,548,217	-	-	-	-
Highway Operations Revenue	4,636,175	3,683,932	4,762,453	6,748,324	4,924,054	4,460,482	3,204,256	2,279,885	2,707,489	3,265,607
Operating Grants and Contributions:										
Nursing Home Revenue	4,076,948	1,346,916	1,230,574	878,083	897,571	506,239	-	-	-	-
Capital Grants and Contributions:										
Nursing Home Revenue	112,000	-	-	-	-	-	-	-	-	-
Highway Operations Revenue	201,313	81,501	-	101,562	-	-	-	-	-	-
Total Business-type Activities Program Revenues	16,228,073	13,645,741	14,694,946	16,631,336	15,627,464	6,514,938	3,204,256	2,279,885	2,707,489	3,265,607
Total Primary Government Program Revenues	$ 45,912,274	$ 44,416,723	$ 45,676,090	$ 54,282,292	$ 53,930,750	$ 46,440,294	$ 44,945,622	$ 31,615,379	$ 27,114,355	$ 26,562,930
Net (Expense) / Revenue										
Governmental Activities	$ (29,663,974)	$ (26,354,996)	$ (30,441,034)	$ (28,754,677)	$ (32,285,693)	$ (35,514,976)	$ (33,700,854)	$ (33,833,582)	$ (33,282,313)	$ (33,970,779)
Business-type Activities	(1,869,518)	(2,344,306)	(2,992,455)	(2,814,974)	(2,091,352)	(1,364,653)	(419,385)	(253,684)	(773,928)	(866,824)
Total Primary Government Net (Expense) Revenue	$ (31,533,492)	$ (28,699,302)	$ (33,433,489)	$ (31,569,651)	$ (34,377,045)	$ (36,879,629)	$ (34,120,239)	$ (34,087,266)	$ (34,056,241)	$ (34,837,603)

General Revenues and Other Changes in Net Assets:

Governmental Activitites:										
Property Taxes	$ 23,058,840	$ 22,766,799	$ 24,042,512	$ 24,304,658	$ 25,006,070	$ 27,048,792	$ 27,737,014	$ 28,212,335	$ 28,447,952	$ 28,632,868
Other Taxes	342,432	453,920	391,765	408,516	422,190	439,703	498,567	539,802	565,402	538,361
Grants and Contributions Not Reestricted to Specific Program	4,621,188	4,300,211	4,302,520	4,311,167	4,333,275	4,326,447	5,034,861	4,939,268	4,972,545	4,279,854
Unrestricted Investments Earnings	625,472	531,566	638,098	1,253,822	1,420,622	882,537	406,316	385,535	310,463	226,900
Gain on Sale of Capital Assets	838,727	455	-	-	-	-	-	-	-	-
Miscellaneous	519,406	234,721	726,491	618,578	407,560	511,343	47,092	108,512	352,002	12,239
Transfers	(1,212,241)	(1,873,195)	-	-	-	(8,129,488)	5,128,393	271,557	-	-
Total General Revenues and Transfers Governmental Activities	28,793,824	26,414,477	30,101,386	30,896,741	31,589,717	25,079,334	38,852,243	34,457,009	34,648,364	33,690,222
Business-type Activities:										
Property Taxes	1,372,532	2,247,089	2,148,989	2,157,617	1,909,378	286,050	-	-	-	-
Unrestricted Investments Earnings	3,764	1,748	1,100	1,009	1,096	4,427	4,235	-	-	-
Miscellaneous	84,270	56,930	58,264	64,117	54,236	155,510	8,017	5,785	-	-
Gain on sale of asset	-	-	-	110,884	31,598	24,616	5,286	(3,593)	-	-
Transfers	1,212,241	1,873,195	-	-	-	8,129,488	(5,128,393)	(271,557)	-	-
Special Item -Loss on Sale of Health Care Center	-	-	-	-	-	(5,833,780)	-	-	-	-
Total General Revenues and Transfers Business-type Activities	2,672,807	4,178,962	2,208,353	2,333,627	1,996,308	2,766,311	(5,110,855)	(269,365)	-	-
Total Primary Government	$ 31,466,631	$ 30,593,439	$ 32,309,739	$ 33,230,368	$ 33,586,025	$ 27,845,645	$ 33,741,388	$ 34,187,644	$ 34,648,364	$ 33,690,222
Change in Net Position										
Governmental Activities	$ (870,150)	$ 59,461	$ (339,648)	$ 2,142,064	$ (695,976)	$ (10,435,642)	$ 5,151,389	$ 623,427	$ 1,366,051	$ (280,557)
Business-type Activities	803,289	1,834,656	(784,102)	(481,347)	(95,044)	1,401,658	(5,530,240)	(523,049)	(773,928)	(866,824)
Total Primary Government	$ (66,861)	$ 1,894,117	$ (1,123,750)	$ 1,660,717	$ (791,020)	$ (9,033,984)	$ (378,851)	$ 100,378	$ 592,123	$ (1,147,381)

Schedule 3

MANITOWOC COUNTY, WISCONSIN
Fund Balances, Governmental Funds
Last Two Calendar Years *
(This schedule was prepared using the current financial resource measurement focus and modified accrual basis of accounting)

	2011	2012
General Fund		
Nonspendable for		
Inventories and prepaid items	$ 25,159	$ 48,577
Delinquent property taxes	2,228,606	2,321,016
Notes receivable	99,000	99,000
Restrocted fpr		
Subsequent years' expenditures	466,112	442,106
Commited for		
Subsequent years' expenditures	645,261	719,778
Assigned for		
Subsequent years' budget	191,015	65,000
Unassigned	215,477	143,786
Total General Fund	$ 3,870,630	$ 3,839,263
Human Services Special Revenue Fund		
Nonspendable for		
Inventories and prepaid items	$ 88,335	$ 77,713
Assigned for		
Special Revenue Funds	-	202,795
Unassigned	(69,930)	-
Total Hurnan Services Special Revenue Fund	$ 18,405	$ 280,508
County Roads and Bridges Special Revenue Fund		
Committed for		
Special Revenue Funds	$ -	$ 45,220
Unassigned	74,975	-
Total County Roads and Bridges Special Revenue Fund	$ 74,975	$ 45,220
Debt Service Fund		
Restricted for		
Debt Service	$ 578,566	$ 574,780
All Other Governmental Funds		
Nonspendable for		
Inventories and prepaid items	$ 825	$ 38,258
Notes receivable	846,888	863,052
Committed for		
Special Revenue Funds	1,754,208	1,758,573
Capital Projects Funds	1,665,107	548,891
Unassigned	-	(635,207)
Total All Other Governmental Funds	$ 4,267,028	$ 2,573,567

* Not practical to restate fund balances for years prior to 2011 before implementation of GASB #54.

Schedule 4

MANITOWOC COUNTY, WISCONSIN
Changes in Fund Balance, Governmental Funds
Last Ten Calendar Years
(This schedule was prepared using the current financial resource measurement focus and modified accrual bassis of accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues										
Taxes	$ 23,354,650	$ 23,273,755	$ 23,994,295	$ 24,643,152	$ 25,415,797	$ 27,439,439	$ 28,036,949	$ 28,677,054	$ 28,916,890	$ 29,117,637
Intergovernmental	26,175,805	26,760,985	26,595,948	32,830,190	32,818,866	33,787,585	35,535,000	24,820,085	20,207,089	18,987,790
Licenses and permits	193,837	184,767	193,491	248,716	333,174	346,729	316,289	322,421	302,560	306,480
Fines and forfeits	580,380	539,382	565,277	530,000	533,238	553,417	565,723	603,604	509,225	491,699
Public charges for services	3,231,426	4,083,621	4,405,274	4,679,970	4,067,138	7,322,271	7,731,182	5,787,525	5,742,849	5,336,465
Intergovernmental charges for services	4,170,173	3,338,361	3,409,224	3,513,609	4,403,885	2,047,557	1,995,273	2,157,296	2,473,236	1,949,032
Miscellaneous	2,560,222	852,857	1,480,894	1,898,171	2,042,597	1,568,811	931,870	1,106,248	1,019,517	786,590
Total Revenues	60,266,493	59,033,728	60,644,403	68,343,808	69,614,695	73,065,809	75,112,286	63,474,233	59,171,366	56,975,693
Expenditures										
General government	8,098,155	6,167,550	6,491,256	6,511,695	7,118,792	7,318,968	7,359,498	7,281,245	7,356,648	7,270,368
Public safety	10,377,846	10,319,589	11,100,380	11,200,682	12,032,468	12,439,405	13,148,350	13,735,516	13,801,214	12,927,224
Public works	4,854,905	4,180,985	4,335,876	4,205,718	4,542,599	5,421,415	4,968,146	5,119,196	4,879,778	6,498,984
Health and human services	27,651,672	28,127,079	29,391,958	33,481,415	36,851,408	39,261,627	41,197,203	27,966,501	23,083,380	21,946,999
Culture, recreation and education	1,332,719	1,319,348	2,090,261	2,036,797	2,305,141	2,361,221	2,187,985	2,283,646	2,249,004	2,385,261
Conservation and development	1,300,635	1,257,595	1,578,554	1,710,794	1,852,876	2,380,804	2,035,197	1,474,811	1,375,166	1,332,297
Debt service										
Principal	11,652,398	1,488,287	1,585,675	1,819,515	1,551,815	2,435,000	2,545,000	17,745,000	2,780,000	1,830,000
Interest and fiscal charges	1,228,460	978,872	905,000	853,441	740,721	890,263	915,579	964,237	1,385,932	1,133,996
Capital outlay	5,158,900	4,158,183	4,277,718	6,829,104	4,226,470	4,042,082	6,432,457	10,138,354	9,334,093	3,235,046
Total Expenditures	71,655,690	57,997,488	61,756,678	68,649,161	71,222,290	76,550,785	80,789,415	86,708,506	66,245,215	58,560,175
Excess of Revenues Over (Under) Expenditures	(11,389,197)	1,036,240	(1,112,275)	(305,353)	(1,607,595)	(3,484,976)	(5,677,129)	(23,234,273)	(7,073,849)	(1,584,482)
Other Financing Sources (Uses)										
Long-term debt issued	15,160,000	-	168,270	-	5,165,330	-	5,000,000	25,597,609	-	3,785,000
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	2,710,000	-
Premium on long-term debt	-	-	-	-	-	-	40,300	-	155,477	-
Sale of capital assets	-	63,456	97,411	182,675	56,196	47,656	52,902	124,856	37,993	88,898
Payment to refunded bond escrow agent	-	-	-	-	(5,338,059)	-	-	-	(2,812,232)	(3,785,682)
Transfers in	4,149,497	145,906	115,186	299,337	1,045,225	5,168,782	6,020,893	674,081	940,000	24,685
Transfers out	(5,361,738)	(2,019,101)	(115,186)	(299,337)	(1,045,225)	(5,582,620)	(892,500)	(385,824)	(940,000)	(24,685)
Total Other Financing Sources (Uses)	13,947,759	(1,809,739)	265,681	182,675	(116,533)	(366,182)	10,221,595	26,010,722	91,238	88,216
Net change in fund balances	$ 2,558,562	$ (773,499)	$ (846,594)	$ (122,678)	$ (1,724,128)	$ (3,851,158)	$ 4,544,466	$ 2,776,449	$ (6,982,611)	$ (1,496,266)
Debt service as a percentage of noncapital expenditures	17.97%	4.59%	4.30%	4.19%	3.42%	4.59%	4.65%	24.43%	7.32%	5.36%

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 EXCLUED 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
V. Saint Nazianz #01	1989	$159,100	$5,862,500	$5,703,400
V. Valders #01	1991	$1,392,900	$2,887,400	$1,494,500
C. Kiel #01	1988	$12,400	$12,571,700	$12,559,300
C. Kiel #02	1990	$334,900	$3,018,100	$2,683,200
C. Kiel #03	1992	$171,800	$32,687,600	$32,515,800
C. Manitowoc #02	1981	$2,098,900	$10,243,800	$8,144,900
C. Manitowoc #07	1989	$204,200	$16,989,000	$16,784,800
C. Manitowoc #08	1994	$603,400	$1,858,300	$1,254,900
C. Manitowoc #09	1995	$164,700	$7,076,100	$6,911,400
C. Manitowoc #10	1997	$239,900	$3,674,800	$3,434,900
C. Manitowoc #11	1997	$7,211,500	$12,136,700	$4,925,200
C. Manitowoc #12	1999	$225,400	$8,296,300	$8,070,900
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

2003	Base Value	Current Value	Increment
C. Manitowoc #15 2002	$14,254,600	$22,725,800	$8,471,200
V.Mishicot #01 1992	$2,727,800	$12,894,200	$10,166,400
Francis Creek #1 1994	$72,900	$2,455,300	$2,382,400
C. Two Rivers #3 1992	$1,717,700	$2,950,600	$1,232,900
C. Two Rivers #4 1994	$172,300	$1,307,200	$1,134,900
C. Two Rivers #5 1999	$2,731,900	$5,719,300	$2,987,400
C. Two Rivers #6 2000	$0	$1,179,800	$1,179,800
C. Two Rivers #7 2001	$0	$1,994,300	$1,994,300
C. Two Rivers #8 2002	$0	$444,400	$444,400
V.Cleveland #01 1996	$931,300	$4,780,300	$3,849,000
V. Reedsville #1 2000	$56,800	$0	*

2003 Table

* 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

	2004			
TID EXCLUED VALUES	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
V. Valders #01	1991	$1,392,900	$4,034,700	$2,641,800
C. Kiel #01	1988	$12,400	$12,673,300	$12,660,900
C. Kiel #02	1990	$334,900	$3,243,500	$2,908,600
C. Kiel #03	1992	$171,800	$33,618,600	$33,446,800
C. Manitowoc #02	1981	$2,098,900	$9,039,800	$6,940,900
C. Manitowoc #07	1989	$204,200	$16,757,100	$16,552,900
C. Manitowoc #08	1994	$603,400	$1,968,700	$1,365,300
C. Manitowoc #09	1995	$164,700	$6,749,900	$6,585,200
C. Manitowoc #10	1997	$239,900	$3,760,800	$3,520,900
C. Manitowoc #11	1997	$7,211,500	$12,346,300	$5,134,800
C. Manitowoc #12	1999	$225,400	$7,673,600	$7,448,200
C. Manitowoc #13	2000	$4,719,800	$11,422,700	$6,702,900
C. Manitowoc #14	2002	$7,467,200	$8,130,000	$662,800
C. Manitowoc #15	2002	$14,254,600	$33,212,000	$18,957,400

2004	Base Value	Current Value	Increment
C. Manitowoc #16 2003	$18,984,000	$18,962,000	$0
Francis Creek #1 1994	$72,900	$2,514,000	$2,441,100
C. Two Rivers #3 1992	$1,717,700	$2,888,400	$1,170,700
C. Two Rivers #4 1994	$172,300	$1,293,900	$1,121,600
C. Two Rivers #5 1999	$2,731,900	$5,672,900	$2,941,000
C. Two Rivers #6 2000	$0	$416,600	$416,600
C. Two Rivers #7 2001	$0	$1,958,000	$1,958,000
C. Two Rivers #8 2002	$0	$1,300,000	$1,300,000
C. Two Rivers #9 2003	$10,800	$4,425,500	$4,414,700
V.Cleveland #01 1996	$931,300	$5,885,900	$4,954,600
V. Reedsville #1 2000	$56,800	$0	$0
V. Kellnersville #1 2003	$783,600	$866,100	$82,500

2004 Table

* 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

	2005			
TID EXCLUED VALUES	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
V. Valders #01	1991	$1,392,900	$4,090,500	$2,697,600
C. Kiel #01	1988	$12,400	$12,817,100	$12,804,700
C. Kiel #02	1990	$334,900	$4,675,500	$4,340,600
C. Kiel #03	1992	$171,800	$40,656,300	$40,484,500
C. Manitowoc #02	1981	$2,098,900	$9,000,100	$6,901,200
C. Manitowoc #07	1989	$204,200	$16,789,400	$16,585,200
C. Manitowoc #08	1994	$603,400	$2,038,600	$1,435,200
C. Manitowoc #09	1995	$164,700	$6,783,300	$6,618,600
C. Manitowoc #10	1997	$239,900	$3,765,100	$3,525,200
C. Manitowoc #11	1997	$7,211,500	$12,369,300	$5,157,800
C. Manitowoc #12	1999	$225,400	$7,257,000	$7,031,600
C. Manitowoc #13	2000	$4,719,800	$11,235,900	$6,516,100
C. Manitowoc #14	2002	$7,467,200	$5,233,400	($2,233,800)
C. Manitowoc #15	2002	$14,254,600	$35,205,700	$20,951,100

