

GLENBARD WASTEWATER AUTHORITY
Executive Oversight Committee
Agenda
September 8, 2025
8:00 a.m.
945 Bemis Road
Glen Ellyn, IL

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
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 month of August of 2025 in the amount of \$1,049,935.51 (Trustee Christiansen).

- 5.1 Executive Oversight Committee Meeting Minutes:
August 11, 2025 EOC Meeting
- 5.2 Vouchers and Payroll Previously Reviewed:
Month of August – Trustee Christiansen
- 5.3 Request for a Motion to waive competitive bidding and authorize awarding Quad Plus in the amount of \$63,207 for a fully re-conditioned tiebreaker, and to repair the Authority's existing breakers for the Backup Generation System (Co-Generation)

At the conclusion of the Co-Generation bi-annual switchgear maintenance services performed in November 2023, it was noted in the final report on January 11, 2024, that the Tie-Breaker stationary contacts displayed heavy pitting. Based on those findings, a budgetary quote for repair/replacement was sought and received for inclusion in the CY-25 Budget, as it was not imminently imperative to make the needed repairs. The root cause of the stationary contacts pitting is due to the tiebreaker disconnecting Combined Heat & Power System generated loads in the event of a utility outage.

Repair/replacement options were explored in 2025 to address the issue of the noted tie-breaker deficiencies. The original equipment manufacturer (OEM), Siemens, informed the Authority that new or retrofitted breakers were not available. Therefore, Quad Plus, a Chicagoland Breaker Reconditioning, Repair, and Parts locator firm, which the Authority has used in the past was contacted. The repair of the tiebreaker is difficult to accomplish, as it would require the tiebreaker be

removed from service and transported to the repair/reconditioning shop. There is only one tiebreaker, and it is required to connect both the emergency backup generators, as well as our Combined Heat & Power (CHP) generators to our plant load. If the tiebreaker were to be removed and transported off-site, the Authority would have no back up power source and would be vulnerable to power outages.

Therefore, the Authority requesting to waive competitive bidding for this purchase based on Section C.1.f of the purchasing policy, which waives competitive bidding for “Standardization purchases,” as Quad Plus is the only vendor who can provide the OEM product and service.

The Authority requests the EOC motion to waive competitive bidding and authorize awarding Quad Plus in the amount of \$63,207 for a fully re-conditioned tiebreaker and to repair the Authority’s existing breakers for the Backup Generation System.

- 5.4 Request for a Motion to Waive a Competitive Selection Process and Utilize Concentric Integration to complete Phase 2 of the implementation of Ignition by Inductive Automation for its Data Analysis and Reporting Platform in an amount not to exceed \$50,000.

Early in 2023, the GWA admin and supervisory team began discussions regarding the difficulties with our ability to pull reporting and analytical data from the various systems the Authority uses. Currently, process and control data is saved in two primary systems; first the SCADA platform called GE iFix which helps control and visualize the treatment process at the main plant and all remote sites, and a program called OpWorks that helps the operations and lab staff capture manually recorded information.

After an extensive search and selection process, in April 2024, the EOC authorized Concentric Integration for the purchase and time and material implementation of Ignition by Inductive Automation for its Data Analysis and Reporting Platform.

With the initial phase completed, the Authority is seeking to move onto Phase 2, which will consist of finishing creating the appropriate databases for historical data collecting and reporting, finish linking the new software to the Authority’s equipment, creating dynamic data queries to facilitate “ad-hoc” reporting, and to develop the final user interface for Authority staff to utilize the program. The Authority has issued \$50,000 in the approved CY2025 capital budget for this work to be completed.

The Authority is seeking a motion to authorize the waiving of a competitive selection process and utilize Concentric Integration to continue to Phase 2 of the implementation of Ignition by Inductive Automation for its Data Analysis and Reporting Platform in an amount not to exceed \$50,000.

6. Approval of CY2024 Audit

Attached are the Annual Audited Financial Statements for the Glenbard Wastewater Authority for the fiscal year ended December 31, 2024. Financial highlights for the Authority's fiscal year 2024 (FY2024) 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 4-14. I will present highlights of the financial report during the EOC meeting and a representative from our auditing firm Lauterbach & Amen, LLP, 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 \$453,432. We annually adjust the partners' contributions to match expenses. Using this measure, the Village of Lombard is owed \$270,549 and Glen Ellyn is owed \$182,883 for the fiscal year ended December 31, 2024.

As of December 31, 2024, the Authority's working cash was 35.0% of operating expenses, or \$487,920 above the 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 33-34). As the excess working cash amount exceeds the operating surplus amount, we can distribute the entire surplus.

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 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: This letter only highlights forthcoming accounting standards for the coming year. There are no internal control matters reported in the letter.

Proposed Action Items:

Motion to accept the Audited Financial Statements of the Glenbard Wastewater Authority for the fiscal year ended December 31, 2024, and to forward the audit report to the full Authority Board for final approval at the next annual meeting.

Motion to allocate the 2024 operating surplus of \$453,432 to the Capital Fund.

7. Discussion

7.1 CY2026 Draft Budget Presentation

The Technical Advisory Committee met with the Finance Directors for each Village and discussed the first draft of the CY2026 budget. The draft budget is seeing a 4.8% increase (\$453,568) over the CY2025 budget, with a 6.47% increase (\$355,996) in Operations and Maintenance, and a 2.5% increase (\$97,572) in Capital. The significant contributors to the increases in Operations and Maintenance are software licensing/support fees, overhead fees, electric supply, and liquid oxygen. Enclosed in this agenda packet are the pertinent sheets from the draft budget, along with a memo providing explanations for increases/decreases in the draft CY2026 budget over the approved CY2025 budget.

7.2 Pending EOC Action Items

7.2.1 Recommend Approval of Budget

7.2.2 Schedule for Annual Full Board Meeting

7.2.3 Design/Build Contracts

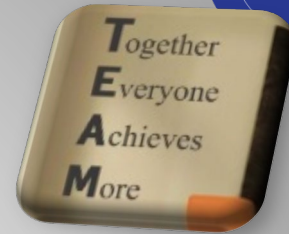
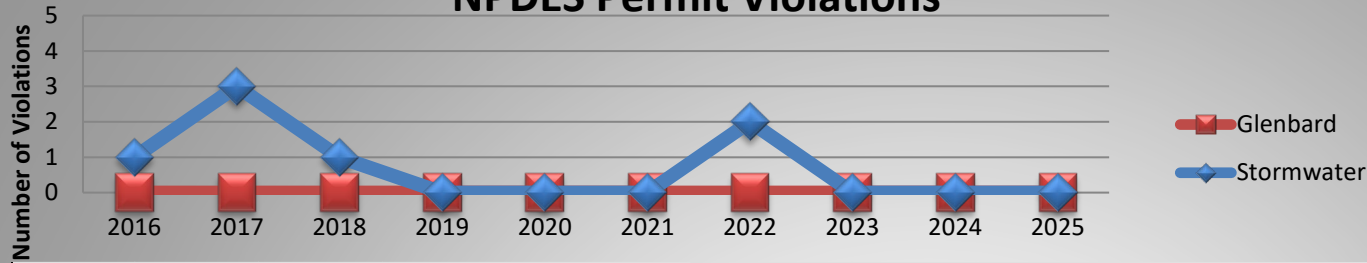
8. Other Business

8.1 Technical Advisory Committee Updates

8.2 Other items

9. ***Next EOC Meeting*** –Next regularly scheduled EOC Meeting on ***Monday, October 13, 2025, at 8:00 a.m.***

NPDES Permit Violations



Glenbard Plant: *Current Record

4,591 Days February 4, 2013 through August 31, 2025

Previous excursion free operating record:

1058 Days September 8, 2007 – April 10, 2010

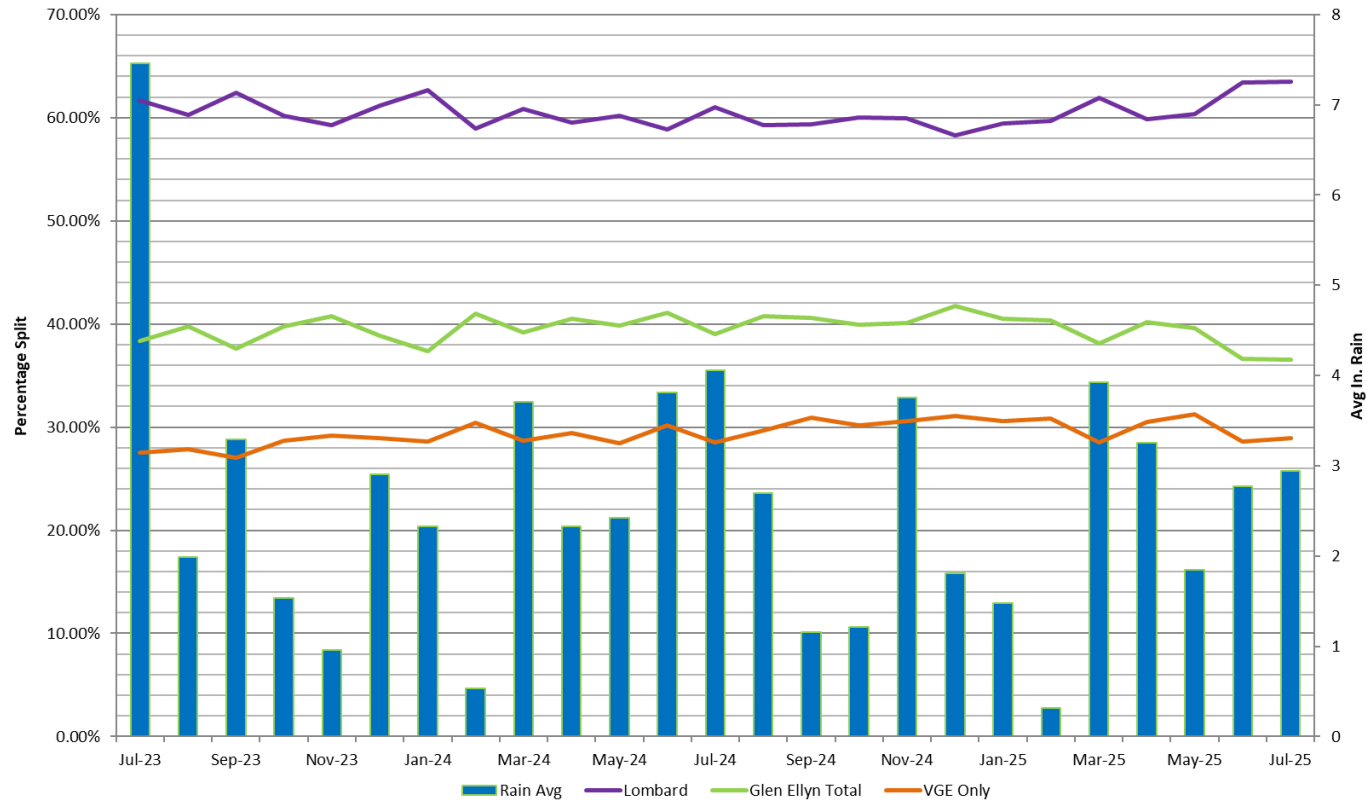
Stormwater Facility:

1,085 Days September 11, 2022 through August 31, 2025

Previous excursion free operating record:

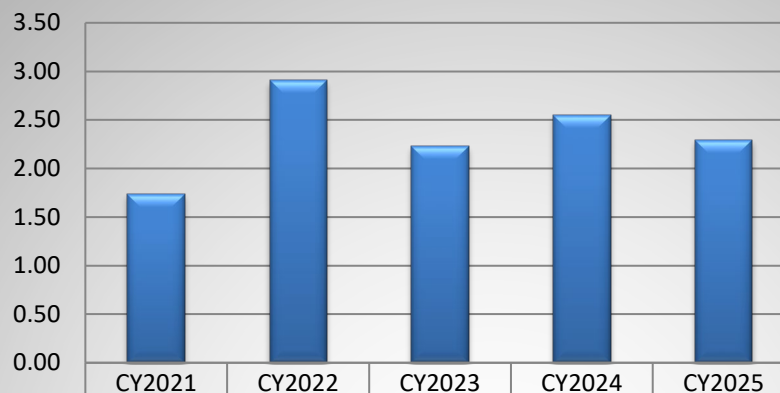
1143 Days July 11, 2009 through August 27, 2012

Flow Billing Comparison





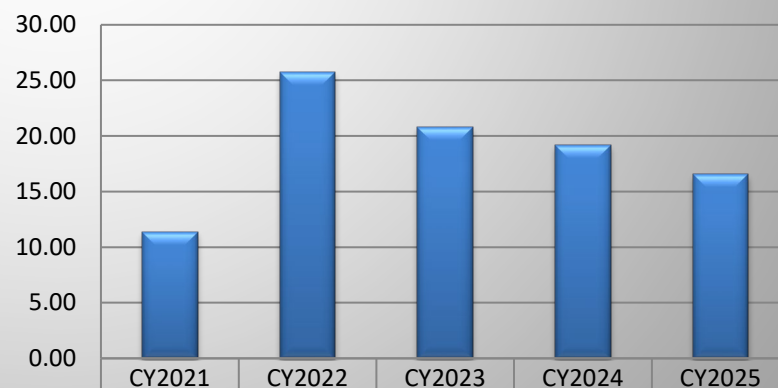
Billion Gallons Treated Per Year as of July 31, 2025



■ Billion Gallons Treated Per Year
as of July 31, 2025

CY2021	CY2022	CY2023	CY2024	CY2025
1.74	2.91	2.23	2.55	2.30

Total Rainfall in Inches as of July 31, 2025



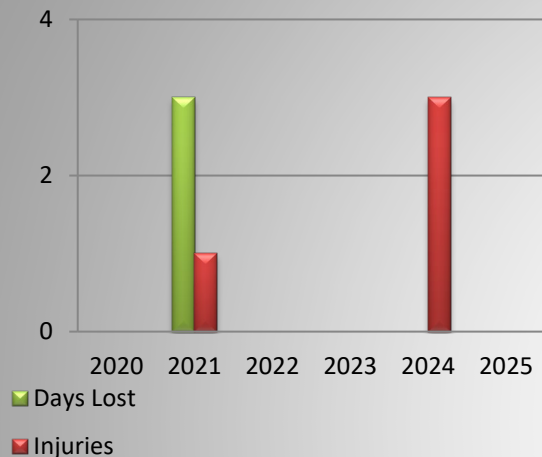
■ Total Rainfall in Inches as of July
31, 2025

CY2021	CY2022	CY2023	CY2024	CY2025
11.37	25.72	20.84	19.20	16.54



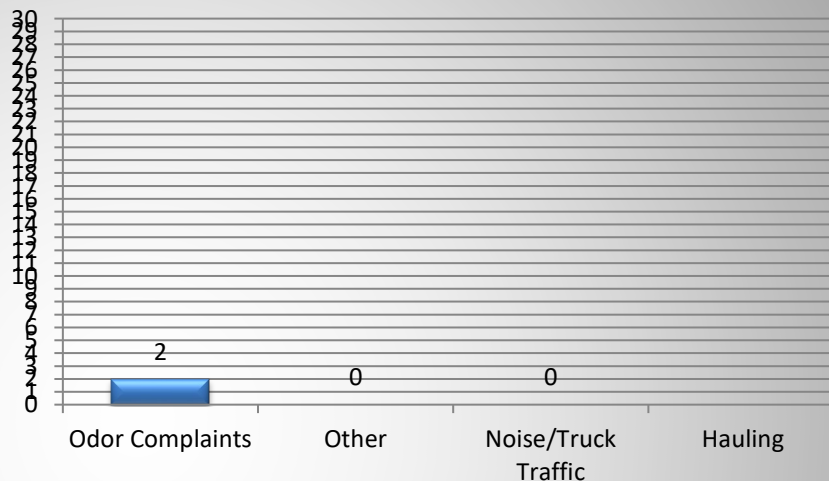
The Authority Key Performance Indicators Regarding Safety and Neighborhood Impacts

Injuries + Lost Time

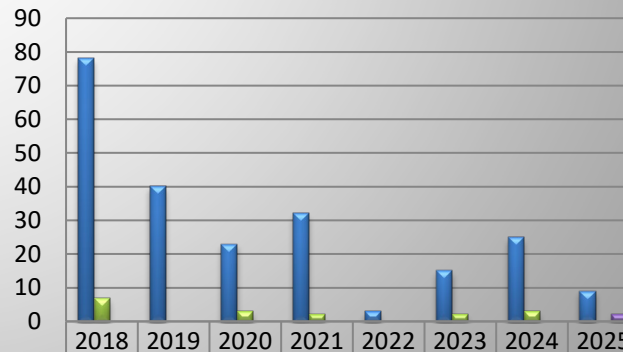


Year	2020	2021	2022	2023	2024	2025
Injuries	0	1	0	0	3	0
Days Lost	0	3	0	0	0	0

August 2025 Complaints



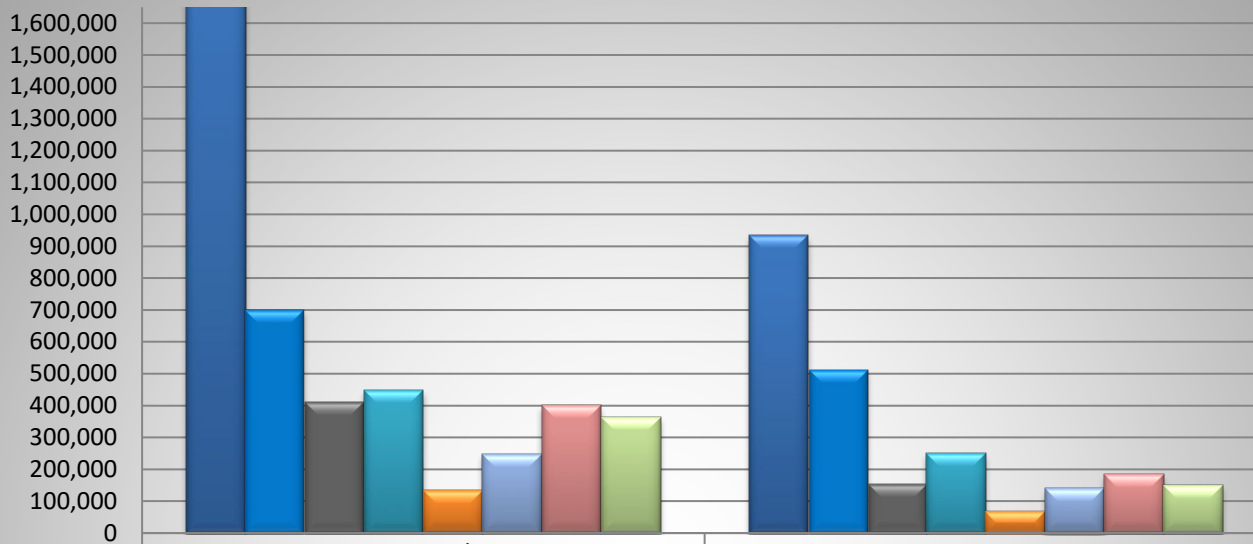
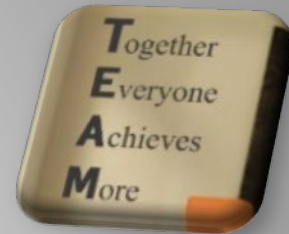
Annual Complaint Comparison



Odor Complaints	78	40	23	32	3	15	25	9
Noise/Truck Traffic	7	0	3	2	0	2	3	0
Other	0		0	0	0	0	0	2



June 2025 O&M Expense \$ Reporting

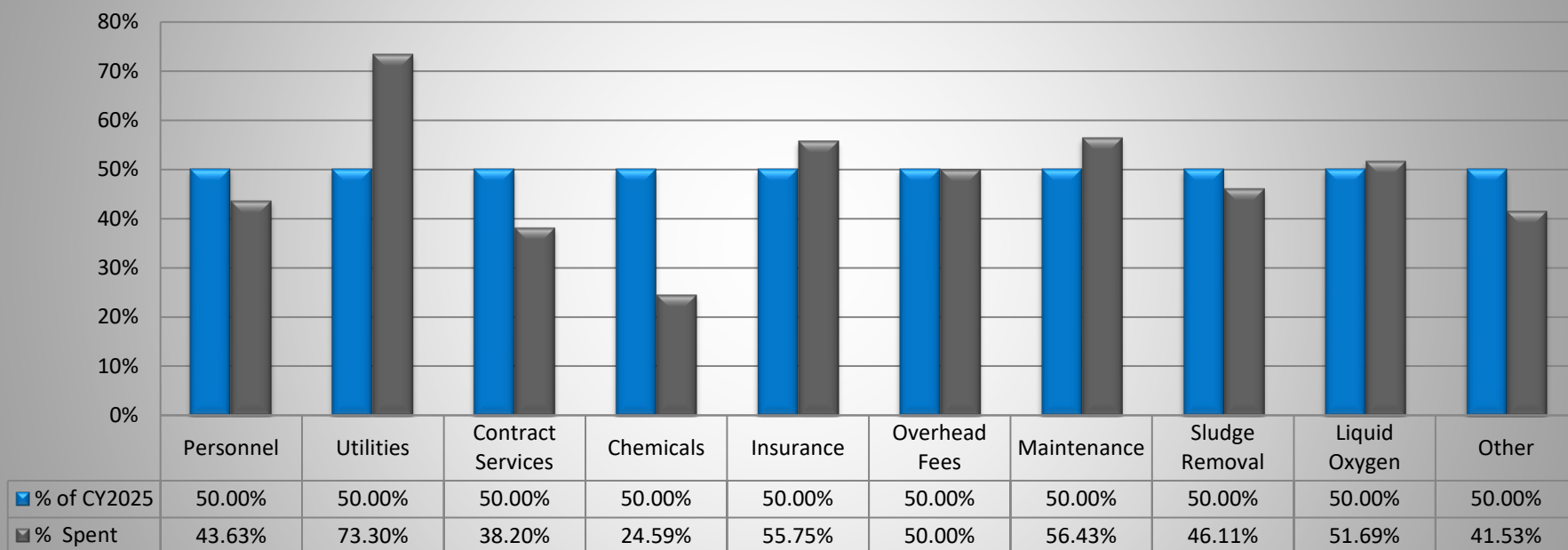


	CY2025 Budget	Spent Year to Date
Personnel	\$2,139,964	\$933,579
Utilities	\$699,900	\$513,060
Contract Services	\$410,367	\$156,747
Insurance	\$448,200	\$249,858
Overhead Fees	\$134,900	\$67,450
Maintenance	\$248,556	\$140,263
Sludge Removal	\$400,540	\$184,706
Other	\$363,999	\$151,169

