

2005 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 2005.

Cash Balance January 1, 2005	\$ (65,485.83)
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RECEIPTS

General (#61571-63601)	\$ 38,538,865.11
Redemption (#14139-14403)	\$ 762,921.67
County Tax (# 78196-82436)	\$ 12,585,008.53
Settlement (# 9857-9894)	\$ 14,517,881.46

Void Checks & Stop Payment Checks	\$	122,152.35
Interest & Misc. Recorded By Journal Entry	\$	170,959.80
ACH/Charge Real Estate Payment	\$	103,199.18
Total 2005 Receipts	\$	66,800,988.10
Total Balance & Receipts	\$	66,735,502.27
DISBURSEMENTS		
County Orders (# 348058-356198)	\$	24,166,545.37
Salary Orders (#433071-434272)	\$	957,936.16
Wire Transfers (# 814-882, 884-886, 888-889, 892-893)	\$	18,839,197.09
Salary Direct Deposit	\$	8,845,298.84
Manual County Orders	\$	31,048.00
Adjustments	\$	345.72
Total 2005 Disbursements	\$	52,840,371.18
Total Treasurer's Cash July 31, 2005	\$	13,895,131.09

RECONCILIATION

Checking Account Balance as per statement, July 31, 2005 \$
198,727.89

Money Market Account Balance as per statement, July 31, 2005		\$
13,979,355.78		
Payroll Balance as per statement, July 31, 2005	\$	49,400.91
Unfunded Pension Liability Balance, as per statement, July 31, 2005		\$
170,447.31		
Outstanding Deposits	\$	840,842.13
Less Outstanding Checks	\$	(1,343,642.93)
Total Treasurer's Cash July 31, 2005	\$	13,895,131.09

January through July 2005 utilizing JD Edwards software

Cash Balance August 1, 2005	\$	(1,094,897.94)
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RECEIPTS MAIN CHECKBOOK

Bank Transactions	\$	23,439.06
From Money Market #1	\$	6,810.66
From Money Market #2	\$	56,338,401.36

IA/DA GP & Adjustment June	\$	2,607.67
Over The Counter	\$	19,522.40
Total 2005 Receipts	\$	56,390,781.15
Total Balance & Receipts	\$	55,295,883.21
DISBURSEMENTS MAIN CHECKBOOK		
County Orders (# 355893-35970,357345-362315)	\$	(12,818,469.28)
County Orders (# 356199-357344)	\$	(3,392,862.57)
Wire Transfers (# 883,887,890-891,894-895,897-908,910-935,938-941,943-949,951,953-960,962,964)	\$	(39,472,003.65)
Total 2005 Disbursements	\$	(55,683,335.50)
Total Treasurer's Cash December 31, 2005	\$	(387,452.29)
RECONCILIATION		
Balance as Per Statement	\$	444,061.97
Outstanding Deposits	\$	68,080.68
Outstanding County Checks	\$	(899,594.94)
Total Treasurer's Cash December 31, 2005	\$	(387,452.29)

August through December 2005 utilizing Great Plains software

Cash Balance August 1, 2005	\$ 67,900.47
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MONEY MARKET #1 CHECKBOOK RECEIPTS

Bank Transactions	\$ 31,742,402.69
Receivables (OTC)	\$ 27.28
ACH Charge Card Payments	\$ 120,585.87
Interest	\$ 5,465.86
Bank Transfers	\$ 1,661,744.03
Bank Transfer from LGIP	\$ 1,070,197.82

Total 2005 Receipts	\$ 34,600,423.55
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Total Balance & Receipts	\$ 34,668,324.02
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MONEY MARKET #1 CHECKBOOK DISBURSEMENTS

Transfers To MM2	\$ (33,999,625.73)
Transfers To RLF	\$ (626,162.00)

From MM #1	\$ 33,999,625.73
Tax Overpayments	\$ 109.99
NSF & Bank Adjustments	\$ (111.00)
Total 2005 Receipts	\$ 53,296,353.81
Total Balance & Receipts	\$ 68,048,553.92
MONEY MARKET #2 CHECKBOOK DISBURSEMENTS	
Transfers To Main Checkbook	\$ 56,338,401.36
Transfers To Payroll Checkbook	\$ 7,324,634.60
Transfers To Unfunded Pension Checkbook	\$ 55,392.06
Total 2005 Disbursements	\$ 63,718,428.02
Total Treasurer's Cash December 31, 2005	\$ 4,330,125.90
RECONCILIATION	
Balance as Per Statement	\$ 4,397,629.60
Outstanding Deposits	\$ 576.98
Outstanding Bank Transfers	\$ (68,080.68)
Total Treasurer's Cash December 31, 2005	\$ 4,330,125.90

