



SUPERVISOR'S ANNUAL FINANCIAL STATEMENT

THE FOLLOWING IS A STATEMENT by Kathleen M. O'Connor, Supervisor of the Libertyville Township, Lake County, Illinois, of the amount of public funds received and expended by the Supervisor during the fiscal period March 1, 2025 through February 28, 2026.

The Supervisor shall, within 30 days before the annual town meeting, prepare and file this report with the Township Clerk. This report is not to be published in a newspaper. (60 ILCS 1/70-15 & 1/70-30).

Kathleen M. O'Connor / Supervisor

Subscribed and sworn to before me on March 12, 2026.

Sari Hurtig / Township Clerk



**ANNUAL TREASURER'S REPORT
STATE OF ILLINOIS, COUNTY OF LAKE, TOWN OF LIBERTYVILLE
FOR THE FISCAL PERIOD MARCH 1, 2025 THRU FEBRUARY 28, 2026**

TOWN FUND

FUND BALANCE AS OF MARCH 1, 2025	\$ 1,959,543
Plus REVENUE RECEIVED:	2,697,938
TRANSFERS IN/(OUT)	(380,000)
Less EXPENDITURES:	2,126,533
FUND BALANCE AS OF FEBRUARY 28, 2026:	<u>\$ 2,150,949</u>

CASH RECEIPTS SUMMARY:

Property taxes	\$ 2,375,664
Personal Property Replacement tax	125,606
TIF Income	227
Interest Income	102,539
Other Income	93,903
TOTAL CASH RECEIPTS:	<u>\$ 2,697,938</u>

CASH DISBURSEMENTS:

Payroll

Under \$15,000: C. August, A. Cabanas, C. Dohrn, K. Graham, A. Hanson, S. Hurtig, M. Kovatch, T. White
 \$15,000 to \$29,999:
 \$30,000 to \$44,999:
 Over \$45,000: M. Cardenas II, C. Feeney, J. Happ, K. Lennon, A. Mueller, M. Neal, K. O'Connor,
 R. Reimer, B. Renz, A. Rodriguez-Martinez, M. Romer, K. Slaybough, S. Watson

GROSS PAYROLL: 1,046,309

VENDORS

A SAFE PLACE	3,938	KRISTIN LENNON	2,814
ABT ELECTRONICS	7,252	LAKE COUNTY COLLECTOR	3,475
ADVANCED BUSINESS GROUP LLC	5,562	LAKE COUNTY HAVEN	5,000
ADVANCED BUSINESS NETWORKS INC	20,519	LAKE COUNTY TREASURER - DOT	6,551
ALLIED A/C & HEATING CORP.	39,284	LAMBS FARM	5,625
AMY MUELLER	6,939	LF GEORGE, INC.	5,931
BLUE CROSS & BLUE SHIELD OF IL	323,135	LIBERTYVILLE CIVIC CENTER FOUNDATION	10,458
BRYOR RENZ.	5,222	MAGEE HARTMAN, P.C.	3,800
CANON FINANCIAL SERVICES, INC	4,282	MANHARD CONSULTING	2,640
CHRISTINE FEENEY.	6,184	MARTIN NEAL	6,905
CLARKE ENVIRONMENTAL MOSQUITO MGMT., INC.	32,739	McCULLOUGH KUBOTA	2,718
CLEARBROOK	4,250	MONROE TRUCK EQUIPMENT, INC	33,760
COM ED.	14,970	MOTHERS TRUST FOUNDATION	9,500
COMCAST	13,969	NATIONAL AUTO FLEET GROUP	60,587
COSTAR REALTY INFORMATION, INC.	5,456	NORTH SHORE GAS	2,872
CUTLER WORKWEAR	2,647	NORTHERN IL FOOD BANK	29,761
DAVID MUNTZ	3,650	PADS LAKE COUNTY, INC.	12,250
DK ENVIRONMENTAL SERVICES, INC.	15,800	PEARSON, BROWN & ASSOCIATES, INC.	15,665
EDGEWOOD PARTNERS INS CENTER	9,090	PRINCIPAL LIFE INS. CO.	25,877
ERIE FAMILY HEALTH CENTERS	7,250	ROBERT REIMER	2,617
EUBANKS, LLC	3,750	SAM'S CLUB	4,096
GATE SYSTEMS	2,778	SENIOR COUNCIL OF LIBERTYVILLE	14,146
GEARY ELECTRIC, INC.	7,270	SERVICE SANITATION, INC.	4,008
GOV'T ACCT. & PROF. SERVICES	37,650	THE WRITE STUFF	2,973
GRAINGER	3,183	VILLAGE OF LIBERTYVILLE PUBLIC WORKS	3,648
GW & ASSOCAITES PC	12,000	WAREHOUSE DIRECT	4,536
HEY AND ASSOCIATES, INC.	21,933	WEST SIDE TRACTOR SALES	9,307
HEZCORP CONSTRUCTION SERVICES, INC.	12,524	WOODSTOCK POWERSPORTS	20,864
JONATHAN HAPP	3,965	YOUTH & FAMILY COUNSELING	13,833
JRM CONSULTING INC.	14,055	ZACHARIAS SEXUAL ABUSE CENTER	2,850
KATHLEEN O'CONNOR	7,340		