	Personnel	Utilities	Contract Services	Chemicals	Insurance	Overhead Fees	Maintenance	Sludge Removal	Liquid Oxygen	Other
CY2025 Budget	\$2,139,964	\$699,900	\$410,367	\$289,000	\$448,200	\$134,900	\$248,556	\$400,540	\$377,000	\$363,999
Spent Year to Date	\$933,579	\$513,060	\$156,747	\$71,079	\$249,858	\$67,450	\$140,263	\$184,706	\$194,885	\$151,169
% of CY2025	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
% Spent	43.63%	73.30%	38.20%	24.59%	55.75%	50.00%	56.43%	46.11%	51.69%	41.53%

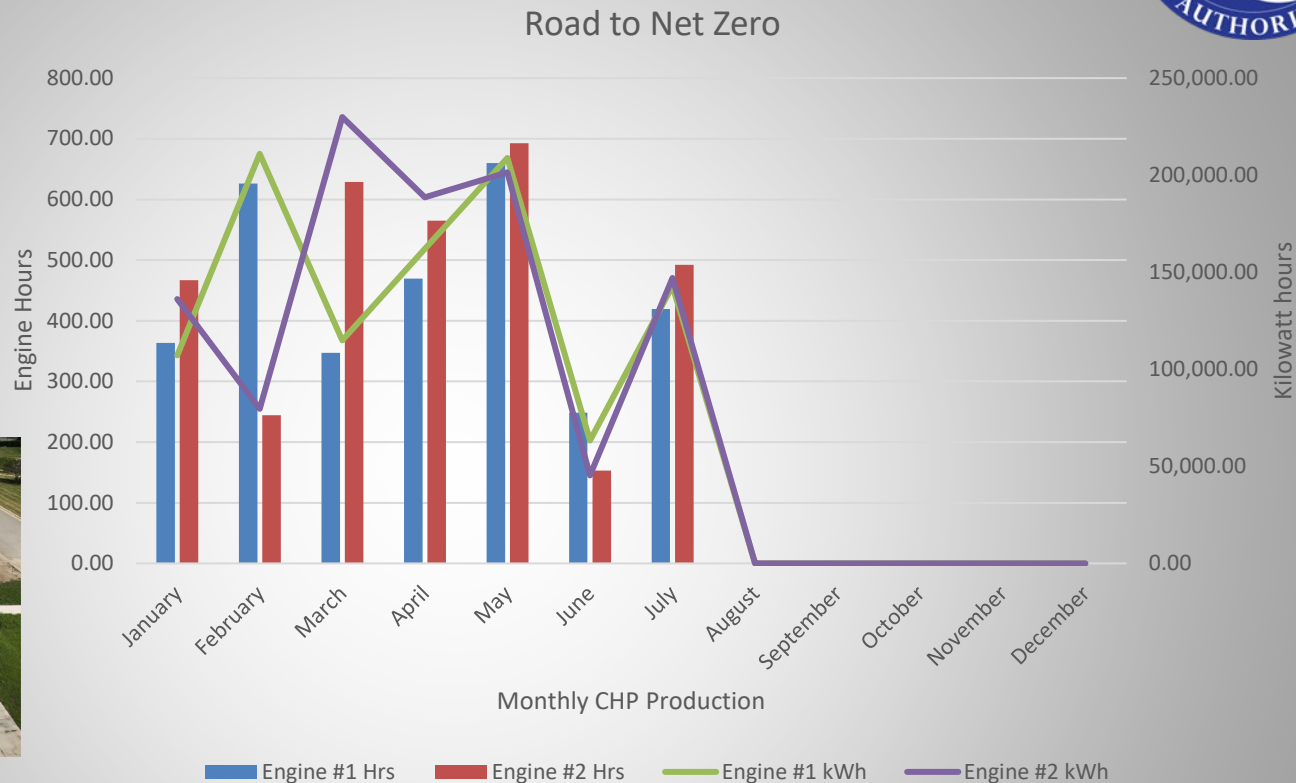


June 2025 O&M Expense % Reporting



Description	Project Budget Amount	Spent to Date	Updates
Small Capital Projects	\$247,740	\$56,793	Updated 8/25/2025
Plant Equipment Rehabilitation	\$1,343,000	\$1,237,493	Updated 8/25/2025
Infrastructure	\$50,000	\$15,508	Updated 8/25/2025
Rolling Stock	\$258,000	\$52,086	Updated 8/25/2025
Interceptor Rehab Engineering	\$192,000	\$186,233	Updated 8/25/2025
Phase II Interceptor Rehab Construction	\$650,000	\$452,771	Updated 8/25/2025
Televising	\$650,000	\$23,797	Updated 8/25/2025
Primary Clarifier Improvements Engineering	\$654,700	\$332,896	Updated 8/25/2025
Primary Clarifier Improvements Construction	\$6,027,272	\$2,060,739	Updated 8/25/2025
Final Clarifier Engineering	\$416,400	\$97,697	Updated 8/25/2025
Intermediate Pump Station Engineering	\$199,285	\$29,351	Updated 8/25/2025

Combined Heat & Power Production Report



Monthly CHP Production 2025 = \$0.08/kWh						
	Engine #1 Hrs	Engine #2 Hrs	Engine #1 kWh	Engine #2 kWh	\$ Saved	% Electricity Generated
January	363.70	466.70	107,116.00	136,133.00	\$20,476.11	33%
February	626.20	244.10	210,996.00	79,622.00	\$24,463.51	35%
March	346.90	628.90	114,851.00	229,951.00	\$29,024.59	46%
April	469.50	564.90	162,028.00	188,650.00	\$29,519.22	44%
May	659.80	692.60	208,926.00	201,405.00	\$34,540.66	58%
June	248.50	153.10	63,335.00	45,316.00	\$9,145.98	29%
July	419.20	492.00	142,924.00	147,122.00	\$24,415.36	32%



Return on Investment Monetary Breakdown

	RECS	HSW/FOG Gallons Received	HSW Tipping Fees	Elec Energy Produced @ \$0.11/kWh	Maintenance Costs	Total + or -	Target to meet 8.8 Year Repayment Schedule	Hit + or Miss -
Calendar Year 2024								
January		404,700	\$24,282.00	\$20,172.58	\$82,276.78	-\$37,822.20	\$28,805.84	(66,628.04)
February		357,904	\$21,474.24	\$30,264.45		\$51,738.69	\$28,805.84	22,932.84
March		399,901	\$23,994.06	\$34,653.21	\$832.91	\$57,814.36	\$28,805.84	29,008.51
April		437,650	\$26,259.00	\$34,834.54		\$61,093.54	\$28,805.84	32,287.70
May		453,096	\$27,185.76	\$34,603.13		\$61,788.89	\$28,805.84	32,983.04
June		420,040	\$25,202.40	\$28,060.27	\$3,211.00	\$50,051.67	\$28,805.84	21,245.82
July	\$127,303.00	348,680	\$20,920.80	\$28,054.25	\$11,863.16	\$164,414.89	\$28,805.84	135,609.05
August		384,389	\$23,063.34	\$28,486.67	\$295.94	\$51,254.07	\$28,805.84	22,448.22
September		347,070	\$20,824.20	\$17,208.60	\$12,059.32	\$25,973.48	\$28,805.84	(2,832.36)
October		14,210	\$852.60	\$10,827.74	\$3,306.45	\$8,373.89	\$28,805.84	(20,431.95)
November		35,720	\$2,143.20	\$11,886.21		\$14,029.41	\$28,805.84	(14,776.44)
December		230,234	\$13,814.04	\$15,629.93	\$3,446.42	\$25,997.55	\$28,805.84	(2,808.29)
Annual Totals	\$127,303.00	3,833,594	\$230,015.64	\$294,681.56	\$117,291.98	\$534,708.22		
Repayment Balance	\$1,858,152.72							
Annual Payback on Investment	\$245,900.39							
Current Return on Investment in Years	7.6							
	RECS	HSW/FOG Gallons Received	HSW Tipping Fees	Elec Energy Produced @ \$0.11/kWh	Maintenance Costs	Total + or -	Target to meet 8.8 Year Repayment Schedule	Hit + or Miss -
Calendar Year 2025								
January		304,790	\$18,287.40	\$20,476.11	\$21,875.75	\$16,887.76	\$28,805.84	(11,918.09)
February		325,450	\$19,527.00	\$24,463.51		\$43,990.51	\$28,805.84	15,184.67
March		371,111	\$22,266.66	\$29,024.59	\$400.00	\$50,891.25	\$28,805.84	22,085.41
April		399,060	\$23,943.60	\$29,519.22	\$1,562.75	\$51,900.07	\$28,805.84	23,094.22
May		333,943	\$20,036.58	\$34,540.66		\$54,577.24	\$28,805.84	25,771.40
June		0	\$0.00	\$9,145.98		\$9,145.98	\$28,805.84	(19,659.87)
July		574,810	\$34,488.60	\$24,415.36		\$58,903.96	\$28,805.84	30,098.12
August			\$0.00	\$0.00		\$0.00	\$28,805.84	(28,805.84)
September			\$0.00	\$0.00		\$0.00	\$28,805.84	(28,805.84)
October			\$0.00	\$0.00		\$0.00	\$28,805.84	(28,805.84)
November			\$0.00	\$0.00		\$0.00	\$28,805.84	(28,805.84)
December			\$0.00	\$0.00		\$0.00	\$28,805.84	(28,805.84)
Annual Totals	\$0.00	2,309,164	\$138,549.84	\$171,585.42	\$23,838.50	\$286,296.76		
Repayment Balance	\$1,571,855.96							
Annual Payback on Investment	\$275,521.87							
Current Return on Investment in Years	5.7							

SECTION 5.0

CONSENT AGENDA

SECTION 5.1

MINUTES –

AUGUST 11, 2025

MEETING

GLENBARD WASTEWATER AUTHORITY
Executive Oversight Committee
Special Meeting Minutes
August 11, 2025
8:00 a.m.

Members Present:

Anthony Puccio	President, Village of Lombard
Jim Burket	President, Village of Glen Ellyn
Trustee Christiansen	Trustee, Village of Glen Ellyn
Mark Franz	Village Manager, Village of Glen Ellyn
Scott Niehaus	Village Manager, Village of Lombard
Carol Goldsmith	Public Works Director, Village of Lombard

Others Present:

Matthew Streicher	Executive Director, GWA
Ron Dulceak	Assistant Executive Director, GWA
Andy Pakosta	Operations Superintendent, GWA
Michael Kavanaugh	Maintenance Superintendent, GWA
Rick Freeman	Electrical Superintendent, GWA
Daniella Martinez	Environmental Resources Coordinator, GWA
Gayle Lendabarker	Executive Assistant, GWA
Patrick Brankin	Finance Director, Village of Glen Ellyn

1. Call to Order at 8:01 a.m.
2. Pledge of Allegiance
3. Roll Call: President Burket, President Puccio, Trustee Christiansen, Mr. Niehaus, Mr. Franz, and Mr. Goldsmith, answered “Present”. Trustee Bachner and Mr. Hubsy were excused. Mr. Franz arrived at 8:07 a.m.
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 and July of 2025 in the amount of \$2,476,120.85 (Trustee Christiansen).

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

- 5.1 Executive Oversight Committee Meeting Minutes:

June 16, 2025 EOC Meeting

- 5.2 Vouchers Previously Reviewed:
June and July 2025 – Trustee Christiansen

- 5.3 Declaration of Surplus

As the Authority routinely gathers items that are no longer being used or are obsolete, a request to declare them as surplus is needed from the Executive Oversight Committee, and then the items are auctioned off to the highest bidder and some amount of recapture is realized. Enclosed with this packet is a formal resolution to declare Authority property as surplus and allow for staff to place it at auction.

6. Request for a Motion to Approve Legal Notice of Change in Executive Oversight Committee Meeting Dates

Due to schedules of new Executive Oversight Committee (EOC) members, a proposed change in the regularly scheduled EOC meetings has been made to shift them from the second Thursday of each month to the second Monday of each month. As described by the Authority's legal representation, per the Open Meetings Act, "If a change is made in regular meeting dates, at least 10 days' notice of such change shall be given by publication in a newspaper of general circulation in the area in which such body functions. Notice of such change shall also be posted at the principal office of the public body or, if no such office exists, at the building in which the meeting is to be held. Notice of such change shall also be supplied to those news media which have filed an annual request for notice as provided in paragraph (b) of Section 2.02.

Therefore, *the Authority requests a motion to approve of the enclosed updated calendar of meetings and the enclosed legal notice to be published.*

Mr. Niehaus motioned and Mr. Goldsmith seconded the *MOTION to approval of the enclosed updated calendar of meetings and the enclosed legal notice to be published. President Puccio, President Burket, Trustee Christiansen, Mr. Niehaus, and Mr. Goldsmith responded "Aye" during a roll vote. The motion carried.*

7. Request for a Motion to Authorize the Approval of the CY2025 Televising Contract to Red Zone Robotics.

Per the Authority's approved Illinois Environmental Protection Agency Capacity, Management, Operations, and Maintenance (CMOM) plan, the Authority is required to inspect its entire collection system every five years. This inspection last occurred in CY2019 and although a small portion of the Authority's sewers were televised in CY2023, the majority of the system is overdue to be performed again in CY2025

The project was publicly advertised on July 2, 2025, with seven plan holders receiving packets. After the bid opening that took place at 10am on July 23, 2025, the below bids were received;

- RedZone Robotics: \$291,833.95
- Taplin Group: \$562,643.91
- National Power Rodding: \$774,285.00

Red Zone Robotics submitted the lowest bid and is a well-regarded contractor with a strong track record in the industry. Red Zone Robotics provided similar maintenance services under contract with the Authority in 2019 and delivered reliable performance and documentation. Funds are available in the CY2025 Approved Budget, under Fund 40-580150 – Capital, which allocated \$650,000 for this project. This fund total included the engineering services fees for RJN which has already been approved.

The Authority is requesting a motion to authorize the Authority to proceed with awarding the Sanitary Sewer System-Wide Multi-Sensor and Closed Caption Television Inspections, Construction Management, and Data Analysis to RedZone Robotics for \$291,833.95.

President Burket asked why Redzone's bid came in so far below the engineer's estimate. Mr. Streicher noted that RJN had suggested budgeting \$750,000 for the project, and when he looked back at the costs associated with the previous televising work that had been done, he reduced the budget to \$650,000. Mr. Streicher indicated he is not sure why there was such a discrepancy in the bids, other than RedZone specializes in this type of work and has done previous work for GWA. Mr. Streicher added, he believes National Power Rodding was going to subcontract part of the work out which, increased their bid; and Taplin Group is a company neither he or RJN is familiar.

Mr. Niehaus asked Mr. Goldsmith if the TAC had reviewed the proposal and was comfortable with the scope and the qualifications of RedZone. Mr. Goldsmith advised that the TAC was in agreement with Mr. Streicher's recommendation.

Mr. Niehaus motioned and Trustee Christiansen seconded the MOTION to approve the contract with Redzone Robotics for System Wide Multi-Sensor and Closed Caption Television Inspection, Construction Management and Data Analysis contract in the amount of \$291,833.95, funds to be allocated against Capital Fund 40-580150. President Puccio, President Burket, Trustee Christiansen, Mr. Niehaus, Mr. Franz, and Mr. Goldsmith responded "Aye" during a roll vote. The motion carried.

8. Discussion

8.1 Pending EOC Action Items

8.1.1 Design Build Contracts

9. Other Business

9.1 Technical Advisory Committee Updates

9.2 Other Items

Mr. Streicher advised that GWA has a new Laboratory Resources Coordinator who started today, Micaela McGrath; who joins the staff with ten years of experience from the DuPage County Wastewater Laboratory. Mr. Streicher added that current Laboratory Resources Coordinator will be retiring on August 19th; in addition, a new permanent part-time laborer will be starting on August 25th; which, brings GWA back to full staff and prepared for the up-upcoming retirements.

10. ***Next EOC Meeting*** – Motion to cancel the August 14, 2025 meeting and hold the next regularly scheduled EOC Meeting on ***Monday, September 8, 2025 at 8:00 a.m.***

Trustee Christiansen motioned and Mr. Niehaus seconded the Motion to cancel the August 14, 2025 meeting and hold the next regularly scheduled EOC Meeting on Monday, September 8, 2025. President Puccio, President Burket, Trustee Christiansen, Mr. Niehaus, Mr. Franz, and Mr. Goldsmith responded “Aye” during a roll vote. The motion carried. Trustee Christiansen, Mr. Niehaus, Mr. Franz, and Mr. Goldsmith responded “Aye” during a roll vote. The motion carried.

11. ***Executive Session – Materials to be Provided Under Separate Cover***

Motion the EOC to adjourn to Executive Session for the purposes of discussing the purchase of real estate property for the use of the public body. The EOC will not be returning to open session after adjournment of the Executive Session. Executive Session Materials to be provided under separate cover.

Executive Session was listed on the agenda; no motion was made to enter Executive Session.

Mr. Niehaus asked if Mr. Streicher knew the final purchase price. Mr. Streicher advised the price was \$365,000.

Trustee Christiansen asked if the identity of the new owner is known. Mr. Streicher advised it was a private sale. Trustee Christiansen asked if the new owners were going to move in. Mr. Streicher advised he was not sure as the final offer was a cash offer with no contingencies; and it was his understanding that all previous offers on the property had contingencies pending inspections, and when the inspections revealed numerous repairs, the deals fell through.

EOC Meeting/August 2025
Minutes

Mr. Streicher noted that the other property GWA was looking to possibly purchase, sold about five or six weeks ago for \$595,000.

Trustee Christiansen asked if the properties were on well and septic. Mr. Streicher advised that the one property nearest GWA was on city water but had a septic field. Trustee Christiansen asked if there is potential for the property to be subdivided. Mr. Streicher noted that this could be a possibility as it was a 2-acre parcel; and when Bemis Road was redone last year, sanitary stubs were put in place, so there is the potential for sewer connection.

Mr. Niehaus asked if there was any urgency to approve previous Executive Session Minutes from June 13, 2024. Mr. Streicher advised there was not.

Mr. Franz motioned to adjourn the August 11, 2025 Special EOC Committee meeting, and President Puccio seconded the MOTION. President Puccio, President Burket, Trustee Christiansen, Mr. Niehaus, Mr. Franz, and Mr. Goldsmith responded “Aye” during a roll vote. The motion carried.

Submitted by:

Gayle A. Lendabarker
GWA Executive Assistant

SECTION 5.2

VOUCHER REPORTS

AUGUST 2025

GLENBARD WASTEWATER AUTHORITY
APPROVAL OF VOUCHERS
For the meeting in September 11, 2025

EXPENDITURES:	Check Date	Paid Amount			
Accounts Payable 0825-1		\$ 676,686.88			
Accounts Payable 0825-2		\$ 194,205.30			
Accounts Payable 0825-3		\$ 10,384.56	\$ 5,192.28	doubled due to GE pmt	
		\$ -			
		<u>\$ 881,276.74</u>			<u>\$ 881,276.74</u>

PAYROLL EXPENDITURES:	August 8, 2025	August 22, 2025	September 5, 2025		
Net Employee Payroll Checks	<u>\$ 50,207.16</u>	<u>\$ 50,315.21</u>	<u>\$ -</u>	<u>\$ -</u>	
<u>Employee & Employer Payroll Deductions:</u>					
Employee Deductions*	\$ 24,879.65	\$ 25,024.24	\$ -	\$ -	
IMRF - Employer contribution	\$ 3,566.86	\$ 3,599.21	\$ -	\$ -	
Social Security/Medicare Tax Withheld - Employer portion	\$ 5,532.14	\$ 5,534.30	\$ -	\$ -	
Total Payroll	<u>\$ 84,185.81</u>	<u>\$ 84,472.96</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 168,658.77
				GRAND TOTAL	<u>\$ 1,049,935.51</u>

* Employee deductions include contributions for pensions, health insurance, union dues and other employee directed deductions such as tax withholdings, 457 & 125 plan contributions and supplemental life insurance.

