

**2008 ANNUAL REPORT
OZAUKEE COUNTY TREASURER**

TO THE HONORABLE BOARD OF SUPERVISORS
OF OZAUKEE COUNTY, WISCONSIN:

Pursuant to the provisions of Section 59.25 (3)(d) of the Wisconsin Statutes, I herewith submit a fully itemized statement and report of all moneys received and disbursed by me by virtue of my office during the year 2008.

Cash Balance January 1, 2008 \$ (2,210,053.19)

RECEIPTS MAIN CHECKBOOK

From Money Market #1	\$ 24,000,647.39
From Money Market #2	\$ 82,400,983.25
DOC RLF - Reidman Holstein	\$ 200,000.00
Void and Stop Payments	\$ 77,866.94
From PWSB CD	\$ 10,269,964.27
From PWSB Tax Collection Acct.	\$ 1,627,000.00

Total 2008 Receipts	\$ 118,576,461.85
Total Balance & Receipts	\$ 116,366,408.66

DISBURSEMENTS MAIN CHECKBOOK

County Orders (# 391285-405155)	\$ (40,874,966.68)
Wire Transfers (#1279-1434)	\$ (75,470,578.21)
Deposit Ticket Printing	\$ (27.50)

Total 2008 Disbursements	\$ (116,345,572.39)
Total Treasurer's Cash December 31, 2008	\$ 20,836.27

RECONCILIATION

Balance as Per Statement	\$ 231,856.29
Outstanding County Checks	\$ (211,020.02)

Total Treasurer's Cash December 31, 2008	\$ 20,836.27
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**2008 ANNUAL REPORT
OZAUKEE COUNTY TREASURER**

Cash Balance January 1, 2008 \$ 25,106.69

MONEY MARKET #1 CHECKBOOK RECEIPTS

Bank Transactions	\$ 3,252,373.54
NSF Lasata Health ACH	\$ (6,420.43)
Interest	\$ 1,490.55
Bank Transfers	\$ 45,970,570.00
Settlement	\$ 20,787,276.52
County Tax Receipts-E Payments	\$ 603,762.18
Redemption Receipts-E Payments	\$ 132,218.68
Bank Transactions Overpayments	\$ 13,941.17
Lasata RCAC	\$ 10,091,727.85
Bank Service Charge	\$ (10.00)
NSF Check	\$ (15,145.48)

Total 2008 Receipts \$ 80,831,784.58

Total Balance & Receipts \$ 80,856,891.27

MONEY MARKET #1 CHECKBOOK DISBURSEMENTS

Transfers To Money Market #2	\$ (41,520,735.38)
Transfer to PWSB CD	\$ (5,500,000.00)
Transfer to Main Checkbook	\$ (24,000,647.39)
Transfer to Lasata RCAC	\$ (9,800,000.00)

Total 2008 Disbursements \$ (80,821,382.77)

Total Treasurer's Cash December 31, 2008 \$ 35,508.50

RECONCILIATION

Balance as Per Statement \$ 35,508.50

Total Treasurer's Cash December 31, 2008 \$ 35,508.50

**2008 ANNUAL REPORT
OZAUKEE COUNTY TREASURER**

Cash Balance January 1, 2008 \$ 5,889,282.45

MONEY MARKET #2 CHECKBOOK RECEIPTS

Bank Transactions	\$ 83,334.50
Over The Counter Receipts	\$ 37,215,462.26
Redemptions (15972-16745)	\$ 2,167,452.82
Interest	\$ 172,394.39
County Tax (92867-98285)	\$ 15,394,655.96
From Money Market #1	\$ 41,520,735.38
From RLF	\$ 308,234.26
From ROD/Treas	\$ 72,426.23
From Radio Backbone	\$ 1,046,613.78
NSF & Bank Adjustments	\$ (121,233.55)
PWSB CD	\$ 7,019,549.60
Settlement	\$ 1,201,758.95
Tax Overpayments	\$ 62,638.82

Total 2008 Receipts \$ 106,144,023.40

Total Balance & Receipts \$ 112,033,305.85

MONEY MARKET #2 CHECKBOOK DISBURSEMENTS

Transfers To Main Checkbook	\$(82,400,983.25)
Transfers To Payroll Checkbook	\$(19,074,276.22)
Transfers To RLF	\$ (27,024.12)
Transfers To Radio Backbone	\$ (205,377.15)
Transfer To PWSB RCAC	\$ (200,000.00)
PWSB CD	\$ (4,000,000.00)