2005	Base Value	Current Value	Increment
C. Manitowoc #16 2003	$21,484,000	$25,843,100	$4,359,100
Francis Creek #2 2004	$219,600	$1,462,900	$1,243,300
C. Two Rivers #3 1992	$1,717,700	$2,876,800	$1,159,100
C. Two Rivers #4 1994	$172,300	$1,270,300	$1,098,000
C. Two Rivers #5 1999	$2,731,900	$5,508,700	$2,776,800
C. Two Rivers #6 2000	$0	$804,000	$804,000
C. Two Rivers #7 2001	$0	$2,415,600	$2,415,600
C. Two Rivers #8 2002	$0	$2,357,800	$2,357,800
C. Two Rivers #9 2003	$10,800	$10,472,900	$10,462,100
V.Cleveland #01 1996	$931,300	$6,385,500	$5,454,200
V. Reedsville #1 2000	$56,800	$0	$0
V. Kellnersville #1 2003	$783,600	$1,128,400	$344,800

2005 Table

* 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 EXCLUED 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
V. Valders #01	1991	$1,392,900	$3,785,400	$2,392,500
C. Kiel #01 E	2,005	$249,900	$254,500	$4,600
C. Kiel #02	1990	$334,900	$5,657,400	$5,322,500
C. Kiel #03	1992	$171,800	$46,652,100	$46,480,300
C. Manitowoc #02	1981	$2,098,900	$9,205,500	$7,106,600
C. Manitowoc #07	1989	$204,200	$16,895,800	$16,691,600
C. Manitowoc #08	1994	$603,400	$1,874,400	$1,271,000
C. Manitowoc #09	1995	$164,700	$6,594,000	$6,429,300
C. Manitowoc #10	1997	$239,900	$2,575,600	$2,335,700
C. Manitowoc #11	1997	$7,211,500	$12,713,500	$5,502,000
C. Manitowoc #12	1999	$225,400	$7,255,600	$7,030,200
C. Manitowoc #13	2000	$4,719,800	$11,627,000	$6,907,200
C. Manitowoc #14	2002	$7,467,200	$9,494,500	$2,027,300
C. Manitowoc #15	2002	$14,254,600	$57,136,600	$42,882,000

2006	Base Value	Current Value	Increment
C. Manitowoc #16 2003	$20,671,100	$26,959,700	$6,288,600
Francis Creek #2 2004	$219,600	$1,398,500	$1,178,900
C. Two Rivers #3 1992	$1,717,700	$2,856,100	$1,138,400
C. Two Rivers #4 1994	$172,300	$1,277,900	$1,105,600
C. Two Rivers #5 1999	$2,731,900	$5,560,300	$2,828,400
C. Two Rivers #6 2000	$0	$804,000	$804,000
C. Two Rivers #7 2001	$0	$6,169,500	$6,169,500
C. Two Rivers #8 2002	$0	$4,131,900	$4,131,900
C. Two Rivers #9 2003	$10,800	$10,558,100	$10,547,300
V.Cleveland #01 1996	$931,300	$6,803,500	$5,872,200
V. Reedsville #1 2000	$56,800	$0	$0
V. Kellnersville #1 2003	$783,600	$1,128,900	$345,300

2006 Table

* has a zero or negative value increment, no increment shown.

Schedule 5 - 2007

MANITOWOC COUNTY, WISCONSIN

PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2007
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2007 - Copy of Full Report Available From Manitowoc County Clerks Office

	2007			
TID EXCLUED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	$120,350,900	$3,984,600	$124,335,500	2.555%
Centerville	$62,552,700	$309,400	$62,862,100	1.292%
Cooperstown	$92,561,000	$208,400	$92,769,400	1.906%
Eaton	$63,968,600	$415,100	$64,383,700	1.323%
Franklin	$95,928,600	$1,922,800	$97,851,400	2.011%
Gibson	$91,627,800	$1,492,800	$93,120,600	1.914%
Kossuth	$149,165,600	$1,145,000	$150,310,600	3.089%
Liberty	$122,703,400	$1,052,900	$123,756,300	2.543%
Manitowoc	$87,656,700	$473,600	$88,130,300	1.811%
Manitowoc Rapids	$186,752,900	$4,014,100	$190,767,000	3.920%
Maple Grove	$52,533,900	$435,600	$52,969,500	1.088%
Meeme	$118,413,800	$990,800	$119,404,600	2.454%
Mishicot	$81,379,500	$399,700	$81,779,200	1.680%
Newton	$203,010,700	$5,441,600	$208,452,300	4.283%
Rockland	$69,527,400	$1,109,000	$70,636,400	1.451%
Schleswig	$205,031,200	$2,088,200	$207,119,400	4.256%
Two Creeks	$39,926,800	$149,000	$40,075,800	0.824%
Two Rivers	$131,458,800	$491,300	$131,950,100	2.711%
Town Totals	$1,974,550,300	$26,123,900	$2,000,674,200	41.111%
Villages:				
Cleveland	$88,010,100	$592,900	$88,603,000	1.821%
Francis Creek	$36,160,600	$384,700	$36,545,300	0.751%
Kellnersville	$11,904,300	$43,800	$11,948,100	0.246%
Maribel	$18,184,300	$624,900	$18,809,200	0.387%
Mishicot	$83,659,400	$1,753,700	$85,413,100	1.755%
Reedsville	$48,021,000	$1,046,500	$49,067,500	1.008%
St. Nazianz	$33,860,600	$1,742,900	$35,603,500	0.732%
Valders	$48,490,400	$1,865,100	$50,355,500	1.035%
Whitelaw	$36,941,800	$303,000	$37,244,800	0.765%
Village Totals	$405,232,500	$8,357,500	$413,590,000	8.500%
Cities:				
Kiel	$150,847,100	$3,831,200	$154,678,300	3.178%
Manitowoc	$1,723,940,600	$54,604,700	$1,778,545,300	36.547%
Two Rivers	$507,999,900	$10,980,300	$518,980,200	10.664%
City Totals	$2,382,787,600	$69,416,200	$2,452,203,800	50.389%
Total County	$4,762,570,400	$103,897,600	$4,866,468,000	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment
V. Valders #01	1991	$1,392,900	$3,785,400	$2,392,500
C. Kiel #01 E	2,005	$249,900	$260,600	$10,700
C. Kiel #02	1990	$334,900	$9,040,000	$8,705,100
C. Kiel #03	1992	$171,800	$52,046,000	$51,874,200
C. Manitowoc #02	1981	$2,098,900	$9,402,600	$7,303,700
C. Manitowoc #07	1989	$204,200	$16,706,900	$16,502,700
C. Manitowoc #08	1994	$603,400	$1,894,800	$1,291,400
C. Manitowoc #09	1995	$164,700	$8,834,100	$8,669,400
C. Manitowoc #10	1997	$239,900	$3,597,800	$3,357,900
C. Manitowoc #11	1997	$7,211,500	$12,793,000	$5,581,500
C. Manitowoc #12	1999	$225,400	$7,162,200	$6,936,800
C. Manitowoc #13	2000	$4,719,800	$12,395,100	$7,675,300
C. Manitowoc #14	2002	$7,467,200	$10,068,300	$2,601,100
C. Manitowoc #15	2002	$14,254,600	$65,588,800	$51,334,200

2007	Base Value	Current Value	Increment
C. Manitowoc #16 2003	$20,671,100	$24,889,300	$4,218,200
V.Francis Creek #2 2004	$219,600	$1,365,600	$1,146,000
C. Two Rivers #3 1992	$1,717,700	$2,776,300	$1,058,600
C. Two Rivers #4 1994	$172,300	$447,000	$274,700
C. Two Rivers #5 1999	$2,731,900	$5,805,600	$3,073,700
C. Two Rivers #6 2000	$0	$845,600	$845,600
C. Two Rivers #7 2001	$0	$6,270,700	$6,270,700
C. Two Rivers #8 2002	$0	$4,418,700	$4,418,700
C. Two Rivers #9 2003	$10,800	$10,775,000	$10,764,200
V.Cleveland #01 1996	$931,300	$7,232,600	$6,301,300
V. Reedsville #1 2000	$56,800	$0	*
V. Kellnersville #1 2003	$783,600	$1,127,900	$344,300

2007 Table

* has a zero or negative value increment, no increment shown.

Schedule 5 - 2008

MANITOWOC COUNTY, WISCONSIN

PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2008
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2008 - Copy of Full Report Available From Manitowoc County Clerks Office

	2008			
TID EXCLUED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	$129,496,700	$3,777,300	$133,274,000	2.627%
Centerville	$68,646,300	$270,300	$68,916,600	1.358%
Cooperstown	$97,255,600	$280,000	$97,535,600	1.922%
Eaton	$68,638,400	$582,100	$69,220,500	1.364%
Franklin	$104,938,400	$1,906,200	$106,844,600	2.106%
Gibson	$100,115,300	$1,473,200	$101,588,500	2.002%
Kossuth	$152,715,400	$1,062,800	$153,778,200	3.031%
Liberty	$133,895,500	$1,414,900	$135,310,400	2.667%
Manitowoc	$93,596,000	$475,700	$94,071,700	1.854%
Manitowoc Rapids	$197,471,900	$4,040,400	$201,512,300	3.972%
Maple Grove	$56,918,200	$449,500	$57,367,700	1.131%
Meeme	$123,406,000	$923,800	$124,329,800	2.450%
Mishicot	$87,554,900	$513,700	$88,068,600	1.736%
Newton	$204,068,500	$3,509,400	$207,577,900	4.091%
Rockland	$73,118,800	$1,109,300	$74,228,100	1.463%
Schleswig	$219,338,300	$2,989,500	$222,327,800	4.382%
Two Creeks	$42,358,100	$260,600	$42,618,700	0.840%
Two Rivers	$141,230,300	$478,400	$141,708,700	2.793%
Town Totals	$2,094,762,600	$25,517,100	$2,120,279,700	41.789%
Villages:				
Cleveland	$88,649,700	$640,200	$89,289,900	1.760%
Francis Creek	$38,640,100	$382,300	$39,022,400	0.769%
Kellnersville	$12,571,000	$58,500	$12,629,500	0.249%
Maribel	$18,229,800	$607,000	$18,836,800	0.371%
Mishicot	$87,137,700	$1,883,500	$89,021,200	1.755%
Reedsville	$50,315,200	$1,180,600	$51,495,800	1.015%
St. Nazianz	$36,232,100	$2,066,700	$38,298,800	0.755%
Valders	$47,063,400	$1,365,700	$48,429,100	0.955%
Whitelaw	$37,001,300	$373,900	$37,375,200	0.737%
Village Totals	$415,840,300	$8,558,400	$424,398,700	8.366%
Cities:				
Kiel	$151,966,800	$4,266,500	$156,233,300	3.079%
Manitowoc	$1,782,679,100	$53,549,100	$1,836,228,200	36.191%
Two Rivers	$525,433,000	$11,088,300	$536,521,300	10.575%
City Totals	$2,460,078,900	$68,903,900	$2,528,982,800	49.845%
Total County	$4,970,681,800	$102,979,400	$5,073,661,200	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment
V. Valders #01	1991	$1,392,900	$6,266,000	$4,873,100
C. Kiel #01 E	2005	$249,900	$267,900	$18,000
C. Kiel #02	1990	$334,900	$13,536,800	$13,201,900
C. Kiel #03	1992	$171,800	$53,435,400	$53,263,600
C. Manitowoc #17	2007	$192,200	$1,104,600	$912,400
C. Manitowoc #07	1989	$204,200	$16,712,900	$16,508,700
C. Manitowoc #08	1994	$603,400	$1,873,200	$1,269,800
C. Manitowoc #09	1995	$164,700	$10,186,500	$10,021,800
C. Manitowoc #10	1997	$239,900	$3,641,300	$3,401,400
C. Manitowoc #11	1997	$7,211,500	$12,828,400	$5,616,900
C. Manitowoc #12	1999	$225,400	$7,163,300	$6,937,900
C. Manitowoc #13	2000	$4,719,800	$14,116,000	$9,396,200
C. Manitowoc #14	2002	$7,467,200	$9,349,600	$1,882,400
C. Manitowoc #15	2002	$14,254,600	$59,703,500	$45,448,900

2008	Base Value	Current Value	Increment
C. Manitowoc #16 2003	$20,671,100	$26,589,400	$5,918,300
V.Francis Creek #2 2004	$219,600	$1,395,400	$1,175,800
C. Two Rivers #3 1992	$1,717,700	$2,522,600	$804,900
C. Two Rivers #4 1994	$1,146,900	$1,881,200	$734,300
C. Two Rivers #5 1999	$2,731,900	$6,120,900	$3,389,000
C. Two Rivers #6 2000	$0	$860,600	$860,600
C. Two Rivers #7 2001	$0	$7,470,400	$7,470,400
C. Two Rivers #8 2002	$0	$5,360,400	$5,360,400
C. Two Rivers #9 2003	$10,800	$10,666,400	$10,655,600
V.Cleveland #01 1996	$931,300	$7,381,400	$6,450,100
V. Reedsville #1 2000	$56,800	$0	*
V. Kellnersville #1 2003	$783,600	$1,132,900	$349,300

* has a zero or negative value increment, no increment shown.

2008 Table

Schedule 5 - 2009

MANITOWOC COUNTY, WISCONSIN

PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2009
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2009 - Copy of Full Report Available From Manitowoc County Clerks Office

	2009			
TID EXCLUED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	$135,409,200	$3,466,900	$138,876,100	2.643%
Centerville	$76,235,100	$268,000	$76,503,100	1.456%
Cooperstown	$101,417,100	$308,000	$101,725,100	1.936%
Eaton	$74,455,700	$589,200	$75,044,900	1.428%
Franklin	$106,597,300	$1,701,400	$108,298,700	2.061%
Gibson	$107,391,600	$898,300	$108,289,900	2.061%
Kossuth	$169,510,700	$1,492,500	$171,003,200	3.254%
Liberty	$139,163,900	$1,055,700	$140,219,600	2.668%
Manitowoc	$100,117,800	$439,800	$100,557,600	1.914%
Manitowoc Rapids	$189,209,100	$4,997,600	$194,206,700	3.696%
Maple Grove	$68,159,800	$466,400	$68,626,200	1.306%
Meeme	$117,621,700	$1,212,500	$118,834,200	2.261%
Mishicot	$95,199,000	$509,900	$95,708,900	1.821%
Newton	$201,752,000	$3,725,500	$205,477,500	3.910%
Rockland	$84,461,400	$1,173,700	$85,635,100	1.630%
Schleswig	$218,826,300	$2,735,200	$221,561,500	4.216%
Two Creeks	$49,124,700	$298,800	$49,423,500	0.941%
Two Rivers	$143,119,900	$485,700	$143,605,600	2.733%
Town Totals	$2,177,772,300	$25,825,100	$2,203,597,400	41.935%
Villages:				
Cleveland	$88,316,600	$698,300	$89,014,900	1.694%
Francis Creek	$40,678,300	$403,300	$41,081,600	0.782%
Kellnersville	$13,018,400	$75,300	$13,093,700	0.249%
Maribel	$18,018,600	$1,006,700	$19,025,300	0.362%
Mishicot	$92,389,900	$1,827,800	$94,217,700	1.793%
Reedsville	$52,550,300	$1,317,300	$53,867,600	1.025%
St. Nazianz	$37,131,500	$2,408,400	$39,539,900	0.752%
Valders	$47,728,200	$1,772,700	$49,500,900	0.942%
Whitelaw	$38,626,600	$403,100	$39,029,700	0.743%
Village Totals	$428,458,400	$9,912,900	$438,371,300	8.342%
Cities:				
Kiel	$152,899,300	$5,655,100	$158,554,400	3.017%
Manitowoc	$1,837,989,300	$62,007,600	$1,899,996,900	36.156%
Two Rivers	$543,701,400	$10,702,600	$554,404,000	10.550%
City Totals	$2,534,590,000	$78,365,300	$2,612,955,300	49.723%
Total County	$5,140,820,700	$114,103,300	$5,254,924,000	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment
V. Valders #01	1991	$1,392,900	$6,455,100	$5,062,200
C. Kiel #01 E	2005	$249,900	$303,600	$53,700
C. Kiel #02	1990	$334,900	$13,780,900	$13,446,000
C. Kiel #03	1992	$171,800	$63,222,900	$63,051,100
C. Manitowoc #17	2007	$192,200	$7,923,100	$7,730,900
C. Manitowoc #07	1989	$204,200	$16,876,600	$16,672,400
C. Manitowoc #08	1994	$603,400	$1,994,700	$1,391,300
C. Manitowoc #09	1995	$164,700	$10,720,800	$10,556,100
C. Manitowoc #10	1997	$239,900	$4,440,900	$4,201,000
C. Manitowoc #11	1997	$7,211,500	$13,719,600	$6,508,100
C. Manitowoc #12	1999	$225,400	$6,765,800	$6,540,400
C. Manitowoc #13	2000	$4,719,800	$15,549,400	$10,829,600
C. Manitowoc #14	2002	$7,467,200	$11,011,000	$3,543,800
C. Manitowoc #15	2002	$19,468,800	$95,675,800	$76,207,000

2009	Base Value	Current Value	Increment
C. Manitowoc #16 2003	$20,671,100	$33,641,000	$12,969,900
V.Francis Creek #2 2004	$219,600	$1,470,400	$1,250,800
C. Two Rivers #3 1992	$1,717,700	$2,518,800	$801,100
C. Two Rivers #4 1994	$1,146,900	$1,973,900	$827,000
C. Two Rivers #5 1999	$2,731,900	$5,995,400	$3,263,500
C. Two Rivers #6 2000	$0	$943,500	$943,500
C. Two Rivers #7 2001	$0	$7,581,700	$7,581,700
C. Two Rivers #8 2002	$0	$5,974,600	$5,974,600
C. Two Rivers #9 2003	$10,800	$10,291,700	$10,280,900
V.Cleveland #01 1996	$931,300	$7,378,400	$6,447,100
V. Reedsville #1 2000	$56,800	$0	*
V. Kellnersville #1 2003	$783,600	$1,226,900	$443,300

* has a zero or negative value increment, no increment shown.

