

**2007 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 2007.

Cash Balance January 1, 2007 \$ (374,700.09)

RECEIPTS MAIN CHECKBOOK

From Money Market #1	\$ 11,024,286.60
From Money Market #2	\$ 87,523,690.37
Interest	\$ 223,120.94
Void and Stop Payments	\$ 216,171.46
Bank Transfers	\$ 14,485,000.00
From Radio Backbone	\$ 14,218.00
From RLF	\$ 500,000.00

Total 2007 Receipts	\$ 113,986,487.37
Total Balance & Receipts	\$ 113,611,787.28

DISBURSEMENTS MAIN CHECKBOOK

County Orders (# 376672-377767,377769-378061,378063- 383955,384170-384255,385223-386610,386697- 386340,386611-386696,386703-387453,387464- 387845,387847-388857,388859-391284)	\$ (48,710,069.17)
Wire Transfers (#1124-1128,1130-1143,1145-111159,1161- 1171,1173-1181,1183-1216,1218-1240,1243-1278)	\$ (67,110,006.84)
Stop Adjustment	\$ (1,709.46)
Deposit Ticket	\$ (55.00)

Total 2007 Disbursements	\$ (115,821,840.47)
Total Treasurer's Cash December 31, 2007	\$ (2,210,053.19)

RECONCILIATION

Balance as Per Statement	\$ 302,378.35
Outstanding County Checks	\$ (2,512,431.54)

Total Treasurer's Cash December 31, 2007	\$ (2,210,053.19)
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**2007 ANNUAL REPORT
OZAUKEE COUNTY TREASURER**

Cash Balance January 1, 2007	\$	25,113.13
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MONEY MARKET #1 CHECKBOOK RECEIPTS

Bank Transactions	\$	4,623,848.28
Funds Received Not Ozaukee Co.	\$	2,500.00
Interest	\$	4,746.72
Bank Transfers	\$	33,898,114.69
Settlement	\$	25,144,135.78
County Tax Receipts-E Payments	\$	337,369.31
Redemption Receipts-E Payments	\$	14,535.22
Bank Transactions Overpayments	\$	2.23

Total 2007 Receipts	\$	64,025,252.23
Total Balance & Receipts	\$	64,050,365.36

MONEY MARKET #1 CHECKBOOK DISBURSEMENTS

Transfers To Money Market #2	\$	(63,991,472.07)
Funds Rejected Not Oz. Co.	\$	(2,500.00)
Transfer to Main Checkbook	\$	(24,286.60)
Transfers To	\$	(7,000.00)
Wageworks		

Total 2007 Disbursements	\$	(64,025,258.67)
Total Treasurer's Cash December 31, 2007	\$	25,106.69

RECONCILIATION

Balance as Per Statement	\$	25,106.69
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Total Treasurer's Cash December 31, 2007	\$	25,106.69
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**2007 ANNUAL REPORT
OZAUKEE COUNTY TREASURER**

Cash Balance January 1, 2007	\$	5,050,821.38
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MONEY MARKET #2 CHECKBOOK RECEIPTS

Bank Transactions	\$	21,609.34
Receivables (OTC)	\$	32,057,666.08
Redemptions (15309-15499,15508-15595,15597-15971 except E Payments)	\$	1,792,304.64
Interest	\$	630,481.66
County Tax (87820-88542,88557-89038,89047-92866 except E Payments)	\$	14,769,074.86
From Money Market #1	\$	63,991,472.07
From RLF	\$	36,276.87
From ROD/Treas	\$	3,561.66
AG Use Conv Chrg	\$	6,149.00
From Radio Backbone	\$	3,350,205.60
Letter Rpt Fee	\$	222.62
NSF & Bank Adjustments	\$	(38,197.50)
B.T. Overpayments	\$	18,780.36
From Reversal	\$	26,283.73
Settlement	\$	2,376,262.14
From Second Half Tax Acct	\$	1,419,175.66
B.T. Reimb	\$	1,344.23
Tax Overpayments	\$	188.92

Total 2007 Receipts	\$	120,462,861.94
Total Balance & Receipts	\$	125,513,683.32

MONEY MARKET #2 CHECKBOOK DISBURSEMENTS

Transfers To Main Checkbook	\$	(87,554,875.33)
Transfers To Payroll Checkbook	\$	(18,288,516.77)
Transfers To Unfunded Pension Checkbook	\$	(2,780,907.28)
Transfers To LGIP	\$	(11,000,000.00)
Deposit Slip Print Fee	\$	(101.49)

