

GLENBARD WASTEWATER AUTHORITY
Executive Oversight Committee
Agenda

August 13, 2020

8:00 a.m.

Zoom Link: <https://us02web.zoom.us/j/82142446338>

Glenbard Wastewater Authority Meeting Procedures Statement

On March 16, 2020, Governor Pritzker issued Executive Order. No. 5 in response to COVID-19, which temporary suspended certain requirements of the Open Meetings Act ILCS 120 allowing Executive Oversight Committee members to participate electronically in Executive Oversight Committee meetings.

Committee meetings.

The Public is welcome to observe and participate in all meetings of the Executive Oversight Committee. Meetings are able to be viewed using the link

<https://us02web.zoom.us/j/82142446338> or by calling (312) 626-6799 and using the Meeting ID: 821 4244 6338. All public comments received during the meeting will be read into the record during the appropriate portion of the agenda.

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Public Comment
5. Consent Agenda – The following items are considered to be routine by the Executive Oversight Committee and will be approved with a single vote in the form listed below:

Motion the EOC to approve the following items including Payroll and Vouchers for part of the month of July 2020 \$1,103,249.51 (Trustee Christiansen).

- 5.1 Executive Oversight Committee Meeting Minutes:
June 11, 2020 EOC Meeting
- 5.2 Vouchers Previously Reviewed by:
July 2020 – Trustee Christiansen
- 5.3 Approval of new 3-year contract for Janitorial Services

The Authority's existing janitorial contract expired in early 2020 during the COVID crisis, and it was decided that in the interim cleaning would be done in-house to avoid bringing in outside parties. Since more safeguards have been implemented, and the janitorial work is becoming too burdensome for in-house staff to continue, a bid package was put together and advertised in late June. The bid opening occurred on July 22nd, and bids from seven (7) vendors were

received. In the weeks leading up to the bid opening, six vendors walked through the facility to garner a better understanding of the scope of services needed.

Vega Building Maintenance Inc. presented the lowest bid of \$1,148.33 per month for three day a week cleaning. Due to the Authority's smaller size and diligent staff, it was realized that costs could be reduced by scaling back to three days a week instead of the previous five day a week service. The total cost of the contract is equal to \$13,780 per year. GWA will see a \$1,540 increase in cost per year compared to the previous contract, but it will also include a greater scope in order to provide more adequate janitorial services that were previously lacking.

Therefore, GWA would like to request authorization to enter into a three-year contract with Vega Building Maintenance Inc. in the amount \$13,780/year to be invoiced to account 270-520971 during CY's 2020-2023.

6. CY2019 Financial Audit

Attached is the Annual Audited Financial Statements for the Glenbard Wastewater Authority for the fiscal year that ended December 31, 2019. Financial highlights for the Authority's fiscal year 2019 (FY2019) are presented on pages 6-7 of the report. A complete narrative summary of the Authority's operations and financial position is found in Management's Discussion and Analysis on pages 5-14. Village of Glen Ellyn Finance Director Christina Coyle will present highlights of the financial report during the EOC meeting and our audit partner, Jamie Wilkey, will present the auditor's opinion.

Motion to accept the Audited Financial Statements of the Glenbard Wastewater Authority for the fiscal year ended December 31, 2019 and to forward the audit report to the full Authority Board for final approval at the next annual meeting.

Motion to distribute the operating surplus of \$181,469 in a manner determined by the Executive Oversight Committee

7. Request for Authorization to Purchase New Program Logic

Since the inception of the Supervisory Control and Data Acquisition System (SCADA) at the Authority in the late nineties, we have utilized Allen Bradley Programmable Logic Controllers (PLC's) to automate, control, and monitor the numerous process control aspects of the treatment facility. These PLC's are approximately 20 years old, are at end of life, and discontinued by the manufacturer. Procurement of replacement PLC components due to failure, has become increasingly difficult to obtain and are very costly if they can be had. Based on the above stated needs, we are proposing upgrading our PLC and Communications System at the Bemis Road Facility at this time

With this mind, the Authority began dialogue internally and with Concentric Integration in August of 2019. Shortly thereafter, we requested Concentric provide a PLC Migration Assessment Budgetary Proposal with a breakdown of hardware costs versus

installation/programming/documentation, with the idea of soliciting quotes from three vendors for the hardware and utilizing Concentric Integration, as a professional service, to perform the installation/programming/documentation aspect. This concept was brought forward to the Technical Advisory Committee for guidance as to whether this was an acceptable methodology.

A proposal in the amount of \$216,360 was received from Concentric Integration to perform the hardware replacement, programming, and provide documentation/As-Builts etc. (Installation is planned to take place next year CY-21). It's recommend to utilize Concentric as a professional service. The CY21 Budget 40-580180 will be appropriately designated for such funds once approved. This item will be brought forward again after the CY21 budget is approved with the designated funds in it.

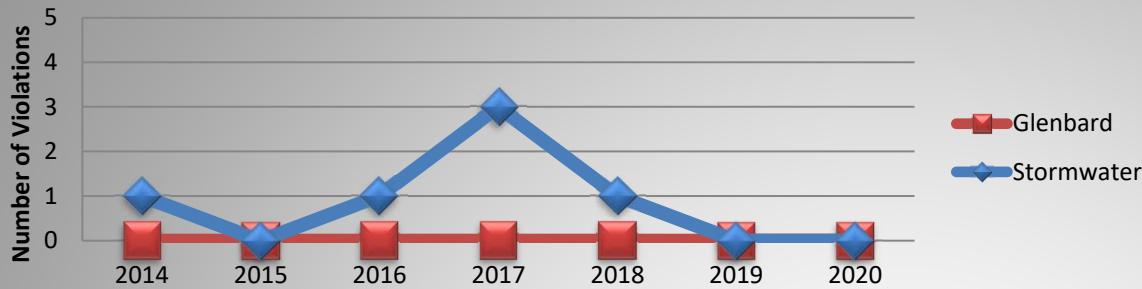
Proposals from three vendors were received for the purchase of the hardware. The purchase is recommended via Revere Electric in the amount of **\$88,293.11 (Purchase this year CY-20)**. This amount will be sourced from CY20 Budget 40-580180, which had a \$250,000 budget designated for PLC and MCC replacements.

8. Discussion
 - 8.1 Capital Improvement Projects Update
 - 8.2 CY2021 Budget Update

9. Other Business
 - 9.1 Technical Advisory Committee Updates
 - 9.2 Pending Agenda Items

10. ***Next EOC Meeting*** – The next regularly scheduled EOC Meeting is set for ***Thursday, September 10, 2020 at 8:00 a.m. via Zoom.***

NPDES Permit Violations



Glenbard Plant: *Current Record

2703 Days February 4, 2013 through June 30, 2020

Previous excursion free operating record:

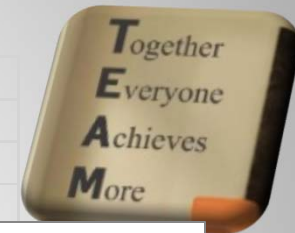
1058 Days September 8, 2007 – April 10, 2010

Stormwater Facility:

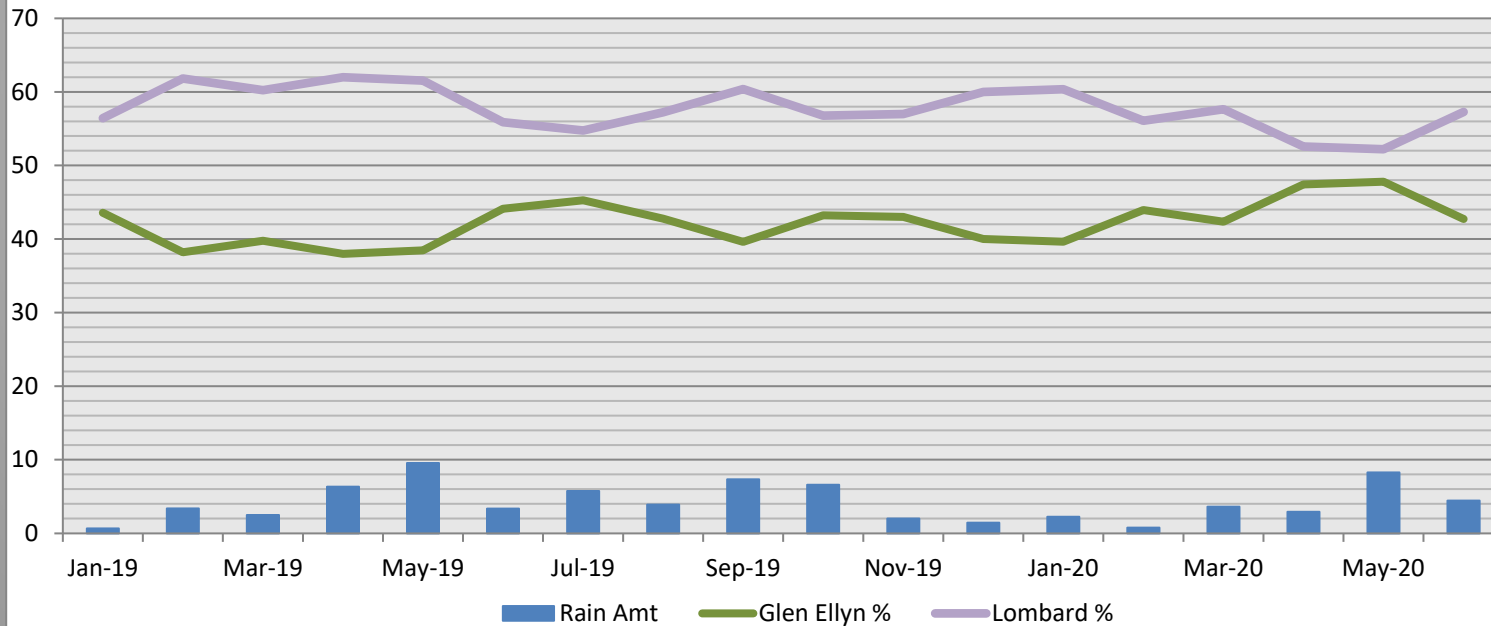
807 Days April 15, 2018 through June 30, 2020

Current excursion free operating record:

1140 Days July 11, 2009 through August 27, 2012



Flow Billing Comparison



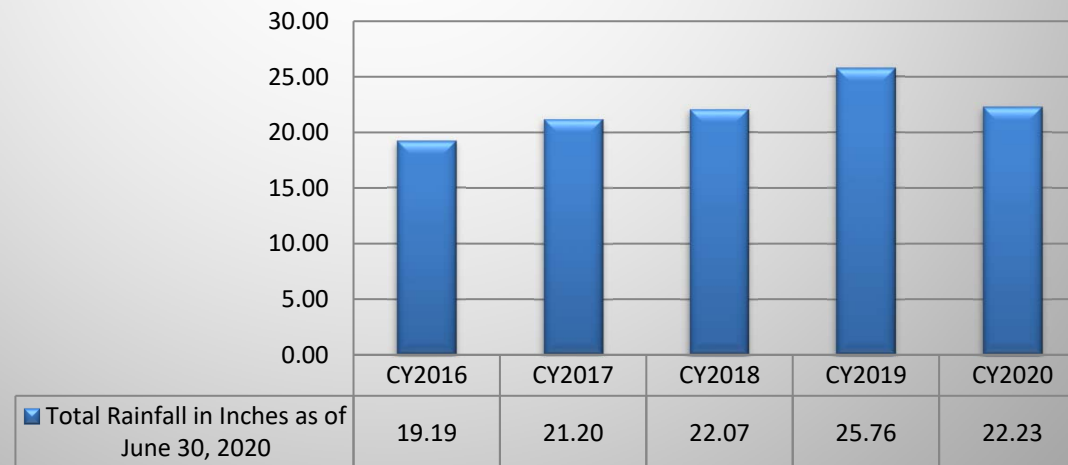
	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20
Glen Ellyn %	43.5669	38.1926	39.7689	37.9926	38.464	44.1141	45.2611	42.76693	39.6144	43.22	43.01282	40.0011	39.6412	43.931	42.3567	47.418	47.7942	42.7287
Lombard %	56.4331	61.8074	60.2311	62.0074	61.535	55.8859	54.7389	57.23307	60.3856	56.7761	56.98718	59.9989	60.3588	56.069	57.6433	52.582	52.2058	57.2713
Rain Amt	0.66	3.385	2.48	6.33	9.545	3.355	5.74	3.905	7.345	6.59	2.01	1.45	2.24	0.76	3.615	2.91	8.265	4.44



Billion Gallons Treated Per Year as of June 30, 2020



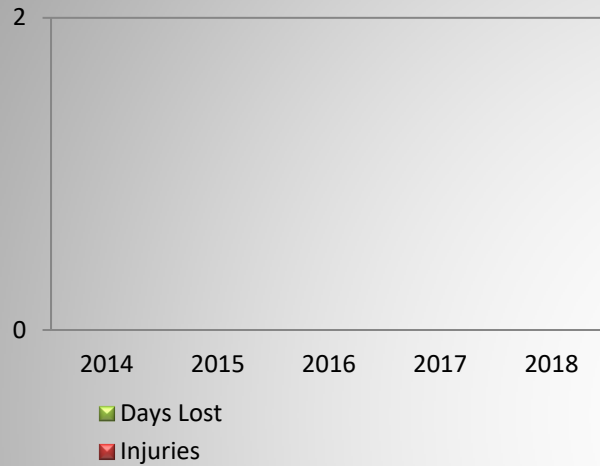
Total Rainfall in Inches as of June 30, 2020





The Authority Key Performance Indicators Regarding Safety and Neighborhood Impacts

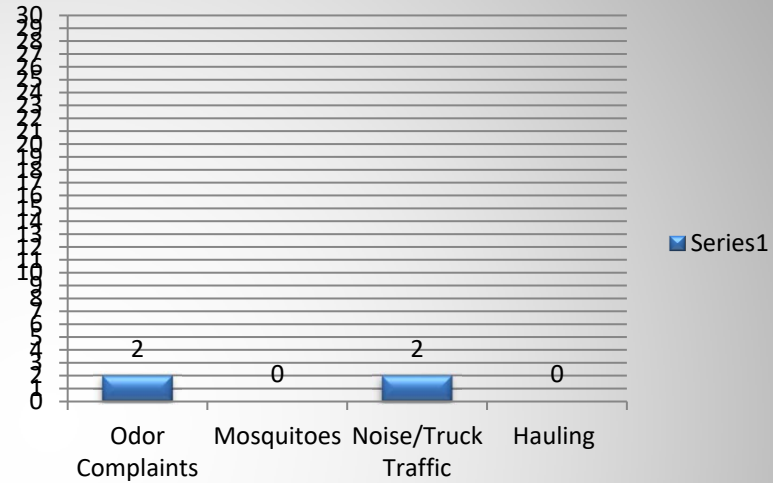
Injuries + Lost Time



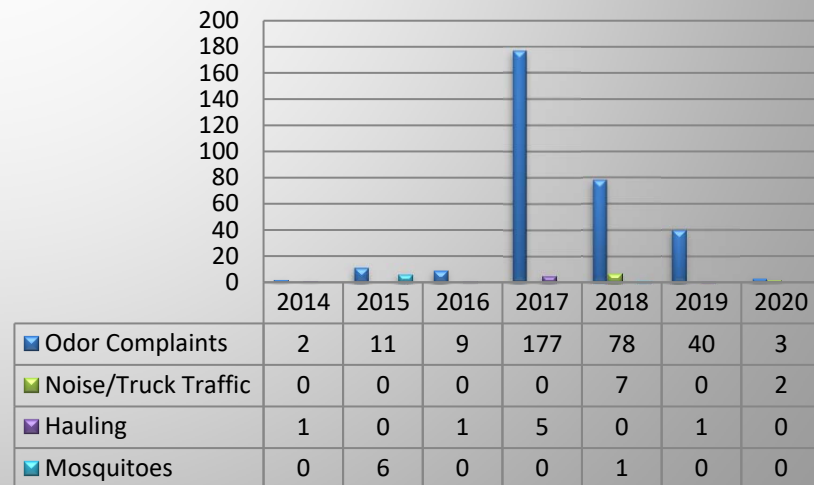
Years	2014	2015	2016	2017	2018	2019	2020
Injuries	0	0	0	0	0	0	0
Days Lost	0	0	0	0	0	0	0



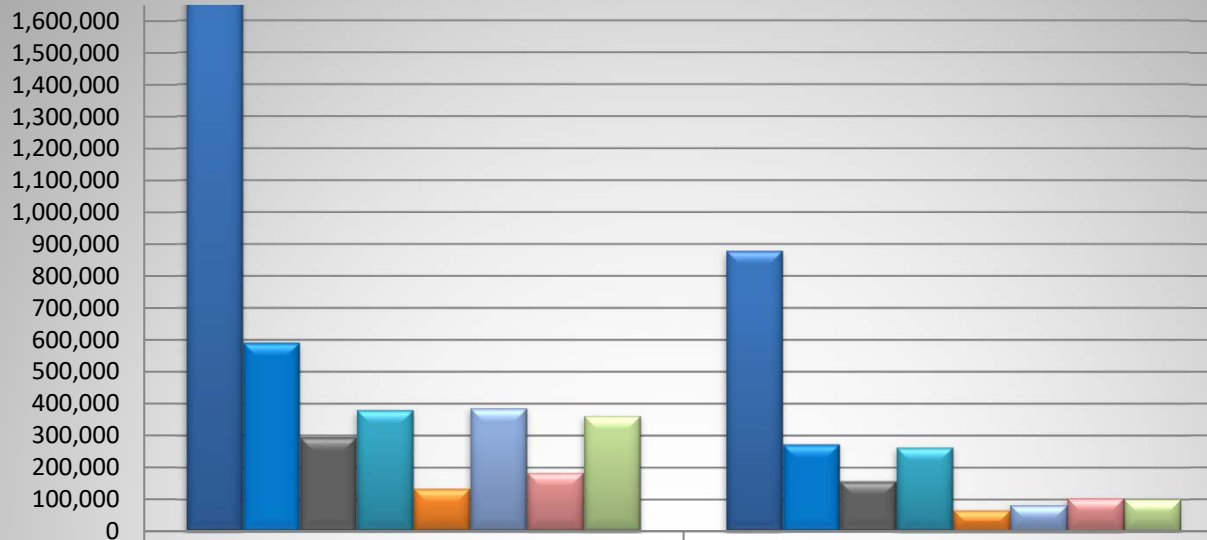
June 2020 Complaints



Annual Complaint Comparison



June 2020 O&M Expense \$ Reporting

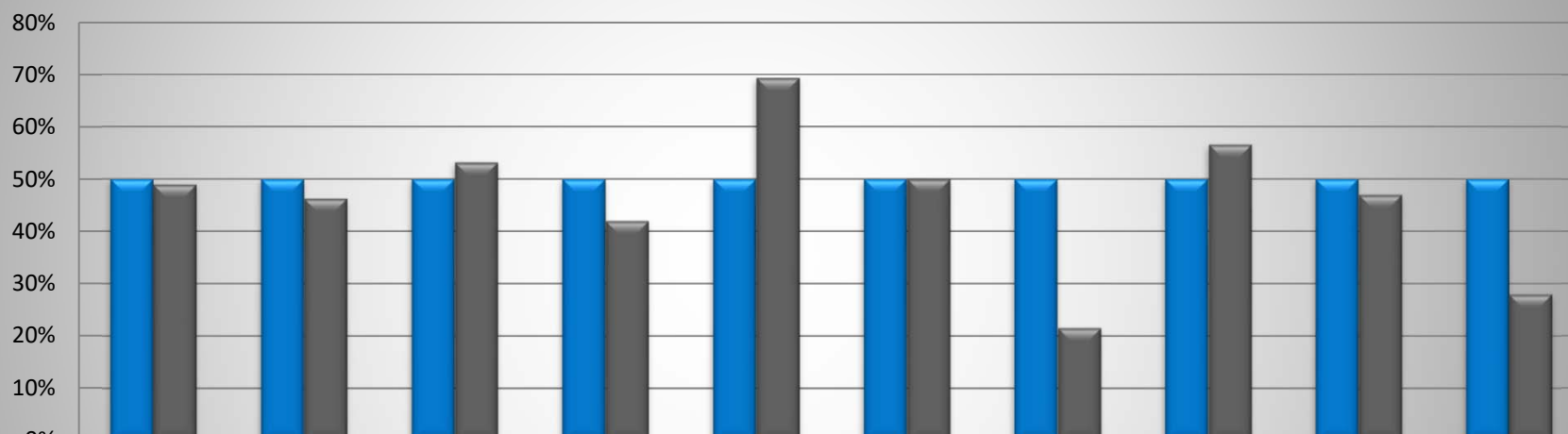


	CY2020 Budget	Spent Year to Date
Personnel	\$1,797,543	\$879,622
Utilities	\$591,200	\$273,232
Contract Services	\$295,744	\$157,123
Insurance	\$380,300	\$263,526
Overhead Fees	\$134,229	\$67,114
Maintenance	\$385,888	\$82,839
Sludge Removal	\$185,000	\$104,621
Other	\$362,190	\$101,033