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
2 AAREN PEST CONTROL, INC.										
42897		08/18/2025		0825-2	963566	150.00	08/29/2025	INV	PD	POST CONTROL - AUG 2025
9 ALEXANDER CHEMICAL CORPORATION										
97465		07/20/2025		0825-2	963568	14,341.08	08/15/2025	INV	PD	#100255-CSO THIO CHEMICAL
50 COMMONWEALTH EDISON COMPANY										
0401069725-JUL2025		07/16/2025		0825-1	963521	23.16	08/15/2025	INV	PD	#0401069725-SUNNYBROOK EL
62 PADDOCK PUBLICATIONS, INC										
31109		08/05/2025		0825-3		201.80	08/05/2025	INV	PD	DAILY HERALDBI-MONTHLY SU
97 FIRST ENVIRONMENTAL LABORATORIES, INC.										
192875		07/31/2025		0825-1	963527	1,666.80	08/15/2025	INV	PD	LAB SERVICES - JUL 2025
100 FLOW-TECHNICS, INC										
INV25-000051		07/31/2025		0825-1	963528	7,170.00	08/15/2025	INV	PD	SULZER PUMP-JUL 2025
124 HOME DEPOT USA, INC										
3042427		08/06/2025		0825-2	963579	259.98	08/29/2025	INV	PD	#7114-ELECTRICAL SUPPLIES
4042988		08/15/2025		0825-2	963579	10.68	08/29/2025	INV	PD	#7114-ELECTRICAL SUPPLIES
6517036		07/24/2025		0825-1	963536	17.98	08/15/2025	INV	PD	#7114-MAINT SUPPLIES - JU
80153		07/30/2025		0825-1	963536	6.98	08/15/2025	INV	PD	#7114-MAINT SUPPLIES - JU
8511599		08/11/2025		0825-2	963579	46.75	08/29/2025	INV	PD	#7114-MAINTENANCE SUPPLIE
						342.37				
126 ILLINOIS ASSN. OF WASTEWATER AGENCIES										
6039		07/11/2025		0825-1	963538	65.00	08/15/2025	INV	PD	TECHNICAL MTG REGISTRATIO
136 JACKSON-HIRSH INC										
1100719		08/06/2025		0825-1	963539	57.15	08/15/2025	INV	PD	#9800499-OFFICE SUPPLIES
157 LEN'S ACE HARDWARE, INC.										
117891/3		08/01/2025		0825-1	963541	41.58	08/15/2025	INV	PD	#331050-OPERATIONS SUPPLI
117956/3		08/13/2025		0825-2	963582	20.79	08/29/2025	INV	PD	#331050-OPERATIONS SUPPLI
117996/3		08/18/2025		0825-2	963582	20.00	08/29/2025	INV	PD	#331050-OPS SUPPLIES - AU
118006/3		08/20/2025		0825-2	963582	-15.00	08/20/2025	CRM	PD	#331050-CREDIT FOR RETURN
118007/3		08/20/2025		0825-2	963582	19.98	08/29/2025	INV	PD	#331050-OPERATIONS SUPPLI
						87.35				
171 MCMASTER-CARR SUPPLY CO.										
49701811		07/31/2025		0825-1	963545	706.91	08/15/2025	INV	PD	#7735700-MAINT SUPPLIES -

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
180 RELADYNE -MID-TOWN PETROLEUM INC.										
1707768-IN		08/19/2025		0825-2	963586	243.87	08/29/2025	INV	PD	#110002836-MAINT SUPPLIES
185 KONICA MINOLTA BUSINESS SOLUTIONS INC										
503277726		07/30/2025		0825-1	963540	100.00	08/15/2025	INV	PD	#146316-COPIER USAGE - AU
206 NORTHERN ILLINOIS GAS COMPANY										
98515851800-JUL2025		08/07/2025		0825-2	963585	21.36	08/29/2025	INV	PD	#98515851800-SUNNYBROOK N
209 NCL OF WISCONSIN INC										
523455		08/01/2025		0825-1	963549	358.30	08/15/2025	INV	PD	#17348-LAB SUPPLIES - AUG
211 OMI INDUSTRIES										
2166606		07/24/2025		0825-1	963550	613.90	08/15/2025	INV	PD	ODOR CONTROL SYSTEM PARTS
250 SAGINAW CONTROL & ENGINEERING INC										
20611110.01		08/04/2025		0825-1	963557	485.62	08/15/2025	INV	PD	#GBW1-ELECTRICAL - PARTS
2085224.01		08/08/2025		0825-2	963588	242.81	08/29/2025	INV	PD	#GBW1-ELECTRICAL PARTS -
						728.43				
252 SCHANER'S WASTEWATER PRODUCTS INC.										
1049		07/09/2025		0825-1	963558	5,924.89	07/31/2025	INV	PD	POLY-GONE CHEMICAL-JUL 202
271 TERRACE SUPPLY COMPANY										
1071609		07/31/2025		0825-1	963560	53.01	08/15/2025	INV	PD	#315850-WLDING CYLINDER R
289 HD SUPPLY INC										
INV00806031		08/21/2025		0825-2	963594	5,256.37	08/29/2025	INV	PD	#222656-ELECTRIC VALVE OP
293 VILLAGE OF GLEN ELLYN										
432720-JUNJUL2025		08/01/2025		0825-1	963530	16.66	08/15/2025	INV	PD	#432720-WATER USAGE JUN/J
610130-JUNJUL2025		08/01/2025		0825-1	963529	1,860.41	08/15/2025	INV	PD	#610130-WATER USAGE - JUN
6221		08/03/2025		0825-1	963531	100.00	08/15/2025	INV	PD	#9289-FALSE ALAM CALL OUT
CHASE 08/25		08/05/2025		0825-3	4085	5,192.28	08/31/2025	DIR	PD	CHASE 08/25
IFT-249		08/01/2025		0825-2	4084	14,916.67	08/22/2025	DIR	PD	MONTHLY IFT TRANSFER
						22,086.02				
295 VILLAGE OF LOMBARD										
30042-001-JUN2025		08/01/2025		0825-1	963543	248.79	08/15/2025	INV	PD	#30042-001-CSO WATER USAG
31774-001-JUN2025		08/01/2025		0825-1	963544	16.72	08/15/2025	INV	PD	#31174-001-GWA WATER USAG
						265.51				
297 W.W. GRAINGER, INC.										

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
9584090436		07/24/2025		0825-1	963532	164.56	08/15/2025	INV	PD	#801764762-MAINT PARTS -
9588780354		07/29/2025		0825-1	963532	493.65	08/15/2025	INV	PD	#801764762-MIAINT PARTS-JU
9589056697		07/29/2025		0825-1	963532	438.98	08/15/2025	INV	PD	#801764762-SAFETY HARNESS
9590214236		07/30/2025		0825-1	963532	34.21	08/15/2025	INV	PD	#801764762-MAINT SUPPLIES
9592566336		07/31/2025		0825-1	963532	130.84	08/15/2025	INV	PD	#801764762-ELECTRICAL PAR
9596572140		08/05/2025		0825-1	963532	186.00	08/15/2025	INV	PD	#801764762-ELECTRICAL SUP
9598679679		08/06/2025		0825-1	963532	148.43	08/15/2025	INV	PD	#801764762-JANITORIAL SUP
9599373744		08/07/2025		0825-1	963532	184.20	08/15/2025	INV	PD	#801764762-JANITORIAL SUP
9607700557		08/14/2025		0825-2	963577	172.72	08/29/2025	INV	PD	#801764762-CHEMICAL HAND
9612537911		08/19/2025		0825-2	963577	38.69	08/29/2025	INV	PD	#801764762-MAINT SUPPLIE
						1,992.28				
413 DRYDON EQUIPMENT, INC										
000373087		08/19/2025		0825-2	963575	214.68	08/29/2025	INV	PD	#311GLENBARDWWA-MAINT PAR
26980		07/22/2025		0825-1	963525	191.34	08/15/2025	INV	PD	#311GLENBARDWWA-MAINT PAR
						406.02				
490 COMCAST CABLE COMMUNICATIONS, LLC										
0570017919-AUG2025		07/25/2025		0825-1	963522	420.97	08/15/2025	INV	PD	8771200570017919-TV/INTER
583 DAVID PETERS										
07242025		08/14/2025		0825-1	963552	288.78	08/14/2025	INV	PD	ATTEND IPSI
624 ROWELL CHEMICAL CORPORATION										
1429232		07/16/2025		0825-1	963556	8,069.24	07/31/2025	INV	PD	#0799-000-CSO HYPO CHEMIC
651 NORCHEM INDUSTRIES										
15890		07/25/2025		0825-1	963548	3,770.02	08/15/2025	INV	PD	ELECTRICAL PARTS - JUL 20
738 SUBURBAN LABORATORIES, INC.										
GA5003938		08/07/2025		0825-1	963559	1,522.50	08/15/2025	INV	PD	INDUSTRIAL PRETREATMENT L
743 GROOT, INC										
14866076T107		08/01/2025		0825-1	963533	542.06	08/15/2025	INV	PD	#310769434001-REFUSE SVCS
744 CORE & MAIN LP										
X200963		07/21/2025		0825-1	963523	204.80	08/15/2025	INV	PD	#077878-MAINT TOOLS - JUL
757 STEWART SPREADING, INC.										
4391		07/31/2025		0825-2	963590	23,139.00	08/15/2025	INV	PD	BIOSOLIDS HAULING - JUL 2
768 CINTAS FIRST AID & SAFETY										
8407701841		08/15/2025		0825-2	963572	413.24	08/29/2025	INV	PD	#10127979-FIRST AID SUPPL
873 THE PITNEY BOWES BANK, INC										

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION	
909005198416-080525		08/05/2025		0825-1	963554	150.00	08/15/2025	INV	PD	8000909005198416-POSTAGE	
877 RS AMERICAS, INC											
9021044636		07/24/2025		0825-1	963517	278.45	08/15/2025	INV	PD	#10057576-ELECTRICAL PART	
881 AIRGAS, INC											
5518041422	20250002	08/02/2025		0825-1	963516	136.80	08/15/2025	INV	PD	#2024961-GAS CYLINDER REN	
9163505454		07/31/2025		0825-1	963516	1,500.00	08/15/2025	INV	PD	YEAR 4 OF 5 LEASE OF ATMO	
9500917622		07/26/2025		0825-2	963567	14,038.36	08/15/2025	INV	PD	#224961-LIQUID OXYGEN - J	
9500921429		08/02/2025		0825-2	963567	6,878.83	08/15/2025	INV	PD	#2024961-LIQUID OXYGEN -	
9500921693		08/09/2025		0825-2	963567	7,559.33	08/15/2025	INV	PD	#2024961-LIQUID OXYGEN-AU	
9500921896		08/16/2025		0825-2	963567	8,495.73	08/29/2025	INV	PD	#2024961-LIQUID OXYGEN -	
9500922092		08/23/2025		0825-2	963567	10,629.29	08/29/2025	INV	PD	#2024961-LIQUID OXYGEN-AU	
						49,238.34					
882 GRUNDFOS WATER UTILITY											
1900402742		07/31/2025		0825-1	963534	344.05	08/15/2025	INV	PD	#600008832-MAINT PARTS-JU	
1900403470		08/07/2025		0825-2	963578	45.19	08/15/2025	INV	PD	#600008832-PUMP PARTS - A	
						389.24					
889 ULINE INC											
196446579		08/11/2025		0825-2	963592	110.57	08/29/2025	INV	PD	#19483512-PPE SUPPLIES -	
958 BAXTER & WOODMAN, INC.											
275555	20240005	08/15/2025		0825-2	963570	169.50	08/29/2025	INV	PD	FACILITY PLANNING STUDY	
275564		08/15/2025		0825-2	963570	758.00	08/29/2025	INV	PD	PROJ#2500494-01- 2025 PRE	
275566	20250008	08/15/2025		0825-2	963570	5,746.35	08/29/2025	INV	PD	INTERMEDIATE PUMP STATION	
						6,673.85					
988 VERIZON WIRELESS SERVICES LLC											
6119370059		07/23/2025		0825-1	963562	495.70	08/15/2025	INV	PD	#942620536-00001-CELL PHO	
6119985431		08/01/2025		0825-1	963563	279.27	08/15/2025	INV	PD	#842065533-00001-REMOTE S	
						774.97					
994 DIRECT ENERGY MARKETING, INC.											
252030057410129		07/22/2025		0825-1	963524	69,764.88	07/31/2025	INV	PD	#1846612-ELECTRICAL USAGE	
1001 TROTTER AND ASSOCIATES, INC.											
25-25160	20240015	07/31/2025		0825-2	963591	10,447.89	08/29/2025	INV	PD	ENGINEER-PRIMARY CLARIFIE	
25-25183	20250005	07/31/2025		0825-2	963591	23,927.16	08/29/2025	INV	PD	2025 FINAL CLARIFIER REHA	
						34,375.05					
1103 HOERR CONSTRUCTION INC.											
125-258	20240009	05/30/2025		0825-1	963535	120,729.50	08/15/2025	INV	PD	NR INTERCEPTOR PHASE 2 CO	

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
1135 LIBERTY PROCESS EQUIPMENT, INC.										
0109139-IN		08/06/2025		0825-1	963542	1,778.00	08/15/2025	INV	PD	#GLEWA=PUMP PARTS AUG 202
010988-IN		08/01/2025		0825-1	963542	889.00	08/15/2025	INV	PD	#GLEWA=PUMP PARTS - AUG 2
						2,667.00				
1138 CONSTELLATION ENERGY SERVICES INC										
4376544		08/08/2025		0825-2	963574	2,183.79	08/15/2025	INV	PD	#BG-11933-NATURAL GAS US
1147 ILLINOIS AMERICAN WATER COMPANY										
220008432566-JUL2025		07/25/2025		0825-1	963537	108.10	08/15/2025	INV	PD	#1025220008432566-WATER U
1201 MUNICIPAL BACKFLOW LLC										
82947		08/04/2025		0825-1	963547	974.35	08/15/2025	INV	PD	ANNUAL BACKFLOW TESTING-A
82948		08/04/2025		0825-1	963547	195.00	08/15/2025	INV	PD	ANNUAL BACKFLOW TESTING-S
82951		08/04/2025		0825-1	963547	149.90	08/15/2025	INV	PD	ANNUAL BACKFLOW TESTING-A
						1,319.25				
1212 RJN GROUP, INC										
30500231	20250001	07/28/2025		0825-2	963587	11,800.00	08/15/2025	INV	PD	YEAR 3 OF 6 YEAR CONTRACT
389126	20220014	08/01/2025		0825-1	963555	2,247.50	08/15/2025	INV	PD	INTERCEPTOR REHABILITATIO
425205	20250003	08/01/2025		0825-1	963555	5,395.99	08/15/2025	INV	PD	DESIGN/CONSTRUCTION ENGIN
						19,443.49				
1218 COLLEY ELEVATOR CO.										
283871		08/01/2025		0825-1	963520	231.00	08/15/2025	INV	PD	#BE0945-ELEVATOR SVC-AUG
1223 CAPITAL ONE NATIONAL ASSN										
317521125119217		07/30/2025		0825-1	963546	61.84	08/15/2025	INV	PD	#535690-OPS SUPPLIES - JU
317521225041539		07/31/2025		0825-1	963546	11.57	08/15/2025	INV	PD	#535690-OPS TOOLS - JUL 2
317521825043392		08/06/2025		0825-2	963583	32.93	08/29/2025	INV	PD	#535690-OPS SUPPLIES - AU
317522425120146		08/12/2025		0825-2	963583	55.87	08/29/2025	INV	PD	#535690-OPS SUPPLIES - AU
317522525120398		08/13/2025		0825-2	963583	25.16	08/29/2025	INV	PD	#535690-OPERATIONS SUPPLI
						187.37				
1246 FOX MARKETING GROUP										
44440		08/12/2025		0825-2	963569	248.00	08/29/2025	INV	PD	LOGO STICKERS - AUG 2025
1248 CONCENTRIC INTEGRATION										
2275560		08/15/2025		0825-2	963573	4,949.61	08/29/2025	INV	PD	PROJ#2500098.00-IT CONSUL
275558	20240010	08/15/2025		0825-2	963573	1,107.80	08/29/2025	INV	PD	DATA ANALYSIS & REPORTING
						6,057.41				
1278 TYCO FIRE & SECURITY (US) MANAGEMENT, INC.										
41520094		07/12/2025		0825-2	963581	459.85	08/29/2025	INV	PD	#133259417-ST CHAS ALARM

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
1320 VEGA AMERICAS, INC.										
656924		08/19/2025		0825-2	963596	1,554.01	08/29/2025	INV	PD	ELECTRICAL PARTS - AUG 20
1335 U.S. PEROXIDE, LLC										
CIN470028177		07/31/2025		0825-2	963595	14,393.00	08/15/2025	INV	PD	#UC500694.001-ODOR CONTRO
SCN470001773		06/03/2025		0825-2	963595	-2,416.96	06/03/2025	CRM	PD	#UC500694.001-CREDIT FOR
						11,976.04				
1340 PETRARCA, GLEASON, BOYLE & IZZO LLC										
39001		08/08/2025		0825-1	963553	874.50	08/15/2025	INV	PD	#G2700-LEGAL SVCS - JUL 2
1346 SEBERT LANDSCAPING										
297842	20250006	08/01/2025		0825-2	963589	3,560.00	08/29/2025	INV	PD	YR 2 OF 3 FOR LANDSCAPE S
1364 B&B NETWORKS, INC.										
31125		08/05/2025		0825-3		322.23	08/05/2025	INV	PD	MONTHLY TELEPHONE SUPPORT
1372 PEERLESS NETWORK, INC.										
80251		08/01/2025		0825-1	963551	249.84	08/15/2025	INV	PD	#GLENBARW9564 - PHONE USA
1405 CLOUDMELLOW CONSULTING LTD. CO.										
253347		08/01/2025		0825-1	963519	95.00	08/15/2025	INV	PD	WEB SITE HOSTING FEE-AUG
1413 AMAZON.COM SALES, INC										
17X6-VDQM-7763		08/01/2025		0825-1	963518	-9.99	08/15/2025	CRM	PD	#A59JV3BH728XE-CREDTI FOR
1XKD-YLT4-94-LX		08/01/2025		0825-1	963518	3,158.42	08/15/2025	INV	PD	#A59JV3BH7Z8XE-JULY ONLIN
						3,148.43				
1417 VISSERING CONSTRUCTION COMPANY										
PAYMENT-10	20240013	07/25/2025		0825-1	963564	424,006.00	07/31/2025	INV	PD	PRIMARY CLARIFIER & GRAVI
1435 YODECK.COM										
31117		08/05/2025		0825-3		16.00	08/05/2025	INV	PD	INTERNAL INFO BOARD MONTH
1436 ZOOM.US										
31118		08/05/2025		0825-3		14.44	08/05/2025	INV	PD	VIRTUAL MEETING FEE-AUG 2
1437 ATT*BILL PAYMENT										
31113		08/05/2025		0825-3		109.93	08/05/2025	INV	PD	BACKUP INTERNET PROVIDER
1439 CSWEA										
31116		08/05/2025		0825-3		75.00	08/05/2025	INV	PD	CSWEA CONF REGISTRATION -

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
1440 WATER ONE LLC										
39764TO		08/05/2025		0825-1	963565	18.65	08/15/2025	INV	PD	#1029292-BOTTLED WATER SV
39939TO		07/30/2025		0825-1	963565	74.30	08/15/2025	INV	PD	#1029292-BOTTLED WATER SV
						92.95				
1447 PAYPAL OWP SAC STATE										
31110		08/05/2025		0825-3		294.00	08/05/2025	INV	PD	OPERATOR TRAINING COURSES
31111		08/05/2025		0825-3		360.00	08/05/2025	INV	PD	FVOA -CONFERE REGISTRATIO
						654.00				
1449 MICROSOFT										
31126		08/05/2025		0825-3		204.00	08/05/2025	INV	PD	MICROSOFT-SOFTWARE LICENS
1451 TOTAL WATER TREATMENT										
AU79396		08/19/2025		0825-2	963571	212.50	08/29/2025	INV	PD	#0008061-LAB WATER CHEMIC
1462 IL TOLLWAY-AUTOREPLENI										
31108		08/05/2025		0825-3		40.00	08/05/2025	INV	PD	IPASS ACCOUNT REPLENISH-J
1475 UNIVAR SOLUTIONS USA LLC										
53225148		08/06/2025		0825-2	963593	565.26	08/29/2025	INV	PD	#152793-HYPO MAIN PLANT-A
1480 TXFUL.CC/DRIVING-TESTS										
31119		08/05/2025		0825-3		300.00	08/05/2025	INV	PD	STAFF CDL DRIVING-TESTS -
1483 ENHANCED NETWORKS, INC.										
20250288		06/11/2025		0825-1	963526	1,209.00	08/15/2025	INV	PD	REMOTE ACCESS SOFTWARE PU
20250289		05/31/2025		0825-1	963526	1,400.00	08/15/2025	INV	PD	IT SUPPORT - APR 2025
20250303		06/24/2025		0825-1	963526	2,782.53	08/15/2025	INV	PD	DELL SERVER WARRANTY RENE
20250323		06/30/2025		0825-1	963526	542.50	08/15/2025	INV	PD	IT SUPPORT SVCS-MAY 2025
						5,934.03				
1498 WAL-MART #1848										
31120		08/05/2025		0825-3		54.14	08/05/2025	INV	PD	ICE FOR GRIT COMPACTOR CL
1502 DUPAGE COUNTY COLLECTOR										
05-24-302-018 2024-2		08/01/2025		0825-2	963576	5,317.63	08/22/2025	INV	PD	1S659 SUNNYBROOK RD 2024-
1512 IMPERIAL SERVICE SYSTEMS, INC										
180755		08/15/2025		0825-2	963580	1,707.00	08/29/2025	INV	PD	#3277-JANITORIAL SVCS - A
1520 BASS PRO ONLINE U.S.										

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	VOUCHER	WARRANT	CHECK #	INVOICE NET	DUE DATE	TYPE	STS	INVOICE DESCRIPTION
31107		08/05/2025		0825-3		-24.91	08/05/2025	INV	PD	RETURNED LIFE RING - JUL
1523 US STANDARD PRODUCTS CORP										
812896		06/20/2025		0825-1	963561	240.79	08/15/2025	INV	PD	#3451735-HEARING PROTECTI
1524 MAPPA.APP.ORG										
31123		08/05/2025		0825-3		850.00	08/05/2025	INV	PD	DULCEAK CONFERENCE REGIST
1525 FORTINET										
31124		08/05/2025		0825-3		1,092.00	08/05/2025	INV	PD	COMPUTER SECURITY SOFTWARE
1526 HYATT HOTELS										
31115		08/05/2025		0825-3		983.61	08/05/2025	INV	PD	PETERS NACWA HOTEL EXPENS
1527 EBAY O*13-13352-88166										
31121		08/05/2025		0825-3		93.21	08/05/2025	INV	PD	MAINTENANCE PARTS/TOOLS
1528 WWW.VEVOR.COM										
31122		08/05/2025		0825-3		105.83	08/05/2025	INV	PD	MAINT TOOLS - JUL 2025
1529 ETSY.COM*DBARTIST										
31112		08/05/2025		0825-3		109.33	08/05/2025	INV	PD	RETIRMENT GIFT - KOVAC
31114		08/05/2025		0825-3		-8.33	08/05/2025	INV	PD	ETSY SLAES TAX REFUND
						101.00				
1530 MICAELA MCGRATH										
08162025		08/16/2025		0825-2	963584	129.98	08/29/2025	INV	PD	MCGRATH UNIFORM REINBURSE
139 INVOICES						881,276.74				

** END OF REPORT - Generated by Jenneane Timreck **

SECTION 5.3

APPROVAL TO AWARD CONTRACT FOR RE- CONDITIONED BACKUP GENERATION SYSTEM TIE-BREAKER

MEMORANDUM

TO: Matt Streicher – Executive Director
FROM: Richard Freeman – Electrical Superintendent
DATE: August 13, 2025
RE: Co-Generation System Tie-Breaker Restoration



At the conclusion of the Co-Generation bi-annual switchgear maintenance services performed in Nov. 2023, it was noted in the final report on Jan. 11, 2024 that the Tie-Breaker stationary contacts displayed heavy pitting. Based on those findings, a budgetary quote for repair/replacement was sought and received for inclusion in the CY-25 Budget, as it was not imminently imperative to make the needed repairs. The root cause of the stationary contacts pitting is due to the tie-breaker disconnecting Combined Heat & Power System generated loads in the event of a utility outage.

For background information...the co-generation system was initially installed as a peak shaver in the fall of 1993, and operated as such until Feb. 1996. From that point forward, it has operated as an emergency standby backup generation system. As the co-generation system is over thirty years old, new replacement breakers are no longer available from the original equipment manufacturer (OEM) - Siemens. They also would not quote a retrofit solution.