Total 2007 Disbursements	\$	(119,624,400.87)
Total Treasurer's Cash December 31, 2007	\$	5,889,282.45

RECONCILIATION

Balance as Per Statement	\$	5,889,282.45
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Total Treasurer's Cash December 31, 2007	\$	5,889,282.45
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**2007 ANNUAL REPORT
OZAUKEE COUNTY TREASURER**

Cash Balance January 1, 2007	\$	1,344.23
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PAYROLL CHECKBOOK RECEIPTS

From Money Market #2	\$	18,288,516.77
Bank Transaction 4 Voided P/R Checks	\$	(1,344.23)
ACH Return	\$	59.56
Void Checks	\$	48.54

Total 2007 Receipts	\$	18,287,280.64
Total Balance & Receipts	\$	18,288,624.87

PAYROLL CHECKBOOK DISBURSEMENTS

Salary Orders (435019-435471)	\$	(233,334.44)
Salary Direct Deposits (38680-56740)	\$	(18,055,230.85)
Manual Payroll Checks	\$	(10.04)
Adjustment	\$	(0.02)

Total 2007 Disbursements	\$	(18,288,575.35)
Total Treasurer's Cash December 31, 2007	\$	49.52

RECONCILIATION

Balance as Per Statement	\$	7,289.47
Outstanding Payroll Checks	\$	(7,239.95)

Total Treasurer's Cash December 31, 2007		49.52
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**2007 ANNUAL REPORT
OZAUKEE COUNTY TREASURER**

Cash Balance January 1, 2007		\$ 14,663.94
<u>UNFUNDED PENSION CHECKBOOK RECEIPTS</u>		
From Money Market #2	\$ 2,780,907.28	
Interest	\$ 24.35	
Total 2007 Receipts		\$ 2,780,931.63
Total Balance & Receipts		\$ 2,795,595.57
<u>UNFUNDED PENSION CHECKBOOK DISBURSEMENTS</u>		
Wire Transfers (1125,1143,1160,1172,1182,1196)	\$ (2,795,260.05)	
Total 2007 Disbursements		\$ (2,795,260.05)
Total Treasurer's Cash December 31, 2007		\$ 335.52
<u>RECONCILIATION</u>		
Balance as Per Statement		\$ 335.52
Total Treasurer's Cash December 31, 2007		\$ 335.52

**2007 ANNUAL REPORT
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INVESTMENT BALANCES 12/31/07

Ozaukee Bank Money Market (TC)	\$	16,485.15
AIM General Funds	\$	17,895.51
DANA	\$	3,628,871.09
PWSB Treas (PC)	\$	500.00
PWSB Money Market (TC)	\$	6,484.39
PWSB Money Market (RLF)	\$	315,683.94
PWSB Money Market (ROD)	\$	323.78
PWSB Money Market (Radio Backbone)	\$	1,257,668.62
LGIP General Funds	\$	607,654.10
LGIP Health Care Trust	\$	181,969.60
LGIP Veteran's Memorial Trust	\$	25,668.92

INTEREST EARNED ON INVESTMENTS

Interest Investments	\$	1,070,135.23
Interest Revolving Loan Fund	\$	31,812.50
Interest Health Care Trust	\$	8,754.91
Interest Veterans Memorial Trust	\$	1,254.28
Interest Radio Backbone	\$	150,724.66

TOTAL INTEREST EARNED ON INVESTMENTS **\$ 1,262,681.58**

INTEREST & PENALTY ON DELINQUENT TAXES

Interest	\$	305,989.63
Penalty	\$	156,178.52

TOTAL INTEREST & PENALTY ON DELINQUENT TAXES **\$ 462,168.15**

SALES TAX REVENUE

Sales Tax General Fund (with accruals)	\$	5,012,161.00
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USE VALUE PENALTY TAX **\$ 93,340.95**

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, 2007 and ending December 31, 2007, 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 2nd day of February 2008.