	Personnel	Utilities	Contract Services	Chemicals	Insurance	Overhead Fees	Maintenance	Sludge Removal	Liquid Oxygen	Other
CY2020 Budget	\$1,797,543	\$591,200	\$295,744	\$140,000	\$380,300	\$134,229	\$385,888	\$185,000	\$330,000	\$362,190
Spent Year to Date	\$879,622	\$273,232	\$157,123	\$58,742	\$263,526	\$67,114	\$82,839	\$104,621	\$154,870	\$101,033
% of CY2020	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%
% Spent	48.93%	46.22%	53.13%	41.96%	69.29%	50.00%	21.47%	56.55%	46.93%	27.90%



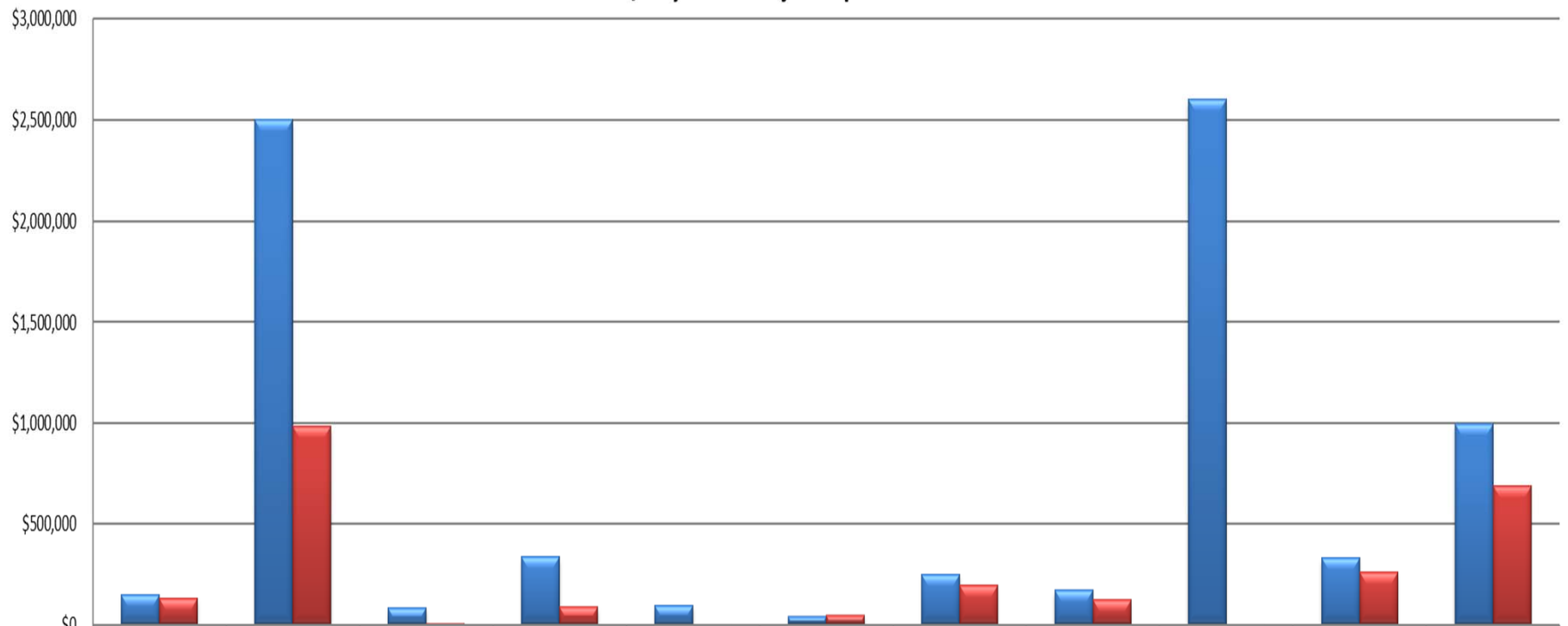
June 2020 O&M Expense % Reporting



	Personnel	Utilities	Contract Services	Chemicals	Insurance	Overhead Fees	Maintenance	Sludge Removal	Liquid Oxygen	Other
■ % of CY2020	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
■ % Spent	48.93%	46.22%	53.13%	41.96%	69.29%	50.00%	21.47%	56.55%	46.93%	27.90%



June/July 2020 Project Updates



	FIP Construction Engineering	FIP Construction	Small Capital Projects	Plant Equipment Rehabilitation	Infrastructure	Rolling Stock	Electrical Grid Design	HVAC Design	Electrical Grid Construction	Biosolids Dewatering Improvements Design	HVAC Construction
■ Project Budget Amount	\$150,000	\$2,500,000	\$85,000	\$335,000	\$97,000	\$39,434	\$250,000	\$171,000	\$2,600,000	\$330,000	\$998,000
■ Spent to Date	\$130,737	\$984,509	\$4,615	\$89,322	\$0	\$45,468	\$195,533	\$122,038	\$0	\$257,531	\$691,335

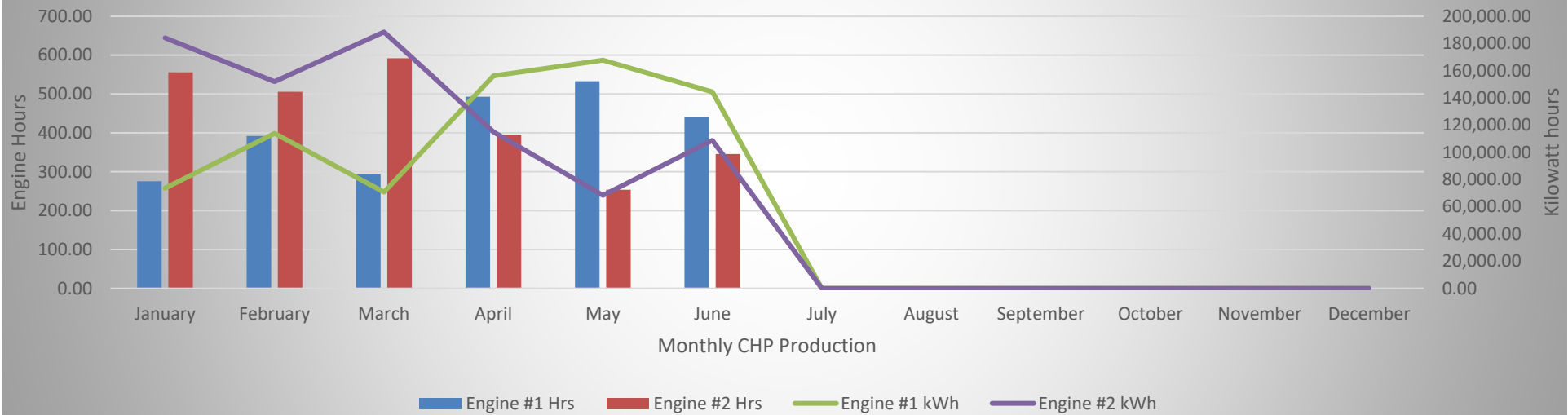


Description	Project Budget Amount	Spent to Date	July Updates
FIP Construction Engineering	\$150,000	\$130,737	Through July 20, 2020
FIP Construction	\$2,500,000	\$984,509	Through July 20, 2020
Small Capital Projects	\$85,000	\$4,615	Through July 20, 2020
Plant Equipment Rehabilitation	\$335,000	\$89,322	Through July 20, 2020
Infrastructure	\$97,000	\$0	Through July 20, 2020
Rolling Stock	\$39,434	\$45,468	Through July 20, 2020
Electrical Grid Design	\$250,000	\$195,533	Through July 20, 2020
HVAC Design	\$171,000	\$122,038	Through July 20, 2020
Electrical Grid Construction	\$2,600,000	\$0	Through July 20, 2020
Biosolids Dewatering Improvements Design	\$330,000	\$257,531	Through July 20, 2020
HVAC Construction	\$998,000	\$691,335	Through July 20, 2020



Combined Heat & Power Production Report

Road to Net Zero



Monthly CHP Production 2020 = \$0.07/kWh

	Engine #1 Hrs	Engine #1 Avail Hrs	Engine #2 Hrs	Engine #2 Avail Hrs	Engine #1 kWh	Engine #1 Avail kWh	Engine #2 kWh	Engine #2 Avail kWh	\$ Saved
January	275.40	744	555.70	744	73,651.00	279,000	184,092.00	279,000	\$18,042.01
February	391.80	672	505.80	672	113,849.00	252,000	151,970.00	252,000	\$19,777.78
March	292.90	744	591.90	744	70,781.00	279,000	188,491.00	279,000	\$19,290.67
April	493.00	720	395.10	720	156,179.00	270,000	114,929.00	270,000	\$20,171.30
May	533.00	744	253.70	744	167,769.00	279,000	68,310.00	279,000	\$17,565.03
June	441.40	720	345.70	720	144,394.00	270,000	108,723.00	270,000	\$18,832.71

Return on Investment Monetary Breakdown



	<i>HSW/FOG Gallons Received</i>	<i>HSW Tipping Fees</i>	<i>Elec Energy Produced @ \$0.07/kWh</i>	<i>Maintenance Costs</i>	<i>Total + or -</i>	<i>Target to meet 8.8 Year Repayment Schedule</i>	<i>Hit + or Miss -</i>
Calendar Year 2019							
January	83,875	\$4,193.75	\$11,974.22	(\$895.00)	\$15,272.97	\$36,229.69	(20,956.72)
February	104,450	\$5,222.50	\$10,649.85	(\$1,015.00)	\$14,857.35	\$36,229.69	(21,372.34)
March	172,115	\$8,605.75	\$16,329.62	(\$560.00)	\$24,375.37	\$36,229.69	(11,854.32)
April	151,990	\$7,599.50	\$9,056.77	(\$1,688.00)	\$14,968.27	\$36,229.69	(21,261.43)
May	166,920	\$8,346.00	\$5,203.69	(\$3,145.00)	\$10,404.69	\$36,229.69	(25,825.00)
June	95,716	\$4,785.80	\$14,985.16	(\$1,505.00)	\$18,265.96	\$36,229.69	(17,963.73)
July	194,896	\$9,744.80	\$10,749.56	(\$935.40)	\$19,558.96	\$36,229.69	(16,670.73)
August	179,003	\$8,950.15	\$14,041.98	(\$2,653.10)	\$20,339.03	\$36,229.69	(15,890.66)
September	137,175	\$6,858.75	\$8,792.19	(\$560.00)	\$15,090.94	\$36,229.69	(21,138.75)
October	222,475	\$11,123.75	\$3,712.19	(\$19,716.07)	-\$4,880.13	\$36,229.69	(41,109.83)
November	194,464	\$9,723.20	\$11,792.85	(\$10,620.00)	\$10,896.05	\$36,229.69	(25,333.64)
December	170,480	\$8,524.00	\$19,283.76	(\$945.00)	\$26,862.76	\$36,229.69	(9,366.93)
Annual Totals	1,873,559	\$93,677.95	\$136,571.86	(\$44,237.57)	\$186,012.24		
Repayment Balance	\$3,639,843.34						
Annual Payback on Investment	\$209,155.51						
Current Return on Investment in Years	17.4						
Calendar Year 2020							
January	200,970	\$10,048.50	\$18,042.01	\$1,890.00	\$29,980.51	\$36,229.69	(6,249.18)
February	102,657	\$5,132.85	\$19,777.78	\$1,512.89	\$26,423.52	\$36,229.69	(9,806.17)
March	173,840	\$8,692.00	\$19,290.67	\$580.00	\$28,562.67	\$36,229.69	(7,667.03)
April	153,275	\$7,663.75	\$20,171.30	\$2,436.00	\$30,271.05	\$36,229.69	(5,958.64)
May	136,460	\$6,823.00	\$17,565.03	\$2,254.85	\$26,642.88	\$36,229.69	(9,586.81)
June	123,410	\$6,170.50	\$18,832.71	\$805.44	\$25,808.65	\$36,229.69	(10,421.04)
July		\$0.00	\$0.00			\$36,229.69	(36,229.69)
August		\$0.00	\$0.00			\$36,229.69	(36,229.69)
September		\$0.00	\$0.00			\$36,229.69	(36,229.69)
October		\$0.00	\$0.00			\$36,229.69	(36,229.69)
November		\$0.00	\$0.00			\$36,229.69	(36,229.69)
December		\$0.00	\$0.00			\$36,229.69	(36,229.69)
Annual Totals	890,612	\$44,530.60	\$113,679.51	\$9,479.18	\$167,689.29		
Repayment Balance	\$3,472,154.05						
Annual Payback on Investment	\$213,790.64						
Current Return on Investment in Years	16.2						

SECTION 5.0

CONSENT AGENDA

SECTION 5.1

MINUTES –

JULY 9, 2020 MEETING

GLENBARD WASTEWATER AUTHORITY
Executive Oversight Committee
Minutes
July 9, 2020

8:00 a.m.

Zoom Link: <https://us02web.zoom.us/j/89285940053>

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Members Present:

Diane McGinley	President, Village of Glen Ellyn
William Ware	Trustee, Village of Lombard
Kelli Christiansen	Trustee, Village of Glen Ellyn
Scott Niehaus	Village Manager, Village of Lombard
Mark Franz	Village Manager, Village of Glen Ellyn
Carl Goldsmith	Public Works Director, Village of Lombard
Julius Hansen	Public Works Director, Village of Glen Ellyn

Others Present:

Matthew Streicher	Executive Director, GWA
Tom Romza	Assistant Director, GWA
Jon Braga	Maintenance Superintendent, GWA
Ashley Staat	Environmental Resources Coordinator, GWA
Christina Coyle	Finance Director, Village of Glen Ellyn
Gayle Lendabarker	Administrative Secretary, GWA

1. Call to Order at 8:00 a.m.
2. Roll Call: President McGinley, Trustee Ware, Trustee Christiansen, Mr. Niehaus, Mr. Franz, Mr. Goldsmith, and Mr. Hansen answered "Present". President Giagnorio was excused.
3. Pledge of Allegiance
4. Public Comment
5. Consent Agenda - The following items are considered to be routine by the Executive Oversight Committee and will be approved with a single vote in the form listed below:

Motion the EOC to approve the following items including Payroll and Vouchers for the months of June 2020 \$716,770.05 (Trustee Christiansen).

Trustee Christiansen motioned and Trustee Ware seconded the MOTION that the following items, on the Consent Agenda be approved. President McGinley, Trustee Ware, Trustee Christiansen, Mr. Niehaus, Mr. Franz, Mr. Goldsmith and Mr. Hansen responded “Aye” during a roll vote. The motion carried.

- 5.1 Executive Oversight Committee Meeting Minutes:
 - o June 11, 2020 EOC Meeting
 - 5.2 Vouchers previously reviewed by Trustee Christiansen
 - o June 2020
6. Request for Authorization to Purchase Replacement Bar Screen Parts

GWA’s 2018 facility plan identifies equipment that may be at the end of its intended useful life. This year the bar screen and associated equipment had been identified. Screening or “Headworks” is the first pre-treatment process at the main plant. GWA’s screens are tasked with removing anything in the waste stream larger than 4mm, day in and day out. Material usually referred to as “rags” or “screenings” is removed via mechanical rakes. These “rags” are then washed of organics and sent to a dumpster. GWA’s current screens were installed in 2007. In the 13-year span of being in service, limited repairs have been performed. However, excessive wear has been noted in recent yearly inspections. Headworks Inc, the manufacturer, has engineered into their design replaceable wear parts. Both the screen bars and rakes are easily replaced by unbolting and replacing with new. GWA will perform this in-house utilizing no outside contractor support. A proposal from the manufacturer was requested for the replacement parts. Pricing totaled \$114,438.21. This will provide parts for both screens. Competitive bidding is requested to be waived with regard to section C. item 1. Example *f. Standardization purchases*, of the Glen Ellyn purchasing policy, as replacing this equipment with any other manufacturer would result in major construction costs above and beyond the cost of the replacements parts themselves.

With competitive bidding waived, it is requested to authorize Headworks with a notice to proceed in the amount of \$114,438.21 sourced from 2020 GWA Capital budget 40-580180-20001. Prior to this request, the \$310,000 budget line that included this item had approximately \$126,000 spent to date, with this requested equipment being the last to be included under the budget item. Therefore, this line item in the capital budget will finish approximately \$69,000 under budget, proving sufficient funds are available.

Mr. Streicher stated that this purchase was a budgeted expense and when combined with other approved purchases from the June EOC meeting for a single line item in the budget, along with one that did not meet the dollar amount criteria requiring EOC approval, the overall line item in the budget fell under budget. Competitive bidding was not an option as this is a part of a larger

machine and only OEM parts can be used. Mr. Streicher indicated that in total, the line item that this equipment is included under is finishing approximately \$45,000 under budget.

Trustee Ware made the motion and Trustee Christiansen seconded to authorize the purchase of Replacement Bar Screen Parts from Headworks, Inc. in the amount of \$114,438.21 with funds allocated to CY2020 Capital budget. President McGinley, Trustee Ware, Trustee Christiansen, Mr. Niehaus, Mr. Franz, Mr. Goldsmith and Mr. Hansen responded "Aye" during a roll vote. The motion carried.

7. Request for Authorization to Approve 2020 Roofing Contract

In 2017, GWA sought an evaluation of all the roofing systems on plant grounds and lift stations. Many of the roofs are original to the late 1970's and far past their useful life. While some of the roofs are still in decent condition, many are already failing, or on the verge of failing. GWA took the 2017 evaluation and developed an annual roof rehabilitation program over the next 15 years in effort to spread out the costs of rehabilitating every Authority roof asset.

The roof rehabilitation plan for 2020 is to replace the failing roof of Building L, the filter building. The building's roof had significant modifications made on it during the installation of the HVAC equipment related to the FIP project. As part of the FIP contract, only patch work was completed, with the intention that the roof would be replaced after the FIP work was completed. Therefore, in order to properly complete the roof, and protect the significant investments inside the building, it is important to move forward with this project. This was discussed at the TAC level and agreed that as long as the bids came in near the budgeted amount, this work should be recommended to be approved and move forward.

In June Authority staff and the roofing consultant, Arcon, developed and sent out a public request for qualifications and proposals for the rehabilitation of the roof of buildings L (Filter Building). The bid opening is scheduled for July 7, 2020, at 2:00pm. Therefore, due to the timing of the agenda release, final details on this agenda item will be provided the morning of July 8, 2020, and discussed at the July 9, 2020 EOC meeting.

The Authority has an approved budget for roof rehabilitation in 2020 of \$362,000 out of Fund 40 Capital Improvement Projects. Arcon, having experience with most of the companies that are anticipated to submit bids, will provide a letter of recommendation for accepting a low bid, which will be presented to the EOC along with the final details of recommendation.

If approved, this amount will be taken out of the designated amount in CY2020 Approved Budget, Fund 40 580180 Capital Improvements Projects.

Mr. Streicher stated that each year GWA evaluates and allocates funding for roof replacements. While staff had considered postponing this particular item a year or so due to attempts to defer project and save budget, this roof had patch work and other impacts

on it that had been done as part of the FIP project. Since the roof had been planned to be replaced after the FIP, the work patching was done with the future replacement in mind, and therefore staff decided it would be best not to postpone this replacement due to all of the expensive new equipment housed in that building.