Total 2008 Disbursements \$ (105,907,660.74)

Total Treasurer's Cash December 31, 2008 \$ 6,125,645.11

RECONCILIATION

Balance as Per Statement	\$ 6,125,250.11
Deposit In Transit	\$ 395.00

Total Treasurer's Cash December 31, 2008 \$ 6,125,645.11

**2008 ANNUAL REPORT
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Cash Balance January 1, 2008		\$ 49.52
<u>PAYROLL CHECKBOOK RECEIPTS</u>		
From Money Market #2	\$ 19,074,276.22	
Direct Deposit Returned	\$ 687.50	
Void Checks	\$ 2,405.98	
Total 2008 Receipts		\$ 19,077,369.70
Total Balance & Receipts		\$ 19,077,419.22
<u>PAYROLL CHECKBOOK DISBURSEMENTS</u>		
Salary Orders (435472-436048)		\$ (2,331,146.87)
Salary Direct Deposits (56741-75822)		\$ (16,747,275.82)
Total 2008 Disbursements		\$ (19,078,422.69)
Total Treasurer's Cash December 31, 2008		\$ (1,003.47)
<u>RECONCILIATION</u>		
Balance as Per Statement		\$ 5,407.36
Outstanding Payroll Checks		\$ (6,410.83)
Total Treasurer's Cash December 31, 2008		(1,003.47)

**2008 ANNUAL REPORT
OZAUKEE COUNTY TREASURER**

Cash Balance January 1, 2008	\$	335.52
<u>UNFUNDED PENSION CHECKBOOK RECEIPTS</u>		
From Money Market #2		
Interest	\$	1.33
Total 2008 Receipts	\$	1.33
Total Balance & Receipts	\$	336.85
<u>UNFUNDED PENSION CHECKBOOK DISBURSEMENTS</u>		
Transfer To MM2	\$	(336.85)
Total 2008 Disbursements	\$	(336.85)
Total Treasurer's Cash December 31, 2008	\$	-
<u>RECONCILIATION</u>		
Balance as Per Statement	\$	-
Total Treasurer's Cash December 31, 2008	\$	-

**2008 ANNUAL REPORT
OZAUKEE COUNTY TREASURER**

INVESTMENT BALANCES 12/31/08

Harris Bank Money Market (TC)	\$	12,751.62
AIM General Funds	\$	18,298.71
DANA	\$	3,764,230.83
PWSB Treas (PC)	\$	500.00
PWSB Money Market (TC)	\$	2,115.74
PWSB Money Market (RLF)	\$	374,869.35
PWSB Money Market (ROD)	\$	951.86
PWSB Money Market (Radio Backbone)	\$	434,866.51
PWSB CD (CO)	\$	2,500,000.00
PWSB Money Market (LASATA-RCAC)	\$	1,001,698.31
PWSB (3) CDS (LASATA-RCAC)	\$	9,000,000.00
LGIP General Funds	\$	652,363.15
LGIP Health Care Trust	\$	186,487.13
LGIP Veteran's Memorial Trust	\$	26,306.16
Bank Mutual MM	\$	51,018.23

SALES TAX REVENUE

Sales Tax General Fund (with accruals)	\$	6,281,891.16
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INTEREST EARNED ON INVESTMENTS

Interest Investments	\$	701,000.55
Interest Revolving Loan Fund	\$	7,751.56
Interest Health Care Trust	\$	4,517.53
Interest Veterans Memorial Trust	\$	637.24
Interest Radio Backbone	\$	25,322.02
Interest Lasata RCAC	\$	19,036.31

TOTAL INTEREST EARNED ON INVESTMENTS **\$ 758,265.21**

OTHER REVENUE

Interest on Delinquent Taxes	\$	309,528.34
Penalty on Delinquent Taxes	\$	160,472.88
Use Value Penalty Tax	\$	78,837.18
Penalty in Lieu of Taxes	\$	2,225.58
Managed Forest Land Tax	\$	1,259.28
Treasurer Fees	\$	2,953.27

TOTAL OTHER REVENUE **\$ 555,276.53**

STATE OF WISCONSIN)
)
COUNTY OF OZAUKEE)

I Karen L. Makoutz, Treasurer of Ozaukee County, do hereby certify that I have compared the foregoing information with the original records for the period commencing January 1, 2008 and ending December 31, 2008, both inclusive; that the same is a correct record thereof as remains of record in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 10th day of February 2009.