S E A L

Karen L. Makoutz
Ozaukee County Treasurer

****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			

****ANALYSIS OF COUNTY HELD TAX LIEN CERTIFICATES AS OF 12/31/07****

	00 TAX	01 TAX	02 TAX	03 TAX	04 TAX	05 TAX	06 TAX	
	01 SALE	02 SALE	03 SALE	04 SALE	05 SALE	06 SALE	07 SALE	TOTAL
<u>TOWNS</u>								
Belgium						\$ 10,989.90	\$ 29,328.83	\$ 40,318.73
Cedarburg	\$ 7,557.22	\$ 837.39	\$ 4.44	\$ 735.97	\$ 3.26	\$ 16,080.35	\$ 68,669.01	\$ 93,887.64
Fredonia	\$ 15,567.48	\$ 4,812.28				\$ 3,121.83	\$ 31,930.95	\$ 55,432.54
Grafton	\$ 274.92				\$ 80.48	\$ 20,128.64	\$ 51,885.18	\$ 72,369.22
Port Washington						\$ 1,755.80	\$ 22,402.29	\$ 24,158.09
Saukville						\$ 4,353.84	\$ 16,175.55	\$ 20,529.39
								\$ -
								\$ -
								\$ -
<u>VILLAGES</u>								
Bayside								\$ -
Belgium					\$ 4,082.04	\$ 11,017.53	\$ 65,064.57	\$ 80,164.14
Fredonia						\$ 8,503.82	\$ 26,061.59	\$ 34,565.41
Grafton						\$ 11,864.66	\$ 95,777.67	\$ 107,642.33
Newburg								\$ -
Saukville						\$ 29,602.30	\$ 54,793.98	\$ 84,396.28
Thiensville			\$ 2,864.01	\$ 4,298.03	\$ 4,403.60	\$ 9,746.98	\$ 30,771.81	\$ 52,084.43
								\$ -
								\$ -
<u>CITIES</u>								
Cedarburg						\$ 13,448.05	\$ 93,533.83	\$ 106,981.88
Mequon	\$ 4,111.93	\$ 1,225.55	\$ 1,638.92	\$ 3,313.83	\$ 7,237.53	\$ 96,742.33	\$ 414,173.80	\$ 528,443.89
Port Washington						\$ 19,681.64	\$ 81,677.17	\$ 101,358.81
TOTALS	\$27,511.55	\$ 6,875.22	\$ 4,507.37	\$ 8,347.83	\$15,806.91	\$257,037.67	\$ 1,082,246.23	\$ 1,402,332.78

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

	1/1/2007 BALANCE	2007 TAX SALE	TOTAL	2007 REDEMPTIONS	12/31/2007 BALANCE
<u>TOWNS</u>					
Belgium	\$ -	\$ 39,813.77	\$ 39,813.77	\$ 29,092.67	\$ 10,721.10
Cedarburg	\$ 97,645.90	\$ 80,145.00	\$ 177,790.90	\$ 54,305.63	\$ 123,485.27
Fredonia	\$ 46,178.64	\$ 44,258.54	\$ 90,437.18	\$ 35,004.64	\$ 55,432.54
Grafton	\$ 106,420.86	\$ 75,672.97	\$ 182,093.83	\$ 109,724.61	\$ 72,369.22
Port Washington	\$ 6,620.61	\$ 29,918.31	\$ 36,538.92	\$ 12,380.83	\$ 24,158.09
Saukville	\$ 24,495.14	\$ 26,521.45	\$ 51,016.59	\$ 30,487.20	\$ 20,529.39
<u>VILLAGES</u>					
Bayside					
Belgium	\$ 20,670.66	\$ 109,024.65	\$ 129,695.31	\$ 49,531.17	\$ 80,164.14
Fredonia	\$ 23,428.75	\$ 31,981.13	\$ 55,409.88	\$ 20,844.47	\$ 34,565.41
Grafton	\$ 89,249.47	\$ 133,344.59	\$ 222,594.06	\$ 114,951.73	\$ 107,642.33
Newburg	\$ 283.17	\$ -	\$ 283.17	\$ 283.17	\$ -
Saukville	\$ 73,138.83	\$ 88,599.05	\$ 161,737.88	\$ 77,341.60	\$ 84,396.28
Thiensville	\$ 72,206.88	\$ 37,771.04	\$ 109,977.92	\$ 57,893.49	\$ 52,084.43
<u>CITIES</u>					
Cedarburg	\$ 89,247.70	\$ 170,327.31	\$ 259,575.01	\$ 152,593.13	\$ 106,981.88
Mequon	\$ 417,448.82	\$ 696,694.38	\$ 1,114,143.20	\$ 585,699.31	\$ 528,443.89
Port Washington	\$ 94,895.36	\$ 112,110.28	\$ 207,005.64	\$ 105,646.83	\$ 101,358.81
TOTALS	\$ 1,161,930.79	\$ 1,676,182.47	\$ 2,838,113.26	\$ 1,435,780.48	\$ 1,402,332.78