Mr. Franz asked if GWA staff has had the opportunity to do background checks on Crowther. Mr. Streicher indicated that as roofing is not a specialty of any GWA employees, GWA relies on a roofing consultant, Arcon to perform the background checks and verification of qualifications; and the consultant had stated at the bid opening that he has worked with Crowther on many occasions and find their work to be of high standard.

Trustee Christiansen indicated a concern as Crowther was more than a little low compared to the other bidders. Mr. Streicher indicated that he was not clear on why their bid was as low as it was.

Mr. Romza advised that GWA has received a recommendation letter from the roofing consultant indicating that Crowther is reliable and capable, and that he had also the consultant if he had any ideas why Crowther's bid was lower than the other contractors. Mr. Romza explained that the consultant stated that the contractor has several large jobs coming up but needed a small job to keep his crews working until they could start on the other jobs and intentionally submitted a low bid in an effort win the bid.

Trustee Ware motioned and Trustee Christiansen seconded to approve award of the 2020 Roofing Contract for Building L Roof Rehabilitation project to Crowther Roofing & Sheetmetal, Inc. in the amount not to exceed \$268,000. President McGinley, Trustee Ware, Trustee Christiansen, Mr. Niehaus, Mr. Franz, Mr. Goldsmith and Mr. Hansen responded "Aye" during a roll vote. The motion carried.

8. Discussion

8.1 Capital Improvement Projects Update

Facility Improvement Project

Mr. Romza indicated that quite a bit had changed since his report for the EOC was prepared, as the new raw pumps have been the focus. Mr. Romza explained that Boller did manage to get the bypass pumping rate up to the 20mgd required in order to maintain redundancy, and therefore the contractor moved forward removing the 2nd of the 3 old pumps.

Mr. Romza stated that based on this progress, GWA asked Boller to update the most recent version of the schedule that showed a mid-October completion date, since they had indicated they included quite a bit of float due to some uncertainties.

Mr. Romza stated that Boller had begun digging to repair the UV drain line which was damaged at the beginning of the project, and hopes that this will be resolved quickly.

Mr. Romza advised that the funds available on the FIP loan will be exhausted with Boller's July payment application, leaving approximately \$1 million dollars that will have to be expended from GWA's capital account. Mr. Romza stated that the funding available on the loan, including change orders, was \$16.725 million and he anticipates the project total being near \$17.5 million. Mr. Streicher indicated that expense was anticipated and budgeted for in the CIP. Mr. Streicher also indicated that the loan closeout paperwork for the project will be out of the ordinary as with most loan close outs the project is typically complete and this one will not be. This may require additional coordination with IEPA and the Village of Glen Ellyn's Finance Director, Christina Coyle.

Mr. Franz dared to say that there was light at the end of the tunnel. Mr. Romza replied that its very faint, but there. Mr. Streicher indicated his disappointment when Boller provided an updated schedule and the completed date had only moved up by two weeks, but he agreed with Boller's cautious approach to their scheduling and hopes there are opportunities to cut additional time off the project.

Admin HVAC Project

Mr. Romza stated that Amber has been dragging their feet on completing the last 10% of the project. Mr. Romza indicated that while the system is functioning, it is not functioning at optimal performance due to issues with equipment, some of which were manufacturing defects that Amber is working on getting replacement parts for. Mr. Romza added that they have completed a good chunk of the punch list items and the final completion date is scheduled for July 23rd, however, this will depend on when the replacement parts arrive.

Mr. Romza indicated that due to the completion of a large portion of the punch list, GWA will likely be making a 75% payment to Amber. Mr. Romza advised that retainage is available if needed.

Medium Voltage Grid

Mr. Romza advised that there has not been a lot of activity on this project since GWA had submitted DCOE grant applications and were awaiting notification if GWA receives any type of grant

funding since GWA had applied for approximately \$3 million in grants. Mr. Romza indicated that once a decision regarding the grants is known, the notice to proceed will be issued so work can get started.

Mr. Franz asked if the project will get starting yet in 2020. Mr. Romza advised it would regardless of whether or not GWA receives any grants. Mr. Streicher indicated that the notices of grant award are anticipated at the end of July.

BioSolids Improvement Project

Mr. Romza indicated that GWA is in on the intended award list and staff is working on getting the necessary paperwork for the loan application completed. Mr. Streicher expressed his appreciation to The Village of Glen Ellyn Board for passing the Ordinance and knows the Village of Lombard is scheduled to pass their Ordinance in the next week, which will leave the legal opinion letter and the budget plan as the only two remaining items needed for the loan application. Mr. Romza has been working with the IEPA's CPA just to make sure all of the financial information the IEPA wants to see is submitted correctly.

9. Other Business

9.1 Technical Advisory Committee Updates

9.2 Pending Agenda Items

Mr. Streicher pointed out that a number of items on the Pending Agenda items list have been postponed with some items needing EOC approval, such as the janitorial bid, which is not on the list but will require approval at the August meeting.

10. **Next EOC Meeting** – The next regularly scheduled EOC Meeting is set for **Thursday, August 13, 2020 at 8:00 a.m. via Zoom.**

Mr. Streicher indicated that there will be an August EOC Meeting, however, this meeting will still be held via Zoom.

Trustee Ware moved to adjourn the August 13, 2020 EOC Meeting and Trustee Christiansen seconded the MOTION. The members responded unanimously to a verbal call of "Aye". The motion carried. The meeting adjourned at 8:23 a.m.

Submitted by:

Gayle A. Lendabarker
GWA Administrative Secretary

SECTION 5.2

VOUCHERS - JULY 2020

**GLENBARD WASTEWATER AUTHORITY
 APPROVAL OF VOUCHERS
 For the meeting in August 2020**

<u>EXPENDITURES:</u>	<u>Check Date</u>	<u>Paid Amount</u>		
Accounts Payable Warrant 0720-1	7/16/2020	\$ 623,635.42		
Accounts Payable Warrant 0720-2	7/31/2020	\$ 280,112.81		
		<u>\$ 903,748.23</u>	Warrant Total	<u>\$ 903,748.23</u>

<u>PAYROLL EXPENDITURES:</u>	<u>July 2, 2020</u>	<u>July 17, 2020</u>	<u>July 31, 2020</u>	
Net Employee Payroll Checks	<u>\$ 37,459.78</u>	<u>\$ 38,083.83</u>	<u>\$ 37,523.99</u>	
 <u>Employee & Employer Payroll Deductions:</u>				
Employee Deductions*	\$ 19,654.10	\$ 20,050.10	\$ 19,673.85	
IMRF - Employer contribution	\$ 4,809.92	\$ 4,900.90	\$ 4,852.97	
Social Security/Medicare Tax Withheld - Employer portion	\$ 4,125.61	\$ 4,214.65	\$ 4,151.58	
Total Payroll	<u>\$ 66,049.41</u>	<u>\$ 67,249.48</u>	<u>\$ 66,202.39</u>	<u>\$ 199,501.28</u>
			GRAND TOTAL	<u>\$ 1,103,249.51</u>

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION	
538 ILLINOIS ENVIRONMENTAL PROTECTION AGENCY											
BILL 21		05/15/2020		0720-1	2762	318,500.64	07/15/2020	DIR	PD	LOAN #L17-2874 - BILL 21	
1268 JP MORGAN CHASE NA											
FRER-45		07/06/2020		0720-2	2763	259.96	07/31/2020	DIR	PD	ALLFUSES.COM - FUSES	
LENG-129		07/06/2020		0720-2	2764	117.21	07/31/2020	DIR	PD	KEURIG - COFFEE SUPPLIES	
LENG-130		07/06/2020		0720-2	2765	25.99	07/31/2020	DIR	PD	AMAZON - COMPUTER CHRGR UN	
LENG-131		07/06/2020		0720-2	2766	9.98	07/31/2020	DIR	PD	JEWEL - ICE	
LENG-132		07/06/2020		0720-2	2767	6.99	07/31/2020	DIR	PD	JEWEL - TAPE	
LENG-133		07/06/2020		0720-2	2768	46.99	07/31/2020	DIR	PD	AMAZON - HAND STRAPS FOR	
LENG-134		07/06/2020		0720-2	2769	-33.99	07/31/2020	CRM	PD	AMAZON - RETURN 1 IPAD HA	
LENG-135		07/06/2020		0720-2	2770	37.63	07/31/2020	DIR	PD	AMAZON - HAND STRAP FOR I	
LENG-136		07/06/2020		0720-2	2771	89.00	07/31/2020	DIR	PD	AT&T BACKUP INTERNET SVC	
STRM-38		07/06/2020		0720-2	2772	12.74	07/31/2020	DIR	PD	ZOOM.US - VIDEO MTG CONFE	
STRM-39		07/06/2020		0720-2	2773	15.00	07/31/2020	DIR	PD	CSWEA - WEBINAR	
STRM-40		07/06/2020		0720-2	2774	15.00	07/31/2020	DIR	PD	CSWEA - WEBINAR	
293 VILLAGE OF GLEN ELLYN											
IFT-188		07/31/2020		0720-2	2775	13,927.34	07/31/2020	DIR	PD	MONTHLY IFT TRANSFER	
1328 A ACCURATE DOOR SERVICE INC											
4401132		06/29/2020		0720-1	959246	4,579.68	07/15/2020	INV	PD	W0270520971-GARAGE DOOR R	
881 AIRGAS, INC											
9102650055	20200004	06/30/2020		0720-1	959247	1,500.00	07/15/2020	INV	PD	VAPORIZERS/AIRGAS LEASE	
9500602537		06/27/2020		0720-1	959247	6,053.92	06/30/2020	INV	PD	#2024961-LIQUID OXYGEN-JU	
9500607151		07/04/2020		0720-1	959247	4,237.37	07/15/2020	INV	PD	#2024961-LIQUID OXYGEN-J	
9500607365		07/11/2020		0720-1	959247	6,324.52	07/15/2020	INV	PD	#2024961-LIQUID OXYGEN -	
9971730549		07/04/2020		0720-1	959247	66.94	07/15/2020	INV	PD	#2024961-CALIBRATION GAS	
						18,182.75					
859 ANALYTICAL SOLUTION, INC											
I2005059		06/29/2020		0720-1	959248	590.00	07/15/2020	INV	PD	METHANE GAS QUALITY TESTI	
1339 ARBORWEAR, LLC											
416479		07/06/2020		0720-1	959249	687.97	07/15/2020	INV	PD	#02826-UNIFORM SHIRTS - J	

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION	
1124 BLACK & VEATCH CORPORATION											
1322541	20160007	06/15/2020		0720-1	959250	19,657.33	06/30/2020	INV	PD	CONSTRUCTION OVERSIGHT FI	
819 UNITED COMMUNICATIONS											
296884		07/15/2020		0720-1	959251	1,122.78	07/15/2020	INV	PD	#1209792-PHONE USAGE - JU	
37 CDW GOVERNMENT, INC.											
ZHK1802		07/02/2020		0720-1	959252	89.76	07/15/2020	INV	PD	#4019735-ELECTRONICS SUPP	
1160 CHICAGO METROPOLITAN FIRE PREVENTION CO.											
IN00335454		06/26/2020		0720-1	959253	473.50	07/15/2020	INV	PD	#6799-ALARM REPAIR ST. CH	
IN00337535		07/11/2020		0720-1	959253	177.00	07/15/2020	INV	PD	#6799-VVLS ALARM MONITORI	
						650.50					
1218 COLLEY ELEVATOR CO.											
199000		07/01/2020		0720-1	959254	198.00	07/15/2020	INV	PD	#BE0945-MONTHLY ELEVATOR	
490 COMCAST CABLE COMMUNICATIONS, LLC											
22348		06/25/2020		0720-1	959255	204.81	07/15/2020	INV	PD	#8771200570017919-INTERNE	
1194 THE CONSERVATION FOUNDATION											
22349		06/16/2020		0720-1	959256	250.00	07/15/2020	INV	PD	ANNUAL MEMBERSHIP 202-202	
994 DIRECT ENERGY MARKETING, INC.											
201690042428275		06/17/2020		0720-1	959257	60,520.86	06/30/2020	INV	PD	#1152328-ELECTRIC USAGE -	
86 EESCO, A DIVISION OF WESCO DISTRIBUTION INC											
816687		07/09/2020		0720-1	959258	2,908.16	07/15/2020	INV	PD	#81393-99-ELECTRICAL BATT	
1193 EVERGREEN LAWN CARE, INC.											
15454		06/30/2020		0720-1	959259	625.00	07/15/2020	INV	PD	LAWN SVCS - SUNNYBROOK PR	
293 VILLAGE OF GLEN ELLYN											
22396		07/01/2020		0720-1	959260	3,540.54	07/15/2020	INV	PD	#610130-WATER SVC - MAY 2	
22397		07/01/2020		0720-1	959260	19.86	07/15/2020	INV	PD	#432720-WATER SVC - APR/M	
						3,560.40					
297 W.W. GRAINGER, INC.											
9577237176		07/01/2020		0720-1	959261	150.84	07/15/2020	INV	PD	#801764762-JANITORIAL SUP	
9579122509		07/02/2020		0720-1	959261	280.35	07/15/2020	INV	PD	#801764762-ELECTRICAL SUP	

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION	
						431.19					
1173 GREAT LAKES CONCRETE, LLC											
238738		06/29/2020		0720-1	959262	287.42	07/15/2020	INV	PD	#GLENBARD - MAINT CONCRET	
743 GROOT, INC											
5669458		07/01/2020		0720-1	959263	344.51	07/15/2020	INV	PD	#310769434001-REFUSE SVC	
119 HACH COMPANY											
12013443		06/24/2020		0720-1	959264	205.32	07/15/2020	INV	PD	#071607-LAB SUPPLIES - JU	
1340 HAUSER IZZO PETRARCA, GLEASON & STILLMAN LLC											
25780		07/08/2020		0720-1	959265	115.00	07/15/2020	INV	PD	#G2700-LEGA SVCS - GENERA	
25781		07/08/2020		0720-1	959265	80.50	07/15/2020	INV	PD	#G2700-LEGAL SVCS - FIP-J	
						195.50					
985 HOLSTEINS GARAGE											
1327		06/30/2020		0720-1	959266	122.00	07/15/2020	INV	PD	SAFETY LANE INSPECTIONS J	
124 HOME DEPOT USA, INC											
1031474		06/15/2020		0720-1	959267	5.24	07/15/2020	INV	PD	#7114-MAINT TOOLS - JUN 2	
3012639		06/23/2020		0720-1	959267	12.61	07/15/2020	INV	PD	#7114-ELECTRICAL TOOLS -	
5213711		07/01/2020		0720-1	959267	6.25	07/15/2020	INV	PD	#7114-MAINT TOOLS - JUL 2	
5901779		07/01/2020		0720-1	959267	99.90	07/15/2020	INV	PD	#7114-MAITN SUPPLIES - JU	
8031886		06/18/2020		0720-1	959267	31.39	07/15/2020	INV	PD	#7114-MAINT TOOLS/SUPPLIE	
8034040		07/08/2020		0720-1	959267	64.76	07/15/2020	INV	PD	#7114-MAINT SUPPLIES - JU	
9031701		06/17/2020		0720-1	959267	218.00	07/15/2020	INV	PD	#7114-ELECTRICAL TOOLS -	
						438.15					
430 ILLINOIS EPA FISCAL SERVICES SEC.											
22366		06/26/2020		0720-1	959268	52,500.00	07/15/2020	INV	PD	IL0021547(A) ANNUAL NPDES	
22367		06/26/2020		0720-1	959268	20,000.00	07/15/2020	INV	PD	##IL0022471(A)- NPDESPERM	
						72,500.00					
157 LEN'S ACE HARDWARE, INC.											
95744-3		06/30/2020		0720-1	959269	8.50	07/15/2020	INV	PD	#331050-OPERATIONS SUPPLI	
295 VILLAGE OF LOMBARD											
22398		07/03/2020		0720-1	959270	14.55	07/15/2020	INV	PD	#31774-001-WATER SVC - MA	
22399		07/03/2020		0720-1	959270	1,200.47	07/15/2020	INV	PD	#30042-001-CSO WATER SVC	
						1,215.02					
676 MC CANN INDUSTRIES, INC.											
P28065		07/01/2020		0720-1	959271	55.09	07/15/2020	INV	PD	#GLENB002-MAINT SUPPLIES	
P28146		07/02/2020		0720-1	959271	110.18	07/15/2020	INV	PD	#GLENB002-MAINT SUPPLIES	

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INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
171 MCMASTER-CARR SUPPLY CO.						165.27				
41633698		06/26/2020		0720-1	959272	287.55	07/15/2020	INV	PD	#7735700-MAINT TOOLS - JU
1223 CAPITAL ONE NATIONAL ASSN										
317517420078921		06/23/2020		0720-1	959273	-22.37	06/23/2020	CRM	PD	6004300499008602-REFUND-O
317518220047923		06/30/2020		0720-1	959273	29.95	07/15/2020	INV	PD	6004300499008602-MIANT TO
						7.58				
178 MICHAEL'S UNIFORM COMPANY, INC.										
92759		07/06/2020		0720-1	959274	1,052.27	07/15/2020	INV	PD	202 SPIRNG/SUMMER UNIFORM
92768		07/09/2020		0720-1	959274	307.38	07/15/2020	INV	PD	UNIFORM SHIRTS - JUN 2020
92773		07/09/2020		0720-1	959274	76.68	07/15/2020	INV	PD	UNIFORM JEANS - JUN 2020
						1,436.33				
209 NCL OF WISCONSIN INC										
440993		06/29/2020		0720-1	959275	47.04	07/15/2020	INV	PD	#17348-LAB SUPPLIES - JUN
1168 NORTHERN TOOL & EQUIPMENT										
45463635		07/02/2020		0720-1	959276	17.99	07/15/2020	INV	PD	283624081054111915-MAINT
224 POLYDYNE INC										
1461022		06/09/2020		0720-1	959277	10,396.00	06/30/2020	INV	PD	#103379-MAIN PLANT CHEMIC
412 NESTLE WATERS NORTH AMERICA										
10G8100616302		07/07/2020		0720-1	959278	86.87	07/15/2020	INV	PD	#8100616302-BOTTLED WATER
1070 REVERE ELECTRIC SUPPLY										
S4178504.001		07/02/2020		0720-1	959279	6.82	07/15/2020	INV	PD	#105806-ELECTRICAL PARTS
1212 RJN GROUP, INC										
30500105	20200001	07/02/2020		0720-1	959280	9,649.00	07/15/2020	INV	PD	YR 2 FLOW MONITORING
939 STAPLES CONTRACT & COMMERCIAL INC.										
3449442442		06/18/2020		0720-1	959281	-20.97	06/18/2020	CRM	PD	DET1680518-RETURNED MERCH
3450806068		06/29/2020		0720-1	959281	25.98	07/15/2020	INV	PD	#DEY16805518-OFFICE SNACK
3451223720		07/09/2020		0720-1	959281	103.19	07/15/2020	INV	PD	#DET1680518-OFFICE SUPPLI
						108.20				
464 STRAND ASSOCIATES, INC.										
160210	20180005	05/14/2020		0720-1	959282	5,981.90	07/15/2020	INV	PD	ELECTRICAL DESIGN, ENG SV
161500	20180005	06/25/2020		0720-1	959282	9,891.61	07/15/2020	INV	PD	ELECTRICAL DESIGN, ENG SV
161708	20180012	07/10/2020		0720-1	959282	4,580.33	07/15/2020	INV	PD	HVAC REHABILITATION DESIG