Repair/replacement options were explored in 2025 to address the issue of the noted tie-breaker deficiencies. The OEM (Siemens) informed us that new or retrofitted breakers were not available. We then contacted Quad Plus, a Chicagoland Breaker Reconditioning, Repair, and Parts locator firm, which we have utilized in the past, most recently to repair our medium voltage failed potential transformers within the Co-Generation switchgear. The repair of the tie-breaker is difficult to accomplish as it would require the tie breaker be removed from service and transported to the repair/reconditioning shop. We only have one tie-breaker, and it is required to connect both our emergency backup generators as well as our Combined Heat & Power (CHP) generators to our plant load. We could get by without running the Combined Heat & Power generators, but could not risk the chance of a utility outage, while our breaker is being repaired, as we would have no emergency backup.

This led to the next step of determining how to accomplish the repair of the existing tie-breaker while still maintaining a fully functional generation system (CHP and Emergency backup). Quad plus was tasked with finding us a used tie breaker, which will then be fully re-conditioned to like new condition. This breaker would then be installed, allowing the existing breaker to be removed and transported the Quad Plus shop for repair. After much discussion, this seems to be the most prudent action. In the end, we will have our original breaker repaired and have a

fully re-conditioned spare. A number of years ago, we had an issue with the medium voltage breaker located within the same switchgear, and moved forward in a similar fashion.

The cost for the above stated action is as follows:

- Quad Plus provides fully re-conditioned like new tie-breaker with updated trip unit. Removes existing and installs replacement \$34,851
- Quad Plus makes needed repairs/testing of our existing breaker \$28,626

We could forgo getting our existing tie-breaker repaired and proceed with only the re-conditioned one, but I don't think that is the best option for us, as finding a worthy used breaker will only be increasingly more difficult as time goes on, should we find ourselves in a similar situation in the future. Based on the above, I am recommending we move forward with Quad Plus in the amount of \$63,207. Funds for this action were included in the CY-25 Budget, Plant Equipment Rehabilitation Account # 40-580150, "Co-Gen Tie Breaker Refurbishment & Reconditioned Spare" in the amount of \$75,000.

As this is support for an existing OEM system, I am requesting to waive competitive bidding for this purchase based on Section C.1.f of the purchasing policy, which waives competitive bidding for "Standardization purchases, defined as technical nature of certain items or services may result in the standardization of a particular supplier's specifications being necessary or desirable to Village operations. Competitive bidding may be waived if the Village requires compatibility with existing software, machinery, or other existing equipment."

The Authority requests the Executive Oversight Committee motion to waive competitive bidding and authorize awarding Quad Plus \$63,207 for a fully re-conditioned tie-breaker and to repair the Authority's existing breaker.

SECTION 5.4

APPROVAL TO AWARD PHASE 2 OF THE IGNITION DATA ANALYSIS & REPORTING PLATFORM

MEMORANDUM

TO: Executive Oversight Committee

FROM: Matt Streicher, Executive Director

DATE: September 8, 2025

RE: Request for Approval
Phase 2 Implementation for the Ignition Data Analysis and Reporting Platform



Early in 2023, the GWA admin and supervisory team began discussions regarding the difficulties with our ability to pull reporting and analytical data from the various systems the Authority uses. Currently, process and control data is saved in two primary systems; first the SCADA platform called GE iFix which helps control and visualize the treatment process at the main plant and all remote sites, and a program called OpWorks that helps the operations and lab staff capture manually recorded information. These two systems do not communicate or share data with each other, which creates challenges when attempting to analyze or report on process data. Both systems have separate reporting functionality, but neither are very robust and both have shortcomings that can make them difficult to utilize.

After an extensive search and selection process, in April 2024, the EOC authorized Concentric Integration for the purchase and time and material implementation of Ignition by Inductive Automation for its Data Analysis and Reporting Platform. Over the course of 2024 and into 2025, Concentric worked on the initial phase of purchasing, installing, and migrating data to the new platform.

With the initial phase completed, the Authority is seeking to move onto Phase 2, which will consist of finishing creating the appropriate databases for historical data collecting and reporting, finish linking the new software to the Authority's equipment, creating dynamic data queries to facilitate "ad-hoc" reporting, and to develop the final user interface for Authority staff to utilize the program.

Based on the Authority's professional policy, a competitive selection process was not undergone, as this is the second phase of a continuing relationship for a multiphase project, and the Authority has been satisfied with the work to date. The Authority has issued \$50,000 in the approved CY2025 capital budget for this work to be completed.

Therefore, the Authority is seeking a motion to authorize the waiving of a competitive selection process and utilize Concentric Integration to continue to Phase 2 of the implementation of Ignition by Inductive Automation for its Data Analysis and Reporting

Platform in an amount not to exceed \$50,000. The funds will come out of the Small Capital Improvement fund 40-580120.



Project Proposal

August 20, 2025

Mr. Matt Streicher
Executive Director
Glenbard Wastewater Authority
945 Bemis Road
Glen Ellyn, IL 60137

Subject: Ignition Reporting Phase 2

Concentric Project Number: 2400519.01

Dear Mr. Streicher:

Glenbard Wastewater Authority conducted a thorough review of various reporting, trending, and historical data collection software platforms. The review concluded that Ignition by Inductive Automation meets the District's needs and offers flexibility for future projects, including the migration of their SCADA software. Concentric Integration began assisting the District with its digital transformation and has completed the following under the first project phase:

- Purchased the Ignition License and installed/configured the software on the District's server.
- Developed a Tag (Datapoint) Name convention for Ignition and created tags in Ignition.
- Exported 2.5 years of historical data from the District's existing historian into the Ignition Historian.
- Created a draft user interface for the District to view reports in Ignition.

The second project phase will continue the momentum started in the first phase and will include the following:

- Finishing creating the appropriate databases in Ignition for historical data collecting and reporting.
- Finish linking the Master Telemetry Unit (MTU) PLC tags to Ignition tags within the Tag Database.
- Create dynamic data queries in Ignition to facilitate 'ad-hoc' reporting.
- Develop the final user interface within Ignition for District staff to view reports and historical data trends.

Concentric Integration greatly appreciates the opportunity to assist the District with the second phase of Ignition development.





Scope of Services

Project Management

1. Plan, schedule, and coordinate the activities required to complete the Project.
2. Provide project status updates via email at the frequency agreed upon during the kickoff meeting.

Ignition Development

1. Create all required SQL tables in the Ignition SQL database for reporting.
 - a. The District will provide an updated process/site list to organize the tables.
2. Link all MTU PLC tags to the Ignition tag database for real-time data monitoring and historical data collection.
3. Modify the exported data tables from the Proficy Historian so that they are compatible with the Ignition Historian and can be used for future historical data collection with Ignition.
4. Develop dynamic SQL queries within Ignition for District staff to create ad-hoc reports.
5. Create graphics within Ignition to view the Ignition Reports.
6. Test/Verify functionality with District Staff.
7. Facilitate a half-day training session with District Staff to familiarize them with the following:
 - a. Access Ignition from a web browser or mobile device.
 - b. Create, generate, and view reports.
 - c. General overview of the Ignition architecture

Fee

Our fee for the above scope will be computed on the basis of hourly billing rates for actual work time performed plus reimbursement of out-of-pocket expenses including travel costs, which total amount will not exceed \$50,000.

This proposal is valid for 90 days from the date issued.

Concentric Assumptions / Customer Responsibilities

1. The customer will assign an initial project manager at the project kickoff meeting.





2. The customer will provide site access for installation, programming, and startup during the Customer's regular business hours. Work outside of the Customer's normal business hours can be agreed upon as needed, provided Concentric can secure the site(s) upon departure.
3. The customer understands that all existing equipment that remains is assumed to be in good, working order. If any other equipment does not perform as expected, Concentric will work with the Customer to repair, as needed, under a separate contract.
4. Customer will dispose of/recycle any removed equipment.

Project Schedule

Concentric is available to begin work upon notice to proceed.

Warranty

The warranty listed in the Standard Terms and Conditions (Paragraph 12.2):

- ☐ DOES apply
☒ DOES NOT apply

Standard Terms and Conditions References

Effective Date: The Effective Date of this Proposal and the associated Standard Terms and Conditions shall be the date this Proposal is accepted as shown by Customer's dated signature below.

Third Party Materials (See Standard Terms and Conditions Paragraphs 3.2 & 8.3):

- ☐ DOES apply
☒ DOES NOT apply

Notices: Notices required to be provided to Customer per Paragraph 16.3 of the Standard Terms and Conditions shall be delivered to the individual and address given above, unless Customer provides updated notification information to Concentric in writing





Standard Terms and Conditions

Concentric Integration, LLC's Standard Terms and Conditions, Version 10.2 (V10.2), located at <http://goconcentric.com/standard-terms/> are hereby incorporated into this Project Proposal as though fully attached hereto. By signing below, each of the undersigned represents and warrants that Concentric Integration, LLC's Standard Terms & Conditions are legal, valid, and binding obligations upon the parties for which they are the authorized representative.





Acceptance

If this proposal is acceptable, please sign one copy and return it to us. Feel free to contact me if you have any questions.

Sincerely,

CONCENTRIC INTEGRATION, LLC

Michael D. Klein, PE
President
MDK/RRO



CUSTOMER:
GLENBARD WASTEWATER AUTHORITY

ACCEPTED BY: _____

TITLE: _____

DATE: _____

P:\GLEWA\2400519-IGNITION REPORTING\CONTRACTS\WORK\2400519_01-IGNITIONREPORTINGPH2-PROPOSAL.DOCX



SECTION 6.0

APPROVAL OF CY2024 AUDIT

AND

ALLOCATION OF OPERATING SUPRLUS TO THE CAPITAL FUND

MEMORANDUM

TO: Executive Oversight Committee
FROM: Patrick Brankin, Finance Director
DATE: June 26, 2025
RE: 2024 Audited Financial Statements



2024 Audited Financial Statements

Attached are the Annual Audited Financial Statements for the Glenbard Wastewater Authority for the fiscal year ended December 31, 2024.

Financial highlights for the Authority's fiscal year 2024 (FY2024) 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 4-14. I will present highlights of the financial report during the EOC meeting and a representative from our auditing firm Lauterbach & Amen, LLP, 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 \$453,432. We annually adjust the partners' contributions to match expenses. Using this measure, the Village of Lombard is owed \$270,549 and Glen Ellyn is owed \$182,883 for the fiscal year ended December 31, 2024.

As of December 31, 2024, the Authority's working cash was 35.0% of operating expenses, or \$487,920 above the 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 33-34). As the excess working cash amount exceeds the operating surplus amount, we can distribute the entire surplus.

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: This letter only highlights forthcoming accounting standards for the coming year. There are no internal control matters reported in the letter.

Proposed Action Items:

Motion to accept the Audited Financial Statements of the Glenbard Wastewater Authority for the fiscal year ended December 31, 2024 and to forward the audit report to the full Authority Board for final approval at the next annual meeting.

Motion to allocate the 2024 operating surplus of \$453,432 to the Capital Fund.

GLENBARD WASTEWATER AUTHORITY,
GLEN ELLYN, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2024

945 Bemis Rd
Glen Ellyn, IL 60137
Phone: 630.547.5215
www.gbww.org



June 17, 2025

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

In planning and performing our audit of the financial statements of the Glenbard Wastewater Authority (the Authority), Illinois, for the year ended December 31, 2024, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board, Finance Director and senior management of the Glenbard Wastewater Authority, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Authority personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire Authority staff.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 102 CERTAIN RISK DISCLOSURES**

In December 2023, the Governmental Accounting Standards Board (GASB) issued Statement No. 102, *Certain Risk Disclosures*, which establishes the requirements for disclosing, in the notes to the financial statements, the risks related to a government's vulnerabilities due to certain concentrations or constraints that are essential to their analyses for making decisions or assessing accountability. Governments may be vulnerable to risks from certain concentrations or constraints that limit their ability to acquire resources or control spending. Concentration risk is a lack of diversity related to an aspect of a significant inflow of resources (revenues) or outflow of resources (expenses). Constraint risk is a limitation that is imposed by an external party or by formal action of a government's highest level of decision-making authority. GASB Statement No. 102, *Certain Risk Disclosures* is applicable to the Authority's financial statements for the year ended December 31, 2025.

2. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, *Financial Reporting Model Improvements* is applicable to the Authority's financial statements for the year ended December 31, 2026.



June 17, 2025

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

We have audited the financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of the Glenbard Wastewater Authority (the Authority), Illinois for the year ended December 31, 2024. 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 17, 2025. 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, 2024, except for the implementation of GASB Statement No. 101, *Compensated Absences*. We noted no transactions entered into by the 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 estimates affecting the business-type activities' financial statements are noted below.

Management's estimates of the:

- Depreciation/amortization expense on capital assets is based on estimated useful lives of the underlying capital assets
- Compensated absences are based on management assumptions and estimates related to benefit time usage
- Net pension related accounts are based on estimated assumptions used by the actuary

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 17, 2025.

Management Consultations with Other Independent Accountants

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), as listed in the table of contents, 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, as listed in the table of contents, which accompanies the financial statements but is 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 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 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

GLENBARD WASTEWATER AUTHORITY,
GLEN ELLYN, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2024

945 Bemis Rd
Glen Ellyn, IL 60137
Phone: 630.547.5215
www.gbww.org

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

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FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

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Other Supplementary Information

INDEPENDENT AUDITOR'S REPORT

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



INDEPENDENT AUDITOR'S REPORT

June 17, 2025

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

Opinions

We have audited the accompanying financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of the Glenbard Wastewater Authority (the Authority), Illinois, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information of the Glenbard Wastewater Authority, Illinois, as of December 31, 2024, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and supplementary pension schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

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 2024 which began on January 1, 2024 and concluded on December 31, 2024. 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 can be found in the financial section of this report.

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, 2024

Background and Overview of the Financial Statements - Continued

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, 2024 increased by \$6,782,565 or by 74.0% compared to balances at the close of the prior fiscal year. The Operating Fund and Equipment Replacement Fund experienced an increase in cash balance of \$245,532 and \$6,537,033, receptively. See the financial section of this report for detailed cash flow information.
2. Total Operating Fund expenses for fiscal year 2024 were \$5,220,254, an increase of \$589,841 or 12.7% compared to the previous fiscal year. For additional information concerning changes in operating costs compared to the prior fiscal year, the Operating Fund Expenses chart in this Management's Discussion and Analysis.
3. Total Operating Fund expenses were under the approved budget of \$5,244,233 by \$23,979 or 0.5%. Additional budget comparison information is located in the financial section of this report.
4. Amounts due from/(to) each of the Villages as of December 31, 2024, include following components:

	Village of Lombard	Village of Glen Ellyn	Totals
Billing Adjustment for the Fiscal Year Ended on December 31, 2024	\$ (268,488)	(184,944)	(453,432)
Billing Adjustment - July 2024 to December 2024	(2,061)	2,061	—
Cumulative Balance Due from (to) Villages*	(270,549)	(182,883)	(453,432)

*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, 2024

Financial Highlights - Continued

5. The percentage of wastewater flow contributed by each of the partners to the Glenbard Plant for 2024 compared to the previous two years is shown below:

	FY2022	FY2023	FY2024
Village of Lombard	59.23%	58.72%	58.90%
Village of Glen Ellyn	40.77%	41.28%	41.10%

A history of annual flow data is presented on Schedule of Allocation Costs.

6. The Authority has a minimum working cash policy for its Operating Fund equal to 25% of operating expenses (see Note 3). The Authority's net working cash balance of \$1,713,209 as of December 31, 2024 is equivalent to a 35.0% reserve level, above the minimum 25% level by \$487,920.
7. The Authority's investment in capital projects was more significant in 2024 than in the prior year. The primary capital expenditures in 2024 were the purchase of real property adjacent to the Authority's Glenbard Plant location, and the reconstruction of the administration building's parking lot at the Glenbard Plant. As of December 31, 2024, approximately \$465,000 and \$533,000 had been expended on these projects, respectively.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

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.

	FY2022	FY2023	FY2024
Current and Other Assets	\$ 8,298,088	10,027,318	16,760,968
Capital Assets	54,195,048	51,302,010	49,835,490
Total Assets	62,493,136	61,329,328	66,596,458
Deferred Outflows	839,317	568,638	245,439
Total Assets & Deferred Outflows	63,332,453	61,897,966	66,841,897
Long Term Debt	17,730,437	15,824,967	20,559,862
Other Liabilities	2,273,036	2,490,204	2,528,342
Total Liabilities	20,003,473	18,315,171	23,088,204
Deferred Inflows	391,905	353,380	306,203
Total Liabilities & Deferred Inflows	20,395,378	18,668,551	23,394,407
Net Investment in Capital Assets	35,594,239	34,177,988	28,043,506
Restricted	7,342,836	9,051,427	15,403,984
Total Net Position	42,937,075	43,229,415	43,447,490

The total net position of the Authority increased \$218,075 to \$43,447,490, an increase of 0.5% 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 investment income and fats, oil, and grease waste fees which far exceeded both their budgeted amount as well as prior year amounts. These revenues were partially offset by the Authority's realized pension expense of \$386,633 in 2024, compared to pension revenue of \$65,586 in the prior year.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

Authority's Financial Analysis - Continued

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.

	FY2022	FY2023	FY2024
Operating Revenues	\$ 7,991,500	8,390,859	8,588,471
Non-Operating Revenues	810,657	1,365,276	1,495,154
Total Revenues	8,802,157	9,756,135	10,083,625
Depreciation/Amortization Expense	3,364,022	3,294,248	3,312,566
Other Operating Expenses	4,765,584	5,748,735	5,980,861
Non-Operating Expenses	346,393	420,812	572,123
Total Expenses	8,475,999	9,463,795	9,865,550
Changes in Net Position	326,158	292,340	218,075
Net Position – Beginning	42,610,917	42,937,075	43,229,415
Net Position – Ending	42,937,075	43,229,415	43,447,490

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/amortization 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, 2024

Authority's Financial Analysis - Continued

Revenues - Continued

Operating Fund Revenues - Continued

A comparison of Operating Fund operating revenues from charges to the Villages for the fiscal year ended December 31, 2024 compared to the previous two years is shown in the table below.

Partner	FY2022	FY2023	FY2024	\$ Change from 2023 to 2024	% Change from 2023 to 2024
Village of Lombard	\$ 2,533,385	\$ 2,719,071	\$ 2,816,019	\$ 96,948	3.57%
Village of Glen Ellyn	1,743,880	1,911,125	1,964,781	53,656	2.81%
Totals	4,277,265	4,630,196	4,780,800	150,604	

Operating revenues charged to the Villages are directly correlated to changes in operating costs. An analysis of operating costs can be found in the financial section of this report.

Equipment Replacement Fund Revenues

A comparison of Equipment Replacement Fund revenues for the fiscal year ended December 31, 2024 compared to the previous two years is shown in the table below:

Revenue	FY2022	FY2023	FY2024	\$ Change from 2023 to 2024	% Change from 2023 to 2024
Lombard (1)	\$ 2,026,714	\$ 2,043,721	\$ 2,073,839	\$ 30,118	1.47%
Glen Ellyn (1)	1,687,521	1,716,942	1,733,832	16,890	0.98%
Excess Contributions (2)	155,452	375,953	274,791	(101,162)	(26.91%)
Connection Fees (3)	83,089	214,873	67,967	(146,906)	(68.37%)
Leachate Revenue (4)	59,851	10,850	9,800	(1,050)	(9.68%)
FOG Revenue (5)	185,065	178,361	238,176	59,815	33.54%
Investment Income (6)	88,551	315,450	601,190	285,740	90.58%
Other Income (7)	178,831	139,531	182,870	43,339	31.06%
Total Revenues	4,465,074	4,995,681	5,182,465	186,784	

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

Authority's Financial Analysis - Continued

Revenues - Continued

Equipment Replacement Fund Revenues - Continued

1. 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.
2. As part of the closeout of the 2023 fiscal year, both Villages contributed their portion of the operating surplus in the Operating Fund to the Equipment Replacement Fund.
3. The Authority receives connection fee revenues as new properties are connected to the sewer systems in either Village through either construction or annexation. This revenue will fluctuate from year to year depending on the number and size of properties connected to the sewer systems.
4. Leachate is the groundwater collected from around old/out of service garbage landfills. The revenue from leachate is dependent on how much leachate is received, which varies based on precipitation and other factors. The primary cause of the decrease in this revenue from 2022 to 2023 and 2024 was the opening of additional wastewater treatment facilities in the area which accept leachate. The Authority anticipates that leachate revenue will remain at this decreased amount in future years.
5. 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 was 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 resumed receiving FOG in 2018, however at a much reduced rate. The Authority has significantly increased its ability to take in additional FOG over the past several years, a trend which has continued into 2024.
6. Interest rates rebounded during 2022 and peaked during 2023. While rates declined slightly during 2024, the Authority held more invested funds as it prepared to undertake significant capital projects. This increase in investments contributed to the increase in investment income in 2024 compared to prior years.
7. The Authority receives a variety of miscellaneous revenues, including which the Authority receives from selling energy generated using the combined heat and power engines. \$127,000 related to this program was received in 2024, compared to \$72,000 received in 2023.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

Authority's Financial Analysis - Continued

Expenses

Operating Fund Expenses

A comparison of Operating Fund expenses for FY 2024 compared to the previous two years is shown in the table below:

	FY2022	FY2023	FY2024	2024 Percent of Total	\$ Change from 2023 to 2024	% Change from 2023 to 2024
Personnel Services (1)	\$ 1,648,880	\$ 1,772,947	\$ 1,712,304	32.80%	\$ (60,643)	(3.42%)
IMRF Pension Expense/ (Revenue) (2)	142,713	(65,586)	386,633	7.41%	452,219	(689.51%)
Contractual Services						
Maintenance	496,329	720,191	745,959	14.29%	25,768	3.58%
Service Charge	139,238	145,500	136,100	2.61%	(9,400)	(6.46%)
Sludge Removal (3)	222,029	211,814	387,492	7.42%	175,678	82.94%
Utilities (4)	482,279	537,013	604,297	11.58%	67,284	12.53%
Insurance	372,044	377,679	367,886	7.05%	(9,793)	(2.59%)
Other	214,588	225,414	199,460	3.82%	(25,954)	(11.51%)
Commodities (5)	628,446	705,441	669,525	12.83%	(35,916)	(5.09%)
Amortization	—	—	10,598	0.20%	10,598	—%
Totals	4,346,546	4,630,413	5,220,254	100.00%	589,841	

1. Personnel services include salaries for 17 full-time and 8 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 Authority recognized IMRF pension revenue of \$65,586 in 2023. In 2024, the Authority recognized pension expense of \$386,633, an increase of \$452,219. This is due to a negative change in the investment market when comparing 2023 to 2024, particularly in the equity markets. This negatively impacts the IMRF pension expense/(revenue).
3. The Authority is facing increased contractual costs for sludge removal, with the 2024 rate being approximately 70% higher per cubic yard of sludge removed than the 2023 rate.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

Authority's Financial Analysis - Continued

Expenses - Continued

Operating Fund Expenses - Continued

4. 2022 saw a decrease in utility costs as compared to the prior years. In addition to the Authority's continuing policy to implement energy efficient measures, the Authority began receiving carbon mitigation credits as a result of the Climate and Equitable Jobs Act passed by the State of Illinois. These credits, along with reduced energy demand as a result of the Authority's combined heat and power engines, resulted in significantly lower utility expenses in 2022. These credits were not repeated in 2023, leading to a modest increase in utilities expenses. Another driver of utility costs, particularly electric power, is actual wastewater flow processed by the Authority. In 2024, the Authority treated approximately 3.75 billion gallons compared to 3.4 billion gallons in 2023, which contributed to higher utility expenses in 2024.
5. In 2023, the Authority was mandated by its National Pollution Discharge Elimination System (NPDES) Permit to perform a local limits study. This requirement contributed to the increase in commodities in 2023 compared to 2024.