Total Disbursements under \$2,500. 92,572

TOTAL CASH DISBURSEMENTS \$ 2,126,533

GENERAL ASSISTANCE FUND

FUND BALANCE AS OF MARCH 1, 2025	\$ 21,805
Plus REVENUE RECEIVED:	4,948
TRANSFERS IN/(OUT)	150,000
Less EXPENDITURES:	<u>150,041</u>
FUND BALANCE AS OF FEBRUARY 28, 2026:	<u>\$ 26,712</u>

CASH RECEIPTS SUMMARY:

Property taxes	<u>\$ 4,948</u>
TOTAL CASH RECEIPTS:	<u>\$ 4,948</u>

CASH DISBURSEMENTS:

Payroll

Under \$15,000:	
\$15,000 to \$29,999:	
\$30,000 to \$44,999:	
Over \$45,000: E. Heffernan	73,067

GROSS PAYROLL: -

VENDORS

ALLIED BENEFIT SYSTEMS, INC	5,644	UNITED WAY OF LAKE COUNTY	17,000
BLUE CROSS BLUE SHIELD OF IL	26,808	WOODSPRING SUITES	3,402
ELIZABETH HEFFERNAN	4,378		
		Total Disbursements under \$2,500.	<u>19,741</u>
TOTAL CASH DISBURSEMENTS			<u>\$ 150,041</u>

OPEN SPACE MAINT & OPERATING FUND

FUND BALANCE AS OF MARCH 1, 2025	\$ 1,668,293
Plus REVENUE RECEIVED:	91,284
TRANSFERS IN/(OUT)	-
Less EXPENDITURES:	<u>98,609</u>
FUND BALANCE AS OF FEBRUARY 28, 2026:	<u>\$ 1,660,967</u>

CASH RECEIPTS SUMMARY:

Rentals - Open Space	\$ 18,212
Interest Income	68,328
Sale of Assets	2,917
Other Income	<u>1,826</u>
TOTAL CASH RECEIPTS:	<u>\$ 91,284</u>

CASH DISBURSEMENTS:

VENDORS

DAVEY RESOURCE GROUP	6,066	SAWELL TREE SERVICE	8,900
ILM	13,680	SHOOTING STAR NATIVE SEEDS	22,746
KIRSCHHOFFER TRUCK SERVICE, INC.	4,189	WATER WELL SOLUTIONS ILLINOIS, INC	8,720
LAND SURVEYING SERVICES, INC	3,000	WEST SIDE TRACTOR SALES	11,715
NUTRIEN AG SOLUTIONS	8,350		
		Total Disbursements under \$2,500.	<u>11,244</u>
TOTAL CASH DISBURSEMENTS			<u>\$ 98,609</u>