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
738 SUBURBAN LABORATORIES, INC.						20,453.84				
177691		06/30/2020		0720-1	959283	784.00	07/15/2020	INV	PD	LAB TESTING SVCS - MAY 20
1271 SYNAGRO-WWT										
15647		06/30/2020		0720-1	959284	22,344.00	07/15/2020	INV	PD	SLUDGE HAULING - JUN 2020
271 TERRACE SUPPLY COMPANY										
1013063		06/30/2020		0720-1	959285	49.80	07/15/2020	INV	PD	#315850-WELDING GAS CYLIN
1001 TROTTER AND ASSOCIATES, INC.										
17228	20200002	06/28/2020		0720-1	959286	3,600.00	07/15/2020	INV	PD	BIOSOLIDS DEWATERING IMP
1240 TWIN OAKS LANDSCAPING, INC										
MR080801-0004	20200007	07/01/2020		0720-1	959287	3,485.00	07/15/2020	INV	PD	LANDSCAPING SERVICES
1074 UNISON SOLUTIONS, INC.										
2020-7518	20200008	06/25/2020		0720-1	959288	41,505.00	07/15/2020	INV	PD	MEDIA FOR BIO-FUEL GAS EN
2020-7536		07/07/2020		0720-1	959288	895.00	07/15/2020	INV	PD	CHP FILTER - JUL 2020
						42,400.00				
988 VERIZON WIRELESS SERVICES LLC										
9857812464		07/01/2020		0720-1	959289	233.88	07/15/2020	INV	PD	#842065533-00001REMOTE SI
881 AIRGAS, INC										
9103259321		07/25/2020		0720-2	959290	386.31	07/31/2020	INV	PD	#2024961-CALIBRATION GAS
9500607547		07/18/2020		0720-2	959290	4,631.27	07/31/2020	INV	PD	#2024961-LIQUID OXYGEN -
9500607720		07/25/2020		0720-2	959290	7,640.27	07/31/2020	INV	PD	#2024961-LIQUID OXYGEN -
						12,657.85				
9 ALEXANDER CHEMICAL CORPORATION										
26928		07/13/2020		0720-2	959291	3,204.68	07/31/2020	INV	PD	#100255-CHEMICALS - JUL 2
1305 AMBER MECHANICAL CONTRACTORS, INC										
PAYMENT 4	20190007	05/31/2020		0720-2	959292	159,894.00	07/31/2020	INV	PD	HVAC REHAB CONSTRUCTION
1260 APPLIED INDUSTRIAL TECHNOLOGIES INC										
7019387442		07/23/2020		0720-2	959293	133.70	07/31/2020	INV	PD	#1251999-MAINT PARTS - JU
1294 ASHLEY STAAT										
TUITION REIMB 0720		07/21/2020		0720-2	959294	866.94	07/31/2020	INV	PD	TUITION ASSISTANCE PLAN

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
958 BAXTER & WOODMAN, INC.										
214816		07/24/2020		0720-2	959295	2,286.25	07/31/2020	INV	PD	#190974.31-NPDES PERMIT A
1124 BLACK & VEATCH CORPORATION										
1324595	20160007	07/14/2020		0720-2	959296	10,718.50	07/31/2020	INV	PD	CONSTRUCTION OVERSIGHT FI
33 CALCO, LTD.										
AU53738		07/17/2020		0720-2	959297	169.00	07/31/2020	INV	PD	#8061-LAB CHEMICALS - JUL
47 CINTAS CORPORATION #769										
4055739143		07/13/2020		0720-2	959298	169.90	07/31/2020	INV	PD	#14924503-MAINT SHOP TOWE
768 CINTAS FIRST AID & SAFETY										
8404734790		07/24/2020		0720-2	959299	223.48	07/31/2020	INV	PD	#10127979-MONTHLY FIRST A
1248 CONCENTRIC INTEGRATION										
214821		07/24/2020		0720-2	959300	1,254.01	07/31/2020	INV	PD	#200125.00-IT SUPPORT TIM
214823		07/24/2020		0720-2	959300	2,154.00	07/31/2020	INV	PD	#200932.00-SCADA COMPUTER
						3,408.01				
1138 CONSTELLATION ENERGY SERVICES INC										
2948959		07/16/2020		0720-2	959301	1,060.14	07/31/2020	INV	PD	#BG-11933-NATURAL GAS USA
845 DAHME MECHANICAL INDUSTRIES INC										
20200292		07/24/2020		0720-2	959302	549.00	07/31/2020	INV	PD	CHILLER WORK - JUL 2020
994 DIRECT ENERGY MARKETING, INC.										
201980042719260		07/16/2020		0720-2	959303	48,316.83	07/31/2020	INV	PD	#1152328-ELECTRIC USAGE J
297 W.W. GRAINGER, INC.										
9590150380		07/15/2020		0720-2	959304	42.56	07/31/2020	INV	PD	#801764762-ELECTRICAL SUP
9591066668		07/15/2020		0720-2	959304	136.08	07/31/2020	INV	PD	#801764762-ELETRICAL SUPP
						178.64				
119 HACH COMPANY										
12037537		07/16/2020		0720-2	959305	64.28	07/31/2020	INV	PD	#71607-LAB SUPPLIES - JUL
12046550		07/22/2020		0720-2	959305	247.82	07/31/2020	INV	PD	#71607-SAMPLING SUPPLIES
						312.10				
1147 ILLINOIS AMERICAN WATER COMPANY										
22431		07/24/2020		0720-2	959306	131.64	07/31/2020	INV	PD	#1025-220008432566-WATER
1196 ILLCO, INC.										

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
2505148		07/16/2020		0720-2	959307	64.00	07/31/2020	INV	PD	#2581579-BRAGA EPA TEST
	1231									ILLINOIS TRUCK & EQUIPMENT CO, INC
10220033		07/15/2020		0720-2	959308	1,200.00	07/31/2020	INV	PD	#1901-MAINT EQUIPMENT REN
	1330									INDUSTRIAL SCIENTIFIC CORPORATION
2338100		07/14/2020		0720-2	959309	746.94	07/31/2020	INV	PD	#28274-GAS METER - JUL 20
	1278									TYCO FIRE & SECURITY (US) MANAGEMENT, INC.
34549852		07/11/2020		0720-2	959310	130.44	07/31/2020	INV	PD	#01300133259417-ALARM SVC
34549854		07/11/2020		0720-2	959310	138.00	07/31/2020	INV	PD	#01300133268280-ALARM SVC
						268.44				
	157									LEN'S ACE HARDWARE, INC.
95973-3		07/16/2020		0720-2	959311	15.98	07/31/2020	INV	PD	#331050-MAINT SUPPLIES -
	1333									LOGSDON STATIONERS, INC
1086595-001		07/21/2020		0720-2	959312	20.22	07/31/2020	INV	PD	#135872-01-MISC OFFICE SU
	171									MCMaster-CARR SUPPLY CO.
42544791		07/16/2020		0720-2	959313	173.63	07/31/2020	INV	PD	#7735700-MAINT SUPPLIES -
42556532		07/16/2020		0720-2	959313	438.74	07/31/2020	INV	PD	#7735700-MAINT SUPPLIES -
42895948		07/23/2020		0720-2	959313	46.34	07/31/2020	INV	PD	#7735700-MAINT SUPPLIES -
						658.71				
	1223									CAPITAL ONE NATIONAL ASSN
359819120754481		07/09/2020		0720-2	959314	57.26	07/31/2020	INV	PD	#6004300499008602-FACE MA
	1211									GMC METALS, INC.
1017858		07/16/2020		0720-2	959315	175.00	07/31/2020	INV	PD	#S01027252-MAINT METAL ST
	188									MOTION INDUSTRIES INC
i110-689824		07/17/2020		0720-2	959316	443.23	07/31/2020	INV	PD	#80514201-MAINT EQUIPMENT
i110-690486		07/29/2020		0720-2	959316	124.19	07/31/2020	INV	PD	#80514201-MAINT PARTS - J
						567.42				
	876									PITNEY BOWES, INC
1016072197		07/21/2020		0720-2	959317	126.95	07/31/2020	INV	PD	#0016631770-POSTAGE METER
	224									POLYDYNE INC
1467790		07/13/2020		0720-2	959318	10,396.00	07/31/2020	INV	PD	#103379-OPERATIONS CHEMIC
	464									STRAND ASSOCIATES, INC.

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
162371	20180005	07/15/2020		0720-2	959319	3,842.34	07/31/2020	INV	PD	ELECTRICAL DESIGN, ENG SV
738 SUBURBAN LABORATORIES, INC.										
178067		07/09/2020		0720-2	959320	370.50	07/31/2020	INV	PD	LAB FEES-OVERTON GEAR JUN
178068		07/09/2020		0720-2	959320	370.50	07/31/2020	INV	PD	LAB FEES-EM COATING JUN
178257		07/20/2020		0720-2	959320	370.50	07/31/2020	INV	PD	LAB FEES - OVERTON GEAR -
178258		07/20/2020		0720-2	959320	370.50	07/31/2020	INV	PD	LAB FEES - ROTOMETRICS -
178259		07/20/2020		0720-2	959320	370.50	07/31/2020	INV	PD	LAB SERVICES - EM - JUL 2
						1,852.50				
410 VALLEN DISTRIBUTION, INC.										
2054701-00		07/09/2020		0720-2	959321	103.44	07/31/2020	INV	PD	#207184-ELECTRICAL PARTS
988 VERIZON WIRELESS SERVICES LLC										
9858969760		07/18/2020		0720-2	959322	1,207.11	07/31/2020	INV	PD	#687026363-00001-CELLULAR
						129 INVOICES	903,748.23			

** END OF REPORT - Generated by Lori Thomas **

SECTION 5.3

JANITORIAL SERVICES – CONTRACT AWARD

MEMORANDUM

TO: Executive Oversight Committee
FROM: Gayle Lendabarker, Administrative Assistant
DATE: August 13, 2020
RE: Janitorial Service Contract Award Recommendation



The Authorities existing janitorial contract expired in early 2020 during the COVID crisis, and it was decided that in the interim cleaning would be done in-house to avoid bringing in outside parties. Since more safeguards have been implemented, and the janitorial work is becoming too burdensome for in-house staff to continue, a bid package was put together and advertised in late June. In the weeks leading up to the bid opening, six vendors walked through the facility to garner a better understanding of the scope of services needed. The bid opening occurred on July 22, and bids from seven vendors were received. Below is a summary of the bid tabulations.

<u>Vendor</u>	<u>Weekly Price</u>	<u>Monthly</u>	<u>Yearly</u>
Vega Building Maintenance Inc.	\$265.00	\$1,148.33	\$13,780.00
Bravo Services	\$270.00	\$1,170.00	\$14,040.00
Eco Clean Maintenance	\$274.00	\$1,187.33	\$14,248.00
Best Quality Cleaning Inc.	\$275.00	\$1,191.67	\$14,300.00
Perfect Cleaning Service	\$280.25	\$1,214.42	\$14,573.00
Detail-X-Perts	\$375.00	\$1,625.00	\$19,500.00
Multi-System Management Company	\$430.00	\$1,863.33	\$22,360.00

Vega Building Maintenance presented the lowest bid of \$265 per week for three day a week cleaning. Due to the Authorities smaller size, and diligent staff, it was realized that costs could be reduced by scaling back to three days a week instead of the previous five day a week service. The total cost of the contract is equal to \$13,780 per year. GWA will see a \$1,540 increase in cost per year compared to the previous contract, but it will also include a greater scope in order to provide more adequate janitorial services that were previously lacking.

Therefore, GWA would like to request authorization to enter into a three-year contract with Vega Building Maintenance Inc. in the amount \$13,780/year to be invoiced to account 270-520971 during CY's 2020-2023.

SECTION 6.0

FINANCIAL AUDIT - 2019

MEMORANDUM

TO: Executive Oversight Committee
FROM: Christina Coyle, Finance Director
DATE: July 30, 2020
RE: 2019 Audited Financial Statements



2019 Audited Financial Statements

Attached is the Annual Audited Financial Statements for the Glenbard Wastewater Authority for the fiscal year that ended December 31, 2019.

Financial highlights for the Authority's fiscal year 2019 (FY2019) are presented on pages 6-7 of the report. A complete narrative summary of the Authority's operations and financial position is found in Management's Discussion and Analysis on pages 5-14. I will present highlights of the financial report during the EOC meeting and our audit partner, Jamie Wilkey, will present the auditor's opinion.

The Authority again received an unmodified audit opinion from the auditing firm, Lauterbach & Amen LLP, which is the highest and best opinion.

Operating Fund Surplus

The Operating Fund Surplus, before the long term pension adjustment, was \$191,724. We annually adjust the partners' contributions to match expenses. Using this measure, the Village of Lombard is owed \$112,107 and Glen Ellyn is owed \$79,617 for the fiscal year ended December 31, 2019.

As of December 31, 2019, the Authority's working cash was 29.2% of operating expenses, or \$181,469 above minimum 25% as set in the current intergovernmental agreement. A complete schedule detailing the working cash calculation may be found in the notes to the financial statements (page 32-33). As the amount of the year end adjustment is slightly above the excess cash balance, we cannot distribute the entire surplus. We can only distribute \$181,469.

The operating surplus may be either rebated back to each community or may be distributed to the Capital Fund. In the past, the operating surplus has been distributed to the Capital Fund and has been used for either specific projects or to offset future Capital Fund rate increases to both Villages.

Other Communications

There are two other communications that are included as attachments to this memo.

SAS114 Letter: This letter is a required communication between the auditors and those charged with governance. It highlights certain areas that auditors are required to disclose each year to those charged with governance.

Management Letter: No management letter comments were issued this year. There is a report attached stating such.

Proposed Action Items:

Motion to accept the Audited Financial Statements of the Glenbard Wastewater Authority for the fiscal year ended December 31, 2019 and to forward the audit report to the full Authority Board for final approval at the next annual meeting.

Motion to distribute the operating surplus up to an amount of \$181,469 in a manner determined by the Executive Oversight Committee.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

For the Fiscal Year Ended December 31, 2019

A Management letter was not issued for the fiscal year ended 12/31/19 as there were no comments found through the audit process in the current year.

**GLENBARD WASTEWATER AUTHORITY,
GLEN ELLYN, ILLINOIS**

ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019**

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

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INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the Authority's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

June 4, 2020

The Honorable Chairman
Members of the Board of Directors
Glenbard Wastewater Authority
Glen Ellyn, Illinois

We have audited the accompanying financial statements of the business-type activities of the Glenbard Wastewater Authority, Illinois, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Authority'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.

Auditor's 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. 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 auditor's 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 Authority'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 Authority'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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Glenbard Wastewater Authority, Illinois, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a 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 Glenbard Wastewater Authority, Illinois' basic financial statements. The other supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and were derived from and relate 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 other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Matters – Continued

Other Information – Continued

The Schedule of Comparative Flows and the Schedule of Allocation of Costs 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.

Prior-Year Comparative Information

We have previously audited Glenbard Wastewater Authority's 2018 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the business-type activities, and the aggregate remaining fund information in our report dated June 7, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

This discussion and analysis of the Glenbard Wastewater Authority (the “Authority”) is designed to provide the reader an objective and easily readable analysis of the Authority’s financial activities for the fiscal year 2019 which began on January 1, 2019 and concluded on December 31, 2019. Also highlighted in this analysis are significant financial transactions and issues, comparisons to prior year activities, any relevant trend information, and changes in the Authority’s financial position.

This discussion and analysis is an integral part of the Authority’s financial statements and should be read in conjunction with the financial statements, which begin on page 17.

Background and Overview of the Financial Statements

The Authority was established by an intergovernmental agreement dated November 28, 1977 between the neighboring Villages of Lombard and Glen Ellyn, Illinois for the purpose of jointly treating and processing wastewater. Prior to creation of the Authority, wastewater processing was decentralized. The Authority processes wastewater for the Villages of Lombard and Glen Ellyn as well as certain other areas in DuPage County.

The four principal components of the Authority are the Glenbard Plant, the Lombard Combined Sewerage Treatment Facility (LCSTF) facility, the North Regional Interceptor (NRI) and the South Regional Interceptor (SRI). The original construction cost of these facilities was approximately \$43 million, with \$32 million contributed by a grant from the United States Environmental Protection Agency (USEPA) and the remaining \$11 million contributed by Lombard and Glen Ellyn.

The Board of Directors of the Authority consists of the Village President and six Trustees from each of the Villages of Lombard and Glen Ellyn. The Executive Oversight Committee (EOC) is responsible for overseeing the operational aspects of the Authority’s activities and is composed of both Village Presidents, both Village Managers, one Trustee representative from each Village Board and one staff member, traditionally the Public Works Director, of each Village. The Committee meets monthly and reviews operational and staff reports, approves Authority expenditures, awards various contracts for services, reviews the financial statements, reviews and recommends an annual budget to the full Authority Board and performs other functions as defined in the intergovernmental agreement.

The Village of Glen Ellyn is identified by the intergovernmental agreement as the “operating” or lead agency of the Authority. In its capacity as lead agency, Glen Ellyn performs operational supervision, accounting, personnel and administrative services for the Authority on a contractual basis.

The Authority’s accounting and financial transactions are recorded in two separate funds – the Operating Fund and the Equipment Replacement Fund.

The Operating Fund pays for the day-to-day operating costs of the Glenbard Plant, LCSTF, NRI and SRI and includes costs such as staff salaries and benefits, contractual services, sludge removal, utilities, insurance and related expenses. Operating costs are allocated between the Lombard and Glen Ellyn partners based on a five year rolling average of the percentage of wastewater flow contributed by each community.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

Each Village contributes a monthly amount to the Authority based on the adopted Operating Fund budget for the year. These contributions are adjusted two times per fiscal year based on actual wastewater flow share between the parties. Also, an adjustment is made after the conclusion of the fiscal year so that total year-end operating revenues are equivalent to total year-end operating expenses, excluding the adjustment for the IMRF pension obligation.

The Equipment Replacement Fund was established to accumulate funds for the repair and replacement of plant components as needed and was a required element for the initial grant assistance received from the Federal EPA. The two partners contribute a budgeted amount to the Equipment Replacement Fund each year based the wastewater flow split percentage of the Glenbard Plant and associated infrastructure.

Financial Highlights

1. The Authority's overall cash position at December 31, 2019 increased by \$1.73 million or by 24% compared to balances at the close of the prior fiscal year. The Operating Fund experienced a decrease in cash balance of \$293,547, while the Equipment Replacement Fund's cash balance increased by \$2,027,673. The Equipment Replacement Fund received loan proceeds from the Illinois Environmental Protection Agency (IEPA) in the amount of \$3.1 million and has incurred capital costs of \$4.2 million. The main project undertaken is the Facility Improvement Project (FIP), which entails a series of updates to the facility. See page 51 for detailed cash flow information.
2. Total Operating Fund expenses for fiscal year 2019 were \$4,350,424, an increase of \$529,433 or 14.0% compared to the previous fiscal year. For additional information concerning changes in operating costs compared to the prior fiscal year, see page 12 of this Management's Discussion and Analysis.
3. Total Operating Fund expenses were under the approved budget of \$4,445,941 by \$95,517 or 2.1%. Additional budget comparison information is located on pages 52 - 53.
4. Amounts due from/(to) each of the Villages as of December 31, 2019, include following components:

	Village of Lombard	Village of Glen Ellyn	Totals
Billing Adjustment for the Fiscal Year Ended on December 31, 2019	\$ (112,107)	(79,617)	(191,724)
Billing Adjustment - July 2019 to December 2019	53,955	(53,955)	—
Cumulative Balance Due from (to) Villages	<u>(58,152)</u>	<u>(133,572)</u>	<u>(191,724)</u>

*This balance is the end result of actual expenses compared to actual fiscal flow splits on an accrual basis after any necessary audit adjustments are made.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

5. The percentage of wastewater flow contributed by each of the partners to the Glenbard Plant for 2019 compared to the previous three years is shown below:

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Village of Lombard	57.35%	58.79%	59.41%
Village of Glen Ellyn	42.65%	41.21%	40.59%

A history of annual flow data is presented on page 59.

6. The Authority has a minimum working cash policy for its Operating Fund equal to 25% of operating expenses (see Note 3 on page 32-33). The Authority's net working cash balance of \$1,253,197 as of December 31, 2019 is equivalent to a 29.2% reserve level, above the minimum 25% level by \$181,469.
7. The Authority invested significantly in capital projects during 2019. The Authority continued the Facility Improvement Project (FIP) in 2019. This project includes improvements to the raw sewage pump building, improvements and modifications to the filter building, modification of the non-potable water system, improvements to the natural gas system serving the treatment facility and improvements to the final clarifiers. As of December 31, 2019, \$18.1 million had been expended on this project.

