GLENBARD WASTEWATER AUTHORITY
**Executive Oversight Committee**
**Agenda**
**July 13, 2026**
**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 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 2026 in the amount of $677,087.63* (*Trustee Christiansen*).

   5.1 Executive Oversight Committee Meeting Minutes:
   June 8, 2026, EOC Meeting

   5.2 Vouchers and Payroll Previously Reviewed:
   Month of June 2026 – Trustee Christiansen

   5.3 Request a motion to for authorization to purchase and install new SCADA & LAN Systems Servers with Enhanced Networks

   The Glenbard Wastewater Authority presently employs, and is heavily dependent on the operation of two distinct computer networks/systems, the business Local Area Network (LAN) and the Supervisory Control and Data Acquisition System (SCADA). The existing servers, replaced in June 2018, are presently at the end of their serviceable life. We are recommending replacement of the existing single LAN server and Primary & Secondary SCADA servers at this time. The implementation of replacement will be broken down into two distinct phases, that associated with the LAN Server and that associated with the SCADA Servers, although there is heavy interdependence between systems.

   ***Authority staff recommends utilizing the firm Enhanced Networks as a sole source provider and seeks a motion to waive competitive bidding and authorize approval of $142,974.41 for the purchase and installation of the servers.*** Funds for this replacement were included in the approved CY2026 Budget Fund 40-580120 Small Capital Improvement-Server Replacements (SCADA1&2, Virtual Host) line item in the amount of $100,000 (an excess of $263,896.12 remains). Although this is over the budgeted amount, adequate funds remain in Fund 40 due to the overbudgeting for rolling stock replacements. The $100,000 budgetary amount was estimated based off the cost of the previous purchase and installation of servers in 2018; however, the current market for electronics has been greatly influenced by the surge in data center construction creating shortages/high prices for the components utilized in servers.

5.4 Request a motion to authorize the approval of SCADA system migration and updates with BN controls.

Following the replacement of the Local Area Network (LAN) and SCADA Servers, is the task of migrating and upgrading the various existing softwares/firmwares of the SCADA System i.e. Human Machine Interface (HMI), Historical Collection & Archiving, Alarm Notification, PLC's, etc., to the newly commissioned SCADA Servers. This work is highly specialized in nature and limited to a select few integrators in our area that have the knowledge and experience to perform. We have been using one of those vendors as our primary integrator for a number of years, but as time has gone by, their responsiveness has fallen to an unacceptable level. With that in mind we have reached out to BN Controls, located in Saint Charles, IL to quote this migration effort. David Green, the Senior Automation Architect at BN Controls has many years of performing this type of work as both a private and public sector integrator. Based on his proven experience, we are confident in recommending the migration effort to BN Controls.

***Authority staff recommend a motion to authorize the firm BN Controls as a sole source provider, and seeking a Waiver of Bids, in total amount of $37,835.00 for the SCADA System Migration and Upgrade***. Funds for this replacement were included in the CY-2026 Budget Fund 40-580120 Small Capital Improvement-Server Replacements (SCADA1&2, Virtual Host) line item in the amount of $100,000 (an excess of $220,921.71 remains providing item 5.3 is approved).

6. Request a motion to approve the CY2025 Audit

Attached are the Annual Audited Financial Statements for the Glenbard Wastewater Authority for the fiscal year ended December 31, 2025. Financial highlights for the Authority's fiscal year 2025 (FY2025) 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. Village of Glen Ellyn Finance Director will present highlights of the financial report during the EOC meeting and a representative from the Authority's 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 $561,314. We annually adjust the partners' contributions to match expenses. Using this measure, the Village of Lombard is owed $282,419 and Glen Ellyn is owed $278,895 for the fiscal year ended December 31, 2025.

As of December 31, 2025, the Authority's working cash was 31.8% of operating expenses, or $344,625 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).

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 to be used for either specific projects or to offset future Capital Fund rate increases to both Villages. Because the excess working cash amount of $344,625 was below the operating surplus of $561,314, only $344,625 is available to be transferred to the Capital Fund. This leaves $216,689 in the operating fund to be transferred in future years when excess working cash is available.

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, 2025, and to forward the audit report to the full Authority Board for final approval at the next annual meeting.***

***Motion to allocate the 2025 operating surplus of $344,625 to the Capital Fund.***

7. Request a motion to award a one-year extension for auditing services with Lauterbach & Amen for a not to exceed amount of $19,200 for the CY2026 audit (to be invoiced in 2027).

In 2015 the Village of Glen Ellyn Board selected Lauterbach & Amen through a request for proposal process subject to annual approval by the Village Board. Due to the Village of Glen Ellyn's role as the Authority's lead agency, with Finance being one of their areas of responsibility, the Authority moved forward with using Lauterbach & Amen as well. Village staff are pleased with the service and quality of the audits completed for the previous fiscal years. Additionally, maintaining the current audit firm will provide for continuity in the audit process.

The Village of Glen Ellyn recently approved a one-year extension with Lauterbach & Amen at their June 22, 2026, Board Meeting, with the goal of performing an official request for proposals process for auditing services in the future for both the Authority and Village of Glen Ellyn audits.

Although this item is within the approval limits of the Village of Glen Ellyn Manager, the request is on behalf of the Village of Glen Ellyn Finance Department, and therefore, it is deemed appropriate for the Executive Oversight Committee to motion approval.

***Staff request the Executive Oversight Committee motion to approve a one-year renewal for audit services with Lauterbach & Amen for a not to exceed amount of $19,200 for the CY2026 Audit (to be invoiced in 2027).***

8. Request a motion to approve the intergovernmental lease agreement between the Village of Glen Ellyn, Village of Lombard, the Glenbard Wastewater Authority

The Village of Glen Ellyn and the Village of Lombard have been working collaboratively to explore the development of a joint fire service training facility to serve the needs of both communities. The proposed training tower would be constructed on property owned by the Village of Lombard and currently operated by the Glenbard Wastewater Authority (GWA) at its Combined Sewer Overflow (CSO) Facility, also known as the Excess Flow Treatment Facility, located at 601 Hill Avenue in Lombard, Illinois.

To facilitate the project, a draft Intergovernmental Agreement (IGA) was reviewed by representatives of all three entities and brought to the June 8, 2026, Executive Oversight Meeting for discussion. After incorporation of feedback received, the agreement was reviewed again by the Glenbard Wastewater Authority and Village of Lombard and will subsequently be presented for consideration and approval of both the Village of Lombard Board and the Village of Glen Ellyn Board.

Prior to bringing it for approval at to each respective Village boards, staff are seeking approval from the Executive Oversight Committee.

***Motion to enter into the Intergovernmental Lease Agreement Between the Village of Glen Ellyn, the Village of Lombard, and the Glenbard Wastewater Authority for the construction and use of a Fire Training Facility at the Combined Sewer Outfall Facility Located at 601 Hill Avenue, Lombard, IL 60148***

9. Discussion

9.1 Capital Project Updates

9.2 IEPA Solar Grant Update

As previously communicated to the Executive Oversight Committee, the Authority applied to the Resilient Energy for Wastewater Infrastructure (REWI) Grant Program for a $1.2M grant to construct a 1-megawatt solar field with battery storage. Grant recipients were announced on June 26, 2026, and unfortunately, the Authority was not selected. Without the $1.2M grant, the overall return on investment for the project was considerably longer, and therefore, the Authority does not recommend pursuing a solar project until grant dollars or other forms of rebate can provide supplemental funding.

9.3 "Front of the meter" Battery Storage Lease Agreement

In early June the Authority was approached with an opportunity to lease land for the purposes of "front-of-the-meter battery energy storage," as a parcel that the Authority's treatment plant resides on was identified as a potential site by a developer. Forefront Power is offering a favorable opportunity on approximately 4,400 square feet of land located on Parcel 0524301007, which is the parcel that the Primary Clarifiers and surrounding vacant land sit on.

The Authority's legal representation has reviewed the proposed lease agreement template and provided feedback, with minimal comments that would prevent the Authority from moving forward. However, since the parcel is owned by the Village of Glen Ellyn, their attorney is currently reviewing the agreement as well. Ultimately, the decision to move forward would be at the discretion of the Village of Glen Ellyn's Board of Trustees, but Authority staff and the Technical Advisory Committee believe it is important to communicate this information to the Executive Oversight Committee.

9.4 Request for Qualifications for Phase 1 of the Authority's Biological Nutrient Improvements Project

The most recent facility planning study for the Authority was completed in 2024 and focused on addressing future nutrient regulations that the Authority will be mandated to follow beginning in 2040. Currently, the existing treatment process, a high purity oxygen activated sludge process, does not have the ability to perform nutrient removal to a low enough level to meet the future regulations. After an extensive study of the Authority's influent characteristics, the study determined that an extended aeration process would be needed, which would require the construction of an entirely new treatment process at the Authority. The findings of the facility planning study were presented at the June 16, 2025, Executive Oversight Committee Meeting (EOC).

Due to the extensive planning, design stages, and construction phasing that will be needed, the Authority's capital plan called for preliminary design for the project to begin in CY2027, followed by a multi-year design, and ultimately a multi-year phased construction project. To begin this process, the Authority intends to send out a request for qualifications to its shortlisted firms in the fall of 2026 for Phase 1, preliminary design of the project to begin in 2027.

No approval is being requested from the EOC at this time; however, Authority staff and the Technical Advisory Committee believe it is important to communicate this information to the EOC, as the Authority has roughly $2 million budgeted for this design work in CY2027 and will ultimately be seeking the EOC's approval on the agreement with the selected design firm.

9.5 Downers Grove Sanitary District Regionalization Study

In early 2026 the Authority was approached by Downers Grove Sanitary District (DGSD), a neighboring wastewater treatment facility, regarding the potential to regionalize wastewater treatment services. Much like the Authority, DGSD is facing large capital costs to upgrade their facility to treat for future nutrient regulations, however, many other portions of their treatment plant and process also require upgrading and rehabilitation. DGSD's most recent facility planning study predicts they will need over $240M in improvements at their treatment facility to make process improvements and meet future nutrient limits. This prompted their Board of Trustees to seek a study to determine whether it would be more feasible to perform the improvements or abandon their main treatment facility and send flow to other facilities. DGSD's General Manger reached out to the District's three neighboring facilities, DuPage County Green Valley, Flagg Creek Water Reclamation District, and Glenbard Wastewater Authority requesting information determining the facilities interest and willingness to participate in a regionalization study to determine feasibility of sending DGDS's flow to one neighboring facility or a combination of all three.

No approval is being requested; however, Authority staff and the Technical Advisory Committee believe it is important to communicate this information to the Executive Oversight Committee.

9.6 Utility of the Future Recognition

On June 22nd, 2026, the Glenbard Wastewater Authority was notified that it will be recognized again as a Utility of the Future Today at a ceremony at the Water Environment Federation Technical Conference in New Orleans, LA, on September 29, 2026. The Utility of the Future Today Recognition Program is a collaborative effort by the National Association of Clean Water Agencies (NACWA), The Water Environment Federation (WEF), the Water Research Foundation (WRF), WateReuse Association, and the U.S. Water Alliance — with input from the U.S. Environmental Protection Agency (EPA) and the Department of Energy (DOE).

The Utility of the Future Today Recognition Program seeks to reach deeply into the water sector to form and motivate a community of like-minded water utilities engaged in advancing resource efficiency and recovery, developing proactive relationships with stakeholders, and establishing resilient, sustainable, and livable communities. Since the program was launched in 2016, more than 200 utilities have been recognized. This is the fourth consecutive time the Authority has been recognized by this program (recognitions are given on a 3-year basis).

9.7 Pending EOC Action Items

9.7.1 CY2027 Budget

9.7.1.1 Over hire for Electrical Superintendent position

9.7.1.2 Additional Operator position being requested

9.7.2 3-Year Agreement for Landscape Services (to begin in CY27)

9.7.3 3-Year Agreement for Supply, Delivery, and Feed of Hydrogen Peroxide

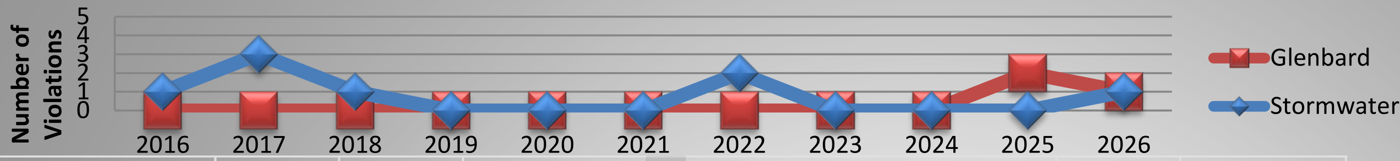
10. Other Business

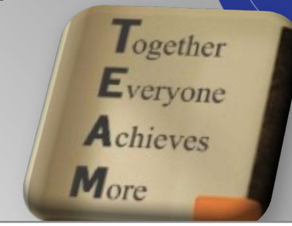
10.1 Technical Advisory Committee Minutes

10.2 Other items

11. ***Next EOC Meeting*** –Next regularly scheduled EOC Meeting on ***Monday, August 10, 2026, at 8:00 a.m.***

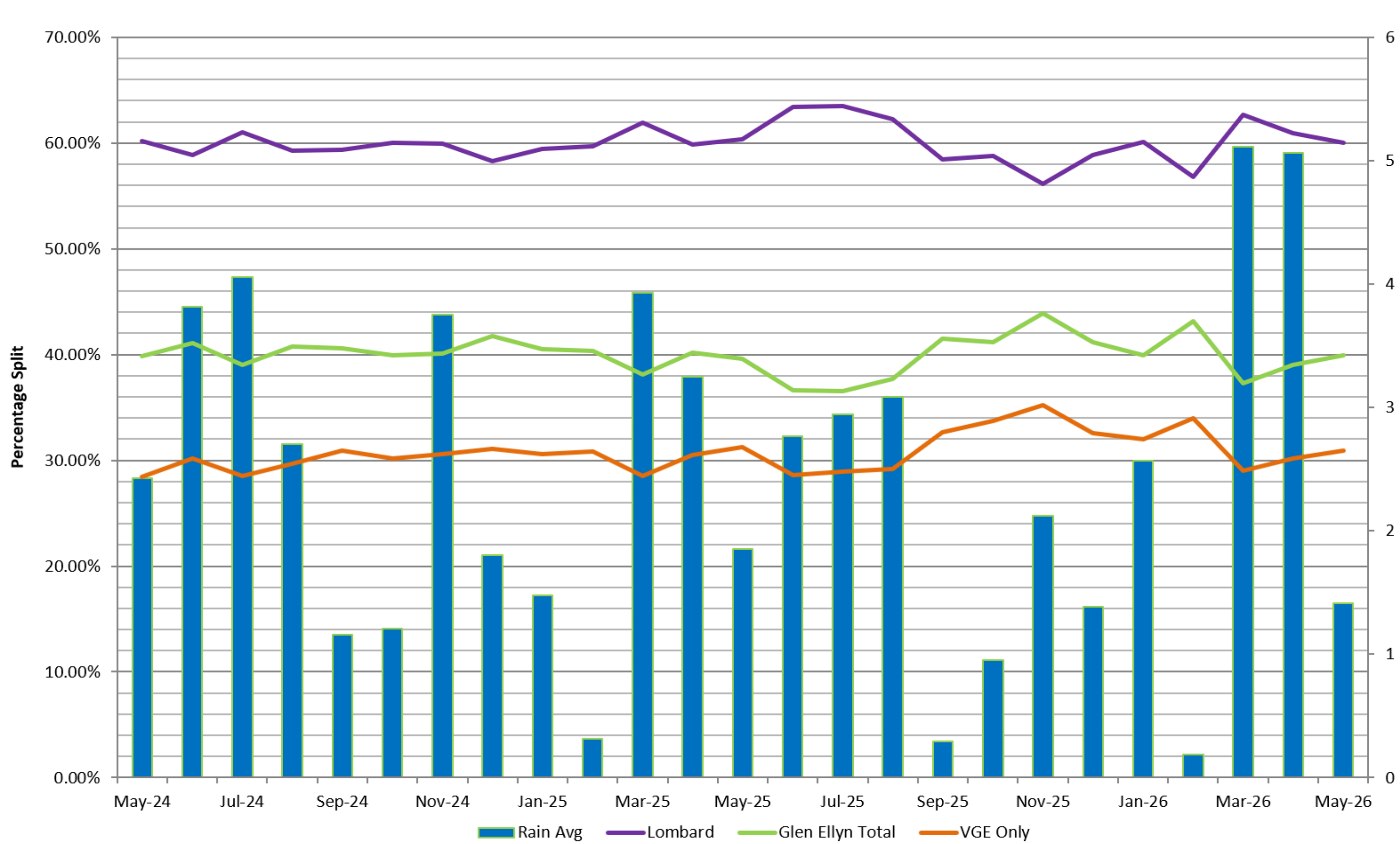
# NPDES Permit Violations



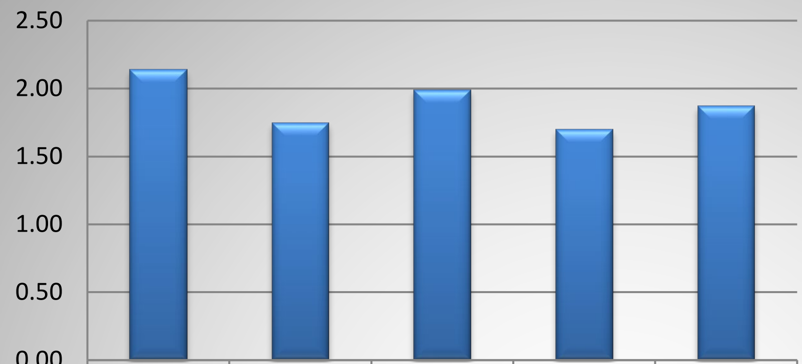

| | |
|---|---|
| ***Glenbard Plant:*** | ***Stormwater Facility:*** |
| 122 Days: February 28, 2026 through June 30, 2026 | 112 Days: March 10, 2026 through June 30, 2026 |
| Current excursion free operating record: | Current excursion free operating record: |
| 4,670 Days February 4, 2013 through November 18, 2025 | 1,143 Days July 11, 2009 through August 27, 2012 |

## Flow Billing Comparison



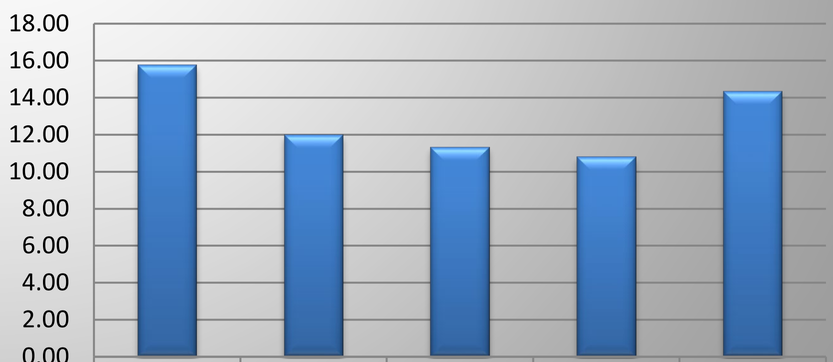
GLENBARD WASTEWATER AUTHORITY

## Billion Gallons Treated Per Year as of May 31, 2026




| | CY2022 | CY2023 | CY2024 | CY2025 | CY2026 |
|---|---|---|---|---|---|
| Billion Gallons Treated Per Year as of May 31, 2026 | 2.14 | 1.75 | 1.99 | 1.70 | 1.87 |

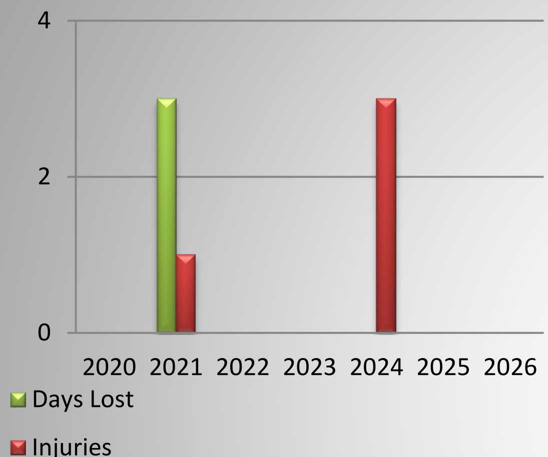
## Total Rainfall in Inches as of May 31, 2026




| | CY2022 | CY2023 | CY2024 | CY2025 | CY2026 |
|---|---|---|---|---|---|
| Total Rainfall in Inches as of May 31, 2026 | 15.77 | 11.99 | 11.32 | 10.82 | 14.34 |

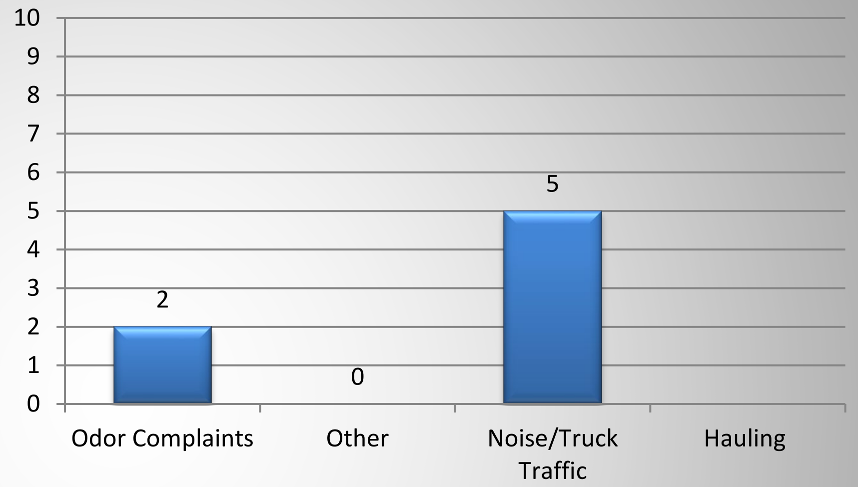
# The Authority Key Performance Indicators Regarding Safety and Neighborhood Impacts

## Injuries + Lost Time

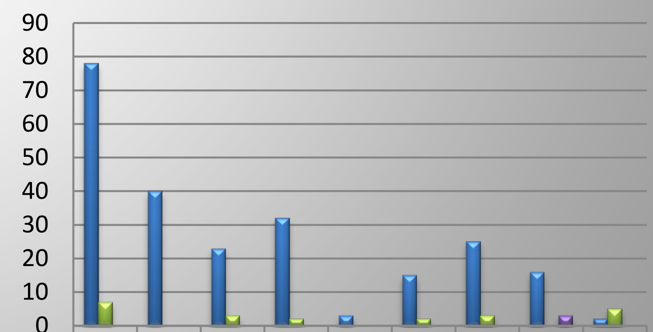



| Year | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|---|---|
| Injuries | 0 | 1 | 0 | 0 | 3 | 0 | 0 |
| Days Lost | 0 | 3 | 0 | 0 | 0 | 0 | 0 |

## January - June 2026

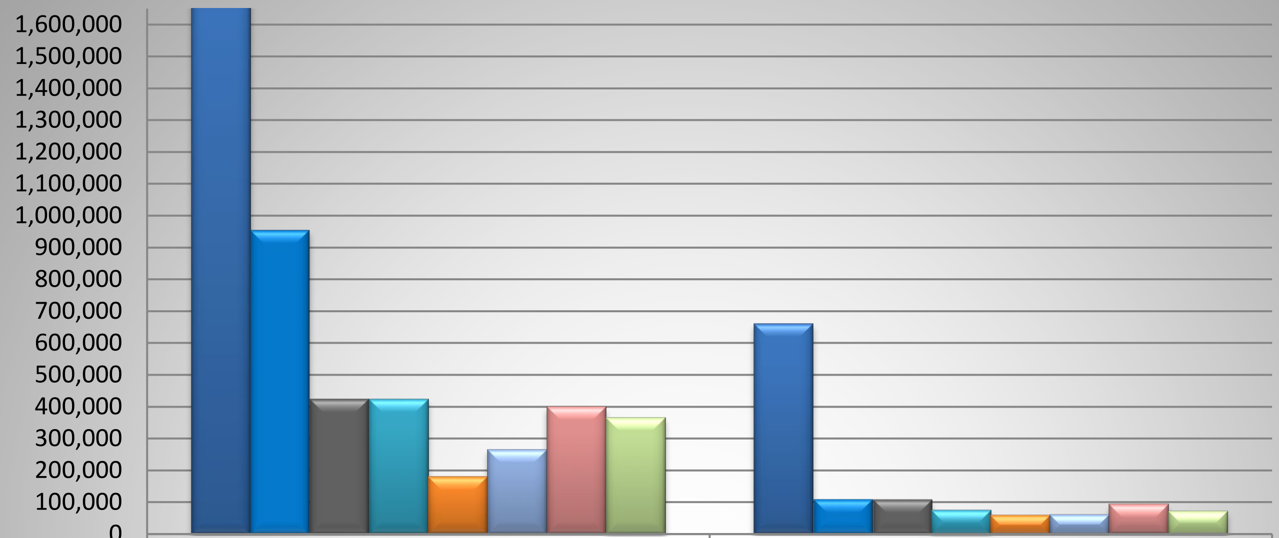



## Annual Complaint Comparison

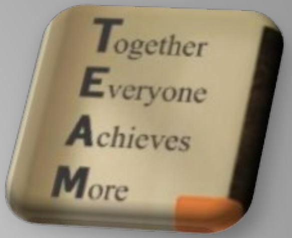



| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|---|---|---|---|
| Odor Complaints | 78 | 40 | 23 | 32 | 3 | 15 | 25 | 16 | 2 |
| Noise/Truck Traffic | 7 | 0 | 3 | 2 | 0 | 2 | 3 | 0 | 5 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 |

# April 2026 O&M Expense $ Reporting

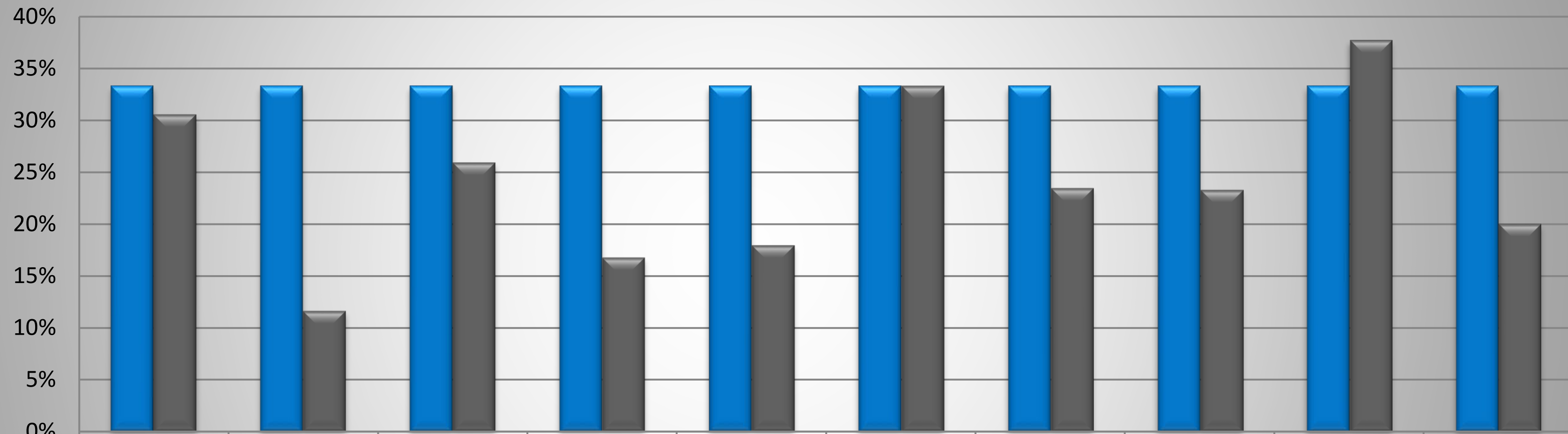



| | CY2026 Budget | Spent Year to Date |
|---|---|---|
| Personnel | $2,161,404 | $660,866 |
| Utilities | $953,720 | $111,262 |
| Contract Services | $424,084 | $110,009 |
| Insurance | $423,900 | $76,315 |
| Overhead Fees | $180,100 | $60,033 |
| Maintenance | $264,996 | $62,221 |
| Sludge Removal | $400,450 | $93,413 |
| Other | $365,418 | $73,282 |




| | Personnel | Utilities | Contract Services | Chemicals | Insurance | Overhead Fees | Maintenance | Sludge Removal | Liquid Oxygen | Other |
|---|---|---|---|---|---|---|---|---|---|---|
| **CY2026 Budget** | $2,161,404 | $953,720 | $424,084 | $289,000 | $423,900 | $180,100 | $264,996 | $400,450 | $395,850 | $365,418 |
| **Spent Year to Date** | $660,866 | $111,262 | $110,009 | $48,613 | $76,315 | $60,033 | $62,221 | $93,413 | $149,324 | $73,282 |
| **% of CY2026** | 33.33% | 33.33% | 33.33% | 33.33% | 33.33% | 33.33% | 33.33% | 33.33% | 33.33% | 33.33% |
| **% Spent** | 30.58% | 11.67% | 25.94% | 16.82% | 18.00% | 33.33% | 23.48% | 23.33% | 37.72% | 20.05% |

# April 2026 O&M Expense % Reporting

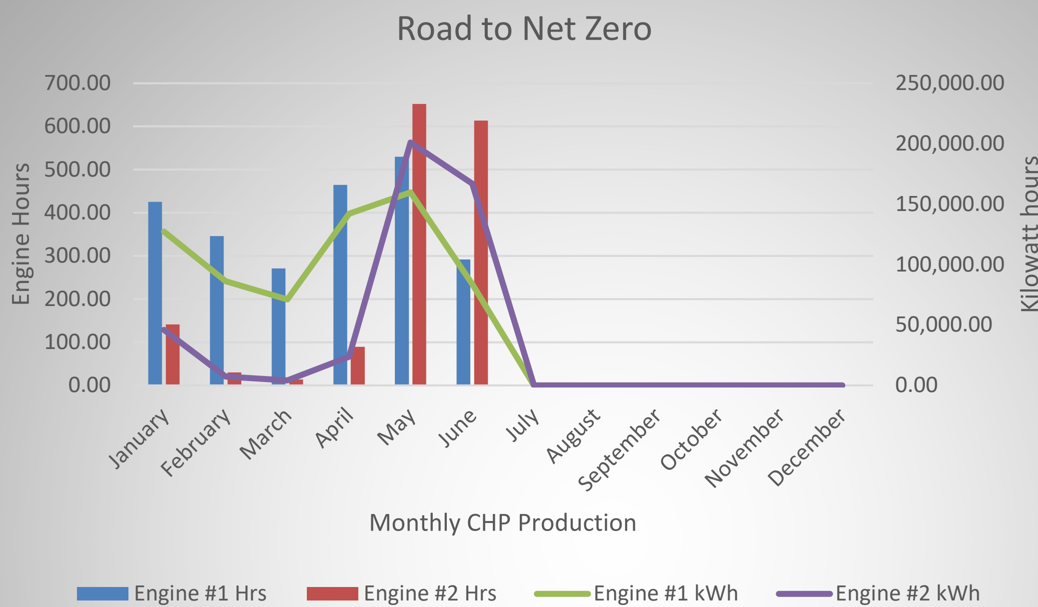



| | Personnel | Utilities | Contract Services | Chemicals | Insurance | Overhead Fees | Maintenance | Sludge Removal | Liquid Oxygen | Other |
|---|---|---|---|---|---|---|---|---|---|---|
| % of CY2026 | 33.33% | 33.33% | 33.33% | 33.33% | 33.33% | 33.33% | 33.33% | 33.33% | 33.33% | 33.33% |
| % Spent | 30.58% | 11.67% | 25.94% | 16.82% | 18.00% | 33.33% | 23.48% | 23.33% | 37.72% | 20.05% |

# Capital Project Updates

| Description | Project Budget Amount | Spent to Date | Updates |
|---|---|---|---|
| Small Capital Projects | $614,740 | $170,473 | Updated 6/30/26 |
| Plant Equipment Rehabilitation | $553,700 | $522,300 | Updated 6/30/26 |
| Infrastructure | $135,000 | $24,828 | Updated 6/30/26 |
| Rolling Stock | $509,000 | $235,813 | Updated 6/30/26 |
| Primary Clarifier Improvements Engineering | $411,600 | $402,831 | Updated 6/30/26 |
| Primary Clarifier Improvements Construction | $6,027,272 | $5,684,005 | Updated 6/30/26 |
| Final Clarifier Design Build | $8,725,000 | $0 | Updated 6/30/26 |
| Intermediate Pump Design Build | $2,607,618 | $430,481 | Updated 6/30/26 |

# Combined Heat & Power Production Report




| | Monthly CHP Production 2026 = $0.07/kWh | | | | | |
|---|---|---|---|---|---|---|
| | Engine #1 Hrs | Engine #2 Hrs | Engine #1 kWh | Engine #2 kWh | $ Saved | % Electricty Generated |
| **January** | 425.00 | 141.20 | 127,237.00 | 46,021.00 | $13,907.46 | 79% |
| **February** | 345.90 | 30.40 | 86,108.00 | 7,225.00 | $7,491.86 | 67% |
| **March** | 270.80 | 13.90 | 71,119.00 | 4,123.00 | $5,573.88 | 62% |
| **April** | 464.50 | 89.70 | 142,078.00 | 23,686.00 | $12,279.68 | 78% |
| **May** | 529.70 | 652.30 | 159,733.00 | 201,012.00 | $26,723.75 | 89% |
| **June** | 291.90 | 613.40 | 83,808.00 | 166,873.00 | $18,570.28 | 84% |

# Return on Investment Monetary Breakdown

| | RECS | HSW/FOG Gallons Received | HSW Tipping Fees | Elec Energy Produced @ $0.09/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 | $21,755.72 | $21,875.75 | $18,167.37 | $28,805.84 | (10,638.47) |
| February | | 325,450 | $19,527.00 | $25,992.31 | | $45,519.31 | $28,805.84 | 16,713.47 |
| March | | 371,111 | $22,266.66 | $30,838.42 | $400.00 | $52,705.08 | $28,805.84 | 23,899.24 |
| April | | 399,060 | $23,943.60 | $31,363.96 | $1,562.75 | $53,744.81 | $28,805.84 | 24,938.97 |
| May | | 333,943 | $20,036.58 | $36,699.21 | | $56,735.79 | $28,805.84 | 27,929.95 |
| June | $99,469.04 | 0 | $0.00 | $9,717.53 | | $109,186.57 | $28,805.84 | 80,380.73 |
| July | | 290,940 | $17,456.40 | $25,941.15 | | $43,397.55 | $28,805.84 | 14,591.71 |
| August | | 0 | $0.00 | $13,249.00 | | $13,249.00 | $28,805.84 | (15,556.85) |
| September | | 0 | $0.00 | $803.69 | $2,060.60 | -$1,256.91 | $28,805.84 | (30,062.75) |
| October | | 180,713 | $10,842.78 | $24,566.40 | | $35,409.18 | $28,805.84 | 6,603.34 |
| November | | 261,907 | $15,714.42 | $34,996.58 | | $50,711.00 | $28,805.84 | 21,905.15 |
| December | | 292,918 | $17,575.08 | $767.11 | $676.00 | $17,666.19 | $28,805.84 | (11,139.65) |
| ***Annual Totals*** | $99,469.04 | 2,760,832 | $165,649.92 | $256,691.08 | $26,575.10 | $495,234.94 | | |
| ***Repayment Balance*** | $1,362,917.78 | | | | | | | |
| ***Annual Payback on Investment*** | $303,437.51 | | | | | | | |
| ***Current Return on Investment in Years*** | 4.5 | | | | | | | |

| | RECS | HSW/FOG Gallons Received | HSW Tipping Fees | Elec Energy Produced @ $0.09/kWh | Maintenance Costs | Total + or - | Target to meet 8.8 Year Repayment Schedule | Hit + or Miss - |
|---|---|---|---|---|---|---|---|---|
| ***Calendar Year 2026*** | | | | | | | | |
| January | | 116,400 | $6,984.00 | $13,907.46 | | $20,891.46 | $28,805.84 | (7,914.38) |
| February | | 0 | $0.00 | $7,491.86 | $615.05 | $6,876.81 | $28,805.84 | (21,929.03) |
| March | | 0 | $0.00 | $5,573.88 | | $5,573.88 | $28,805.84 | (23,231.97) |
| April | $33,170.94 | 167,055 | $11,693.85 | $12,279.68 | $1,358.75 | $55,785.72 | $28,805.84 | 26,979.88 |
| May | | 179,150 | $12,540.50 | $26,723.75 | | $39,264.25 | $28,805.84 | 10,458.40 |
| June | | | $0.00 | $18,570.28 | $3,671.11 | $14,899.17 | $28,805.84 | (13,906.67) |
| July | | | $0.00 | $0.00 | | $0.00 | $28,805.84 | (28,805.84) |
| 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*** | $33,170.94 | 462,605 | $31,218.35 | $84,546.91 | $5,644.91 | $143,291.29 | | |
| ***Repayment Balance*** | $1,219,626.49 | | | | | | | |
| ***Annual Payback on Investment*** | $302,990.56 | | | | | | | |
| ***Current Return on Investment in Years*** | 4.0 | | | | | | | |

# SECTION 5.0

# CONSENT AGENDA

# SECTION 5.1

# MINUTES –

# JUNE 8, 2026

# MEETING

GLENBARD WASTEWATER AUTHORITY
**Executive Oversight Committee**
**Agenda**
**June 8, 2026**
**8:00 a.m.**
**945 Bemis Road**
**Glen Ellyn, IL**

Members Present:

| | |
|---|---|
| Anthony Puccio | President, Village of Lombard |
| Jim Burket | President, Village of Glen Ellyn |
| Kelli Christiansen | Trustee, Village of Glen Ellyn |
| Scott Niehaus | Village Manager, Village of Lombard |
| Carl Goldsmith | Public Works Director, Village of Lombard |
| John Hubsky | Public Works Director, Village of Glen Ellyn |

Others Present:

| | |
|---|---|
| Matthew Streicher | Executive Director, GWA |
| Ron Dulceak | Assistant Executive Director, GWA |
| Daniella Martinez | Environmental Resources Coordinator, GWA |
| Gayle Lendabarker | Executive Assistant, GWA |
| Patrick Brankin | Finance Director, Village of Glen Ellyn |
| Nicole Aranas | Deputy Village Manager, Village of Lombard |

1. Call to Order at 8:00 a.m.

2. Pledge of Allegiance

3. Roll Call: President Puccio, President Burket, Trustee Christiansen, Mr. Niehaus, Mr. Franz, Mr. Goldsmith and Mr. Hubsky, answered "Present". Trustee Bachner was excused.