TOWN I.M.R.F. FUND

FUND BALANCE AS OF MARCH 1, 2025	\$ 84,045
Plus REVENUE RECEIVED:	4,948
TRANSFERS IN/(OUT)	20,000
Less EXPENDITURES:	<u>45,686</u>
FUND BALANCE AS OF FEBRUARY 28, 2026:	<u>\$ 63,307</u>

CASH RECEIPTS SUMMARY:

Property taxes	<u>\$ 4,948</u>
TOTAL CASH RECEIPTS:	<u>\$ 4,948</u>

CASH DISBURSEMENTS:

VENDORS

IMRF	45,686		
		Total Disbursements under \$2,500.	-
TOTAL CASH DISBURSEMENTS			<u>\$ 45,686</u>

TOWN SOCIAL SECURITY FUND

FUND BALANCE AS OF MARCH 1, 2025	\$ 17,502
---	------------------

Plus REVENUE RECEIVED:		4,948
TRANSFERS IN/(OUT)		85,000
Less EXPENDITURES:		81,295
FUND BALANCE AS OF FEBRUARY 28, 2026:		\$ 26,155

CASH RECEIPTS SUMMARY:

Property taxes		\$ 4,948
Other Income		-
TOTAL CASH RECEIPTS:		\$ 4,948

CASH DISBURSEMENTS:

VENDORS

<u>UNITED STATES TREASURY</u>	81,295	
	Total Disbursements under \$2,500.	-
TOTAL CASH DISBURSEMENTS		\$ 81,295

TOWN INSURANCE FUND

FUND BALANCE AS OF MARCH 1, 2025		\$ 6,659
Plus REVENUE RECEIVED:		4,949
TRANSFERS IN/(OUT)		25,000
Less EXPENDITURES:		31,607
FUND BALANCE AS OF FEBRUARY 28, 2026:		\$ 5,001

CASH RECEIPTS SUMMARY:

Property taxes		\$ 4,949
TOTAL CASH RECEIPTS:		\$ 4,949

CASH DISBURSEMENTS:

VENDORS

<u>TOIRMA</u>	30,258	IDES	1,349
		Total Disbursements under \$2,500.	-
TOTAL CASH DISBURSEMENTS			\$ 31,607

CAPITAL PROJECTS FUND

FUND BALANCE AS OF MARCH 1, 2025		\$ 370,796
Plus REVENUE RECEIVED:		15,998
TRANSFERS IN/(OUT)		100,000
Less EXPENDITURES:		-
FUND BALANCE AS OF FEBRUARY 28, 2026:		\$ 486,794

CASH RECEIPTS SUMMARY:

Interest Income		\$ 15,998
TOTAL CASH RECEIPTS:		\$ 15,998

CASH DISBURSEMENTS:

TOTAL CASH DISBURSEMENTS		\$ -
---------------------------------	--	-------------

ROAD & BRIDGE FUND

FUND BALANCE AS OF MARCH 1, 2025	\$ 1,062,682
Plus REVENUE RECEIVED:	2,565,022
TRANSFERS IN/(OUT)	-
Less EXPENDITURES:	1,853,104
FUND BALANCE AS OF FEBRUARY 28, 2026:	<u>\$ 1,774,600</u>

CASH RECEIPTS SUMMARY:

Property taxes	\$ 1,193,968
Personal Property Replacement tax	79,542
Intergovernmental Agreements	324,362
TIF Income - R&B	204
Federal Reimbursement Funds	903,143
Permits	3,640
Interest Income	60,041
Sale of Assets	-
Other Income	122
TOTAL CASH RECEIPTS:	<u>\$ 2,565,022</u>

CASH DISBURSEMENTS:

Payroll

Under \$15,000: W. Earll, S. Mueller, J. Thompson
\$15,000 to \$29,999:
\$30,000 to \$44,999:
Over \$45,000: M. Zorn