S E A L

Karen L. Makoutz
Ozaukee County Treasurer

****REAL ESTATE TAX LIEN CERTIFICATES HELD BY OZAUKEE COUNTY****

	1/1/2008	2008		2008	12/31/2008
	BALANCE	TAX SALE	TOTAL	REDEMPTIONS	BALANCE
<u>TOWNS</u>					
Belgium	\$ 40,318.73	\$ 36,801.00	\$ 77,119.73	\$ 34,910.79	\$ 42,208.94
Cedarburg	\$ 93,887.64	\$ 109,706.32	\$ 203,593.96	\$ 98,135.86	\$ 105,458.10
Fredonia	\$ 55,432.54	\$ 49,636.30	\$ 105,068.84	\$ 63,603.32	\$ 41,465.52
Grafton	\$ 72,369.22	\$ 105,985.75	\$ 178,354.97	\$ 98,394.03	\$ 79,960.94
Port Washington	\$ 24,158.09	\$ 22,750.52	\$ 46,908.61	\$ 19,167.70	\$ 27,740.91
Saukville	\$ 20,529.39	\$ 36,117.58	\$ 56,646.97	\$ 15,236.62	\$ 41,410.35
<u>VILLAGES</u>					
Bayside					
Belgium	\$ 80,164.14	\$ 90,301.66	\$ 170,465.80	\$ 64,803.72	\$ 105,662.08
Fredonia	\$ 34,565.41	\$ 77,341.26	\$ 111,906.67	\$ 32,356.80	\$ 79,549.87
Grafton	\$ 107,642.33	\$ 220,914.02	\$ 328,556.35	\$ 127,061.58	\$ 201,494.77
Newburg		\$ 2,733.62	\$ 2,733.62	\$ 2,733.62	\$ -
Saukville	\$ 84,396.28	\$ 71,418.55	\$ 155,814.83	\$ 78,183.66	\$ 77,631.17
Thiensville	\$ 52,084.43	\$ 60,489.68	\$ 112,574.11	\$ 44,455.32	\$ 68,118.79
<u>CITIES</u>					
Cedarburg	\$ 106,981.88	\$ 207,612.47	\$ 314,594.35	\$ 120,309.22	\$ 194,285.13
Mequon	\$ 528,443.89	\$ 656,723.74	\$ 1,185,167.63	\$ 677,049.49	\$ 508,118.14
Port Washington	\$ 101,358.81	\$ 195,495.55	\$ 296,854.36	\$ 139,773.07	\$ 157,081.29
TOTALS	\$ 1,402,332.78	\$ 1,944,028.02	\$ 3,346,360.80	\$ 1,616,174.80	\$ 1,730,186.00

****ANALYSIS OF COUNTY HELD TAX LIEN CERTIFICATES AS OF 12/31/08****

	00 TAX	01 TAX	02 TAX	03TAX	04 TAX	05 TAX	06 TAX	07 TAX	
	01 SALE	02 SALE	03 SALE	04 SALE	05 SALE	06 SALE	07 SALE	08 SALE	TOTAL
<u>TOWNS</u>									
Belgium						\$ 3,272.75	\$ 11,805.48	\$ 27,130.71	\$ 42,208.94
Cedarburg	\$ 5,765.15	\$ 837.39	\$ 4.44	\$ 735.97	\$ 3.26	\$ 3,518.23	\$ 25,917.25	\$ 68,676.41	\$ 105,458.10
Fredonia							\$ 7,731.04	\$ 33,734.48	\$ 41,465.52
Grafton	\$ 274.92					\$ 2,527.73	\$ 13,784.97	\$ 63,373.32	\$ 79,960.94
Port Washington							\$ 9,832.42	\$ 17,908.49	\$ 27,740.91
Saukville							\$ 8,394.83	\$ 33,015.52	\$ 41,410.35
<u>VILLAGES</u>									
Bayside									\$ -
Belgium						\$ 3,822.89	\$ 18,302.25	\$ 83,536.94	\$ 105,662.08
Fredonia							\$ 10,643.91	\$ 68,905.96	\$ 79,549.87
Grafton							\$ 47,621.33	\$ 153,873.44	\$ 201,494.77
Newburg									\$ -
Saukville						\$ 3,010.18	\$ 19,693.71	\$ 54,927.28	\$ 77,631.17
Thiensville					\$ 4,403.60	\$ 4,551.05	\$ 15,927.36	\$ 43,236.78	\$ 68,118.79
<u>CITIES</u>									
Cedarburg						\$ 3,137.18	\$ 52,694.76	\$ 138,453.19	\$ 194,285.13
Mequon	\$ 3,358.35	\$ 1,225.55	\$ 1,638.92	\$ 1,792.86	\$ 1,902.71	\$ 11,199.57	\$ 83,527.54	\$ 403,472.64	\$ 508,118.14
Port Washington							\$ 25,262.55	\$ 131,818.74	\$ 157,081.29
TOTALS	\$ 9,398.42	\$ 2,062.94	\$ 1,643.36	\$ 2,528.83	\$ 6,309.57	\$ 35,039.58	\$ 351,139.40	\$ 1,322,063.90	\$ 1,730,186.00