Authority's Financial Analysis

Net Position

The Statement of Net Position includes all of the Authority's assets/deferred outflows and liabilities/deferred inflows and provides information about the nature and amount of investments in resources and the obligations to creditors. This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility of the Authority.

A summary of the Authority's Statement of Net Position is presented on the next page.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Current and Other Assets	\$ 6,258,960	8,015,153	9,767,599
Deferred Outflows	239,180	704,968	169,825
Capital Assets	46,255,289	48,911,990	50,675,581
Total Assets & Deferred Outflows	<u>52,753,429</u>	<u>57,632,111</u>	<u>60,613,005</u>
Long Term Debt	11,452,569	16,332,685	18,060,570
Other Liabilities	3,063,643	2,935,222	2,322,276
Deferred Inflows	925,256	125,366	424,894
Total Liabilities & Deferred Inflows	<u>15,441,468</u>	<u>19,393,273</u>	<u>20,807,740</u>
Net Investment in Capital Assets	34,374,524	32,962,382	32,218,654
Restricted	2,937,437	5,276,456	7,586,611
Total Net Position	<u>37,311,961</u>	<u>38,238,838</u>	<u>39,805,265</u>

The total net position of the Authority increased \$1,566,427 to \$39,805,265, an increase of 4.1% from the prior fiscal year, due to the contribution by the Villages of the previous year operating surplus to the Equipment Replacement Fund as well as other revenue streams such as connection fees, FOG (fats, oils, and grease) revenue and leachate revenue.

For more detailed information, see the Statement of Net Position beginning on page 17.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

Activities

The Statement of Revenues, Expenses and Changes in Net position provides an indication of the Authority's financial health. A summary of the Authority's Statement of Revenues, Expenses and Changes in Net Position is presented below.

	FY 2017	FY 2018	FY 2019
Operating Revenues	\$ 7,421,656	7,431,990	7,779,218
Non-Operating Revenues	1,286,271	593,123	1,344,347
Total Revenues	8,707,927	8,025,113	9,123,565
Depreciation Expense	2,549,513	2,495,940	2,464,158
Other Operating Expenses	4,658,182	4,460,155	4,995,218
Non-Operating Expenses	112,581	142,141	97,762
Total Expenses	7,320,276	7,098,236	7,557,138
Changes in Net Position	1,387,651	926,877	1,566,427
Net Position – Beginning	35,924,310	37,311,961	38,238,838
Net Position – Ending	37,311,961	38,238,838	39,805,265

For more detailed information, see the Statement of Revenues, Expenses and Changes in Net Position on page 19.

Revenues

Operating Fund Revenues

Operating Fund operating revenues consist of contributions made by the Villages of Lombard and Glen Ellyn. These contributions are initially based on the adopted Operating Fund budget for the year and are adjusted so that total year-end operating revenues are equivalent to total year-end operating expenses, excluding depreciation expense and IMRF GASB 68 pension adjustment. Amounts that are contributed by the partners in excess of total year-end operating expenses are distributed based on each partner's five-year rolling average wastewater flow and are recorded in the Statement of Net Position as liabilities payable to the respective Villages.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

A comparison of Operating Fund operating revenues from charges to the Villages for the fiscal year ended December 31, 2019 compared to the previous two years is shown in the table below.

Partner	FY 2017	FY 2018	FY 2019	\$ Change from 2018 to 2019	% Change from 2018 to 2019
Village of Lombard	\$ 2,306,219	\$ 2,311,758	\$ 2,521,328	\$ 234,933	10.16%
Village of Glen Ellyn	1,715,437	1,620,232	1,722,890	312,810	19.31%
Totals	4,021,656	3,931,990	4,244,218	547,743	13.93%

Operating revenues charged to the Villages are directly correlated to changes in operating costs. An analysis of operating costs can be found on page 60.

Equipment Replacement Fund Revenues

A comparison of Equipment Replacement Fund revenues for the fiscal year ended December 31, 2019 compared to the previous two years is shown in the table below:

Revenue	FY 2017	FY 2018	FY 2019	\$ Change from 2018 to 2019	% Change from 2018 to 2019
Lombard ¹	\$ 1,826,913	\$ 1,905,091	\$ 1,933,042	\$ 27,951	1.50%
Glen Ellyn ¹	1,573,087	1,594,909	1,601,958	7,049	0.40%
Excess Contributions ²	48,692	159,394	449,410	290,016	181.90%
Connection Fees ³	290,110	100,890	299,462	198,572	196.80%
Leachate Revenue ⁴	156,100	139,300	215,063	75,763	54.40%
Cell Tower Revenue ⁵	52,616	52,844	54,958	2,114	4.00%
FOG Revenue ⁶	167,806	23,944	99,009	75,065	313.50%
Investment Income ⁷	11,936	69,995	139,792	69,797	99.70%
Grant Revenue ⁸	517,390	—	—	—	—%
Other Income ⁹	24,097	(17,644)	32,060	49,704	(281.70)%
Total Revenues	4,668,747	4,028,723	4,824,754	796,031	19.80%

- Each partner contributes an annual amount to be allocated for reinvestment in plant infrastructure and rehabilitation. Contributions are determined annually as a part of the budget preparation process and are allocated based on the wastewater flows contributed by each partner at the Glenbard Plant.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

2. As part of the closeout of the 2018 fiscal year, both Villages contributed their portion of the operating surplus in the Operating Fund to the Equipment Replacement Fund.
3. New connections to the respective sanitary sewer systems of the partners are charged a fee which is paid into the Equipment Replacement Fund. FY 2018 had greater fees than FY 2019 fees due to a few larger development projects.
4. Beginning in FY2012/13, the Authority began processing Leachate at the rate of two trucks per day. In FY2013/14, the number of trucks increased to three per day. In April 2014, the number of trucks was increased to a maximum of 6 per day, where it currently remains.
5. GWA has an agreement with AT&T to house a cell phone tower on its premises. Beginning in November 2016, Verizon also entered into an agreement with the Authority to house a cell tower on the premises of the Glenbard plant.
6. Starting in 2016, the Authority began collecting Fats, Oils, and Grease (FOG) revenue. The Authority processes unwanted FOG from outside customers in the Authority's treatment process. This is a new revenue stream for the Authority. This process was halted at the end of FY17 as it caused an imbalance in the digester, resulting in a foul odor which disturbed neighboring subdivisions. The Authority began to receive FOG in 2018, however at a much reduced rate. The Authority began to increase its FOG treatment in 2019 at a measured pace.
7. During 2019, interest rates rose as well as the cash balance in the Equipment Replacement Fund.
8. The Authority received state grants for its Combined Heat and Power capital project in 2016 and 2017. No grants were received in 2018 or 2019.
9. The Authority receives revenue for the EnerNoc Demand Response Program, which enables program participants to receive payment for being available to reduce or eliminate electricity consumption when the reliability of the electric grid is in jeopardy. No revenue was received in FY2017. There was revenue received in 2018; however, this was offset by a loss on the disposal of capital assets. The program continued into 2019.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

Expenses

Operating Fund Expenses

A comparison of Operating Fund expenses for FY 2019 compared to the previous two years is shown in the table below:

	FY 2017	FY 2018	FY 2019	2019 Percent of Total	\$ Change from 2018 to 2019	% Change from 2018 to 2019
Personnel Services ¹	\$ 1,583,225	\$ 1,583,762	\$ 1,700,843	39.10%	\$ 117,081	7.40%
IMRF Pension Expense	68,806	(132,646)	63,511	1.46%	196,157	(147.90)%
Contractual Services						
Maintenance ²	478,057	414,474	521,820	11.99%	107,346	25.90%
Service Charge	128,372	129,270	131,726	3.03%	2,456	1.90%
Sludge Removal ³	179,218	153,121	193,648	4.45%	40,527	26.50%
Utilities ⁴	645,708	672,769	692,316	15.91%	19,547	2.90%
Insurance ⁵	400,937	348,912	397,451	9.14%	48,539	13.90%
Other ⁶	198,992	183,330	206,622	4.74%	23,292	12.70%
Commodities ⁷	424,671	467,999	442,487	10.18%	(25,512)	(5.50)%
Totals	4,107,986	3,820,991	4,350,424	100.00%	529,433	13.90%

1. Personnel services include salaries for 17 full-time and 7 part-time/seasonal staff positions, overtime, Social Security and Medicare employer costs, and required retirement contributions to the Illinois Municipal Retirement Fund (IMRF) for full-time employees. Costs of employee health plan benefits are reflected in the "Insurance" category.
2. The Combined Heat and Power system was operational in FY17, increasing maintenance costs as the system requires annual maintenance of the systems. In FY2019, the CHP reached a service milestone that required additional preventative maintenance and replacement of certain parts and materials.
3. Fiscal Year 2019 experienced more rain which results in more sludge produced and in turn, more sludge being hauled away from the Authority.
4. Electricity costs were increased by \$26,000 from 2018, but offset by small decreases in water and natural gas.
5. Health insurance costs increased \$36,000 and liability insurance costs increased \$12,000 from the prior year. Premium increases as well as additional staff on the health insurance plan created the increases from the prior year.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

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6. Legal and lab costs were increased from 2018.
 7. Both chemical and liquid oxygen costs were decreased in 2019. In 2018, the Authority incurred additional costs due to continued efforts to remediate and prevent odors from the 2017 digester upset.

Equipment Replacement Fund Expenses

The Authority invested over \$4.2 million in the continued replacement and rehabilitation of various capital equipment and plant upgrades during the fiscal year ended December 31, 2019. The major project undertaken during the year was the Facility Improvement Plan.

Capital Assets

A schedule of the Authority's capital asset balances is presented below.

	FY 2017	FY 2018	FY 2019
Nondepreciable Capital Assets	\$ 10,599,278	15,677,188	19,642,970
Depreciable Capital Assets	95,685,895	95,732,343	95,984,800
Less: Accumulated Depreciation	(60,029,884)	(62,497,541)	(64,952,189)
Total Net Depreciable Capital Assets	35,656,011	33,234,802	31,032,611
Total Net Capital Assets	46,255,289	48,911,990	50,675,581

For more detailed information, see Note 3 on page 28.

Long-Term Debt

A schedule of the Authority's State of Illinois EPA loan balances at December 31, 2019 is presented below.

	Amount
Digester Project	\$ 3,254,376
Facility Improvement Project	15,202,551
	<u>18,456,927</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2019

The Authority is in process of drawing down funds for the Facility Improvement Project and the total approved loan amount is \$16,725,000. A final repayment schedule will not be available until construction is complete and final disbursements are reimbursed.

For more detailed information, see Note 3 on pages 29-30.

Contacting the Authority's Financial Management

This financial report is designed to provide the users of these financial statements an overview of the Authority's operations and finances and to demonstrate accountability for the funds it receives. Questions concerning these financial statements may be directed to the Authority at 945 Bemis Road, Glen Ellyn, IL 60137.

BASIC FINANCIAL STATEMENTS

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Statement of Net Position

December 31, 2019

(with Comparative Information for the Fiscal Year Ended December 31, 2018)

See Following Page

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Statement of Net Position

December 31, 2019

(with Comparative Information for the Fiscal Year Ended December 31, 2018)

	<u>December 31, 2019</u>	<u>December 31, 2018</u>
ASSETS		
Current Assets		
Restricted Cash and Investments		
Working Cash Account	\$ 1,280,314	1,573,861
Equipment Replacement Account	7,577,300	5,549,627
Receivables - Net of Allowances		
Accounts	41,751	42,983
Member Contributions	15,373	31,883
IEPA Loans	681,798	660,174
Prepays	129,741	115,303
Inventories	41,322	41,322
Total Current Assets	<u>9,767,599</u>	<u>8,015,153</u>
Noncurrent Assets		
Capital Assets		
Nondepreciable	19,642,970	15,677,188
Depreciable	95,984,800	95,732,343
Accumulated Depreciation	<u>(64,952,189)</u>	<u>(62,497,541)</u>
Total Noncurrent Assets	<u>50,675,581</u>	<u>48,911,990</u>
Total Assets	<u>60,443,180</u>	<u>56,927,143</u>
 DEFERRED OUTFLOWS OF RESOURCES		
Deferred Items - IMRF	<u>169,825</u>	<u>704,968</u>
Total Assets/Deferred Outflows of Resources	<u>60,613,005</u>	<u>57,632,111</u>

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

	December 31, 2019	December 31, 2018
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 1,377,632	1,732,238
Accrued Payroll	91,736	86,141
Accrued Interest Payable	34,268	40,011
Unearned Rental Revenue	23,952	23,030
Member Accounts Payable	207,097	481,293
Current Portion of Long-Term Debt	587,591	572,509
Total Current Liabilities	<u>2,322,276</u>	<u>2,935,222</u>
Noncurrent Liabilities		
Compensated Absences Payable	113,905	108,458
Net Pension Liability - IMRF	48,853	820,014
FIP Loan Payable	15,202,551	12,149,837
Digester Loan Payable	2,695,261	3,254,376
Total Noncurrent Liabilities	<u>18,060,570</u>	<u>16,332,685</u>
Total Liabilities	<u>20,382,846</u>	<u>19,267,907</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Items - IMRF	<u>424,894</u>	<u>125,366</u>
Total Liabilities/Deferred Inflows of Resources	<u>20,807,740</u>	<u>19,393,273</u>
NET POSITION		
Net Investment in Capital Assets	32,218,654	32,962,382
Restricted	<u>7,586,611</u>	<u>5,276,456</u>
Total Net Position	<u><u>39,805,265</u></u>	<u><u>38,238,838</u></u>

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

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Statement of Revenues, Expenses and Changes in Net Position

For the Fiscal Year Ended December 31, 2019

(with Comparative Information for the Fiscal Year Ended December 31, 2018)

	December 31, 2019	December 31, 2018
Operating Revenues		
Charges for Services	\$ 7,779,218	7,431,990
Operating Expenses		
Personnel Services	1,700,843	1,583,762
IMRF Pension Expense	63,511	(148,555)
Contractual Services		
Maintenance	521,820	414,474
Service Charge	131,726	129,270
Sludge Removal	193,648	153,121
Utilities	692,316	672,769
Insurance	397,451	348,912
Other	206,622	184,285
Commodities	442,487	467,999
Maintenance of Capital Facilities and Equipment	4,884,441	6,180,669
Less: Capital Outlay	(4,239,647)	(5,526,551)
Depreciation	2,464,158	2,495,940
Total Operating Expenses	7,459,376	6,956,095
Operating Income	319,842	475,895
Nonoperating Revenues (Expenses)		
Surplus Contributions	449,410	159,394
Connection Fees	299,462	100,890
Enernoc Demand Response	23,494	17,156
Leachate Revenues	215,063	139,300
Fats, Oil & Grease Waste Fees	99,009	23,944
Cell Tower Revenues	54,958	52,844
Other Income	20,464	8,041
Sale of Capital Assets	(11,898)	(42,753)
Investment Income	182,487	91,554
Interest Expense	(85,864)	(99,388)
	1,246,585	450,982
Change in Net Position	1,566,427	926,877
Net Position - Beginning	38,238,838	37,311,961
Net Position - Ending	39,805,265	38,238,838

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

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Statement of Cash Flows

For the Fiscal Year Ended December 31, 2019

(with Comparative Information for the Fiscal Year Ended December 31, 2018)

	<u>December 31, 2019</u>	<u>December 31, 2018</u>
Cash Flows from Operating Activities		
Receipts from Customers and Villages	\$ 8,922,758	7,610,897
Payments to Employees	(1,764,354)	(1,435,207)
Payments to Suppliers	(3,788,573)	(3,310,665)
	<u>3,369,831</u>	<u>2,865,025</u>
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(4,239,647)	(5,199,225)
Disposal of Capital Assets	—	46,584
Interest Expense	(85,864)	(99,388)
Payment of Principal	(545,395)	(532,011)
Loan Proceeds	3,052,714	4,600,854
	<u>(1,818,192)</u>	<u>(1,183,186)</u>
Cash Flows from Investing Activities		
Investment Income	182,487	91,554
	<u>182,487</u>	<u>91,554</u>
Net Change in Cash and Cash Equivalents	1,734,126	1,773,393
Cash and Cash Equivalents		
Beginning	7,123,488	5,350,095
	<u>7,123,488</u>	<u>5,350,095</u>
Ending	<u>8,857,614</u>	<u>7,123,488</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income	319,842	475,895
Adjustments to Reconcile Operating Income to Net Income to Net Cash		
Provided by (Used in) Operating Activities:		
Depreciation Expense	2,464,158	2,495,940
Other Income	1,161,860	458,816
Other Expense - IMRF	63,510	(148,555)
(Increase) Decrease in Current Assets	(18,320)	(279,909)
Increase (Decrease) in Current Liabilities	(621,219)	(137,162)
	<u>(621,219)</u>	<u>(137,162)</u>
Net Cash Provided by Operating Activities	<u>3,369,831</u>	<u>2,865,025</u>

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

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Glenbard Wastewater Authority, Glen Ellyn, Illinois, Illinois (the “Authority”) was created and established by an agreement dated November 28, 1977, between the Villages of Lombard, Illinois and Glen Ellyn, Illinois, for the purpose of jointly treating and processing wastewater. This agreement has been amended since inception. The last amendment was April 17, 2014. The wastewater is treated in two plants, known as the Glenbard Wastewater Authority and the Lombard Storm Water Facility.

Construction of the facilities was financed by monies appropriated by the Villages and by grants from the U.S. Environmental Protection Authority. The Village of Glen Ellyn, as the designated lead Authority, maintained the Glenbard Lead Authority Construction Fund, which included all transactions relating to planning, design, and construction of the wastewater treatment facilities. The cost of the facilities, which aggregated \$43,297,682, was contributed to the Authority by the Glenbard Lead Authority Construction Fund.

In accordance with the 1977 agreement, as amended in April 1998 and April 2014, the Village of Glen Ellyn provides certain management services (administration, personnel, payroll, data processing, and accounting services) to the Authority. The Village is reimbursed for such services and, therefore, receives a service charge (overhead fee) pursuant to the agreement.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Authority’s accounting policies established in GAAP and used by the Authority are described below.

REPORTING ENTITY

In evaluating how to define the Authority for financial reporting purposes, management has considered all potential component units. Criteria for including a component unit in the Authority’s reporting entity principally consist of the potential component unit’s financial interdependency and accountability to the Authority. Based on those criteria, there are no potential component units to be included in the reporting entity. The Authority itself is not a component unit of another governmental entity, but rather is considered to be a jointly governed organization.

BASIS OF PRESENTATION

In the Statement of Net Position, the Authority’s activities are reported on a full accrual, economic resources basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term obligations/deferred inflows.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

The Authority uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The Authority utilizes a single proprietary fund. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to outside parties.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

All proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

The Authority’s basic financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

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 Authority are charges to customers for services. Operating expenses include the cost of services, administrative expenses, and depreciation and amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, the cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of purchase.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Authority's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Restricted Cash and Investments

Please refer to the working cash account and equipment replacement account sections in the Net Position note for details on assets restricted under intergovernmental and grant agreements.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. There is no allowance for uncollectible since these amounts are expected to be fully collectible. The Authority reports member contributions as its major receivable.

Prepays/Inventories

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Prepays/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Capital Assets

Capital assets purchased or acquired are reported at historical cost or estimated historical cost. For movable property, the Authority's capitalization policy includes all items with a unit cost of \$20,000 or more, depending on asset class, and an estimated useful life that is greater than one year. Renovations to buildings and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred. Donated capital assets are recorded at estimated acquisition value at the date of donation.

Depreciation has been provided using the straight-line method over the following estimated useful lives of the assets:

Vehicles	7 Years
Land Improvements	7 - 20 Years
Equipment	10 - 15 Years
Buildings and Improvements	10 - 45 Years
Sewer Lines	40 - 50 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

The Authority grants a specific number of annual leave hours bi-weekly with pay to its employees. Earned annual leave and compensatory time may be accumulated and is payable to the employee upon termination of employment and, therefore, is accrued through year-end. Long-term accumulated sick leave is not reimbursable upon termination of employment and, therefore, is not accrued.