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 April and May of 2026 in the amount of $2,678,664.84* (*Trustee Christiansen*).

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

5.1 Executive Oversight Committee Meeting Minutes:
April 13, 2026 EOC Meeting

5.2 Vouchers and Payroll Previously Reviewed:
Months of April and May 2026 – Trustee Christiansen

5.3 Retroactive Approval of 3-Year Natural Gas Supply Agreement

After being approved to seek procurement of a new natural gas supply contract at the January 12, 2026, EOC meeting, on May 13, 2026, the Authority locked in a new fixed rate of $0.3985/therm for three years beginning in April 2027 with Constellation, who is the Authority's current provider. The new rate is a decrease from the previous rate of $0.46711/therm rate that has been in place since April 2024.

Therefore, it is recommended the EOC retroactively authorize the Authority to formally enter into a 3-year agreement with Constellation for natural gas supply at a rate of $0.3985/therm. This amount will be reflected in the draft CY2027 budget, and in future years budgets.

5.4 Request a motion for authorization to purchase a 2027 Kenworth T880 Semi-Truck from CIT Trucks for $175,442.88.

The Authority has identified the replacement of Unit 611, a 2004 Volvo with 9,042 miles, as part of its ongoing vehicle replacement plan. This vehicle is used regularly by Authority staff for transporting semi-trailers of "cake", which is part of the solids removal process that is hauled off-site.

The Authority has obtained pricing from CIT Truck, an approved Sourcewell consortium partner, for the purchase of a 2027 Kenworth. The vehicle specifications have been reviewed and approved by the Public Works Equipment Services Superintendent. CIT Trucks provided a quote for another Kenworth, which was more expensive. CIT Trucks also provide quotes for Volvo and Mack trucks, which did not meet the requirements of Public Works. After acquiring the new vehicle, the Authority intends to declare the existing Unit 611, a 2004 Volvo Tandem Semi-Tractor with 9,042 miles as a surplus, allowing the Authority to put the vehicle up for auction. Due to the anticipated value of the Volvo unit, per the purchasing policy, the Glen Ellyn Village Manager can approve the declaration of surplus.

***The Authority recommends the Executive Oversight Committee authorize the purchase of one (1) 2027 Kenworth T880 provided by CIT Trucks per Quote #31572 in the amount of $175,442.88.***

5.5 Request a motion for authorization to reject all publicly opened bids for services related to the demolition of an Authority owned house at 1S659 Sunnybrook Road

A public bid opening was held on May 20, 2026, for contractual services to demolish the Authority owned home at 1S659 Sunnybrook Road, Glen Ellyn, IL. The Authority received 2 bids, with the low bid being $107,500. The Authority's approved CY2026 budget only had $60,000 budgeted for these services, so in addition to not having adequate budget, Authority staff deemed this price to be unreasonably high considering the services being provided. After consultation with the Technical Advisory Committee, it was decided the Authority would seek a motion to reject the submitted bids, attempt to determine why the bids were so high and then rebid for these services at a later date.

***The Authority requests the Executive Oversight Committee authorize the rejection of all bids opened on May 20th, 2026, for House Demolition Services.***

5.6 Request a motion for authorization to purchase a 2026 Ford Explorer from the Suburban Purchasing Cooperative for $39,545.

The Authority has identified the replacement of Unit 648, a 2015 Ford Explorer with 68,292 miles, as part of its ongoing vehicle replacement plan. This vehicle is used regularly by Authority staff for conference attendance, site visits, village meetings, and training events. The Authority has obtained pricing from National Auto Fleet Group, an approved Sourcewell consortium partner, and Currie Motors, a member of the Suburban Purchasing Cooperative for the purchase of a 2026 Ford Explorer. The vehicle specifications have been reviewed and approved by the Public Works Equipment Services Superintendent.

***The Authority recommends the Executive Oversight Committee motion to authorize the purchase of one (1) 2026 Ford Explorer provided by Currie Motors through the Suburban Purchasing Cooperative per Quote #231 in the amount of $39,545.***

6. Request for a motion for approval of the issuance of Member Debt by the Village of Glen Ellyn for improvements to the Authority's Wastewater Treatment Facilities, including the Final Clarifier Improvements Project, pursuant to and in accordance with the provision of Article VIII(B) of the Joint Agreement

The Authority had intended to fund several projects in its Long-Term Capital Improvement Plan via low interest loans through the state revolving fund (SRF), but in recent years the SRF program has been extremely competitive and has lacked adequate funding, leading the Authority to explore other methods to finance projects. After exhausting several routes of obtaining financing for a previous capital project, the Finance Directors from each Village and their financial advisors recommended method was for the Village of Glen Ellyn to issue debt for the Authority via bond issuance, with the Authority repaying the Village of Glen Ellyn for said debt.

Each respective Village Board approved an amendment to the intergovernmental agreement between the Village's that formed the Authority, which allowed for such issuance to take place, and outlined terms of repayment plans for this current proposed debt. The terms of repayment were made general so they could be applicable to any potential future debt from the issuance of bonds.

***The Authority seeks a motion for approval of the issuance of Member Debt by the Village of Glen Ellyn for improvements to the Authority's Wastewater Treatment Facilities, including the Final Clarifier Improvements Project, pursuant to and in accordance with the provisions of Article VIII(B) of the Joint Agreement.***

*President Burket asked what the dollar amount was the Village of Glen Ellyn, going to be issuing bonds for. Mr. Brankin advised that the amount that will be presented to the Village of Glen Ellyn Board for approval is not to exceed amount of $9.5 Million Dollars. Mr. Brankin explained that by asking for the higher amount, a parameter is being set that the project must work within.*

*President Burket asked if the bond payment is then split 50/50 between the Villages. Mr. Niehaus advised that the debt repayment is calculated based on flow. Mr. Streicher clarified that GWA will be repaying the Village for the loan, via payment funds allocated within the long-term capital budget plan each year. Mr. Streicher noted that current draft budget for CY2027 has the interest rate conservatively calculated at 5%; however, based on recent conversations with Mr. Brankin, the interest rate is around 4%. President Burket asked what the interest rate was going to be. Mr. Brankin advised around 4.03%; noting the rate is only slightly higher than the previous bond issuance rate of 4.01% in 2024.*

*Mr. Niehaus explained that the Article in the Joint Agreement was crafted due to the Village of Lombard's bond rating not meeting requirements back in 2024; and the interest savings the Village of Lombard pays 50% of the savings back to the Village of Glen Ellyn out of gratitude and fairness. Mr. Streicher noted that the IGA modification was written to allow for a reverse situation; if the Village of Glen Ellyn were to experience any bonding issues.*

**Mr. Franz motioned and Mr. Niehaus seconded the *MOTION for approval of the issuance of Member Debt the Village of Glen Ellyn for improvements to the Authority's Wastewater Treatment Facilities, including the Final Clarifier Improvements Project, pursuant to and in accordance with the provisions of Article VIII(B) of the Joint Agreement. President Puccio, President Burket, Trustee Christiansen, Mr. Niehaus, Mr. Franz, Mr. Goldsmith and Mr. Hubsky responded "Aye" during a roll vote. The motion carried.***

7. Solar Grant Application/Request for a Motion for Approval to Purchase Solar Panels

As previously communicated to the Executive Oversight Committee, the Authority applied to the Resilient Energy for Wastewater Infrastructure (REWI) Grant Program for a $1.2M grant to construct a 1-megawatt solar field with battery storage. The REWI Grant Program is funded by the U.S. Department of Energy (USDOE) State Energy Program (SEP) from supplemental appropriations authorized under the Infrastructure Investment and Jobs Act (IIJA). Grant recipients were intended to be announced on May 29, 2026; however, no indication has been given to date.

Due to a July 4th, 2026 deadline to be eligible for the Investment Tax Credit (ITC) rebate of 40% on the total project cost, and the timing of this Executive Oversight Committee meeting, the Authority would like to seek approval to procure the materials needed to secure the ITC rebate, contingent on the Authority being named a grant recipient. If the Authority is not named, any motion approved by the EOC will be rendered invalid.

***The Authority requests the EOC motion to authorize the purchase of solar panels from either Canadian Solar or Heliene in the amount not to exceed $300,000 contingent on the Authority being notified of being a selected grant recipient.*** The intent is that the funds would be taken out of the Authority's general capital fund, 40-520180. Although these were not specifically budgeted for, due to the grant award and ITC rebate, the Authority can float the funds until those credits are received. The project has an overall 2–3-year return on investment.

*Mr. Franz asked if GWA is not a recipient of the grant, would the project still move forward. Mr. Streicher advised that the project would not move forward unless another grant program was offered or a decision is made to roll the project into the future large plant upgrade project to increase GWA's scoring.*

*Mr. Goldsmith asked if simply making a materials purchase satisfies the grant, even if materials will not be delivered after the July 4th deadline. Mr. Streicher advised that GWA would not have to make any purchases but simply have a purchase order issued. Mr. Goldsmith asked if the items purchased are returnable and would GWA being charged restocking fees if the grant is not awarded. Mr. Streicher clarified that the purchase order would only be issued upon confirmation that GWA was awarded the grant and not before. Mr. Streicher advised he hopes to hear within the next few days if GWA is awarded the grant, then a PO will be generated. Mr. Streicher stated that GWA is not the only wastewater treatment facility waiting for word as well.*

*Mr. Hubsky asked if without the grant funding the ROI for the project is 10 to 15 years. Mr. Streicher noted that it is closer to 10 years, as the grant funding is 50% of the project costs.*

*Mr. Niehaus noted that the Village of Lombard, when doing environmental projects such as this, typically has a goal of eight years or less for the ROI.*

*Mr. Hubsky asked Mr. Streicher to confirm that if GWA were to add solar to the major facility project in the future, the scoring to receive SRF funding would be more favorable. Mr. Streicher confirmed that one of the scoring criteria for SRF funding is if there is a renewable component is included in a project, and by adding this project to that, GWA's scoring could potentially go higher.*

**Mr. Goldsmith motioned and Trustee Christiansen seconded the *MOTION to authorize the purchase of solar panels from either Canadian Solar or Heliene in the amount not to exceed $300,000, contingent on the Authority being notified of being a selected grant recipient*.** The intent is that the funds would be taken out of the Authority's general capital fund, 40-520180. Although these were not specifically budgeted for, due to the grant award and ITC rebate, the Authority can float the funds until those credits are received. The project has an overall 2–3-year return on investment. ***President Puccio, President Burket, Trustee Christiansen, Mr. Niehaus, Mr. Franz, Mr. Goldsmith and Mr. Hubsky responded "Aye" during a roll vote. The motion carried.***

8.0 Discussion

8.1 Capital Project Updates

8.2 Use of the Combined Sewer Overflow Facility for Fire Department Training Facility

The Village of Glen Ellyn and the Village of Lombard have been working collaboratively to explore the development of a joint fire service training facility to serve the needs of both communities. The proposed training tower would be constructed on property owned by the Village of Lombard and currently operated by the Glenbard Wastewater Authority (GWA) at its Combined Sewer Overflow (CSO) Facility, also known as the Excess Flow Treatment Facility, located at 21W151 Hill Avenue in Lombard, Illinois.

To facilitate the project, a draft Intergovernmental Agreement (IGA) has been prepared and has undergone preliminary review by representatives of all three entities. It should be noted, however, that the document remains in draft form and is subject to further revision. Manager Niehaus and Manager Franz believe it is important to present the proposed/enclosed agreement to the Executive Oversight Committee (EOC) at this stage to solicit initial feedback and guidance prior to advancing a final agreement for formal consideration. Following incorporation of any feedback received, the agreement would be reviewed again by the Glenbard Wastewater Authority and subsequently presented for consideration and approval of both the Village of Lombard Board and the Village of Glen Ellyn Board.

Staff welcomes discussion and feedback regarding both the proposed project and the draft agreement. Staff will continue working collaboratively with all parties over the coming weeks with the goal of refining and finalizing the agreement and advancing this important public safety initiative.

*President Burket noted that he and President Puccio were scheduled for a conference call with Congressman Raja Krishnamoorthi's office and was prepared to give talking points only to be told by the Congressman, that the project had been moved on to the next phase and the call was over, before they had any chance to make any type of presentation.*

8.3 Pending EOC Action Items

- 8.3.1 CY2025 Audit
- 8.3.2 Audit Services Renewal
- 8.3.3 SCADA Server Replacements & Installation/Implementation
- 8.3.4 Community Solar Agreement
- 8.3.5 House Demolition

9.0 Other Business

9.1 Technical Advisory Committee Minutes

9.2 Other items

*Mr. Streicher took a moment to express his gratitude to Mr. Niehaus for his management guidance and support of himself over the past 10 years, as well as GWA and wished him well on his retirement.*

*Mr. Niehaus noted that having already known Mr. Goldsmith and Mr. Franz prior to becoming the Village Manager at the Village of Lombard, it was a welcoming experience joining the organization.*

*President Puccio, took the time to introduce Nicole Aranas, the current Deputy Village Manager, who will replace Mr. Niehaus upon his retirement.*

**10.0** ***Next EOC Meeting*** –Next regularly scheduled EOC Meeting on ***Monday, July 13, 2026, at 8:00 a.m.***

***President Puccio called for a Motion to Adjourn, Mr. Niehaus motioned and Mr. Franz seconded the MOTION to adjourn the June 8, 2026. President Puccio, called for a verbal all in favor and all responded "Aye".***

***Meeting was adjourned at 8:27 a.m.***

***Submitted by:***

________________________________

***Gayle A. Lendabarker***

***GWA Executive Assistant***

# SECTION 5.2

# VOUCHER REPORTS

# JUNE 2026

**GLENBARD WASTEWATER AUTHORITY**
**APPROVAL OF VOUCHERS**
**For the meeting in July, 2026**

| **EXPENDITURES:** | **Check Date** | **Paid Amount** | | | |
|---|---|---|---|---|---|
| Accounts Payable Warrant 0626-1 | | $ 364,257.17 | | | |
| Accounts Payable Warrant 0626-2 | | $ 147,178.97 | | | |
| Accounts Payable Warrant 0626-3 | | $ 9,208.94 | $ 4,604.47 | doubled due to GE pmt | |
| | | $ - | | | |
| | | **$ 520,645.08** | | | **$ 520,645.08** |

| **PAYROLL EXPENDITURES:** | **June 12, 2026** | **June 26, 2026** | |
|---|---|---|---|
| **Net Employee Payroll Checks** | **$ 45,083.38** | **$ 44,090.41** | |
| **Employee & Employer Payroll Deductions:** | | | |
| Employee Deductions* | $ 25,061.24 | $ 25,042.78 | |
| IMRF - Employer contribution | $ 3,476.64 | $ 3,486.45 | |
| Social Security/Medicare Tax Withheld - Employer portion | $ 5,132.82 | $ 5,068.83 | |
| **Total Payroll** | **$ 78,754.08** | **$ 77,688.47** | **$ 156,442.55** |

**GRAND TOTAL** **$ 677,087.63**

* 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. | | | | | | | | | | |
| 43705 | | 06/24/2026 | | 0626-2 | 964328 | 150.00 | 06/30/2026 | INV | PD | MONTHLY PEST CONTROL SVC- |
| 47 CINTAS CORPORATION #769 | | | | | | | | | | |
| 4272495625 | | 06/15/2026 | | 0626-2 | 964333 | 200.03 | 06/30/2026 | INV | PD | #14944758-MAINT SHOP TOWE |
| 50 COMMONWEALTH EDISON COMPANY | | | | | | | | | | |
| 0401069725APRMAY2026 | | 05/14/2026 | | 0626-2 | 964338 | 46.76 | 06/30/2026 | INV | PD | #0401069725-SUNNYBROOK EL |
| 0401069725MAYJUN2026 | | 06/15/2026 | | 0626-2 | 964339 | 49.03 | 06/30/2026 | INV | PD | #0401069725-SUNNYBROOK EL |
| 0923736000MAYJUN2026 | | 06/16/2026 | | 0626-2 | 964341 | 43.50 | 06/30/2026 | INV | PD | #0923736000-CHAPEL CT ELE |
| 3708243000MAYJUN2026 | | 06/18/2026 | | 0626-2 | 964340 | 2,182.26 | 06/30/2026 | INV | PD | #3708243000-CSO ELECTRIC- |
| 37949057000JUN2026 | | 06/10/2026 | | 0626-2 | 964337 | 49.43 | 06/30/2026 | INV | PD | #3749057000-CSO ELECTRIC- |
| 4788491222JUN2026 | | 06/04/2026 | | 0626-2 | 964336 | 43.41 | 06/30/2026 | INV | PD | #47788491222-ELECTRIC SCL |
| 6815354000MAYJUN2026 | | 06/16/2026 | | 0626-2 | 964342 | 804.06 | 06/30/2026 | INV | PD | #6815354000-VVLS ELECTRIC |
| 6890552000JUN2026 | | 06/12/2026 | | 0626-2 | 964335 | 1,489.81 | 06/30/2026 | INV | PD | #6890552000-ELECTRICAL US |
| | | | | | | 4,708.26 | | | | |
| 74 DREISILKER ELECTRIC MOTORS INC | | | | | | | | | | |
| i56635 | | 06/09/2026 | | 0626-1 | 964296 | 566.53 | 06/15/2026 | INV | PD | #294445-ELECTRICAL PARTS |
| I56733 | | 06/10/2026 | | 0626-2 | 964344 | 627.44 | 06/30/2026 | INV | PD | #294445-ELECTRICAL PARTS- |
| | | | | | | 1,193.97 | | | | |
| 97 FIRST ENVIRONMENTAL LABORATORIES, INC. | | | | | | | | | | |
| 199503 | | 05/30/2026 | | 0626-1 | 964297 | 1,468.20 | 06/15/2026 | INV | PD | LAB SERVICES MAY 2026 |
| 124 HOME DEPOT USA, INC | | | | | | | | | | |
| 1361597 | | 06/04/2026 | | 0626-2 | 964350 | 45.88 | 06/30/2026 | INV | PD | #7114-MAINT SUPPLIES - JU |
| 32539 | | 06/05/2026 | | 0626-3 | | 650.99 | 06/05/2026 | INV | PD | ELECTRICAL DEPT TOOL PURC |
| 7080516 | | 05/29/2026 | | 0626-1 | 964302 | 29.94 | 06/15/2026 | INV | PD | #7114-RETURNED ITEM-MAY |
| 8041415 | | 05/28/2026 | | 0626-1 | 964302 | 25.94 | 06/15/2026 | INV | PD | #7114-MAINT SUPPLIES - MA |
| 9510157 | | 06/16/2026 | | 0626-2 | 964350 | 71.55 | 06/30/2026 | INV | PD | #7114-ELECTRICAL SUPPLIES |
| 9524146 | | 05/27/2026 | | 0626-1 | 964302 | 113.62 | 06/15/2026 | INV | PD | #7114-ELECTRICAL SUPPLIES |
| | | | | | | 937.92 | | | | |
| 157 LEN'S ACE HARDWARE, INC. | | | | | | | | | | |
| 119772 | | 05/27/2026 | | 0626-1 | 964305 | 12.78 | 06/15/2026 | INV | PD | #331050-MAINT SUPPLIES - |
| 119801 | | 06/01/2026 | | 0626-1 | 964305 | 159.98 | 06/15/2026 | INV | PD | #331050-BUILD/GROUNDS SUP |
| 119813/3 | | 06/02/2026 | | 0626-1 | 964305 | 14.97 | 06/15/2026 | INV | PD | #331050-OPERATIONS SUPPLI |
| 119818/3 | | 06/03/2026 | | 0626-1 | 964305 | 15.98 | 06/15/2026 | INV | PD | #331050-OFFICE STORAGE SU |
| 119827 | | 06/03/2026 | | 0626-1 | 964305 | 37.57 | 06/15/2026 | INV | PD | #331050-MISC SUPPLIES - J |
| 119870 | | 06/08/2026 | | 0626-1 | 964305 | 23.97 | 06/15/2026 | INV | PD | #331050-OPERATIONS SUPPLI |
| 119893/3 | | 06/10/2026 | | 0626-2 | 964353 | 31.98 | 06/30/2026 | INV | PD | #331050-OPERATIONS SUPPLI |
| 119904/3 | | 06/11/2026 | | 0626-2 | 964353 | 6.39 | 06/30/2026 | INV | PD | #331050-MAINT SUPPLIES - |
| 119909/3 | | 06/12/2026 | | 0626-2 | 964353 | 14.39 | 06/30/2026 | INV | PD | #331050-OFFICE STORAGE BO |
| 119967/3 | | 06/18/2026 | | 0626-2 | 964353 | 19.15 | 06/30/2026 | INV | PD | #331050-MAINT SUPPLIES - |
| 119971/3 | | 06/19/2026 | | 0626-2 | 964353 | 24.98 | 06/30/2026 | INV | PD | #331050-OPS SUPPLIES - JU |
| 119992/3 | | 06/23/2026 | | 0626-2 | 964353 | 34.93 | 06/30/2026 | INV | PD | #331050-OPS SUPPLIES - JU |

# VENDOR INVOICE LIST

| INVOICE | P.O. | INV DATE | VOUCHER | WARRANT | CHECK # | INVOICE NET | DUE DATE | TYPE | STS | INVOICE DESCRIPTION |
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| | | | | | | 397.07 | | | | |
| 180 RELADYNE -MID-TOWN PETROLEUM INC. | | | | | | | | | | |
| X650570-IN | | 06/22/2026 | | 0626-2 | 964359 | 1,230.89 | 06/30/2026 | INV | PD | #110002836-CHP ANTIFREEZE |
| 185 KONICA MINOLTA BUSINESS SOLUTIONS INC | | | | | | | | | | |
| 508391223 | | 05/30/2026 | | 0626-1 | 964304 | 100.00 | 06/15/2026 | INV | PD | #146316-COPIER USAGE JUNE |
| 194 NAPCO STEEL, INC. | | | | | | | | | | |
| 487640 | | 06/03/2026 | | 0626-1 | 964308 | 185.00 | 06/15/2026 | INV | PD | #26652-MAINT SUPPLIES - J |
| 206 NORTHERN ILLINOIS GAS COMPANY | | | | | | | | | | |
| 98515851800-MAY2026 | | 06/08/2026 | | 0626-1 | 964309 | 23.16 | 06/15/2026 | INV | PD | #98515851800-NAT GAS USAG |
| 209 NCL OF WISCONSIN INC | | | | | | | | | | |
| 536241 | | 05/28/2026 | | 0626-1 | 964310 | 632.54 | 06/15/2026 | INV | PD | #17348-LAB SUPPLIES - MAY |
| 224 POLYDYNE INC | | | | | | | | | | |
| 2030947 | | 05/21/2026 | | 0626-1 | 964313 | 15,456.00 | 06/15/2026 | INV | PD | #103379-PLOYMER-MAY 2026 |
| 226 PORTER PIPE AND SUPPLY CO | | | | | | | | | | |
| 13264612-00 | | 06/02/2026 | | 0626-1 | 964314 | 525.36 | 06/15/2026 | INV | PD | #1823-MAINT PARTS - JUN 2 |
| 13273749-00 | | 06/15/2026 | | 0626-2 | 964358 | 693.46 | 06/30/2026 | INV | PD | #1823-MAINT SUPPLIES - JU |
| 13274092-00 | | 06/15/2026 | | 0626-2 | 964358 | 21.90 | 06/30/2026 | INV | PD | #1823-MAINT SUPPLIES - JU |
| 13280684-00 | | 06/23/2026 | | 0626-2 | 964358 | 182.25 | 06/30/2026 | INV | PD | #1823-MAINT SUPPLIES - JU |
| | | | | | | 1,422.97 | | | | |
| 271 TERRACE SUPPLY COMPANY | | | | | | | | | | |
| 1080358 | | 05/31/2026 | | 0626-1 | 964321 | 53.01 | 06/15/2026 | INV | PD | #315850-WELDING CYLNDER R |
| 293 VILLAGE OF GLEN ELLYN | | | | | | | | | | |
| 432720-APRMAY2026 | | 06/01/2026 | | 0626-1 | 964300 | 163.66 | 06/15/2026 | INV | PD | #432720-WATER USAGE/INSP |
| 610130-APRMAY2026 | | 06/01/2026 | | 0626-1 | 964299 | 1,319.11 | 06/15/2026 | INV | PD | #610130-WATER USAGE-APR/M |
| CHASE 06/26 | | 06/30/2026 | | 0626-3 | 4125 | 4,604.47 | 06/30/2026 | DIR | PD | CHASE 06/26 |
| IFT-259 | | 06/01/2026 | | 0626-2 | 4120 | 19,791.66 | 06/30/2026 | DIR | PD | MONTHLY IFT TRANSFER |
| | | | | | | 25,878.90 | | | | |
| 295 VILLAGE OF LOMBARD | | | | | | | | | | |
| 30042-001-APR2026 | | 06/01/2026 | | 0626-1 | 964306 | 237.19 | 06/15/2026 | INV | PD | #30042-001CSO WATER USAGE |
| 31774-001-APR2026 | | 06/01/2026 | | 0626-1 | 964307 | 17.32 | 06/15/2026 | INV | PD | #31774-001WATER USAGE-APR |
| | | | | | | 254.51 | | | | |
| 297 W.W. GRAINGER, INC. | | | | | | | | | | |
| 9911187921 | | 05/11/2026 | | 0626-1 | 964301 | 458.60 | 05/31/2026 | INV | PD | #801764762-OPS SUPPLIES - |

# VENDOR INVOICE LIST

| INVOICE | P.O. | INV DATE | VOUCHER | WARRANT | CHECK # | INVOICE NET | DUE DATE | TYPE | STS | INVOICE DESCRIPTION |
|---|---|---|---|---|---|---|---|---|---|---|
| 9927931312 | | 05/26/2026 | | 0626-1 | 964301 | 111.25 | 06/15/2026 | INV | PD | #801764762-OPS SUPPLIES-M |
| 9946202612 | | 06/09/2026 | | 0626-2 | 964349 | 152.17 | 06/30/2026 | INV | PD | #801764762-MAITN PARTS - |
| 9948645255 | | 06/11/2026 | | 0626-2 | 964349 | 134.00 | 06/30/2026 | INV | PD | #801764762-ELECTRICAL PAR |
| 9949085303 | | 06/11/2026 | | 0626-2 | 964349 | 67.48 | 06/30/2026 | INV | PD | #801764762-ELECTRICAL PAR |
| 9949445184 | | 06/11/2026 | | 0626-2 | 964349 | 198.22 | 06/30/2026 | INV | PD | #801764762-MAINT PARTS - |
| 9959364671 | | 06/22/2026 | | 0626-2 | 964349 | 252.45 | 06/30/2026 | INV | PD | #801764762-ELECTRICAL PAR |
| | | | | | | 1,374.17 | | | | |
| 430 ILLINOIS EPA FISCAL SERVICES SEC. | | | | | | | | | | |
| IL0022471-20262027 | | 06/15/2026 | | 0626-2 | 964352 | 20,000.00 | 06/30/2026 | INV | PD | #IL0022471(A)-CSO NPDES P |
| 477 UNITED PARCEL SERVICE, INC | | | | | | | | | | |
| 32521 | | 06/05/2026 | | 0626-3 | | 26.53 | 06/05/2026 | INV | PD | SHIPPING FEES-MAINT MAY 2 |
| 490 COMCAST CABLE COMMUNICATIONS, LLC | | | | | | | | | | |
| 200570017919-JUN2024 | | 05/25/2026 | | 0626-1 | 964291 | 457.44 | 06/15/2026 | INV | PD | #8771200570017919-MONTHLY |
| 274500826 | | 06/01/2026 | | 0626-1 | 964292 | 676.11 | 06/15/2026 | INV | PD | #935422189-INTERNET/TV SV |
| | | | | | | 1,133.55 | | | | |
| 491 VWR INTERNATIONAL, INC. | | | | | | | | | | |
| 8821753351 | | 05/27/2026 | | 0626-1 | 964325 | 168.76 | 06/15/2026 | INV | PD | #80020526-LAB SUPPLIES - |
| 624 ROWELL CHEMICAL CORPORATION | | | | | | | | | | |
| 1443288 | | 04/08/2026 | | 0626-2 | 964360 | 7,148.52 | 06/30/2026 | INV | PD | #0799-000-CHEMICALS-CSO-A |
| 757 STEWART SPREADING, INC. | | | | | | | | | | |
| 4749 | | 05/13/2026 | | 0626-1 | 964319 | 30,208.00 | 05/31/2026 | INV | PD | BIOSOLIDS HAULING - APRIL |
| 4792 | | 06/12/2026 | | 0626-2 | 964362 | 31,070.75 | 06/30/2026 | INV | PD | BIOSOLIDS HAULING-MAY 202 |
| | | | | | | 61,278.75 | | | | |
| 768 CINTAS FIRST AID & SAFETY | | | | | | | | | | |
| 8408397694 | | 06/19/2026 | | 0626-2 | 964334 | 226.42 | 06/30/2026 | INV | PD | #10127979-FIRST AID KIT S |
| 820 COSTCO WHOLESALE CORPORATION | | | | | | | | | | |
| 32524 | | 06/05/2026 | | 0626-3 | | 130.00 | 06/05/2026 | INV | PD | MEMBERSHIP RENEWAL 2026/2 |
| 873 THE PITNEY BOWES BANK, INC | | | | | | | | | | |
| 909005198416-MA2026 | | 06/05/2026 | | 0626-1 | 964312 | 200.00 | 06/15/2026 | INV | PD | #800909005198416-POSTAG P |
| 876 PITNEY BOWES, INC | | | | | | | | | | |
| 3107928143 | | 06/10/2026 | | 0626-2 | 964357 | 186.54 | 06/30/2026 | INV | PD | #0016631770-POSTAGE METER |
| 881 AIRGAS, INC | | | | | | | | | | |
| 5524873304 | | 06/06/2026 | | 0626-1 | 964285 | 145.27 | 06/15/2026 | INV | PD | #2024961-CALB GAS CYLINDE |