August through December 2005 utilizing Great Plains software

Cash Balance August 1, 2005 \$ (518.86)

PAYROLL CHECKBOOK RECEIPTS

From MM #2 \$ 7,324,634.60

Return Direct Deposit (14426) \$ 1,674.13

Stop Payment \$ 2,128.24

Total 2005 Receipts \$ 7,328,436.97

Total Balance & Receipts \$ 7,327,918.11

PAYROLL CHECKBOOK DISBURSEMENTS

Salary Orders (434273-434531,434533-434575,434577-434607,434610-434622) \$
(260,440.65)

Salary Direct Deposit (13134-20667) \$ (7,067,477.46)

Total 2005 Disbursements	\$ (7,327,918.11)
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Total Treasurer's Cash December 31, 2005	0.00
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RECONCILIATION

Balance as Per Statement	\$ (11,289.85)
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Outstanding Deposits	\$ (343.17)
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Outstanding Payroll Checks	\$ 11,633.02
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Total Treasurer's Cash December 31, 2005	0.00
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August through December 2005 utilizing Great Plains software

Cash Balance August 1, 2005	\$ 170,447.31
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UNFUNDED PENSION CHECKBOOK RECEIPTS

From MM #2	\$ 55,392.06
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Interest	\$ 41.73
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Total 2005 Receipts	\$ 55,433.79
Total Balance & Receipts	\$ 225,881.10

UNFUNDED PENSION CHECKBOOK DISBURSEMENTS

Wire Transfers (896,909,924,936,950)	\$ 212,866.80
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Total 2005 Disbursements	\$ 212,866.80
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Total Treasurer's Cash December 31, 2005	\$ 13,014.30
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RECONCILIATION

Balance as Per Statement	\$ 13,014.30
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Total Treasurer's Cash December 31, 2005	\$ 13,014.30
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August through December 2005 utilizing Great Plains software

INVESTMENT BALANCES 12/31/05

PWSB Money Market TC	\$ 1,424,307.14
Ozaukee Bank Money Market TC	\$ 11,276.22
Associated Bank Money Market	\$ 501,576.23
AIM General Funds	\$ 16,227.65
DANA	\$ 3,313,153.56
PWSB Revolving Loan Funds	\$ 629,857.48
LGIP General Funds	\$ 2,191,206.32
LGIP Health Care Trust	\$ 170,585.47
LGIP Veteran's Memorial Trust	\$ 23,790.55

INTEREST EARNED ON INVESTMENTS

Interest Investments	\$ 593,072.64
Interest Revolving Loan Fund	\$ 12,991.98
Interest Health Care Trust	\$ 5,258.29
Interest Veterans Memorial Trust	\$ 1,322.48

TOTAL INTEREST EARNED ON INVESTMENTS \$ 612,645.39

SALES TAX REVENUE

Sales Tax General Fund (with accruals) \$ 6,081,718.86

INTEREST & PENALTY ON DELINQUENT TAXES

Interest \$ 248,623.90

Penalty \$ 125,672.71

TOTAL INTEREST & PENALTY ON DELINQUENT TAXES \$ 374,296.61

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, 2005 and ending December 31, 2005, 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 28th day of February 2006.

S E A L

Karen L. Makoutz

Ozaukee County Treasurer

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

END OF YEAR

TAX YEAR	SALE YEAR	COUNTY LEVY	% OF LEVY TAX SALE	TAX CERTIFICATE UNCOLLECTED	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					