2009 Table

Schedule 5 - 2010

MANITOWOC COUNTY, WISCONSIN

PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2010
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2010 - Copy of Full Report Available From Manitowoc County Clerks Office

	2010			
TID EXCLUED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	$133,832,300	$2,051,600	$135,883,900	2.642%
Centerville	$77,781,500	$253,400	$78,034,900	1.517%
Cooperstown	$101,656,500	$255,600	$101,912,100	1.982%
Eaton	$75,057,000	$539,800	$75,596,800	1.470%
Franklin	$104,229,600	$1,945,500	$106,175,100	2.065%
Gibson	$105,682,800	$806,800	$106,489,600	2.071%
Kossuth	$163,055,600	$1,517,300	$164,572,900	3.200%
Liberty	$141,068,800	$1,203,900	$142,272,700	2.767%
Manitowoc	$95,644,100	$559,800	$96,203,900	1.871%
Manitowoc Rapids	$191,241,800	$4,778,400	$196,020,200	3.812%
Maple Grove	$66,146,200	$499,400	$66,645,600	1.296%
Meeme	$116,282,800	$1,188,900	$117,471,700	2.284%
Mishicot	$92,687,300	$481,100	$93,168,400	1.812%
Newton	$208,370,200	$3,811,300	$212,181,500	4.126%
Rockland	$81,968,500	$1,310,500	$83,279,000	1.619%
Schleswig	$211,716,600	$2,632,500	$214,349,100	4.168%
Two Creeks	$47,072,400	$261,800	$47,334,200	0.920%
Two Rivers	$139,139,000	$484,700	$139,623,700	2.715%
Town Totals	$2,152,633,000	$24,582,300	$2,177,215,300	42.337%
Villages:				
Cleveland	$89,605,100	$820,100	$90,425,200	1.758%
Francis Creek	$39,844,000	$464,200	$40,308,200	0.784%
Kellnersville	$12,563,200	$132,500	$12,695,700	0.247%
Maribel	$17,137,400	$795,400	$17,932,800	0.349%
Mishicot	$88,642,100	$2,025,100	$90,667,200	1.763%
Reedsville	$50,611,000	$2,112,300	$52,723,300	1.025%
St. Nazianz	$36,259,200	$1,886,600	$38,145,800	0.742%
Valders	$50,900,300	$2,003,600	$52,903,900	1.029%
Whitelaw	$38,351,957	$347,043	$38,699,000	0.753%
Village Totals	$423,914,257	$10,586,843	$434,501,100	8.450%
Cities:				
Kiel	$145,287,700	$9,499,200	$154,786,900	3.010%
Manitowoc	$1,764,326,800	$83,063,800	$1,847,390,600	35.925%
Two Rivers	$516,567,000	$11,998,200	$528,565,200	10.278%
City Totals	$2,426,181,500	$104,561,200	$2,530,742,700	49.213%
Total County	$5,002,728,757	$139,730,343	$5,142,459,100	100.000%

T.I.D. District	Year	Base Value	Current Value	Increment
C. Kiel #01 E	2005	$249,900	$296,300	$46,400
C. Kiel #02	1990	$334,900	$14,773,100	$14,438,200
C. Kiel #03	1992	$171,800	$61,453,800	$61,282,000
C. Manitowoc #17	2007	$192,200	$7,356,900	$7,164,700
C. Manitowoc #07	1989	$204,200	$17,398,500	$17,194,300
C. Manitowoc #08	1994	$603,400	$1,900,700	$1,297,300
C. Manitowoc #09	1995	$164,700	$10,372,200	$10,207,500
C. Manitowoc #10	1997	$239,900	$4,523,200	$4,283,300
C. Manitowoc #11	1997	$7,211,500	$12,230,700	$5,019,200
C. Manitowoc #12	1999	$225,400	$6,691,300	$6,465,900
C. Manitowoc #13	2000	$4,719,800	$13,589,800	$8,870,000
C. Manitowoc #14	2002	$7,467,200	$10,476,100	$3,008,900
C. Manitowoc #15	2002	$19,468,800	$88,240,300	$68,771,500

2010	Base Value	Current Value	Increment
C. Manitowoc #16 2003	$20,671,100	$32,323,200	$11,652,100
V.Francis Creek #2 200	$219,600	$1,551,000	$1,331,400
C. Two Rivers #3 1992	$1,717,700	$2,313,600	$595,900
C. Two Rivers #4 1994	$1,146,900	$1,699,000	$552,100
C. Two Rivers #5 1999	$2,736,000	$5,758,800	$3,022,800
C. Two Rivers #6 2000	$0	$769,600	$769,600
C. Two Rivers #7 2001	$0	$6,651,700	$6,651,700
C. Two Rivers #8 2002	$0	$6,553,400	$6,553,400
C. Two Rivers #9 2003	$10,800	$10,106,000	$10,095,200
V.Cleveland #01 1996	$931,300	$6,487,600	$5,556,300
V. Kellnersville #1 2003	$783,600	$1,205,600	$422,000

* has a zero or negative value increment, no increment shown.

2010 Table

Schedule 5 - 2011

MANITOWOC COUNTY, WISCONSIN

PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2011
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2011 - Copy of Full Report Available From Manitowoc County Clerks Office

	2011			
TID EXCLUED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	$138,705,600	$1,735,100	$140,440,700	2.709%
Centerville	$77,663,400	$221,400	$77,884,800	1.502%
Cooperstown	$99,884,600	$232,700	$100,117,300	1.931%
Eaton	$76,597,000	$752,400	$77,349,400	1.492%
Franklin	$105,270,400	$1,447,900	$106,718,300	2.058%
Gibson	$103,868,500	$1,099,900	$104,968,400	2.025%
Kossuth	$167,020,600	$1,126,000	$168,146,600	3.243%
Liberty	$145,578,600	$1,208,700	$146,787,300	2.831%
Manitowoc	$89,204,300	$533,000	$89,737,300	1.731%
Manitowoc Rapids	$190,278,100	$4,631,000	$194,909,100	3.759%
Maple Grove	$68,120,200	$335,300	$68,455,500	1.320%
Meeme	$120,086,300	$1,090,200	$121,176,500	2.337%
Mishicot	$88,839,100	$396,700	$89,235,800	1.721%
Newton	$211,512,900	$4,040,300	$215,553,200	4.157%
Rockland	$80,510,500	$1,177,900	$81,688,400	1.576%
Schleswig	$219,910,200	$2,748,600	$222,658,800	4.294%
Two Creeks	$46,550,700	$225,000	$46,775,700	0.902%
Two Rivers	$138,084,200	$448,500	$138,532,700	2.672%
Town Totals	$2,167,685,200	$23,450,600	$2,191,135,800	42.260%
Villages:				
Cleveland	$83,505,200	$927,400	$84,432,600	1.628%
Francis Creek	$39,714,600	$432,800	$40,147,400	0.774%
Kellnersville	$12,469,500	$127,700	$12,597,200	0.243%
Maribel	$17,141,700	$771,800	$17,913,500	0.346%
Mishicot	$88,043,700	$1,843,000	$89,886,700	1.734%
Reedsville	$51,195,000	$1,386,500	$52,581,500	1.014%
St. Nazianz	$35,701,500	$1,594,200	$37,295,700	0.719%
Valders	$50,816,800	$1,676,500	$52,493,300	1.012%
Whitelaw	$38,169,800	$444,200	$38,614,000	0.745%
Village Totals	$416,757,800	$9,204,100	$425,961,900	8.215%
Cities:				
Kiel	$201,849,100	$9,180,300	$211,029,400	4.070%
Manitowoc	$1,755,235,800	$81,168,700	$1,836,404,500	35.418%
Two Rivers	$508,412,000	$11,816,700	$520,228,700	10.034%
City Totals	$2,465,496,900	$102,165,700	$2,567,662,600	49.522%
Total County	$5,049,939,900	$134,820,400	$5,184,760,300	99.997%

T.I.D. District	Year	Base Value	Current Value	Increment
C. Kiel #01 E	2005	$249,900	$280,100	$30,200
C. Kiel #02	1990	$334,900	$14,866,600	$14,531,700
C. Manitowoc #07	1989	$201,300	$15,274,400	$15,073,100
C. Manitowoc #08	1994	$603,400	$1,879,800	$1,276,400
C. Manitowoc #09	1995	$1,975,800	$9,565,900	$7,590,100
C. Manitowoc #10	1997	$2,694,400	$7,103,100	$4,408,700
C. Manitowoc #11	1997	$7,211,500	$11,955,700	$4,744,200
C. Manitowoc #12	1999	$225,400	$6,621,900	$6,396,500
C. Manitowoc #13	2000	$4,719,800	$12,547,300	$7,827,500
C. Manitowoc #14	2002	$7,467,200	$10,385,400	$2,918,200
C. Manitowoc #15	2002	$19,468,800	$87,440,600	$67,971,800
C. Manitowoc #16	2003	$23,530,400	$38,520,600	$14,990,200
C. Manitowoc #17	2007	$192,200	$7,270,300	$7,078,100

2011	Base Value	Current Value	Increment
V.Cleveland #01 1996	$931,300	$5,919,400	$4,988,100
V.Francis Creek #2 2004	$219,600	$1,511,200	$1,291,600
V. Kellnersville #1 2003	$783,600	$1,280,100	$496,500
V. Whitelaw #002 2010	$2,290,100	$2,516,800	$226,700
C. Two Rivers #3 1992	$1,717,700	$2,263,300	$545,600
C. Two Rivers #4 1994	$1,146,900	$1,652,900	$506,000
C. Two Rivers #5 1999	$2,736,000	$5,708,700	$2,972,700
C. Two Rivers #6 2000	$0	$752,400	$752,400
C. Two Rivers #7 2001	$0	$6,489,700	$6,489,700
C. Two Rivers #8 2002	$0	$6,504,200	$6,504,200
C. Two Rivers #9 2003	$10,800	$9,908,500	$9,897,700

* has a zero or negative value increment, no increment shown.

2011 Table

Schedule 5 - 2012

MANITOWOC COUNTY, WISCONSIN

PROPERTY VALUES AS EQUALIZED BY THE STATE OF WISCONSIN REDUCED BY TID VALUE INCREMENTS 2012
AND TID (Tax Incremental Districts) VALUE INCREMENTS

Source - Bureau of Property Tax, Wisconsin Dept. of Revenue - Statistical Report for Manitowoc County 2012 - Copy of Full Report Available From Manitowoc County Clerks Office

	2012			
TID EXCLUED VALUES	Real Estate	Personal Prop	Total	Ratio
Townships:				
Cato	$127,576,500	$2,499,300	$130,075,800	2.600%
Centerville	$72,695,400	$207,400	$72,902,800	1.457%
Cooperstown	$98,605,600	$231,000	$98,836,600	1.976%
Eaton	$74,365,900	$747,300	$75,113,200	1.501%
Franklin	$102,044,700	$1,284,500	$103,329,200	2.065%
Gibson	$102,638,900	$928,700	$103,567,600	2.070%
Kossuth	$157,408,700	$1,158,700	$158,567,400	3.169%
Liberty	$134,088,000	$1,218,600	$135,306,600	2.704%
Manitowoc	$87,913,000	$569,600	$88,482,600	1.769%
Manitowoc Rapids	$179,432,500	$5,125,400	$184,557,900	3.689%
Maple Grove	$64,746,700	$323,300	$65,070,000	1.301%
Meeme	$109,531,300	$1,272,700	$110,804,000	2.215%
Mishicot	$84,802,000	$489,300	$85,291,300	1.705%
Newton	$214,013,200	$3,486,300	$217,499,500	4.347%
Rockland	$78,375,800	$1,175,100	$79,550,900	1.590%
Schleswig	$214,399,600	$2,838,000	$217,237,600	4.342%
Two Creeks	$45,272,100	$968,600	$46,240,700	0.924%
Two Rivers	$134,755,400	$478,000	$135,233,400	2.703%
Town Totals	$2,082,665,300	$25,001,800	$2,107,667,100	42.127%
Villages:				
Cleveland	$81,849,800	$1,510,100	$83,359,900	1.666%
Francis Creek	$37,538,500	$393,600	$37,932,100	0.758%
Kellnersville	$11,768,400	$113,500	$11,881,900	0.237%
Maribel	$16,289,900	$692,200	$16,982,100	0.339%
Mishicot	$85,051,300	$1,955,700	$87,007,000	1.739%
Reedsville	$48,106,200	$1,575,800	$49,682,000	0.993%
St. Nazianz	$33,908,000	$1,180,600	$35,088,600	0.701%
Valders	$50,334,100	$1,873,400	$52,207,500	1.043%
Whitelaw	$37,466,100	$436,200	$37,902,300	0.758%
Village Totals	$402,312,300	$9,731,100	$412,043,400	8.234%
Cities:				
Kiel	$192,152,500	$8,871,900	$201,024,400	4.018%
Manitowoc	$1,709,244,700	$75,020,900	$1,784,265,600	35.662%
Two Rivers	$487,774,600	$10,341,400	$498,116,000	9.956%
City Totals	$2,389,171,800	$94,234,200	$2,483,406,000	49.636%
Total County	$4,874,149,400	$128,967,100	$5,003,116,500	99.997%

T.I.D. District	Year	Base Value	Current Value	Increment
C. Kiel #01 E	2005	$249,900	$190,100	*
C. Kiel #02	1990	$334,900	$14,280,900	$13,946,000
C. Kiel #03	2011	$251,200	$3,482,400	$3,231,200
C. Manitowoc #07	1989	$201,300	$16,548,200	$16,346,900
C. Manitowoc #08	1994	$603,400	$1,628,400	$1,025,000
C. Manitowoc #09	1995	$1,975,800	$9,671,700	$7,695,900
C. Manitowoc #10	1997	$2,694,400	$7,108,600	$4,414,200
C. Manitowoc #11	1997	$7,211,500	$11,259,800	$4,048,300
C. Manitowoc #12	1999	$225,400	$4,557,000	$4,331,600
C. Manitowoc #13	2000	$4,719,800	$12,419,400	$7,699,600
C. Manitowoc #14	2002	$7,467,200	$9,436,200	$1,969,000
C. Manitowoc #15	2002	$19,468,800	$82,557,500	$63,088,700
C. Manitowoc #16	2003	$23,530,400	$36,176,800	$12,646,400
C. Manitowoc #17	2007	$192,200	$7,074,300	$6,882,100

2012	Base Value	Current Value	Increment
V.Cleveland #01 1996	$931,300	$7,918,600	$6,987,300
V.Francis Creek #2 2004	$219,600	$1,439,900	$1,220,300
V. Kellnersville #1 2003	$783,600	$1,235,100	$451,500
V. Whitelaw #002 2010	$2,290,100	$2,627,300	$337,200
C. Two Rivers #3 1992	$1,717,700	$2,569,700	$852,000
C. Two Rivers #4 1994	$1,146,900	$1,604,200	$457,300
C. Two Rivers #5 1999	$2,736,000	$5,611,400	$2,875,400
C. Two Rivers #6 2000	$0	$720,700	$720,700
C. Two Rivers #7 2001	$0	$6,191,000	$6,191,000
C. Two Rivers #8 2002	$0	$6,237,000	$6,237,000
C. Two Rivers #9 2003	$10,800	$9,530,000	$9,519,200

* has a zero or negative value increment, no increment shown.