# VENDOR INVOICE LIST

| INVOICE | P.O. | INV DATE | VOUCHER | WARRANT | CHECK # | INVOICE NET | DUE DATE | TYPE | STS | INVOICE DESCRIPTION |
|---|---|---|---|---|---|---|---|---|---|---|
| 9172471598 | 20260002 | 05/31/2026 | | 0626-1 | 964285 | 1,500.00 | 06/15/2026 | INV | PD | YEAR 5 OF 5 LEASE ATMOSPH |
| 9500961595 | | 05/23/2026 | | 0626-1 | 964285 | 11,093.78 | 05/31/2026 | INV | PD | #2024961-LIQUID OXYGEN -M |
| 9500961753 | | 05/30/2026 | | 0626-1 | 964285 | 9,714.52 | 06/15/2026 | INV | PD | #2024961-LIQUID OXYGEN-MA |
| 9500965337 | | 06/06/2026 | | 0626-1 | 964285 | 5,027.77 | 06/15/2026 | INV | PD | #2024961-LIQUID OXYGEN MA |
| 9500965560 | | 06/13/2026 | | 0626-2 | 964329 | 9,837.78 | 06/30/2026 | INV | PD | #2024961-LIQUID OXYGEN-JU |
| 9500965727 | | 06/20/2026 | | 0626-2 | 964329 | 10,327.84 | 06/30/2026 | INV | PD | 2024961-LIQUID OXYGEN-JUN |
| | | | | | | 47,646.96 | | | | |
| 889 ULINE INC | | | | | | | | | | |
| 208775534 | | 06/01/2026 | | 0626-1 | 964322 | 167.67 | 06/15/2026 | INV | PD | #19483512-SAFETY SIGNAGE- |
| 209536184 | | 06/18/2026 | | 0626-2 | 964366 | 249.78 | 06/30/2026 | INV | PD | #19483512-MCCABE SAFETY H |
| | | | | | | 417.45 | | | | |
| 945 AMERICAN WATER WORKS ASSOCIATION | | | | | | | | | | |
| 32518 | | 06/05/2026 | | 0626-3 | | 145.00 | 06/05/2026 | INV | PD | MARTINEZ CONF REGISTRATIO |
| 952 PROGRAM ONE PROFESSIONAL BUILDING SERVICES INC. | | | | | | | | | | |
| 189974 | | 06/05/2026 | | 0626-1 | 964315 | 296.00 | 06/15/2026 | INV | PD | QRTLY WINDOW CLEANING-JUN |
| 988 VERIZON WIRELESS SERVICES LLC | | | | | | | | | | |
| 6144425769 | | 05/23/2026 | | 0626-1 | 964323 | 679.14 | 06/15/2026 | INV | PD | #942620536-00001-STAFF CE |
| 6145045598 | | 06/01/2026 | | 0626-1 | 964324 | 278.80 | 06/15/2026 | INV | PD | #842065533-00001-REMOTE S |
| | | | | | | 957.94 | | | | |
| 994 DIRECT ENERGY MARKETING, INC. | | | | | | | | | | |
| 261460059505422 | | 05/26/2026 | | 0626-1 | 964295 | 51,886.97 | 06/15/2026 | INV | PD | #1846612-ELECTRIC BILL FE |
| 1001 TROTTER AND ASSOCIATES, INC. | | | | | | | | | | |
| 26-26388 | 20240015 | 05/31/2026 | | 0626-2 | 964365 | 14,659.50 | 06/30/2026 | INV | PD | ENGINEER-PRIMARY CLARIFIE |
| 1138 CONSTELLATION ENERGY SERVICES INC | | | | | | | | | | |
| 4608913 | | 06/08/2026 | | 0626-2 | 964343 | 5,700.45 | 06/30/2026 | INV | PD | #BG-11933-NATURAL GAS USA |
| 1147 ILLINOIS AMERICAN WATER COMPANY | | | | | | | | | | |
| 220008432566JUN2026 | | 06/18/2026 | | 0626-2 | 964351 | 104.61 | 06/30/2026 | INV | PD | #1025220008432566-VVLS WA |
| 1168 NORTHERN TOOL & EQUIPMENT | | | | | | | | | | |
| E3CBEAE1 | | 06/16/2026 | | 0626-2 | 964355 | 474.99 | 06/30/2026 | INV | PD | #0000075089-WATERING TANK |
| 1194 THE CONSERVATION FOUNDATION | | | | | | | | | | |
| 06022026 | | 06/02/2026 | | 0626-1 | 964294 | 250.00 | 06/15/2026 | INV | PD | GWA ANNUAL DUES - JUNE 20 |
| 1207 1ST AYD CORPORATION | | | | | | | | | | |
| PSI881582 | | 06/17/2026 | | 0626-2 | 964327 | 595.36 | 06/30/2026 | INV | PD | #6307901901-MAINT/PPE SUP |

# VENDOR INVOICE LIST

| INVOICE | P.O. | INV DATE | VOUCHER | WARRANT | CHECK # | INVOICE NET | DUE DATE | TYPE | STS | INVOICE DESCRIPTION |
|---|---|---|---|---|---|---|---|---|---|---|
| 1212 RJN GROUP, INC | | | | | | | | | | |
| 30500241 | 20260001 | 06/05/2026 | | 0626-1 | 964316 | 12,750.00 | 06/15/2026 | INV | PD | YEAR 4 OF 6 CONTRACT FLOW |
| 1218 COLLEY ELEVATOR CO. | | | | | | | | | | |
| 300446 | | 06/01/2026 | | 0626-1 | 964290 | 231.00 | 06/15/2026 | INV | PD | #BE0945-MONTHLY ELEVATOR |
| 1223 CAPITAL ONE NATIONAL ASSN | | | | | | | | | | |
| 317516726045767 | | 06/16/2026 | | 0626-2 | 964354 | 62.94 | 06/30/2026 | INV | PD | #535690-MAINT SUPPLIES-JU |
| 1234 NISSEN ENERGY INC | | | | | | | | | | |
| 574 | | 06/22/2026 | | 0626-2 | 4122 | -1,358.75 | 06/30/2026 | CRM | PD | #6307901901-CREDIT APR IN |
| 579 | | 06/24/2026 | | 0626-2 | 4121 | 610.97 | 06/30/2026 | DIR | PD | #6307901901-ELECTRICAL CH |
| 581 | | 06/24/2026 | | 0626-2 | 4123 | 3,188.00 | 06/30/2026 | DIR | PD | #6307901901-MAINT CHP PAR |
| | | | | | | 2,440.22 | | | | |
| 1248 CONCENTRIC INTEGRATION | | | | | | | | | | |
| 285896 | | 05/26/2026 | | 0626-1 | 964293 | 997.52 | 06/15/2026 | INV | PD | PROJ #0202166.00-IT SUPPO |
| 285898 | | 05/26/2026 | | 0626-1 | 964293 | 2,382.00 | 06/15/2026 | INV | PD | PROJ #2600821.00 FIREWALL |
| | | | | | | 3,379.52 | | | | |
| 1282 TALLGRASS RESTORATION, LLC | | | | | | | | | | |
| 2037391 | | 06/17/2026 | | 0626-2 | 964364 | 560.00 | 06/30/2026 | INV | PD | STEWARDSHP 2026 2ND VISIT |
| 1283 FERGUSON US HOLDINGS INC. | | | | | | | | | | |
| 1907436 | | 06/10/2026 | | 0626-2 | 964347 | 468.98 | 06/30/2026 | INV | PD | #694083-MAINT PARTS - JUN |
| 1907436-1 | | 06/17/2026 | | 0626-2 | 964347 | 583.53 | 06/30/2026 | INV | PD | #694083-MAINT PARTS-JUN 2 |
| | | | | | | 1,052.51 | | | | |
| 1302 PACE ANALYTICAL SERVICES INC | | | | | | | | | | |
| 267215635 | | 05/31/2026 | | 0626-1 | 964311 | 1,186.00 | 06/15/2026 | INV | PD | PRETREATMENT LAB SVCS-MAY |
| 1346 SEBERT LANDSCAPING | | | | | | | | | | |
| 315247 | 20260007 | 06/01/2026 | | 0626-2 | 964361 | 3,560.00 | 06/30/2026 | INV | PD | YR 3 OF 3 FOR LANDSCAPE S |
| S620890 | | 05/29/2026 | | 0626-1 | 964317 | 182.00 | 06/15/2026 | INV | PD | ADDITIONAL LANDSCAPING WO |
| | | | | | | 3,742.00 | | | | |
| 1360 VIKING ELECTRIC | | | | | | | | | | |
| S010178634.001 | | 06/03/2026 | | 0626-1 | 964320 | 1,871.64 | 06/15/2026 | INV | PD | #V43537-ELECTRICAL PARTS- |
| S010409247.001 | | 06/22/2026 | | 0626-2 | 964363 | 321.00 | 06/30/2026 | INV | PD | #V43537-ELECTRICAL PARTS |
| | | | | | | 2,192.64 | | | | |
| 1364 B&B NETWORKS INC. | | | | | | | | | | |
| 32522 | | 06/05/2026 | | 0626-3 | | 322.74 | 06/05/2026 | INV | PD | TELEPONE SUPPORT - MAY 20 |

# VENDOR INVOICE LIST

| INVOICE | P.O. | INV DATE | VOUCHER | WARRANT | CHECK # | INVOICE NET | DUE DATE | TYPE | STS | INVOICE DESCRIPTION |
|---|---|---|---|---|---|---|---|---|---|---|
| 1405 CLOUDMELLOW CONSULTING LTD. CO. | | | | | | | | | | |
| 257398 | | 06/01/2026 | | 0626-1 | 964289 | 95.00 | 06/15/2026 | INV | PD | MONTHLY WEB SITE HOSTING |
| 1413 AMAZON.COM SALES, INC | | | | | | | | | | |
| 1CGV-9FKL-9LF9 | | 06/01/2026 | | 0626-1 | 964286 | -61.65 | 06/15/2026 | CRM | PD | #A59JV3BH7Z8XEDIT FOR RET |
| 1VRF-39MG-RG4F | | 06/01/2026 | | 0626-1 | 964286 | 504.30 | 06/15/2026 | INV | PD | #A59JV3BH7Z8XE-MISC PURCH |
| | | | | | | 442.65 | | | | |
| 1414 FEECE OIL COMPANY | | | | | | | | | | |
| 231745 | | 06/15/2026 | | 0626-2 | 964346 | 1,071.01 | 06/30/2026 | INV | PD | #43117-STCHASLS GENERATOR |
| 1415 BRECHBUHLER SCALES INC | | | | | | | | | | |
| 18004548 | | 06/15/2026 | | 0626-2 | 964331 | 262.55 | 06/30/2026 | INV | PD | #18000242-LAB SCALES CALI |
| 1432 JEWEL OSCO 3340 | | | | | | | | | | |
| 32527 | | 06/05/2026 | | 0626-3 | | 15.98 | 06/05/2026 | INV | PD | FOOD FOR TRAINING CLASS-M |
| 1435 YODECK.COM | | | | | | | | | | |
| 32531 | | 06/05/2026 | | 0626-3 | | 16.00 | 06/05/2026 | INV | PD | INTERNAL INFO BOARD SUBSC |
| 1436 ZOOM.US | | | | | | | | | | |
| 32532 | | 06/05/2026 | | 0626-3 | | 14.44 | 06/05/2026 | INV | PD | VIRTUAL MEETING SPACE SUB |
| 1437 ATT*BILL PAYMENT | | | | | | | | | | |
| 32525 | | 06/05/2026 | | 0626-3 | | 109.93 | 06/05/2026 | INV | PD | BACK UP INTERNET SVC-JUN |
| 1439 CSWEA | | | | | | | | | | |
| 32534 | | 06/05/2026 | | 0626-3 | | 85.00 | 06/05/2026 | INV | PD | CSWEA REGISTRATION - STRE |
| 1440 WATER ONE LLC | | | | | | | | | | |
| 49797TP | | 05/26/2026 | | 0626-1 | 964326 | 57.65 | 06/15/2026 | INV | PD | #1029292-BOTTLED WATER SV |
| 50527TP | | 06/15/2026 | | 0626-2 | 964367 | 27.85 | 06/30/2026 | INV | PD | #1029292-BOTTLED WATER SV |
| | | | | | | 85.50 | | | | |
| 1443 SMARTSIGN | | | | | | | | | | |
| 32519 | | 06/05/2026 | | 0626-3 | | 24.27 | 06/05/2026 | INV | PD | SAFETY SIGNAGE - MAY 2026 |
| 1445 CHICAGO TRIBUNE SUBSCRIPTION | | | | | | | | | | |
| 32529 | | 06/05/2026 | | 0626-3 | | 14.00 | 06/05/2026 | INV | PD | CHICAGO TRIBUNE -MONTHLY |
| 1447 PAYPAL | | | | | | | | | | |

# VENDOR INVOICE LIST

| INVOICE | P.O. | INV DATE | VOUCHER | WARRANT | CHECK # | INVOICE NET | DUE DATE | TYPE | STS | INVOICE DESCRIPTION |
|---|---|---|---|---|---|---|---|---|---|---|
| 32526 | | 06/05/2026 | | 0626-3 | | 30.00 | 06/05/2026 | INV | PD | CORIA CONF REGISTRATION - |
| 1456 BEV'S HALLMARK | | | | | | | | | | |
| 32528 | | 06/05/2026 | | 0626-3 | | 10.98 | 06/05/2026 | INV | PD | CARDS FOR STAFF MEMBERS-M |
| 1462 IL TOLLWAY-AUTOREPLENI | | | | | | | | | | |
| 32520 | | 06/05/2026 | | 0626-3 | | 40.00 | 06/05/2026 | INV | PD | TOLL PASS REPLENISHMENT - |
| 1480 TXFUL.CC/DRIVING-TESTS | | | | | | | | | | |
| 32535 | | 06/05/2026 | | 0626-3 | | 300.00 | 06/05/2026 | INV | PD | ONLINE CDL CLASSES - MAY/ |
| 1483 ENHANCED NETWORKS, INC. | | | | | | | | | | |
| 20260277 | | 06/21/2026 | | 0626-2 | 964345 | 2,060.00 | 06/30/2026 | INV | PD | IT SUPPORT SERVICES - MAY |
| 1515 BRAND IT ON APPAREL COMPANY | | | | | | | | | | |
| 3188 | | 06/02/2026 | | 0626-2 | 964330 | 114.00 | 06/30/2026 | INV | PD | DILLMANN - UNIFORM PANTS- |
| 3189 | | 06/02/2026 | | 0626-2 | 964330 | 122.00 | 06/30/2026 | INV | PD | WOLSKI UNIFORM PANTS - JU |
| | | | | | | 236.00 | | | | |
| 1559 CASE LOTS LLC | | | | | | | | | | |
| 31306 | | 06/02/2026 | | 0626-1 | 964287 | 125.75 | 06/15/2026 | INV | PD | #VGLCW-JANITORIAL SUPPLIE |
| 31379 | | 06/04/2026 | | 0626-2 | 964332 | 114.30 | 06/30/2026 | INV | PD | #VGLCW-JANITORIAL SUPPLIE |
| | | | | | | 240.05 | | | | |
| 1564 FREEPOINT COMMODITIES HOLDINGS 2019 LLC | | | | | | | | | | |
| 3957777 | | 06/04/2026 | | 0626-1 | 964298 | 29,800.91 | 06/15/2026 | INV | PD | #ACCT679436-ELECTRIC USAG |
| 3981578 | | 06/19/2026 | | 0626-2 | 964348 | 341.89 | 06/30/2026 | INV | PD | #679438-CSO ELECTRICAL US |
| | | | | | | 30,142.80 | | | | |
| 1582 INFOBIP INC. | | | | | | | | | | |
| 96982 | | 06/01/2026 | | 0626-1 | 964303 | 95.73 | 06/15/2026 | INV | PD | #GLENBARW9564-PHONE LINES |
| 1588 ON COMPUTER SERVICE LLC | | | | | | | | | | |
| 325181 | | 05/31/2026 | | 0626-1 | 964318 | 5,594.75 | 06/15/2026 | INV | PD | #UPS EMERGENCY REPAIR - J |
| 1590 CIT TRUCKS LLC | | | | | | | | | | |
| 109S5575 | 20260012 | 06/12/2026 | | 0626-1 | 964288 | 173,942.66 | 06/15/2026 | INV | PD | 2027 KENWORTH T880 SEMI-T |
| 32536 | | 06/05/2026 | | 0626-3 | | 1,500.00 | 06/05/2026 | INV | PD | CIT TRUCKS - DEPOSIT FOR |
| | | | | | | 175,442.66 | | | | |
| 1591 MARIE WILKINSON FOOD | | | | | | | | | | |
| 32523 | | 06/05/2026 | | 0626-3 | | 51.50 | 06/05/2026 | INV | PD | IN MEMORIUM DONATION - MA |
| 1592 HAMPTON INN HOTELS | | | | | | | | | | |

# VENDOR INVOICE LIST

| INVOICE | P.O. | INV DATE | VOUCHER | WARRANT | CHECK # | INVOICE NET | DUE DATE | TYPE | STS | INVOICE DESCRIPTION |
|---|---|---|---|---|---|---|---|---|---|---|
| 32533 | | 06/05/2026 | | 0626-3 | | 324.94 | 06/05/2026 | INV | PD | CSWEA ANNUAL MTG HOTEL - |
| 1593 4UP COG HILL GOLF CC | | | | | | | | | | |
| 32530 | | 06/05/2026 | | 0626-3 | | 100.00 | 06/05/2026 | INV | PD | NIEHAUS RETIREMENT GIFT-M |
| 1594 DNH DOMAINS | | | | | | | | | | |
| 32538 | | 06/05/2026 | | 0626-3 | | 699.98 | 06/05/2026 | INV | PD | WEBSITE DOMAIN LICENSING |
| 1595 NORTON *AP1685202026 | | | | | | | | | | |
| 32537 | | 06/05/2026 | | 0626-3 | | -7.81 | 06/05/2026 | INV | PD | SALES TAX REFUND ON ANNUA |
| 1596 OVERHEAD MATERIAL HANDLING OF ILLINOIS INC | | | | | | | | | | |
| INV2600934-1 | | 06/16/2026 | | 0626-2 | 964356 | 5,826.70 | 06/30/2026 | INV | PD | ANNUAL CRANE SERVICES - J |
| | 139 INVOICES | | | | | 520,645.08 | | | | |

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

# SECTION 5.3

# PURCHASE APPROVAL – SCADA & LAN SYSTEMS SERVERS

**MEMORANDUM**

**TO:** Matt Streicher – Executive Director

**FROM:** Rick Freeman – Electrical Superintendent

**DATE:** July 6, 2026

**RE:** SCADA & LAN Systems Server Replacement

The Glenbard Wastewater Authority presently employs and is heavily dependent on the operation of two distinct computer networks/systems, the business Local Area Network (LAN) and the Supervisory Control and Data Acquisition System (SCADA).

The business LAN is the other computer network used to provide typical business functionality such as e-mail, data storage, word processing, spreadsheet creation/data analysis, CMMS (Computerized Maintenance Management System), SCADA historical data archiving, WIMS & Ops Works, a wastewater process database and reporting system, web-based equipment research and purchasing, access of VGE accounting software for accounts payables, and electronic IEPA Discharge Monitoring Reports.

The SCADA) System is a computerized network used to monitor and control plant processes and equipment, provide real-time and historical data, and provide local/remote alarm notification to staff. This system affords Glenbard the ability to operate the facility with manned personnel during one shift per day as opposed to the round-the-clock coverage which was once the normal practice prior to the SCADA System installation.

The major computer equipment that comprises these two distinct systems is as follows:

- Business LAN – **One rack mounted server hosting five virtual servers**, workstations, firewall appliance, Primary & Secondary Internet connectivity, Wireless Access Point, digital backup, and numerous switches/hubs

- SCADA – **One primary and one secondary SCADA rack mounted servers**, local and mobile client workstations, remote client workstations, and laptop client computers

The existing servers, replaced in June 2018, are presently at the end of their serviceable life. We are recommending replacement of the existing single LAN server and Primary & Secondary SCADA servers at this time.

## Description of Work to be Performed

The implementation of replacement will be broken down into two distinct phases, that associated with the LAN Server and that associated with the SCADA Servers, although there is heavy interdependence between systems.

### LAN Server

1. Provide and install new rack-mounted LAN Server (virtual host), Dell PowerEdge R570 Enterprise Server, replacing the existing Dell Power Edge R740, running Windows 2025 Server and Hyper-V as the virtualization platform. Virtualization technologies will continue to be utilized and leveraged to reduce hardware; only one physical LAN server with five virtualized disks

2. Migrate all existing virtual servers into the host server running Windows Server 2025.

3. Configure the Virtual Host server for the migration/operating systems upgrade of the following virtual servers:

    a. GLEWADCFIPR01 – Domain Controller/Active Directory and File/Print Storage
    b. GLEWARDS – SCADA Terminal Server
    c. GLEWAAPP01 – Ignition Server
    d. MiCollab – MiTel VOIP Voice Mail Server
    e. MGB – Mitel VOIP Server

4. Bring online new virtual Windows 2025 SCADA Remote Desktop Server with iFIX 7.1 software application for RDS. Implementation will be performed via BN Controls (a SCADA Systems Integrator)

5. Test Virtual Host and virtual servers to ensure existing network functionality has been restored. Test local and offsite data backups (i-Drive & VEEAM)

6. Update logical Microsoft Visio Diagram and provide Visio & PDF copy

**SCADA Servers**

1. Provide and install new primary & secondary rack-mounted servers (SCADA 1 & 2), Dell PowerEdge R470, replacing existing Dell Power Edge R330's, running Windows 2025 Server, properly configured for SCADA integration work by others (BN Controls)

2. Configure new Dell PowerEdge R470 Servers with Windows 2025 Server

3. Update logical Microsoft Visio Diagram and provide Vision & PDF copy

Total cost for the above-mentioned is **$142,974.41**. Below is a summary of costs

| | | |
|---|---|---|
| *Dell PowerEdge R570 Virtual Host Server* | *(Qty. 1)* | *$60,205.01* |
| *Dell PowerEdge R470 SCADA Servers* | *(Qty. 2)* | *$47,921.40* |
| *Enhance Networks (Labor)* | | *$34,848.00* |
| | ***Total*** | ***$142,974.41*** |

We recommend utilizing the firm Enhanced Networks as a sole source provider, and seeking a Waiver of Bids, in total amount of **$142,974.41**. Funds for this replacement were included in the FY-2026 Budget Fund 40-580120 **Small Capital Improvement-Server Replacements (SCADA1&2, Virtual Host)** line item in the amount of $100,000.

The current market for electronics has been greatly influenced by the surge in data center construction creating shortages/high prices for the components utilized in servers. Nonetheless, adequate funding does exist to cover this much needed expenditure.

We have been utilizing Enhanced Networks for the past sixteen months as our primary IT consultant and have been pleased with their work and responsiveness thus far on previous projects & day-to-day needs. For those reasons, and their intimate knowledge of our IT infrastructure, staff believes they are the firm best suited to perform this work.

ENHANCED NETWORKS

**Enhanced Networks, Inc.**
25683 Hillview Court
Mundelein, IL 60060
(847) 393-7008
enhancednetworks.com

# 2026 Dell Server Replacement & Virtualization Upgrade

Customer: **Glenbard Wastewater Authority** Project: **0792097**

SCOPE: The Glenbard Wastewater Authority operates three Dell physical servers that are approaching the end of their support lifecycle. The existing virtual host is running Microsoft Windows Server 2016, which is nearing end of support and presents increased security and operational risk. Proactively upgrading this infrastructure will reduce the risk of unplanned downtime, hardware failure, and rising maintenance costs, while ensuring continued reliability of critical operational systems. Enhanced Networks, Inc. will design, configure, and install the hardware and software necessary for the 2026 Dell Server Replacement & Virtualization Upgrade project at Glenbard Wastewater Authority, located at 945 Bemis Rd, Glen Ellyn, IL 60137.

The replacement environment will include one server configured as a virtual host running Microsoft Hyper-V on Windows Server 2025. All existing virtual machines will be migrated to this new host to maintain continuity of services while improving performance, security, and long-term supportability. The remaining two servers, identical in configuration, will be deployed as primary and secondary SCADA servers running Windows Server 2025 to support the SCADA application, providing redundancy and high availability for critical operations.

Enhanced Networks will complete the design, staging, and configuration of all hardware and operating systems prior to onsite installation. Following deployment, Glenbard's industrial controls vendor will perform the application-level migration of the GE iFix SCADA platform. This work will be billed directly to Glenbard Wastewater Authority and is outside the scope of this project. The design includes Microsoft Windows Server 2025 licensing with downgrade rights to Windows Server 2022.

Pricing is valid for fourteen (14) days due to product availability constraints and ongoing market price fluctuations for server components.

<u>Virtual Host</u>

Hardware

- **(1) Dell PowerEdge R570 Enterprise Server**
- 2U chassis (up to 16 × 2.5" SAS/SATA drive bays)
- Intel Xeon 6 6747P processor (48 cores / 96 threads, 2.7 GHz)
- 128 GB DDR5-6400 ECC RDIMM memory
- 2 × 960 GB Hot-Plug SATA Mixed-Use SSDs
- 3 × 2.4 TB 10K RPM SAS Hot-Plug HDDs
- Dell PERC H965i RAID controller
- Broadcom Quad-Port 10GbE Base-T network adapter
- Dual 800W Titanium redundant hot-plug power supplies
- PCIe Gen5 expansion
- Dell iDRAC10 Enterprise management
- Performance BIOS; standard security bezel

Software

- Microsoft Windows Server 2025 Standard
- UEFI BIOS with GPT partitioning

**Enhanced Networks, Inc.**
25683 Hillview Court
Mundelein, IL 60060
(847) 393-7008
enhancednetworks.com

- Windows Server 2025 recovery image and installation media
- Windows Server 2022 downgrade media included

Licensing

- Windows Server 2025 Standard (160-core license)
- 15 Windows Server 2025 RDS User CALs
- 50 Windows Server User CALs
- Dell iDRAC10 Enterprise License

Warranty & Support

- 3-Year Dell ProSupport with 4-Hour Onsite Hardware Service
- No installation or deployment services included

SCADA Host

Hardware

- (2) Dell PowerEdge R470 Enterprise Server
- 1U chassis (up to 8 × 2.5" SAS/SATA drive bays)
- Intel Xeon 6 6521P processor (24 cores / 48 threads, 2.6 GHz)
- 32 GB DDR5-6400 ECC RDIMM memory
- 2 × 960 GB Hot-Plug SATA Mixed-Use SSDs
- Dell PERC H965i RAID controller
- Broadcom Dual-Port 10GbE Base-T network adapter
- Dual 800W Titanium redundant hot-plug power supplies
- PCIe Gen5 expansion
- Dell iDRAC10 Enterprise management
- Performance BIOS; standard security bezel

Software

- Microsoft Windows Server 2025 Standard
- UEFI BIOS with GPT partitioning
- Windows Server 2025 recovery image

Licensing

- Windows Server 2025 Standard (32-core license)
- Dell iDRAC10 Enterprise License

Warranty & Support

- 3-Year Dell ProSupport with 4-Hour Onsite Hardware Service
- No installation or deployment services included

| Vendor | Description | Qty | Price | Total |
|---|---|---|---|---|
| Dell | PowerEdge T760 Virtual Host | 1 | $60,205.01 | $60,205.01 |
| Dell | PowerEdge R470 SCADA Server | 2 | $23,960.70 | $47,921.40 |
| Enhanced Networks | Labor | 1 | $34,848.00 | $34,848.00 |
| | | | **Total** | **$142,974.41** |

## Terms and Conditions

Attachment A

**Enhanced Networks, Inc.**
25683 Hillview Court
Mundelein, IL 60060
(847) 393-7008
enhancednetworks.com

## Duration and Payment

Start Date: **Upon signing of the proposal** ***and receipt of all required hardware and software by Enhanced Networks, Inc.*** Duration: **6 weeks**

The project will commence once this proposal is signed and all hardware and software outlined herein have been received by Enhanced Networks, Inc. The project is estimated to be completed within six (6) weeks from the official start date. Enhanced Networks will maintain communication with the designated customer contact, Rick Freeman, throughout the duration of the project until completion.

To ensure the project is completed within the estimated timeline, the owner must provide Enhanced Networks with physical access to all required locations. This may include access during non-standard business hours, including evenings and weekends.

The customer will be invoiced for **$108,126.41** upon receipt of all hardware and software at Enhanced Networks, Inc. A separate labor invoice in the amount of **$34,848.00** will be issued thirty (30) days following project completion. The total project cost shall be **$142,974.41**.

## Authorization

The undersigned hereby enter into the agreement as described herein:

| Customer: | | Enhanced Networks: | |
|---|---|---|---|
| | | | 7/3/2026 |
| *Authorization By* | *Date* | *Authorization By* | *Date* |

**Enhanced Networks, Inc.**
25683 Hillview Court
Mundelein, IL 60060
(847) 393-7008
enhancednetworks.com

## Attachment A – Standard Terms and Conditions

1. The submitted 2026 Dell Server Replacement & Virtualization Upgrade and Attachment A constitute and are herein referred to as the Agreement.
2. Enhanced Networks, Inc. is herein referred to as Enhanced Networks, and the party with whom Enhanced Networks is entering into this Agreement is herein referred to as CUSTOMER.
3. Enhanced Networks will submit requests for payment as indicated in the Agreement. Payments shall be due and owing by the CUSTOMER upon receipt of Enhanced Networks invoice for services in accordance with the applicable provisions of the Local Government Prompt Payment Act; and Enhanced Networks may, after giving thirty (30) days written notice to the CUSTOMER, suspend services under this Agreement until Enhanced Networks has been paid in full all amounts due for services, expenses, and including any late payment charges.
4. This Agreement may be terminated, in whole or in part, by either party if the other party substantially fails to fulfill its obligations under this Agreement through no fault of the terminating party; or the CUSTOMER may terminate this Agreement, in whole or in part, for its convenience. However, no such termination may be affected unless the terminating party gives the other party: (1) not less than thirty (30) calendar day's written notice by certified mail of intent to terminate, and (2) an opportunity for a meeting with the terminating party before termination. If this Agreement is terminated by either party, Enhanced Networks shall be paid for services performed to the effective date of termination, including reimbursable expenses. In the event of agreement termination, the CUSTOMER shall receive reproducible copies of Drawings, Custom Developed Applications and other documents completed by Enhanced Networks.
5. Enhanced Networks agrees to hold harmless and indemnify the CUSTOMER and each of its officers, agents and employees from any and all liability claims, losses, or damages, to the extent that that such claims, losses, or damages are caused by Enhanced Networks negligence in the performance of the services under this Agreement, but not including liability that may be due to the sole negligence of the CUSTOMER or other consultants, agreements or sub agreements working for the CUSTOMER, or their officers, agents and employees. In the event claims, losses, or damages are caused by the joint or concurrent negligence of Enhanced Networks and the CUSTOMER they shall be borne by each party in proportion to its negligence.
6. The CUSTOMER acknowledges that Enhanced Networks is an S Corporation, and further acknowledges that the corporate entity, as the party to this agreement, expressly avoids contracting for individual responsibility of its officers, directors, or employees.
7. The CUSTOMER and Enhanced Networks agree that any claim made by either party arising out of any act of the other party, or any officer, director, or employee of the other party in the execution or performance of the Agreement, shall be made solely against the other party and not individually or jointly against such officer, director, or employees.
8. For the duration of the agreement, Enhanced Networks shall procure and maintain insurance for protection from claims under worker's compensation acts, claims for damages because of bodily injury including personal injury, sickness or disease or death of any and all employees or of any person other than such employees, and from claims or damages because of injury to or destruction of property including loss of use resulting therefrom, alleged to arise from Enhanced Networks negligence in the performance of services under this Agreement. The CUSTOMER shall be named as an additional insured on Enhanced Networks general liability insurance policy. The limits of liability for the insurance required by this Subsection are as follows: General Liability: $1,000,000 per claim $2,000,000 aggregate.
9. Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, the total liability, in the aggregate, of Enhanced Networks and their officers, directors, employees, agents, and any of them, to the CUSTOMER and anyone claiming by, through or under the CUSTOMER, for any and all claims, losses, costs or damages whatsoever arising out of, resulting from or in any way related to the project or the Agreement from any cause or causes, including but not limited to the negligence, professional errors or omissions, strict liability or breach of agreement or warranty expressed or implied of Enhanced Networks or their officers, directors, employees, agents or any of them, hereafter referred to as the "CUSTOMER's Claims", shall not exceed the total insurance proceeds available to pay on behalf of or to Enhanced Networks by their insurers in settlement or satisfaction of CUSTOMER's Claims under the terms and conditions of Enhanced Networks' insurance policies applicable thereto, including all covered payments made by those insurers for fees, costs and expenses of investigation, claims adjustment, defense and appeal.
10. Enhanced Networks is responsible for the quality, technical accuracy, timely completion, and coordination of all Designs, Drawings, Custom Developed Applications, and other services furnished or required under this Agreement and shall endeavor to perform such services with the same skill and judgment which can be reasonably expected from similarly situated professionals. If the Customer considers that Enhanced Networks has not complied with this condition, then the Customer is required to notify Enhanced Networks in writing (or e-mail) of the specific service not in compliance, at which time Enhanced Networks will correct the issue or provide reasoning as to why the service is considered compliant.
11. Enhanced Networks is not responsible for any infringements to third party copyrights, patents, or trade secrets where the Customer has made amendments to the original documents associated with such copyrights, patents, or trade secrets.
12. The CUSTOMER may, at any time, by written order, make changes within the general scope of this Agreement in the services to be performed by Enhanced Networks. If such changes cause an increase or decrease in Enhanced Networks fee or time required for performance of any services under this Agreement, whether or not changed by any order, an equitable adjustment shall be made, and this agreement shall be modified in writing accordingly. No service for which additional compensation will be charged by Enhanced Networks.
13. All Drawings, Custom Developed Applications, and other documents prepared or furnished by Enhanced Networks pursuant to this Agreement are instruments of service in respect to the project, and Enhanced Networks shall retain the right of reuse of said documents and electronic media by and at the discretion of Enhanced Networks whether or not the project is completed. Electronic copies of Enhanced Networks documents for information and reference in connection with the use and occupancy of the project by the CUSTOMER and others shall be delivered to and become the property of the CUSTOMER; however, Enhanced Networks documents are not intended or represented to be suitable for reuse by the CUSTOMER or others on additions or extensions of the project, or on any other project. Any such reuse without verification or adaptation by Enhanced Networks for the specific purpose intended will be at the CUSTOMER's sole risk and without liability or legal exposure to Enhanced Networks, and the CUSTOMER shall indemnify and hold harmless Enhanced Networks from all claims, damages, losses and expenses including attorneys' fees arising out of or resulting therefrom.
14. Enhanced Networks will make good any defect due to improper materials or workmanship supplied by Enhanced Networks without expense to the Customer for one (1) year after the CUSTOMER's acceptance of the service. The warranty covers only defects in material and workmanship on products purchased and fully installed by Enhanced Networks and does not cover defects caused by improper use, abuse, accident, acts-of-God (including but not limited to lightning), alteration, or other conditions beyond Enhanced Networks control, as determined by Enhanced Networks.
15. Standard Hours are considered Monday – Friday 8:00 am to 5:00 pm, excluding the following holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Thursday and Friday, and Christmas Day. If a holiday falls on a Saturday, the preceding Friday shall be considered a holiday; if a holiday falls on a Sunday, the following Monday shall be considered a holiday.
16. Any provision or part thereof of this Agreement held to be void or unenforceable under any law shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon the parties. The parties agree that this Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision which comes as close as possible to expressing the intention of the stricken provision.
17. Except in respect of payment liabilities, neither party will be liable for any failure of delay in its performance under this Agreement due to reasons beyond its reasonable control, including acts of war, acts of God, earthquake, flood, riot, embargo, sabotage, governmental act or failure of the Internet, provided the delayed party gives the other party prompt notice of the reasons for such cause.
18. This Agreement contains and embodies the entire and integrated agreement between parties hereto and supersedes all prior negotiations, representations, or agreements, either written or oral.