Equipment Replacement Fund Expenses

The Authority invested approximately \$1.4 million in the continued replacement and rehabilitation of various capital equipment, plant upgrades, and land and related improvements during the fiscal year ended December 31, 2024. The major projects completed during the year were the purchase of real property adjacent to the Authority's Glenbard Plant location, and the reconstruction of the administration building's parking lot at the Glenbard Plant.

Capital Assets

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

	FY 2022	FY2023	FY2024
Nondepreciable Capital Assets	\$ 1,579,461	1,380,869	2,745,804
Depreciable/Amortizable Capital Assets	124,970,828	120,131,219	118,587,299
Less: Accumulated Depreciation/Amortization	(72,355,241)	(70,210,078)	(71,497,613)
Total Net Depreciable Capital Assets	52,615,587	49,921,141	47,089,686
Total Net Capital Assets	54,195,048	51,302,010	49,835,490

For more detailed information, see Note 3.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

Authority's Financial Analysis - Continued

Long-Term Debt

A schedule of the Authority's State of Illinois EPA loan and lease payable balances at December 31, 2024 is presented below.

	<u>Amount</u>
Digester Project	\$ 314,567
Facility Improvement Project	13,416,767
Biosolids Dewatering Project	1,860,617
Intergovernmental Loan Payable	6,175,097
Lease Payable - AirGas	<u>24,936</u>
	<u>21,791,984</u>

For more detailed information, see Note 3.

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 Rd, Glen Ellyn, IL 60137.

BASIC FINANCIAL STATEMENTS

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Statement of Net Position

December 31, 2024

(with Comparative Information for December 31, 2023)

See Following Page

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Statement of Net Position

December 31, 2024

(with Comparative Information for December 31, 2023)

	December 31, 2024	December 31, 2023
ASSETS		
Current Assets		
Restricted Cash and Investments		
Working Cash Account	\$ 1,713,209	1,467,677
Equipment Replacement Account	14,238,081	7,701,048
Receivables - Net of Allowances		
Accounts	138,877	146,859
Member Contributions - Village of Glen Ellyn	550	11,412
Leases Receivable	475,902	522,969
Prepays	94,549	107,080
Inventories	99,800	70,273
Total Current Assets	16,760,968	10,027,318
Noncurrent Assets		
Capital Assets		
Nondepreciable	2,745,804	1,380,869
Depreciable	118,587,299	120,131,219
Accumulated Depreciation/Amortization	(71,497,613)	(70,210,078)
Total Noncurrent Assets	49,835,490	51,302,010
Total Assets	66,596,458	61,329,328
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Items - IMRF	245,439	568,638
Total Assets and Deferred Outflows of Resources	66,841,897	61,897,966

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

	December 31, 2024	December 31, 2023
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 452,527	480,395
Accrued Payroll	72,776	81,475
Accrued Interest Payable	61,681	71,531
Unearned Rental Revenue	29,140	28,020
Member Accounts Payable - Village of Glen Ellyn	183,433	85,383
Member Accounts Payable - Village of Lombard	270,549	200,819
Current Portion of Long-Term Debt	1,458,236	1,542,581
Total Current Liabilities	2,528,342	2,490,204
Noncurrent Liabilities		
Compensated Absences Payable	128,070	141,786
Net Pension Liability - IMRF	66,027	66,294
Digester Loan Payable	—	314,567
Facility Improvement Loan Payable	12,627,258	13,416,767
Biosolids Dewatering Loan Payable	1,762,551	1,860,617
Intergovernmental Loans Payable	5,968,513	—
Lease Payable	7,443	24,936
Total Noncurrent Liabilities	20,559,862	15,824,967
Total Liabilities	23,088,204	18,315,171
DEFERRED INFLOWS OF RESOURCES		
Deferred Items - IMRF	2,811	6,647
Deferred Lease Revenue	303,392	346,733
Total Deferred Inflows of Resources	306,203	353,380
Total Liabilities and Deferred Inflows of Resources	23,394,407	18,668,551
NET POSITION		
Net Investment in Capital Assets	28,043,506	34,177,988
Restricted	15,403,984	9,051,427
Total Net Position	43,447,490	43,229,415

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, 2024****(with Comparative Information for the Fiscal Year Ended December 31, 2023)**

	December 31, 2024	December 31, 2023
Operating Revenues		
Charges for Services	\$ 8,588,471	8,390,859
Operating Expenses		
Personnel Services	1,712,304	1,772,947
IMRF Pension Expense/(Revenue)	386,633	(65,586)
Contractual Services		
Maintenance	745,959	720,191
Service Charge	136,100	145,500
Sludge Removal	387,492	211,814
Utilities	604,297	537,013
Insurance	367,886	377,679
Other	199,460	225,414
Commodities	669,525	705,441
Maintenance of Capital Facilities and Equipment	2,203,326	1,629,575
Less: Capital Outlay	(1,432,121)	(511,253)
Depreciation/Amortization	3,312,566	3,294,248
Total Operating Expenses	9,293,427	9,042,983
Operating (Loss)	(704,956)	(652,124)
Nonoperating Revenues (Expenses)		
Surplus Contributions	274,791	375,953
Connection Fees	67,967	214,873
Enernoc Demand Response	4,411	1,869
Leachate Revenues	9,800	10,850
Renewable Energy Credits	127,303	72,151
Fats, Oil & Grease Waste Fees	238,176	178,361
Lease Revenue	42,220	42,264
Other Income	37,532	82,953
Disposal of Capital Assets	(128,189)	(110,043)
Investment Income	692,954	386,002
Interest Expense	(443,934)	(310,769)
	923,031	944,464
Change in Net Position	218,075	292,340
Net Position - Beginning	43,229,415	42,937,075
Net Position - Ending	43,447,490	43,229,415

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, 2024****(with Comparative Information for the Fiscal Year Ended December 31, 2023)**

	December 31, 2024	December 31, 2023
Cash Flows from Operating Activities		
Receipts from Customers and Villages	\$ 9,439,586	9,438,333
Payments to Employees	(2,098,937)	(1,707,361)
Payments to Suppliers	(3,500,831)	(4,025,589)
	<u>3,839,818</u>	<u>3,705,383</u>
Cash Flows from Capital and Related Financing Activities		
Purchase of Capital Assets	(1,974,235)	(511,253)
Interest Expense	(443,934)	(310,769)
Payment of Principal	(1,833,719)	(1,476,787)
Debt Proceeds	6,501,681	—
	<u>2,249,793</u>	<u>(2,298,809)</u>
Cash Flows from Investing Activities		
Investment Income	<u>692,954</u>	<u>386,002</u>
Net Change in Cash and Cash Equivalents	6,782,565	1,792,576
Cash and Cash Equivalents		
Beginning	<u>9,168,725</u>	<u>7,376,149</u>
Ending	<u>15,951,290</u>	<u>9,168,725</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income	(704,956)	(652,124)
Adjustments to Reconcile Operating Income to Net Income to Net Cash		
Provided by (Used in) Operating Activities:		
Depreciation/Amortization Expense	3,312,566	3,294,248
Other Income	802,200	979,274
Other (Expense) - IMRF	319,096	(130,038)
(Increase) Decrease in Current Assets	48,915	68,200
Increase (Decrease) in Current Liabilities	<u>61,997</u>	<u>145,823</u>
Net Cash Provided by Operating Activities	<u>3,839,818</u>	<u>3,705,383</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, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Glenbard Wastewater Authority, Glen Ellyn, 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, and as amended most recently in May 2023 and April 2024, 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

The Authority is governed by the combined Village Boards of the Villages of Glen Ellyn and Lombard, consisting of an elected Village President as well as six Trustees from each Village. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the Authority as pension trust funds and there are no discretely presented component units to include in the reporting entity.

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.

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.

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

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.

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

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.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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/inventories 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.

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

Buildings and Improvements	10 - 45 Years
Machinery and Equipment	10 - 15 Years
Vehicles	7 Years
Land Improvements	7 - 20 Years
Lease Asset - Software	5 Years
Subscription Asset - Software	3 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets 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.

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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 are payable to the employee upon termination of employment and, therefore, are accrued through year-end. Long-term accumulated sick leave and part time employees paid time off are not reimbursable upon termination of employment and, therefore, are 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.

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/amortization, 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.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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/amortization 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.

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, the Illinois Funds, the Illinois Metropolitan Investment Fund investment pools, and the Illinois Public Reserves Investment Management Trust.

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.

The Illinois Public Reserves Investment Management Trust (IPRIME) is an investment opportunity and cash management service for Illinois Municipal Treasurers acting on behalf of counties, townships, cities, towns, villages, special road districts, public water supply districts, fire protection districts, drainage districts, levee districts, sewer districts, housing authorities, and all other political corporations or subdivisions of the State of Illinois. Participation in IPRIME is voluntary. IPRIME is not registered with the SEC as an Investment Company. Investments in IPRIME are valued at the share price, the price for which the investment could be sold.

Deposits. At year-end, the carrying amount of the Authority's deposits totaled \$33,024 and the bank balances totaled \$382,431. The Authority also has \$6,391,185 invested in the Illinois Funds, \$3,286,024 in IMET and \$6,241,057 in IPRIME 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, IMET, and IPRIME have an average maturity of less than one year.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - 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 AAmmf by Fitch, IPRIME is rated AAAM by Standard & Poor's, and there is no rating available for the Authority's investment in IMET.

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).

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, 2024, the Authority's investment in the Illinois Funds, IMET funds, and IPRIME are not subject to custodial credit risk.

CONSTRUCTION COMMITMENTS

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

Project	Expended to Date	Remaining Commitment
Primary Clarifier Rehabilitation	\$ 40,528	330,272
Interceptor Rehabilitation	119,098	72,902
Interceptor Rehabilitation	—	517,565
	159,626	920,739

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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	\$ 981,863	465,805	—	1,447,668
Property Easement	168,607	—	—	168,607
Construction in Progress	230,399	899,130	—	1,129,529
	<u>1,380,869</u>	<u>1,364,935</u>	<u>—</u>	<u>2,745,804</u>
Depreciable/Amortizable Capital Assets				
Building and Improvements	62,909,084	—	417,000	62,492,084
Machinery and Equipment	39,428,718	—	1,736,220	37,692,498
Vehicles	373,410	—	—	373,410
Land Improvements	17,349,588	532,991	—	17,882,579
Lease Asset - Airgas	70,419	—	—	70,419
Subscription Asset - Software	—	76,309	—	76,309
	<u>120,131,219</u>	<u>609,300</u>	<u>2,153,220</u>	<u>118,587,299</u>
Less Accumulated Depreciation/Amortization				
Building and Improvements	28,253,018	2,073,547	288,811	30,037,754
Machinery and Equipment	25,408,485	998,696	1,736,220	24,670,961
Vehicles	292,157	20,558	—	312,715
Land Improvements	16,231,764	195,079	—	16,426,843
Lease Asset - Airgas	24,654	14,088	—	38,742
Subscription Asset - Software	—	10,598	—	10,598
	<u>70,210,078</u>	<u>3,312,566</u>	<u>2,025,031</u>	<u>71,497,613</u>
Total Net Depreciable Capital Assets	<u>49,921,141</u>	<u>(2,703,266)</u>	<u>128,189</u>	<u>47,089,686</u>
Total Net Capital Assets	<u>51,302,010</u>	<u>(1,338,331)</u>	<u>128,189</u>	<u>49,835,490</u>

Depreciation/amortization was allocated to the members as follows:

Village of Lombard	\$ 1,803,692
Village of Glen Ellyn	<u>1,508,874</u>
	<u><u>3,312,566</u></u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LEASES RECEIVABLE

The Authority is a lessor on the following leases at year end:

Lease	Start Date	End Date	Payments	Interest Range
AT&T	June 1, 2012	June 1, 2031	Varies per Year	4.00%
Verizon	June 1, 2016	June 1, 2031	Varies per Year	4.00%

There were no variable or other payments not previously included in the measurement of the leases receivable recognized in the current year.

During the fiscal year, the Authority recognized \$43,341 of lease revenue.

The future minimum lease assets and the net present value of these minimum lease receipts as of year-end, are as follows:

Fiscal Year	Principal	Interest
2025	\$ 51,670	19,036
2026	56,564	16,969
2027	61,768	14,707
2028	67,298	12,236
2029	73,172	9,544
2030	79,407	6,617
2031	86,023	3,441
	<u>475,902</u>	<u>82,550</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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.	\$ 932,101	—	617,534	314,567
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.	14,192,639	—	775,872	13,416,767
Biosolids Dewatering Project Loan Payable dated March 19, 2021, due in semi-annual installments, including interest at 1.35%, through February 12, 2042.	1,957,372	—	96,755	1,860,617
	17,082,112	—	1,490,161	15,591,951

(a) Includes construction interest.

Intergovernmental Loans Payable

The Authority has entered into a loan agreement with the Village of Glen Ellyn to provide financing for improvements to the wastewater treatment facilities. Intergovernmental loans currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
Intergovernmental Loan of 2024, due in annual installments of \$315,000 to \$460,000 plus interest at 4.00% - 5.00% through January 1, 2044.	\$ —	6,501,681	326,584	6,175,097

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**Notes to the Financial Statements****December 31, 2024****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM DEBT - Continued****Lease Payable**

The Authority has the following lease outstanding at year end:

Lease	Start Date	End Date	Payments	Interest Rate
2022 AirGas	April 15, 2022	May 15, 2026	\$1,500 Monthly	3.00%

The future minimum lease payments and the net present value of these minimum lease payments are as follows:

Fiscal Year	Principal	Interest
2025	\$ 17,493	509
2026	7,443	56
	<u>24,936</u>	<u>565</u>

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	\$ 177,231	17,146	34,290	160,087	32,017
Net Pension Liability - IMRF	66,294	—	267	66,027	—
Loans Payable	17,082,112	—	1,490,161	15,591,951	1,202,142
Intergovernmental Loans Payable	—	6,501,681	326,584	6,175,097	206,584
Lease Payable	41,910	—	16,974	24,936	17,493
	<u>17,367,547</u>	<u>6,518,827</u>	<u>1,868,276</u>	<u>22,018,098</u>	<u>1,458,236</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**Notes to the Financial Statements****December 31, 2024****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM DEBT - Continued****Debt Service Requirements to Maturity**

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

Fiscal Year	Loans Payable		Intergovernmental Loans Payable	
	Principal	Interest	Principal	Interest
2025	\$ 1,202,142	260,075	206,584	281,025
2026	902,780	240,938	216,584	271,275
2027	918,248	225,470	226,584	261,025
2028	933,981	209,737	236,584	250,275
2029	949,985	193,733	251,584	239,025
2030	966,267	177,452	261,584	227,025
2031	982,827	160,891	271,584	214,525
2032	999,672	144,044	286,584	201,525
2033	1,016,810	126,909	301,584	187,775
2034	1,034,241	109,477	316,584	173,275
2035	1,051,973	91,745	331,584	158,025
2036	1,070,011	73,707	346,584	142,025
2037	1,088,360	55,358	361,584	125,275
2038	1,107,026	36,694	381,584	107,775
2039	1,126,010	17,706	401,584	89,275
2040	119,996	2,858	416,584	69,775
2041	121,622	1,236	436,584	53,575
2042	—	—	451,584	36,575
2043	—	—	471,585	18,975
Totals	15,591,951	2,128,030	6,175,097	3,108,025

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION

Net Position Classification

Net position consists of the following as of December 31, 2024 and December 31, 2023:

	December 31, 2024	December 31, 2023
Net Position		
Net Investment in Capital Assets	\$ 28,043,506	34,177,988
Equipment Replacement Account (Restricted)	14,359,482	7,622,120
Working Cash Account (Restricted)	1,044,502	1,429,307
Total Net Position	43,447,490	43,229,415

Net investment in capital assets was comprised of the following as of December 31, 2024 and December 31, 2023:

	December 31, 2024	December 31, 2023
Business-Type Activities		
Capital Assets - Net of Accumulated Depreciation/Amortization	\$ 49,835,490	51,302,010
Less Capital Related Debt:		
Loans Payable	(15,591,951)	(17,082,112)
Intergovernmental Loans Payable	(6,175,097)	—
Lease Payable	(24,936)	(41,910)
Net Investment in Capital Assets	28,043,506	34,177,988

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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 plant and equipment replacement. The activities for the years ended December 31, 2024 and December 31, 2023 are as follows:

	December 31, 2024	December 31, 2023
Beginning Balance	\$ 41,800,108	41,637,809
Revenue and Expense Results within		
Equipment Replacement Sub-Fund	(844,515)	(995,519)
Surplus Contributions	274,791	375,953
Investment Income	601,190	315,450
Service Fees Charged to Villages	3,807,671	3,760,663
Depreciation	(3,301,968)	(3,294,248)
	42,337,277	41,800,108
Less: Net Investment in Capital Assets	(28,043,506)	(34,177,988)
Restricted for Future Plant and Equipment Replacement	14,293,771	7,622,120

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/amortization 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/amortization 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, 2024****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****NET POSITION - Continued****Working Cash Account - Continued**

	Village of Lombard	Village of Glen Ellyn	December 31, 2024	December 31, 2023
Operating Expenses (as Defined in Intergovernmental Agreement)	\$ 2,886,913	2,014,245	4,901,158	4,760,452
Minimum Working Capital Balance (25% of Operating Expenses)	721,728	503,561	1,225,290	1,190,113
Cash and Investments - Operating Sub-Fund			1,713,209	1,467,677
Less: Outstanding Encumbrances			—	(173)
Working Cash			1,713,209	1,467,504
Less: Required Working Cash			(1,225,290)	(1,190,113)
Working Cash over Minimum Requirement			487,920	277,391

Working cash balance computation:

	Village of Lombard	Village of Glen Ellyn	Totals
Amount Required	\$ (721,728)	(503,561)	(1,225,290)
Amount Available	1,009,125	704,084	1,713,209
Cash Reserve Excess	287,397	200,523	487,920

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.

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

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 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

From time to time, the Authority is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Authority attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Authority's financial position or results of operations.

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.

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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.

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, 2024, the measurement date, the following employees were covered by the benefit terms:

Active Plan Members	<u>16</u>
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A detailed breakdown of IMRF membership for the Village, Library, and the Authority combined is available in the Village of Glen Ellyn's annual comprehensive financial report.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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 4.50% 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, 2024, the Authority's contribution was 4.54% of covered payroll.

Net Pension Liability. The Authority's net pension liability was measured as of December 31, 2024. 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, 2024, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

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:

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	5.20%
Domestic Equities	34.50%	4.35%
International Equities	18.00%	5.40%
Real Estate	10.50%	6.40%
Blended	11.50%	4.85% - 6.25%
Cash and Cash Equivalents	1.00%	3.60%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. 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:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 988,960	66,027	(689,188)

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**Notes to the Financial Statements****December 31, 2024****NOTE 4 - OTHER INFORMATION - Continued****EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued****Illinois Municipal Retirement Fund (IMRF) - Continued****Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 11,343,853	11,277,559	66,294
Changes for the Year:			
Service Cost	124,277	—	124,277
Interest on the Total Pension Liability	586,595	—	586,595
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	53,102	—	53,102
Changes of Assumptions	—	—	—
Contributions - Employer	—	67,537	(67,537)
Contributions - Employees	—	66,779	(66,779)
Net Investment Income	—	821,220	(821,220)
Benefit Payments, Including Refunds of Employee Contributions	(474,987)	(474,987)	—
Other (Net Transfer)	—	(191,295)	191,295
Net Changes	288,987	289,254	(267)
Balances at December 31, 2024	11,632,840	11,566,813	66,027

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Pension Expense/(Revenue), Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2024, the Authority recognized pension expense of \$386,633. At December 31, 2024, 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 \$	57,617	—	57,617
Change in Assumptions	—	(2,811)	(2,811)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	187,822	—	187,822
Total Deferred Amounts Related to IMRF	245,439	(2,811)	242,628

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2025	\$ 135,551
2026	262,790
2027	(107,819)
2028	(47,894)
2029	—
Thereafter	—
Total	242,628

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Notes to the Financial Statements

December 31, 2024

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, 2024.

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 - Last Ten Fiscal Years
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Measurement Years
Illinois Municipal Retirement Fund

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Employer Contributions - Last Ten Fiscal Years

December 31, 2024

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%
2020	129,454	129,454	—	1,335,802	9.69%
2021	127,573	127,573	—	1,430,195	8.92%
2022	96,606	96,606	—	1,410,310	6.85%
2023	63,295	64,044	749	1,496,334	4.28%
2024	67,537	67,537	—	1,487,589	4.54%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Fiscal Years

December 31, 2024

	2015	2016	2017
Total Pension Liability			
Service Cost	\$ 123,338	128,961	137,350
Interest	605,696	628,935	615,459
Differences Between Expected and Actual Experience	97,561	(67,729)	(73,414)
Change of Assumptions	9,922	(9,982)	(257,267)
Benefit Payments, Including Refunds of Member Contributions	(399,698)	(434,992)	(431,868)
Net Change in Total Pension Liability	436,819	245,193	(9,740)
Total Pension Liability - Beginning	8,214,126	8,650,945	8,896,138
Total Pension Liability - Ending	8,650,945	8,896,138	8,886,398
Plan Fiduciary Net Position			
Contributions - Employer	\$ 128,318	139,480	135,586
Contributions - Members	54,005	59,117	58,474
Net Investment Income	39,822	543,260	1,413,859
Benefit Payments, Including Refunds of Member Contributions	(399,698)	(434,992)	(431,868)
Other (Net Transfer)	45,862	(20,365)	(220,476)
Net Change in Plan Fiduciary Net Position	(131,691)	286,500	955,575
Plan Net Position - Beginning	8,073,123	7,941,432	8,227,932
Plan Net Position - Ending	7,941,432	8,227,932	9,183,507
Employer's Net Pension Liability/(Asset)	\$ 709,513	668,206	(297,109)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.80%	92.49%	103.34%
Covered Payroll	\$ 1,186,197	1,294,237	1,298,110
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	59.81%	51.63%	(22.89%)

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017 and 2023.