2012 Table

Schedule 6 - 03/04

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 Sanitrary 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
Kossuth	Manitowoc	7.25	6.61	1.30			1.74	0.21	(A)	17.11
	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 Dis 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/Silv San & Fire	7.24	6.52	1.75	0.64		1.71	0.21	(A)	18.07
	Manty/Silv Fire Dept	7.24	6.52	1.75	0.64		1.71	0.21	(A)	18.07
Manitowoc-Rapids	Manit/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
Maple Grove	Brillion/Wayside Fire	8.21	5.87	2.13	1.64		1.72	0.18	(A)	19.75
	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
Meeme	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			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
Rockland	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
	Brillion/reed&collins Fire	10.74	7.77	4.00	2.02		2.23	0.25	(A)	27.01
Schleswig	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
	Kiel Sanit Dist 2	8.74	6.23	1.81	0.83		1.64	0.20	(A)	19.45
Two Creeks	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 Dis 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			1.79	0.22	(A)	26.24
	Manty Library & TIF	6.98	6.27	8.23			1.79	0.22	(A)	23.49
Manitowoc	Manitowoc	8.48	7.10	7.40			2.03	0.25	(A)	25.26

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

Schedule 6 - 04/05

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 Sanitrary 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
Gibson	Mishicot Fire Dist 1	9.44	7.84	3.26	1.26		2.03	0.25	(A)	24.08
	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	Manty/Rockwood Fire Dept	7.85	6.57	1.75	0.77		1.70	0.21	(A)	18.85
	Manty/Silv San & Fire	7.85	6.57	1.75	0.67		1.70	0.21	(A)	18.75
	Manit/sil.fire dept	7.85	6.57	1.75	0.67		1.70	0.21	(A)	18.75
Mtwc Rapids	Manty Branch Rckwo Silv FD	9.69	8.22	1.66	1.19		2.13	0.26	(A)	23.15
	Vald/Brnch/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
	Manty Sanit Dist 1	8.00	6.80	2.42			1.76	0.22	(A)	19.20
	Valders	11.00	6.80	2.42			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	Manty & Sanit Dist 1	7.45	6.52	2.00			1.69	0.21	(A)	17.87
	Mish&SanitDist 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			1.80	0.22	(A)	26.73
	Manty Library & TIF	7.81	6.43	8.35			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

Schedule 6 - 05/06

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 Sanitrary 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	(A)	17.81
	Valders	8.85	6.17	3.09			1.54	0.19	(A)	19.84
	Valders 1	8.85	6.17	3.09	1.25		1.54	0.19	(A)	21.09
Centerville	Kiel	8.84	7.32	3.75			1.83	0.22	(A)	21.96
	Manitowoc	7.99	7.32	3.75			1.83	0.22	(A)	21.11
	Sheboygan	10.06	7.32	3.75			1.83	0.22	(A)	23.18
Cooperstown	Denmark	9.57	8.09	3.60			1.94	0.24	(A)	23.44
	Mishicot	8.90	8.09	3.60			2.02	0.24	(A)	22.85
	Reedsville	9.30	8.09	3.60			2.02	0.24	(A)	23.25
Eaton	Chilton	9.83	7.71	4.10			2.10	0.23	(A)	23.97
	Kiel	9.10	7.71	4.10			1.92	0.23	(A)	23.06
	Valders	11.08	7.71	4.10			1.92	0.23	(A)	25.04
Franklin	Reedsville Fire Dist 1,2,3	7.49	6.48	(3.42)	1.56		1.62	0.19	(A)	13.92
	Reedsville Fire Dist 4	7.49	6.48	(3.42)	1.56		1.62	0.19	(A)	13.92
Gibson	Mishicot Fire Dist 1	7.55	6.66	2.56	1.07		1.67	0.20	(A)	19.71
	Mishicot Fire Dist 2	7.55	6.66	2.56	1.07		1.67	0.20	(A)	19.71
	Mishicot Fire Dist 3	7.55	6.66	2.56	0.80		1.67	0.20	(A)	19.44
	Denmark Fire Dist 2	7.80	6.66	2.56	1.07		1.55	0.20	(A)	19.84
	Denmark Fire Dist 3	7.80	6.66	2.56	0.80		1.55	0.20	(A)	19.57
Kossuth	Manitowoc	7.90	7.02	1.29			1.75	0.21	(A)	18.17
	Mishicot	7.87	7.02	1.29			1.75	0.21	(A)	18.14
	Reedsville	8.22	7.02	1.29			1.75	0.21	(A)	18.49
Liberty	Kiel	8.02	6.46	2.18			1.61	0.19	(A)	18.46
	Valders	9.37	6.46	2.18			1.61	0.19	(A)	19.81
	Valders Sanit Dis 1	9.37	6.46	2.18	0.25		1.61	0.19	(A)	20.06
Manitowoc	Manty/Rockwood Fire Dept	7.80	6.89	1.76	0.78		1.72	0.21	(A)	19.16
	Manty/Silv San & Fire	7.80	6.89	1.76	0.66		1.72	0.21	(A)	19.04
	Manit/sil.fire dept	7.80	6.89	1.76	0.66		1.72	0.21	(A)	19.04
Mtwc Rapids	Manty Branch Rckwo Silv FD	6.99	6.23	1.18	0.87		1.55	0.19	(A)	17.01
	Vald/Bmch/Silv FD	9.12	6.23	1.18	0.87		1.55	0.19	(A)	19.14
Maple Grove	Brillion/FD Wayside	7.86	6.42	2.21	1.80		1.75	0.19	(A)	20.23
	Reedsville/FD Wayside	7.34	6.42	2.21	1.80		1.60	0.19	(A)	19.56
	Brillion/FD Brillion	7.86	6.42	2.21	1.03		1.75	0.19	(A)	19.46
	Reedsville/FD Brillion	7.35	6.42	2.21	1.03		1.60	0.19	(A)	18.80
	Reedsville/FD Reedsv	7.35	6.42	2.21	1.54		1.60	0.19	(A)	19.31
Meeme	Howards Grove	8.31	6.27	1.91			1.56	0.19	(A)	18.24
	Kiel	7.56	6.27	1.91			1.56	0.19	(A)	17.49
Mishicot	Mishicot	7.42	6.63	2.18			1.65	0.19	(A)	18.07
Newton	Manitowoc	7.93	7.08	2.37			1.76	0.21	(A)	19.35
	Manty Sanit Dist 1	7.93	7.08	2.37			1.76	0.21	(A)	19.35
	Valders	10.57	7.08	2.37			1.76	0.21	(A)	21.99
	Valders Sanit Dist 1	10.57	7.08	2.37	0.65		1.76	0.21	(A)	22.64
Rockland	Reedsville	7.07	6.32	3.50	1.64		1.57	0.19	(A)	20.29
	Valders	9.50	6.32	3.50	1.53		1.57	0.19	(A)	22.61
	Brillion	7.84	6.32	3.50	1.64		1.74	0.19	(A)	21.23
Schleswig	Kiel	8.83	7.20	1.92			1.80	0.21	(A)	19.96
	Kiel Sanit Dist 1	8.83	7.20	1.92	1.31		1.80	0.21	(A)	21.27
	Kiel Sanit Dist 2	8.83	7.20	1.92	0.81		1.80	0.21	(A)	20.77
Two Creeks	Kewaunee	10.74	7.36	0.00			1.84	0.22	(A)	20.16
	Mishicot	9.49	7.36	0.00			1.84	0.22	(A)	18.91
Two Rivers	Manty & Sanit Dist 1	6.94	6.44	2.03			1.61	0.19	(A)	17.21
	Mish&SanitDist 2	6.91	6.44	2.03			1.61	0.19	(A)	17.18
	Two Rivers & Sanit Dis 1	8.62	6.44	2.03			1.61	0.19	(A)	18.89
Villages										
Cleveland	Sheboygan	10.67	7.77	6.93			1.97	0.25	(A)	27.59
Francis Creek	Mishicot	7.81	6.79	3.74			1.72	0.21	(A)	20.27
Kellnersville	Reedsville	7.44	6.45	2.52			1.63	0.20	(A)	18.24
Maribel	Denmark	9.31	7.64	2.02			1.86	0.23	(A)	21.06
Mishicot	Mishicot	7.57	6.64	5.47			1.68	0.20	(A)	21.56
Reedsville	Reedsville	7.33	6.32	9.56			1.60	0.19	(A)	25.00
St. Nazianz	Valders	9.86	6.55	4.53			1.66	0.20	(A)	22.80
Valders	Valders	10.63	7.18	5.44			1.82	0.22	(A)	25.29
Whitelaw	Valders	9.05	6.21	2.62			1.57	0.20	(A)	19.65
Cities										
Kiel	Kiel	8.38	6.07	4.20	0.13		1.64	0.20	(A)	20.62
Two Rivers	Two Rivers Library & TIF	9.19	6.32	8.45			1.72	0.20	(A)	25.88
	Manty Library & TIF	7.38	6.32	8.45			1.72	0.20	(A)	24.07
Manitowoc	Manitowoc	8.85	7.20	7.84			1.96	0.24	(A)	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.

(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

Schedule 6 - 06/07

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 Sanitrary 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
Gibson	Mishicot Fire Dist 1	7.26	6.56	2.54	1.10		1.64	0.19	(A)	19.29
	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
	Denmark Fire Dist 3	7.49	6.56	2.54	0.82		1.59	0.19	(A)	19.19
Kossuth	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
	Reedsville	8.39	7.25	1.29			1.81	0.21	(A)	18.95
Liberty	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
	Valders Sanit Dis 1	8.03	6.29	2.18	0.49		1.57	0.18	(A)	18.74
Manitowoc	Manty/Rockwood Fire Dept	7.05	6.90	1.76	0.80		1.72	0.20	(A)	18.43
	Manty/Silv San & Fire	7.05	6.90	1.76	0.67		1.72	0.20	(A)	18.30
	Manit/sil.fire dept	7.05	6.90	1.76	0.67		1.72	0.20	(A)	18.30
Mtwc Rapids	Manty Branch Rckwo 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
	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
Meeme	Howards Grove	8.07	6.60	1.92			1.65	0.19	(A)	18.43
	Kiel	7.45	6.60	1.92			1.65	0.19	(A)	17.81
Mishicot	Mishciot	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
	Manty Sanit Dist 1	7.49	7.36	2.37			1.84	0.21	(A)	19.27
	Valders	9.86	7.36	2.37			1.84	0.21	(A)	21.64
	Valders Sanit Dist 1	9.86	7.36	2.37	0.64		1.84	0.21	(A)	22.28
Rockland	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
	Brillion	7.65	6.47	3.11	1.43		1.79	0.19	(A)	20.64
Schleswig	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
	Kiel Sanit Dist 2	8.65	7.55	1.92	0.87		1.88	0.22	(A)	21.09
Two Creeks	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	Manty & Sanit Dist 1	6.48	6.65	2.00			1.66	0.19	(A)	16.98
	Mish&SanitDist 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
	Manty 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

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

Schedule 6 - 07/08

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2007)
Direct and Overlapping Governments
For 2007 Levy Collected in 2008

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 Sanitrary 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	7.11	6.34	3.02			1.58	0.18	(A)	18.23
	Valders	8.51	6.34	3.02			1.58	0.18	(A)	19.63
	Valders 1	8.51	6.34	3.02	1.25		1.58	0.18	(A)	20.88
Centerville	Kiel	6.86	5.92	2.77			1.47	0.17	(A)	17.19
	Manitowoc	6.08	5.92	2.77			1.47	0.17	(A)	16.41
	Sheboygan	8.34	5.92	2.77			1.47	0.17	(A)	18.67
Cooperstown	Denmark	7.11	6.12	2.75			1.51	0.18	(A)	17.67
	Mishicot	6.68	6.12	2.75			1.51	0.18	(A)	17.24
	Reedsville	6.98	6.12	2.75			1.52	0.18	(A)	17.55
Eaton	Chilton	7.31	5.53	2.90			1.56	0.16	(A)	17.46
	Kiel	6.19	5.53	2.90			1.37	0.16	(A)	16.15
	Valders	7.40	5.53	2.90			1.37	0.16	(A)	17.36
Franklin	Reedsville Fire Dist 1,2,3	7.54	6.42	(2.88)	1.62		1.60	0.18	(A)	14.48
	Reedsville Fire Dist 4	7.54	6.42	(2.88)	0.99		1.60	0.18	(A)	13.85
Gibson	Mishicot Fire Dist 1	7.58	6.81	2.61	1.15		1.69	0.19	(A)	20.03
	Mishicot Fire Dist 2	7.58	6.81	2.61	1.15		1.69	0.19	(A)	20.03
	Mishicot Fire Dist 3	7.58	6.81	2.61	0.86		1.69	0.19	(A)	19.74
	Denmark Fire Dist 2	8.07	6.81	2.61	1.15		1.68	0.19	(A)	20.51
	Denmark Fire Dist 3	8.07	6.81	2.61	0.86		1.68	0.19	(A)	20.22
Kossuth	Manitowoc	7.38	7.15	1.32			1.78	0.20	(A)	17.83
	Mishicot	7.94	7.15	1.32			1.78	0.20	(A)	18.39
	Reedsville	8.30	7.15	1.32			1.78	0.20	(A)	18.75
Liberty	Kiel	7.31	6.56	2.20			1.63	0.19	(A)	17.89
	Valders	8.74	6.56	2.20			1.63	0.19	(A)	19.32
	Valders Sanit Dis 1	8.74	6.56	2.20	0.49		1.63	0.19	(A)	19.81
Manitowoc	Manty/Rockwood Fire Dept	7.10	6.85	1.80	0.80		1.70	0.20	(A)	18.45
	Manty/Silv San & Fire	7.10	6.85	1.80	0.67		1.70	0.20	(A)	18.32
	Manit/sil.fire dept	7.10	6.85	1.80	0.67		1.70	0.20	(A)	18.32
Mtwc Rapids	Manty Branch Rckwo Silv FD	6.40	6.26	1.14	0.88		1.56	0.18	(A)	16.42
	Vald/Brnch/Silv FD	8.59	6.26	1.14	0.88		1.56	0.18	(A)	18.61
Maple Grove	Brillion/FD Wayside	8.26	6.43	2.24	1.90		1.81	0.18	(A)	20.82
	Reedsville/FD Wayside	7.32	6.43	2.24	1.90		1.60	0.18	(A)	19.67
	Brillion/FD Brillion	8.26	6.43	2.24	1.06		1.81	0.18	(A)	19.98
	Reedsville/FD Brillion	7.32	6.43	2.24	1.06		1.60	0.18	(A)	18.83
	Reedsville/FD Reedsv	7.32	6.43	2.24	1.52		1.60	0.18	(A)	19.29
Meeme	Howards Grove	9.04	7.05	1.99			1.75	0.20	(A)	20.03
	Kiel	8.16	7.05	1.99			1.75	0.20	(A)	19.15
Mishicot	Mishciot	7.33	6.63	2.26			1.65	0.19	(A)	18.06
Newton	Manitowoc	6.29	6.03	1.86			1.50	0.17	(A)	15.85
	Manty Sanit Dist 1	6.29	6.03	1.86			1.50	0.17	(A)	15.85
	Valders	8.39	6.03	1.86			1.50	0.17	(A)	17.95
	Valders Sanit Dist 1	8.39	6.03	1.86	0.47		1.50	0.17	(A)	18.42
Rockland	Reedsville	7.67	6.70	3.17	1.63		1.67	0.19	(A)	21.03
	Valders	9.25	6.70	3.17	1.63		1.67	0.19	(A)	22.61
	Brillion	8.65	6.70	3.17	1.63		1.88	0.19	(A)	22.22
Schleswig	Kiel	9.38	8.03	1.91			2.00	0.23	(A)	21.55
	Kiel Sanit Dist 1	9.38	8.03	1.91	1.21		2.00	0.23	(A)	22.76
	Kiel Sanit Dist 2	9.38	8.03	1.91	0.86		2.00	0.23	(A)	22.41
Two Creeks	Kewaunee	8.58	5.87	0.00			1.46	0.17	(A)	16.08
	Mishicot	7.87	5.87	0.00			1.46	0.17	(A)	15.37
Two Rivers	Manty & Sanit Dist 1	6.54	6.62	2.00			1.65	0.19	(A)	17.00
	Mish&SanitDist 2	7.06	6.62	2.00			1.65	0.19	(A)	17.52
	Two Rivers & Sanit Dis 1	8.99	6.62	2.00			1.65	0.19	(A)	19.45
Villages										
Cleveland	Sheboygan	8.60	6.01	5.35			1.54	0.18	(A)	21.68
Francis Creek	Mishicot	6.29	5.51	3.29			1.41	0.16	(A)	16.66
Kellnersville	Reedsville	7.36	6.25	2.50			1.60	0.18	(A)	17.89
Maribel	Denmark	8.75	7.28	1.88			1.85	0.21	(A)	19.97
Mishicot	Mishicot	7.09	6.28	6.18			1.61	0.19	(A)	21.35
Reedsville	Reedsville	7.41	6.29	9.80			1.61	0.19	(A)	25.30
St. Nazianz	Valders	8.31	6.17	5.87			1.58	0.18	(A)	22.11
Valders	Valders	9.05	6.66	5.49			1.70	0.20	(A)	23.10
Whitelaw	Valders	8.52	6.25	2.70			1.60	0.18	(A)	19.25
Cities										
Kiel	Kiel / Millpond	8.26	6.08	4.14	0.17		1.67	0.19	(A)	20.51
	Kiel	8.26	6.08	4.14			1.67	0.19	(A)	20.34
Two Rivers	Two Rivers Library & TIF	8.86	5.88	8.55			1.63	0.19	(A)	25.11
	Manty Library & TIF	6.43	5.88	8.55			1.63	0.19	(A)	22.68
Manitowoc	Manitowoc	6.14	5.29	6.48			1.46	0.17	(A)	19.54