# SECTION 5.4

# AUTHORIZATION APPROVAL – SCADA SYSTEM MIGRATION & SERVERS WITH BN CONTROLS

# MEMORANDUM

**TO:** Matt Streicher – Executive Director

**FROM:** Rick Freeman – Electrical Superintendent

**DATE:** July 7, 2026

**RE:** SCADA System Migration and Upgrade

Following the replacement of the Local Area Network (LAN) and SCADA Servers is the task of migrating and upgrading the various existing software's/firmware's of the SCADA System i.e. Human Machine Interface (HMI), Historical Collection & Archiving, Alarm Notification, PLC's, etc., to the newly commissioned SCADA Servers.

This work is highly specialized in nature and limited to a select few integrators in our area that have the knowledge and experience to perform. We have been using one of those vendors as our primary integrator for a number of years, but as time has gone by, their responsiveness has fallen to an unacceptable level. With that in mind we have reached out to BN Controls, located in Saint Charles, IL to quote this migration effort. David Green, the Senior Automation Architect at BN Controls has many years of performing this type of work as both a private and public sector integrator. Based on his proven experience, we are confident in recommending the migration effort to BN Controls.

## Description of Work to be Performed

1. Upgrade and migrate two redundant SCADA Servers
2. Upgrade and migrate Historian server maintaining all previous historical data
3. Upgrade and migrate Remote Desktop Services (RDS) SCADA Terminal Server Client
4. Add redundant collectors to Historian
5. Replace existing WIN-911 alarm notification software with TopView
6. Configure and fully test the upgrade
7. Install PLC programming software on SCADA 2…RS Logix 500 & 5000, and FactoryTalk Studio 5000
8. Upgrade PLC firmware to all in-plant and remote site PLC's and verify connectivity
9. Upgrade firmware on two Panelview display terminals

Total cost for the above-mentioned is **$37,835.00**

We recommend utilizing the firm BN Controls as a sole source provider, and seeking a Waiver of Bids, in total amount of **$37,835.00**. Funds for this replacement were included in the FY-2026 Budget Fund 40-580120 **Small Capital Improvement-Server Replacements (SCADA1&2, Virtual Host)** line item in the amount of $100,000.

BN Controls

BN Controls, Inc
1820 Wallace Ave STE 123
Saint Charles, IL 60174

7/6/2026
Mr. Rick Freeman, Electrical Superintendent
Glenbard Wastewater Authority
945 Bemis Rd.
Glen Ellyn, Illinois 60137

Subject: GWA SCADA Upgrade

BN Controls is pleased to provide this quote based on discussions with Mr. Rick Freeman. The scope is to upgrade SCADA & PLC software to the latest version, and migrate the software to new servers.

| Project Task | Cost |
|---|---|
| Topview Software | $2,350 |
| Primary Redundant collector license | $5,070 |
| Backup Redundant collector license | $2,535 |
| Labor | $27,880 |
| **Total project cost** | **$37,835** |

| Option 1 Oxygen PLC Upgrade | Cost |
|---|---|
| PLC Hardware | $8,100 |
| Labor | $3,880 |
| **Total Option 1 cost** | **$11,980** |

SCADA:
1. Upgrade and migrate 2 redundant SCADA servers,
2. Upgrade and migrate Historian server maintaining all preexisting data,
3. Upgrade and migrate RDS SCADA TSClient,
4. Add redundant collectors to Historian,
5. Replace Win911 with Exele TopView and associated license for 21 common alarm tags, and
6. Configure and test the upgrade.

PLC programming software:
Load all supported versions of
1. RS5000,
2. FactoryTalk Studio 5000, and
3. RS500.

Firmware upgrades:
1. Upgrade Main Plant firmware on 20 PLCs to supported versions installed above.
2. Upgrade Remote Site firmware on 10 PLCs to supported versions installed above.
3. Upgrade Panelview firmware on 2 Panelviews to latest version and
4. Verify connectivity to PLC(s).

BN Controls, Inc
1820 Wallace Ave STE 123
Saint Charles, IL 60174

Oxygen PLC Upgrades:

1. Replace SLC 5/05 with 5069 PLC processor, and utilize 1747 ethernet to keep the existing I/O rack.
2. Convert program and test communications.

Assumptions:

1. BN Controls will not have access to Rockwell's PLC Programming Software Licensing Portal due to how Rockwell manages the portal. Mr. Rick Freeman will need to provide access to these licenses.
2. BN Controls will not have access to firewalls/network configurations/Active Directory or Group Policy. Changes to these will be provided by others and coordinated with BN Controls. Examples of this include: AD access for login (if requested), VLAN routing and firewalling, and/or RDP shortcut deployment. Out of Scope network/server configuration issues will be billed T&M.
3. Remote access to the servers will be required throughout the duration of the upgrade.
4. Glenbard WW Authority will have operations staff available to manually run process components while the PLC firmware updates are taking place. This will be coordinated in advance.
5. Oxygen PLC PIDs are not being used in automatic, and only 1 is being used in manual. PIDs will NOT be retuned.
6. BN Controls is still waiting for verification of redundant collector licenses from GE. If Glenbard WWA already has these licenses, they will not need to be purchased again.

Prepared by:
David Green
Senior Automation Architect
BN Controls, Inc
(224) 483-6746
dgreen@bncontrols.com

BN Controls, Inc
1820 Wallace Ave STE 123
Saint Charles, IL 60174

# GENERAL CONDITIONS OF WORK

**1 Governing Provisions**

1.1 This Document constitutes an offer by BN CONTROLS, INC. to sell the products and/or services described herein or in any attachments hereto in accordance with these terms and conditions, is not an acceptance of any offer made by, and is expressly conditioned upon purchaser's assent to these terms and conditions of sale. Any purchase order submitted in response to BN CONTROLS, INC.'s quotation shall be deemed an acceptance of BN CONTROLS, INC.'s offer to sell and of these terms and conditions of sale. No additional terms and conditions will be binding upon BN CONTROLS, INC. unless specifically agreed to in writing by BN CONTROLS, INC.'s authorized officer.

**3 Service Obligations of BN CONTROLS, INC.**

3.1 The services will be executed using the degree of skill and care required by customarily accepted good professional and technical practices. BN CONTROLS, INC. shall exercise due care, sound judgment and good technical practices in carrying out of services.

3.2 Any Computer/Programming/Software Services provided by BN CONTROLS, INC. based on a Functional Description will meet the specific details described in the Functional Description. The Customer is wholly responsible for the content of the Functional Description, regardless of origin and shall approve the Functional Description prior to the start of programming services.

**4 Warranty**

4.1 BN CONTROLS, INC. shall re-perform any Services that are not in conformity with the required degree of skill and care according to customarily accepted good professional and technical practices provided BN CONTROLS, INC. is notified of any such deficiency promptly after the appearance thereof and in no event after 90 days after completion of start-up. Such re-performance of services is Customer's sole and exclusive remedy for services that fail to meet foregoing standards.

4.2 BN CONTROLS, INC. shall not be responsible for any deficiencies in services caused by design parameters stipulated by persons other than BN CONTROLS, INC. or information supplied by Customer or Customer's control of contract.

4.5 For support requests that are not related to BN CONTROLS, INC. warranty issues, hourly charges will be billed at the demand service rates in minimum1/2 hour blocks.

**5 Time, Force Majeure**

5.1 BN CONTROLS, INC.'s ability to execute and complete the Services timely is expressly contingent on the timely performance by Customer of all Customer's related obligations. If Customer fails to perform in timely fashion and if BN CONTROLS, INC. is therefore unable to perform the Services in a timely fashion, BN CONTROLS, INC. shall have no liability to Customer whatsoever for delays incurred.

5.2 If the performance by BN CONTROLS, INC. of the Services is prevented, hindered, delayed, or otherwise made impracticable by reason of any flood, riot, fire, strike, explosion, or any other cause beyond the control of BN CONTROLS, INC., BN CONTROLS, INC. shall be excused from such performance to the extent that it is prevented, hindered, or delayed by such causes. Upon the occurrence of such an event, BN CONTROLS, INC. shall use its reasonable efforts to notify Customer of the nature and extent of any such condition.

**6 Payment**

6.1 Customer shall pay BN CONTROLS, INC. the charges, expenses and price of material in accordance with the payment terms set forth on the face of this agreement and if no such payment terms are found, within thirty days after the receipt of invoice from BN CONTROLS, INC.. In the event Customer does not strictly comply with terms of payment set out on the face of this agreement or herein, BN CONTROLS, INC. may, in addition to any other remedies available to BN CONTROLS, INC., suspend all performance hereunder until Customer has so complied.

**7 Liability**

7.1 BN CONTROLS, INC.'s liability with respect to the products and/or services sold hereunder shall be limited to repair, replacement, or adjustment of the purchase price, and, with respect to the other performances of this contract by BN CONTROLS, INC., shall be limited to the contract price.

7.2 BN CONTROLS, INC. shall not be subjected to any other obligations or liabilities, whether arising out of breach of contract, warranty, tort (including negligence and strict liability) or other theories of law, with respect to the products sold or services rendered by BN CONTROLS, INC., or any undertakings, acts or omissions relating thereto. BN CONTROLS, INC. specifically disclaims any liability for property or personal injury damages, penalties, special or punitive damages, damage for loss of use of products or any associated equipment, cost of capital, cost of substitute products, facilities or services, down time, shutdown or slowdown costs, or for any other type of economic loss, and for claims of purchaser's customers or any third party for any such damage. BN CONTROLS, INC. shall not be liable for and specifically disclaims all consequential, incidental and contingent damages whatsoever.

**8 Insurance**

8.1 Customer shall insure all Equipment for which it has risk of loss against loss, damage or destruction by theft, fire, or other casualty for the full replacement value of the Equipment, after it has been delivered to the installation site.

**9 Disputes**

9.1 This agreement shall be governed by the laws of the country/state in which principal business of BN CONTROLS, INC. is located.

9.2 Any dispute between parties not resolved by negotiation shall be finally settled in accordance with the Rules of Conciliation and Arbitration of the International Chamber of Commerce by one or more arbitrators designed in conformity with those rules.

# SECTION 6.0

# MOTION TO APPROVE CY2025 AUDIT

**MEMORANDUM**

**TO:** Executive Oversight Committee

**FROM:** Patrick Brankin, Finance Director

**DATE:** July 13, 2026

**RE:** 2025 Audited Financial Statements

2025 Audited Financial Statements

Attached are the Annual Audited Financial Statements for the Glenbard Wastewater Authority for the fiscal year ended December 31, 20245

Financial highlights for the Authority's fiscal year 2025 (FY2025) 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 $561,314. We annually adjust the partners' contributions to match expenses. Using this measure, the Village of Lombard is owed $282,419 and Glen Ellyn is owed $278,895 for the fiscal year ended December 31, 2025.

As of December 31, 2025, the Authority's working cash was 31.8% of operating expenses, or $344,625 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).

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 to be used for either specific projects or to offset future Capital Fund rate increases to both Villages. Because the excess working cash amount of $344,625 was below the operating surplus of $561,314, only $344,625 is available to be transferred to the Capital Fund. This leaves $216,689 in the operating fund to be transferred in future years when excess working cash is available.

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 generic recommendations and 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, 2025 and to forward the audit report to the full Authority Board for final approval at the next annual meeting.

Motion to allocate $344,625 of the 2025 operating surplus to the Capital Fund.

Lauterbach & Amen
668 N. River Road
Naperville, IL 60563
630.393.1483
lauterbachamen.com

June 18, 2026

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

We have audited the financial statements of the the business-type activities and the aggregate remaining fund information of the Glenbard Wastewater Authority (the Authority), Illinois for the year ended December 31, 2025. 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 to you in our engagement letter. 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, 2025. 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
- Net pension related accounts are based on estimated assumptions used by the actuary

We evaluated the key factors and assumptions used to develop the above estimate/s in determining that it is reasonable in relation to the financial statements taken as a whole.

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

*Difficulties Encountered in Performing the Audit*

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

Significant Audit Findings - Continued

*Corrected and Uncorrected Misstatements*

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

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated June 18, 2026.

*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.

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

## MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2025

945 Bemis Rd
Glen Ellyn, Illinois 60137
Phone: 630.547.5215
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Lauterbach & Amen
668 N. River Road
Naperville, IL 60563
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June 18, 2026

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, 2025, 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

## CURRENT RECOMMENDATION

### 1. IT SECURITY AWARENESS AND MONITORING OF EMERGING RISKS

Comment

Recently, we have noted the increasing importance of information technology (IT) security for local wastewater authorities. While we did not identify a specific security breach during our auditing procedures, we have noted increased risks to local wastewater authorities in the following areas of IT security:

- Ransomware and Phishing Attacks – Increasingly targeted at local wastewater authorities due to limited IT staffing and valuable public data.
- Multi-Factor Authentication (MFA) – This is now considered a minimum standard of protection for access to email, financial systems and remote logins.
- Vendor and Third-Party Risk – Cloud service providers, software vendors, and contractors may present risks if not adequately monitored.
- Data Backup and Recovery – Secure, tested backups are critical to minimize downtime and financial loss in the event of an incident.
- Staff Awareness and Training – Many breaches in local wastewater authorities occur due to human error; regular training and simulated testing can help reduce exposure.

Recommendation

We recommend that the Authority continue to increase awareness around IT security issues by:

- Engaging in ongoing monitoring or cyber security trends affecting local wastewater authorities.
- Incorporating regular staff training on phishing and other social engineering tactics.
- Periodically reviewing policies for password strength, MFA, and incident response.
- Ensuring vendor contracts address security standards and data protection.
- Testing data backup and recovery plans on at least an annual basis.

By increasing awareness and preparedness, the Authority can reduce the likelihood of a security incident, protect sensitive constituent and financial data, and help to ensure continuity of operations.

Management's Response

Management acknowledges this comment and will continue to monitor and strengthen IT security efforts.

## UPCOMING STANDARDS

### 1. <u>GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS</u>

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.

### 2. <u>GASB STATEMENT NO. 104 DISCLOSURE OF CERTAIN CAPITAL ASSETS</u>

In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, *Disclosure of Certain Capital Assets*, which provide users of government financial statements with essential information about certain types of capital assets. This statement establishes requirements for (1) Certain types of capital assets to be disclosed separately in the capital assets note disclosures, and (2) Capital assets held for sale, including additional disclosures for those capital assets. GASB Statement No. 104, *Disclosure of Certain Capital Assets* is applicable to the Authority's financial statements for the year ended December 31, 2026.

# GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

## ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2025

945 Bemis Rd
Glen Ellyn, Illinois 60137
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# FINANCIAL SECTION

This section includes:

- Independent Auditor’s Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information

# INDEPENDENT AUDITOR'S REPORT

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

Lauterbach & Amen
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# INDEPENDENT AUDITOR'S REPORT

June 18, 2026

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 the business-type activities and the aggregate remaining fund information of the Glenbard Wastewater Authority (the Authority), Illinois as of and for the years ended December 31, 2025 and 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 the business-type activities and the aggregate remaining fund information of the Glenbard Wastewater Authority, Illinois, as of December 31, 2025 and 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

**Management's Discussion and Analysis**
**December 31, 2025**

This discussion and analysis of the Glenbard Wastewater Authority (the Authority), Illinois, is designed to provide the reader an objective and easily readable analysis of the Authority's financial activities for the fiscal year 2025 which began on January 1, 2025 and concluded on December 31, 2025. 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.

## 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, 2025 decreased by $2,585,624 or by 16.2% compared to balances at the close of the prior fiscal year. The Operating Fund and Equipment Replacement Fund experienced a decrease in cash balance of $105,155 and $2,480,469, receptively. See the financial section of this report for detailed cash flow information.

2. Total Operating Fund expenses for fiscal year 2025 were $5,081,256, a decrease of $138,998 or 2.7% 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 $5,512,426 by $431,170 or 7.8%. 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, 2025, include following components:

| | Village of Lombard | Village of Glen Ellyn | Totals |
|---|---|---|---|
| Billing Adjustment for the Fiscal Year Ended on December 31, 2025 | $ (335,517) | (225,797) | (561,314) |
| Billing Adjustment - July 2025 to December 2025 | 53,098 | (53,098) | — |
| Cumulative Balance Due from (to) Villages* | (282,419) | (278,895) | (561,314) |

*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.

## Financial Highlights - Continued

5. The percentage of wastewater flow contributed by each of the partners to the Glenbard Plant for 2025 compared to the previous two years is shown below:

| | FY2023 | FY2024 | FY2025 |
|---|---|---|---|
| Village of Lombard | 58.72% | 58.90% | 59.88% |
| Village of Glen Ellyn | 41.28% | 41.10% | 40.12% |

   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 $1,608,054 as of December 31, 2025 is equivalent to a 31.8% reserve level, above the minimum 25% level by $344,625.

7. The Authority's investment in capital projects was more significant in 2025 than in the prior year. The primary capital project in 2025 was the continuation of the Primary Clarifier Rehabilitation Project. As of December 31, 2025, approximately $5.2 million had been expended on this project.

## Authority's Financial Analysis

### *Net Position*

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

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

| | FY2023 | FY2024 | FY2025 |
|---|---|---|---|
| Current and Other Assets | $ 10,027,318 | 16,760,968 | 14,777,554 |
| Capital Assets | 51,302,010 | 49,835,490 | 51,786,483 |
| Total Assets | 61,329,328 | 66,596,458 | 66,564,037 |
| Deferred Outflows | 568,638 | 245,439 | 103,854 |
| Total Assets & Deferred Outflows | 61,897,966 | 66,841,897 | 66,667,891 |
| Long Term Debt | 15,824,967 | 20,559,862 | 19,349,252 |
| Other Liabilities | 2,490,204 | 2,528,342 | 3,050,550 |
| Total Liabilities | 18,315,171 | 23,088,204 | 22,399,802 |
| Deferred Inflows | 353,380 | 306,203 | 870,193 |
| Total Liabilities & Deferred Inflows | 18,668,551 | 23,394,407 | 23,269,995 |
| Net Investment in Capital Assets | 34,177,988 | 28,043,506 | 31,420,718 |
| Restricted | 9,051,427 | 15,403,984 | 11,977,178 |
| Total Net Position | 43,229,415 | 43,447,490 | 43,397,896 |

The total net position of the Authority decreased $49,594 to $43,397,896, a decrease of 0.1% from the prior fiscal year, due to an increase in outlay for the maintenance of capital facilities and equipment of approximately $4.8 million from 2024 to 2025. This was partially offset by the contribution by the Villages of the previous year operating surplus to the Equipment Replacement Fund as well as a decrease in realized pension expense from approximately $386,000 in 2024 to approximately $115,000 in 2025.

## 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.

| | FY2023 | FY2024 | FY2025 |
|---|---|---|---|
| Operating Revenues | $ 8,390,859 | 8,588,471 | 8,843,975 |
| Non-Operating Revenues | 1,365,276 | 1,495,154 | 1,646,771 |
| Total Revenues | 9,756,135 | 10,083,625 | 10,490,746 |
| Depreciation/Amortization Expense | 3,294,248 | 3,312,566 | 3,303,705 |
| Other Operating Expenses | 5,748,735 | 5,980,861 | 6,762,185 |
| Non-Operating Expenses | 420,812 | 572,123 | 474,450 |
| Total Expenses | 9,463,795 | 9,865,550 | 10,540,340 |
| Changes in Net Position | 292,340 | 218,075 | (49,594) |
| Net Position - Beginning | 42,937,075 | 43,229,415 | 43,447,490 |
| Net Position - Ending | 43,229,415 | 43,447,490 | 43,397,896 |

### *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.

## 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, 2025 compared to the previous two years is shown in the table below.

| Partner | FY2023 | FY2024 | FY2025 | $ Change from 2024 to 2025 | % Change from 2024 to 2025 |
|---|---|---|---|---|---|
| Village of Lombard | $ 2,719,071 | $ 2,816,019 | $ 2,971,874 | $ 155,855 | 5.53% |
| Village of Glen Ellyn | 1,911,125 | 1,964,781 | 1,969,238 | 4,457 | 0.23% |
| Totals | 4,630,196 | 4,780,800 | 4,941,112 | 160,312 | |

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, 2025 compared to the previous two years is shown in the table below:

| Revenue | FY2023 | FY2024 | FY2025 | $ Change from 2024 to 2025 | % Change from 2024 to 2025 |
|---|---|---|---|---|---|
| Lombard (1) | $ 2,043,721 | $ 2,073,839 | $ 2,131,009 | $ 57,170 | 2.76% |
| Glen Ellyn (1) | 1,716,942 | 1,733,832 | 1,771,854 | 38,022 | 2.19% |
| Excess Contributions (2) | 375,953 | 274,791 | 453,432 | 178,641 | 65.01% |
| Connection Fees (3) | 214,873 | 67,967 | 145,516 | 77,549 | 114.10% |
| Leachate Revenue (4) | 10,850 | 9,800 | 11,550 | 1,750 | 17.86% |
| FOG Revenue (5) | 178,361 | 238,176 | 171,949 | (66,227) | (27.81%) |
| Investment Income (6) | 315,450 | 601,190 | 574,410 | (26,780) | (4.45%) |
| Other Income (7) | 139,531 | 182,870 | 177,310 | (5,560) | (3.04%) |
| Total Revenues | 4,995,681 | 5,182,465 | 5,437,030 | 254,565 | |

## 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 2024 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. Due to the opening of additional wastewater treatment facilities in the area which accept leachate in 2023, the Authority began experiencing significantly decreased leachate revenue and 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. The Authority has significantly increased its ability to take in additional FOG over the past several years, a trend which peaked in 2024 but declined somewhat in 2025 due to the cleaning of the Authority’s second largest digester, which curtailed its ability to take in FOG for part of the year.

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. These funds decreased in 2025 as the Authority expended those funds on a number of capital projects, most notably the Primary Clarifier Rehabilitation Project, which led to a decrease in investment income for the year.

7. The Authority receives a variety of miscellaneous revenues, including revenue which the Authority receives from selling energy generated using the combined heat and power engines. $99,000 related to this program was received in 2025, compared to $127,000 received in 2024. This was largely offset by an increase in lease revenue, from $42,000 in 2024 to $72,000 in 2025.

## Authority's Financial Analysis - Continued

### *Expenses*

Operating Fund Expenses

A comparison of Operating Fund expenses for FY 2025 compared to the previous two years is shown in the table below:

| | FY2023 | FY2024 | FY2025 | 2025 Percent of Total | $ Change from 2024 to 2025 | % Change from 2024 to 2025 |
|---|---|---|---|---|---|---|
| Personnel Services (1) | $ 1,772,947 | $ 1,712,304 | $ 1,928,118 | 37.95% | $ 215,814 | 12.60% |
| IMRF Pension Expense/ (Revenue) (2) | (65,586) | 386,633 | 115,402 | 2.27% | (271,231) | (70.15%) |
| Contractual Services | | | | | | |
| Maintenance | 720,191 | 745,959 | 560,286 | 11.03% | (185,673) | (24.89%) |
| Service Charge | 145,500 | 136,100 | 134,900 | 2.65% | (1,200) | (0.88%) |
| Sludge Removal (3) | 211,814 | 387,492 | 346,228 | 6.81% | (41,264) | (10.65%) |
| Utilities (4) | 537,013 | 604,297 | 674,600 | 13.28% | 70,303 | 11.63% |
| Insurance | 377,679 | 367,886 | 379,103 | 7.46% | 11,217 | 3.05% |
| Other | 225,414 | 199,460 | 231,148 | 4.55% | 31,688 | 15.89% |
| Commodities (5) | 705,441 | 669,525 | 686,035 | 13.50% | 16,510 | 2.47% |
| Amortization | — | 10,598 | 25,436 | 0.50% | 14,838 | 140.01% |
| Totals | 4,630,413 | 5,220,254 | 5,081,256 | 100.00% | (138,998) | |

1. Personnel services include salaries for 18 full-time and 7 part-time/seasonal staff positions, overtime, Social Security and Medicare employer costs, and required retirement contributions to the Illinois Municipal Retirement Fund (IMRF) for full-time employees. Costs of employee health plan benefits are reflected in the "Insurance" category.

2. The Authority recognized IMRF pension expense of $386,633 in 2024. In 2025, the Authority recognized pension expense of $115,402, a decrease of $271,231. This is due to a positive change in the investment market when comparing 2024 to 2025, particularly in the equity markets. This positively 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. These rates continued into 2025, although the related expense decreased due to a lower volume of sludge produced due to plant and community conditions.

## Authority's Financial Analysis - Continued

### *Expenses - Continued*

Operating Fund Expenses - Continued

4. A significant 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. Additionally, the Authority experienced an increase in utility expenses during 2025 as a major scheduled service interval project related to its combined heat and power engines caused the Authority to purchase, rather than generate, more electricity during the year.

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 and 2025.

Equipment Replacement Fund Expenses

The Authority invested approximately $5.3 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, 2025. The major project completed during the year was the second phase of the Interceptor Rehabilitation Project.

### *Capital Assets*

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

| | FY 2023 | FY2024 | FY2025 |
|---|---|---|---|
| Nondepreciable Capital Assets | $ 1,380,869 | 2,745,804 | 7,036,929 |
| Depreciable/Amortizable Capital Assets | 120,131,219 | 118,587,299 | 119,063,075 |
| Less: Accumulated Depreciation/Amortization | (70,210,078) | (71,497,613) | (74,313,521) |
| Total Net Depreciable Capital Assets | 49,921,141 | 47,089,686 | 44,749,554 |
| Total Net Capital Assets | 51,302,010 | 49,835,490 | 51,786,483 |

For more detailed information, see Note 3.

## 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, 2025 is presented below.

| | Amount |
|---|---|
| Facility Improvement Project | $ 12,627,258 |
| Biosolids Dewatering Project | 1,762,551 |
| Intergovernmental Loan Payable | 5,968,513 |
| Lease Payable - AirGas | 7,443 |
| | 20,365,765 |

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, Illinois 60137.

# BASIC FINANCIAL STATEMENTS

**Statement of Net Position**
**December 31, 2025**
**(with Comparative Information for December 31, 2024)**

**See Following Page**

**Statement of Net Position**
**December 31, 2025**
**(with Comparative Information for December 31, 2024)**

| | | December 31, 2025 | December 31, 2024 |
|---|---|---|---|
| **ASSETS** | | | |
| Current Assets | | | |
| Restricted Cash and Investments | | | |
| Working Cash Account | $ | 1,608,054 | 1,713,209 |
| Equipment Replacement Account | | 11,757,612 | 14,238,081 |
| Receivables - Net of Allowances | | | |
| Accounts | | 145,049 | 138,877 |
| Member Contributions - Village of Glen Ellyn | | — | 550 |
| Member Contributions - Village of Lombard | | 13,901 | — |
| Leases Receivable | | 72,404 | 51,670 |
| Prepaids | | 98,976 | 94,549 |
| Inventories | | 69,814 | 99,800 |
| Total Current Assets | | 13,765,810 | 16,336,736 |
| Noncurrent Assets | | | |
| Capital Assets | | | |
| Nondepreciable | | 7,036,929 | 2,745,804 |
| Depreciable/Amortizable | | 119,063,075 | 118,587,299 |
| Accumulated Depreciation/Amortization | | (74,313,521) | (71,497,613) |
| | | 51,786,483 | 49,835,490 |
| Other Assets | | | |
| Lease Receivable | | 470,628 | 424,232 |
| Net Pension Asset - IMRF | | 541,116 | — |
| Total Noncurrent Assets | | 52,798,227 | 50,259,722 |
| Total Assets | | 66,564,037 | 66,596,458 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | |
| Deferred Items - IMRF | | 103,854 | 245,439 |
| Total Assets and Deferred Outflows of Resources | | 66,667,891 | 66,841,897 |

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

| | | December 31, 2025 | December 31, 2024 |
|---|---|---|---|
| **LIABILITIES** | | | |
| Current Liabilities | | | |
| Accounts Payable | $ | 1,128,737 | 452,527 |
| Accrued Payroll | | 98,697 | 72,776 |
| Accrued Interest Payable | | 54,964 | 61,681 |
| Unearned Rental Revenue | | 38,556 | 29,140 |
| Member Accounts Payable - Village of Glen Ellyn | | 278,895 | 183,433 |
| Member Accounts Payable - Village of Lombard | | 296,320 | 270,549 |
| Current Portion of Long-Term Liabilities | | 1,154,381 | 1,458,236 |
| Total Current Liabilities | | 3,050,550 | 2,528,342 |
| Noncurrent Liabilities | | | |
| Compensated Absences Payable | | 110,294 | 128,070 |
| Net Pension Liability - IMRF | | — | 66,027 |
| Facility Improvement Loan Payable | | 11,823,872 | 12,627,258 |
| Biosolids Dewatering Loan Payable | | 1,663,157 | 1,762,551 |
| Intergovernmental Loans Payable | | 5,751,929 | 5,968,513 |
| Lease Payable | | — | 7,443 |
| Total Noncurrent Liabilities | | 19,349,252 | 20,559,862 |
| Total Liabilities | | 22,399,802 | 23,088,204 |
| **DEFERRED INFLOWS OF RESOURCES** | | | |
| Deferred Items - IMRF | | 495,911 | 2,811 |
| Deferred Lease Revenue | | 374,282 | 303,392 |
| Total Deferred Inflows of Resources | | 870,193 | 306,203 |
| Total Liabilities and Deferred Inflows of Resources | | 23,269,995 | 23,394,407 |
| **NET POSITION** | | | |
| Net Investment in Capital Assets | | 31,420,718 | 28,043,506 |
| Restricted - Equipment Replacement Account | | 10,934,779 | 14,359,482 |
| Restricted - Working Cash Account | | 501,283 | 1,044,502 |
| Restricted - Illinois Municipal Retirement | | 541,116 | — |
| Total Net Position | | 43,397,896 | 43,447,490 |

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

**Statement of Revenues, Expenses and Changes in Net Position**
**For the Fiscal Year Ended December 31, 2025**
**(with Comparative Information for the Fiscal Year Ended December 31, 2024)**

| | December 31, 2025 | December 31, 2024 |
|---|---|---|
| Operating Revenues | | |
| Charges for Services | $ 8,843,975 | 8,588,471 |
| Operating Expenses | | |
| Personnel Services | 1,928,118 | 1,712,304 |
| IMRF Pension Expense/(Revenue) | 115,402 | 386,633 |
| Contractual Services | | |
| Maintenance | 560,286 | 745,959 |
| Service Charge | 134,900 | 136,100 |
| Sludge Removal | 346,228 | 387,492 |
| Utilities | 674,600 | 604,297 |
| Insurance | 379,103 | 367,886 |
| Other | 231,148 | 199,460 |
| Commodities | 686,035 | 669,525 |
| Maintenance of Capital Facilities and Equipment | 6,976,159 | 2,203,326 |
| Less: Capital Outlay | (5,269,794) | (1,432,121) |
| Depreciation/Amortization | 3,303,705 | 3,312,566 |
| Total Operating Expenses | 10,065,890 | 9,293,427 |
| Operating (Loss) | (1,221,915) | (704,956) |
| Nonoperating Revenues (Expenses) | | |
| Surplus Contributions | 453,432 | 274,791 |
| Connection Fees | 145,516 | 67,967 |
| Enernoc Demand Response | 2,069 | 4,411 |
| Leachate Revenues | 11,550 | 9,800 |
| Renewable Energy Credits | 99,469 | 127,303 |
| Fats, Oil & Grease Waste Fees | 171,949 | 238,176 |
| Lease Revenue | 72,000 | 42,220 |
| Other Income | 35,932 | 37,532 |
| Disposal of Capital Assets | 59,933 | (128,189) |
| Investment Income | 654,854 | 692,954 |
| Interest Expense | (534,383) | (443,934) |
| | 1,172,321 | 923,031 |
| Change in Net Position | (49,594) | 218,075 |
| Net Position - Beginning | 43,447,490 | 43,229,415 |
| Net Position - Ending | 43,397,896 | 43,447,490 |

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

**Statement of Cash Flows**
**For the Fiscal Year Ended December 31, 2025**
**(with Comparative Information for the Fiscal Year Ended December 31, 2024)**

| | December 31, 2025 | December 31, 2024 |
|---|---|---|
| Cash Flows from Operating Activities | | |
| Receipts from Customers and Villages | $ 9,774,797 | 9,439,586 |
| Payments to Employees | (2,043,520) | (2,098,937) |
| Payments to Suppliers | (3,816,389) | (3,500,831) |
| | 3,914,888 | 3,839,818 |
| Cash Flows from Capital and Related Financing Activities | | |
| Purchase of Capital Assets | (5,269,792) | (1,974,235) |
| Disposal of Capital Assets | 75,027 | — |
| Interest Expense | (534,383) | (443,934) |
| Payment of Principal | (1,426,219) | (1,833,719) |
| Debt Proceeds | — | 6,501,681 |
| | (7,155,367) | 2,249,793 |
| Cash Flows from Investing Activities | | |
| Investment Income | 654,855 | 692,954 |
| Net Change in Cash and Cash Equivalents | (2,585,624) | 6,782,565 |
| Cash and Cash Equivalents | | |
| Beginning | 15,951,290 | 9,168,725 |
| Ending | 13,365,666 | 15,951,290 |
| Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities | | |
| Operating Income | (1,221,915) | (704,956) |
| Adjustments to Reconcile Operating Income to Net Income to Net Cash Provided by (Used in) Operating Activities: | | |
| Depreciation/Amortization Expense | 3,303,705 | 3,312,566 |
| Other Income | 991,916 | 802,200 |
| Other (Expense) - IMRF | 27,542 | 319,096 |
| (Increase) Decrease in Current Assets | (61,094) | 48,915 |
| Increase (Decrease) in Current Liabilities | 874,734 | 61,997 |
| Net Cash Provided by Operating Activities | 3,914,888 | 3,839,818 |

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

## 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. 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 March 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.