Long-Term Obligations

In the financial statements long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Loan premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Loans payable are reported net of the applicable loan premium or discount. Loan issuance costs are reported as expenses at the time of issuance.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either 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 - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

The Authority considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund position is available.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Budgeted amounts used for comparison in this report are obtained from the operating budget of the Authority, approved by Glenbard Wastewater Authority Board of Directors, which is prepared in accordance with generally accepted accounting principles, except that depreciation expense is not part of the operating budget, and note principal payments are budgeted as expenses. The budget amounts included in the supplemental information are from the final adopted budget, including all amendments, which were not significant. The budget lapses at the end of the fiscal year.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

Permitted Deposits and Investments – Statutes authorize the Authority to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds and Illinois Metropolitan Investment Fund investment pools.

Illinois Funds is an investment pool management by the Illinois Public Treasurer’s Office, which allows governments within the state to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

The Illinois Metropolitan Investment Fund (IMET) is a non-for-profit investment trust formed pursuant to the Illinois Municipal Code. IMET is managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an Investment Company. Investments in IMET are valued at the share price, the price for which the investment could be sold.

Interest Rate Risk, Credit Risk, Concentration Risk, and Custodial Credit Risk

Deposits. At year-end, the carrying amount of the Authority’s deposits totaled \$1,875,903 and the bank balances totaled \$1,959,099. The Authority also has \$3,559,605 invested in the Illinois Funds and \$3,422,106 in IMET at year end.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Authority’s investment policy states they will attempt to match its investments with anticipated cash flows requirements. Unless matched to a specific cash flow, the Authority will not directly invest in securities maturing more than five years from the date of purchase. Any investment purchased with a maturity longer than four years must be supported with written documentation explaining the reason for the purchase and must be supported with written documentation explaining the reason for the purchase and must be specifically approved by the Authority Board. The Authority’s investments in the Illinois Funds and IMET have an average maturity of less than one year.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Interest Rate Risk, Credit Risk, Concentration Risk, and Custodial Credit Risk - Continued

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Authority may invest in any type of security authorized by the State of Illinois Public Funds Investment Act (30 ILCS 235/) regarding the investment of public funds. The Authority's investments in the Illinois Funds is rated AAAM by Standard & Poor's and the Authority's investment in IMET is rated AA by Standard & Poor's.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority's policy requires that funds on deposit in excess of FDIC limits be secured by some form of collateral. The Authority will accept government securities, obligations of federal agencies, obligations of federal instrumentalities, and obligations of the State of Illinois. At year end, the entire bank balance was covered by collateral, federal depository or equivalent insurance.

For an investment, this is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2019, the Authority's investment in the Illinois Funds and IMET funds are not subject to custodial credit risk.

Concentration of Credit Risk. This is the risk of loss attributed to the magnitude of the Authority's investment in a single issuer. At year-end, the Authority does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

CONSTRUCTION COMMITMENTS

The Authority has entered into contracts for the construction or renovation of various facilities as follows:

Project	Expended to Date	Remaining Commitment
HVAC Rehabilitation	\$ 103,887	894,113
Facility Improvement Plan Phase I	860,979	165,964
Facility Improvement Plan Phase II	14,809,468	2,991,791
	15,774,334	4,051,868

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

The following is a summary of capital asset activity for the year:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 499,420	443,792	—	943,212
Property Easement	168,607	—	—	168,607
Construction in Progress	15,009,161	3,521,990	—	18,531,151
	<u>15,677,188</u>	<u>3,965,782</u>	<u>—</u>	<u>19,642,970</u>
Depreciable Capital Assets				
Glenbard Plant	67,544,914	273,865	21,408	67,797,371
Stormwater Plant	11,865,247	—	—	11,865,247
North Regional Interceptor	10,751,759	—	—	10,751,759
South Regional Interceptor	5,570,423	—	—	5,570,423
	<u>95,732,343</u>	<u>273,865</u>	<u>21,408</u>	<u>95,984,800</u>
Less Accumulated Depreciation				
Glenbard Plant	42,459,845	1,668,944	9,510	44,119,279
Stormwater Plant	8,934,353	258,762	—	9,193,115
North Regional Interceptor	7,665,178	299,345	—	7,964,523
South Regional Interceptor	3,438,165	237,107	—	3,675,272
	<u>62,497,541</u>	<u>2,464,158</u>	<u>9,510</u>	<u>64,952,189</u>
Total Net Depreciable Capital Assets	<u>33,234,802</u>	<u>(2,190,293)</u>	<u>11,898</u>	<u>31,032,611</u>
Total Net Capital Assets	<u>48,911,990</u>	<u>1,775,489</u>	<u>11,898</u>	<u>50,675,581</u>

Depreciation was allocated to the members as follows:

Village of Lombard	\$ 1,348,018
Village of Glen Ellyn	<u>1,116,140</u>
	<u>2,464,158</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

Loans Payable

The Authority has entered into loan agreements to provide low interest financing for capital improvements. Loans currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances (a)
Anaerobic Digester Loan Payable dated October 10, 2007, due in annual installments of \$637,002, including interest at 2.500%, through July 31, 2024.	\$ 3,799,771	—	545,395	3,254,376
Facility Improvement Project Loan Payable dated September 23, 2016, due in annual installments of \$425,208, including interest at 1.750%, through October 10, 2039.	12,149,837	3,052,714	—	15,202,551 (b)
	<u>15,949,608</u>	<u>3,052,714</u>	<u>545,395</u>	<u>18,456,927</u>

(a) Includes construction interest.

(b) Amounts disbursed as of the date of the audit report is \$15,202,551. Total approved loan amount is \$16,725,000. The final repayment schedule for this loan will not be available until construction is complete and final disbursements are reimbursed.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 135,572	13,618	6,809	142,381	28,476
Net Pension Liability - IMRF	820,014	—	771,161	48,853	—
Loans Payable	15,949,608	3,052,714	545,395	18,456,927	559,115
	16,905,194	3,066,332	1,323,365	18,648,161	587,591

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Loans Payable	
	Principal	Interest
2020	\$ 559,115	77,887
2021	573,180	63,822
2022	587,599	49,403
2023	602,381	34,621
2024	617,534	19,468
2025	314,567	3,932
Totals	3,254,376	249,133

The Facility Improvement Project Loan Payable does not have final repayment schedule; therefore, is not included in the debt service requirements to maturity above.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION

Net Position Classification

Net position consists of the following as of December 31, 2019 and December 31, 2018:

	<u>December 31, 2019</u>	<u>December 31, 2018</u>
Net Position		
Net Investment in Capital Assets	\$ 32,218,654	32,962,382
Equipment Replacement Account (Restricted)	7,057,032	4,683,366
Working Cash Account (Restricted)	<u>529,579</u>	<u>593,090</u>
Total Net Position	<u><u>39,805,265</u></u>	<u><u>38,238,838</u></u>

Net investment in capital assets was comprised of the following as of December 31, 2019 and December 31, 2018:

	<u>December 31, 2019</u>	<u>December 31, 2018</u>
Business-Type Activities		
Capital Assets - Net of Accumulated Depreciation	\$ 50,675,581	48,911,990
Less Capital Related Debt:		
Loans Payable	<u>(18,456,927)</u>	<u>(15,949,608)</u>
Net Investment in Capital Assets	<u><u>32,218,654</u></u>	<u><u>32,962,382</u></u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION - Continued

Equipment Replacement Fund

The equipment replacement account is required under the grant agreement from the U.S. Environmental Protection Agency and represents accumulated funds held for plan and equipment replacement. The activities for the years ended December 31, 2019 and December 31, 2018 are as follows:

	<u>December 31, 2019</u>	<u>December 31, 2018</u>
Beginning Balance	\$ 37,645,748	36,851,517
Revenue and Expense Results within		
Equipment Replacement Sub-Fund	(30,106)	(439,218)
Surplus Contributions	449,410	159,394
Investment Income	139,792	69,995
Service Fees Charged to Villages	3,535,000	3,500,000
Depreciation	<u>(2,464,158)</u>	<u>(2,495,940)</u>
	39,275,686	37,645,748
Less: Net Investment in Capital Assets	<u>(32,218,654)</u>	<u>(32,962,382)</u>
Restricted for Future Plant and Equipment Replacement	<u>7,057,032</u>	<u>4,683,366</u>

Working Cash Account

The agreement dated November 28, 1977 and all amended agreements as of March 31, 1987 between the Villages were amended as of April 16, 1998. The purpose of the amendment was to provide the Authority the ability to maintain a working cash account as of the end of the fiscal year at a level not less than 25% of the annual operating and maintenance expenses exclusive of depreciation and equipment replacement. Working cash is calculated as the total general ledger cash and short-term investment balances less all current and prior open encumbrances (Operating Sub-Fund only). In the event the working cash balance at the end of the fiscal year is less than 25% of the annual operating expenses exclusive of depreciation and equipment replacement, each of the Villages will contribute an amount sufficient to adjust the working cash balance to the minimum amount required. The required contribution by the Villages is based upon their proportionate share of total operating expenses for the year. No additional funding is required by the Villages in the event the minimum 25% of operating expense working cash requirement is satisfied as of the end of the fiscal year. Additionally, the amendment also was designed to modify the payment process with the Villages. The following is the calculation of the working cash account required:

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION - Continued

Working Cash Account - Continued

	Village of Lombard	Village of Glen Ellyn	December 31, 2019	December 31, 2018
Operating Expenses (as Defined in Intergovernmental Agreement)	\$ 2,546,691	1,740,222	4,286,913	3,953,637
Minimum Working Capital Balance (25% of Operating Expenses)	636,673	435,056	1,071,728	988,409
Cash and Investments - Operating Sub-Fund			1,280,314	1,573,861
Less: Outstanding Encumbrances			(27,117)	(26,905)
Working Cash			1,253,197	1,546,956
Less: Required Working Cash			(1,071,728)	(988,409)
Working Cash over Minimum Requirement			181,469	558,547

Working cash balance computation:

	Village of Lombard	Village of Glen Ellyn	Totals
Amount Required	\$ (636,673)	(435,056)	(1,071,728)
Amount Available	744,476	508,721	1,253,197
Cash Reserve Excess	107,803	73,666	181,469

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Authority's employees. These risks are covered by commercial insurance. There has been no significant reduction in coverage in any program from coverage in the prior year. For all programs, settlement amounts have not exceeded insurance coverage for the past three years.

Municipal Insurance Cooperative Association

Effective January 1, 2003, the Authority joined together with other local governments in Illinois in the Municipal Insurance Cooperative Association (MICA). MICA is a public entity risk pool operating a common risk management and insurance program for its member governments. The Authority pays an annual premium to MICA based upon the Authority's prior experience within the pool. Amounts paid into the pool in excess of claims for any coverage year may be rebated back to members in subsequent periods. The Authority is not aware of any additional premiums owed to MICA for the current or prior year claims. The Authority pays the first \$5,000 for property, liability and crime claims. MICA maintains selective reinsurance contracts to cover potential claims to the total loss aggregate for all members of \$11,750,000. MICA also purchases excess coverage of \$400,000,000 for property liability and \$9,000,000 for other liability.

Intergovernmental Risk Management Agency (IRMA)

Prior to joining MICA, the Authority participated in the Intergovernmental Risk Management Agency (IRMA) through December 31, 2002. IRMA is an organization of municipalities and special districts in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperation's Statute to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

IRMA has actuarially calculated loss reserves for claims incurred while the Authority was an active member. The Authority has continuing responsibilities to IRMA for any open claims that exceed the reserved amounts. These claims are offset by the Authority's \$33,171 member reserve balance with IRMA.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Intergovernmental Personnel Benefit Cooperative (IPBC)

Risks for medical and death benefits for employees and retirees are provided for through the Authority's participation in the Intergovernmental Personnel Benefit Cooperative (IPBC) (through the Village of Glen Ellyn). IPBC acts as an administrative agency to receive, process and pay such claims as may come within the benefit program of each member. IPBC maintains specific reinsurance coverage for claims in excess of \$50,000 per individual employee participant. The Authority pays premiums to IPBC based upon current employee participation and its prior experience factor with the pool. Current year overages or underages for participation in the pool are adjusted into subsequent years' experience factor for premiums.

CONTINGENT LIABILITIES

Litigation

The Authority does not have any pending or threatened litigation, claims or assessments as of the opinion date.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The Authority contributes to the Illinois Municipal Retirement Fund (IMRF), through the Village of Glen Ellyn's, a defined benefit agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. IMRF provides retirement, disability, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Descriptions

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership. As of December 31, 2019, the measurement date, the following employees were covered by the benefit terms:

Active Plan Members 18

A detailed breakdown of IMRF membership for the Village, Library, and the Authority combined is available in the Village of Glen Ellyn's comprehensive annual financial report.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Contributions. As set by statute, the Authority's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2019, the Authority's contribution was 7.15% of covered payroll.

Net Pension Liability. The Authority's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2019, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.35% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality tables was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.00%
Domestic Equities	37.00%	6.85%
International Equities	18.00%	6.75%
Real Estate	9.00%	5.75%
Blended	7.00%	2.65% - 7.35%
Cash and Cash Equivalents	1.00%	2.25%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior year. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Authority contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the Authority calculated using the discount rate as well as what the Authority's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate Sensitivity - Continued

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 1,107,562	48,853	(828,728)

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$ 9,455,779	8,635,765	820,014
Changes for the Year:			
Service Cost	130,468	—	130,468
Interest on the Total Pension Liability	623,086	—	623,086
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	106,951	—	106,951
Changes of Assumptions	—	—	—
Contributions - Employer	—	97,218	(97,218)
Contributions - Employees	—	62,987	(62,987)
Net Investment Income	—	1,484,513	(1,484,513)
Benefit Payments, Including Refunds of Employee Contributions	(459,666)	(459,666)	—
Other (Net Transfer)	—	(13,052)	13,052
Net Changes	400,839	1,172,000	(771,161)
Balances at December 31, 2019	9,856,618	9,807,765	48,853

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Notes to the Financial Statements
December 31, 2019**

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2019, the Authority recognized pension expense of \$160,728. At December 31, 2019, the Authority reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 90,025	(7,695)	82,330
Change in Assumptions	79,800	(26,965)	52,835
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(390,234)	(390,234)
Total Deferred Amounts Related to IMRF	<u>169,825</u>	<u>(424,894)</u>	<u>(255,069)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2020	\$ (25,918)
2021	(78,010)
2022	34,703
2023	(185,844)
2024	—
Thereafter	<u>—</u>
Total	<u>(255,069)</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

The Authority has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the Authority are required to pay 100% of the current premium. However, there is minimal participation. As the Authority provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Therefore, the Authority has not recorded a liability as of December 31, 2019.

SUBSEQUENT EVENT

Subsequent to the date of the financial statements and prior to the audit opinion date, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the Authority's operations and financial position cannot be determined.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability
Illinois Municipal Retirement Fund

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
December 31, 2019**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 128,318	\$ 128,318	\$ —	\$ 1,186,197	10.82%
2016	140,036	139,480	(556)	1,294,237	10.78%
2017	134,225	135,586	1,361	1,298,110	10.44%
2018	122,310	122,242	(68)	1,236,706	9.88%
2019	97,218	97,218	—	1,359,696	7.15%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	An IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Illinois Municipal Retirement Fund
Schedule of Employer Contributions
December 31, 2019**

	<u>12/31/2015</u>
Total Pension Liability	
Service Cost	\$ 123,338
Interest	605,696
Differences Between Expected and Actual Experience	97,561
Change of Assumptions	9,922
Benefit Payments, Including Refunds of Member Contributions	<u>(399,698)</u>
Net Change in Total Pension Liability	436,819
Total Pension Liability - Beginning	<u>8,214,126</u>
 Total Pension Liability - Ending	 <u><u>8,650,945</u></u>
 Plan Fiduciary Net Position	
Contributions - Employer	\$ 128,318
Contributions - Members	54,005
Net Investment Income	39,822
Benefit Payments, Including Refunds of Member Contributions	<u>(399,698)</u>
Other (Net Transfer)	45,862
Net Change in Plan Fiduciary Net Position	<u>(131,691)</u>
Plan Net Position - Beginning	<u>8,073,123</u>
 Plan Net Position - Ending	 <u><u>7,941,432</u></u>
 Employer's Net Pension Liability	 <u><u>\$ 709,513</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 91.80%
 Covered Payroll	 \$ 1,186,197
 Employer's Net Pension Liability as a Percentage of Covered Payroll	 59.81%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/2016	12/31/2017	12/31/2018	12/31/2019
128,961	137,350	114,501	130,468
628,935	615,459	609,697	623,086
(67,729)	(73,414)	51,409	106,951
(9,982)	(257,267)	221,936	—
(434,992)	(431,868)	(428,162)	(459,666)
245,193	(9,740)	569,381	400,839
8,650,945	8,896,138	8,886,398	9,455,779
8,896,138	8,886,398	9,455,779	9,856,618
139,480	135,586	122,242	97,218
59,117	58,474	64,375	62,987
543,260	1,413,859	(469,664)	1,484,513
(434,992)	(431,868)	(428,162)	(459,666)
(20,365)	(220,476)	163,467	(13,052)
286,500	955,575	(547,742)	1,172,000
7,941,432	8,227,932	9,183,507	8,635,765
8,227,932	9,183,507	8,635,765	9,807,765
668,206	(297,109)	820,014	48,853
92.49%	103.34%	91.33%	99.50%
1,294,237	1,298,110	1,236,706	1,359,696
51.63%	-22.89%	66.31%	3.59%

OTHER SUPPLEMENTARY INFORMATION

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Combining Statement of Net Position

December 31, 2019

See Following Page

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Combining Statement of Net Position

December 31, 2019

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
ASSETS			
Current Assets			
Restricted Cash and Investments			
Working Cash Account	\$ 1,280,314	—	1,280,314
Equipment Replacement Account	—	7,577,300	7,577,300
Receivables - Net of Allowances			
Accounts	—	41,751	41,751
Member Contributions			
Village of Lombard	—	15,373	15,373
IEPA Loans	—	681,798	681,798
Prepays	85,679	44,062	129,741
Inventories	—	41,322	41,322
Total Current Assets	1,365,993	8,401,606	9,767,599
Noncurrent Assets			
Capital Assets			
Nondepreciable	—	19,642,970	19,642,970
Depreciable	—	95,984,800	95,984,800
Accumulated Depreciation	—	(64,952,189)	(64,952,189)
Total Noncurrent Assets	—	50,675,581	50,675,581
Total Assets	1,365,993	59,077,187	60,443,180
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	169,825	—	169,825
Total Assets/Deferred Outflows of Resources	1,535,818	59,077,187	60,613,005

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 106,651	1,270,981	1,377,632
Accrued Payroll	91,736	—	91,736
Accrued Interest Payable	—	34,268	34,268
Unearned Rental Revenue	—	23,952	23,952
Member Accounts Payable			
Village of Glen Ellyn	118,199	15,373	133,572
Village of Lombard	73,525	—	73,525
Current Portion of Long-Term Debt	28,476	559,115	587,591
Total Current Liabilities	418,587	1,903,689	2,322,276
Noncurrent Liabilities			
Compensated Absences Payable	113,905	—	113,905
Net Pension Liability - IMRF	48,853	—	48,853
FIP Loan Payable	—	15,202,551	15,202,551
Digester Loan Payable	—	2,695,261	2,695,261
Total Noncurrent Liabilities	162,758	17,897,812	18,060,570
Total Liabilities	581,345	19,801,501	20,382,846
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - IMRF	424,894	—	424,894
Total Liabilities and Deferred Inflows of Resources	1,006,239	19,801,501	20,807,740
NET POSITION			
Net Investment in Capital Assets	—	32,218,654	32,218,654
Restricted	529,579	7,057,032	7,586,611
Total Net Position	529,579	39,275,686	39,805,265