ANALYSIS OF COUNTY HELD TAX LIEN CERTIFICATES AS OF 12/31/05

97 TAX 98 TAX 99 TAX 00 TAX 01 TAX 02 TAX 03TAX 04TAX

	98 SALE 04 SALE	99 SALE 05 SALE	00 SALE TOTAL	01 SALE	02 SALE	03 SALE
TOWNS						
Belgium				\$ 54.50	\$	9,590.97
\$ 24,186.75	\$	33,832.22				
Cedarburg	\$	9,777.52	\$ 1,678.21	\$ 1,607.39	\$	760.33
837.39	\$	4.44	\$ 10,879.51	\$ 27,805.03	\$	53,349.82
Fredonia	\$	2,313.36	\$ 4,273.10	\$ 4,218.81	\$	4,762.21
\$ 4,812.28			\$ 3,816.47	\$ 17,696.70	\$	41,892.93
Grafton	\$	274.92		\$ 394.67		\$
27,063.07	\$	44,952.81	\$ 72,685.47			
Port Wash				\$ 2,432.54		\$ 7,912.87
\$ 10,345.41						
Saukville				\$ 4,324.53	\$	6,716.87
\$ 13,912.43	\$	24,953.83				
					\$	-
VILLAGES						
					\$	-
Bayside					\$	-
Belgium				\$ 6,238.05		\$ 9,264.13
\$ 15,502.18						
Fredonia				\$ 3,135.09		\$ 13,795.31
\$ 16,930.40						
Grafton				\$ 22,157.01		\$ 46,591.91
\$ 68,748.92						
Newburg					\$	-
Saukville				\$ 3,682.29		\$ 31,625.54
\$ 35,307.83						
Thiensville			\$ 3,922.95	\$ 4,041.13		\$
7,915.51	\$	31,693.57	\$ 47,573.16			
					\$	-

CITIES				\$	-
Cedarburg				\$ 16,288.92	\$ 71,370.01
\$ 87,658.93					
Mequon	\$ 1,417.41	\$ 779.08	\$ 974.83	\$ 940.61	\$
1,225.55	\$ 12,183.20	\$ 70,360.27	\$341,259.98	\$ 429,140.93	
Port Wash			\$ 2,525.00	\$ 28,469.85	
\$ 73,626.48	\$ 104,621.33				
TOTALS	\$ 13,783.21	\$ 6,730.39	\$ 6,801.03	\$ 6,463.15	
\$ 10,798.17	\$ 23,527.47	\$ 218,746.42	\$755,693.52	\$	
1,042,543.36					

REAL ESTATE TAX LIEN CERTIFICATES HELD BY OZAUKEE COUNTY

	1/1/2005	2005	2005	12/31/2005	
	BALANCE	TAX SALE	TOTAL	REDEMPTIONS	BALANCE
TOWNS					
Belgium	\$ 20,223.83	\$	40,979.48	\$ 61,203.31	\$ 27,371.09
\$ 33,832.22					
Cedarburg	\$ 78,249.68	\$	37,959.49	\$ 116,209.17	\$ 62,859.35
\$ 53,349.82					

Fredonia	\$ 41,016.84	\$ 25,050.62	\$ 66,067.46	\$ 24,174.53
\$ 41,892.93				
Grafton	\$ 73,513.73	\$ 65,876.27	\$ 139,390.00	\$ 66,704.53
\$ 72,685.47				
Port Wash	\$ 16,603.53	\$ 13,820.75	\$ 30,424.28	\$ 20,078.87
\$ 10,345.41				
Saukville	\$ 21,493.71	\$ 29,816.94	\$ 51,310.65	\$ 26,356.82
\$ 24,953.83				

VILLAGE

Bayside

Belgium	\$ 23,068.68	\$ 18,970.33	\$ 42,039.01	\$ 26,536.83
\$ 15,502.18				

Fredonia	\$ 70,812.66	\$ 21,752.99	\$ 92,565.65	\$ 75,635.25
\$ 16,930.40				

Grafton	\$ 50,950.95	\$ 102,155.67	\$ 153,106.62	\$ 84,357.70
\$ 68,748.92				

Newburg

Saukville	\$ 44,741.82	\$ 48,816.97	\$ 93,558.79	\$ 58,250.96
\$ 35,307.83				

Thiensville	\$ 34,849.32	\$ 48,707.27	\$ 83,556.59	\$ 35,983.43
\$ 47,573.16				

CITIES

Cedarburg	\$ 48,720.35	\$ 114,999.71	\$ 163,720.06	\$ 76,061.13
\$ 87,658.93				

Mequon	\$ 429,624.16	\$ 498,313.04	\$ 927,937.20	\$ 498,796.27
\$ 429,140.93				

Port Wash	\$ 69,230.06	\$ 98,763.93	\$ 167,993.99	\$ 63,372.66
\$ 104,621.33				

TOTALS	\$1,023,099.32	\$	1,165,983.46	\$	2,189,082.78	\$	1,146,539.42
	\$	1,042,543.36					