## 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.

## 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.

#### Prepaids/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. Prepaids/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 - Equipment | 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.

## 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.

## 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 $292,072 and the bank balances totaled $549,633. The Authority also has $5,695,503 invested in the Illinois Funds, $3,425,546 in IMET and $3,952,545 in IPRIME at year end, which has an average maturity of less than one year.

*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.

## 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 AAAmmf by Fitch, IPRIME and IMET are rated AAAm by Standard & Poor's.

*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, 2025, 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 | $ 240,212 | 171,388 |
| Primary Clarifier Rehabilitation | 4,206,269 | 1,821,003 |
| Final Clarifier Rehabilitation | 186,117 | 230,283 |
| Intermediate Pump Station and Clarifier Rehabilitation | 52,388 | 146,897 |
| | 4,684,986 | 2,369,571 |

## 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 | $ 1,447,668 | — | — | 1,447,668 |
| Property Easement | 168,607 | — | — | 168,607 |
| Construction in Progress | 1,129,529 | 5,218,549 | 927,424 | 5,420,654 |
| | 2,745,804 | 5,218,549 | 927,424 | 7,036,929 |
| Depreciable/Amortizable Capital Assets | | | | |
| Building and Improvements | 62,492,084 | 551,881 | 61,400 | 62,982,565 |
| Machinery and Equipment | 37,692,498 | — | 441,491 | 37,251,007 |
| Vehicles | 373,410 | 426,786 | — | 800,196 |
| Land Improvements | 17,882,579 | — | — | 17,882,579 |
| Lease Asset - Equipment | 70,419 | — | — | 70,419 |
| Subscription Asset - Software | 76,309 | — | — | 76,309 |
| | 118,587,299 | 978,667 | 502,891 | 119,063,075 |
| Less Accumulated Depreciation/Amortization | | | | |
| Building and Improvements | 30,037,754 | 2,027,248 | 46,306 | 32,018,696 |
| Machinery and Equipment | 24,670,961 | 994,799 | 441,491 | 25,224,269 |
| Vehicles | 312,715 | 50,981 | — | 363,696 |
| Land Improvements | 16,426,843 | 191,153 | — | 16,617,996 |
| Lease Asset - Airgas | 38,742 | 14,088 | — | 52,830 |
| Subscription Asset - Software | 10,598 | 25,436 | — | 36,034 |
| | 71,497,613 | 3,303,705 | 487,797 | 74,313,521 |
| Total Net Depreciable/Amortizable Capital Assets | 47,089,686 | (2,325,038) | 15,094 | 44,749,554 |
| Total Net Capital Assets | 49,835,490 | 2,893,511 | 942,518 | 51,786,483 |

Depreciation/amortization was allocated to the members as follows:

| | |
|---|---|
| Village of Lombard | $ 1,798,867 |
| Village of Glen Ellyn | 1,504,838 |
| | 3,303,705 |

## 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% |
| T-Mobile | June 1, 2025 | 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 $72,000 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 |
|---|---|---|
| 2026 | $ 72,404 | 21,721 |
| 2027 | 79,066 | 18,825 |
| 2028 | 86,144 | 15,662 |
| 2029 | 93,662 | 12,217 |
| 2030 | 101,644 | 8,470 |
| 2031 | 110,112 | 4,405 |
| | 543,032 | 81,300 |

## NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

### LONG-TERM OBLIGATIONS

#### 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. | $ 314,567 | — | 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. | 13,416,767 | — | 789,509 | 12,627,258 |
| Biosolids Dewatering Project Loan Payable dated March 19, 2021, due in semi-annual installments, including interest at 1.35%, through February 12, 2042. | 1,860,617 | — | 98,066 | 1,762,551 |
| | 15,591,951 | — | 1,202,142 | 14,389,809 |

(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. | $ 6,175,097 | — | 206,584 | 5,968,513 |

## NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

### LONG-TERM OBLIGATIONS - 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 |
|---|---|---|
| 2026 | $ 7,443 | 56 |

**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 | $ 160,087 | — | 22,219 | 137,868 | 27,574 |
| Net Pension Liability/(Asset) - IMRF | 66,027 | — | 607,143 | (541,116) | — |
| Loans Payable | 15,591,951 | — | 1,202,142 | 14,389,809 | 902,780 |
| Intergovernmental Loans Payable | 6,175,097 | — | 206,584 | 5,968,513 | 216,584 |
| Lease Payable | 24,936 | — | 17,493 | 7,443 | 7,443 |
| | 22,018,098 | — | 2,055,581 | 19,962,517 | 1,154,381 |

Compensated absences are reported as the net change amount for the fiscal year.

## NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

### LONG-TERM OBLIGATIONS - Continued

#### Debt Service Requirements to Maturity

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

| Fiscal | Loans Payable | | Intergovernmental Loans Payable | |
|---|---|---|---|---|
| Year | Principal | Interest | Principal | Interest |
| 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 | 14,389,809 | 1,867,955 | 5,968,513 | 2,827,000 |

## NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

### NET POSITION

#### Net Position Classification

Net position consists of the following as of December 31, 2025 and December 31, 2024:

| | December 31, 2025 | December 31, 2024 |
|---|---|---|
| Net Position | | |
| Net Investment in Capital Assets | $ 31,420,718 | 28,043,506 |
| Equipment Replacement Account (Restricted) | 10,934,779 | 14,359,482 |
| Working Cash Account (Restricted) | 501,283 | 1,044,502 |
| Illinois Municipal Retirement (Restricted) | 541,116 | — |
| Total Net Position | 43,397,896 | 43,447,490 |

Net investment in capital assets was comprised of the following as of December 31, 2025 and December 31, 2024:

| | December 31, 2025 | December 31, 2024 |
|---|---|---|
| Capital Assets - Net of Accumulated Depreciation/Amortization | $ 51,786,483 | 49,835,490 |
| Less Capital Related Debt: | | |
| Loans Payable | (14,389,809) | (15,591,951) |
| Intergovernmental Loans Payable | (5,968,513) | (6,175,097) |
| Lease Payable | (7,443) | (24,936) |
| Net Investment in Capital Assets | 31,420,718 | 28,043,506 |

**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, 2025 and December 31, 2024 are as follows:

| | December 31, 2025 | December 31, 2024 |
|---|---|---|
| Beginning Balance | $ 42,337,277 | 41,800,108 |
| Revenue and Expense Results within Equipment Replacement Sub-Fund | (1,674,490) | (844,515) |
| Surplus Contributions | 453,432 | 274,791 |
| Investment Income | 574,410 | 601,190 |
| Service Fees Charged to Villages | 3,902,863 | 3,807,671 |
| Depreciation | (3,278,269) | (3,301,968) |
| | 42,315,223 | 42,337,277 |
| Less: Net Investment in Capital Assets | (31,380,444) | (27,977,795) |
| Restricted for Future Plant and Equipment Replacement | 10,934,779 | 14,359,482 |

**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:

**NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

**NET POSITION - Continued**

**Working Cash Account - Continued**

| | Village of Lombard | Village of Glen Ellyn | December 31, 2025 | December 31, 2024 |
|---|---|---|---|---|
| Operating Expenses (as Defined in Intergovernmental Agreement) | $ 3,026,259 | 2,027,456 | 5,053,715 | 4,901,158 |
| Minimum Working Capital Balance (25% of Operating Expenses) | 756,565 | 506,864 | 1,263,429 | 1,225,290 |
| Cash and Investments - Operating Sub-Fund | | | 1,608,054 | 1,713,209 |
| Less: Outstanding Encumbrances | | | — | — |
| Working Cash | | | 1,608,054 | 1,713,209 |
| Less: Required Working Cash | | | (1,263,429) | (1,225,290) |
| Working Cash over Minimum Requirement | | | 344,625 | 487,920 |

Working cash balance computation:

| | Village of Lombard | Village of Glen Ellyn | Totals |
|---|---|---|---|
| Amount Required | $ (756,565) | (506,864) | (1,263,429) |
| Amount Available | 962,933 | 645,121 | 1,608,054 |
| Cash Reserve Excess | 206,368 | 138,257 | 344,625 |

**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.

## 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.

**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, 2025, the measurement date, the following employees were covered by the benefit terms:

| | |
|---|---|
| Active Plan Members | 19 |

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.

**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, 2025, the Authority's contribution was 5.29% of covered payroll.

*Net Pension Liability/(Asset).* The Authority's net pension liability/(asset) was measured as of December 31, 2025. The total pension liability used to calculate the net pension liability/(asset) 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, 2025, 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:

## 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 | 24.00% | 4.75% |
| Domestic Equities | 32.50% | 7.35% |
| International Equities | 18.00% | 7.45% |
| Real Estate | 10.50% | 6.25% |
| Blended | 14.00% | 3.90% - 8.50% |
| Cash and Cash Equivalents | 1.00% | 3.00% |

#### 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) | $ 457,408 | (541,116) | (1,357,686) |

## 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/(Asset)

| | Total Pension Liability (A) | Plan Fiduciary Net Position (B) | Net Pension Liability/(Asset) (A) - (B) |
|---|---|---|---|
| Balances at December 31, 2024 | $ 11,632,840 | 11,566,813 | 66,027 |
| Changes for the Year: | | | |
| Service Cost | 139,691 | — | 139,691 |
| Interest on the Total Pension Liability | 633,411 | — | 633,411 |
| Changes of Benefit Terms | — | — | — |
| Difference Between Expected and Actual Experience of the Total Pension Liability | 139,729 | — | 139,729 |
| Changes of Assumptions | — | — | — |
| Contributions - Employer | — | 93,525 | (93,525) |
| Contributions - Employees | — | 78,411 | (78,411) |
| Net Investment Income | — | 1,367,731 | (1,367,731) |
| Benefit Payments, Including Refunds of Employee Contributions | (544,620) | (544,620) | — |
| Other (Net Transfer) | — | (19,693) | 19,693 |
| Net Changes | 368,211 | 975,354 | (607,143) |
| Balances at December 31, 2025 | 12,001,051 | 12,542,167 | (541,116) |

## 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, 2025, the Authority recognized pension expense of $115,402. At December 31, 2025, 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 | $ 103,854 | — | 103,854 |
| Change in Assumptions | — | — | — |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments | — | (495,911) | (495,911) |
| Total Deferred Amounts Related to IMRF | 103,854 | (495,911) | (392,057) |

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 |
|---|---|
| 2026 | $ 176,262 |
| 2027 | (221,585) |
| 2028 | (198,377) |
| 2029 | (148,357) |
| 2030 | — |
| Thereafter | — |
| Total | (392,057) |

**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, 2025.

# 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

**Illinois Municipal Retirement Fund**
**Schedule of Employer Contributions - Last Ten Fiscal Years**
**December 31, 2025**

| 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 |
|---|---|---|---|---|---|
| 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% |
| 2025 | 87,860 | 87,860 | — | 1,659,654 | 5.29% |

Notes to the Required Supplementary Information:

| | |
|---|---|
| Actuarial Cost Method | Aggregate Entry Age Normal |
| Amortization Method | Level % Pay (Closed) |
| Remaining Amortization Period | 18 Years |
| Asset Valuation Method | 5-Year Smoothed Fair Value |
| Inflation | 2.25% |
| Salary Increases | 2.85% 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 2023 valuation pursuant to an experience study of the period 2020-2022. |
| Mortality | For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) 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. |

**Illinois Municipal Retirement Fund**
**Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years**
**December 31, 2025**

| | | 2016 | 2017 | 2018 |
|---|---|---|---|---|
| Total Pension Liability | | | | |
| Service Cost | $ | 128,961 | 137,350 | 114,501 |
| Interest | | 628,935 | 615,459 | 609,697 |
| Differences Between Expected and Actual Experience | | (67,729) | (73,414) | 51,409 |
| Change of Assumptions | | (9,982) | (257,267) | 221,936 |
| Benefit Payments, Including Refunds of Member Contributions | | (434,992) | (431,868) | (428,162) |
| Net Change in Total Pension Liability | | 245,193 | (9,740) | 569,381 |
| Total Pension Liability - Beginning | | 8,650,945 | 8,896,138 | 8,886,398 |
| Total Pension Liability - Ending | | 8,896,138 | 8,886,398 | 9,455,779 |
| Plan Fiduciary Net Position | | | | |
| Contributions - Employer | $ | 139,480 | 135,586 | 122,242 |
| Contributions - Members | | 59,117 | 58,474 | 64,375 |
| Net Investment Income | | 543,260 | 1,413,859 | (469,664) |
| Benefit Payments, Including Refunds of Member Contributions | | (434,992) | (431,868) | (428,162) |
| Other (Net Transfer) | | (20,365) | (220,476) | 163,467 |
| Net Change in Plan Fiduciary Net Position | | 286,500 | 955,575 | (547,742) |
| Plan Net Position - Beginning | | 7,941,432 | 8,227,932 | 9,183,507 |
| Plan Net Position - Ending | | 8,227,932 | 9,183,507 | 8,635,765 |
| Employer's Net Pension Liability/(Asset) | $ | 668,206 | (297,109) | 820,014 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | | 92.49% | 103.34% | 91.33% |
| Covered Payroll | $ | 1,294,237 | 1,298,110 | 1,236,706 |
| Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll | | 51.63% | (22.89%) | 66.31% |

*Changes of Assumptions.* Changes in assumptions related to the discount rate were made in 2016 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017 and 2024.

| 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|
| 130,468 | 141,607 | 134,076 | 123,045 | 128,057 | 124,277 | 139,691 |
| 623,086 | 631,258 | 653,292 | 775,898 | 597,009 | 586,595 | 633,411 |
| 106,951 | 55,840 | 49,887 | — | 87,856 | 53,102 | — |
| — | (60,076) | — | 169,766 | (10,199) | — | 139,729 |
| (459,666) | (458,906) | (490,955) | (526,457) | (513,763) | (474,987) | (544,620) |
| 400,839 | 309,723 | 346,300 | 542,252 | 288,960 | 288,987 | 368,211 |
| 9,455,779 | 9,856,618 | 10,166,341 | 10,512,641 | 11,054,893 | 11,343,853 | 11,632,840 |
| 9,856,618 | 10,166,341 | 10,512,641 | 11,054,893 | 11,343,853 | 11,632,840 | 12,001,051 |
| 97,218 | 129,454 | 127,573 | 96,606 | 64,044 | 67,537 | 93,525 |
| 62,987 | 65,444 | 75,769 | 63,546 | 68,106 | 66,779 | 78,411 |
| 1,484,513 | 1,265,793 | 1,696,991 | (1,327,637) | 923,846 | 821,220 | 1,367,731 |
| (459,666) | (458,906) | (490,955) | (526,457) | (513,763) | (474,987) | (544,620) |
| (13,052) | 16,674 | (17,613) | 59,019 | 152,260 | (191,295) | (19,693) |
| 1,172,000 | 1,018,459 | 1,391,765 | (1,634,923) | 694,493 | 289,254 | 975,354 |
| 8,635,765 | 9,807,765 | 10,826,224 | 12,217,989 | 10,583,066 | 11,277,559 | 11,566,813 |
| 9,807,765 | 10,826,224 | 12,217,989 | 10,583,066 | 11,277,559 | 11,566,813 | 12,542,167 |
| 48,853 | (659,883) | (1,705,348) | 471,827 | 66,294 | 66,027 | (541,116) |
| 99.50% | 106.49% | 116.22% | 95.73% | 99.42% | 99.43% | 104.51% |
| 1,359,696 | 1,335,802 | 1,430,193 | 1,410,310 | 1,496,334 | 1,487,589 | 1,659,654 |
| 3.59% | (49.40%) | (119.24%) | 33.46% | 4.43% | 4.44% | (32.60%) |

# OTHER SUPPLEMENTARY INFORMATION

**Combining Statement of Net Position**
**December 31, 2025**

See Following Page

**Combining Statement of Net Position**
**December 31, 2025**

| | Operating Sub-Fund | Equipment Maintenance Sub-Fund | Totals |
|---|---|---|---|
| **ASSETS** | | | |
| Current Assets | | | |
| Restricted Cash and Investments | | | |
| Working Cash Account | $ 1,608,054 | — | 1,608,054 |
| Equipment Replacement Account | — | 11,757,612 | 11,757,612 |
| Receivables - Net of Allowances | | | |
| Accounts | 120,255 | 24,794 | 145,049 |
| Member Contributions | | | |
| Village of Lombard | — | 13,901 | 13,901 |
| Leases Receivable | — | 72,404 | 72,404 |
| Prepaids | 55,643 | 43,333 | 98,976 |
| Inventories | — | 69,814 | 69,814 |
| Total Current Assets | 1,783,952 | 11,981,858 | 13,765,810 |
| Noncurrent Assets | | | |
| Capital Assets | | | |
| Nondepreciable | — | 7,036,929 | 7,036,929 |
| Depreciable | 76,309 | 118,986,766 | 119,063,075 |
| Accumulated Depreciation/Amortization | (36,035) | (74,277,486) | (74,313,521) |
| | 40,274 | 51,746,209 | 51,786,483 |
| Other Assets | | | |
| Net Pension Asset - IMRF | 541,116 | — | 541,116 |
| Total Noncurrent Assets | 581,390 | 51,746,209 | 52,327,599 |
| Total Assets | 2,365,342 | 63,728,067 | 66,093,409 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | |
| Lease Receivable | — | 470,628 | 470,628 |
| Deferred Items - IMRF | 103,854 | — | 103,854 |
| Total Assets and Deferred Outflows of Resources | 2,469,196 | 64,198,695 | 66,667,891 |

| | Operating Sub-Fund | Equipment Maintenance Sub-Fund | Totals |
|---|---|---|---|
| **LIABILITIES** | | | |
| Current Liabilities | | | |
| Accounts Payable | $ 92,733 | 1,036,004 | 1,128,737 |
| Accrued Payroll | 98,697 | — | 98,697 |
| Accrued Interest Payable | — | 54,964 | 54,964 |
| Unearned Rental Revenue | — | 38,556 | 38,556 |
| Member Accounts Payable | | | |
| Village of Glen Ellyn | 264,994 | 13,901 | 278,895 |
| Village of Lombard | 296,320 | — | 296,320 |
| Current Portion of Long-Term Debt | 27,574 | 1,126,807 | 1,154,381 |
| Total Current Liabilities | 780,318 | 2,270,232 | 3,050,550 |
| Noncurrent Liabilities | | | |
| Compensated Absences Payable | 110,294 | — | 110,294 |
| Intergovernmental Loans Payable | — | 5,751,929 | 5,751,929 |
| Facility Improvement Loan Payable | — | 11,823,872 | 11,823,872 |
| Biosolids Dewatering Loan Payable | — | 1,663,157 | 1,663,157 |
| Total Noncurrent Liabilities | 110,294 | 19,238,958 | 19,349,252 |
| Total Liabilities | 890,612 | 21,509,190 | 22,399,802 |
| **DEFERRED INFLOWS OF RESOURCES** | | | |
| Deferred Items - IMRF | 495,911 | — | 495,911 |
| Deferred Lease Revenue | — | 374,282 | 374,282 |
| Total Deferred Inflows of Resources | 495,911 | 374,282 | 870,193 |
| Total Liabilities and Deferred Inflows of Resources | 1,386,523 | 21,883,472 | 23,269,995 |
| **NET POSITION** | | | |
| Net Investment in Capital Assets | 40,274 | 31,380,444 | 31,420,718 |
| Restricted - Equipment Replacement Account | — | 10,934,779 | 10,934,779 |
| Restricted - Working Cash Account | 501,283 | — | 501,283 |
| Restricted - Illinois Municipal Retirement | 541,116 | — | 541,116 |
| Total Net Position | 1,082,673 | 42,315,223 | 43,397,896 |

GLENBARD WASTEWATER AUTHORITY, GLEN ELLYN, ILLINOIS

**Combining Statement of Revenues, Expenses, and Changes in Net Position**
**For the Fiscal Year Ended December 31, 2025**

| | Operating Sub-Fund | Equipment Maintenance Sub-Fund | Totals |
|---|---|---|---|
| Operating Revenues | | | |
| Charges for Services | $ 4,941,112 | 3,902,863 | 8,843,975 |
| Operating Expenses | | | |
| Personnel Services | 1,928,118 | — | 1,928,118 |
| IMRF Pension Expense/(Revenue) | 115,402 | — | 115,402 |
| Contractual Services | | | |
| Maintenance | 560,286 | — | 560,286 |
| Service Charge | 134,900 | — | 134,900 |
| Sludge Removal | 346,228 | — | 346,228 |
| Utilities | 674,600 | — | 674,600 |
| Insurance | 379,103 | — | 379,103 |
| Other | 231,148 | — | 231,148 |
| Commodities | 686,035 | — | 686,035 |
| Maintenance of Capital Facilities and Equipment | — | 6,976,159 | 6,976,159 |
| Less: Capital Outlay | — | (5,269,794) | (5,269,794) |
| Depreciation/Amortization | 25,436 | 3,278,269 | 3,303,705 |
| Total Operating Expenses | 5,081,256 | 4,984,634 | 10,065,890 |
| Operating (Loss) | (140,144) | (1,081,771) | (1,221,915) |
| Nonoperating Revenues (Expenses) | | | |
| Surplus Contributions | — | 453,432 | 453,432 |
| Connection Fees | — | 145,516 | 145,516 |
| Enernoc Demand Response | — | 2,069 | 2,069 |
| Leachate Revenues | — | 11,550 | 11,550 |
| Renewable Energy Credits | — | 99,469 | 99,469 |
| Fats, Oil and Grease Waste Fees | — | 171,949 | 171,949 |
| Lease Revenue | — | 72,000 | 72,000 |
| Other Income | 32,160 | 3,772 | 35,932 |
| Disposal of Capital Assets | — | 59,933 | 59,933 |
| Investment Income | 80,444 | 574,410 | 654,854 |
| Interest Expense | — | (534,383) | (534,383) |
| | 112,604 | 1,059,717 | 1,172,321 |
| Change in Net Position | (27,540) | (22,054) | (49,594) |
| Net Position - Beginning | 1,110,213 | 42,337,277 | 43,447,490 |
| Net Position - Ending | 1,082,673 | 42,315,223 | 43,397,896 |

**Combining Statement of Cash Flows**
**For the Fiscal Year Ended December 31, 2025**

| | Operating Sub-Fund | Equipment Maintenance Sub-Fund | Totals |
|---|---|---|---|
| Cash Flows from Operating Activities | | | |
| Receipts from Customers and Villages | $ 4,968,845 | 4,805,952 | 9,774,797 |
| Payments to Employees | (2,043,520) | — | (2,043,520) |
| Payments to Suppliers | (3,110,925) | (705,464) | (3,816,389) |
| | (185,600) | 4,100,488 | 3,914,888 |
| Cash Flows from Capital and Related Financing Activities | | | |
| Purchase of Capital Assets | — | (5,269,792) | (5,269,792) |
| Disposal of Capital Assets | — | 75,027 | 75,027 |
| Interest Expense | — | (534,383) | (534,383) |
| Payment of Principal | — | (1,426,219) | (1,426,219) |
| | — | (7,155,367) | (7,155,367) |
| Cash Flows from Investing Activities | | | |
| Investment Income | 80,445 | 574,410 | 654,855 |
| Net Change in Cash and Cash Equivalents | (105,155) | (2,480,469) | (2,585,624) |
| Cash and Cash Equivalents | | | |
| Beginning | 1,713,209 | 14,238,081 | 15,951,290 |
| Ending | 1,608,054 | 11,757,612 | 13,365,666 |
| Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities | | | |
| Operating Income (Loss) | (140,144) | (1,081,771) | (1,221,915) |
| Adjustments to Reconcile Operating Income to Net Income to Net Cash Provided by (Used in) Operating Activities: | | | |
| Depreciation Expense/Amortization | 25,436 | 3,278,269 | 3,303,705 |
| Other Income | 32,160 | 959,756 | 991,916 |
| Other Expense (Revenue) - IMRF | 27,542 | — | 27,542 |
| (Increase) Decrease in Current Assets | (4,427) | (56,667) | (61,094) |
| Increase (Decrease) in Current Liabilities | (126,167) | 1,000,901 | 874,734 |
| Net Cash Provided by Operating Activities | (185,600) | 4,100,488 | 3,914,888 |

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, 2025**
**(with Comparative Information for the Fiscal Year Ended December 31, 2024)**

| | For the Fiscal Year Ended December 31, 2025 | | |
|---|---|---|---|
| | Budget | Actual | Variance Over (Under) |
| Operating Revenues | | | |
| Charges to Villages | $ 5,502,426 | 4,941,112 | (561,314) |
| Operating Expenses | | | |
| Personnel Services | 2,045,350 | 1,928,118 | (117,232) |
| IMRF Pension Expense | 94,614 | 115,402 | 20,788 |
| Contractual Services | | | |
| Maintenance | 686,623 | 560,286 | (126,337) |
| Service Charge | 134,900 | 134,900 | — |
| Sludge Removal | 400,540 | 346,228 | (54,312) |
| Utilities | 699,900 | 674,600 | (25,300) |
| Insurance | 448,200 | 379,103 | (69,097) |
| Other | 254,399 | 231,148 | (23,251) |
| Commodities | 747,900 | 686,035 | (61,865) |
| Amortization | — | 25,436 | 25,436 |
| Total Operating Expenses | 5,512,426 | 5,081,256 | (431,170) |
| Operating Income (Loss) | (10,000) | (140,144) | (130,144) |
| Nonoperating Revenues | | | |
| Other Income | — | 32,160 | 32,160 |
| Investment Income | 10,000 | 80,444 | 70,444 |
| | 10,000 | 112,604 | 102,604 |
| Change in Net Position | — | (27,540) | (27,540) |
| Net Position - Beginning | | 1,110,213 | |
| Net Position - Ending | | 1,082,673 | |

| For the Fiscal Year Ended December 31, 2024 | | |
|---|---|---|
| Budget | Actual | Variance Over (Under) |
| $ 5,234,233 | 4,780,800 | (453,433) |
| | | |
| 1,958,435 | 1,712,304 | (246,131) |
| — | 386,633 | 386,633 |
| | | |
| 680,907 | 745,959 | 65,052 |
| 136,161 | 136,100 | (61) |
| 385,000 | 387,492 | 2,492 |
| 708,900 | 604,297 | (104,603) |
| 395,900 | 367,886 | (28,014) |
| 254,530 | 199,460 | (55,070) |
| 724,400 | 669,525 | (54,875) |
| — | 10,598 | 10,598 |
| 5,244,233 | 5,220,254 | (23,979) |
| | | |
| (10,000) | (439,454) | (429,454) |
| | | |
| — | 28,596 | 28,596 |
| 10,000 | 91,764 | 81,764 |
| 10,000 | 120,360 | 110,360 |
| | | |
| — | (319,094) | (319,094) |
| | | |
| | 1,429,307 | |
| | | |
| | 1,110,213 | |

**Equipment Replacement Sub-Fund**
**Statement of Revenues, Expenses and Changes in Net Position - Budget and Actual**
**For the Fiscal Year Ended December 31, 2025**
**(with Comparative Information for the Fiscal Year Ended December 31, 2024)**

| | For the Fiscal Year Ended December 31, 2025 | | |
|---|---|---|---|
| | Budget | Actual | Variance Over (Under) |
| Operating Revenues | | | |
| Charges to Villages | $ 3,902,864 | 3,902,863 | (1) |
| Operating Expenses | | | |
| Maintenance of Capital Facilities and Equipment | 9,657,142 | 6,976,159 | (2,680,983) |
| Less: Capital Outlay | — | (5,269,794) | (5,269,794) |
| Depreciation | — | 3,278,269 | 3,278,269 |
| Total Operating Expenses | 9,657,142 | 4,984,634 | (4,672,508) |
| Operating Income (Loss) | (5,754,278) | (1,081,771) | 4,672,507 |
| Nonoperating Revenues (Expenses) | | | |
| Surplus Contributions | — | 453,432 | 453,432 |
| Connection Fees | 75,000 | 145,516 | 70,516 |
| Enernoc Demand Response | 8,000 | 2,069 | (5,931) |
| Leachate Revenues | 5,000 | 11,550 | 6,550 |
| Renewable Energy Credits | 30,000 | 99,469 | 69,469 |
| Fats, Oil & Grease Waste Fees | 150,000 | 171,949 | 21,949 |
| Lease Revenue | 72,080 | 72,000 | (80) |
| Other Income | 1,000 | 3,772 | 2,772 |
| Disposal of Capital Assets | — | 59,933 | 59,933 |
| Investment Income | 20,000 | 574,410 | 554,410 |
| Interest Expense | (552,683) | (534,383) | 18,300 |
| Loan Proceeds | — | — | — |
| Biosolids Loan Principal | (98,066) | (98,066) | — |
| Digester Loan Principal | (314,567) | (314,567) | — |
| FIP Loan Principal | (789,509) | (789,509) | — |
| Intergovernmental Loan Payable | (195,000) | (206,584) | (11,584) |
| Less Items to Statement of Net Position | — | 1,408,726 | 1,408,726 |
| Total Nonoperating Revenues (Expenses) | (1,588,745) | 1,059,717 | 2,648,462 |
| Change in Net Position | (7,343,023) | (22,054) | 7,320,969 |
| Net Position - Beginning | | 42,337,277 | |
| Net Position - Ending | | 42,315,223 | |

| For the Fiscal Year Ended December 31, 2024 | | |
|---|---|---|
| Budget | Actual | Variance Over (Under) |
| $ 3,807,671 | 3,807,671 | — |
| 10,816,998 | 2,203,326 | (8,613,672) |
| 550,000 | (1,432,121) | (1,982,121) |
| 96,755 | 3,301,968 | 3,205,213 |
| 11,463,753 | 4,073,173 | (7,390,580) |
| (7,656,082) | (265,502) | 7,390,580 |
| — | 274,791 | 274,791 |
| 75,000 | 67,967 | (7,033) |
| 8,000 | 4,411 | (3,589) |
| 5,000 | 9,800 | 4,800 |
| 30,000 | 127,303 | 97,303 |
| 150,000 | 238,176 | 88,176 |
| 71,461 | 42,220 | (29,241) |
| 1,000 | 8,936 | 7,936 |
| — | (128,189) | (128,189) |
| 125,000 | 601,190 | 476,190 |
| (169,752) | (443,934) | (274,182) |
| 6,000,000 | — | (6,000,000) |
| — | (96,755) | (96,755) |
| (617,534) | (617,534) | — |
| (775,872) | (775,872) | — |
| — | (6,501,681) | (6,501,681) |
| — | 7,991,842 | 7,991,842 |
| 4,902,303 | 802,671 | (4,099,632) |
| (2,753,779) | 537,169 | 3,290,948 |
| | 41,800,108 | |
| | 42,337,277 | |

**Schedule of Comparative Flows Used For Allocation of Costs - Last Ten Fiscal Years**
**December 31, 2025 (Unaudited)**

| | Glenbard | | | |
|---|---|---|---|---|
| | Lombard | | Glen Ellyn | |
| Fiscal Year | Gallons (in 000's) | Percent | Gallons (in 000's) | Percent |
| 2016 | 2,368,065 | 55.61% | 1,890,348 | 44.39% |
| 2017 | 2,576,590 | 57.35% | 1,916,548 | 42.65% |
| 2018 | 2,672,566 | 58.79% | 1,873,111 | 41.21% |
| 2019 | 2,686,639 | 59.41% | 1,835,852 | 40.59% |
| 2020 | 2,578,333 | 59.28% | 1,770,908 | 40.72% |
| 2021 | 2,499,757 | 59.94% | 1,670,839 | 40.06% |
| 2022 | 2,431,178 | 59.23% | 1,673,524 | 40.77% |
| 2023 | 2,343,191 | 58.72% | 1,646,934 | 41.28% |
| 2024 | 2,290,548 | 58.90% | 1,598,152 | 41.10% |
| 2025 | 2,316,852 | 59.88% | 1,552,185 | 40.12% |

**Schedule of Allocation Costs**
**December 31, 2025 (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, 2025, not included elsewhere in the accompanying financial statements follows:

1. Total Water Flow

| | Glenbard Plant | |
|---|---|---|
| Participant | Gallons (in 000's) | Percent |
| Village of Lombard | 2,316,852 | 59.88% |
| Village of Glen Ellyn | 1,552,185 | 40.12% |
| | 3,869,037 | 100.00% |

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, 2025, as follows:

| | Operating Fund |
|---|---|
| Operating Revenue | |
| Amounts Billed Prior to Billing Adjustments | $ 5,502,426 |
| Other Revenues | 112,604 |
| Adjustment | (561,315) |
| Operating Revenue Applicable to Operating Expenses | 5,053,715 |
| Operating Expenses | |
| Personnel Services | 1,928,118 |
| IMRF Employer Contribution | 87,861 |
| Contractual Services | |
| Maintenance | 560,286 |
| Service Charge | 134,900 |
| Sludge Removal | 346,228 |
| Utilities | 674,600 |
| Insurance | 379,103 |
| Other | 231,148 |
| Commodities | 686,035 |
| Amortization | 25,436 |
| Total Operating Expenses | 5,053,715 |

**Schedule of Allocation Costs - Continued**
**December 31, 2025 (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 | $ 3,026,259 | 59.88% |
| Village of Glen Ellyn | 2,027,456 | 40.12% |
| | 5,053,715 | 100.00% |

C. The computation of the billing adjustment for the fiscal year ended December 31, 2025 follows:

| | Village of Lombard | Village of Glen Ellyn | Totals |
|---|---|---|---|
| Charges | | | |
| Total Operating Expenses | $ 3,026,259 | 2,027,456 | 5,053,715 |
| Equipment Replacement Reserve | 2,144,053 | 1,758,810 | 3,902,863 |
| Total Operating Charges | 5,170,312 | 3,786,266 | 8,956,578 |
| Amount Billed | 5,438,400 | 3,966,889 | 9,405,289 |
| Plus: Credit for Other Revenues Received | 67,429 | 45,174 | 112,603 |
| Revenues Available to Offset Operating Changes | 5,505,829 | 4,012,063 | 9,517,892 |
| Amount Due from (to) Villages | (335,517) | (225,797) | (561,314) |

**Schedule of Allocation Costs - Continued**
**December 31, 2025 (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, 2025 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) | $ (335,517) | (225,797) | (561,314) |
| Billing Adjustments: | | | |
| July 2024 to December 2024 | 53,098 | (53,098) | — |
| Cumulative Balance Due from (to) Villages* | (282,419) | (278,895) | (561,314) |

*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, 2025 | Receivable (Payable) December 31, 2024 | Amount Received |
|---|---|---|---|---|
| Village of Lombard | $ 5,438,400 | (282,419) | (270,549) | 5,426,530 |
| Village of Glen Ellyn | 3,966,889 | (278,895) | (182,883) | 3,870,877 |
| | 9,405,289 | (561,314) | (453,432) | 9,297,407 |

# SECTION 7.0

# APPROVAL OF CONTRACT EXTENSION - AUDIT SERVICES CONTRACT

**MEMORANDUM**

**TO:** Executive Oversight Committee

**FROM:** Matt Streicher, P.E. BCEE, Executive Director

**DATE:** July 13, 2026

**RE:** Approval to Engage in a One-Year Extension for Auditing Services

---

In 2015 the Village of Glen Ellyn Board selected Lauterbach & Amen through a request for proposal process subject to annual approval by the Village Board. Due to the Village of Glen Ellyn's role as the Authority's lead agency, with Finance being one of their areas of responsibility, the Authority moved forward with using Lauterbach & Amen as well. Village staff are pleased with the service and quality of the audits completed for the previous fiscal years. Additionally, maintaining the current audit firm will provide for continuity in the audit process.