GROSS PAYROLL: 102,280

VENDORS

ASPEN LANDSCAPES, INC.	4,700.00	LAKE COUNTY TREASURER - DOT	19,893.13
BLUE CROSS & BLUE SHIELD OF IL	5,709.75	McCULLOUGH KUBOTA	67,753.34
BRAD MANNING FORD, INC.	9,221.71	NORTH SHORE GAS	2,958.31
BROTHERS ASPHALT PAVING, INC.	592,926.56	PARKER POWER EQUIPMENT	12,480.00
CHRISTOPHER B. BURKE ENGINEERING, LTD.	33,220.22	RAY SCHRAMER & CO.	2,665.63
COM ED - 6111	8,111.82	SAWVELL TREE SERVICE	23,600.00
GANZIANO SEWER & WATER INC	161,873.92	SPRING ALIGN OF PALATINE, INC	2,944.38
GEARY ELECTRIC, INC.	12,459.46	VILLAGE OF GREEN OAKS	3,337.58
GEWALT HAMILTON ASSOCIATES, INC.	328,618.23	VILLAGE OF LIBERTYVILLE	85,333.78
ILLINOIS DEPARTMENT OF TRANSPORTATION	347,862.32	VILLAGE OF MUNDELEIN	4,210.95

Total Disbursements under \$2,500. 20,942

TOTAL CASH DISBURSEMENTS **\$ 1,853,104**

ROAD I.M.R.F. FUND

FUND BALANCE AS OF MARCH 1, 2025	\$ 39,687
Plus REVENUE RECEIVED:	8,779
TRANSFERS IN/(OUT)	-
Less EXPENDITURES:	4,096
FUND BALANCE AS OF FEBRUARY 28, 2026:	<u>\$ 44,370</u>

CASH RECEIPTS SUMMARY:

Property taxes	\$ 8,779
TOTAL CASH RECEIPTS:	<u>\$ 8,779</u>

CASH DISBURSEMENTS:

VENDORS

IMRF	4,096
Total Disbursements under \$2,500.	-
TOTAL CASH DISBURSEMENTS	<u>\$ 4,096</u>

ROAD SOCIAL SECURITY FUND

FUND BALANCE AS OF MARCH 1, 2025	\$ 22,101
Plus REVENUE RECEIVED:	1,807
TRANSFERS IN/(OUT)	-
Less EXPENDITURES:	7,780
FUND BALANCE AS OF FEBRUARY 28, 2026:	\$ 16,128

CASH RECEIPTS SUMMARY:

Property taxes	\$ 1,807	\$ 1,807
		\$ 1,807

TOTAL CASH RECEIPTS:

CASH DISBURSEMENTS:

VENDORS

<u>UNITED STATES TREASURY</u>	7,780	-
		Total Disbursements under \$2,500.
		\$ 7,780

TOTAL CASH DISBURSEMENTS

ROAD INSURANCE FUND

FUND BALANCE AS OF MARCH 1, 2025	\$ 66,176
Plus REVENUE RECEIVED:	8,780
TRANSFERS IN/(OUT)	-
Less EXPENDITURES:	18,213
FUND BALANCE AS OF FEBRUARY 28, 2026:	\$ 56,743

CASH RECEIPTS SUMMARY:

Property taxes	\$ 8,780	\$ 8,780
		\$ 8,780

TOTAL CASH RECEIPTS:

CASH DISBURSEMENTS:

VENDORS

<u>TOIRMA</u>	18,021	192
		IDES
		Total Disbursements under \$2,500.
		\$ 18,213

TOTAL CASH DISBURSEMENTS

MOTOR FUEL FUND

FUND BALANCE AS OF MARCH 1, 2025	\$ 132,041
Plus REVENUE RECEIVED:	-
TRANSFERS IN/(OUT)	-
Less EXPENDITURES:	-
FUND BALANCE AS OF FEBRUARY 28, 2026:	\$ 132,041

CASH RECEIPTS SUMMARY:

Motor Fuel Tax	\$ -	\$ -
		\$ -

TOTAL CASH RECEIPTS:

VENDORS

		-
		Total Disbursements under \$2,500.
		\$ -

TOTAL CASH DISBURSEMENTS