2018	2019	2020	2021	2022	2023	2024
114,501	130,468	141,607	134,076	123,045	128,057	124,277
609,697	623,086	631,258	653,292	775,898	597,009	586,595
51,409	106,951	55,840	—	—	87,856	—
221,936	—	(60,076)	49,887	169,766	(10,199)	53,102
(428,162)	(459,666)	(458,906)	(490,955)	(526,457)	(513,763)	(474,987)
569,381	400,839	309,723	346,300	542,252	288,960	288,987
8,886,398	9,455,779	9,856,618	10,166,341	10,512,641	11,054,893	11,343,853
9,455,779	9,856,618	10,166,341	10,512,641	11,054,893	11,343,853	11,632,840
122,242	97,218	129,454	127,573	96,606	64,044	67,537
64,375	62,987	65,444	75,769	63,546	68,106	66,779
(469,664)	1,484,513	1,265,793	1,696,991	(1,327,637)	923,846	821,220
(428,162)	(459,666)	(458,906)	(490,955)	(526,457)	(513,763)	(474,987)
163,467	(13,052)	16,674	(17,613)	59,019	152,260	(191,295)
(547,742)	1,172,000	1,018,459	1,391,765	(1,634,923)	694,493	289,254
9,183,507	8,635,765	9,807,765	10,826,224	12,217,989	10,583,066	11,277,559
8,635,765	9,807,765	10,826,224	12,217,989	10,583,066	11,277,559	11,566,813
820,014	48,853	(659,883)	(1,705,348)	471,827	66,294	66,027
91.33%	99.50%	106.49%	116.22%	95.73%	99.42%	99.43%
1,236,706	1,359,696	1,335,802	1,430,193	1,410,310	1,496,334	1,487,589
66.31%	3.59%	(49.40%)	(119.24%)	33.46%	4.43%	4.44%

OTHER SUPPLEMENTARY INFORMATION

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Combining Statement of Net Position

December 31, 2024

See Following Page

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Combining Statement of Net Position
December 31, 2024**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
ASSETS			
Current Assets			
Restricted Cash and Investments			
Working Cash Account	\$ 1,713,209	—	1,713,209
Equipment Replacement Account	—	14,238,081	14,238,081
Receivables - Net of Allowances			
Accounts	120,255	18,622	138,877
Member Contributions			
Village of Glen Ellyn	—	550	550
Leases Receivable	—	475,902	475,902
Prepays	51,216	43,333	94,549
Inventories	—	99,800	99,800
Total Current Assets	1,884,680	14,876,288	16,760,968
Noncurrent Assets			
Capital Assets			
Nondepreciable	—	2,745,804	2,745,804
Depreciable	76,309	118,510,990	118,587,299
Accumulated Depreciation/Amortization	(10,598)	(71,487,015)	(71,497,613)
Total Noncurrent Assets	65,711	49,769,779	49,835,490
Total Assets	1,950,391	64,646,067	66,596,458
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	245,439	—	245,439
Total Assets and Deferred Outflows of Resources	2,195,830	64,646,067	66,841,897

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 330,484	122,043	452,527
Accrued Payroll	72,776	—	72,776
Accrued Interest Payable	—	61,681	61,681
Unearned Rental Revenue	—	29,140	29,140
Member Accounts Payable			
Village of Glen Ellyn	183,433	—	183,433
Village of Lombard	269,999	550	270,549
Current Portion of Long-Term Debt	32,017	1,426,219	1,458,236
Total Current Liabilities	888,709	1,639,633	2,528,342
Noncurrent Liabilities			
Compensated Absences Payable	128,070	—	128,070
Net Pension Liability - IMRF	66,027	—	66,027
Lease Payable	—	7,443	7,443
Intergovernmental Loans Payable	—	5,968,513	5,968,513
Facility Improvement Loan Payable	—	12,627,258	12,627,258
Biosolids Dewatering Loan Payable	—	1,762,551	1,762,551
Total Noncurrent Liabilities	194,097	20,365,765	20,559,862
Total Liabilities	1,082,806	22,005,398	23,088,204
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - IMRF	2,811	—	2,811
Deferred Lease Revenue	—	303,392	303,392
Total Deferred Inflows of Resources	2,811	303,392	306,203
Total Liabilities and Deferred Inflows of Resources	1,085,617	22,308,790	23,394,407
NET POSITION			
Net Investment in Capital Assets	65,711	27,977,795	28,043,506
Restricted	1,044,502	14,359,482	15,403,984
Total Net Position	1,110,213	42,337,277	43,447,490

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Combining Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended December 31, 2024**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
Operating Revenues			
Charges for Services	\$ 4,780,800	3,807,671	8,588,471
Operating Expenses			
Personnel Services	1,712,304	—	1,712,304
IMRF Pension Expense/(Revenue)	386,633	—	386,633
Contractual Services			
Maintenance	745,959	—	745,959
Service Charge	136,100	—	136,100
Sludge Removal	387,492	—	387,492
Utilities	604,297	—	604,297
Insurance	367,886	—	367,886
Other	199,460	—	199,460
Commodities	669,525	—	669,525
Maintenance of Capital Facilities and Equipment	—	2,203,326	2,203,326
Less: Capital Outlay	—	(1,432,121)	(1,432,121)
Depreciation/Amortization	10,598	3,301,968	3,312,566
Total Operating Expenses	5,220,254	4,073,173	9,293,427
Operating (Loss)	(439,454)	(265,502)	(704,956)
Nonoperating Revenues (Expenses)			
Surplus Contributions	—	274,791	274,791
Connection Fees	—	67,967	67,967
Enernoc Demand Response	—	4,411	4,411
Leachate Revenues	—	9,800	9,800
Renewable Energy Credits	—	127,303	127,303
Fats, Oil and Grease Waste Fees	—	238,176	238,176
Lease Revenue	—	42,220	42,220
Other Income	28,596	8,936	37,532
Disposal of Capital Assets	—	(128,189)	(128,189)
Investment Income	91,764	601,190	692,954
Interest Expense	—	(443,934)	(443,934)
	120,360	802,671	923,031
Change in Net Position	(319,094)	537,169	218,075
Net Position - Beginning	1,429,307	41,800,108	43,229,415
Net Position - Ending	1,110,213	42,337,277	43,447,490

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Combining Statement of Cash Flows
For the Fiscal Year Ended December 31, 2024**

	Operating Sub-Fund	Equipment Maintenance Sub-Fund	Totals
Cash Flows from Operating Activities			
Receipts from Customers and Villages	\$ 4,821,927	4,617,659	9,439,586
Payments to Employees	(2,098,937)	—	(2,098,937)
Payments to Suppliers	(2,492,913)	(1,007,918)	(3,500,831)
	230,077	3,609,741	3,839,818
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	(76,309)	(1,897,926)	(1,974,235)
Interest Expense	—	(443,934)	(443,934)
Payment of Principal	—	(1,833,719)	(1,833,719)
Debt Proceeds	—	6,501,681	6,501,681
	(76,309)	2,326,102	2,249,793
Cash Flows from Investing Activities			
Investment Income	91,764	601,190	692,954
Net Change in Cash and Cash Equivalents	245,532	6,537,033	6,782,565
Cash and Cash Equivalents			
Beginning	1,467,677	7,701,048	9,168,725
Ending	1,713,209	14,238,081	15,951,290
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	(439,454)	(265,502)	(704,956)
Adjustments to Reconcile Operating Income to Net Income to Net Cash			
Provided by (Used in) Operating Activities:			
Depreciation Expense/Amortization	10,598	3,301,968	3,312,566
Other Income	28,596	773,604	802,200
Other Expense (Revenue) - IMRF	319,096	—	319,096
(Increase) Decrease in Current Assets	12,531	36,384	48,915
Increase (Decrease) in Current Liabilities	298,710	(236,713)	61,997
Net Cash Provided by Operating Activities	230,077	3,609,741	3,839,818

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, 2024

(with Comparative Information for the Fiscal Year Ended December 31, 2023)

	For the Fiscal Year Ended December 31, 2024		
	Budget	Actual	Variance Over (Under)
Operating Revenues			
Charges to Villages	\$ 5,234,233	4,780,800	(453,433)
Operating Expenses			
Personnel Services	1,958,435	1,712,304	(246,131)
IMRF Pension Expense	—	386,633	386,633
Contractual Services			
Maintenance	680,907	745,959	65,052
Service Charge	136,161	136,100	(61)
Sludge Removal	385,000	387,492	2,492
Utilities	708,900	604,297	(104,603)
Insurance	395,900	367,886	(28,014)
Other	254,530	199,460	(55,070)
Commodities	724,400	669,525	(54,875)
Amortization	—	10,598	10,598
Total Operating Expenses	5,244,233	5,220,254	(23,979)
Operating Income (Loss)	(10,000)	(439,454)	(429,454)
Nonoperating Revenues			
Other Income	—	28,596	28,596
Investment Income	10,000	91,764	81,764
	10,000	120,360	110,360
Change in Net Position	—	(319,094)	(319,094)
Net Position - Beginning		1,429,307	
Net Position - Ending		1,110,213	

For the Fiscal Year Ended December 31, 2023		
Budget	Actual	Variance Over (Under)
\$ 4,904,985	4,630,196	(274,789)
1,870,648	1,772,947	(97,701)
—	(65,586)	(65,586)
632,094	720,191	88,097
145,504	145,500	(4)
230,000	211,814	(18,186)
650,400	537,013	(113,387)
400,000	377,679	(22,321)
245,739	225,414	(20,325)
740,600	705,441	(35,159)
—	—	—
4,914,985	4,630,413	(284,572)
(10,000)	(217)	9,783
—	59,706	59,706
10,000	70,552	60,552
10,000	130,258	120,258
—	130,041	130,041
	1,299,266	
	1,429,307	

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, 2024

(with Comparative Information for the Fiscal Year Ended December 31, 2023)

	For the Fiscal Year Ended December 31, 2024		
	Budget	Actual	Variance Over (Under)
Operating Revenues			
Charges to Villages	\$ 3,807,671	3,807,671	—
Operating Expenses			
Personnel Services	—	—	—
Maintenance of Capital Facilities and Equipment	10,816,998	2,203,326	(8,613,672)
Less: Capital Outlay	550,000	(1,432,121)	(1,982,121)
Depreciation	96,755	3,301,968	3,205,213
Total Operating Expenses	11,463,753	4,073,173	(7,390,580)
Operating Income (Loss)	(7,656,082)	(265,502)	7,390,580
Nonoperating Revenues (Expenses)			
Surplus Contributions	—	274,791	274,791
Connection Fees	75,000	67,967	(7,033)
Enernoc Demand Response	8,000	4,411	(3,589)
Leachate Revenues	5,000	9,800	4,800
Renewable Energy Credits	30,000	127,303	97,303
Fats, Oil & Grease Waste Fees	150,000	238,176	88,176
Lease Revenue	71,461	42,220	(29,241)
Other Income	1,000	8,936	7,936
Disposal of Capital Assets	—	(128,189)	(128,189)
Investment Income	125,000	601,190	476,190
Interest Expense	(169,752)	(443,934)	(274,182)
Loan Proceeds	6,000,000	—	(6,000,000)
Biosolids Loan Principal	—	(96,755)	(96,755)
Digester Loan Principal	(617,534)	(617,534)	—
FIP Loan Principal	(775,872)	(775,872)	—
Intergovernmental Loan Payable	—	(6,501,681)	(6,501,681)
Less Items to Statement of Net Position	—	7,991,842	7,991,842
Total Nonoperating Revenues (Expenses)	4,902,303	802,671	(4,099,632)
Change in Net Position	<u>(2,753,779)</u>	537,169	<u>3,290,948</u>
Net Position - Beginning		<u>41,800,108</u>	
Net Position - Ending		<u><u>42,337,277</u></u>	

For the Fiscal Year Ended December 31, 2023		
Budget	Actual	Variance Over (Under)
\$ 3,760,663	3,760,663	—
380,000	—	(380,000)
9,577,729	1,629,575	(7,948,154)
550,000	(511,253)	(1,061,253)
—	3,294,248	3,294,248
10,507,729	4,412,570	(6,095,159)
(6,747,066)	(651,907)	6,095,159
—	375,953	375,953
75,000	214,873	139,873
26,000	1,869	(24,131)
17,000	10,850	(6,150)
30,000	72,151	42,151
100,000	178,361	78,361
67,416	42,264	(25,152)
51,000	23,247	(27,753)
—	(110,043)	(110,043)
20,000	315,450	295,450
(325,965)	(310,769)	15,196
6,000,000	—	(6,000,000)
(109,224)	(95,463)	13,761
(602,381)	(602,381)	—
(762,470)	(762,470)	—
—	—	—
—	1,460,314	1,460,314
4,586,376	814,206	(3,772,170)
<u>(2,160,690)</u>	162,299	<u>2,322,989</u>
	<u>41,637,809</u>	
	<u>41,800,108</u>	

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Schedule of Comparative Flows Used For Allocation of Costs - Last Ten Fiscal Years
December 31, 2024 (Unaudited)**

Fiscal Year	Glenbard			
	Glen Ellyn		Lombard	
	Gallons (in 000's)	Percent	Gallons (in 000's)	Percent
2015	1,939,993	45.25%	2,347,125	54.75%
2016	1,890,348	44.39%	2,368,065	55.61%
2017	1,916,548	42.65%	2,576,590	57.35%
2018	1,873,111	41.21%	2,672,566	58.79%
2019	1,835,852	40.59%	2,686,639	59.41%
2020	1,770,908	40.72%	2,578,333	59.28%
2021	1,670,839	40.06%	2,499,757	59.94%
2022	1,673,524	40.77%	2,431,178	59.23%
2023	1,646,934	41.28%	2,343,191	58.72%
2024	1,598,152	41.10%	2,290,548	58.90%

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Schedule of Allocation Costs

December 31, 2024 (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, 2024, not included elsewhere in the accompanying financial statements follows:

1. Total Water Flow

Participant	Glenbard Plant	
	Gallons (in 000's)	Percent
Village of Lombard	2,290,548	58.90%
Village of Glen Ellyn	1,598,152	41.10%
	<u>3,888,700</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, 2024, as follows:

	Operating Fund
Operating Revenue	
Amounts Billed Prior to Billing Adjustments	\$ 5,234,233
Other Revenues	120,360
Adjustment	<u>(453,435)</u>
Operating Revenue Applicable to Operating Expenses	<u>4,901,158</u>
Operating Expenses	
Personnel Services	1,712,304
IMRF Employer Contribution	67,537
Contractual Services	
Maintenance	745,959
Service Charge	136,100
Sludge Removal	387,492
Utilities	604,297
Insurance	367,886
Other	199,460
Commodities	669,525
Amortization	<u>10,598</u>
Total Operating Expenses	<u>4,901,158</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS**Schedule of Allocation Costs - Continued**
December 31, 2024 (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	\$ 2,886,913	58.90%
Village of Glen Ellyn	2,014,245	41.10%
	<u>4,901,158</u>	<u>100.00%</u>

C. The computation of the billing adjustment for the fiscal year ended December 31, 2024 follows:

	Village of Lombard	Village of Glen Ellyn	Totals
Charges			
Total Operating Expenses	\$ 2,886,913	2,014,245	4,901,158
Equipment Replacement Reserve	2,073,839	1,733,832	3,807,671
Total Operating Charges	<u>4,960,752</u>	<u>3,748,077</u>	<u>8,708,829</u>
Amount Billed	5,158,347	3,883,556	9,041,903
Plus: Credit for Other Revenues Received	<u>70,893</u>	<u>49,465</u>	<u>120,358</u>
Revenues Available to Offset			
Operating Changes	<u>5,229,240</u>	<u>3,933,021</u>	<u>9,162,261</u>
Amount Due from (to) Villages	<u>(268,488)</u>	<u>(184,944)</u>	<u>(453,432)</u>

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

Schedule of Allocation Costs - Continued

December 31, 2024 (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, 2024 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, 2024 (as shown on the prior page)	\$ (268,488)	(184,944)	(453,432)
Billing Adjustments:			
July 2024 to December 2024	(2,061)	2,061	—
Cumulative Balance Due from (to) Villages*	(270,549)	(182,883)	(453,432)

*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 Village

Participant	Amount Billed	Receivable (Payable) December 31, 2024	Receivable (Payable) December 31, 2023	Amount Received
Village of Lombard	\$ 5,158,347	(270,549)	(200,819)	5,088,617
Village of Glen Ellyn	3,883,556	(182,883)	(73,972)	3,774,645
	9,041,903	(453,432)	(274,791)	8,863,262

SECTION 7.0

DISCUSSION

SECTION 7.1

CY2026 DRAFT BUDGET PRESENTATION

MEMORANDUM

TO: Executive Oversight Committee
FROM: Matt Streicher, Executive Director
DATE: September 8, 2025
RE: Draft Budget Comments



Below are descriptions of each budget account that has an increase or decrease over what was budgeted in the approved CY2025 Budget for the operations and maintenance fund (270), as well a description of capital budget items.

O&M: 6.47% Increase (\$355,996)

270 MAIN PLANT: 6.3% INCREASE (\$329,696)

510100-510300 Personnel: Calculated 3% range increase, 1.5% merit pool, plus extra 3 weeks for Mechanic I (pending Bob's retirement), and one promotion to a Class 2 Operator (Michael Lubben). Increased PT Operations \$10k based on trends. The PT Operators had been consistent at \$65k for 10+ years and typically received minimal increases due to their roles. In the past several years there has been a push to get them in the appropriate places in their range based on tenure and performance. A slight \$2k increase in seasonal labor to account for the \$1 increase/hour for seasonal staff (at 12 weeks), and that we anticipate having the same two seasonals back next year.

520600 Dues/Subscriptions/Fees: 33% increase (\$4,726) due to having additional staff members being involved in organizations, additional organizations due to new staff members, and some increases in organization dues. Newspaper subscriptions were cut roughly \$2k due to eliminating paper delivery option and moving to digital only.

520600 Employee Education: 22.1% (\$7,000) increase due to new staff needing more training, continuing education requirements, and WEFTEC being in New Orleans in 2026.

520776 DRSCW: 3% (\$1,153) DuPage River Salt Creek Workgroup fee increases 3% annually.

520825 Audit Fees: 4.7% (\$850) Audit fees based on the agreement approved by the EOC in 2024.

520970 Maintenance Buildings and Grounds: 38.1% (\$3,790) increase due to \$8,940 increase in janitorial supplies for custodians for bringing janitorial services "in-house," but another \$5,150 in various items were reduced to help account for the increase.

520971 Contractual Buildings and Grounds: -42.6% (-\$26,200) decrease due to elimination of budgeted contractual services that are no longer being used.

520975 Maintenance/Equipment: 6.9% (\$8,850) increase primarily related to the 12,000-hour service interval predicted to occur on one of the Combined Heat and Power (CHP) engines in CY2026.

520976 Contractual Maintenance: 18.4% (\$12,600) increase is largely due to a \$12,800 increase in equipment service support from the Village of Glen Ellyn.

520980 Maintenance Electronics: 4.3% (\$3,000) increase due to increases in various electrical supplies.

520981 Contractual Electrical Support: 10% (\$26,817) increase is a sum of a number of increases in various software support services, license fees, and a \$11,400 increase in flow monitoring services increase (previously approved by the EOC).

520985 Health Insurance: 10.3% (\$31,400) decrease based on values provided by Village of Glen Ellyn Finance.

520990 Operations Supplies: 11.4% (\$2,700) increase due to minor increases in various supplies. \$1,500 of reductions were made to help offset the increases.

521055 Professional Services – Other Support: -50% (-\$2,000) decrease, as this line item has rarely been used, and does not need the total amount.

521130 Overhead Fees: 33.5% (\$45,200) increase based on numbers provided from the Village of Glen Ellyn. \$24,700 of the increase is based on the Village of Glen Ellyn providing janitorial services to GWA.

521195 Telecommunications: 2.3% (-\$680) decrease due to the elimination of phone lines at a remote lift station that were replaced with radio units. There was also a small increase in internet fees that slightly offset the overall decrease.

521201 Electric Power: 50% (\$225,000) increase due to a new electric supply contract taking effect in February 2026. The Authority's current electric supply rate of \$0.03958 per kilowatt hour is increasing to \$0.05943 per kilowatt hour, over a 50% increase in fees. Therefore, all electric supply budget amounts have been increased by 50%.

521203 Water: 33.3% (\$5,000) increase based on actual usage history. This item was lowered for CY2025 in anticipation of the need to remove an odor control system that uses potable water due to the improvements being made on the Primary Clarifiers, however, it was determined that the system does not need to be removed, and will stay functioning.

521204 Co-Gen Gas Supply: 12.5% (-\$1,000) decrease based on actual usage. This line item was increased for CY2024 with a new gas supply contract coming into effect, however, it appears the number could be lowered based on actual usage.

530100 Office Expenses: 7% (-\$1,000) decrease due to the purchase of a new postage meter that will have a lower rental fee until 2029.

530225 Safety: 3.3% (-\$1,050) decrease primarily because extra was budgeted in CY2025 for the purchase of new safety helmets. There were other increases though that offset the reduction.

530440 Chemicals: 0.6% (-\$1,050) overall decrease due several increases as well as decreases relating to chemical costs and usage.

530443 Liquid Oxygen: 5.0% (\$18,850) increase based on the 5-year contract the Authority is in with Airgas. The price increases 5% year over year, with the contract expiring in 2027.

270-1 CSO PLANT: 8.8% INCREASE (\$16,800)

520970 Contractual Buildings & Grounds/Support: 8.0% (\$800) increase based on increase in pest control costs. Historically, there were minimal issues with pests and GWA simply set traps, but in recent years there has been an increase in mice, and therefore, a pest control service has been retained at \$70/month.