The Village of Glen Ellyn recently approved a one-year extension with Lauterbach & Amen at their June 22, 2026, Board Meeting, with the goal of performing an official request for proposals process for auditing services in the future for both the Authority and Village of Glen Ellyn audits.

Although this item is within the approval limits of the Village of Glen Ellyn Manager, the request is on behalf of the Village of Glen Ellyn Finance Department, and therefore, it is deemed appropriate for the Executive Oversight Committee to motion approval.

***Staff request the Executive Oversight Committee motion to approve a one-year renewal for audit services with Lauterbach & Amen for a not to exceed amount of $19,200 for the CY2026 Audit (to be invoiced in 2027).***

Lauterbach & Amen
668 N. River Road
Naperville, IL 60563
630.393.1483
lauterbachamen.com

May 04, 2026

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

We are pleased to confirm our understanding of the services we are to provide the Glenbard Wastewater Authority, Illinois for the year ended December 31, 2026.

*Audit Scope and Objectives*

We will audit the financial statements of the business-type activities, each major fund and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Authority as of and for the year ended December 31, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Authority's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will 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. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited: management's discussion and analysis, the budgetary comparison schedules and GASB-required pension reporting.

We have also been engaged to report on supplementary information other than RSI that accompanies the Authority's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements: combining fund statements, individual fund statements and budgetary comparison schedules.

*Audit Scope and Objectives - Continued*

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

*Auditor's Responsibilities for the Audit of the Financial Statements*

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Authority or to acts by management or employees acting on behalf of the Authority.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, if applicable, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

*Audit Procedures – Internal Control*

Our audit will include obtaining an understanding of the Authority and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and general or local economic challenges. Planning for this engagement has not concluded and is subject to change.

*Audit Procedures – Compliance*

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Authority's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

*Other Services*

We will also assist in preparing the financial statements and required audit adjustments, if any, for the Authority in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services, and required audit adjustments, if any, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

*Responsibilities of Management for the Financial Statements*

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

*Responsibilities of Management for the Financial Statements - Continued*

Management is responsible for making drafts of financial statements, all financial records and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Authority involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

*Engagement Administration, Fees, and Other*

Our fees for the year ended December 31, 2026 audit will be:

| **Services Provided** | **Calendar Year 12/31/2026** |
| --- | --- |
| • AFR (Audit Report) | $14,700 Annual |
| • Single Audit, if required* | $4,500 Annual |
| **Annual Total Costs of Services** | **$19,200** |

* L&A notes charge is for 1 Major Program testing. Additional $1,500 per additional program tested.

In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. Please be advised that we will charge interest on late invoices over sixty days.

Lauterbach & Amen's client portal is used solely as a method of exchanging information and is not intended to store the Authority's information. At the end of the engagement, we will provide the Authority with a copy (in an agreed-upon format) of deliverables and data related to the engagement from the portal.

Upon completion of the engagement, data and other content will either be removed from the portal or become unavailable to Lauterbach & Amen, LLP within twelve months.

The Authority agrees that during the term of this agreement and for a period of twelve months thereafter, the Authority shall not solicit, or arrange an employment contract with personnel of Lauterbach & Amen, LLP. Violation of this provision shall, in addition to other relief, require the Authority to compensate Lauterbach & Amen, LLP with one hundred percent of the solicited person's annual compensation.

*Reporting*

We will issue a written report upon completion of our audit of the Authority's financial statements. Our report will be addressed to the Board of Directors of the Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Glenbard Wastewater Authority, Illinois and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Cordially,

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Glenbard Wastewater Authority, Illinois.

By: ______________________________

Title: ______________________________

# SECTION 8.0

# APPROVAL – INTERGOVERNMENT LEASE AGREEMENT

VILLAGE OF Glen Ellyn ILLINOIS

535 DUANE STREET • GLEN ELLYN, IL 60137 • 630.469.5000 • WWW. GLENELLYN.ORG

# MEMORANDUM

**DATE:** **7/13/26**

**TO:** **GWA EOC**

**FROM:** **Mark Franz, Village Manager**

**RE:** **Joint Training Fire Tower Intergovernmental Lease Agreement:**

The Village of Glen Ellyn and the Village of Lombard have been working collaboratively to explore the development of a joint fire service training facility to serve the needs of both communities. The proposed training tower would be constructed on property owned by the Village of Lombard and currently operated by the Glenbard Wastewater Authority (GWA) at its Combined Sewer Overflow (CSO) Facility, also known as the Excess Flow Treatment Facility, located at 601 Hill Avenue in Lombard, Illinois.

To facilitate the project, a draft Intergovernmental Agreement (IGA) was reviewed by representatives of all three entities and brought to the June 8, 2026, Executive Oversight Meeting for discussion. After incorporation of feedback received, the agreement was reviewed again by the Glenbard Wastewater Authority and Village of Lombard and will subsequently be presented for consideration and approval of both the Village of Lombard Board and the Village of Glen Ellyn Board.

Prior to bringing it for approval at to each respective Village boards, staff is seeking approval from the Executive Oversight Committee.

***Motion to enter into the Intergovernmental Lease Agreement Between the Village of Glen Ellyn, the Village of Lombard, and the Glenbard Wastewater Authority for the construction and use of a Fire Training Facility at the Combined Sewer Outfall Facility Located at 601 Hill Avenue, Lombard, IL 60148***

**REDLINED VERSION**

**INTERGOVERNMENTAL LEASE AGREEMENT BETWEEN THE VILLAGE OF GLEN ELLYN, THE VILLAGE OF LOMARD AND THE GLENBARD WASTEWATER AUTHORITY**

**THIS INTERGOVERNMENTAL LEASE AGREEMENT** ("Agreement") is entered into this _____ day of _______, 2026, by the Village of Glen Ellyn, an Illinois home rule municipal corporation, (hereinafter referred to as the "Glen Ellyn"), the Village of Lombard, an Illinois municipal corporation (hereinafter referred to as "Lombard"), and the Glenbard Wastewater Authority, an Illinois municipal joint action agency (hereinafter referred to as "GWA"). Glen Ellyn, Lombard and the GWA may also be referred to as a "Party" or collectively as the "Parties."

**RECITALS**

**WHEREAS,** Article VII, Section 10 of the Illinois Constitution of 1970 and the Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.,* authorizes units of local government to contract or otherwise associate among themselves to obtain or share services, to exercise, combine or transfer any power or function, in any manner not prohibited by law; and

**WHEREAS,** Glen Ellyn, Lombard and the GWA are public agencies as defined in the Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.*; and

**WHEREAS,** the GWA operates a combined sewer overflow facility on property owned by Lombard located at 601 Hill Avenue, Lombard, Illinois 60148 (hereinafter referred to as the "Property"); and

**WHEREAS,** the Parties desire to cooperate in the construction, operation, and maintenance of a fire training facility at the Property for the benefit of Glen Ellyn and other applicable parties as determined by Glen Ellyn and approved by Lombard, including, but not limited to, the Glen Ellyn Volunteer Fire Company (hereinafter referred to as the "Facility");

**WHEREAS,** the property upon which the Facility shall be constructed is depicted in Exhibit A, attached hereto and incorporated herein by reference (hereinafter referred to as the "Premises"); and

**WHEREAS,** pursuant to the terms set forth herein, the Parties have determined to enter into this Agreement to provide for the terms by which Glen Ellyn shall construct, operate, and maintain the Facility at the Property, all pursuant to Article VII, Section 10 of the Illinois Constitution of 1970 and the Intergovernmental Cooperation Act.

**NOW, THEREFORE,** pursuant to the authority set forth above and any other applicable laws, and in consideration of the mutual covenants and obligations contained herein, it is agreed between the Parties as follows:

**SECTION 1. RECITALS INCORPORATED.**

1.1. The above recitals are incorporated herein by reference as though fully set forth.

**SECTION 2. LOMBARD'S RESPONSIBILITIES.**

2.1. Lombard shall retain ownership of the Property.

2.2. Lombard authorizes Glen Ellyn to use the Property for the construction, operation, and maintenance of the Facility, subject to the terms of this Agreement.

2.3. In the event Lombard participates in the Facility's use for fire training purposes, Lombard shall contribute toward maintenance and operational expenses pursuant to a cost-sharing formula mutually agreed upon by Glen Ellyn and Lombard, in the same manner that future fire departments may pay for the use of the Facility.

2.4. Lombard authorizes the Glen Ellyn Volunteer Fire Company to have access to the Property for fire training purposes.

2.5 Lombard may use the facility and allow and authorize other applicable parties to use the Facility for fire training purposes in its discretion, subject to notice to Glen Ellyn. A Lombard representative must be present to provide access to the site to authorized parties. Dates and times of training will be coordinated between the two entities.

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**SECTION 3. GWA RESONSIBILITIES.**

3.1. Lombard shall permit Glen Ellyn to construct and operate the Facility at the Property, subject to operational coordination requirements necessary for the continued operation of the combined sewer overflow facility at the Property by GWA.

3.2. GWA shall provide Glen Ellyn and Lombard with reasonable access to the Property for fire training purposes at mutually agreed upon times and in a manner that does not interfere with GWA operations. Such approval shall apply to other applicable parties as defined in this Agreement.

3.3 GWA shall continue to have access to the garage as a shared space for storage and have sole use of the concrete pad adjacent to the existing garage.

**SECTION 4. GLEN ELLYN RESPONSIBILITIES.**

4.1. Glen Ellyn shall be solely responsible for all costs associated with the design, construction, permitting, operation, maintenance, repair, and replacement of the Facility and maintenance of the existing garage on the premises.

4.2. Glen Ellyn may use the facility and allow and authorize other applicable parties to use the Facility for fire training purposes in its discretion, subject to ~~approval by~~notice to Lombard, including, but not limited to, the Glen Ellyn Volunteer Fire Company. A Glen Ellyn representative must be present to provide access to the site to authorized parties. Dates and times of training will be coordinated between the two entities.

4.3. Glen Ellyn shall be responsible for the ongoing maintenance and operational expenses of the Facility, except to the extent such costs are shared pursuant to separate agreements or mutually agreed cost-sharing arrangements with participating parties, including Lombard.

4.4. Glen Ellyn authorizes the Lombard Fire Department to have access to the Property for fire training purposes.

4.5 Glen Ellyn shall ensure that all activities conducted at the Facility comply with applicable federal, state, and local laws and regulations.

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**SECTION 5. AGREEMENT TERM.**

5.1. Glen Ellyn shall lease the Premises from Lombard for one dollar ($1.00) for a period of fifty (50) years beginning on the effective date of this Agreement as defined herein.

**SECTION 6. LEASED PROPERTY.**

6.1. Glen Ellyn shall lease the Premises from Lombard as depicted in Exhibit A attached hereto and incorporated herein by reference. The Premises and the Property shall be and remain the sole property of Lombard, and Glen Ellyn shall have only the privilege of use of the Premises and Property provided in this Agreement.

6.2. Glen Ellyn shall comply in every respect with all rules, orders, regulations, ordinances, statutes, and laws of all governmental units having jurisdiction over the Property and Glen Ellyn's use of the Property.

6.3. Lombard shall not vacate, abandon or otherwise transfer ownership of the Property at any time during the Agreement term unless this Agreement is terminated by the mutual consent of the Parties pursuant to Section 12 below.

6.4 GWA have the right to utilize the existing building at the Facility for GWA operations and maintenance activities.

**SECTION 7. UTILITY SERVICE AND OTHER COSTS.**

7.1. GWA shall provide snow and ice removal services, grass and weed cutting and all other ancillary services at the Property similar to what services was provided by GWA prior to construction of the Facility.

7.2. Glen Ellyn shall be responsible for the payment of all telephone, data transmission, electronic and computer services and any other specialized services for Glen Ellyn's operations at the Property.

7.3. Glen Ellyn shall pay for all utility service costs, including all costs associated with bringing utility service to the Facility, if applicable, and any applicable deposits or pay GWA for costs associated with all training operations. Glen Ellyn shall continuously always maintain in effect such required utility services for the Facility that are separately metered and shall pay for such utility services on or before any applicable due dates.

7.4. Glen Ellyn shall be responsible for waste removal for the Facility by reimbursing costs associated with all training operations.

7.5. Any other services to be provided to Glen Ellyn shall be pursuant to a separate intergovernmental agreement.

**SECTION 8. PARKING OF VEHICLES AND SIGNAGE.**

8.1. During the term of this Agreement, Glen Ellyn shall have the right to park Glen Ellyn vehicles or the vehicles of other applicable parties as determined by the Village at the Property provided that do not interfere with GWA operations. During the term of this Agreement, Glen Ellyn shall have the right to place, maintain, and erect at the Property, signage subject to Lombard and GWA's review and approval for parking purposes. All such signage shall be removed upon the expiration or termination of this Agreement. Vehicles shall not be permitted to be stored at the Facility overnight or when training activities are not occurring at the Property.

**SECTION 9. GLEN ELLYN'S MAINTENANCE.**

9.1. Glen Ellyn shall always be responsible for the maintenance and repair of the interior of the Facility of whatsoever kind or nature. Glen Ellyn shall maintain the Facility in a clean, neat, and orderly condition and shall otherwise perform all repairs of housekeeping nature at the Facility subject to GWA's request for maintenance and repair..

9.2. Glen Ellyn shall abide by all GWA and Lombard requirements, rules and policies regarding access to the Property, provided, however, that such requirements, rules, and policies shall not restrict Glen Ellyn's ability to access the Property twenty-four (24) hours per day, provided that Glen Ellyn notifies GWA in advance and the training does not interfere with GWA operations.

9.3. The Parties agree that the Property shall be delivered "as is." All work not provided herein shall be performed by Glen Ellyn at Glen Ellyn's expense.

9.4. Glen Ellyn shall not, without the prior written consent of Lombard and GWA, make any alterations, improvements, or additions to the Property, except as set forth herein.

9.5. Glen Ellyn shall always keep the Property and Facility in good order, condition and repair and clean, sanitary and safe condition, including, but not limited to, doing such things as are necessary to cause the Property and Facility to comply with applicable laws, ordinances, rules, regulations and orders of governmental and public bodies and agencies. Glen Ellyn shall be responsible for all damages due to its use of the Property or Facility during the term of this Agreement or any construction activities at the Property.

**SECTION 10. LIABILITY, INDEMNIFICATION AND LIENS**

10.1. Lombard, Glen Ellyn, and GWA shall each indemnify, hold harmless and defend the other party, its officers, employees, agents and volunteers from any and all claims, suits, losses, liabilities, actions, costs and fees, including reasonable attorneys' fees, of every nature or description arising from, growing out of, or because of any act or omission, neglect, or misconduct of the Indemnifying Party, its officers, employees, agents, volunteers, contractors or subcontractors. Such indemnification shall not be limited by reason of the enumeration of any insurance coverage herein provided.

10.2. Glen Ellyn shall contractually require all contractors and subcontractors doing any work, in, on or about the Property to indemnify, hold harmless and defend Lombard and GWA and their officers, employees, agents and volunteers from any and all claims, suits, losses, liabilities, actions, costs and fees, including reasonable attorneys' fees, caused or occasioned by or in connection with or arising out of any acts or omissions of Glen Ellyn's contractors or subcontractors. Glen Ellyn shall require all such contractors and subcontractors to provide Glen Ellyn with commercial general liability insurance coverage no less broad and with no lower limits than that provided for in Section 11 of this Agreement naming Lombard, and GWA and their officers, employees, agents and volunteers as additional insureds.

10.3. Nothing contained herein shall be construed as prohibiting the Lombard or Glen Ellyn their officers, employees, agents and volunteers from defending, through the selection and use of their own agents, attorneys, and experts, any claims, actions, or suits brought against them. Lombard or Glen Ellyn shall be liable for the costs, fees and expenses incurred in the defense of any such claims, actions or suits.

10.4. Glen Ellyn shall keep the Property free and clear of any mechanic's and other liens arising out of or in connection with work or labor done, services performed, or materials furnished in connection with any maintenance or repair and in connection with any business of Lombard conducted at the Property. Glen Ellyn shall always promptly and fully pay and discharge all such liens or claims for liens and indemnify Lombard and GWA against such liens and claims of liens, suits, or other proceedings relative to them. If Glen Ellyn desires in good faith to contest any such lien or related matter, Glen Ellyn shall notify Lombard and GWA in writing of Glen Ellyn's intention to do so.

10.5. No covenant or term contained in this Agreement shall be deemed to be the agreement of any official, agent, employee, consultant or attorney of Glen Ellyn, Lombard or GWA in their individual capacity, and no official, employee, consultant or attorney of Glen Ellyn, Lombard or GWA shall be liable personally under this Agreement or be subject to any personal liability or accountability by reason of or in connection with or arising out the execution, delivery, and performance of this Agreement, or any failure in connection therewith. This Section shall not be construed to limit or waive any immunity available to Glen Ellyn, Lombard or GWA pursuant to applicable law.

10.6. The obligations set forth in this Section 10 shall survive the expiration or termination of this Agreement.

**SECTION 11. INSURANCE.**

11.1. Glen Ellyn shall procure and maintain policies of insurance or self-insurance during the entire term of this Agreement and, from time to time at the request of Lombard and GWA, furnish proof of such insurance to Lombard and GWA. The insurance coverage described below is the minimum insurance coverage that Glen Ellyn must obtain and continuously maintain:

11.1.1. Property and casualty insurance covering all the equipment, supplies, furnishings, and other personal property of Lombard and GWA for the full replacement cost of such items.

11.1.2. Worker's Compensation. Worker's compensation insurance, with statutory coverage, only to the extent applicable.

11.1.3. General Liability (Primary and Umbrella). Commercial General Liability Insurance or equivalent with limits of not less than $1,000,000 per occurrence and $3,000,000 in the aggregate for bodily injury, and property damage liability. Coverages shall include the following: all premises and operations, products/completed operations, explosion, collapse, underground, separation of insureds, defense, and contractual liability (with no limitation endorsement).

11.1.4. Automobile Liability (Primary and Umbrella). Automobile liability Insurance with limits of not less than $1,000,000 combined single limit.

11.1.5. Professional Liability. When any architects, engineers or professional consultants perform work in connection with the build-out of the Facility under this Agreement, Glen Ellyn shall cause to be provided, professional liability Insurance covering acts, errors, or omissions shall be maintained with limits of not less than $1,000,000.

11.2. Lombard's Insurance. Lombard shall procure and maintain policies of insurance or self-insurance during the entire term of this Agreement and, from time to time at the request Glen Ellyn, furnish proof of such insurance to Glen Ellyn. The insurance coverage described below is the minimum insurance coverage that Lombard must obtain and continuously maintain:

11.2.1. Worker's Compensation. Worker's compensation insurance, with statutory coverage, only to the extent applicable.

11.2.2. General Liability (Primary and Umbrella). Commercial General Liability Insurance or equivalent with limits of not less than $2,000,000 per occurrence for bodily injury, and property damage liability. Coverages shall include the following: all premises and operations, products/completed operations, explosion, collapse, underground, separation of insureds, defense, and contractual liability (with no limitation endorsement).

11.2.3. Automobile Liability (Primary and Umbrella). Automobile liability Insurance with limits of not less than $1,000,000.

11.2.4. Property insurance covering the full replacement cost of the Property.

11.3. GWA's Insurance. GWA shall procure and maintain policies of insurance or self-insurance during the entire term of this Agreement and, from time to time at the request Glen Ellyn, furnish proof of such insurance to Glen Ellyn. The insurance coverage described below is the minimum insurance coverage that Lombard must obtain and continuously maintain:

11.3.1. Worker's Compensation. Worker's compensation insurance, with statutory coverage, only to the extent applicable.

11.3.2. General Liability (Primary and Umbrella). Commercial General Liability Insurance or equivalent with limits of not less than $2,000,000 per occurrence for bodily injury, and property damage liability. Coverages shall include the following: all premises and operations, products/completed operations, explosion, collapse, underground, separation of insureds, defense, and contractual liability (with no limitation endorsement).

11.3.3. Automobile Liability (Primary and Umbrella). Automobile liability Insurance with limits of not less than $1,000,000.

11.3.4. Property insurance covering the full replacement cost of the Property.

11.4. Insurer Ratings. If either Glen Ellyn, Lombard or GWA purchase insurance pursuant to this Section 11, such insurance shall be obtained and continuously maintained with responsible insurance companies selected by Glen Ellyn, Lombard or GWA or their successors having at a minimum of a Best rating of "A" and a financial size category of Class M or better in Best's Insurance Guide that are authorized under the laws of the State of Illinois to assume the risks covered by such policies. Each policy must contain a provision that the insurer will not cancel nor materially modify the policy without giving written notice to the insured and Glen Ellyn, Lombard or GWA as applicable at least thirty (30) days before the cancellation or modification becomes effective. Not less than fifteen (15) days prior to the expiration of any policy, Glen Ellyn, Lombard or GWA or their successors, must renew the existing policy or replace the policy with another policy conforming to the provisions of this Section 11. In lieu of separate policies, Glen Ellyn, Lombard or GWA or their successors, may maintain a single policy, blanket or umbrella policies, or a combination thereof, having the coverage required herein. The Parties may satisfy the insurance requirements set forth herein with a Party's own self-insurance program.

11.5. Glen Ellyn Contractors. Any contracts made by Glen Ellyn with any general contractor or independent contractor or any other person in connection with the construction of the Facility shall contain language similar to that recited in this Section 11.

**SECTION 12. TERMINATION.**

12.1. Except as provided herein, Glen Ellyn, Lombard and GWA may mutually consent in writing to the termination of this Agreement.

**SECTION 13. ACCEPTANCE OF PREMISES BY GLEN ELLYN.**

13.1. The lease of the Premises by Glen Ellyn shall be conclusive evidence that the Premises are in good and satisfactory condition when possession of the same is taken, latent defects excepted.

**SECTION 14. WAIVER.**

14.1. No waiver of any breach of any one or more of the conditions or covenants of this Agreement by Lombard or Glen Ellyn shall be deemed to imply or constitute a waiver of any succeeding or other breach under this Agreement. All the remedies conferred on either Lombard or Glen Ellyn under this Agreement and by law shall be deemed cumulative and not exclusive of the other.

**SECTION 15. AMENDMENT OR MODIFICATION.**

15.1 Both parties acknowledge and agree that they have not relied upon any statements, representations, agreements or warranties, except such as are expressed here, and that no amendment or modification of this Agreement shall be valid or binding unless expressed in writing and executed by the parties in the same manner as the execution of this Agreement.

**SECTION 16. NOTICES.**

16.1. All notices required to be given under the terms of this Agreement shall be given by certified or registered mail or by personal service, addressed to the applicable party as follows:

If to Glen Ellyn:
Village Manager
Village of Glen Ellyn
535 Duane Street
Glen Ellyn, Illinois 60137
Email: mfranz@glenellyn.org

If to Lombard:
Village Manager
Village of Lombard
255 E Wilson Avenue
Lombard, Illinois 60148
Email: aranasn@villageoflombard.org

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If to GWA:
Executive Director
Glenbard Wastewater Authority
945 Bemis Road
Glen Ellyn, Illinois 60137
Email: mstreicher@gbww.org

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16.2. Mailing of such notice as and when provided above shall be equivalent to personal notice and shall be deemed to have been given at the time of mailing. Either of the parties may designate in writing from time to time substitute addresses or persons in connection with required notices.

16.3. Notice by electronic transmission shall be effective as of date and time of electronic transmission, provided that the notice transmitted shall be sent on business days during business hours (9:00 a.m. to 5:00 p.m. Central Time). In the event electronic notice is transmitted during non-business hours, the effective date and time of notice is the first hour of the first business day after transmission.

**SECTION 17. IMPAIRMENT OF LOMBARD'S TITLE.**

17.1. Nothing in this Agreement and no action or inaction by Glen Ellyn shall be deemed or construed to mean that Lombard has granted Glen Ellyn any right, power, or permission to do any act or make any agreement which may create any right, title, interest, lien, charge, or other encumbrance upon the estate of Lombard in the Premises. Without limiting the generality of the foregoing, Glen Ellyn shall not permit any portion of the Premises to be used by any person or persons at any time during the term of this Agreement in such a manner as might reasonably tend to impair Lombard's title or interest in the Premises or in such manner as might reasonably make possible a claim of adverse use, adverse possession, prescription, dedication, or similar claim with respect to the Property or the Facility. Lombard may from time to time impose upon Glen Ellyn such rules and regulations governing the use or possession of the Premises as may be reasonably consistent with Lombard's protection against any such possible claim.

**SECTION 18. EMINENT DOMAIN.**

18.1. If the entire Property is appropriated or taken under the power of eminent domain by any public or quasi-public authority, this Agreement shall terminate as of the date of such taking. If a portion of the Property is so appropriated or taken and the remainder of the space is not suited for its intended purposes, Glen Ellyn shall have the right to terminate this Agreement as of the date of such taking by giving to Lombard written notice of such termination within thirty (30) days after such taking. If there is such a partial taking and Glen Ellyn does not elect to terminate this Agreement, then the Agreement shall continue in full force and effect. If this Agreement is terminated by reason of the total or partial taking of the Property by eminent domain, then in any such condemnation proceedings, Lombard and Glen Ellyn shall be free to make claim against the condemning or taking authority for any damage done to each of them respectively.

**SECTION 19. DAMAGE BY FIRE OR OTHER CASUALTY.**

19.1. If the Property or the Premises are damaged by fire, the elements, or other casualty but are not rendered uninhabitable in whole or in part and such damage is not caused by the act or failure to act of Glen Ellyn or Glen Ellyn's agents, employees, or invitees, Glen Ellyn shall have the unilateral right to terminate this Agreement.

**SECTION 20. ASSIGNMENT OR SUBLETTING.**

20.1. Glen Ellyn, Lombard or GWA shall not assign or transfer their rights or interests in this Agreement. This Agreement shall not be subject to involuntary assignment, transfer, or sale or to assignment, transfer, or sale by operation of law in any manner whatsoever. Any such attempted involuntary assignment, transfer, or sale shall be void and shall, at the option of Lombard, be an event of default under this Agreement.

**SECTION 21. SURRENDER OF THE PREMISES.**

21.1. At the expiration or termination of this Agreement, Glen Ellyn shall surrender the Premises in the same condition as it existed on the commencement date, reasonable wear and tear and damage by unavoidable casualty excepted, and deliver all keys and other means of access for the Property and all keys or combinations for all locks, safes and (or) vaults left in the Property to Lombard at Lombard's Notice Address set forth in Section 17 above. No receipt of money by Lombard from Glen Ellyn after the termination or expiration of this Agreement, after the service of any notice of default, after the commencement of any suit seeking possession of the Facility, or after any final judgment of possession of the Facility shall renew, reinstate, continue, or extend the term of this Agreement or affect any such notice, demand, or suit.

**SECTION 22. SUBORDINATION.**

22.1. Lombard may from time to time during the term of this Agreement encumber by mortgage or other security instrument the title to the Property or Lombard's interest under this Agreement. Upon request by Lombard, Glen Ellyn shall execute such documents as are reasonably required to evidence the subordination of the interest of Glen Ellyn in the Premises to the lien of the mortgage or other security instrument on the title to the Property. However, Lombard shall not be required to subordinate its interest unless the holder of the mortgage or other security instrument agrees in writing with Glen Ellyn that if Glen Ellyn fully complies with all its obligations under this Agreement, Glen Ellyn will be allowed to remain in undisturbed possession of the Premises during the Agreement term.

**SECTION 23. ESTOPPEL CERTIFICATES.**

23.1. Glen Ellyn, Lombard and GWA shall upon the request of the other Party and at the reasonable cost and expense to the Party requesting the same, execute, acknowledge, and deliver to the other party a certificate evidencing the following: (a) whether this Agreement is in full force and effect; (b) whether this Agreement has been modified or amended in any respect and identifying all such modifications or amendments; and (c) whether there are any existing defaults under this Agreement to the knowledge of the party executing the certificate and specifying the nature of such defaults.

**SECTION 24. LOMBARD'S RIGHT OF ENTRY.**

24.1. Glen Ellyn shall permit Lombard and its agents and employees to enter into and upon the Premises at all reasonable times for the purpose of inspecting the Premises or any other reasonable purpose.

24.2. If either Glen Ellyn, Lombard or GWA fails to do any of the obligations or actions required of them by this Agreement and such failure continues for a period of ten (10) days or more after written notice pursuant to Section 17 from the other party specifying the nature of anything required to be done, the other Party may, but shall not be required to, do or perform or cause to be done or performed such obligation or action required of the defaulting Party. The Village Manager of Glen Ellyn, the Village Manager of Lombard and the Executive Director of GWA shall meet and confer to resolve the matter prior to formal notice being provided pursuant to this Section.

24.3. The Party performing such obligation or action shall not be in any way responsible for any loss, inconvenience, annoyance, or damage resulting to the defaulting Party from such performance by the other Party on behalf of the defaulting Party. The defaulting Party shall repay to the other Party on demand the entire reasonable expense, including reasonable compensation to the agents and employees of the other Party incurred by the other Party in performing such thing. If payment is not made within ten (10) days of such demand, the amount due to the other Party shall bear interest from the date of the demand until repaid at the rate of 10% per annum. Any act or thing done by the other Party pursuant to the provisions of this paragraph shall not be construed as a waiver of any default by the defaulting Party or as a waiver of any other right or remedy of the other Party under this Agreement or otherwise.

**SECTION 25. DEFAULT.**

25.1. If any Party is in material breach of this Agreement and such default is not cured within thirty (30) days after notice of such default is given, the non-defaulting Party may cancel and terminate this Agreement. If Glen Ellyn is the defaulting Party, the other Parties may immediately reenter and take possession of the Premises without the requirement of any previous notice of intention to reenter, and to remove all persons and their property therefrom using such force and assistance in effecting and perfecting such removal as Lombard or GWA may deem reasonably necessary to recover full and exclusive possession of the Premises The non-defaulting Party may also take any other action as authorized by this Agreement or by law. Prior to Lombard or GWA providing notice of default and taking possession of the Premises or instituting any litigation pursuant to this Agreement, Lombard or GWA shall provide written notice of the potential default by Glen Ellyn and the Village Manager of Glen Ellyn, the Village Manager of Lombard and the Executive Director of GWA shall meet and confer to resolve the default.

25.2. If Lombard or GWA reenters and takes possession of the Premises, Lombard or GWA may, from time to time, bring such actions or proceedings to enforce any other covenant or condition contained in this Agreement as it may deem advisable without being obligated to wait until the end of the term of this Agreement or for a final determination of Glen Ellyn's account. The commencement or maintenance of one or more actions shall not bar Lombard from bringing other or subsequent actions for further accruals or defaults under and pursuant to the provisions of this Agreement.