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Combining Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended December 31, 2019**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
Operating Revenues			
Charges for Services	\$ 4,244,218	3,535,000	7,779,218
Operating Expenses			
Personnel Services	1,700,843	—	1,700,843
IMRF Pension Expense	63,511	—	63,511
Contractual Services			
Maintenance	521,820	—	521,820
Service Charge	131,726	—	131,726
Sludge Removal	193,648	—	193,648
Utilities	692,316	—	692,316
Insurance	397,451	—	397,451
Other	206,622	—	206,622
Commodities	442,487	—	442,487
Maintenance of Capital Facilities and Equipment	—	4,884,441	4,884,441
Less: Capital Outlay	—	(4,239,647)	(4,239,647)
Depreciation	—	2,464,158	2,464,158
Total Operating Expenses	4,350,424	3,108,952	7,459,376
Operating Income (Loss)	(106,206)	426,048	319,842
Nonoperating Revenues (Expenses)			
Surplus Contributions	—	449,410	449,410
Connection Fees	—	299,462	299,462
Enernoc Demand Response	—	23,494	23,494
Leachate Revenues	—	215,063	215,063
Fats, Oil & Grease Waste Fees	—	99,009	99,009
Cell Tower Revenues	—	54,958	54,958
Other Income	—	20,464	20,464
Sale of Capital Assets	—	(11,898)	(11,898)
Investment Income	42,695	139,792	182,487
Interest Expense	—	(85,864)	(85,864)
	42,695	1,203,890	1,246,585
Change in Net Position	(63,511)	1,629,938	1,566,427
Net Position - Beginning	593,090	37,645,748	38,238,838
Net Position - Ending	529,579	39,275,686	39,805,265

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Combining Statement of Cash Flows
For the Fiscal Year Ended December 31, 2019**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
Cash Flows from Operating Activities			
Receipts from Customers and Villages	\$ 4,247,262	4,675,496	8,922,758
Payments to Employees	(1,764,354)	—	(1,764,354)
Payments to Suppliers	(2,819,150)	(969,423)	(3,788,573)
	<u>(336,242)</u>	<u>3,706,073</u>	<u>3,369,831</u>
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	—	(4,239,647)	(4,239,647)
Interest Expense	—	(85,864)	(85,864)
Payment of Principal	—	(545,395)	(545,395)
Loan Proceeds	—	3,052,714	3,052,714
	<u>—</u>	<u>(1,818,192)</u>	<u>(1,818,192)</u>
Cash Flows from Investing Activities			
Investment Income	42,695	139,792	182,487
	<u>(293,547)</u>	<u>2,027,673</u>	<u>1,734,126</u>
Net Change in Cash and Cash Equivalents			
	<u>(293,547)</u>	<u>2,027,673</u>	<u>1,734,126</u>
Cash and Cash Equivalents			
Beginning	1,573,861	5,549,627	7,123,488
Ending	<u>1,280,314</u>	<u>7,577,300</u>	<u>8,857,614</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(106,206)	426,048	319,842
Adjustments to Reconcile Operating Income to Net Income to Net Cash			
Provided by (Used in) Operating Activities:			
Depreciation Expense	—	2,464,158	2,464,158
Other Income	—	1,161,860	1,161,860
Other Expense - IMRF and OPEB	63,510	—	63,510
(Increase) Decrease in Current Assets	3,044	(21,364)	(18,320)
Increase (Decrease) in Current Liabilities	(296,590)	(324,629)	(621,219)
	<u>(336,242)</u>	<u>3,706,073</u>	<u>3,369,831</u>
Net Cash Provided by Operating Activities	<u>(336,242)</u>	<u>3,706,073</u>	<u>3,369,831</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Operating Sub-Fund

Statement of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2019

(with Comparative Information for the Fiscal Year Ended December 31, 2018)

	For the Fiscal Year Ended December 31, 2019		
	Budget	Actual	Variance Over (Under)
Operating Revenues			
Charges to Villages	\$ 4,435,941	4,244,218	(191,723)
Operating Expenses			
Personnel Services	1,728,691	1,700,843	(27,848)
IMRF Pension Expense	—	63,511	63,511
Contractual Services			
Maintenance	637,625	521,820	(115,805)
Service Charge	131,725	131,726	1
Sludge Removal	195,000	193,648	(1,352)
Utilities	607,800	692,316	84,516
Insurance	373,100	397,451	24,351
Other	222,500	206,622	(15,878)
Commodities	549,500	442,487	(107,013)
Total Operating Expenses	4,445,941	4,350,424	(95,517)
Operating Income (Loss)	(10,000)	(106,206)	(96,206)
Nonoperating Revenues			
Other Income (Loss)	—	—	—
Investment Income	10,000	42,695	32,695
	10,000	42,695	32,695
Change in Net Position	—	(63,511)	(63,511)
Net Position - Beginning		593,090	
Net Position - Ending		529,579	

For the Fiscal Year Ended December 31, 2018		
Budget	Actual	Variance Over (Under)
\$ 4,381,400	3,931,990	(449,410)
1,612,000	1,583,762	(28,238)
—	(132,646)	(132,646)
640,700	414,474	(226,226)
129,300	129,270	(30)
220,000	153,121	(66,879)
623,400	672,769	49,369
411,400	348,912	(62,488)
238,200	183,330	(54,870)
511,400	467,999	(43,401)
4,386,400	3,820,991	(565,409)
(5,000)	110,999	115,999
—	88	88
5,000	21,559	16,559
5,000	21,647	16,647
—	132,646	132,646
	460,444	
	593,090	

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Equipment Replacement Sub-Fund

Statement of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2019

(with Comparative Information for the Fiscal Year Ended December 31, 2018)

	For the Fiscal Year Ended December 31, 2019		
	Budget	Actual	Variance Over (Under)
Operating Revenues			
Charges to Villages	\$ 3,535,000	3,535,000	—
Operating Expenses			
Personnel Services	—	—	—
IMRF Pension Expense	—	—	—
Contractual			
Insurance	—	—	—
Other	—	—	—
Maintenance of Capital Facilities and Equipment	8,266,000	4,884,441	(3,381,559)
Less: Capital Outlay	—	(4,239,647)	(4,239,647)
Depreciation	—	2,464,158	2,464,158
Total Operating Expenses	8,266,000	3,108,952	(5,157,048)
Operating Income (Loss)	(4,731,000)	426,048	5,157,048
Nonoperating Revenues (Expenses)			
Surplus Contributions	—	449,410	449,410
Connection Fees	90,000	299,462	209,462
Enernoc Demand Response	25,000	23,494	(1,506)
Leachate Revenues	120,000	215,063	95,063
Fats, Oil & Grease Waste Fees	50,000	99,009	49,009
Cell Tower Revenues	53,000	54,958	1,958
Other Income	1,000	20,464	19,464
Sale of Capital Assets	—	(11,898)	(11,898)
Investment Income	15,000	139,792	124,792
Interest Expense	(91,607)	(85,864)	(5,743)
Loan Proceeds	2,500,000	3,052,714	552,714
Digester Loan Principal	(545,395)	(545,395)	—
Less Items to Statement of Net Position	—	(2,507,319)	(2,507,319)
Total Nonoperating Revenues (Expenses)	2,216,998	1,203,890	(1,024,594)
Change in Net Position	(2,514,002)	1,629,938	4,132,454
Net Position - Beginning		37,645,748	
Net Position - Ending		39,275,686	

For the Fiscal Year Ended December 31, 2018

Budget	Actual	Variance Over (Under)
\$ 3,500,000	3,500,000	—
90,000	—	(90,000)
—	(15,909)	(15,909)
5,000	—	(5,000)
—	955	955
8,252,962	6,180,669	(2,072,293)
—	(5,526,551)	(5,526,551)
—	2,495,940	2,495,940
8,347,962	3,135,104	(5,212,858)
(4,847,962)	364,896	5,212,858
—	159,394	159,394
50,000	100,890	50,890
—	17,156	17,156
117,000	139,300	22,300
50,000	23,944	(26,056)
53,000	52,844	(156)
10,000	7,953	(2,047)
—	(42,753)	(42,753)
10,000	69,995	59,995
(105,000)	(99,388)	5,612
6,600,000	4,600,854	(1,999,146)
(532,000)	(532,011)	(11)
—	(4,068,843)	(4,068,843)
6,253,000	429,335	(5,823,665)
<u>1,405,038</u>	794,231	<u>(610,807)</u>
	<u>36,851,517</u>	
	<u>37,645,748</u>	

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Consolidated Year-End Financial Report
December 31, 2019**

CSFA #	Program Name	State	Federal	Other	Totals
532-60-0379	USEPA Drinking Water Revolving Funds	\$ 2,224,116	603,145	—	2,827,261
	Other Grant Programs and Activities	—	—	—	—
	All Other Costs Not Allocated	—	—	4,729,877	4,729,877
	Totals	<u>2,224,116</u>	<u>603,145</u>	<u>4,729,877</u>	<u>7,557,138</u>



REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS

June 4, 2020

The Honorable Chairman
Members of the Board of Directors
Glenbard Wastewater Authority
Glen Ellyn, Illinois

We have audited, in accordance with the 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, the financial statements of the business-type activities of the Glenbard Wastewater Authority, Illinois, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated June 4, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Schedule of Comparative Flows - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

Fiscal Year	Glenbard				North Regional Interceptor			
	Glen Ellyn		Lombard		Glen Ellyn		Lombard	
	Gallons (in 000's)	Percent	Gallons (in 000's)	Percent	Gallons (in 000's)	Percent	Gallons (in 000's)	Percent
2011	\$ 2,269,677	47.17%	\$ 2,542,361	52.83%	\$ 1,022,527	34.17%	\$ 1,970,275	65.83%
2012	1,958,098	47.65%	2,151,514	52.35%	861,399	34.81%	1,612,956	65.19%
2013	1,755,400	46.70%	2,003,538	53.30%	792,733	34.97%	1,474,329	65.03%
2014	1,773,595	44.61%	2,201,911	55.39%	759,050	32.07%	1,607,612	67.93%
2014*	1,163,852	45.43%	1,398,187	54.57%	N/A	N/A	N/A	N/A
2015	1,939,993	45.25%	2,347,125	54.75%	N/A	N/A	N/A	N/A
2016	1,890,348	44.39%	2,368,065	55.61%	N/A	N/A	N/A	N/A
2017	1,916,548	42.65%	2,576,590	57.35%	N/A	N/A	N/A	N/A
2018	1,873,111	41.21%	2,672,566	58.79%	N/A	N/A	N/A	N/A
2019	1,835,852	40.59%	2,686,639	59.41%	N/A	N/A	N/A	N/A

*For the eight months ended December 31, 2014.

N/A - The North Regional Interceptor flows are no longer used in the billing computations in the Schedule of Allocation of Costs.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Schedule of Allocation Costs
December 31, 2019 (Unaudited)**

The agreement between the Villages of Lombard and Glen Ellyn for the purpose of jointly treating and processing wastewater requires certain information to accompany the annual financial statements. This information is from the Operating Sub-Fund. The combined data, including the Equipment Replacement and Working Cash Accounts, is part of the general purpose financial statements. Such required information for the year ended December 31, 2019, not included elsewhere in the accompanying financial statements follows:

1. Total Water Flow

Participant	Glenbard Plant	
	Gallons (in 000's)	Percent
Village of Lombard	2,686,639	59.41%
Village of Glen Ellyn	1,835,852	40.59%
	<u>4,522,491</u>	<u>100.00%</u>

2. Factors and Amounts Used in Computing Final Billing

A. Operating revenue and expenses, based on wastewater flow, were allocated among the operating facilities for the fiscal year ended December 31, 2019, as follows:

	Operating Fund
Operating Revenue	
Amounts Billed Prior to Billing Adjustments	\$ 4,435,941
Other Revenues	42,695
Adjustment	<u>(191,723)</u>
Operating Revenue Applicable to Operating Expenses	<u>4,286,913</u>
Operating Expenses	
Personnel Services	1,700,843
Contractual Services	
Maintenance	521,820
Service Charge	131,726
Sludge Removal	193,648
Utilities	692,316
Insurance	397,451
Other	206,622
Commodities	<u>442,487</u>
Total Operating Expenses	<u>4,286,913</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Schedule of Allocation Costs
December 31, 2019 (Unaudited)**

2. Factors and Amounts Used in Computing Final Billing - Continued

B. The allocation of operating expenses based on the wastewater flow of Glenbard Plant follows:

Participant	Amount	Percent
Village of Lombard	\$ 2,546,691	59.41%
Village of Glen Ellyn	1,740,222	40.59%
	<u>4,286,913</u>	<u>100.00%</u>

C. The computation of the billing adjustment for the fiscal year ended December 31, 2019 follows:

	Village of Lombard	Village of Glen Ellyn	Totals
Charges			
Total Operating Expenses (Depreciation Excluded)	\$ 2,546,691	1,740,222	4,286,913
Equipment Replacement Reserve	1,933,042	1,601,957	3,534,999
Total Operating Charges	<u>4,479,733</u>	<u>3,342,179</u>	<u>7,821,912</u>
Amount Billed	4,566,476	3,404,465	7,970,941
Plus: Credit for Other Revenues Received	25,364	17,331	42,695
Revenues Available to Offset			
Operating Changes	<u>4,591,840</u>	<u>3,421,796</u>	<u>8,013,636</u>
Amount Due from (to) Villages	<u>(112,107)</u>	<u>(79,617)</u>	<u>(191,724)</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Schedule of Allocation Costs
December 31, 2019 (Unaudited)**

2. Factors and Amounts Used in Computing Final Billing - Continued

D. Amounts due from(to) the Village of Lombard and the Village of Glen Ellyn at December 31, 2019 are as follow:

	Village of Lombard	Village of Glen Ellyn	Totals
Amounts Due from (to) Villages			
Billing Adjustment for the Fiscal Year Ended December 31, 2019 (as shown the prior page)	\$ (112,107)	(79,617)	(191,724)
Billing Adjustments: July 2019 to December 2019	53,955	(53,955)	—
Cumulative Balance Due from (to) Villages*	<u>(58,152)</u>	<u>(133,572)</u>	<u>(191,724)</u>

*This balance is the end result of actual expenses compared to actual fiscal flow splits on an accrual basis after any necessary audit adjustments are made.

3. Total Revenue Billed and Received per Authority

Participant	Amount Billed	Receivable (Payable) December 31, 2019	Receivable (Payable) December 31, 2018	Amount Received
Village of Lombard	\$ 4,566,476	(58,152)	155,529	4,663,853
Village of Glen Ellyn	3,404,465	(133,571)	293,881	3,564,775
	<u>7,970,941</u>	<u>(191,723)</u>	<u>449,410</u>	<u>8,228,628</u>



June 4, 2020

The Honorable Chairman
Members of the Board of Directors
Glenbard Wastewater Authority
Glen Ellyn, Illinois

We have audited the financial statements of the Glenbard Wastewater Authority, Illinois for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 4, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2019. We noted no transactions entered into by the Glenbard Wastewater Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the business-type activities' financial statements was:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Significant Audit Findings – Continued

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 4, 2020.

Management Consultations with Other Independent Auditors

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Matters – Continued

We were engaged to report on the other supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This information is intended solely for the use of the Members of the Board of Directors and management of the Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Members of the Board of Directors and staff (in particular the Finance Department) of the Glenbard Wastewater Authority, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

SECTION 7.0

PROGRAM LOGIC CONTROLLERS - PURCHASE APPROVAL AND INSTALLATION CONTRACT AWARD

MEMORANDUM

TO: Matt Streicher – Executive Director
FROM: Rick Freeman – Electrical Superintendent
DATE: July 16, 2020
RE: PLC Replacement Project



Since the inception of the Supervisory Control and Data Acquisition System (SCADA) at the Authority in the late nineties, we have utilized Allen Bradley Programmable Logic Controllers (PLC's) to automate, control, and monitor the numerous process control aspects of the treatment facility. These PLC's are approximately 20 years old, are at end of life, and discontinued by the manufacturer. Procurement of replacement PLC components due to failure, has become increasingly difficult to obtain and are very costly if they can be had. Based on the above stated needs, we are proposing upgrading our PLC and Communications System at the Bemis Road Facility at this time

With this mind, the Authority began dialogue internally and with Concentric Integration in August of 2019. Shortly thereafter, we requested Concentric provide a PLC Migration Assessment Budgetary Proposal with a breakdown of hardware costs versus installation/programming/documentation, with the idea of soliciting quotes from three vendors for the hardware and utilizing Concentric Integration, as a professional service, to perform the installation/programming/documentation aspect. This concept was brought forward to the Technical Advisory for guidance as to whether this was an acceptable methodology.

A proposal in the amount of **\$216,360** was received from Concentric Integration, to perform the hardware replacement, programming, provide documentation/As-Builts etc. (Installation is planned to take place next year CY-21). I recommend utilizing Concentric as a professional service. The CY21 Budget 40-580180 will be appropriately designated for such funds once approved. This item will be brought forward to the EOC again after the CY21 budget is approved with the designated funds in it.

Proposals from three vendors was received for the purchase of the hardware (see attached). Recommend purchase via Revere Electric in the amount of **\$88,293.11 (Purchase this year CY-20)**. This amount will be sourced from CY20 Budget 40-580180, which had a \$250,000 budget designated for PLC and MCC replacements.

- **Revere Electric** **\$88,293.11**
- Concentric Integration \$92,544.60
- EESCO \$98,852.75

SECTION 8.0

DISCUSSION

SECTION 8.1

CAPITAL IMPROVEMENT PROJECTS UPDATE

Capital Improvements Projects Update

- FIP
- Admin HVAC
- Medium Voltage Electrical Grid
- Biosolids Dewatering Rehab/Improvements

FIP Project Update

- Filter Building
 - Indoor Punchlist Progress 98%
 - Outdoor punchlist will be made once UV drainline repair completed.
 - Chemfeed – Up and Running!
 - New Raw Pump Building:
 - Low-flow pumps are running
 - High-flow pump installation plan accepted
 - One High Flow is in testing, other is waiting to be installed
 - UV Drain line repair has begun
 - Drying bed drain line repair in process
 - Updated Schedule: Final Completion end of October
 - Work Change Directives
 - Chemfeed - \$6,413.38
 - Low Flow Bracing - \$16,351.70
 - Header Support - \$12,522.08 (T and M, total amount pending)



HVAC Project Update

- Substantial Completion has been reached
- A few pieces of equipment are not working correctly
- Almost all of the punch list is completed
- Still retainage plus \$50k left to invoice (~\$147k)
- Final Completion set to August 14th, should this date pass, GWA threatened liquidated damages dating back to original Final Completion of July 23.