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

Schedule 6 - 08/09

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2008)
Direct and Overlapping Governments
2008 Taxes Collected in 2009

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 Sanitrary 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	7.73	6.41	3.04			1.66	0.19	(A)	19.03
	Valders	8.93	6.41	3.04			1.66	0.19	(A)	20.23
	Valders 1	8.93	6.41	3.04	3.00		1.66	0.19	(A)	23.23
Centerville	Kiel	7.28	5.98	2.78			1.55	0.18	(A)	17.77
	Manitowoc	6.44	5.98	2.78			1.55	0.18	(A)	16.93
	Sheboygan	8.32	5.98	2.78			1.55	0.18	(A)	18.81
Cooperstown	Denmark	7.42	6.09	2.78			1.59	0.18	(A)	18.06
	Mishicot	7.28	6.09	2.78			1.58	0.18	(A)	17.91
	Reedsville	7.50	6.09	2.78			1.58	0.18	(A)	18.13
Eaton	Chilton	8.07	5.59	2.90			1.66	0.16	(A)	18.38
	Kiel	6.60	5.59	2.90			1.45	0.16	(A)	16.70
	Valders	7.80	5.59	2.90			1.45	0.16	(A)	17.90
Franklin	Reedsville Fire Dist 1,2,3	8.10	6.36	(2.84)	1.68		1.65	0.19	(A)	15.14
	Reedsville Fire Dist 4	8.10	6.36	(2.84)	1.35		1.65	0.19	(A)	14.81
Gibson	Mishicot Fire Dist 1	8.49	6.97	2.54	1.23		1.81	0.21	(A)	21.25
	Mishicot Fire Dist 2	8.49	6.97	2.54	1.23		1.81	0.21	(A)	21.25
	Mishicot Fire Dist 3	8.49	6.97	2.54	0.92		1.81	0.21	(A)	20.94
	Denmark Fire Dist 2	8.64	6.97	2.54	1.23		1.82	0.21	(A)	21.41
	Denmark Fire Dist 3	8.64	6.97	2.54	0.92		1.82	0.21	(A)	21.10
Kossuth	Manitowoc	7.24	6.88	1.32			1.79	0.21	(A)	17.44
	Mishicot	8.38	6.88	1.32			1.79	0.21	(A)	18.58
	Reedsville	8.75	6.88	1.32			1.79	0.21	(A)	18.95
Liberty	Kiel	7.86	6.68	2.20			1.73	0.20	(A)	18.67
	Valders	9.30	6.68	2.20			1.73	0.20	(A)	20.11
	Valders Sanit Dis 1	9.30	6.68	2.20	0.60		1.73	0.20	(A)	20.71
Manitowoc	Manty/Rockwood Fire Dept	7.52	6.93	1.80	0.81		1.80	0.21	(A)	19.07
	Manty/Silv San & Fire	7.52	6.93	1.80	0.68		1.80	0.21	(A)	18.94
	Manit/sil.fire dept	7.52	6.93	1.80	0.68		1.80	0.21	(A)	18.94
Mtwc Rapids	Manty Branch Rckwo Silv FD	6.69	6.26	1.15	0.89		1.62	0.19	(A)	16.80
	Vald/Brnch/Silv FD	8.93	6.26	1.15	0.89		1.62	0.19	(A)	19.04
Maple Grove	Brillion/FD Wayside	8.38	6.61	2.27	2.03		1.96	0.20	(A)	21.45
	Reedsville/FD Wayside	8.15	6.61	2.27	2.04		1.71	0.20	(A)	20.98
	Brillion/FD Brillion	8.38	6.61	2.27	1.31		1.95	0.20	(A)	20.72
	Reedsville/FD Brillion	8.15	6.61	2.27	1.31		1.71	0.20	(A)	20.25
	Reedsville/FD Reedsv	8.15	6.61	2.27	1.63		1.71	0.20	(A)	20.57
Meeme	Howards Grove	9.32	6.91	1.99			1.79	0.21	(A)	20.22
	Kiel	8.35	6.91	1.99			1.79	0.21	(A)	19.25
Mishicot	Mishciot	8.16	6.75	2.28			1.75	0.20	(A)	19.14
Newton	Manitowoc	6.04	5.66	1.87			1.47	0.17	(A)	15.21
	Manty Sanit Dist 1	6.04	5.66	1.87			1.47	0.17	(A)	15.21
	Valders	8.06	5.66	1.87			1.47	0.17	(A)	17.23
	Valders Sanit Dist 1	8.06	5.66	1.87	0.47		1.47	0.17	(A)	17.70
Rockland	Reedsville	8.04	6.58	3.17	1.60		1.71	0.20	(A)	21.30
	Valders	9.27	6.58	3.17	1.60		1.71	0.20	(A)	22.53
	Brillion	8.27	6.58	3.17	1.60		1.95	0.20	(A)	21.77
Schleswig	Kiel	9.84	8.07	1.91			2.09	0.24	(A)	22.15
	Kiel Sanit Dist 1	9.84	8.07	1.91	1.20		2.09	0.24	(A)	23.35
	Kiel Sanit Dist 2	9.84	8.07	1.91	1.00		2.09	0.24	(A)	23.15
Two Creeks	Kewaunee	8.19	5.86	0.00			1.52	0.18	(A)	15.75
	Mishicot	8.55	5.86	0.00			1.52	0.18	(A)	16.11
Two Rivers	Manty & Sanit Dist 1	7.01	6.75	2.00			1.75	0.20	(A)	17.71
	Mish&SanitDist 2	7.92	6.75	2.00			1.75	0.20	(A)	18.62
	Two Rivers & Sanit Dis 1	9.37	6.75	2.00			1.75	0.20	(A)	20.07
Villages										
Cleveland	Sheboygan	7.99	5.88	5.50			1.54	0.18	(A)	21.09
Francis Creek	Mishicot	6.95	5.71	3.32			1.49	0.17	(A)	17.64
Kellnersville	Reedsville	8.05	6.44	2.54			1.68	0.19	(A)	18.90
Maribel	Denmark	6.97	5.75	2.03			1.51	0.17	(A)	16.43
Mishicot	Mishicot	7.61	6.33	6.43			1.65	0.19	(A)	22.21
Reedsville	Reedsville	7.91	6.39	9.88			1.67	0.19	(A)	26.04
St. Nazianz	Valders	8.68	6.29	5.75			1.64	0.19	(A)	22.55
Valders	Valders	7.34	5.34	4.89			1.40	0.16	(A)	19.13
Whitelaw	Valders	8.39	6.12	2.75			1.60	0.18	(A)	19.04
Cities										
Kiel	Kiel / Millpond	8.25	6.02	4.35	0.17		1.68	0.19	(A)	20.66
	Kiel	8.25	6.02	4.35			1.68	0.19	(A)	20.49
Two Rivers	Two Rivers Library & TIF	8.90	6.00	8.80			1.68	0.19	(A)	25.57
	Manty Library & TIF	6.66	6.00	8.80			1.68	0.19	(A)	23.33
Manitowoc	Manitowoc	6.25	5.32	6.75			1.49	0.17	(A)	19.98

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

Schedule 6 - 09/10

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2009)
Direct and Overlapping Governments
2009 Taxes Collected in 2010

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 Sanitrary 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	6.48	3.08			1.73	0.19	(A)	21.27
	Valders	9.50	6.48	3.08			1.73	0.19	(A)	20.98
	Valders 1	9.50	6.48	3.08	3.00		1.73	0.19	(A)	23.98
Centerville	Kiel	8.38	6.42	2.80			1.71	0.19	(A)	19.50
	Manitowoc	7.15	6.42	2.80			1.71	0.19	(A)	18.27
	Sheboygan	10.26	6.42	2.80			1.71	0.19	(A)	21.38
Cooperstown	Denmark	8.86	6.22	2.83			1.70	0.19	(A)	19.80
	Mishicot	7.99	6.22	2.83			1.65	0.19	(A)	18.88
	Reedsville	9.57	6.22	2.83			1.65	0.19	(A)	20.46
Eaton	Chilton	9.26	5.88	2.94			1.80	0.18	(A)	20.06
	Kiel	7.49	5.88	2.94			1.57	0.18	(A)	18.06
	Valders	8.71	5.88	2.94			1.57	0.18	(A)	19.28
Franklin	Reedsville Fire Dist 1,2,3	9.89	6.32	(2.61)	1.69		1.68	0.19	(A)	17.16
	Reedsville Fire Dist 4	9.89	6.32	(2.61)	1.35		1.68	0.19	(A)	16.82
Gibson	Mishicot Fire Dist 1	9.55	7.32	2.57	1.31		1.95	0.22	(A)	22.92
	Mishicot Fire Dist 2	9.55	7.32	2.57	1.31		1.95	0.22	(A)	22.92
	Mishicot Fire Dist 3	9.55	7.32	2.57	0.98		1.95	0.22	(A)	22.59
	Denmark Fire Dist 2	10.58	7.32	2.57	1.31		2.01	0.22	(A)	24.01
	Denmark Fire Dist 3	10.58	7.32	2.57	0.98		2.01	0.22	(A)	23.68
Kossuth	Manitowoc	6.68	5.98	1.08			1.59	0.18	(A)	15.51
	Mishicot	7.83	5.98	1.08			1.59	0.18	(A)	16.66
	Reedsville	9.35	5.98	1.08			1.59	0.18	(A)	18.18
Liberty	Kiel	8.54	6.78	2.44			1.81	0.20	(A)	19.77
	Valders	9.95	6.78	2.44			1.81	0.20	(A)	21.18
	Valders Sanit Dis 1	9.95	6.78	2.44	0.62		1.81	0.20	(A)	21.80
Manitowoc	Manty/Rockwood Fire Dept	8.18	7.28	1.80	0.82		1.94	0.22	(A)	20.24
	Manty/Silv San & Fire	8.18	7.28	1.80	0.70		1.94	0.22	(A)	20.12
	Manti/sil.fire dept	8.18	7.28	1.80	0.70		1.94	0.22	(A)	20.12
Mtwc Rapids	Manty Branch Rckwo Silv FD	6.32	5.82	1.17	0.87		1.55	0.18	(A)	15.91
	Vald/Brnch/Silv FD	8.64	5.82	1.17	0.87		1.55	0.18	(A)	18.23
Maple Grove	Brillion/FD Wayside	10.97	7.66	2.27	2.00		2.35	0.23	(A)	25.48
	Reedsville/FD Wayside	12.04	7.66	2.27	2.00		2.04	0.23	(A)	26.24
	Brillion/FD Brillion	10.97	7.66	2.27	1.28		2.35	0.23	(A)	24.76
	Reedsville/FD Brillion	12.04	7.66	2.27	1.28		2.04	0.23	(A)	25.52
	Reedsville/FD Reedsv	12.04	7.66	2.27	1.61		2.04	0.23	(A)	25.85
Meeme	Howards Grove	9.20	6.44	2.03			1.71	0.20	(A)	19.58
	Kiel	8.15	6.44	2.03			1.71	0.20	(A)	18.53
Mishicot	Mishciot	9.34	7.16	2.32			1.91	0.22	(A)	20.95
Newton	Manitowoc	5.88	5.42	1.87			1.44	0.16	(A)	14.77
	Manty Sanit Dist 1	5.88	5.42	1.87			1.44	0.16	(A)	14.77
	Valders	8.04	5.42	1.87			1.44	0.16	(A)	16.93
	Valders Sanit Dist 1	8.04	5.42	1.87	0.47		1.44	0.16	(A)	17.40
Rockland	Reedsville	11.39	7.34	3.24	1.60		1.95	0.22	(A)	25.74
	Valders	11.05	7.34	3.24	1.60		1.95	0.22	(A)	25.40
	Brillion	10.37	7.34	3.24	1.60		2.25	0.22	(A)	25.02
Schleswig	Kiel	10.00	7.80	2.07			2.07	0.24	(A)	22.18
	Kiel Sanit Dist 1	10.00	7.80	2.07	1.18		2.07	0.24	(A)	23.36
	Kiel Sanit Dist 2	10.00	7.80	2.07	1.02		2.07	0.24	(A)	23.20
Two Creeks	Kewaunee	10.41	6.61	0.00			1.76	0.20	(A)	18.98
	Mishicot	10.14	6.61	0.00			1.76	0.20	(A)	18.71
Two Rivers	Manty & Sanit Dist 1	7.11	6.69	2.00			1.78	0.20	(A)	17.78
	Mish&SanitDist 2	8.39	6.69	2.00			1.78	0.20	(A)	19.06
	Two Rivers & Sanit Dis 1	9.69	6.69	2.00			1.78	0.20	(A)	20.36
Villages										
Cleveland	Sheboygan	8.94	5.69	5.46			1.54	0.17	(A)	21.80
Francis Creek	Mishicot	7.72	5.84	3.40			1.58	0.18	(A)	18.72
Kellnersville	Reedsville	10.29	6.54	2.63			1.77	0.20	(A)	21.43
Maribel	Denmark	8.05	5.62	2.14			1.57	0.17	(A)	17.55
Mishicot	Mishicot	8.52	6.49	6.76			1.76	0.20	(A)	23.73
Reedsville	Reedsville	10.20	6.52	10.09			1.76	0.20	(A)	28.77
St. Nazianz	Valders	9.49	6.41	5.79			1.73	0.20	(A)	23.62
Valders	Valders	7.87	5.30	4.95			1.44	0.16	(A)	19.72
Whitelaw	Valders	9.14	6.20	2.81			1.68	0.19	(A)	20.02
Cities										
Kiel	Kiel / Millpond	8.64	5.88	4.46	0.17		1.70	0.19	(A)	21.04
	Kiel	8.64	5.88	4.46			1.70	0.19	(A)	20.87
Two Rivers	Two Rivers Library & TIF	9.56	6.06	9.13			1.75	0.20	(A)	26.70
	Manty Library & TIF	7.01	6.06	9.13			1.75	0.20	(A)	24.15
Manitowoc	Manitowoc	7.86	5.38	6.76			1.56	0.17	(A)	21.73