521201 Electric Power: 50% (\$19,000) increase due to the new electric supply contract coming into effect in February 2026.

521202 Natural Gas: 11.1% (-\$1,000) decrease based on actual usage. This line item was increased for CY2024 with a new gas supply contract coming into effect, however, it appears the number could be lowered based on actual usage.

521203 Water: 40% (-\$2,000) decrease based on past 5 years averaging at \$2,650, with the past two years being below \$2,500.

270-2 ST. CHARLES LS/NRI: 30.4% INCREASE (\$10,000)

521201 Electric Power: 50% (\$10,000) increase due to the new electric supply contract coming into effect in February 2026

270-3 VALLET VIEW LS/SRI: 2.1% DECREASE (\$500)

521203 Water: 25% (\$500) decrease based on past 5 years averaging at \$1,250, with the past two years being below \$1,000.

Capital: 2.5% Increase (\$97,572)

Proceeds from borrowing: The Authority intends to work with the Village to issue bonds late in 2026 (possibly even 2027) to fund the Final Clarifier Improvements project estimated at just over \$7,000,000.

Debt Services: The Authority's payments for the 2003 Digester Improvements Project were completed in 2025, dropping some of the debt payments.

Property Acquisition: The Authority has the potential to purchase some adjacent properties. The number included is very conservative.

Vehicle and Equipment Replacements: The Authority had originally scheduled over \$1M in vehicle replacements for CY2026, but after deferring some replacements and rearranging replacement schedules, it was lowered to just over \$500,000. The main contributor to the high cost is the replacement of the semi-tractor that the Authority uses to move sludge trailers that typically weigh around 30 tons.

Small Capital Projects: The Small Capital fund consists of various projects that are smaller in nature but still considered capital. Some of the larger projects for CY2026 include demolition of the adjacent home that was purchased in 2024 (\$60,000), SCADA server replacements (\$100,000), SCADA backup power source replacement (\$30,000), East Clearwell Drainage Investigation/Fix (\$100,000), SCADA software upgrades (\$50,000), and streambank stabilization improvements (\$100,000).

Infrastructure Upgrades: The infrastructure upgrades generally consist of projects to improve or assets, infrastructure, or structures at the Authority. The highest budgeted item in this account is for interior painting of buildings (\$50,000), which has not been done in many buildings since the plant's construction in the early 1980's.

Plant Equipment Rehabilitation: This account generally is for the rehabilitation of various pieces of equipment throughout the plant. The largest items in this budget consist of the combined heat and power media replacement (\$95,000), UNOX deck replacements (\$100,000), and the Administration Building elevator upgrade/replacement (\$150,000).

DuPage River Salt Creek Workgroup Assessment: This assessment is paid to the workgroup in order to continue deferment of a Phosphorus limit in the Authority's discharge permit until 2040, allowing proper time to plan and construct the needed facilities in order to remove phosphorus, as well as delay the onset of the additional O&M costs for phosphorus treatment.

Primary Clarifier & Gravity Thickener Rehabilitation Engineering & Construction: This project is expected to be completed in March 2026. The numbers listed in the budget between 2025 and 2026 are the best estimated costs in each year.

Final Clarifier Rehabilitation Engineering and Construction: This project is currently under design and expected to be bid in 2026. The numbers listed in the budget between 2025 and 2026 are the best

estimated costs in each year. The construction of this project will continue into 2027, and is estimated at a total of just over \$7,000,000. As previously mentioned, this project is expected to be funded by bond issuance.

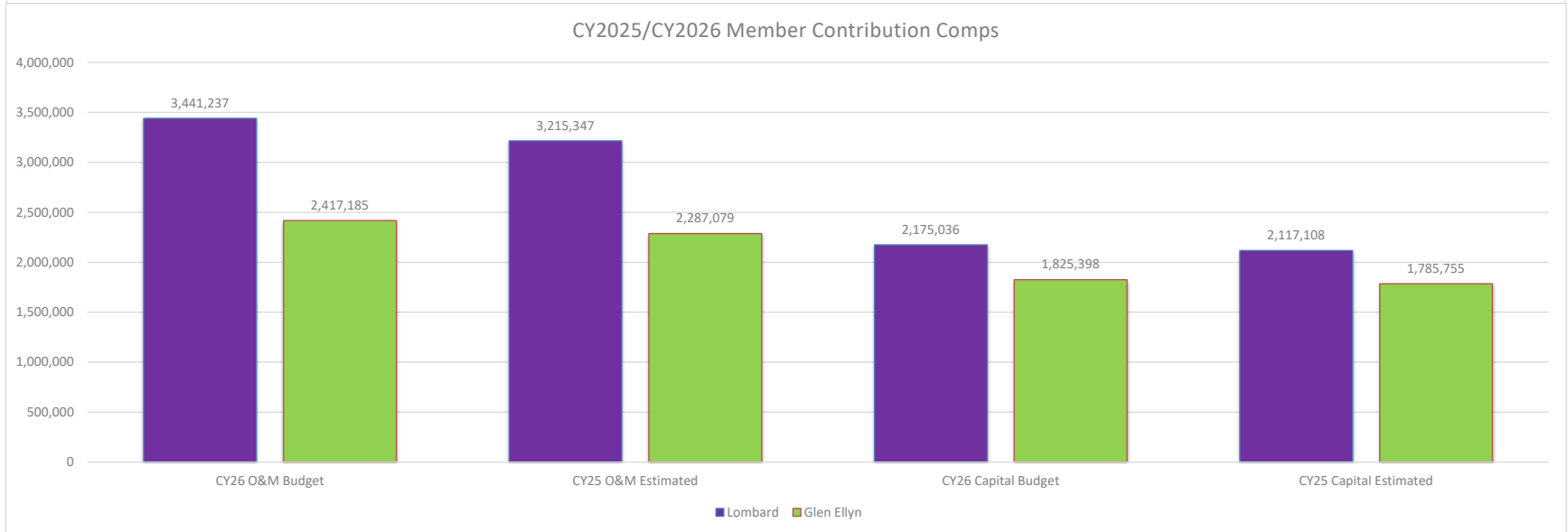
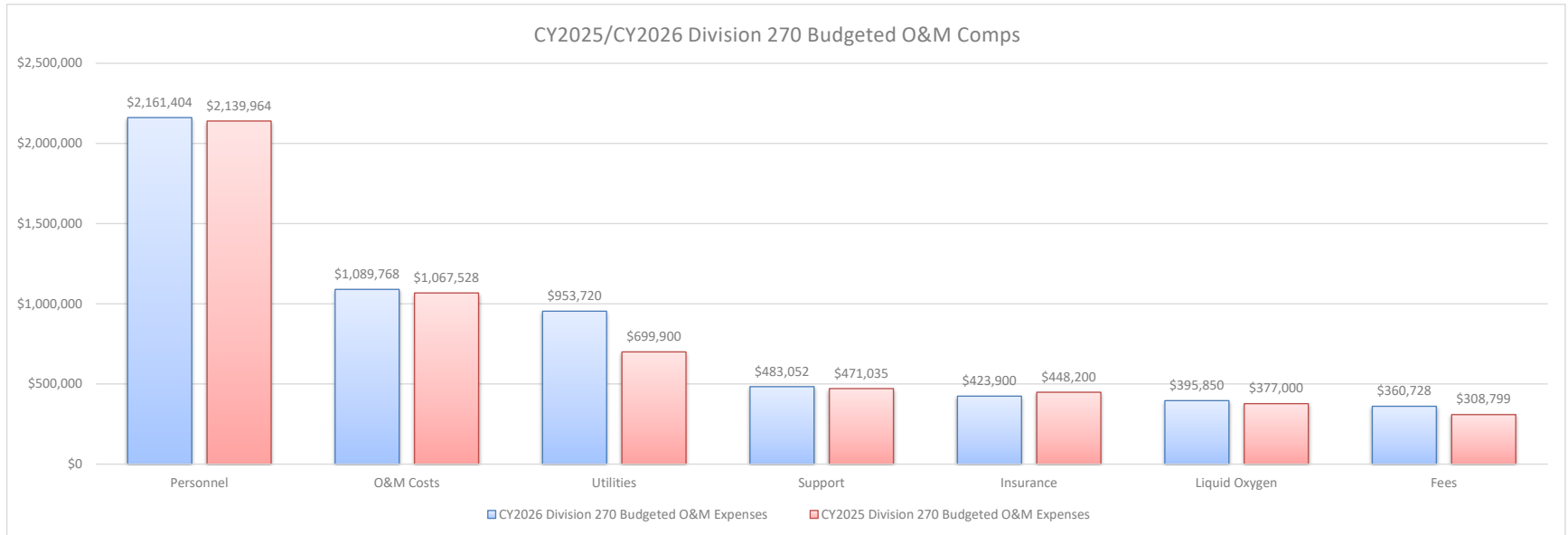
Intermediate Pump Station and Clarifier Rehabilitation Engineering and Construction: This project is currently under design and may shift to a design-build approach. The construction work is expected to start in 2026, and extend into 2025, at a total cost of around \$2,000,000. The numbers listed in the budget between 2025 and 2026 are the best estimated costs in each year.

Glenbard Wastewater Authority
Budget CY2026
All Funds
Expense Allocation to Partners

APPROVED CY2025 EXPENSES ALLOCATED TO PARTNERS			
	LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund	3,218,369	2,284,057	5,502,426
TOTAL O&M BUDGET	3,218,369	2,284,057	5,502,426
CAPITAL EQUIPMENT REPLACEMENT FUND	2,117,108	1,785,755	3,902,863
TOTAL O&M AND CAPITAL BUDGETS	5,335,477	4,069,812	9,405,289
ESTIMATED ACTUAL CY2025 EXPENSES ALLOCATED TO PARTNERS			
	LOMBARD	GLEN ELLYN	TOTAL
Div. 270 -- Glenbard Plant / SRI L.S. / Sunnyside L.S.	2,776,126	1,970,200	4,746,326
270-1 -- Stormwater Plant / Hill Ave L.S.	97,182	68,970	166,152
270-2 -- North Reg. Int. / St. Charles Rd. L.S.	16,713	11,861	28,575
270-3 -- South Reg. Int. / Valley View L.S.	6,570	4,663	11,233
TOTAL O&M BUDGET	2,896,592	2,055,694	4,952,285
CAPITAL EQUIPMENT REPLACEMENT FUND	2,117,108	1,785,755	3,902,863
TOTAL O&M AND CAPITAL BUDGETS	5,013,700	3,841,449	8,855,148
CY2025 BUDGET OVER (UNDER)	(321,777)	(228,363)	(550,140)
PROPOSED CY2026 PARTNERS ALLOCATION			
	LOMBARD	GLEN ELLYN	TOTAL
Fund 27 -- Operation & Maintenance Fund	3,441,237	2,417,185	5,858,422
TOTAL O&M BUDGET	3,441,237	2,417,185	5,858,422
CAPITAL EQUIPMENT REPLACEMENT FUND	2,175,036	1,825,398	4,000,435
TOTAL O&M AND CAPITAL BUDGETS	5,616,273	4,242,583	9,858,857
Proposed CY2026 Partners Allocation Compared to Approved Expenses Allocated to Partners CY2024:			
Operation & Maintenance	\$222,868 6.92%	\$133,128 5.83%	\$355,996 6.47%
Capital Improvements	\$57,928 2.74%	\$39,643 2.22%	\$97,572 2.50%
Total O&M and Capital Budgets	\$280,797 5.3%	\$172,771 4.2%	\$453,568 4.8%

Glenbard Wastewater Authority Budget CY2025 Operations & Maintenance				
SUMMARY BY DIVISION				
Expense Allocation to Partners REVENUES	Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026
Div. 270 -- Glenbard Wastewater Authority	5,234,233	5,502,426	5,502,426	5,858,422
Interest O&M Fund	91,762	10,000	83,425	10,000
Miscellaneous Revenue	27,256	0	33,788	0
IRMA Reimbursement	1,340	0	0	0
Total Revenues	5,354,591	5,512,426	5,619,639	5,868,422
EXPENSES	Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026
Div. 270 -- Glenbard Plant / SRI L.S. / Sunnyside L.S.	4,645,803	4,995,765	4,746,326	5,593,654
270-1 -- Stormwater Plant / Hill Ave L.S.	118,578	191,918	166,152	208,718
270-2 -- North Reg. Int. / St. Charles Rd. L.S.	40,792	32,850	28,575	42,850
270-3 -- South Reg. Int. / Valley View L.S.	22,053	23,700	11,233	23,200
Total O&M Expense:	4,827,227	5,244,233	4,952,285	5,868,422
Village of Glen Ellyn O&M Expenditures	1,974,336	2,176,881	2,055,694	2,421,311
Village of Lombard O&M Expenditures	2,852,891	3,067,352	2,896,592	3,447,111
Budget (Over) Under	527,364	268,193	667,354	0
Use of Available Cash				

Glenbard Wastewater Authority CY2026 Total Budget				
	Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026
Operations & Maintenance	\$4,827,227	\$5,512,426	\$4,952,285	\$5,868,422
Capital Costs (Expenses & Debt Repayment)	\$4,833,359	\$11,606,967	\$9,009,948	\$9,856,833
TOTAL	\$9,660,585	\$17,119,392	\$13,962,233	\$15,725,255



Budget CY2026**Operations & Maintenance****Division 270****Expense Allocation to Partners****REVENUE**

		Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026
Operation/Maintenance					
450010	Glen Ellyn Share - 41.26%	2,177,985	2,284,057	2,287,079	2,417,185
450015	Lombard Share - 58.74%	3,056,248	3,218,369	3,215,347	3,441,237
	Partners Allocation	5,234,233	5,502,426	5,502,426	5,858,422
	Interst Income - O&M Fund	91,762	10,000	83,425	10,000
	Misc. Revenue	27,256	0	33,788	0
	IRMA Reimbursement	1,340	0	0	0
DIVISION 270		5,354,591	5,512,426	5,619,639	5,868,422

NOTE: The flow splits used to calculate partner payments for CY2026 are as follows:

Flow Split for Glen Ellyn: 41.26%

Flow Split for Lombard 58.74%

(for 5 yrs. Average ending 12/31/24)

NOTE: The flow splits used to calculate partner payments for CY2025 are as follows:

Flow Split for Glen Ellyn: 41.51%

Flow Split for Lombard 58.49%

(for 5 yrs. Average ending 12/31/23)

NOTE: The flow splits used to calculate partner payments for CY2024 are as follows:

Flow Split for Glen Ellyn: 40.90%

Flow Split for Lombard 59.10%

(for 5 yrs. Average ending 12/31/22)

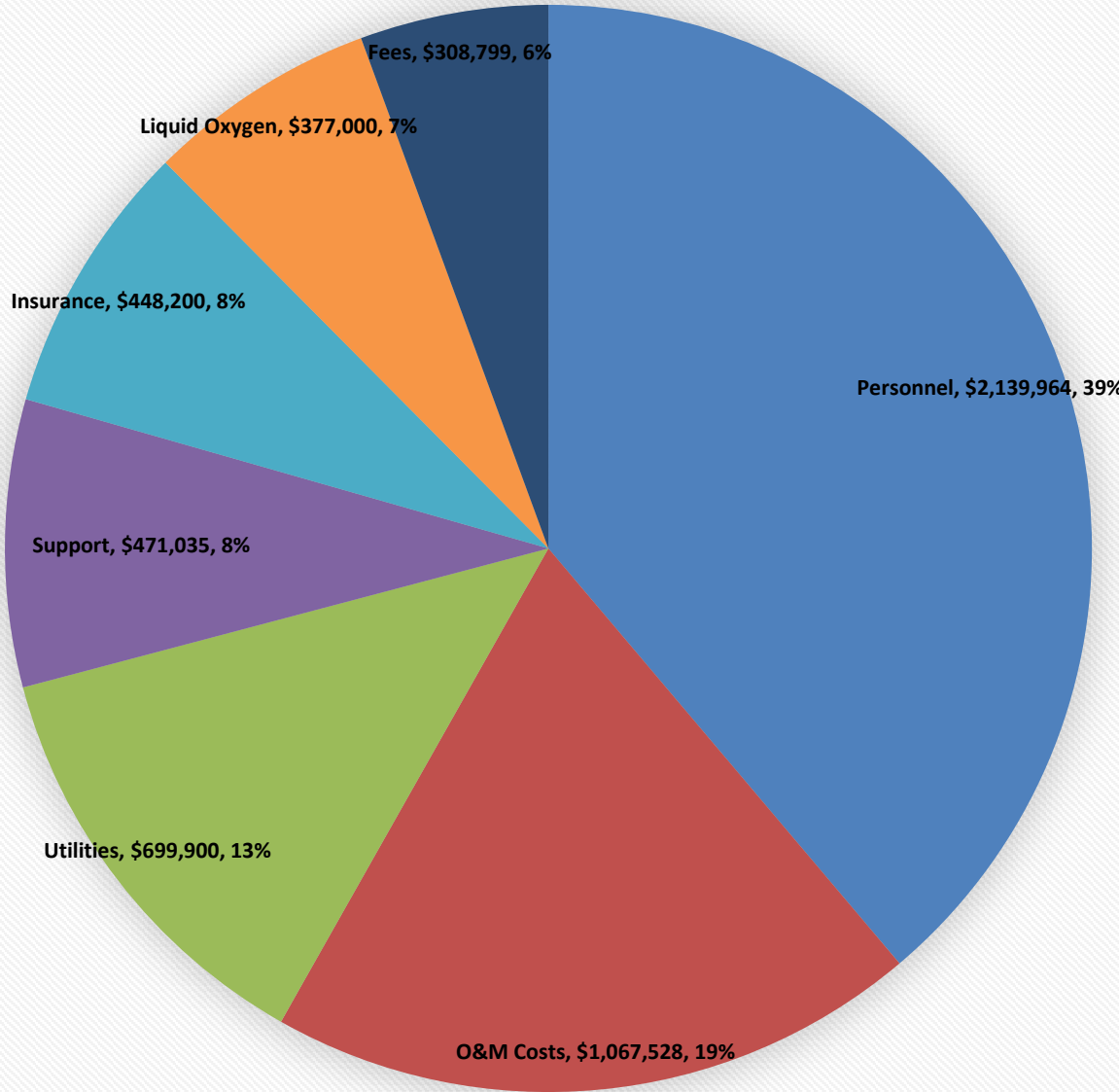
Budget CY2025
Operations and Maintenance
Division 270
Expense Allocation to Partners