****ANALYSIS OF OZAUKEE COUNTY DELINQUENT TAXES****

TAX YEAR	SALE YEAR	COUNTY LEVY	TAX SALE	% OF LEVY UNCOLLECTED	END OF YEAR TAX CERTIFICATE ROLL BALANCE
1977	1978	\$ 3,387,151.20	\$ 227,587.22	6.72%	\$ 290,644.29
1978	1979	\$ 3,150,992.93	\$ 292,032.89	9.26%	\$ 382,485.05
1979	1980	\$ 3,807,239.19	\$ 414,683.87	10.89%	\$ 543,919.71
1980	1981	\$ 4,417,223.86	\$ 692,393.25	15.67%	\$ 839,427.01
1981	1982	\$ 4,949,267.61	\$ 936,512.89	18.92%	\$ 1,155,448.24
1982	1983	\$ 5,269,724.43	\$ 864,802.63	16.10%	\$ 1,217,072.39
1983	1984	\$ 5,368,970.79	\$ 984,511.94	18.33%	\$ 1,386,498.13
1984	1985	\$ 5,920,610.59	\$ 832,755.25	14.06%	\$ 1,240,865.89
1985	1986	\$ 6,195,764.60	\$ 808,533.50	13.05%	\$ 1,198,362.11
1986	1987	\$ 7,054,754.07	\$ 717,371.55	10.17%	\$ 1,154,124.68
1987	1988	\$ 7,348,989.56	\$ 805,093.72	10.95%	\$ 1,012,239.96
1988	1989	\$ 8,367,161.97	\$ 819,013.15	9.79%	\$ 1,039,442.98
1989	1990	\$ 10,861,347.32	\$ 1,169,366.16	10.77%	\$ 1,177,678.63
1990	1991	\$ 9,418,791.98	\$ 1,722,343.27	18.29%	\$ 1,540,559.03
1991	1992	\$ 10,520,856.81	\$ 1,650,685.52	15.69%	\$ 1,535,316.44
1992	1993	\$ 11,200,214.89	\$ 1,393,248.60	12.44%	\$ 1,726,702.23
1993	1994	\$ 11,543,671.58	\$ 1,067,071.39	9.24%	\$ 1,121,178.18
1994	1995	\$ 11,494,997.06	\$ 1,000,338.62	8.70%	\$ 1,119,349.41
1995	1996	\$ 10,462,170.00	\$ 1,020,075.17	9.75%	\$ 1,080,172.34
1996	1997	\$ 11,521,540.00	\$ 867,113.80	7.53%	\$ 804,202.78
1997	1998	\$ 14,358,229.00	\$ 862,554.92	6.01%	\$ 737,182.01
1998	1999	\$ 13,603,980.00	\$ 779,002.21	5.73%	\$ 773,520.35
1999	2000	\$ 9,380,528.00	\$ 845,933.38	9.02%	\$ 744,024.56
2000	2001	\$ 12,914,745.00	\$ 971,258.71	7.52%	\$ 944,172.39
2001	2002	\$ 15,343,197.44	\$ 1,154,219.46	7.52%	\$ 1,025,141.22
2002	2003	\$ 15,307,317.01	\$ 1,181,733.87	7.72%	\$ 1,168,520.98
2003	2004	\$ 16,415,972.64	\$ 979,071.34	5.96%	\$ 1,023,099.32
2004	2005	\$ 16,860,541.75	\$ 1,165,983.46	6.92%	\$ 1,042,543.36
2005	2006	\$ 17,525,469.09	\$ 1,143,143.02	6.52%	\$ 1,161,930.79
2006	2007	\$ 18,005,783.07	\$ 1,676,182.47	9.31%	\$ 1,402,332.78
2007	2008	\$ 18,262,492.00	\$ 1,944,028.02	10.64%	\$ 1,730,186.00
2008	2009	\$ 18,603,850.00			