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

Schedule 6 - 10/11

MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2010)
Direct and Overlapping Governments
2010 Taxes Collected in 2011

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 Sanitrary 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	11.58	6.53	3.12			1.75	0.19	(A)	23.17
	Valders	9.98	6.53	3.12			1.75	0.19	(A)	21.57
	Valders 1	9.98	6.53	3.12	3.00		1.75	0.19	(A)	24.57
Centerville	Kiel	9.63	6.64	2.80			1.79	0.19	(A)	21.05
	Manitowoc	7.80	6.64	2.80			1.79	0.19	(A)	19.22
	Sheboygan	11.16	6.64	2.80			1.79	0.19	(A)	22.58
Cooperstown	Denmark	9.06	6.37	2.93			1.77	0.19	(A)	20.32
	Mishicot	8.15	6.37	2.93			1.71	0.19	(A)	19.35
	Reedsville	11.48	6.37	2.93			1.71	0.19	(A)	22.68
Eaton	Chilton	9.67	6.00	2.96			1.88	0.18	(A)	20.69
	Kiel	8.75	6.00	2.96			1.61	0.18	(A)	19.50
	Valders	9.21	6.00	2.96			1.61	0.18	(A)	19.96
Franklin	Reedsville Fire Dist 1,2,3	11.50	6.36	(2.69)	1.65		1.71	0.18	(A)	18.71
	Reedsville Fire Dist 4	11.50	6.36	(2.69)	1.65		1.68	0.19	(A)	18.69
Gibson	Mishicot Fire Dist 1	7.51	5.81	2.11	1.00		1.56	0.17	(A)	18.16
	Mishicot Fire Dist 2	7.51	5.81	2.11	1.00		1.56	0.17	(A)	18.16
	Mishicot Fire Dist 3	7.51	5.81	2.11	0.75		1.56	0.17	(A)	17.91
	Denmark Fire Dist 2	8.34	5.81	2.11	1.00		1.62	0.17	(A)	19.05
	Denmark Fire Dist 3	8.34	5.81	2.11	0.75		1.62	0.17	(A)	18.80
Kossuth	Manitowoc	6.90	5.90	1.09			1.59	0.17	(A)	15.65
	Mishicot	7.69	5.90	1.09			1.59	0.17	(A)	16.44
	Reedsville	10.68	5.90	1.09			1.59	0.17	(A)	19.43
Liberty	Kiel	10.00	7.04	2.61			0.40	0.21	(A)	20.26
	Valders	10.83	7.04	2.61			0.40	0.21	(A)	21.09
	Valders Sanit Dis 1	10.83	7.04	2.61	0.65		0.40	0.21	(A)	21.74
Manitowoc	Manty/Rockwood Fire Dept	8.48	7.18	1.80	0.87		1.93	0.21	(A)	20.47
	Manty/Silv San & Fire	8.48	7.18	1.80	0.75		1.93	0.21	(A)	20.35
	Manit/sil.fire dept	8.48	7.18	1.80	0.75		1.93	0.21	(A)	20.35
Mtwc Rapids	Manty Branch Rokwo Silv FD	7.06	6.08	1.27	0.87		1.63	0.18	(A)	17.09
	Vald/Bmch/Silv FD	9.54	6.08	1.27	0.87		1.63	0.18	(A)	19.57
Maple Grove	Brillion/FD Wayside	11.28	7.62	2.30	1.97		2.34	0.22	(A)	25.73
	Reedsville/FD Wayside	13.81	7.62	2.30	1.97		2.05	0.22	(A)	27.97
	Brillion/FD Brillion	11.28	7.62	2.30	1.27		2.34	0.22	(A)	25.03
	Reedsville/FD Brillion	13.81	7.62	2.30	1.27		2.05	0.22	(A)	27.27
	Reedsville/FD Reedsv	13.81	7.62	2.30	1.56		2.05	0.22	(A)	27.56
Meeme	Howards Grove	10.94	6.53	2.07			1.75	0.19	(A)	21.48
	Kiel	9.26	6.53	2.07			1.75	0.19	(A)	19.80
Mishicot	Mishciot	8.21	6.34	2.10			1.71	0.19	(A)	18.55
Newton	Manitowoc	6.72	5.73	1.87			1.54	0.17	(A)	16.03
	Manty Sanit Dist 1	6.72	5.73	1.87			1.54	0.17	(A)	16.03
	Valders	8.91	5.73	1.87			1.54	0.17	(A)	18.22
	Valders Sanit Dist 1	8.91	5.73	1.87	0.46		1.54	0.17	(A)	18.68
Rockland	Reedsville	13.10	7.28	3.24	1.47		1.96	0.21	(A)	27.26
	Valders	11.32	7.28	3.24	1.47		1.96	0.21	(A)	25.48
	Brillion	10.69	7.28	3.24	1.47		2.23	0.21	(A)	25.12
Schleswig	Kiel	8.34	5.86	1.52			1.57	0.17	(A)	17.46
	Kiel Sanit Dist 1	8.34	5.86	1.52	0.42		1.57	0.17	(A)	17.88
	Kiel Sanit Dist 2	8.34	5.86	1.52	0.71		1.57	0.17	(A)	18.17
Two Creeks	Kewaunee	0.00	5.91	0.00			1.59	0.17	(A)	7.67
	Mishicot	0.00	5.91	0.00			1.59	0.17	(A)	7.67
Two Rivers	Manty & Sanit Dist 1	6.53	5.70	1.85			1.53	0.17	(A)	15.78
	Mish&SanitDist 2	7.04	5.70	1.85			1.53	0.17	(A)	16.29
	Two Rivers & Sanit Dis 1	8.20	5.70	1.85			1.53	0.17	(A)	17.45
Villages										
Cleveland	Sheboygan	9.82	5.90	5.38			1.61	0.18	(A)	22.89
Francis Creek	Mishicot	7.72	5.84	3.52			1.60	0.17	(A)	18.85
Kellnersville	Reedsville	11.99	6.56	2.75			1.79	0.20	(A)	23.29
Maribel	Denmark	8.06	5.68	2.33			1.61	0.17	(A)	17.85
Mishicot	Mishicot	8.40	6.42	6.66			1.76	0.19	(A)	23.43
Reedsville	Reedsville	11.81	6.48	10.20			1.77	0.19	(A)	30.45
St. Nazianz	Valders	10.06	6.50	6.75			1.78	0.19	(A)	25.28
Valders	Valders	8.31	5.30	4.85			1.45	0.16	(A)	20.07
Whitelaw	Valders	9.72	6.27	2.85			1.71	0.19	(A)	20.74
Cities										
Kiel	Kiel / Millpond	9.78	5.94	4.56	0.18		1.74	0.19	(A)	22.39
	Kiel	9.78	5.94	4.56			1.74	0.18	(A)	22.20
Two Rivers	Two Rivers Library & TIF	9.28	5.87	9.32			1.73	0.19	(A)	26.39
	Manty Library & TIF	7.28	5.87	9.32			1.73	0.19	(A)	24.39
Manitowoc	Manitowoc	6.93	5.29	6.86			1.56	0.17	(A)	20.81

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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MANITOWOC COUNTY, WISCONSIN
Property Tax Rates (Mill-Rate 2011)
Direct and Overlapping Governments
For 2011 Levy Collected in 2012

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 Sanitrary 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	14.18	6.63	3.14			1.80	0.20	(A)	25.95
	Valders	9.88	6.63	3.14			1.80	0.20	(A)	21.65
	Valders 1	9.88	6.63	3.14	3.00		1.80	0.20	(A)	24.65
Centerville	Kiel	8.58	5.95	2.56			1.62	0.18	(A)	18.89
	Manitowoc	7.16	5.95	2.56			1.62	0.18	(A)	17.47
	Sheboygan	10.28	5.95	2.56			1.62	0.18	(A)	20.59
Cooperstown	Denmark	9.26	6.17	2.94			1.75	0.18	(A)	20.30
	Mishicot	8.08	6.17	2.94			1.68	0.18	(A)	19.05
	Reedsville	13.27	6.17	2.94			1.68	0.18	(A)	24.24
Eaton	Chilton	10.03	6.08	2.96			1.89	0.18	(A)	21.14
	Kiel	8.66	6.08	2.96			1.65	0.18	(A)	19.53
	Valders	9.16	6.08	2.96			1.65	0.18	(A)	20.03
Franklin	Reedsville Fire Dist 1,2,3	13.49	6.31	(2.67)	1.64		1.71	0.19	(A)	20.67
	Reedsville Fire Dist 4	13.49	6.31	(2.67)	1.43		1.71	0.19	(A)	20.46
Gibson	Mishicot Fire Dist 1	7.50	5.66	2.14	0.98		1.54	0.17	(A)	17.99
	Mishicot Fire Dist 2	7.50	5.66	2.14	0.98		1.54	0.17	(A)	17.99
	Mishicot Fire Dist 3	7.50	5.66	2.14	0.74		1.54	0.17	(A)	17.75
	Denmark Fire Dist 2	8.59	5.66	2.14	0.98		1.60	0.17	(A)	19.14
	Denmark Fire Dist 3	8.59	5.66	2.14	0.74		1.60	0.17	(A)	18.90
Kossuth	Manitowoc	7.24	5.96	1.10			1.62	0.18	(A)	16.10
	Mishicot	8.00	5.96	1.10			1.62	0.18	(A)	16.86
	Reedsville	13.01	5.96	1.10			1.62	0.18	(A)	21.87
Liberty	Kiel	10.09	7.13	2.61			3.41	0.21	(A)	23.45
	Valders	10.67	7.13	2.61			3.41	0.21	(A)	24.03
	Valders Sanit Dis 1	10.67	7.13	2.61	0.64		3.41	0.21	(A)	24.67
Manitowoc	Manty/Rockwood Fire Dept	7.94	6.58	1.49	0.81		1.79	0.19	(A)	18.80
	Manty/Silv San & Fire	7.94	6.58	1.49	0.70		1.79	0.19	(A)	18.69
	Manit/til fire dept	7.94	6.58	1.49	0.70		1.79	0.19	(A)	18.69
Mtwc Rapids	Manty Branch Rckwo Silv FD	7.20	5.97	1.28	0.86		1.62	0.18	(A)	17.11
	Vald/Branch/Silv FD	9.11	5.97	1.28	0.86		1.62	0.18	(A)	19.02
Maple Grove	Brillion/FD Wayside	9.04	5.95	1.71	1.55		1.91	0.18	(A)	20.34
	Reedsville/FD Wayside	12.56	5.95	1.71	1.55		1.59	0.18	(A)	23.54
	Brillion/FD Brillion	9.04	5.95	1.71	1.07		1.91	0.18	(A)	19.86
	Reedsville/FD Brillion	12.56	5.95	1.71	1.07		1.59	0.18	(A)	23.06
	Reedsville/FD Reedsv	12.56	5.95	1.71	1.17		1.59	0.18	(A)	23.16
Meeme	Howards Grove	10.07	6.64	2.07			1.81	0.20	(A)	20.79
	Kiel	9.51	6.64	2.07			1.81	0.20	(A)	20.23
Mishicot	Mishciot	7.89	5.98	2.09			1.63	0.18	(A)	17.77
Newton	Manitowoc	6.99	5.74	1.87			1.56	0.17	(A)	16.33
	Manty Sanit Dist 1	6.99	5.74	1.87			1.56	0.17	(A)	16.33
	Valders	8.83	5.74	1.87			1.56	0.17	(A)	18.17
	Valders Sanit Dist 1	8.83	5.74	1.87	0.45		1.56	0.17	(A)	18.62
Rockland	Reedsville	14.99	7.02	3.24	1.49		1.91	0.21	(A)	28.86
	Valders	10.43	7.02	3.24	1.49		1.91	0.21	(A)	24.30
	Brillion	10.20	7.02	3.24	1.49		2.19	0.21	(A)	24.35
Schleswig	Kiel	8.55	5.96	1.52			1.62	0.18	(A)	17.83
	Kiel Sanit Dist 1	8.55	5.96	1.52	0.36		1.62	0.18	(A)	18.19
	Kiel Sanit Dist 2	8.55	5.96	1.52	0.70		1.62	0.18	(A)	18.53
Two Creeks	Kewaunee	9.29	5.80	(9.29)			1.58	0.17	(A)	7.55
	Mishicot	8.90	5.80	(9.29)			1.58	0.17	(A)	7.16
Two Rivers	Manty & Sanit Dist 1	6.58	5.61	1.85			1.52	0.17	(A)	15.73
	Mish&SanitDist 2	7.30	5.61	1.85			1.52	0.17	(A)	16.45
	Two Rivers & Sanit Dis 1	8.13	5.61	1.85			1.52	0.17	(A)	17.28
Villages										
Cleveland	Sheboygan	9.26	5.46	6.15			1.50	0.16	(A)	22.53
Francis Creek	Mishicot	7.75	5.74	3.51			1.58	0.17	(A)	18.75
Kellnersville	Reedsville	12.45	5.77	2.85			1.59	0.17	(A)	22.83
Maribel	Denmark	8.53	5.65	2.55			1.62	0.17	(A)	18.52
Mishicot	Mishicot	8.48	6.33	6.70			1.74	0.19	(A)	23.44
Reedsville	Reedsville	13.94	6.49	9.21			1.78	0.19	(A)	31.61
St. Nazianz	Valders	9.41	6.33	7.36			1.73	0.19	(A)	25.02
Valders	Valders	7.94	5.26	5.27			1.45	0.16	(A)	20.08
Whitelaw	Valders	9.33	6.21	3.61			1.71	0.19	(A)	21.05
Cities										
Kiel	Kiel / Millpond	9.44	5.80	4.54	0.17		1.70	0.18	(A)	21.83
	Kiel	9.44	5.80	4.54			1.70	0.18	(A)	21.66
Two Rivers	Two Rivers Library & TIF	9.10	5.78	9.61			1.71	0.19	(A)	26.39
	Manty Library & TIF	7.36	5.78	9.61			1.71	0.19	(A)	24.65
Manitowoc	Manitowoc	8.27	5.27	7.59			1.55	0.17	(A)	22.85

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 2012)