25.3. If Lombard or GWA is in material breach of this Agreement and such default is not cured within thirty (30) days after notice of such default is given by Glen Ellyn to Lombard or GWA, Lombard or GWA shall be in default under this Agreement. Prior to Glen Ellyn providing notice of default or instituting any litigation pursuant to this Agreement, Glen Ellyn shall provide written notice of the potential default and the Village Manager of Glen Ellyn, the Village Manager of Lombard and the Executive Director of GWA shall meet and confer to resolve the default. Upon the occurrence of a default by Lombard or GWA, Glen Ellyn may cancel and terminate this Agreement by written notice to Lombard or GWA, and Lombard or GWA will be liable to Glen

Ellyn for the amount of reasonable rent that Glen Ellyn actually paid or would have paid to lease a new property for the remainder of the Agreement term, unless Glen Ellyn is in default under this Agreement. Glen Ellyn may also take any other action as authorized by this Agreement or by law.

**SECTION 26. GOVERNING LAW.**

26.1. The laws of the State of Illinois shall apply to the interpretation of this Agreement.

**SECTION 27. ENTIRE AGREEMENT.**

27.1. This Agreement constitutes the entire Agreement and there are no representations, conditions, warranties or collateral agreements, express or implied, statutory or otherwise, with respect to this Agreement other than as contained herein.

27.2. This Agreement may not be modified, omitted or changed in any way except by written agreement duly signed by persons authorized to sign agreements on behalf of Glen Ellyn, Lombard and GWA.

**SECTION 28. VENUE.**

28.1. Venue for any action taken by either Glen Ellyn, Lombard or GWA, whether in law or in equity, to enforce the terms of this Agreement shall be in the Circuit Court of DuPage County, Illinois.

**SECTION 29. SEVERABILITY.**

29.1. If any of the provisions of this Agreement shall be deemed illegal, invalid, unconstitutional or unenforceable by any court of law having competent jurisdiction, such decisions shall not invalidate or negate the other remaining provisions of this Agreement.

**SECTION 30. SECTION HEADINGS.**

30.1. The section headings provided in this Agreement are for convenience only and shall not be deemed a part of this Agreement.

**SECTION 31. BINDING AUTHORITY.**

31.1. The individuals executing this Agreement on behalf Glen Ellyn, Lombard and GWA represent that they have the legal power, right, and actual authority to bind their respective parties to the terms and conditions of this Agreement.

**SECTION 32. THIRD PARTIES.**

32.1. Nothing in this Agreement, whether expressed or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any other person or entity other than Glen Ellyn, Lombard and GWA nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third persons to either Glen Ellyn, Lombard or GWA nor shall any provision give any third parties any rights or subrogation or action over or against either the Glen Ellyn, Lombard or GWA. This Agreement is not intended to and does not create any third party beneficiary rights whatsoever.

**SECTION 33. GLEN ELLYN EMPLOYEES.**

33.1. Glen Ellyn's employees or the volunteers, contractors or employees of the Glen Ellyn Volunteer Fire Company shall not be deemed to be employees of Lombard.

33.2. Any injury incurred by a Glen Ellyn employee or the volunteers, contractors or employees of the Glen Ellyn Volunteer Fire Company for which that employees would be entitled to benefits pursuant to the Worker's Compensation Act, 820 ILCS 305/1 *et seq.*, shall be the obligation of Glen Ellyn and/or the Glen Ellyn Volunteer Fire Company, as applicable.

**SECTION 34. EFFECTIVE DATE.**

34.1. The effective date of this Agreement as reflected above shall be the later date that either Glen Ellyn, Lombard or GWA executes this Agreement.

**SECTION 35. COUNTERPARTS; PDF/EMAIL SIGNATURES.**

35.1. This Agreement may be executed in counterparts, each of which shall be considered an original and together shall be one and the same Agreement. A pdf/email copy of this Agreement and any signatures thereon will be considered for all purposes as an original.

**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK –
SIGNATURE PAGE FOLLOWS]**

**IN WITNESS WHEREOF,** the Parties hereto have each caused this Agreement to be executed by proper officers duly authorized to execute the same as of the date set forth beneath the signatures of their respective officers set forth below.

| **VILLAGE OF LOMBARD** | **VILLAGE OF GLEN ELLYN** |
| --- | --- |
| ______________________________ | ______________________________ |
| By: Scott Niehaus | By: Mark Franz |
| Its: Village Manager | Its: Village Manager |
| Date: ______________________ | Date: ______________________ |
| **ATTEST** | **ATTEST** |
| ______________________________ | ______________________________ |
| By: Ranya Elkhatib | By: Caren Cosby |
| Its: Village Clerk | Its: Village Clerk |
| Date: ______________________ | Date: ______________________ |

**GLENBARD WASTEWATER AUTHORITY**

______________________________

By: Matt Streicher
Its: Executive Director

Date: ______________________

**ATTEST**

______________________________

By:
Its:

Date: ______________________

**EXHIBIT A**

# CLEAN VERSION

**INTERGOVERNMENTAL LEASE AGREEMENT BETWEEN THE VILLAGE OF GLEN ELLYN, THE VILLAGE OF LOMARD AND THE GLENBARD WASTEWATER AUTHORITY**

**THIS INTERGOVERNMENTAL LEASE AGREEMENT** ("Agreement") is entered into this _____ day of _______, 2026, by the Village of Glen Ellyn, an Illinois home rule municipal corporation, (hereinafter referred to as the "Glen Ellyn"), the Village of Lombard, an Illinois municipal corporation (hereinafter referred to as "Lombard"), and the Glenbard Wastewater Authority, an Illinois municipal joint action agency (hereinafter referred to as "GWA"). Glen Ellyn, Lombard and the GWA may also be referred to as a "Party" or collectively as the "Parties."

**RECITALS**

**WHEREAS,** Article VII, Section 10 of the Illinois Constitution of 1970 and the Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.,* authorizes units of local government to contract or otherwise associate among themselves to obtain or share services, to exercise, combine or transfer any power or function, in any manner not prohibited by law; and

**WHEREAS,** Glen Ellyn, Lombard and the GWA are public agencies as defined in the Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.*; and

**WHEREAS,** the GWA operates a combined sewer overflow facility on property owned by Lombard located at 601 Hill Avenue, Lombard, Illinois 60148 (hereinafter referred to as the "Property"); and

**WHEREAS,** the Parties desire to cooperate in the construction, operation, and maintenance of a fire training facility at the Property for the benefit of Glen Ellyn and other applicable parties as determined by Glen Ellyn and approved by Lombard, including, but not limited to, the Glen Ellyn Volunteer Fire Company (hereinafter referred to as the "Facility");

**WHEREAS,** the property upon which the Facility shall be constructed is depicted in Exhibit A, attached hereto and incorporated herein by reference (hereinafter referred to as the "Premises"); and

**WHEREAS,** pursuant to the terms set forth herein, the Parties have determined to enter into this Agreement to provide for the terms by which Glen Ellyn shall construct, operate, and maintain the Facility at the Property, all pursuant to Article VII, Section 10 of the Illinois Constitution of 1970 and the Intergovernmental Cooperation Act.

**NOW, THEREFORE,** pursuant to the authority set forth above and any other applicable laws, and in consideration of the mutual covenants and obligations contained herein, it is agreed between the Parties as follows:

**SECTION 1. RECITALS INCORPORATED.**

1.1. The above recitals are incorporated herein by reference as though fully set forth.

**SECTION 2. LOMBARD'S RESPONSIBILITIES.**

2.1. Lombard shall retain ownership of the Property.

2.2. Lombard authorizes Glen Ellyn to use the Property for the construction, operation, and maintenance of the Facility, subject to the terms of this Agreement.

2.3. In the event Lombard participates in the Facility's use for fire training purposes, Lombard shall contribute toward maintenance and operational expenses pursuant to a cost-sharing formula mutually agreed upon by Glen Ellyn and Lombard, in the same manner that future fire departments may pay for the use of the Facility.

2.4. Lombard authorizes the Glen Ellyn Volunteer Fire Company to have access to the Property for fire training purposes.

2.5 Lombard may use the facility and allow and authorize other applicable parties to use the Facility for fire training purposes in its discretion, subject to notice to Glen Ellyn. A Lombard representative must be present to provide access to the site to authorized parties. Dates and times of training will be coordinated between the two entities.

**SECTION 3. GWA RESONSIBILITIES.**

3.1. Lombard shall permit Glen Ellyn to construct and operate the Facility at the Property, subject to operational coordination requirements necessary for the continued operation of the combined sewer overflow facility at the Property by GWA.

3.2. GWA shall provide Glen Ellyn and Lombard with reasonable access to the Property for fire training purposes at mutually agreed upon times and in a manner that does not interfere with GWA operations. Such approval shall apply to other applicable parties as defined in this Agreement.

3.3 GWA shall continue to have access to the garage as a shared space for storage and have sole use of the concrete pad adjacent to the existing garage.

**SECTION 4. GLEN ELLYN RESPONSIBILITIES.**

4.1. Glen Ellyn shall be solely responsible for all costs associated with the design, construction, permitting, operation, maintenance, repair, and replacement of the Facility and maintenance of the existing garage on the premises.

4.2. Glen Ellyn may use the facility and allow and authorize other applicable parties to use the Facility for fire training purposes in its discretion, subject to notice to Lombard, including, but not limited to, the Glen Ellyn Volunteer Fire Company. A Glen Ellyn representative must be present to provide access to the site to authorized parties. Dates and times of training will be coordinated between the two entities.

4.3. Glen Ellyn shall be responsible for the ongoing maintenance and operational expenses of the Facility, except to the extent such costs are shared pursuant to separate agreements or mutually agreed cost-sharing arrangements with participating parties, including Lombard.

4.4. Glen Ellyn authorizes the Lombard Fire Department to have access to the Property for fire training purposes.

4.5 Glen Ellyn shall ensure that all activities conducted at the Facility comply with applicable federal, state, and local laws and regulations.

**SECTION 5. AGREEMENT TERM.**

5.1. Glen Ellyn shall lease the Premises from Lombard for one dollar ($1.00) for a period of fifty (50) years beginning on the effective date of this Agreement as defined herein.

**SECTION 6. LEASED PROPERTY.**

6.1. Glen Ellyn shall lease the Premises from Lombard as depicted in Exhibit A attached hereto and incorporated herein by reference. The Premises and the Property shall be and remain the sole property of Lombard, and Glen Ellyn shall have only the privilege of use of the Premises and Property provided in this Agreement.

6.2. Glen Ellyn shall comply in every respect with all rules, orders, regulations, ordinances, statutes, and laws of all governmental units having jurisdiction over the Property and Glen Ellyn's use of the Property.

6.3. Lombard shall not vacate, abandon or otherwise transfer ownership of the Property at any time during the Agreement term unless this Agreement is terminated by the mutual consent of the Parties pursuant to Section 12 below.

6.4 GWA have the right to utilize the existing building at the Facility for GWA operations and maintenance activities.

**SECTION 7. UTILITY SERVICE AND OTHER COSTS.**

7.1. GWA shall provide snow and ice removal services, grass and weed cutting and all other ancillary services at the Property similar to what services was provided by GWA prior to construction of the Facility.

7.2. Glen Ellyn shall be responsible for the payment of all telephone, data transmission, electronic and computer services and any other specialized services for Glen Ellyn's operations at the Property.

7.3. Glen Ellyn shall pay for all utility service costs, including all costs associated with bringing utility service to the Facility, if applicable, and any applicable deposits or pay GWA for costs associated with all training operations. Glen Ellyn shall continuously always maintain in effect such required utility services for the Facility that are separately metered and shall pay for such utility services on or before any applicable due dates.

7.4. Glen Ellyn shall be responsible for waste removal for the Facility by reimbursing costs associated with all training operations.

7.5. Any other services to be provided to Glen Ellyn shall be pursuant to a separate intergovernmental agreement.

**SECTION 8. PARKING OF VEHICLES AND SIGNAGE.**

8.1. During the term of this Agreement, Glen Ellyn shall have the right to park Glen Ellyn vehicles or the vehicles of other applicable parties as determined by the Village at the Property provided that do not interfere with GWA operations. During the term of this Agreement, Glen Ellyn shall have the right to place, maintain, and erect at the Property, signage subject to Lombard and GWA's review and approval for parking purposes. All such signage shall be removed upon the expiration or termination of this Agreement. Vehicles shall not be permitted to be stored at the Facility overnight or when training activities are not occurring at the Property.

**SECTION 9. GLEN ELLYN'S MAINTENANCE.**

9.1. Glen Ellyn shall always be responsible for the maintenance and repair of the interior of the Facility of whatsoever kind or nature. Glen Ellyn shall maintain the Facility in a clean, neat, and orderly condition and shall otherwise perform all repairs of housekeeping nature at the Facility subject to GWA's request for maintenance and repair..

9.2. Glen Ellyn shall abide by all GWA and Lombard requirements, rules and policies regarding access to the Property, provided, however, that such requirements, rules, and policies shall not restrict Glen Ellyn's ability to access the Property twenty-four (24) hours per day, provided that Glen Ellyn notifies GWA in advance and the training does not interfere with GWA operations.

9.3. The Parties agree that the Property shall be delivered "as is." All work not provided herein shall be performed by Glen Ellyn at Glen Ellyn's expense.

9.4. Glen Ellyn shall not, without the prior written consent of Lombard and GWA, make any alterations, improvements, or additions to the Property, except as set forth herein.

9.5. Glen Ellyn shall always keep the Property and Facility in good order, condition and repair and clean, sanitary and safe condition, including, but not limited to, doing such things as are necessary to cause the Property and Facility to comply with applicable laws, ordinances, rules, regulations and orders of governmental and public bodies and agencies. Glen Ellyn shall be responsible for all damages due to its use of the Property or Facility during the term of this Agreement or any construction activities at the Property.

**SECTION 10. LIABILITY, INDEMNIFICATION AND LIENS**

10.1. Lombard, Glen Ellyn, and GWA shall each indemnify, hold harmless and defend the other party, its officers, employees, agents and volunteers from any and all claims, suits, losses, liabilities, actions, costs and fees, including reasonable attorneys' fees, of every nature or description arising from, growing out of, or because of any act or omission, neglect, or misconduct of the Indemnifying Party, its officers, employees, agents, volunteers, contractors or subcontractors. Such indemnification shall not be limited by reason of the enumeration of any insurance coverage herein provided.

10.2. Glen Ellyn shall contractually require all contractors and subcontractors doing any work, in, on or about the Property to indemnify, hold harmless and defend Lombard and GWA and their officers, employees, agents and volunteers from any and all claims, suits, losses, liabilities, actions, costs and fees, including reasonable attorneys' fees, caused or occasioned by or in connection with or arising out of any acts or omissions of Glen Ellyn's contractors or subcontractors. Glen Ellyn shall require all such contractors and subcontractors to provide Glen Ellyn with commercial general liability insurance coverage no less broad and with no lower limits than that provided for in Section 11 of this Agreement naming Lombard, and GWA and their officers, employees, agents and volunteers as additional insureds.

10.3. Nothing contained herein shall be construed as prohibiting the Lombard or Glen Ellyn their officers, employees, agents and volunteers from defending, through the selection and use of their own agents, attorneys, and experts, any claims, actions, or suits brought against them. Lombard or Glen Ellyn shall be liable for the costs, fees and expenses incurred in the defense of any such claims, actions or suits.

10.4. Glen Ellyn shall keep the Property free and clear of any mechanic's and other liens arising out of or in connection with work or labor done, services performed, or materials furnished in connection with any maintenance or repair and in connection with any business of Lombard conducted at the Property. Glen Ellyn shall always promptly and fully pay and discharge all such liens or claims for liens and indemnify Lombard and GWA against such liens and claims of liens, suits, or other proceedings relative to them. If Glen Ellyn desires in good faith to contest any such lien or related matter, Glen Ellyn shall notify Lombard and GWA in writing of Glen Ellyn's intention to do so.

10.5. No covenant or term contained in this Agreement shall be deemed to be the agreement of any official, agent, employee, consultant or attorney of Glen Ellyn, Lombard or GWA in their individual capacity, and no official, employee, consultant or attorney of Glen Ellyn, Lombard or GWA shall be liable personally under this Agreement or be subject to any personal liability or accountability by reason of or in connection with or arising out the execution, delivery, and performance of this Agreement, or any failure in connection therewith. This Section shall not be construed to limit or waive any immunity available to Glen Ellyn, Lombard or GWA pursuant to applicable law.

10.6. The obligations set forth in this Section 10 shall survive the expiration or termination of this Agreement.

**SECTION 11. INSURANCE.**

11.1. Glen Ellyn shall procure and maintain policies of insurance or self-insurance during the entire term of this Agreement and, from time to time at the request of Lombard and GWA, furnish proof of such insurance to Lombard and GWA. The insurance coverage described below is the minimum insurance coverage that Glen Ellyn must obtain and continuously maintain:

11.1.1. Property and casualty insurance covering all the equipment, supplies, furnishings, and other personal property of Lombard and GWA for the full replacement cost of such items.

11.1.2. Worker's Compensation. Worker's compensation insurance, with statutory coverage, only to the extent applicable.

11.1.3. General Liability (Primary and Umbrella). Commercial General Liability Insurance or equivalent with limits of not less than $1,000,000 per occurrence and $3,000,000 in the aggregate for bodily injury, and property damage liability. Coverages shall include the following: all premises and operations, products/completed operations, explosion, collapse, underground, separation of insureds, defense, and contractual liability (with no limitation endorsement).

11.1.4. Automobile Liability (Primary and Umbrella). Automobile liability Insurance with limits of not less than $1,000,000 combined single limit.

11.1.5. Professional Liability. When any architects, engineers or professional consultants perform work in connection with the build-out of the Facility under this Agreement, Glen Ellyn shall cause to be provided, professional liability Insurance covering acts, errors, or omissions shall be maintained with limits of not less than $1,000,000.

11.2. Lombard's Insurance. Lombard shall procure and maintain policies of insurance or self-insurance during the entire term of this Agreement and, from time to time at the request Glen Ellyn, furnish proof of such insurance to Glen Ellyn. The insurance coverage described below is the minimum insurance coverage that Lombard must obtain and continuously maintain:

11.2.1. Worker's Compensation. Worker's compensation insurance, with statutory coverage, only to the extent applicable.

11.2.2. General Liability (Primary and Umbrella). Commercial General Liability Insurance or equivalent with limits of not less than $2,000,000 per occurrence for bodily injury, and property damage liability. Coverages shall include the following: all premises and operations, products/completed operations, explosion, collapse, underground, separation of insureds, defense, and contractual liability (with no limitation endorsement).

11.2.3. Automobile Liability (Primary and Umbrella). Automobile liability Insurance with limits of not less than $1,000,000.

11.2.4. Property insurance covering the full replacement cost of the Property.

11.3. GWA's Insurance. GWA shall procure and maintain policies of insurance or self-insurance during the entire term of this Agreement and, from time to time at the request Glen Ellyn, furnish proof of such insurance to Glen Ellyn. The insurance coverage described below is the minimum insurance coverage that Lombard must obtain and continuously maintain:

11.3.1. Worker's Compensation. Worker's compensation insurance, with statutory coverage, only to the extent applicable.

11.3.2. General Liability (Primary and Umbrella). Commercial General Liability Insurance or equivalent with limits of not less than $2,000,000 per occurrence for bodily injury, and property damage liability. Coverages shall include the following: all premises and operations, products/completed operations, explosion, collapse, underground, separation of insureds, defense, and contractual liability (with no limitation endorsement).

11.3.3. Automobile Liability (Primary and Umbrella). Automobile liability Insurance with limits of not less than $1,000,000.

11.3.4. Property insurance covering the full replacement cost of the Property.

11.4. Insurer Ratings. If either Glen Ellyn, Lombard or GWA purchase insurance pursuant to this Section 11, such insurance shall be obtained and continuously maintained with responsible insurance companies selected by Glen Ellyn, Lombard or GWA or their successors having at a minimum of a Best rating of "A" and a financial size category of Class M or better in Best's Insurance Guide that are authorized under the laws of the State of Illinois to assume the risks covered by such policies. Each policy must contain a provision that the insurer will not cancel nor materially modify the policy without giving written notice to the insured and Glen Ellyn, Lombard or GWA as applicable at least thirty (30) days before the cancellation or modification becomes effective. Not less than fifteen (15) days prior to the expiration of any policy, Glen Ellyn, Lombard or GWA or their successors, must renew the existing policy or replace the policy with another policy conforming to the provisions of this Section 11. In lieu of separate policies, Glen Ellyn, Lombard or GWA or their successors, may maintain a single policy, blanket or umbrella policies, or a combination thereof, having the coverage required herein. The Parties may satisfy the insurance requirements set forth herein with a Party's own self-insurance program.

11.5. Glen Ellyn Contractors. Any contracts made by Glen Ellyn with any general contractor or independent contractor or any other person in connection with the construction of the Facility shall contain language similar to that recited in this Section 11.

**SECTION 12. TERMINATION.**

12.1. Except as provided herein, Glen Ellyn, Lombard and GWA may mutually consent in writing to the termination of this Agreement.

**SECTION 13. ACCEPTANCE OF PREMISES BY GLEN ELLYN.**

13.1. The lease of the Premises by Glen Ellyn shall be conclusive evidence that the Premises are in good and satisfactory condition when possession of the same is taken, latent defects excepted.

**SECTION 14. WAIVER.**

14.1. No waiver of any breach of any one or more of the conditions or covenants of this Agreement by Lombard or Glen Ellyn shall be deemed to imply or constitute a waiver of any succeeding or other breach under this Agreement. All the remedies conferred on either Lombard or Glen Ellyn under this Agreement and by law shall be deemed cumulative and not exclusive of the other.

**SECTION 15. AMENDMENT OR MODIFICATION.**

15.1 Both parties acknowledge and agree that they have not relied upon any statements, representations, agreements or warranties, except such as are expressed here, and that no amendment or modification of this Agreement shall be valid or binding unless expressed in writing and executed by the parties in the same manner as the execution of this Agreement.

**SECTION 16. NOTICES.**

16.1. All notices required to be given under the terms of this Agreement shall be given by certified or registered mail or by personal service, addressed to the applicable party as follows:

If to Glen Ellyn: Village Manager
Village of Glen Ellyn
535 Duane Street
Glen Ellyn, Illinois 60137
Email: mfranz@glenellyn.org

If to Lombard: Village Manager
Village of Lombard
255 E Wilson Avenue
Lombard, Illinois 60148
Email: aranasn@villageoflombard.org

If to GWA: Executive Director
Glenbard Wastewater Authority
945 Bemis Road
Glen Ellyn, Illinois 60137
Email: mstreicher@gbww.org

16.2. Mailing of such notice as and when provided above shall be equivalent to personal notice and shall be deemed to have been given at the time of mailing. Either of the parties may designate in writing from time to time substitute addresses or persons in connection with required notices.

16.3. Notice by electronic transmission shall be effective as of date and time of electronic transmission, provided that the notice transmitted shall be sent on business days during business hours (9:00 a.m. to 5:00 p.m. Central Time). In the event electronic notice is transmitted during non-business hours, the effective date and time of notice is the first hour of the first business day after transmission.

**SECTION 17. IMPAIRMENT OF LOMBARD'S TITLE.**

17.1. Nothing in this Agreement and no action or inaction by Glen Ellyn shall be deemed or construed to mean that Lombard has granted Glen Ellyn any right, power, or permission to do any act or make any agreement which may create any right, title, interest, lien, charge, or other encumbrance upon the estate of Lombard in the Premises. Without limiting the generality of the foregoing, Glen Ellyn shall not permit any portion of the Premises to be used by any person or persons at any time during the term of this Agreement in such a manner as might reasonably tend to impair Lombard's title or interest in the Premises or in such manner as might reasonably make possible a claim of adverse use, adverse possession, prescription, dedication, or similar claim with respect to the Property or the Facility. Lombard may from time to time impose upon

Glen Ellyn such rules and regulations governing the use or possession of the Premises as may be reasonably consistent with Lombard's protection against any such possible claim.

**SECTION 18. EMINENT DOMAIN.**

18.1. If the entire Property is appropriated or taken under the power of eminent domain by any public or quasi-public authority, this Agreement shall terminate as of the date of such taking. If a portion of the Property is so appropriated or taken and the remainder of the space is not suited for its intended purposes, Glen Ellyn shall have the right to terminate this Agreement as of the date of such taking by giving to Lombard written notice of such termination within thirty (30) days after such taking. If there is such a partial taking and Glen Ellyn does not elect to terminate this Agreement, then the Agreement shall continue in full force and effect. If this Agreement is terminated by reason of the total or partial taking of the Property by eminent domain, then in any such condemnation proceedings, Lombard and Glen Ellyn shall be free to make claim against the condemning or taking authority for any damage done to each of them respectively.

**SECTION 19. DAMAGE BY FIRE OR OTHER CASUALTY.**

19.1. If the Property or the Premises are damaged by fire, the elements, or other casualty but are not rendered uninhabitable in whole or in part and such damage is not caused by the act or failure to act of Glen Ellyn or Glen Ellyn's agents, employees, or invitees, Glen Ellyn shall have the unilateral right to terminate this Agreement.

**SECTION 20. ASSIGNMENT OR SUBLETTING.**

20.1. Glen Ellyn, Lombard or GWA shall not assign or transfer their rights or interests in this Agreement. This Agreement shall not be subject to involuntary assignment, transfer, or sale or to assignment, transfer, or sale by operation of law in any manner whatsoever. Any such attempted involuntary assignment, transfer, or sale shall be void and shall, at the option of Lombard, be an event of default under this Agreement.

**SECTION 21. SURRENDER OF THE PREMISES.**

21.1. At the expiration or termination of this Agreement, Glen Ellyn shall surrender the Premises in the same condition as it existed on the commencement date, reasonable wear and tear and damage by unavoidable casualty excepted, and deliver all keys and other means of access for the Property and all keys or combinations for all locks, safes and (or) vaults left in the Property to Lombard at Lombard's Notice Address set forth in Section 17 above. No receipt of money by Lombard from Glen Ellyn after the termination or expiration of this Agreement, after the service of any notice of default, after the commencement of any suit seeking possession of the Facility, or after any final judgment of possession of the Facility shall renew, reinstate, continue, or extend the term of this Agreement or affect any such notice, demand, or suit.

**SECTION 22. SUBORDINATION.**

22.1. Lombard may from time to time during the term of this Agreement encumber by mortgage or other security instrument the title to the Property or Lombard's interest under this Agreement. Upon request by Lombard, Glen Ellyn shall execute such documents as are reasonably required to evidence the subordination of the interest of Glen Ellyn in the Premises to the lien of the mortgage or other security instrument on the title to the Property. However, Lombard shall not be required to subordinate its interest unless the holder of the mortgage or other security instrument agrees in writing with Glen Ellyn that if Glen Ellyn fully complies with all its obligations under this Agreement, Glen Ellyn will be allowed to remain in undisturbed possession of the Premises during the Agreement term.

**SECTION 23. ESTOPPEL CERTIFICATES.**

23.1. Glen Ellyn, Lombard and GWA shall upon the request of the other Party and at the reasonable cost and expense to the Party requesting the same, execute, acknowledge, and deliver to the other party a certificate evidencing the following: (a) whether this Agreement is in full force and effect; (b) whether this Agreement has been modified or amended in any respect and identifying all such modifications or amendments; and (c) whether there are any existing defaults under this Agreement to the knowledge of the party executing the certificate and specifying the nature of such defaults.

**SECTION 24. LOMBARD'S RIGHT OF ENTRY.**

24.1. Glen Ellyn shall permit Lombard and its agents and employees to enter into and upon the Premises at all reasonable times for the purpose of inspecting the Premises or any other reasonable purpose.

24.2. If either Glen Ellyn, Lombard or GWA fails to do any of the obligations or actions required of them by this Agreement and such failure continues for a period of ten (10) days or more after written notice pursuant to Section 17 from the other party specifying the nature of anything required to be done, the other Party may, but shall not be required to, do or perform or cause to be done or performed such obligation or action required of the defaulting Party. The Village Manager of Glen Ellyn, the Village Manager of Lombard and the Executive Director of GWA shall meet and confer to resolve the matter prior to formal notice being provided pursuant to this Section.

24.3. The Party performing such obligation or action shall not be in any way responsible for any loss, inconvenience, annoyance, or damage resulting to the defaulting Party from such performance by the other Party on behalf of the defaulting Party. The defaulting Party shall repay to the other Party on demand the entire reasonable expense, including reasonable compensation to the agents and employees of the other Party incurred by the other Party in performing such thing. If payment is not made within ten (10) days of such demand, the amount due to the other Party shall bear interest from the date of the demand until repaid at the rate of 10% per annum.

Any act or thing done by the other Party pursuant to the provisions of this paragraph shall not be construed as a waiver of any default by the defaulting Party or as a waiver of any other right or remedy of the other Party under this Agreement or otherwise.

## SECTION 25. DEFAULT.

25.1. If any Party is in material breach of this Agreement and such default is not cured within thirty (30) days after notice of such default is given, the non-defaulting Party may cancel and terminate this Agreement. If Glen Ellyn is the defaulting Party, the other Parties may immediately reenter and take possession of the Premises without the requirement of any previous notice of intention to reenter, and to remove all persons and their property therefrom using such force and assistance in effecting and perfecting such removal as Lombard or GWA may deem reasonably necessary to recover full and exclusive possession of the Premises The non-defaulting Party may also take any other action as authorized by this Agreement or by law. Prior to Lombard or GWA providing notice of default and taking possession of the Premises or instituting any litigation pursuant to this Agreement, Lombard or GWA shall provide written notice of the potential default by Glen Ellyn and the Village Manager of Glen Ellyn, the Village Manager of Lombard and the Executive Director of GWA shall meet and confer to resolve the default.

25.2. If Lombard or GWA reenters and takes possession of the Premises, Lombard or GWA may, from time to time, bring such actions or proceedings to enforce any other covenant or condition contained in this Agreement as it may deem advisable without being obligated to wait until the end of the term of this Agreement or for a final determination of Glen Ellyn’s account. The commencement or maintenance of one or more actions shall not bar Lombard from bringing other or subsequent actions for further accruals or defaults under and pursuant to the provisions of this Agreement.

25.3. If Lombard or GWA is in material breach of this Agreement and such default is not cured within thirty (30) days after notice of such default is given by Glen Ellyn to Lombard or GWA, Lombard or GWA shall be in default under this Agreement. Prior to Glen Ellyn providing notice of default or instituting any litigation pursuant to this Agreement, Glen Ellyn shall provide written notice of the potential default and the Village Manager of Glen Ellyn, the Village Manager of Lombard and the Executive Director of GWA shall meet and confer to resolve the default. Upon the occurrence of a default by Lombard or GWA, Glen Ellyn may cancel and terminate this Agreement by written notice to Lombard or GWA, and Lombard or GWA will be liable to Glen Ellyn for the amount of reasonable rent that Glen Ellyn actually paid or would have paid to lease a new property for the remainder of the Agreement term, unless Glen Ellyn is in default under this Agreement. Glen Ellyn may also take any other action as authorized by this Agreement or by law.

## SECTION 26. GOVERNING LAW.

26.1. The laws of the State of Illinois shall apply to the interpretation of this Agreement.

**SECTION 27. ENTIRE AGREEMENT.**

27.1. This Agreement constitutes the entire Agreement and there are no representations, conditions, warranties or collateral agreements, express or implied, statutory or otherwise, with respect to this Agreement other than as contained herein.

27.2. This Agreement may not be modified, omitted or changed in any way except by written agreement duly signed by persons authorized to sign agreements on behalf of Glen Ellyn, Lombard and GWA.

**SECTION 28. VENUE.**

28.1. Venue for any action taken by either Glen Ellyn, Lombard or GWA, whether in law or in equity, to enforce the terms of this Agreement shall be in the Circuit Court of DuPage County, Illinois.

**SECTION 29. SEVERABILITY.**

29.1. If any of the provisions of this Agreement shall be deemed illegal, invalid, unconstitutional or unenforceable by any court of law having competent jurisdiction, such decisions shall not invalidate or negate the other remaining provisions of this Agreement.

**SECTION 30. SECTION HEADINGS.**

30.1. The section headings provided in this Agreement are for convenience only and shall not be deemed a part of this Agreement.

**SECTION 31. BINDING AUTHORITY.**

31.1. The individuals executing this Agreement on behalf Glen Ellyn, Lombard and GWA represent that they have the legal power, right, and actual authority to bind their respective parties to the terms and conditions of this Agreement.

**SECTION 32. THIRD PARTIES.**

32.1. Nothing in this Agreement, whether expressed or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any other person or entity other than Glen Ellyn, Lombard and GWA nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third persons to either Glen Ellyn, Lombard or GWA nor shall any provision give any third parties any rights or subrogation or action over or against either the Glen Ellyn, Lombard or GWA. This Agreement is not intended to and does not create any third party beneficiary rights whatsoever.

**SECTION 33. GLEN ELLYN EMPLOYEES.**

33.1. Glen Ellyn's employees or the volunteers, contractors or employees of the Glen Ellyn Volunteer Fire Company shall not be deemed to be employees of Lombard.

33.2. Any injury incurred by a Glen Ellyn employee or the volunteers, contractors or employees of the Glen Ellyn Volunteer Fire Company for which that employees would be entitled to benefits pursuant to the Worker's Compensation Act, 820 ILCS 305/1 *et seq.*, shall be the obligation of Glen Ellyn and/or the Glen Ellyn Volunteer Fire Company, as applicable.

**SECTION 34. EFFECTIVE DATE.**

34.1. The effective date of this Agreement as reflected above shall be the later date that either Glen Ellyn, Lombard or GWA executes this Agreement.

**SECTION 35. COUNTERPARTS; PDF/EMAIL SIGNATURES.**

35.1. This Agreement may be executed in counterparts, each of which shall be considered an original and together shall be one and the same Agreement. A pdf/email copy of this Agreement and any signatures thereon will be considered for all purposes as an original.