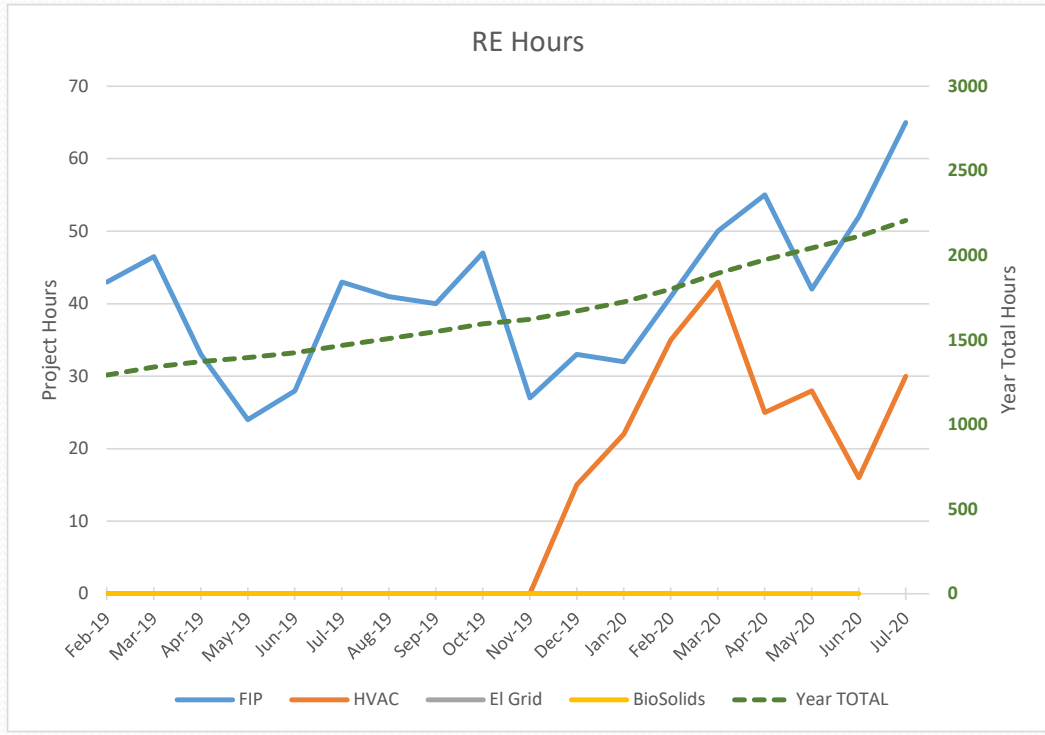
Med Voltage Electric Grid Project Update

- Broadway Electric Chosen bidder.
- GWA applied for State Grants with assistance from Strand and Associates.
 - ~~DCOE Fast Track minimum \$500,000~~
 - ~~Grant paused, GWA still submitted (likely did not receive)~~
 - DCOE Rebuild Illinois minimum \$250,000
 - GWA submitted on 6/29/2020 requesting \$3 mill
 - Waiting on award
- Construction notice to proceed put on hold until Grants are awarded.
 - Broadway has agreed to hold price for an extra 100 days (September 1st)
 - GWA will be sending notice to proceed with or with grant.



Biosolids Improvement Project Update

- Design in progress, 90% complete
 - Rehabilitation selected over replacement of BFPs.
 - No benefit for extra \$\$\$.
- On the intended funding list for SRF loan
 - Application in process 95% complete.



SECTION 8.2

CY2021 BUDGET UPDATE

Overall Budget (as of 7/27/20)

PROPOSED CY2021 PARTNERS ALLOCATION					
			LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund			2,751,197	1,876,552	4,627,749
	TOTAL O&M BUDGET		2,751,197	1,876,552	4,627,749
	CAPITAL EQUIPMENT REPLACEMENT FUND		2,012,490	1,664,970	3,677,461
	<i>TOTAL O&M AND CAPITAL BUDGETS</i>		4,763,687	3,541,522	8,305,209
Proposed CY2021 Partners Allocation Compared to Approved Expenses Allocated to Partners CY2020:					
	Operation & Maintenance		\$42,321	(\$6,666)	\$35,655
			1.6%	-0.4%	0.8%
	Capital Improvements		\$28,300	\$8,110	\$36,411
			1.4%	0.5%	1.0%
	<i>Total O&M and Capital Budgets</i>		\$70,621	\$1,444	\$72,065
			1.5%	0.0%	0.9%

O&M Expenses (as of 8/4/20)

Line Item	% Difference CY20-CY21	\$ Difference CY20-CY21
Salaries - Regular	0%	\$0.00
IMRF	-2%	-\$2,512.60
Employee Education	-14%	-\$4,000.00
Pro. Serv.-Legal Support	33%	\$5,000.00
DuPage River Salt Creek Work Group Fee	6%	\$1,940.00
Pro. Serv.-Lab Support	-12%	-\$3,500.00
Audit Fees / Pro. Serv. - Acct.	3%	\$400.00
Insurance - Liability (MICA)	5%	\$7,300.00
Insurance - Health	0.0%	\$0.00
Maint. - Bldg. & Grds.	-7%	-\$750.00
Bldg. & Grounds - Support	-2%	-\$1,350.00
Maint. - Equipment	31%	\$83,000.00
Maint. - Support	-3%	-\$1,600.00
Maint. - Electronics	-9%	-\$6,000.00
Elect. - Support	-2%	-\$4,760.00
Operations - Supplies	-50%	-\$7,000.00
Overhead Fees	2%	\$3,087.27
Sludge Disposal - Land Applied	5%	\$10,000.00
Telecommunications	16%	\$4,300.00
Electric Power	-5%	-\$20,000.00
Water	-25%	-\$5,000.00
Operating Supplies - Lab	-6%	-\$1,000.00
Administrative Purchases	-50%	-\$1,000.00
Safety	-2%	-\$500.00
Liquid Oxygen	-5%	-\$15,000.00
	VOGE	
	Outside Agency	
Blue Text	Undetermined as of vet	

GWA Increases

- Legal Support
 - Pending FIP Issues
- DuPage River Salt Creek Workgroup
 - Annual Increase
- Maintenance Equipment
 - Service Intervals for CHP's
- Sludge Disposal
 - Increased Sludge Generation
- Telecommunications
 - Increase service provider fees, additional equipment, etc.

O&M Expenses (as of 7/27/20)

Remote Sites

CSO and Hill Ave	% Difference CY20-CY21	\$ Difference CY20- CY21
Maint. - Equipment	-11.9%	(\$700.00)
Maint. - Electronics	-50.0%	(\$2,000.00)

SRI/Valley View LS	% Difference CY20- CY21	\$ Difference CY20- CY21
Maint. - Equipment	15.0%	\$750.00
Maint. - Electronics	-50.0%	(\$500.00)

NRI/St. Charles LS	% Difference CY20- CY21	\$ Difference CY20- CY21
Maint. - Bldg. & Grnds.	-10.0%	(\$50.00)
Maint - Equipment	-15.6%	(\$1,400.00)
Maint. - Electronics	-50.0%	(\$1,500.00)

Capital Budget (as of 7/27/20)

			Estimated CY2020	Budgeting CY2021
CAPITAL IMPROVEMENT PROJECTS				
		VEHICLE AND EQUIPMENT REPLACEMENT	45,468	47,307
		SMALL CAPITAL PROJECTS	45,000	115,000
		INFRASTRUCTURE UPGRADES	50,000	50,600
		ROOF REPLACEMENTS	268,000	45,000
		PLANT EQUIPMENT REHABILITATION	90,000	100,000
		CRYO MAINTENANCE/ATMOSPHERIC VAPORIZER PURCHASE OR LEASE	20,000	20,000
		MCC REPLACEMENTS	0	0
		PLC REPLACEMENTS	88,293	216,360
		UNOX DECK REPLACEMENTS	0	0
		GRIT PUMP & SCREENING WASHER/CONVEYOR REPLACEMENT	245,000	0
		ADMINISTRATION BUILDING HVAC REHABILITATION CONSTRUCTION	998,000	0
		ADMINISTRATION BUILDING HVAC REHABILITATION CONSTRUCTION ENGINEERING	64,000	0
		DUPAGE RIVER SALT CREEK WORKGROUP ASSESSMENT	272,305	281,000
		RAS PUMP STATION REHABILITATION	180,000	0
		FACILITY IMPROVEMENTS PROJECT	2,980,000	0
		FACILITY IMPROVEMENTS PROJECT CONSTRUCTION ENGINEERING	180,000	0
		BIOSOLIDS DEWATERING EQUIPMENT REPLACEMENT ENGINEERING	269,700	100,000
		BIOSOLIDS DEWATERING EQUIPMENT REPLACEMENT CONSTRUCTION	0	1,870,000
		ELECTRIC SERVICE DISTRIBUTION SYSTEM REHABILITATION PROJECT CON. ENG	66,550	66,550
		ELECTRIC SERVICE DISTRIBUTION SYSTEM REHABILITATION PROJECT	2,379,000	2,379,000

Capital Plan (as of 7/27/20)

	Footnotes	CY(2020)	CY(2021)	CY(2022)	CY(2023)	CY(2024)	CY(2025)	CY(2026)	CY(2027)	CY(2028)	CY(2029)	CY(2030)	CY(2031)
		Estimated	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning
Cash on Hand 1/1		7577	3942	2913	3335	3219	1271	800	2034	717	1836	2896	4364
Gain/Loss FY		(3635)	-1029	422	(115)	(1949)	(471)	1234	(1317)	1119	1060	1467	(357)
Cash on Hand 12/31		3942	2913	3335	3219	1271	800	2034	717	1836	2896	4364	4007

- Cash on hand 1/1/2020 = \$7,577,000
- Current plan has no deficits, lowest cash on hand = \$800,000 in CY2025
- Assuming 1% Increases

SECTION 9.0

OTHER BUSINESS

SECTION 9.1

TECHNICAL ADVISORY COMMITTEE UPDATES

JULY 28, 2020



Glenbard Wastewater Authority

945 Bemis Road Glen Ellyn, Illinois 60137
Telephone: 630-790-1901 – Fax: 630-858-8119

GWA Technical Advisory Committee (TAC) Meeting Agenda
July 28, 2020 2:00pm

Present: Carl Goldsmith, Julius Hansen, Matt Streicher, Tom Romza

1. Janitorial Bid

Bid every 3 years, we stopped earlier this year for Covid, but we can't keep up with it in house. It appears Matt's successor never had a signed contract for the prior years contract, so it was difficult to enforce a defined scope with the previous cleaning company, and therefore GWA often had subpar janitorial work. Therefore, this term will actually have a contract that obligates them to a certain scope of activities. Due to that, we expected an increase in price but lowered the service to 3 days per week to compensate, since with our 17 person staff, daily services are not entirely needed. Low bid came within budget. TAC agreed with recommendation to award.

- a. Low bid \$13,780/year
 - i. \$1,540 increase over prior contract
 - ii. 3 days/week

2. PLC/MCC Replacements

Rick Freeman put together a bunch of prices, with competitive pricing for the equipment and a sole source for the programming and installation. Concentric will be the sole source consultant chosen, due to their professional service and having done significant similar work with GWA in the past. Mr. Streicher asked the TAC if GWA would have to wait to get the installation approved until next year? Both Julius and Carl agreed that we should wait until the funds are available. Carl – if there is a price increase, we can approve it this year to avoid. TAC is in support of the plan.

- a. \$88,293.11 for replacement equipment to be purchased this calendar year. \$130k budgeted
 - i. Competitive pricing obtained (Concentric = \$92,544.60, EESCO = \$98,852.75, **Revere = \$88,293.11**)
- b. \$216,360 for programming/installation to occur next calendar year (budgeted \$270k for both PLC and MCC replacements in capital plan)
 - i. Sole source to be requested due to being a professional service and the unique nature of the work

3. Natural Gas Pricing

Existing contract expires April 2021, in the past we have locked into a contract 6-months in advance of expiration. Mr. Streicher asked who handles utility procurement in each Village? Tim Sexton – but Lombard belongs to a consortium. Bill Homer handles in Glen Ellyn, but Bill has now left the Village. Matt expressed that although he observed his successor procure these services after starting at GWA, he was not completely confident on the procurement process, but is being approached by many vendors. The TAC agreed that the general strategy is to just get prices daily and lock it in when it seems appropriate. This will likely be on the agenda for a couple months until we lock in a price.

- a. Existing contract expires April 2021

4. Other Business

- a. Budget Updates

We have begun the budgeting process, but have most departments input already. Our goal is to have a 0% increase in O&M. Both finance directors agree that a 1% capital contribution increase is acceptable. Our only increases in our O and M is Legal, DRSCW, CHP service (which is \$124k per engine), sludge disposal, telecommunications. Any other O&M increases are dictated by the Village of Glen Ellyn and out of GWA's control.

Capital Budget, we have deferred several projects, mainly routine things. Carl – what drives our annual collection system and lift station maintenance costs? Matt – a value of our assets, spread

Protecting the Environment for Tomorrow

out over the life of the assets. Carl – is there an actual schedule of improvements? Not currently, but we were going to put together a plan since we got our sewers and manholes inspected. It was certainly the easiest money to defer. Carl, are you only planning improving the collection system that is owned by GWA? Yes.

b. USP Pilot Startup

Tom highlighted that USP is the hydrogen peroxide system that will be injected into the raw wastewater in order to attempt to minimize odors. The installation of the pilot system is mostly complete, at the moment they are setting up remote technology, with the first delivery of hydrogen peroxide to arrive later this week. GWA expects the system to be up and running in the next week or two.

c. Selling of old Equipment – cryo equipment

A year or so ago, the EOC gave authorization to sell the decommissioned equipment. Although GWA had some parties interested at the time, those deals never played out. We recently had an inquiry, from the Town of Towanda that has a cryo plant and are possibly interested in replacing some of their parts. Matt did a costs analysis to make sure that we never want to restart the cryo plant, and yes, we are still saving \$200-\$300k per year. Even if liquid oxygen prices go up, due to maintenance, electricity costs, overtime costs, water costs, etc., and simply the cost to recommission the plant, it is unlikely we would ever want to recommission that plant. GWA is asking if we need to run the selling of this equipment this past the EOC again? Carl – what was the actual language that got EOC approval? It was our typical language from when we auction off other equipment. Carl, you would likely need a bill of sale, but doesn't think we would have to get reapproval. The TAC advised to simply get a bill of sale and advise the EOC on the selling costs after it's been sold.

i. EOC already approved selling of entire plant

d. FIP Update

Tom re-explained the reasons for the additional costs summarized below. Essentially, these were items missed in design, and although these additional costs were not our fault – if they were not missed in design, GWA would have paid for them anyways, so therefore the design engineer holds themselves not liable. Unfortunately, this is typical of design contracts. The “drying bed drain line” was a situation where the contractor dug up a line a couple of years ago, and after recent activities, GWA has reason to believe the contractor actually collapsed another sewer line while doing that work. However, after investigations, due to the length of time that has passed there was no definitive evidence either way, so Matt was able to negotiate a 50/50 split between GWA and the contractor for the costs associated with repairing the collapsed line. Matt stated that once we have the costs for that repair, we will lump all of these items into one change order, and bring it to the EOC for approval. Tom reminded the TAC that we still have liquidated damages to negotiate with, so these could be used as a bargaining chip during those negotiations.

i. Work Change Directives to eventual change order

1. Hypo - \$6,413.38
2. Pipe Support - \$12,522.08
3. Low Flow Bracing - \$16,351.70

ii. Drying Bed Drain Line – 50/50 Split

e. Electrical Grid Design Update

No Update, waiting to hear about the grant.

f. HVAC Project Update

i. Punchlist/Payment Withholding

GWA held a conference call with the engineer and contractor in regards to outstanding items. The contractor has had plenty of time beyond the final completion date to resolve outstanding punchlist items, but has been negligent in doing so, and has not had much of a presence lately. A firm deadline of August 14 was given to the contractor, and it was indicated liquidated damages would come into effect if that date was not given. GWA is still withholding some payments as well.

g. Biosolids Dewatering Improvements Update

i. Approved Loan Ordinances needed back from Village's

This project is moving along smoothly, so far. GWA is waiting on the approved loan ordinances back from each Village. Carl indicated he should be sending the ordinance



Glenbard Wastewater Authority

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that was approved at the July 20 board meeting within the next couple of days. Matt indicated he's requested the ordinance from Glen Ellyn that was approved at their June 22 board meeting, but has not received it yet. Julius suggested trying again. After the loan ordinances are received, GWA's attorney will give a legal opinion, and Tom can finish the required budget projects – and the final pre-loan application can be sent to IEPA. The plan is to advertise the project in late August, with the mandatory 45 day advertising period have a bid opening in September, notice of award in October. After the notice of award, the final loan application can be sent to IEPA, approval would be given early 2021, and the project could be completed by late 2021, with loan repayments starting in 2022.

- h. IEPA Annual Inspection
GWA had a new inspector this year from past years, this inspector was also new to WWTP inspections – so it was a learning experience all around. These inspections used to occur annually, but are now every other year. All things went smooth except for the CMOM (Capacity, Management, Operations, and Maintenance Plan) review. Since GWA does not own the majority of the collection system that is tributary to the plant, we have a pretty unique CMOM and have to add quite a few items to get that into compliance. Once we submit that information, we should stay in compliance. These items were due to the inspector 30 days after the inspection. Otherwise the inspector had no complaints and seemed pleased with the inspection.
 - i. Landscaping Bid Opening
Another item that is bid out every 3 years per the purchasing policy. This item will be on the September EOC agenda. We likely won't have an actual price at our next TAC meeting, but we wanted to let the TAC know it will be on the EOC agenda. It will be competitively bid, so as long as it is within range of the budget, it will simply go on the consent agenda.
 - j. Waste Disposal Services Bid Opening - September 1
Another item that is bid out every 3 years per the purchasing policy. This item will be on the September EOC agenda. We likely won't have an actual price at our next TAC meeting, but we wanted to let the TAC know it will be on the EOC agenda. It will be competitively bid, so as long as it is within range of the budget, it will simply go on the consent agenda.
5. Old Business
- a. Manhole/Sewer Inspection Reports
No updates
 - b. Flow Monitoring Report Meeting
No updates
 - c. NPDES Permit Renewal Update
GWA received its new sludge permit that had no changes from the previous permit. GWA also received its draft CSO permit, which had almost no changes from the previous permit, even to the point that the IEPA didn't even acknowledge that it had already received most of the reports requested in the permit. Therefore, the majority of the comments on the draft permit are to remove the required reports since they have been completed already. GWA is also requesting that sludge reporting be removed from the draft permit since that facility does not generate sludge. Still waiting on the draft permit for the main plant, but considering Downers Grove Sanitary District has not received their draft permit yet (and their existing permit expires a month prior to GWA's), we think it may be some time yet.
 - d. Hydraulic Study
No updates
 - e. On-Call Discussion

Protecting the Environment for Tomorrow

No updates. Matt is thinking about dropping this altogether still staff pushed back significantly on this issue. Since GWA has not had any trouble with on-call issues, in that departments that are not required to be on call always have somebody available, it is a moot point anyways. Also, it would increase the personnel costs anyways, so it may be best to leave alone.

- f. Discussion pertaining to future development of IGA Language for GWA Interceptor vs Village's Collection Systems start and stop points.
 - i. VGE – Chidester vs St. Charles Rd. Lift Station
 - ii. VOL – L22 vs Junction Chamber
 - iii. CSO Regulators and lines between the regulators to the facility
 - iv. Any others that can be added

Matt stated he's nearly complete with this in that he has all the maps drawn, they just need to be polished up. Carl suggested that this does not need to be added to the IGA, it can simply be agreed upon between GWA and each village, and be used as a guidance document as to what to do in the future. Carl suggested that language be included stating that if work needs to be done where a Village sewer penetrates into a GWA interceptor, the Village would be required to notify GWA, add GWA as an additional insured to the repair work, and allow GWA to inspect the work. This will ensure all parties are aware of any work and in agreement. Julius indicated that Matt should be completing this because his engineers are too busy. Matt indicated he will attempt to finish this by the end of the year. All agree that this has been a lingering issue for many years now.

Meeting adjourned at 3pm.

SECTION 9.2

PENDING AGENDA ITEMS



Glenbard Wastewater Authority

945 Bemis Road Glen Ellyn, Illinois 60137
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2020 Pending EOC Agenda Items

Projects	Budget	Date	Status
Capital Improvement Projects			
Electrical Service Distribution System Construction/Engineering	\$2,750,000	March	APPROVED
Biosolids Dewatering Improvements Design	\$330,000	December 2019	APPROVED
Roof Rehabilitation	\$362,000	July	APPROVED
Grit Pump & Screenings Washer/Conveyor Replacement	\$310,000	June/July	APPROVED
RAS Pump Station Rehabilitation	\$180,000	October	
Infrastructure Improvement			
Hydraulic Modeling Study	\$60,000	October	
HSW Improvements Modifications	\$25,000	November	To be included with Biosolids
Equipment Rehabilitation			
Annual Collection System Rehabilitation	\$200,000	July	DEFERRED
CHP Siloxane and Hydrogen Sulfide Media Replacement	\$50,000	June	APPROVED
Annual Lift Station Rehabilitation	\$50,000	August	DEFERRED
Rolling Stock			
Electronic Technician Vehicle	\$39,000	March	APPROVED
Administrative			
Forest Preserve Easement License Costs for NRI	\$150,000	N/A	NO LONGER VALID

SECTION 10.0

NEXT EOC MEETING

THURSDAY

SEPTEMBER 10, 2020

AT 8:00 A.M.

VIA ZOOM