Direct and Overlapping Governments

For 2012 Levy Collected in 2013

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 Sanitrary 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	12.62	6.27	3.12			1.69	0.18	(A)	23.88
	Valders	9.39	6.27	3.12			1.69	0.18	(A)	20.65
	Valders 1	9.39	6.27	3.12			1.69	0.18	(A)	20.65
Centerville	Kiel	8.06	5.75	2.55			1.55	0.16	(A)	18.07
	Manitowoc	6.75	5.75	2.55			1.55	0.16	(A)	16.76
	Sheboygan	9.31	5.75	2.55			1.55	0.16	(A)	19.32
Cooperstown	Denmark	8.33	6.27	2.95			1.74	0.18	(A)	19.47
	Mishicot	9.09	6.27	2.95			1.69	0.18	(A)	20.18
	Reedsville	12.77	6.27	2.95			1.69	0.18	(A)	23.86
Eaton	Chilton	10.09	6.06	2.95			2.00	0.17	(A)	21.27
	Kiel	8.49	6.06	2.95			1.64	0.17	(A)	19.31
	Valders	9.25	6.06	2.95			1.64	0.17	(A)	20.07
Franklin	Reedsville Fire Dist 1,2,3	12.22	6.14	(0.64)			1.66	0.17	(A)	19.55
	Reedsville Fire Dist 4	12.22	6.14	(0.64)			1.66	0.17	(A)	19.55
Gibson	Mishicot Fire Dist 1	8.48	5.75	3.00			1.55	0.16	(A)	18.94
	Mishicot Fire Dist 2	8.48	5.75	3.00			1.55	0.16	(A)	18.94
	Mishicot Fire Dist 3	8.48	5.75	3.00			1.55	0.16	(A)	18.94
	Denmark Fire Dist 2	7.78	5.75	3.00			1.60	0.16	(A)	18.29
	Denmark Fire Dist 3	7.78	5.75	3.00			1.60	0.16	(A)	18.29
Kossuth	Manitowoc	6.90	5.79	1.10			1.56	0.16	(A)	15.51
	Mishicot	8.54	5.79	1.10			1.56	0.16	(A)	17.15
	Reedsville	11.93	5.79	1.10			1.56	0.16	(A)	20.54
Liberty	Kiel	8.31	5.95	2.28			1.61	0.17	(A)	18.32
	Valders	8.96	5.95	2.28			1.61	0.17	(A)	18.97
	Valders Sanit Dis 1	8.96	5.95	2.28	0.68		1.61	0.17	(A)	19.65
Manitowoc	Manty/Rockwood Fire Dept	7.60	6.29	1.95			1.69	0.18	(A)	17.71
	Manty/Silv San & Fire	7.60	6.29	1.95			1.69	0.18	(A)	17.71
	Manit/sil.fire dept	7.60	6.29	1.95			1.69	0.18	(A)	17.71
Mtwc Rapids	Manty Branch Rckwo Silv FD	6.96	5.81	2.13			1.57	0.16	(A)	16.63
	Vald/Brnch/Silv FD	9.02	5.81	2.13			1.57	0.16	(A)	18.69
Maple Grove	Brillion/FD Wayside	8.38	5.85	2.87			1.93	0.16	(A)	19.19
	Reedsville/FD Wayside	11.66	5.85	2.87			1.58	0.16	(A)	22.12
	Brillion/FD Brillion	8.38	5.85	2.87			1.93	0.16	(A)	19.19
	Reedsville/FD Brillion	11.66	5.85	2.87			1.57	0.16	(A)	22.11
	Reedsville/FD Reedsv	11.66	5.85	2.87			1.57	0.16	(A)	22.11
Meeme	Howards Grove	9.02	6.06	2.02			1.63	0.17	(A)	18.90
	Kiel	8.47	6.06	2.02			1.63	0.17	(A)	18.35
Mishicot	Mishciot	8.60	5.87	2.09			1.58	0.17	(A)	18.31
Newton	Manitowoc	7.12	5.84	1.88			1.57	0.17	(A)	16.58
	Manty Sanit Dist 1	7.12	5.84	1.88			1.57	0.17	(A)	16.58
	Valders	9.18	5.84	1.88			1.57	0.17	(A)	18.64
	Valders Sanit Dist 1	9.18	5.84	1.88	0.45		1.57	0.17	(A)	19.09
Rockland	Reedsville	11.94	6.10	4.13			1.62	0.17	(A)	23.96
	Valders	8.98	6.10	4.13			1.62	0.17	(A)	21.00
	Brillion	9.18	6.10	4.13			2.09	0.17	(A)	21.67
Schleswig	Kiel	8.42	5.95	1.52			1.60	0.17	(A)	17.66
	Kiel Sanit Dist 1	8.42	5.95	1.52	0.36		1.60	0.17	(A)	18.02
	Kiel Sanit Dist 2	8.42	5.95	1.52	0.69		1.60	0.17	(A)	18.35
Two Creeks	Kewaunee	9.75	5.77	(10.04)			1.55	0.16	(A)	7.19
	Mishicot	9.51	5.77	(10.04)			1.55	0.16	(A)	6.95
Two Rivers	Manty & Sanit Dist 1	6.68	5.67	1.86			1.53	0.16	(A)	15.90
	Mish&SanitDist 2	8.29	5.67	1.86			1.53	0.16	(A)	17.51
	Two Rivers & Sanit Dis 1	8.40	5.67	1.86			1.53	0.16	(A)	17.62
Villages										
Cleveland	Sheboygan	9.14	5.67	6.40			1.54	0.16	(A)	22.91
Francis Creek	Mishicot	8.43	5.67	3.73			1.54	0.16	(A)	19.53
Kellnersville	Reedsville	11.28	5.66	2.85			1.54	0.16	(A)	21.49
Maribel	Denmark	7.42	5.59	2.54			1.56	0.16	(A)	17.27
Mishicot	Mishicot	9.42	6.34	7.00			1.73	0.18	(A)	24.67
Reedsville	Reedsville	12.59	6.35	9.24			1.73	0.18	(A)	30.09
St. Nazianz	Valders	9.40	6.24	7.41			1.70	0.18	(A)	24.93
Valders	Valders	8.22	5.36	5.22			1.46	0.15	(A)	20.41
Whitelaw	Valders	9.63	6.30	3.62			1.71	0.18	(A)	21.44
Cities										
Kiel	Kiel / Millpond	9.00	5.72	4.87	0.19		1.66	0.17	(A)	21.61
	Kiel	9.00	5.72	4.87			1.66	0.17	(A)	21.42
Two Rivers	Two Rivers Library & TIF	9.27	5.84	9.95			1.70	0.18	(A)	26.94
	Manty Library & TIF	7.37	5.84	9.95			1.70	0.18	(A)	25.04
Manitowoc	Manitowoc	8.27	5.32	6.38			1.55	0.16	(A)	21.68

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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Schedule 7

MANITOWOC COUNTY, WISCONSIN

Top Ten Property Tax Payers

2011 Levy for 2012 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	Manitowoc Company Inc.	$30,906,700.00	$31,072,900.00	$672,308.09	0.57%
2	Holy Family Memorial	$26,394,220.00	$26,569,700.00	$574,641.12	0.48%
3	PMZ-Two Rivers LLC (Aurora)	$17,039,517.00	$15,652,500.00	$385,735.00	0.32%
4	Fox Hills Resort	$15,162,900.00	$16,871,400.00	$347,413.51	0.29%
5	Great Lakes Energy Technologies	$14,562,100.00	$14,624,400.00	$316,577.79	0.27%
6	Dewey Properties LLC	$13,774,849.00	$13,833,600.00	$299,229.87	0.25%
7	Walmart Supercenter	$13,027,953.00	$13,119,300.00	$283,990.72	0.24%
8	Sargento Cheese Co.	$13,445,600.00	$12,353,500.00	$267,466.99	0.23%
9	Eggers	$10,961,137.00	$10,068,900.00	$265,729.00	0.22%
10	Lowe's	$9,566,404.00	$9,633,400.00	$208,517.15	0.18%
	All Other	$83,229,650.00	$86,853,377.00	$115,165,362.76	96.95%
	Totals	$248,071,030.00	$250,652,977.00	$118,786,972.00	100.00%

* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2011 for budget and collection during 2012.

* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.

Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220

2001 Levy for 2002 Collections and Budget					
Rank	Company	Equalized Value Including TID	Assessed Value	Taxes	Percent of Total
1	Manitowoc Company, Inc.	$17,673,887.87	$15,144,005.00	$363,566.67	0.42%
2	Mirro Corp. (Newell)	$14,332,201.89	$12,280,656.00	$294,825.39	0.34%
3	Jagemann Stamping	$10,666,385.04	$9,139,573.00	$219,416.47	0.25%
4	Parker-Hannifin Corp.	$9,600,127.35	$8,225,942.00	$197,482.66	0.23%
5	Southbrook Apartments	$9,507,163.24	$8,146,285.00	$195,570.31	0.23%
6	Menards, Inc.	$9,414,052.08	$8,066,502.00	$193,654.93	0.22%
7	Busch Agricultural	$9,023,783.03	$7,732,097.00	$185,626.77	0.22%
8	Wal-Mart Stores, Inc.	$8,843,007.37	$7,577,198.00	$181,908.07	0.21%
9	Lakeside Foods	$8,547,782.12	$7,324,232.00	$175,835.03	0.20%
10	Holy Family Memorial	$7,319,204.57	$6,271,516.00	$150,562.17	0.17%
	All Other	$3,695,384,605.44	$3,215,499,779.00	$84,011,572.53	97.51%
	Totals	$3,800,312,200.00	$3,305,407,785.00	$86,170,021.00	100.00%

* Taxes include both real estate as well as personal property taxes reflected in the tax rolls of 2001 for budget and collection during 2002

* TID = Tax Incremental Finance District, Equalized Values shown Includes TID Increment Totals.

Source: Manitowoc County Treasurers Office, 1010 S. 8th St. Manitowoc, WI 54220

Schedule 8

MANITOWOC COUNTY, WISCONSIN

Twentyfour Year Historical Data

All Property Tax Levies & Current Year Collection Comparisons

As of the Annual Tax Sale Date

	Total Levies All Districts *									County Only		
								**** Total Collections to Date				
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	Collections in Subsequent Years	****^ Amount	Percentage of Total Levy*	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	$29,393,152	$1,618,520	2.02%	$1,614,973	$80,284,900	99.9956%	$20,857,127	$20,435,813	97.98%
2002	$86,170,021	$53,389,300	$32,780,720	$30,770,712	$2,010,008	2.33%	$2,005,999	$86,166,011	99.9953%	$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%	$2,045,286	$91,049,760	99.9897%	$24,353,486	$23,803,431	97.74%
2004	$94,329,676	$59,841,951	$34,487,725	$32,311,842	$2,175,883	2.31%	$2,158,173	$94,311,966	99.9812%	$25,011,915	$24,434,140	97.69%
2005	$97,739,792	$61,787,526	$35,952,266	$33,817,347	$2,134,919	2.18%	$2,116,183	$97,721,056	99.9808%	$25,758,917	$25,197,374	97.82%
2006	$98,136,252	$61,975,999	$36,160,253	$33,831,509	$2,328,744	2.37%	$2,309,941	$98,117,449	99.9808%	$26,462,274	$25,838,390	97.63%
2007	$99,842,951	$61,225,859	$38,617,092	$36,329,942	$2,287,150	2.29%	$2,266,710	$99,822,511	99.9795%	$26,920,541	$27,478,207	97.71%
2008	$103,754,070	$66,874,708	$36,879,362	$34,380,792	$2,498,570	2.41%	$2,459,288	$103,714,788	99.9621%	$27,347,207	$25,210,770	97.59%
2009	$107,366,081	$67,119,499	$40,246,582	$37,230,582	$3,016,000	2.81%	$2,842,624	$107,192,705	99.8385%	$27,741,006	$26,747,243	97.19%
2010	$112,720,962	$70,496,334	$42,224,628	$39,282,516	$2,942,112	2.61%	$2,517,253	$112,296,103	99.6231%	$28,212,603	$28,206,608	97.39%
2011	$115,707,471	$73,615,782	$42,091,689	$39,132,124	$2,959,565	2.56%	$1,964,249	$114,712,155	99.1398%	$28,451,558	$27,723,824	97.44%
2012	$118,516,688	$75,811,427	$42,705,261	$40,182,385	$2,522,876	2.13%	N.A.	$75,811,427	97.8713%	$28,636,506	$28,026,918	97.87%

* 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.

**** Small amounts that may be remaining as uncollected reflect property that was deemed not in the best interest of the County to not foreclose on. Otherwise the County takes as tax deeded property when available to do so.

****^ Information prior to 2000 is not practical to obtain, and therefore is not presented.

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 Ten 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	$28,073	$4,321,880,200	1.48%	$414.31
2004	$20,544,315	$9,350,685	$29,895,000	84,264	$30,129	$4,447,460,000	1.18%	$354.78
2005	$19,126,910	$8,816,360	$27,943,270	84,480	$31,010	$4,600,011,700	1.07%	$330.77
2006	$17,307,395	$8,262,605	$25,570,000	84,640	$32,443	$4,867,411,100	0.93%	$302.10
2007	$15,819,350	$7,715,650	$23,535,000	84,603	$34,096	$5,079,420,500	0.82%	$278.18
2008	$21,100,000	$0	$21,100,000	84,830	$35,656	$5,289,582,900	0.70%	$248.73
2009	$18,555,000	$0	$18,555,000	85,065	$34,969	$5,531,501,000	0.62%	$218.13
2010	$31,635,000	$0	$31,635,000	81,442	$36,391	$5,397,710,800	1.07%	$388.44
2011	$28,875,000	$0	$28,875,000	81,406	$38,519 **	$5,374,268,200	0.92%	$354.70
2012	$27,230,000	$0	$27,230,000	81,437	$38,519 **	$5,186,290,300	0.87%	$334.37

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 #**	**Net** **Per Capita**	**Net** **Net Debt as a Percentage of Equalized Value**
2003	$34,810,000	$206,775	$34,603,225	1.47%	$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	0.92%	$299.21	0.52%
2007	$23,535,000	$301,978	$23,233,022	0.81%	$274.61	0.46%
2008	$21,100,000	$1,110,037	$19,989,963	0.66%	$235.65	0.38%
2009	$18,555,000	$416,780	$18,138,220	0.61%	$213.23	0.33%
2010	$31,635,000	$757,538	$30,877,462	1.04%	$379.13	0.57%
2011	$28,875,000	$578,566	$28,296,434	0.90%	$347.60	0.53%
2012	$27,230,000	$574,780	$26,655,220	0.85%	$327.31	0.51%

* Amounts rounded to nearest whole dollar.
** Information for 2010 and 2011 was unavailable at time of printing.
# 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	Percent Overlap	Overlap / Direct	Total: Outstanding Principal as of 12/31/12	Total: Principal Payments Scheduled During 2013	Total: Anticipated New Debt During 2013
Town of Cato	100%	Overlap	$0	$0	$0
Town of Centerville	100%	Overlap	$0	$0	$0
Town of Cooperstown	100%	Overlap	$0	$0	$0
Town of Eaton	100%	Overlap	$0	$0	$0
Town of Franklin	100%	Overlap	$0	$0	$0
Town of Gibson	100%	Overlap	$0	$0	$0
Town of Kossuth	100%	Overlap	$0	$0	$0
Town of Liberty	100%	Overlap	$85,948	$34,699	$0
Town of Manitowoc	100%	Overlap	$0	$0	$0
Town of Manitowoc Rapids	100%	Overlap	$0	$0	$0
Town of Maple Grove	100%	Overlap	$0	$0	$0
Town of Meeme	100%	Overlap	$0	$0	$0
Town of Mishicot	100%	Overlap	$0	$0	$0
Town of Newton	100%	Overlap	$0	$0	$0
Town of Rockland	100%	Overlap	$69,988	$50,000	$0
Town of Schleswig	100%	Overlap	$0	$0	$0
Town of Two Creeks	100%	Overlap	$0	$0	$0
Town of Two Rivers	100%	Overlap	$81,265	$19,353	$0
Village of Cleveland	100%	Overlap	$2,513,718	$282,111	$0
Village of Francis Creek	100%	Overlap	$1,000,000	$95,000	$0
Village of Kellnersville	100%	Overlap	$17,405	$7,297	$16,500
Village of Maribel	100%	Overlap	$150,692	$10,000	$0
Village of Mishicot	100%	Overlap	$470,193	$68,602	$109,767
Village of Reedsville	100%	Overlap	$3,264,849	$289,053	$0
Village of St Nazianz	100%	Overlap	$1,900,711	$65,185	$60,000
Village of Valders	100%	Overlap	$745,728	$66,857	$250,000
Village of Whitelaw	100%	Overlap	$414,649	$33,266	$120,000
City of Kiel	84%	Overlap	$8,485,025	$607,763	$0
City of Manitowoc	100%	Overlap	$68,730,000	$8,020,000	$2,100,000
City of Two Rivers	100%	Overlap	$17,457,772	$1,809,272	$1,220,000
School District of Manitowoc	100%	Overlap	$9,255,000	$3,070,000	$0
School District of Denmark	21%	Overlap	$4,618,615	$1,149,018	$366,000
School District of Brillion	12.74%	Overlap	$13,365,000	$1,210,000	$0
School District of Kewaunee	3.76%	Overlap	$3,620,000	$865,000	$0
School District of Mishicot	100%	Overlap	$3,460,000	$670,000	$0
School District of Reedsville	87.35%	Overlap	$12,665,000	$1,010,000	$0
School District of Valders	100%	Overlap	$5,835,000	$965,000	$0
School District of Two Rivers	100%	Overlap	$19,895,000	$4,665,000	$2,900,000
School District of Kiel	84%	Overlap	$6,405,000	$935,000	$4,990,000
School District of Sheboygan	16%	Overlap	$38,050,000	$5,305,000	$0
School District of Howards Grove	1%	Overlap	$7,008,107	$393,775	$0
Lakeshore VTAE District	37.71%	Overlap	$20,970,000	$3,715,000	$3,000,000
Total Overlapping Debt			$250,534,665	$35,411,251	$15,132,267
County of Manitowoc	100%	Direct	$27,230,000	$1,935,000	$1,500,000
Total Overlapping & Direct			$277,764,665	$37,346,251	$16,632,267

Percent overlap based upon equalized value located within County. Levies apportioned based upon equalized value.