Footnotes

EXPENSES

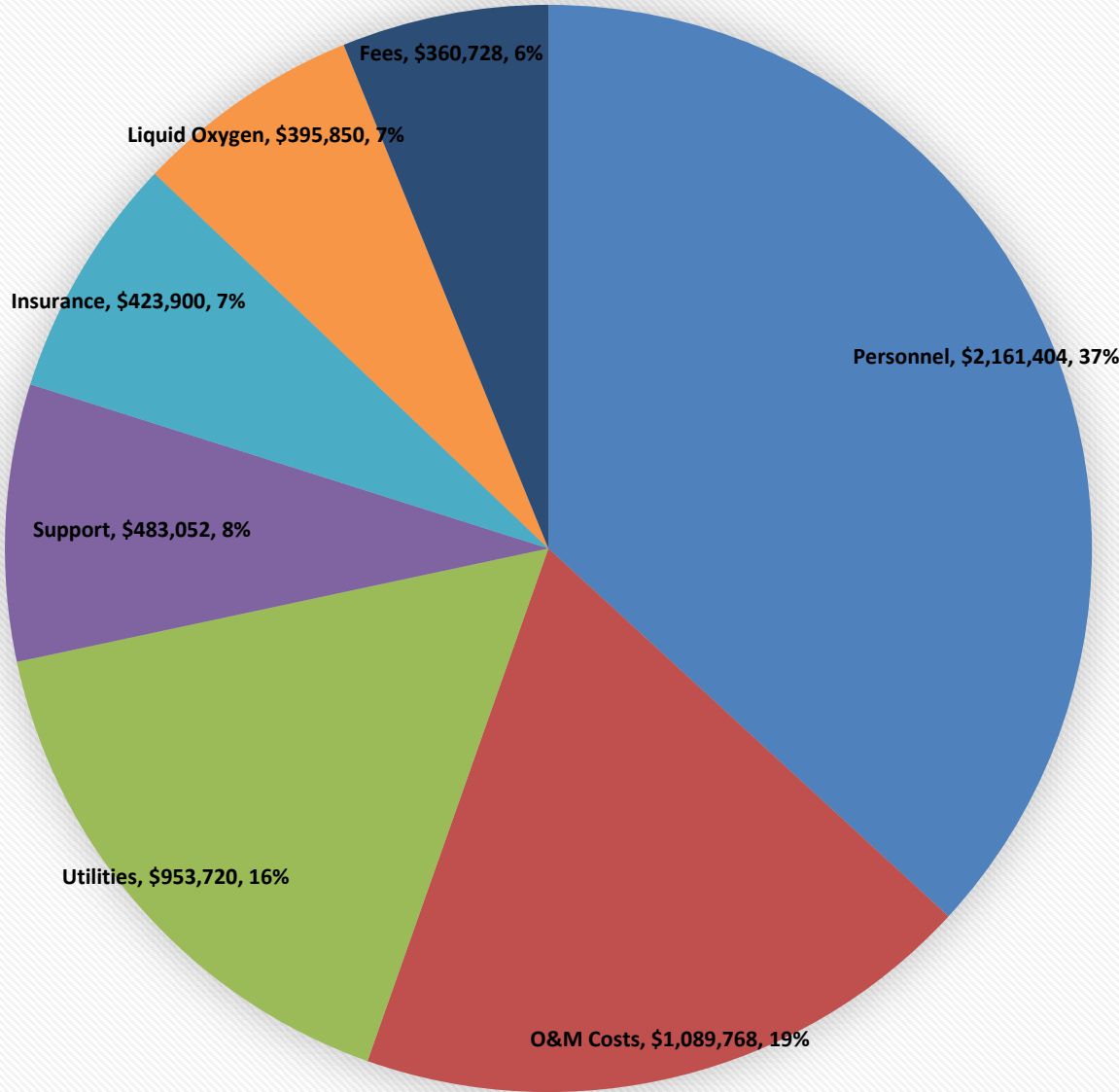
		Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026	% Difference CY24-CY25	\$ Difference CY24-CY25
Personnel Services							
510100	Salaries - Regular	1,506,893	1,750,000	1,528,730	1,750,000	0.0%	0
510110	Salaries - Part-Time Ops.	67,956	65,000	70,787	75,000	15.4%	10,000
510200	Salaries - Overtime	36,382	66,000	59,810	66,000	0.0%	0
510300	Salaries - Temporary/Seasonal	0	19,000	4,032	22,000	15.8%	3,000
510400	FICA	118,726	145,350	123,693	146,345	0.7%	995
510500	IMRF	67,480	94,614	80,108	102,059	7.9%	7,446
520630	State Unemployment	0	0	17,739	0	0.0%	0
	Total	1,797,436	2,139,964	1,884,899	2,161,404	1.0%	21,440
Contractual Services and Commodities							
520301	Tuition Assistance	0	0	0	0	0.0%	0
520305	Employee Recognition	1,000	1,000	0	1,000	0.0%	0
520600	Dues/Subs./Fees	18,133	14,334	14,917	19,060	33.0%	4,726
520615	Recruiting/Testing	1,591	1,000	4,500	1,000	0.0%	0
520620	Employee Education	13,840	31,700	17,876	38,700	22.1%	7,000
520625	Travel (Mileage)	66	300	80	300	0.0%	0
520700	Pro. Serv.-Legal Support	13,821	15,000	10,808	15,000	0.0%	0
520750	Legal Notices	478	1,000	667	1,000	0.0%	0
520775	Regulatory Fees	52,740	53,241	0	53,241	0.0%	0
520776	DuPage River Salt Creek Work Group Fee	37,305	38,424	38,426	39,577	3.0%	1,153
520806	Pro. Serv.-Lab Support	16,518	30,500	25,000	30,500	0.0%	0
520816	External Consulting Fees	9,628	30,000	29,059	30,000	0.0%	0
520825	Audit Fees / Pro. Serv. - Acct.	13,800	17,900	11,400	18,750	4.7%	850
520885	Insurance - Liability (MICA)	127,101	143,900	139,606	151,000	4.9%	7,100
520895	Insurance - Health	241,922	304,300	220,505	272,900	-10.3%	(31,400)
520970	Maint. - Bldg. & Grds.	10,855	9,950	7,028	13,740	38.1%	3,790
520971	Bldg. & Grounds - Support	39,484	61,540	33,617	35,340	-42.6%	(26,200)
520975	Maint. - Equipment	127,692	128,138	187,725	136,988	6.9%	8,850
520976	Maint. - Support	114,925	68,650	13,042	81,250	18.4%	12,600
520980	Maint. - Electronics	74,604	70,000	66,396	73,000	4.3%	3,000
520981	Elect. - Support	327,740	268,177	259,986	294,994	10.0%	26,817
520990	Operations - Supplies	17,878	23,700	21,542	26,400	11.4%	2,700
520991	Operations - Support	6,617	12,000	6,850	12,000	0.0%	0
521055	Professional Services - Other Support	35,477	4,000	0	2,000	-50.0%	(2,000)
521130	Overhead Fees	136,100	134,900	134,900	180,100	33.5%	45,200
521150	Sludge Disposal - Land Applied	374,249	400,540	369,412	400,540	0.0%	0
521195	Telecommunications	27,045	29,900	28,155	29,220	-2.3%	(680)
521201	Electric Power	270,455	450,000	475,000	675,000	50.0%	225,000
521202	Natural Gas	70,421	110,000	112,000	110,000	0.0%	0
521203	Water	18,675	15,000	14,582	20,000	33.3%	5,000
521204	Self-Gen Gas	5,600	8,000	6,496	7,000	-12.5%	(1,000)
530100	Office Expenses	12,038	14,200	10,658	13,200	-7.0%	(1,000)
530106	Operating Supplies - Lab	19,077	19,500	22,607	19,500	0.0%	0
530107	Pretreatment Expenses	8,638	8,500	5,648	8,500	0.0%	0
530200	Administrative Purchases	316	1,000	512	1,000	0.0%	0
530225	Safety	30,011	31,700	32,500	30,650	-3.3%	(1,050)
530440	Chemicals	166,040	189,000	142,159	187,950	-0.6%	(1,050)
530443	Liquid Oxygen	403,239	377,000	389,770	395,850	5.0%	18,850
530445	Uniforms	3,244	6,000	8,000	6,000	0.0%	0
	Total	2,848,367	3,123,994	2,861,427	3,432,250	9.9%	308,256
TOTAL DIVISION 270		4,645,803	5,263,958	4,746,326	5,593,654	6.3%	329,696

CY2025 O&M Expenses



■ Personnel ■ O&M Costs ■ Utilities ■ Support ■ Insurance ■ Liquid Oxygen ■ Fees

CY2026 O&M Expenses



■ Personnel ■ O&M Costs ■ Utilities ■ Support ■ Insurance ■ Liquid Oxygen ■ Fees

Budget CY2026

Operations & Maintenance

Division 270-1

Stormwater Plant & Hill Avenue Lift Station

EXPENSES

		Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026	% Difference CY25-CY26	\$ Difference CY25-CY26
Operations & Maintenance							
520775	Regulatory Fees	20,000	20,000	20,000	20,000	0.0%	0
520970	Maint. - Bldgs. & Grnds. / Support	7,148	9,968	13,792	10,768	8.0%	800
520975	Maint. - Equipment	23,140	6,700	596	6,700	0.0%	0
520980	Maint. - Electronics	0	2,250	1,800	2,250	0.0%	0
521201	Electric Power	30,415	38,000	42,000	57,000	50.0%	19,000
521202	Natural Gas	3,560	9,000	6,271	8,000	-11.1%	(1,000)
521203	Water	2,400	5,000	3,236	3,000	-40.0%	(2,000)
530105	Operations Supplies	188	1,000	830	1,000	0.0%	0
Commodities							
530440	Chemicals	31,727	100,000	77,627	100,000	0.0%	0
Total 270-1		118,578	191,918	166,152	208,718	8.8%	16,800

Budget CY2026
Operations & Maintenance
270-2
NRI / St. Charles Road L.S.

EXPENSES

		Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026	% Difference CY25-CY26	\$ Difference CY25-CY26
St. Charles Rd. Lift Station							
520970 SC	Maint. - Bldg. & Grnds.	0	950	3,956	950	0.0%	0
520975 SC	Maint - Equipment	4,476	10,100	619	10,100	0.0%	0
520980 SC	Maint. - Electronics	15,440	1,800	0	1,800	0.0%	0
521201 SC	Electric Power	20,877	20,000	24,000	30,000	50.0%	10,000
Total		40,792	32,850	28,575	42,850	30.4%	10,000
North Regional Interceptor							
520970 NRI	Maint. - Piping & Grnds.	0	0	0	0	0.0%	0
Total		0	0	0	0	0.0%	0
Total 270-2		40,792	32,850	28,575	42,850	30.4%	10,000

Budget CY2026
Operations & Maintenance
270-3

EXPENSES

SRI / Valley View L.S.		Actual CY2024	Budgeted CY2025	Estimated CY2025	Budgeting CY2026	% Difference CY25-CY26	\$ Difference CY25-CY26
Valley View Lift Station							
520970 VV	Bldg. & Grnds. Support	1,200	1,200	0	1,200	0.0%	0
520975 VV	Maint. - Equipment	10,463	6,500	347	6,500	0.0%	0
520980 VV	Maint. - Electronics	0	1,000	66	1,000	0.0%	0
521201 VV	Electric Power	9,500	13,000	9,847	13,000	0.0%	0
521203 VV	Water	890	2,000	973	1,500	-25.0%	(500)
Total		22,053	23,700	11,233	23,200	-2.1%	(500)
South Regional Interceptor							
520970	Maint. - Piping & Grnds.	0	0	0	0	0.0%	0
Total		0	0	0	0	0.0%	0
Total 270-3		22,053	23,700	11,233	23,200	-2.1%	(500)

GLENBARD WASTEWATER AUTHORITY FUND 40 CAPITAL PLAN

REVENUE in Thousands \$	Footnotes	CY(2025)	CY(2026)	CY(2027)	CY(2028)	CY(2029)	CY(2030)	CY(2031)	CY(2032)	CY(2033)	CY(2034)	CY(2035)	CY(2036)	CY(2037)	CY(2038)	CY(2039)	CY(2040)	CY(2041)	CY(2042)	CY(2043)	CY(2044)	CY(2045)	CY(2045)
		Estimated	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning
Proceeds from Borrowing	1	0	7021			7907	8000	3400	2400	17067	17067	17067	0	0	0	0	0	0	0	0	0	0	0
Investment Income		20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Glen Ellyn Conn Fees		25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
Lombard Conn Fees		50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Demand Response Program	2	8	8																				
Leachate Revenue	3	8	5																				
Fats Oil & Grease (FOG) / Industrial Waste Tipping Fees	4	215	150	175	200	200	225	225	225	225	250	250	250	250	250	250	275	275	275	275	275	275	275
Cell Tower Revenue	5	72	76	81	86	91	96	102	108	115	122	129	137	145	154	163	173	183	194	206	218	231	245
Operating Surplus Transfers	6	453.432	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Pretreatment Fines		0	0																				
Renewable Energy Credits		100	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Misc. Revenue		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Capital Fund Contribution - Glen Ellyn		1786	1825	1845	1891	1939	1987	2012	2037	2063	2088	2114	2141	2168	2195	2222	2250	2278	2307	2335	2365	2394	2424
Capital Fund Contribution - Lombard		2117	2175	2255	2312	2369	2429	2459	2490	2521	2552	2584	2617	2649	2682	2716	2750	2784	2819	2854	2890	2926	2963
Total Capital Fund Contribution	7	3903	4000	4100	4203	4308	4416	4471	4527	4583	4641	4699	4757	4817	4877	4938	5000	5062	5126	5190	5255	5320	5387
TOTAL REVENUE		4855	11437	4532	4665	12682	12913	8374	7436	22166	22255	22321	5320	5388	5457	5527	5624	5696	5771	5846	5924	6002	6083
EXPENSES in Thousands \$		CY(2025)	CY(2026)	CY(2027)	CY(2028)	CY(2029)	CY(2030)	CY(2031)	CY(2032)	CY(2033)	CY(2034)	CY(2035)	CY(2036)	CY(2037)	CY(2038)	CY(2039)	CY(2040)	CY(2041)	CY(2042)	CY(2043)	CY(2044)	CY(2044)	CY(2044)
Debt Service Payments:		Estimated	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning
Ana Digester Project Debt Payment (P&I)	8	319	0																				
Final Clarifier Project Debt Payment (P&I) BONDED @5%				560	560	560	560	560	560	560	560	560	560	560	560	560	560	560	560	560	560	560	560
Biosolids Project Debt Payment (P&I)	9	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123	123
Primary Clarifier Project Debt Payment (P&I - as scheduled)	10	488	488	488	487	491	489	486	488	489	490	490	489	487	489	491	486	490	488	491			
CSO Plant Rehab Debt Payment (P&I) IEPA LOAN @2%							482	482	482	482	482	482	482	482	482	482	482	482	482	482	482	482	482
Biological Nutrient Removal Debt Payment (P&I) IEPA LOAN @2%													4000	4000	4000	4000	4000	4000	4000	4000	4000	4000	4000
FIP Debt Payment Actual (P&I)	11	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021	1021
Debt Service Payment Subtotal		1950	1632	2192	2191	2195	2675	2672	2674	2675	2676	2676	6675	6673	6675	6677	6672	5655	5530	5533	5042	5042	5042
Debt Service Subtotal		1950	1632	2192	2191	2195	2675	2672	2674	2675	2676	2676	6675	6673	6675	6677	6672	5655	5530	5533	5042	5042	5042
Capital Improvements																							
Property Acquisition		0	600	650																			
Capital Improvement Projects																							
Vehicle and Equipment Replacement	12	71	509	350	357	218	295	0	183	0	0	166	0	0	254	0	445	183	0	0	0	0	0
Small Capital Projects	13	116	565	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250	250
Infrastructure Improvements	14	24	120	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Roof Replacements - Updated based on Repl. Schedule	15	0	0	259	100	80	53	328	185	235	208	302	0	0	0	0	227	0	0	0	0	0	0
Plant Equipment Rehabilitation	16	1458	454	600	600	600	200	600	600	600	600	200	600	600	600	600	200	600	600	600	600	600	600
Atomospheric Vaporizer Lease	17	18	20	20	25	25	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCC Replacements	18	0	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	140	141
PLC Replacements - Campus Wide	19	0	0	0	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	0	0	0	0
DuPage River Salt Creek Work Group Assmt for Watershed Projects	21	260	325	335	345	355	424																
Primary Clarifier & Gravity Thickener Improvements Project	22																						
Engineering		300	112																				
Construction		4000	2009																				
Facility Plan						300					350					400					450		
Primary Sludge Direct Digester Feed	23																						
Engineering		0	0																				
Construction		0	0																				
Collection System Televising	24	368	0				386				406						426					447	
Intermediate Pumping Station and Clarifier Rehabilitation	25																						
Engineering		133	67																				
Construction		0	1,000	1,000																			
Final Clarifier Rehabilitation	26																						
Engineering		312	304	200																			
Construction		0	2,000	5021																			
CSO Plant Rehab, Barscreen & Grit Collection System Upgrade																							
Engineering					907																		
Construction						7000																	
Anticipated Future Projects per the 20 Year 2013 Facility Plan.																							
Biological Nutrient Removal																							
Engineering				2000	1000	1000	1000	400	400	400	400	400											
Construction							3000	3000	2000	16667	16667	16667											
Project Total		7060	7625	10275	3824	10068	5873	4818	3858	18392	18715	18631	1390	1090	1344	1490	1788	1273	1090	1090	1540	1537	1091
IFT/DEBT SERVICES / PROJ TOTAL		9010	9857	13117	6015	12263	8548	7490	6532	21067	21391	21306	8065	7763	8019	8167	8460	6928	6620	6623	6582	6579	6133
Cash on Hand 1/1		14238	10083	11663	3079	1729	2148	6514	7398	8302	9401	10265	11280	8536	6161	3598	959	(1878)	(1878)	(3110)	(3886)	(4544)	(5121)
Gain/Loss FY		(4155)	1580	(8584)	(1350)	419	4365	884	904	1099	865	1015	(2744)	(2375)	(2563)	(2640)	(2837)	(1232)	(849)	(776)	(658)	(577)	(50)
Cash on Hand 12/31		10083	11663	3079	1729	2148	6514	7398	8302	9401	10265	11280	8536	6161	3598	959	(1878)	(3110)	(2728)	(3886)	(4544)	(5121)	(5171)

All other projects include a 15% contingency and Engineering, Legal, & Admin @ 15% of the Construction Cost

Budget CY2026
Glenbard Treatment Facility
Fund 40 Capital Plan
Capital Improvements Detail

	Estimated CY2025	Budgeting CY2026
PROCEEDS FROM BORROWING	0	7,021,000
INVESTMENT INCOME	20,000	20,000
CONNECTION FEES - GLEN ELLYN	25,000	25,000
CONNECTION FEES - LOMBARD	50,000	50,000
ENERNOC DEMAND RESPONSE PROGRAM	8,000	8,000
LEACHATE REVENUE	8,000	5,000
FATS OIL & GREASE (FOG) / INDUSTRIAL WASTE TIPPING FEES	215,000	150,000
CELL TOWER REVENUE	72,080	76,405
OPERATING SURPLUS TRANSFERS	453,432	50,000
PRETREATMENT FINES	0	0
RENEWABLE ENERGY CREDITS	100,000	30,000
MISCELLANEOUS REVENUE	1,000	1,000
EQUIPMENT REPLACEMENT FUND		
	GLEN ELLYN - 45.63%	1,785,755
	LOMBARD - 54.37%	2,117,108
REVENUES TOTAL:	4,855,375	11,436,839
PRINCIPAL & INTEREST:		
IEPA FIP PRINCIPAL	789,509	803,386
IEPA FIP INTEREST	231,354	217,478
IEPA BIOSOLIDS PRINCIPAL	98,066	99,394
IEPA BIOSOLIDS INTEREST	24,788	23,460
IEPA DIGESTER PRINCIPAL	314,569	0
IEPA DIGESTER INTEREST	3,932	0
PRIMARY CLARIFIER BOND PRINCIPAL	195,000	205,000
PRIMARY CLARIFIER BOND INTEREST	281,025	271,275
PRIMARY CLARIFIER BOND "OTHER"	11,584	11,584
PRINCIPAL & INTEREST TOTALS:	1,949,828	1,631,577
CAPITAL IMPROVEMENTS		
PROPERTY ACQUISITION		
SPENT/ESTIMATED TO SPEND		
CAPITAL IMPROVEMENT PROJECTS		
VEHICLE AND EQUIPMENT REPLACEMENT	71,000	509,000
SMALL CAPITAL PROJECTS	116,482	565,240
INFRASTRUCTURE UPGRADES	23,500	120,000
ROOF REPLACEMENTS	0	0
PLANT EQUIPMENT REHABILITATION	1,458,006	453,700
CRYO MAINTENANCE/ATMOSPHERIC VAPORIZER PURCHASE OR LEASE	18,000	20,400
MCC REPLACEMENTS	0	140,000
PLC REPLACEMENTS	0	0
UNOX DECK REPLACEMENTS	0	0
PRIMARY SLUDGE DIRECT DIGESTER FEED ENGINEERING	0	0
PRIMARY SLUDGE DIRECT DIGESTER FEED CONSTRUCTION	0	0
DUPAGE RIVER SALT CREEK WORKGROUP ASSESSMENT	259,999	325,146
COLLECTION SYSTEM TELEVISIONING	367,834	0
PRIMARY CLARIFIER & GRAVITY THICKENER REHABILITATION ENGINEERING	300,000	111,600
PRIMARY CLARIFIER & GRAVITY THICKENER REHABILITATION CONSTRUCTION	4,000,000	2,009,070
FINAL CLARIFIER REHABILITATION ENGINEERING	312,300	304,100
FINAL CLARIFIER REHABILITATION CONSTRUCTION		2,000,000
INTERMEDIATE PUMP STATION AND CLARIFIER REHABILITATION ENGINEERING	133,000	67,000
INTERMEDIATE PUMP STATION AND CLARIFIER REHABILITATION CONSTRUCTION	0	1,000,000
CAPITAL IMPROVEMENTS TOTALS:	7,060,121	7,625,256
PRINCIPAL & INTEREST / CAPITAL IMPROVEMENTS TOTALS	9,009,948	9,256,833

SECTION 8.0

OTHER BUSINESS

SECTION 8.1

TAC MEETING MINUTES



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 August 21, 2025 2pm

1. Budget Discussion

The Finance Directors for both Village's joined the TAC meeting. Details of the budget discussion are enclosed in the attached memo. Village of Glen Ellyn Finance Director provided some more in-depth explanations as to the increase for the overhead fees, decrease in health insurance, and increase in equipment services.

2. EOC Agenda Items (Standing Agenda Item)

- a. Audit
- b. Co-Gen Tiebreaker Replacement
 - i. \$63,207
 - ii. Waiving of Competitive Bidding

Mr. Streicher explained that the tie-breaker that allows the backup generator and CHP's to power GWA's grid is getting near the end of its useful life and needs rehabilitation. Due to the enter backup generation system being over 30 years old, the tie-breaker is no longer manufactured, and therefore, the certified original equipment manufacturer technician has found a reconditioned tie-breaker to replace the existing one with, and GWA will also be seeking approval to recondition the existing tie-breaker so that a spare is available.

- c. Phase 2 of migrating from iHistorian to Ignition
 - i. Historial SCADA data migration
 - ii. NTE \$50k
 - iii. Continuance from Phase 1 – following GWA's professional services policy

Mr. Streicher explained that in 2024 the EOC approved the first phase of migrating all of the historical SCADA into a new database system, and use this system moving forward for all new data being stored. This is simply an approval to request approval to Phase 2.

- d. Draft Budget Presentation

The TAC agreed that items b and c above can be included on a consent agenda

3. Hypochlorite Pump Failure

- a. ~\$6k replacement

Mr. Streicher was just giving Mr. Hubsy a heads up that he'll be seeking approval for the replacement of a hypochlorite pump that failed at CSO, that exceeds Mr. Streicher's approval limit.

4. Old Business

- a. Hidrostral Pump Updates

Mr. Streicher advised the TAC that the raw influent pump that had failed this past spring is back at the plant, but is not wired yet, as the manufacturer will come out to perform that work.

- b. Admin Building Landscaping Project

- i. Demo complete
- ii. Power wash, paint & caulk in process

Mr. Dulceak confirmed that Sebert is scheduled to perform the install the week of September 15th.

- c. USEPA Local Limits/SUO Revisions

Mr. Streicher confirmed with Mr. Hubsy and Mr. Goldsmith that the sewer use revisions are scheduled to be approved at each of the Village's upcoming board meetings.

- d. Janitorial Services

- i. What's needed from GWA still?
- ii. GWA hire directly
 - 1. Probably not the best option

Protecting the Environment for Tomorrow

Mr. Hubsby confirmed that nothing else is needed from GWA, and the TAC agreed the best approach is to have the Village's Facilities Maintenance team manage the janitorial services rather than internally by GWA

e. Primary Clarifier Improvements Project Update

i. Project Updates

Mr. Dulceak stated that the new sludge pipe was installed and mostly backfilled. The sludge pipe was cored through the Digester building and sealed. Hot bolting continues and the temporary pump pads installation is in progress.

f. Intermediate Clarifier/Pump Station Rehabilitation

i. Project Updates

ii. Design Build Proposal

Mr. Dulceak stated that he was waiting for a Design/Build proposal from Baxter & Woodman.

g. NRI Rehab Phase II updates

Mr. Dulceak stated that the project was closed out.

h. Final Clarifier Improvements design

i. Project Updates – *Mr. Dulceak stated no updates.*

ii. Design Build Approach

i. Televising Project

i. Awarded Redzone

ii. Kickoff meeting next week

iii. Do Village's want notification of anything?

Lombard did request to be notified when work begins.

Mr. Dulceak stated that there was kick-off meeting on Thursday August 28th at GWA.

j. Filling in old lagoons

i. RFP Development

1. No update

No Update

k. Exhibits and language for Village/GWA Connection points at

i. Agreement between VOL and VOG for Hill Ave Force Main point of entry

ii. Language in IGA's with other entities

No update

Thank you Lombard for asphalt!

Lombard filled in some settled areas at the CSO plant for GWA, it was greatly appreciated

SECTION 9.0

NEXT EOC MEETING

OCTOBER 13, 2025

AT 8:00 A.M