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
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%
2007	$5,079,420,500	5.00%	$253,971,025	$23,535,000	($301,978)	$23,233,022	$230,738,003	9.15%
2008	$5,289,582,900	5.00%	$264,479,145	$21,100,000	($1,110,037)	$19,989,963	$244,489,182	7.56%
2009	$5,531,501,000	5.00%	$276,575,050	$18,555,000	($416,780)	$18,138,220	$258,436,830	6.56%
2010	$5,397,710,800	5.00%	$269,885,540	$31,635,000	($757,538)	$30,877,462	$239,008,078	11.44%
2011	$5,374,268,200	5.00%	$268,713,410	$28,875,000	($578,566)	$28,296,434	$240,416,976	10.53%
2012	$5,186,290,300	5.00%	$259,314,515	$27,230,000	($574,780)	$26,655,220	$232,659,295	10.28%

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 %
2003	84,020	$28,703	$2,411,626,060	39.7	13.7	21,604	6.9%
2004	84,264	$30,129	$2,538,790,056	40.1	13.7	21,929	6.0%
2005	84,480	$31,010	$2,619,724,800	40.7	13.9	19,269	5.0%
2006	84,640	$32,443	$2,745,975,520	41.0	14.1	18,292	4.9%
2007	84,603	$34,096	$2,884,623,888	40.9	14.1	18,841	5.2%
2008	84,830	$35,656	$3,024,698,480	41.7	14.2	18,798	4.9%
2009	85,065	$34,969	$2,974,637,985	43.3	14.2	18,078	9.8%
2010	81,442	$36,391	$2,963,755,822	43.3	14.3	18,846	8.9%
2011	81,406	$38,519	$3,135,677,714	43.9	14.3	17,733	8.2%
2012	81,437	$38,519	$3,136,871,803	43.9	14.3	17,733	7.6%

(1) Wisconsin Department of Administration, Official Population Estimates - 2012 Final Population Estimates.
(2) U.S. Department of Commerce, Bureau of Economic Analysis.
(3) Personal Income is the result of multiplying the population column times the per capita income column.
(4) U.S. Census Bureau, 2011 American Community Survey, Detailed Tables; and Manitowoc Planning Department.
(5) Wisconsin Department of Workforce Development.
(*) 2012 data not currently available from U S Department of Commerce.
(**) 2012 data not currently available fromo US. Census Bureau.

Prepared by the Manitowoc County Planning Department, February 2013.
Mr. Tim Ryan - Director

Reprinted by Comptrollers Office

Schedule 13

MANITOWOC COUNTY, WISCONSIN
Principal Employers
In 2012

Rank	Employer
1	Holy Family Memorial Inc.
2	Manitowoc Public School District
3	Nextera Energy Point Beach LLC
4	Manitowoc Cranes
5	County of Manitowoc
6	City of Manitowoc
7	Federal-Mogul Powertrain Systems
8	Sargento Foods Inc.
9	Lakeshore Technical College
10	Parker Hannifin Corporation

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/largemp.aspx
and selecting the following options:
1 - County
2 - Manitowoc
3 - Both
4 - All Sectors

Schedule 14
MANITOWOC COUNTY, WISCONSIN
Full-time Equivalent County Employees by Department
Last Ten Calendar Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government:										
County Board	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)	(A)
County Clerk	3.60	3.60	3.60	3.88	3.88	3.88	3.28	3.00	3.00	3.00
Clerk of Courts	16.69	16.69	16.69	16.31	16.91	16.91	17.13	16.43	15.80	17.80
Comptroller	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.50	4.00	4.00
Coroner	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.48	1.48
Corporation Counsel	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
District Attorney	5.50	5.50	5.50	5.50	5.50	5.50	4.50	4.50	4.50	4.50
Executive	2.00	2.00	2.00	1.50	1.00	1.00	1.00	1.00	1.00	1.00
Family Court Commissioner	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Information Systems	5.00	5.00	6.00	7.00	8.00	8.00	8.00	7.00	7.00	8.00
Personnel	2.60	2.60	2.60	2.90	2.90	2.90	2.90	2.60	2.60	2.60
Public Property	13.50	13.50	12.50	11.75	11.75	11.75	11.00	12.00	12.00	13.75
Register in Probate/Court Commissioner	2.61	2.61	2.61	2.61	2.00	2.00	2.00	2.00	2.00	2.00
Register of Deeds	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00
Treasurer	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00
Classification total	73.52	73.52	73.52	73.47	73.96	73.96	71.83	68.05	67.38	72.13
Public Safety:										
Emergency Management	1.73	1.73	1.73	2.23	1.73	1.73	1.73	1.73	1.73	1.73
Sheriff's Department & Jail	116.01	110.86	110.85	108.85	112.95	112.95	114.20	111.05	110.15	116.15
Joint Communications/E911 PSJS	20.67	20.50	21.50	22.00	25.80	25.80	25.80	22.80	21.80	21.80
Classification total	138.41	133.09	134.08	133.08	140.48	140.48	141.73	135.58	133.68	139.68
Public Works:										
Airport (*)	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Highway Department	68.00	65.00	64.00	60.00	60.00	60.00	60.00	34.62	27.08	48.00
Classification total	69.00	65.00	64.00	60.00	60.00	60.00	60.00	34.62	27.08	48.00
Health & Human Services:										
Aging Services	6.59	6.01	5.88	9.88	11.08	11.08	11.46	12.15	13.36	16.70
Child Support	9.00	9.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00
Health Care Center	203.74	171.60	164.23	155.40	158.93	158.93	0.00	0.00	0.00	0.00
Human Services Dept.	107.69	105.18	106.68	104.18	103.40	103.40	104.80	93.30 @	79.30 @#	92.00
Public Health Department	23.16	23.16	23.16	22.16	21.76	21.76	22.19	21.49	19.01	19.84
Veterans Service Office	2.00	2.00	2.00	1.00	1.00	1.00	1.60	1.60	2.00	2.00
Classification total	352.18	316.95	310.95	301.62	306.17	306.17	150.05	138.54	123.67	140.54
Culture / Recreation & Education:										
University Extension	3.00	3.00	3.00	3.00	2.00	2.00	1.40	1.40	1.00	1.00
Classification total	3.00	3.00	3.00	3.00	2.00	2.00	1.40	1.40	1.00	1.00
Conservation & Development:										
Planning & Zoning (B)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	5.50	5.50	5.50
Soil & Water Conservation	8.92	7.92	7.92	7.92	5.92	5.92	5.46	4.50	4.50	4.50
Classification total	16.92	15.92	15.92	15.92	13.92	13.92	13.46	10.00	10.00	10.00
Grand Total	653.03	607.48	601.47	587.09	596.53	596.53	438.47	388.19	362.81	411.35

(A) County Board is made up of 25 members. Not counted or included as Full Time Equivalents for employment purposes.
(B) Prior to the 2010 Budget FTE column, Planning & Zoning was called Planning & Parks. Parks consisted of 1 FTE which is now assigned to Highway.
(*) Airport is overseen by the Highway Department, and operated under contract with a private provider.
@ 10 Positions were vacated due to Family Care program taken over by the State, 1 postion vacated due to retirement, 1 position vacated and eliminated, 2 positions due to budget constraints. @# Increase due to converstion of Contracted positions to Employee status. Information prior to 2003 is not practical to obtain, and therefore will not be presented.

Source: Manitowoc County Budget

Schedule 15

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government:										
County Clerk										
Work permits issued	593	617	667	707	649	672	350	387	465	531
Passports issued	59	161	330	439	577	593	514	577	487	918
Clerk of Courts										
Cases filed - Civil	669	613	634	679	805	846	951	1,092	829	751
Criminal	1,519	1,476	1,428	1,544	1,530	1,277	1,261	1,267	1,266	1,197
Famil, Paternity	628	578	611	563	622	634	644	633	602	643
Juvenile	585	521	506	431	414	375	368	209	276	225
Small Claims Filings (Total)	1,845	1,661	1,582	1,792	2,058	1,828	1,973	1,831	1,805	2,015
Traffic / Criminal Traffic / Forfeitures (Total)	7,037	7,417	6,184	5,783	6,241	7,137	7,259	7,537	5,509	5,907
Small Claims (contested)	198	192	209	171	175	179	170	130	56	145
Traffic / Criminal Traffice / Forfeitures (contested)	1,954	1,997	1,499	1,421	1,573	1,676	1,755	1,932	1,639	1,596
Coroner										
Number of cases	505	535	543	568	396	478	504	536	527	548
District Attorney										
Filed complaints - criminal traffic	862	818	818	633	772	940	742	858	622	476
Juvenile petitions	279	270	269	220	196	142	151	111	131	142
Misdemeanor complaints	1,098	999	919	952	905	744	742	760	745	709
Felonies	396	434	452	529	544	489	477	477	472	443
Victim/Witness staff assisted individuals (estimate)	831	1,544	1,964	1,920	1,900	1,900	1,900	1,900	1,700	1,500
Register in Probate/Court Commissioner										
Number of probate cases filed	546	565	402	360	378	401	391	390	342	392
New guardianship petitions filed	84	84	85	59	89	86	67	79	82	76
Register of Deeds										
Number of documents recorded, land related	33,891	22,210	21,121	18,767	18,682	17,797	19,116	17,244	14,697	16,364
Number of vital records issued, birth/death/marriage	10,365	10,494	10,709	11,549	12,149	11,214	10,646	11,014	11,052	10,699
Public Safety:										
Sheriff's Department & Jail										
Number of incident reports for service	11,518	11,763	10,504	9,870	9,962	9,943	9,478	9,648	9,191	9,177
Traffic citations	3,232	3,187	3,371	3,049	3,046	3,160	3,419	4,108	3,124	2,937
Average adult jail population	177	186	192	195	195	186	185	161	146	122
Average juvenile detention population	10	11	13	12	11	10	8	6	5	5
Accidents investigated	1,348	1,498	1,426	1,343	1,320	1,232	1,126	1,133	1,186	1,224
Public Works:										
Airport										
Estimated number of take offs & landings	30,000	30,000	32,000	30,000	38,000	40,000	25,000	35,000	38,000	35,000
Health & Human Services:										
Aging Services										
Home delivered meals served under title IIIC2 prog.	68,999	69,869	65,931	58,019	59,525	67,304	61,257	79,471	73,011	77,047
Number of individuals served under title IIIC2 prog.	573	656	673	627	726	502	591	725	654	679

(*) 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 Ten Calendar Years

Function / Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government (A):										
Courthouse	1	1	1	1	1	1	1	1	1	1
Administration Building	1	1	1	1	1	1	1	1	1	1
County Office Building (B)	1	1	1	1	1	1	1	1	1	1
Public Safety:										
Sheriff's Dept. / Jail / Juvenile Detention	1	1	1	1	1	1	1	1	1	1
Communictions & Technology Building	0	0	0	0	0	0	0	1	1	1
Public Works:										
Airport	1	1	1	1	1	1	1	1	1	1
Highway Office & Main Shop	1	1	1	1	1	1	1	1	1	1
Highway Dept. Satelite Shops	4	4	4	4	4	4	4	4	4	4
County Trunk Highway Miles	288	288	288	288	288	288	288	288	288	288
Material Recycling Facility (MRF)	1	1	1	1	1	1	1	1	1	1
Health & Human Services:										
Health Care Center (Nursing Home)	1	1	1	1	1	1 (C)	0	0	0	0
Human Services Building	1	1	1	1	1	1	1	1	1	1
Public Health Building (Courthouse Annex)	1	1	1	1	1	1	1	1	1	1
Culture / Recreation & Education:										
County Parks with picnic tables, play ground equip., toilets, & well.	3	3	3	3	3	3	3	3	3	3
County Parks, special purpose	16	16	16	16	16	16	16	16	16	16
County Parks Shop	1	1	1	0	0	0	0	0	0	0
County Expo	1	1	1	1	1	1	1	1	1	1
Univeristy of Wisconsin Manitowoc Campus	1	1	1	1	1	1	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 Disability & Resource Center Dept., U.W. Extension, Planning & Zoning Office, Soil & Water Conservation Dept. and Veterans Service Office.

(C) Manitowoc County sold its Health Care Center to a private provider on February 29, 2008.

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.

Source: Manitowoc County Comptroller's Office

Schedule 17

MANITOWOC COUNTY, WISCONSIN

MANITOWOC COUNTY INSURANCE COVERAGES - 2011 / 2012
Prepared by Comptrollers Office

Insurance / Coverage Provider	Policy Number	Effective Date	Premium	Limits
Property / Equipment / Auto Comprehensive		3/1/10 to 3/1/11 *	$51,890	
Local Government Property Insurance Fund	120036	3/1/11 to 3/1/12	$108,295	Deductible and
		3/1/12 to 3/1/13	$109,531	Limits Vary
* Reflects a $52,446 one time Dividend Credit by the Legislature		3/1/13 to 3/1/14	$118,065	
Workers Compensation				
Self Insured for $500,000 per Claim				
Third Party Administrator - Willis	SP 4045223	1/1/12 to 1/1/13	Based upon	Statutory
Excess Coverage Provider - Safety National	SP 4045223	1/1/13 to 1/1/14	% of Payroll	
M3-Insurance Adviser				
Liability / Errors and Ommisions / Auto Liab.	WI2011CS04A	1/1/11 to 1/1/12	$170,679	$125,000 / $400,000 Ret.
WI Municipal Mutual Insurance Co. (WMMIC)	WI2012CS04A	1/1/12 to 1/1/13	$168,440	$10,000,000 Per
SIR $125,000 / $400,000 aggregate	WI2013LP04A	1/1/13 to 1/1/14	$180,139	$30,000,000 Aggreg.
Jail Nursing Professional Liability Insurance				
Wisconsin Health Care Liability Insurance Plan	Pending	1/1/13 to 12/31/13	$4,078	$400,000 each occurance
				$1,000,000 aggregate
Airport Liability				
ACE USA	AAPN00977433007	6/1/10 to 6/1/11	$5,760	$5,000,000 each
Robertson Ryan & Associates - Broker	AAPN00977433008	6/1/11 to 6/1/12	$5,760	occurance.
	AAPN00977433008	6/1/12 to 6/1/13	$5,760	$50,000 Rented
				premises, $1,000
				medical
Boiler & Machinery				
Cincinnati Insurance Company	BEP2664178	11/6/07 to 11/6/10	$7,964	$10,000,000
Robertson Ryan & Associates - Broker	BEP2664178	11/6/10 to 11/6/13 *	$8,220	$10,000,000
	* 3 year policy renewable each year @ $8,220			$5,000 Deductible
Blanket Crime Policy				
Liberty Mutual Underwriters - Ohio Casualty	4026323	1/1/11 to 1/1/12	$4,971	$200,000
Robertson Ryan & Associates - Broker		1/1/12 to 1/1/13	$5,290	$200,000
		1/1/13 to 1/1/14	$5,290	$200,000
				$2,000 Deductible
Elected Officials Bond				
Liberty Mutual Underwriters - Ohio Casualty	40414(74-79)	1/1/11 to 1/1/12	$2,061	Varies
Robertson Ryan & Associates - Broker	40414(74-79)	1/1/12 to 1/1/13	$2,061	Varies
	40414(74-79)	1/1/13 to 1/1/14	$1,100	Varies

End