**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK –
SIGNATURE PAGE FOLLOWS]**

**IN WITNESS WHEREOF,** the Parties hereto have each caused this Agreement to be executed by proper officers duly authorized to execute the same as of the date set forth beneath the signatures of their respective officers set forth below.

**VILLAGE OF LOMBARD**

______________________________

By: Nicole Aranas
Its: Village Manager

Date: ______________________

**ATTEST**

______________________________

By: Ranya Elkhatib
Its: Village Clerk

Date: ______________________

**VILLAGE OF GLEN ELLYN**

______________________________

By: Mark Franz
Its: Village Manager

Date: ______________________

**ATTEST**

______________________________

By: Caren Cosby
Its: Village Clerk

Date: ______________________

**GLENBARD WASTEWATER AUTHORITY**

______________________________

By: Matt Streicher
Its: Executive Director

Date: ______________________

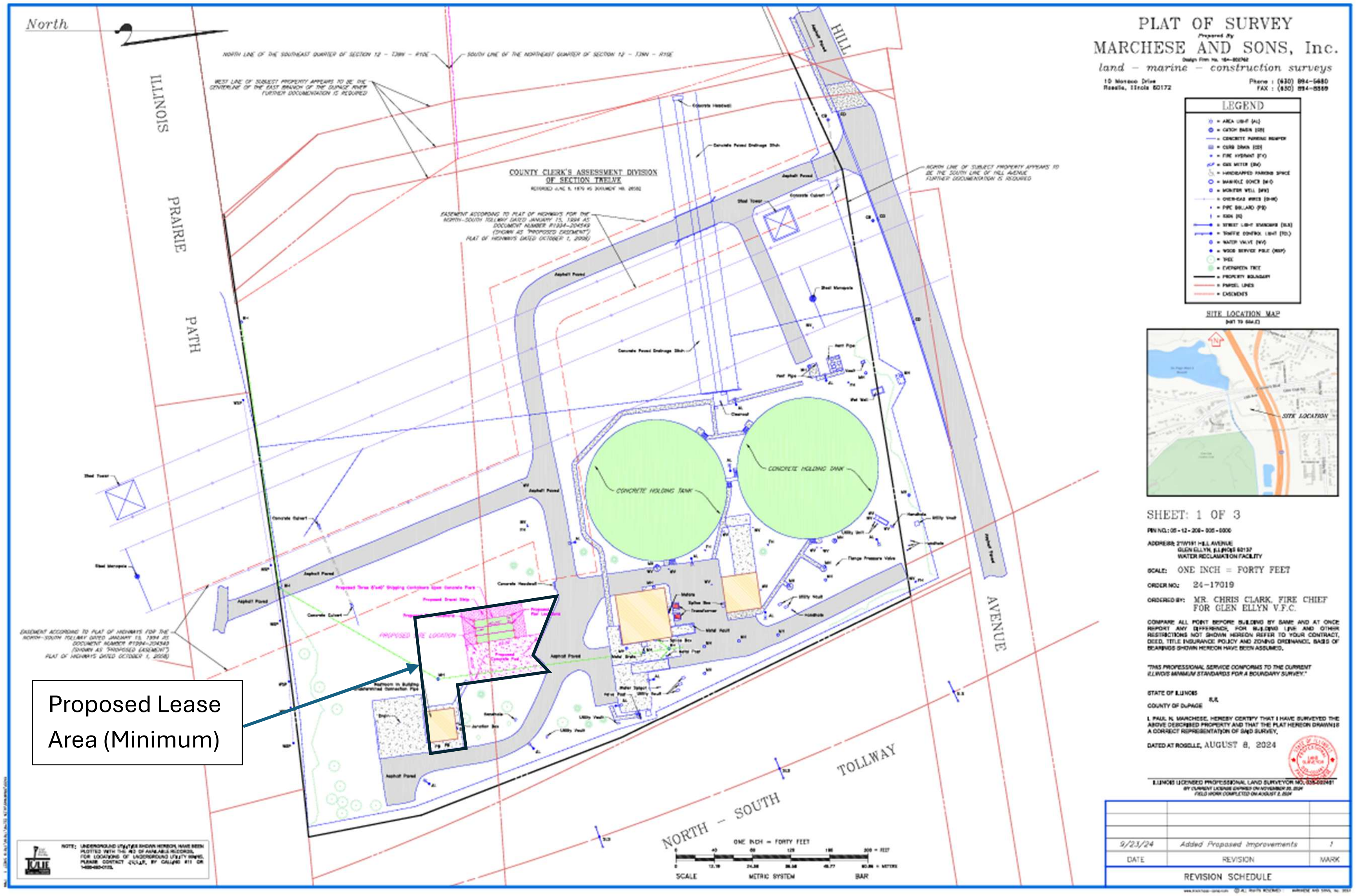
**ATTEST**

______________________________

By:
Its:

Date: ______________________

**EXHIBIT A**


North
ILLINOIS PRAIRIE PATH
HILL AVENUE
NORTH - SOUTH TOLLWAY
COUNTY CLERK'S ASSESSMENT DIVISION OF SECTION TWELVE
CONCRETE HOLDING TANK
CONCRETE HOLDING TANK
Asphalt Paved
Steel Tower
Steel Monopole
PROPOSED SITE LOCATION
Proposed Lease Area (Minimum)
ONE INCH = FORTY FEET
SCALE
METRIC SYSTEM
BAR
PLAT OF SURVEY
Prepared By
MARCHESE AND SONS, Inc.
land - marine - construction surveys
10 Moneco Drive
Roselle, Illinois 60172
Phone : (630) 894-5680
FAX : (630) 894-8869
LEGEND
= AREA LIGHT (AL)
= CATCH BASIN (CB)
= CONCRETE PARKING BUMPER
= CURB DRAIN (CD)
= FIRE HYDRANT (FH)
= GAS METER (GM)
= HANDICAPPED PARKING SPACE
= MANHOLE COVER (MH)
= MONITOR WELL (MW)
= OVERHEAD WIRES (OHW)
= PIPE BOLLARD (PB)
= SIGN (S)
= STREET LIGHT STANDARD (SLS)
= TRAFFIC CONTROL LIGHT (TCL)
= WATER VALVE (WV)
= WOOD SERVICE POLE (WSP)
= TREE
= EVERGREEN TREE
= PROPERTY BOUNDARY
= PARCEL LINES
= EASEMENTS
SITE LOCATION MAP
SITE LOCATION
SHEET: 1 OF 3
PIN NO.: 05-12-209-005-0000
ADDRESS: 21W161 HILL AVENUE
GLEN ELLYN, ILLINOIS 60137
WATER RECLAMATION FACILITY
SCALE: ONE INCH = FORTY FEET
ORDER NO: 24-17019
ORDERED BY: MR. CHRIS CLARK, FIRE CHIEF FOR GLEN ELLYN V.F.C.
COMPARE ALL POINT BEFORE BUILDING BY SAME AND AT ONCE REPORT ANY DIFFERENCE. FOR BUILDING LINE AND OTHER RESTRICTIONS NOT SHOWN HEREON REFER TO YOUR CONTRACT, DEED, TITLE INSURANCE POLICY AND ZONING ORDINANCE. BASIS OF BEARINGS SHOWN HEREON HAVE BEEN ASSUMED.
"THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT ILLINOIS MINIMUM STANDARDS FOR A BOUNDARY SURVEY."
STATE OF ILLINOIS
COUNTY OF DuPAGE
S.S.
I, PAUL N. MARCHESE, HEREBY CERTIFY THAT I HAVE SURVEYED THE ABOVE DESCRIBED PROPERTY AND THAT THE PLAT HEREON DRAWN IS A CORRECT REPRESENTATION OF SAID SURVEY.
DATED AT ROSELLE, AUGUST 8, 2024
9/23/24 | Added Proposed Improvements | 1
DATE | REVISION | MARK
REVISION SCHEDULE

# SECTION 9.1

# CAPITAL PROJECT UPDATES

# Capital Improvements Project Update

- **Primary Clarifier Improvements**
- **Final clarifier improvements**
- **Intermediate clarifier improvements**
- **Pollinator Gardens**

# Primary Clarifier/Gravity Thickener Improvements

- The project is closed out
- Punch list completed
- The final pay application to be issued in the very near future


# FINAL CLARIFIERS

- Draining the clarifiers 1 by 1 for field measurements started 6/4, second clarifier measured week of 6/29, next one TBD
- Bonds & insurance certificates are in place
- Equipment submittals are in process
- Bond Issuance Approved at 6/22 Village of Glen Ellyn Board Meeting
- Expected completion date 12/2027

# Intermediate Clarifiers

- Screw pump covers painted in June
- Screw Pump Building interior work to begin August/September
- Project still expected to be completed by end of 2026

# POLLINATOR GARDENS

- Converting two turf areas into pollinator gardens
- 3 bids were submitted and Sebert is the low bidder
- Sebert began work 1st week in July


# SECTION 9.2

# IEPA SOLAR GRANT UPDATE

**MEMORANDUM**

**TO:** Executive Oversight Committee

**FROM:** Matt Streicher, PE, BCEE, Executive Director

**DATE:** July 13, 2026

**RE:** Illinois Environmental Protection Agency Solar Grant Application Status

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As previously communicated to the Executive Oversight Committee, the Authority applied to the Resilient Energy for Wastewater Infrastructure (REWI) Grant Program for a $1.2M grant to construct a 1-megawatt solar field with battery storage. The REWI Grant Program is funded by the U.S. Department of Energy (USDOE) State Energy Program (SEP) from supplemental appropriations authorized under the Infrastructure Investment and Jobs Act (IIJA).

Grant recipients were announced on June 26, 2026, and unfortunately, the Authority was not selected. Without the $1.2M grant, the overall return on investment for the project was considerably longer, and therefore, the Authority does not recommend pursuing a solar project until grant dollars or other forms of rebate can provide supplemental funding.

The Authority will continue pursing low to no cost methods to develop the “old lagoon area” on the eastern most portion of the plant property to be ready for solar, which would also significantly reduce the overall price of a solar project.

# SECTION 9.3

# "FRONT END METER" BATTERY STORAGE LEASE AGREEMENT

# MEMORANDUM

**TO:** Executive Oversight Committee

**FROM:** Matt Streicher, P.E. BCEE, Executive Director

**DATE:** July 13, 2026

**RE:** "Front of the Meter" Battery Storage Lease Proposal

---

In early June the Authority was approached with an opportunity to lease land for the purposes of "front-of-the-meter battery energy storage," as a parcel that the Authority's treatment plant resides on was identified as a potential site by a developer. Forefront Power is offering a favorable opportunity on approximately 4,400 square feet of land located on Parcel 0524301007, which is the parcel that the Primary Clarifiers and surrounding vacant land sit on. Based on current market conditions, the proposed lease terms are above market, and are outlined below:

- Option Term (period in which the developer identifies feasibility of construction) – 5 years (flexible and can be reduced to 2–3 years if preferred).
- Option Payment – $5,000 annually. Lease Term – 20 years with three (3) additional 5-year extension options.
- Lease Payment – $50,000 annually with a 2% annual escalator.
- Space Required – Approximately 4,000 square feet with access to three-phase electric infrastructure and located within approximately three miles of a substation.
- The battery energy storage system would be interconnected directly to ComEd's distribution system and would have no operational connection to the Authority's wastewater treatment infrastructure

Forefront has also completed a preliminary ComEd interconnection review and received favorable initial results. As relayed on by the Authority's Energy Broker/Consultant, there is significant interest in this program across northern Illinois, with numerous developers actively pursuing suitable sites. While many of the offers currently being presented are below market, they still represent meaningful revenue opportunities for relatively small portions of land.

It is important to note that ComEd will still need to complete a full interconnection study to determine any required system upgrades and associated costs. Those results will ultimately determine whether the project remains economically viable and moves beyond the option period into a long-term lease agreement.

The Authority's legal representation has reviewed the proposed lease agreement template and provided feedback, with minimal comments that would prevent the Authority from moving forward. However, since the parcel is owned by the Village of Glen Ellyn, their attorney is currently reviewing the agreement as well. Ultimately, the decision to move forward would be at the discretion of the Village of Glen Ellyn's Board of Trustees, but Authority staff and the Technical Advisory Committee believe it is important to communicate this information to the Executive Oversight Committee.


PROGRESSIVE BUSINESS SOLUTIONS
think ahead...move ahead™

# Clean and Reliable Grid Affordability Act (CRGA)

# Illinois Clean and Reliable Grid Affordability Act (CRGA)

The Clean and Reliable Grid Affordability Act (CRGA), signed in January 2026 and effective June 1, 2026, directs the Illinois Power Agency to procure 3,000 megawatts (3 GW) of utility-scale battery storage by 2030.

Key Aspects of the New Law (CRGA - SB 25)

•Battery Storage Targets: Establishes a target of 3GW of grid-scale battery storage by 2030 to store excess wind/solar energy, reducing reliance on fossil fuels.

•Virtual Power Plants (VPPs): Establishes a VPP program, allowing homeowners to connect solar panels and battery storage to the grid for compensation, which helps manage peak demand.

•Community Solar Expansion: Increases the maximum allowable capacity for community solar projects from 5,000 kW AC to 10,000 kW AC.

•Grid Reliability & Cost: The law aims to prevent energy shortages and reduce consumer costs by $13.4 billion over 20 years.

•Utility-Scale Incentives: Initiates a 1 GW+ procurement plan in 2026, with an emphasis on building infrastructure.

Related 2026 Regulatory Changes

•Battery Stewardship: Beginning January 1, 2026, producers selling batteries in Illinois must participate in an approved battery stewardship plan.

•HOA Solar Rights: Existing laws already prohibit homeowner associations (HOAs) from banning solar and include battery storage, requiring them to adopt policies for installation within 90 days of a request.

# Front of the Meter Battery Energy Storage Program

Evaluate the opportunity to lease a portion of property for the development of a **Front-of-the-Meter (FTM) Battery Energy Storage System (BESS)** project. This structure would allow a third-party developer to design, finance, construct, own, and operate the BESS facility while providing Glenbard Wastewater Authority with a long-term recurring revenue stream.

**Proposed Lease Structure**

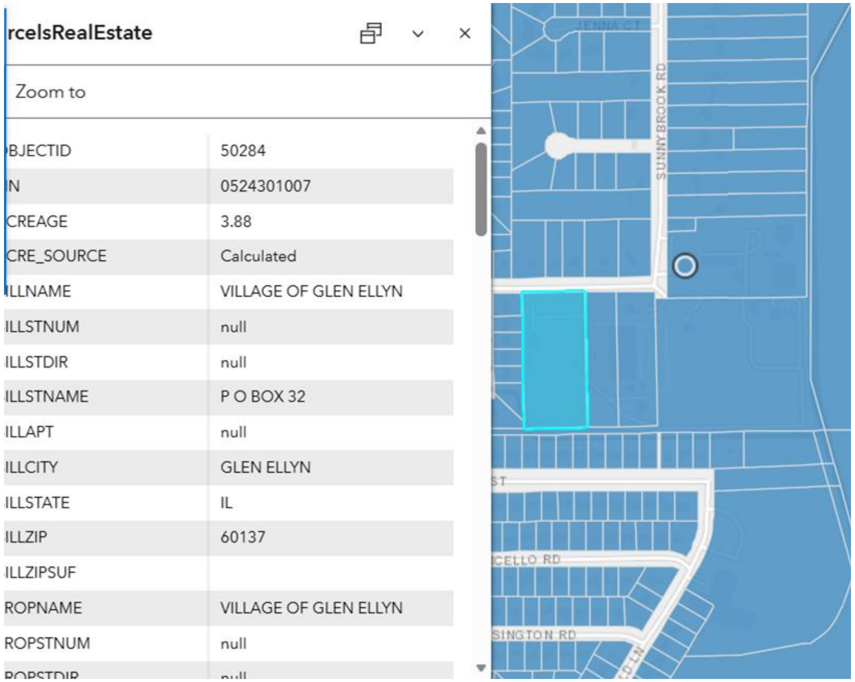
**Option Period**

**Annual Option Payment:** $5,000 per year

**Minimum Option Term:** 2 Years

Provides developer time for:

- Interconnection studies
- Permitting and zoning
- Environmental review
- PJM / utility approvals
- Final project development activities




- **Long-Term Lease Period**
- *(Lease begins upon start of construction)*
- **Base Lease Payment:** $50,000 annually
- **Annual Escalator:** 2% increase per year
- **Minimum Lease Term:** 20 Years
- **Project Size Assumption:** 5 MWac BESS Facility
  - Lease payments would adjust proportionally based on final project size

Space required – about 4,000 sq ft with access to three phase lines and within 3 miles of a substation

# Front of the Meter Battery Energy Storage Program

**Potential Benefits to Glenbard Wastewater Authority**

**Long-Term Revenue Stream**

Predictable annual lease income with annual escalation

No upfront capital investment required

**Limited Operational Responsibility**

Developer responsible for:

- Construction
- Operations & maintenance
- Permitting
- Interconnection
- Market participation

**Support Grid Reliability & Energy Transition**

BESS systems support:

- Peak demand reduction
- Renewable energy integration
- Grid stabilization and resiliency

**Potential Future Partnership Opportunities**

Educational and sustainability engagement opportunities

Potential future behind-the-meter energy initiatives

| | | | |
|---|---|---|---|
| **1st Option:** | **$10,000** | **(2years)** | |
| **Construction Payment:** | **$0** | | |
| **Term Payment per parcel:** | **$50,000** | | |
| **Number of Parcels to rent:** | **1** | | |
| **Annual Escalator:** | **2%** | | |

| Year | Annual Payment | 2% Annual Inc. | Total Payment Received |
|---|---|---|---|
| 1 | $ 50,000 | $ 51,000 | $ 61,000 |
| 2 | $ 51,000 | $ 52,020 | $ 113,020 |
| 3 | $ 52,020 | $ 53,060 | $ 166,080 |
| 4 | $ 53,060 | $ 54,122 | $ 220,202 |
| 5 | $ 54,122 | $ 55,204 | $ 275,406 |
| 6 | $ 55,204 | $ 56,308 | $ 331,714 |
| 7 | $ 56,308 | $ 57,434 | $ 389,148 |
| 8 | $ 57,434 | $ 58,583 | $ 447,731 |
| 9 | $ 58,583 | $ 59,755 | $ 507,486 |
| 10 | $ 59,755 | $ 60,950 | $ 568,436 |
| 11 | $ 60,950 | $ 62,169 | $ 630,604 |
| 12 | $ 62,169 | $ 63,412 | $ 694,017 |
| 13 | $ 63,412 | $ 64,680 | $ 758,697 |
| 14 | $ 64,680 | $ 65,974 | $ 824,671 |
| 15 | $ 65,974 | $ 67,293 | $ 891,964 |
| 16 | $ 67,293 | $ 68,639 | $ 960,604 |
| 17 | $ 68,639 | $ 70,012 | $ 1,030,616 |
| 18 | $ 70,012 | $ 71,412 | $ 1,102,028 |
| 19 | $ 71,412 | $ 72,841 | $ 1,174,868 |
| 20 | $ 72,841 | $ 74,297 | $ 1,249,166 |
| | | **$ 1,239,166** | **$ 1,249,166** |
| 21 | $ 74,297 | $ 75,783 | $ 1,324,949 |
| 22 | $ 75,783 | $ 77,299 | $ 1,402,248 |
| 23 | $ 77,299 | $ 78,845 | $ 1,481,093 |
| 24 | $ 78,845 | $ 80,422 | $ 1,561,515 |
| 25 | $ 80,422 | $ 82,030 | $ 1,643,545 |
| 26 | $ 82,030 | $ 83,671 | $ 1,727,216 |
| 27 | $ 83,671 | $ 85,344 | $ 1,812,561 |
| 28 | $ 85,344 | $ 87,051 | $ 1,899,612 |
| 29 | $ 87,051 | $ 88,792 | $ 1,988,404 |
| 30 | $ 88,792 | $ 90,568 | $ 2,078,972 |
| | | **$ 829,806** | **$ 2,078,972** |
| 31 | $ 90,568 | $ 92,379 | $ 2,171,351 |
| 32 | $ 92,379 | $ 94,227 | $ 2,265,579 |
| 33 | $ 94,227 | $ 96,112 | $ 2,361,690 |
| 34 | $ 96,112 | $ 98,034 | $ 2,459,724 |
| 35 | $ 98,034 | $ 99,994 | $ 2,559,718 |
| 36 | $ 99,994 | $ 101,994 | $ 2,661,713 |
| 37 | $ 101,994 | $ 104,034 | $ 2,765,747 |
| 38 | $ 104,034 | $ 106,115 | $ 2,871,862 |
| 39 | $ 106,115 | $ 108,237 | $ 2,980,099 |
| 40 | $ 108,237 | $ 110,402 | $ 3,090,501 |
| | | **$ 1,011,529** | **$ 3,090,501** |
| **Total 20 Year Revenue** | | | **$ 1,249,166** |
| **Total 40 Year Revenue** | | | **$ 3,090,501** |

# SECTION 9.4
# REQUEST FOR QUALIFICATONS FOR PHASE 1 – BIOLOGICAL NUTRIENT IMPROVEMENTS PROJECT

**MEMORANDUM**

**TO:** Executive Oversight Committee

**FROM:** Matt Streicher, PE, BCEE, Executive Director

**DATE:** July 13, 2026

**RE:** Request for Qualifications for Phase 1 of the Authority's Biological Nutrient Improvements Project

---

The most recent facility planning study for the Authority was completed in 2024 and focused on addressing future nutrient regulations that the Authority will be mandated to follow beginning in 2040. Currently, the existing treatment process, a high purity oxygen activated sludge process, does not have the ability to perform nutrient removal to a low enough level to meet the future regulations. After an extensive study of the Authority's influent characteristics, the study determined that an extended aeration process would be needed, which would require the construction of an entirely new treatment process at the Authority. The findings of the facility planning study were presented at the June 16, 2025, Executive Oversight Committee Meeting.

Due to the extensive planning, design stages, and construction phasing that will be needed, the Authority's capital plan called for preliminary design for the project to begin in CY2027, followed by a multi-year design, and ultimately a multi-year phased construction project to be completed around approximately 2035-2036. Although the Authority will not have to meet the new nutrient limits until 2040, it will be required to have the facility constructed and in operation by 2038. In addition, the Authority's existing infrastructure will be reaching the end of its useful life near 2035, further justifying for an earlier project completion than needed to meet future limits. This will be the largest single project the Authority will have undergone since much of the plant was built out in the early 1980's and will also have a need for considerable staff training prior to needing to meet the new limits.

To begin this process, the Authority intends to send out a request for qualifications to its shortlisted firms in the fall of 2026 for phase 1 preliminary design of the project to begin in 2027. The request will be to seek individual firms' resume of similar types of projects, staff that would be working on this project, and their approach on how to construct and phase the project. A Technical Review Committee would be formed within the Authority to score the sets of qualifications submitted, followed by interviews with the top 2 or 3 scoring firms, and then requesting a formal proposal for scope and fee for Preliminary Design Engineering Services (30% design). Satisfactory performance in the first phase of engineering would lead to award of subsequent phases, otherwise, a request for a proposal would be sent to the next highest scoring firm from the submitted qualifications.

No approval is being requested from the Executive Oversight Committee (EOC) at this time; however, Authority staff and the Technical Advisory believe it is important to communicate this information to the Executive Oversight Committee, as the Authority has roughly $2 million budgeted for this design work in CY2027, and will ultimately be seeking the EOC's approval on the agreement with the selected design firm.

# SECTION 9.5

# DOWNERS GROVE SANITARY DISTRICT REGIONALIZATON STUDY

# MEMORANDUM

**TO:** Executive Oversight Committee

**FROM:** Matt Streicher, P.E. BCEE, Executive Director

**DATE:** July 13, 2026

**RE:** Downers Grove Regionalization Study

In early 2026 the Authority was approached by Downers Grove Sanitary District (DGSD), a neighboring wastewater treatment facility, regarding the potential to regionalize wastewater treatment services. Much like the Authority, DGSD is facing large capital costs to upgrade their facility to treat for future nutrient regulations, however, many other portions of their treatment plant and process also require upgrading and rehabilitation. DGSD's most recent facility planning study estimates they will need over $240M in improvements at their treatment facility to make improvements and meet future nutrient limits. This prompted their Board of Trustees to seek a study to determine whether it would be more feasible to perform the improvements or abandon their main treatment facility and send flow to other facilities.

DGSD's General Manger reached out to their three neighboring facilities, DuPage County Green Valley, Flagg Creek Water Reclamation District, and Glenbard Wastewater Authority requesting information determining the facilities interest and willingness to participate in a regionalization study to determine feasibility of sending DGDS's flow to one neighboring facility or a combination of all three.

The Authority's wastewater treatment plant currently has excess capacity which is sufficient to treat the flow from the two lift stations serving the northwest corner of the DGSD service area. Whether the Authority's plant could handle more than that would be evaluated as part of a regionalization review. The Authority's existing South Regional Interceptor, located to the west of the DGSD Northwest Lift Station service area is at capacity though, and therefore a new and larger interceptor would need to be installed to take DGSD flow to the Authority's treatment plant.

If regionalization were to occur, the Authority could technically benefit via increased revenue and new infrastructure, and therefore, the Technical Advisory Committee agreed to offer a contribution of $5,000 toward the study. DGSD only sought $3,010 from the Authority, as that equated to half of the amount of the portion of the study related to the Authority.

To begin the study, the DGSD will send an intergovernmental agreement, outlining the responsibilities DGSD will be seeking from the Authority below:

- The Authority (along with Village of Glen Ellyn Finance) will determine connection fees and/or fee structure the Authority (via the Village of Glen Ellyn) would charge DGSD for receiving and treating DGSD flows.

- The Authority will provide DGSD any reasonable information requested by the consultant to assist in completion of the study. This may include design or record drawings for existing facilities, property descriptions, land use restrictions, surveys, geotechnical information, GIS information, planning documents, environmental studies or assessments and operations data. This may also include responding to the consultant's questions.

- The Authority shall grant DGSD employees and the consultant safe access to GWA property for work associated with the study.

- The Authority may attend any progress meetings held by the DGSD.

No approval is being requested; however, Authority staff and the Technical Advisory Committee believe it is important to communicate this information to the Executive Oversight Committee.

# SECTION 10.1

# TAC MEETING MINUTES - JUNE 2026

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
June 18, 2026, 2:00pm

1. EOC Agenda Items (Standing Agenda Item) – Potential April 13 meeting
   i. Audit
   ii. Auditors contract extension (after VOGE approves it)
   iii. SCADA Servers (quote pending)/Implementation
      1. Will be over budget by close to $100k (budgeted $100k) between equipment and implementation
         a. Budget number based off ~$55k purchase/implementation from last time these were replaced in 2018
         b. Use excess budget from Volvo/Truck purchase

      *The TAC asked how much excess was left from the truck purchase. Mr. Dulceak indicated that after the Explorer purchase, there was still over $300k in excess, so plenty to cover this item.*
   iv. Battery Storage Lease Agreement (see item 4)
   v. Community Solar (agreement pending)
2. Fire Department IGA/Lease Agreement
   a. Any action needed from GWA?
      *Mr. Streicher & Mr. Dulceak met with Manger Franz, Chief Clark, and Assistant PW Director Vic to discuss this item. Mr. Franz will be sending a revised lease agreement for everyone to review and hopefully bring it to the EOC at the July meeting. Mr. Goldsmith wanted to ensure this facility will not interfere with GWA operations at the facility and will have the opportunity to review the lease agreement as well.*
3. Capital Project Updates
   a. Primary Clarifier Improvements Project Update
      i. Punch list work is in process (Connelly)
      ii. Closeout documents continue to be submitted (Connelly)

      *Mr. Dulceak stated that the close-out process was progressing, with Connelly being the lagging contractor. Also, final payment is being withheld until the process is completed.*
   b. Intermediate Clarifier/Pump Station Rehabilitation
      i. Painting of the Screw Covers, completed
      ii. Submittals continue for review & approval

      *Mr. Dulceak stated that the submittals have slowed down and that Baxter/Boller have delayed the start date again.*
   c. Final Clarifiers
      i. Submittals are in process
      ii. 1 of 4 clarifiers have been field measured by Vissering
      iii. Dahme may begin work as soon as August

      *Mr. Dulceak stated that TAI is progressing with submittals and verifying the clarifier dimensions, with Dahme eager to begin in the next 30 days with approval from GWA.*
   d. House Demo
      i. Abatement, ARS Inc $9,500
         *Mr Dulceak explained that the low-bid contractor from the demo bid stated that the reason the bid was so high was because of the asbestos in the home, but he found that this was a reasonable cost and should not have added so much to the bid. Therefore, GWA will contract the asbestos separate, and then seek quotes from the contractors who bid on the Village of Glen Ellyn's house demolition project earlier this year, rather*

*than publicly rebid it, as the TAC suspects we'll get more favorable pricing going that route. That will require the EOC to waive the competitive bidding requirement.*

  e. Vehicle Replacement
     *Mr. Dulceak stated that the new Kenworth will be ready for pickup as soon as the hydraulics have been installed. CIT & GWA will finalize the paperwork on 6/24.*

4. "Front of the meter" battery storage lease
   a. Matt inaccurately said "behind the meter" last meeting
   b. Similar to cell tower lease
      i. $5,000/year "option" while they determine if site is suitable
      ii. $50,000/year lease with annual 2% increase when site is put in operation
          1. 35 year term
      iii. 4400 square feet
      iv. Identified Glen Ellyn owned parcels near primary clarifiers
      v. GWA legal reviewed
          1. Suggested higher percent escalator
          2. Ultimately up to VOGE attorney

   *Mr. Hubsky mentioned that the lease agreement stated that the leaser shall have access to the property, and that no other contractors shall have access. He wanted to ensure how they would have access, and that the lease agreement made it clear that no other contractors would have access to just the leased area, and not the entire parcel that the leased area sits on. Mr. Goldsmith asked what the "option" meant, Mr. Streicher explained that meant GWA will receive $5k/year while they are investigating whether the site is appropriate for their use, and if they deem it is, once construction begins GWA will be receiving the $50k/year. While it's in the "option" phase, either party has the right to terminate the agreement. The TAC thought that pending VOGE legal's review, this was straight forward, and a good option for GWA. The TAC also suggested it would be good to share this with the EOC, although the ultimate approval would come from Glen Ellyn's board since they own the parcel.*

5. RFQ/RFP for Biological Improvements Project
   a. Village Manager Franz/Tours
      i. Approval before releasing RFQ/RFP?
   b. RFQ process for qualifications/approaches to shortlisted firms
      i. Send out in August/September with November deadline
      ii. Interview 3 top scoring firms in December
   c. Request proposal from 1 firm
      i. Preliminary/30% Design with future approach/recommendations
      ii. Satisfactory performance leads to next phase, otherwise request proposal from next highest scoring firm for next phase
   d. Award early 2027 EOC
      i. $2M budgeted for CY2027

   *Mr. Streicher explained to the TAC that rather than taking the traditional request for proposal route for this project, since it is so large and has many different aspects to it, it would be beneficial to make a request for qualifications to GWA's shortlisted firms and have them incorporate their approach for this project. After the process narrows it down to one firm, then a proposal with a more detailed scope and fee would be requested. The TAC agreed with this approach and did not think Manager Franz needed to give approval, but suggested taking him and members of the EOC on a tour of a neighboring facility that's undergoing a similar project.*

6. Adding operator staffing position
   a. Additional responsibilities taken on
      i. FOG
          1. Increased pressing
      ii. Odor mitigation
      iii. Laboratory
      iv. Additional PM's related to new equipment
   b. More training requirements
      i. Licensed operators are now required to register CEU's to keep licenses (new requirement in 2020)
   c. Less tenured staff
   d. Matt/Ron putting together justification memo

i. Goal would be to get approval/add to CY27 budget

*Mr. Streicher shared the draft memo with the TAC prior to meeting. Mr. Goldsmith suggested adding in memo staffing levels at other similar facilities to give perspective. Mr. Hubsky suggested adding in the memo the median tenure at GWA rather than the average, as with Mr. Freeman's 38 years of experience, it's weighing down the average. Otherwise, the TAC agreed with the approach and adding another position to help alleviate the additional work that has fallen on the operations staff. The TAC suggested briefing the EOC on this with the first budget presentation.*

7. Personnel Update
    a. Maintenance Superintendent absent until October 14th
    b. Pay range adjustments

*Personnel items are not listed in minutes that are available to the public.*

8. Budget
    a. 1st draft budget presentation on July 16th TAC meeting
        i. Include Finance Directors for August TAC
        ii. 1st draft to EOC on 9/14

    *The TAC agreed with this schedule but asked for the July 16th meeting to be rescheduled to July 23rd.*

9. Old Business
    a. Solar Grant

    *Mr. Streicher stated that IEPA was supposed to release award winners on May 29th, and after contacting them twice, they've acknowledged they are behind schedule. Mr. Streicher last contacted them on 6/16. Mr. Hubsky asked how this will impact the July 4th deadline for the investment tax credit rebate, Mr. Streicher replied that everything is set up, GWA just has to give the go-ahead prior to July 3rd (July 3rd is the observed holiday, so everyone is off).*

    b. Downers Grove Sanitary District (DGSD) Regionalization Study
        i. DGSD requested GWA contribute $3,010 of the fee (total study cost = $113,470)
            1. Half of the fee related to reviewing GWA facilities
            2. Fee breakdown shared with GWA
        ii. DGSD drafted IGA
            1. GWA responsibilities
                a. Pay $3,010 fee
                b. GWA shall determine connection fees and/or fee structure GWA would charge DGSD for receiving and treating DGSD flows
                c. GWA to provide information/access/staff time to attend meetings
            2. GWA Legal to review IGA?

            *The TAC did not believe this needed legal review, as the IGA was very simple, and a legal fee would probably cost more than the fee for the study.*

            3. Does the IGA need EOC approval?

            *The TAC did not believe this needed EOC approval, but suggested it be brought up in discussion at an EOC meeting.*

    c. ComEd Billing Issues
        i. All bills received (thanks to Gayle and our energy broker)

        *The TAC was pleased to hear this, as the Village of Glen Ellyn is dealing with similar issues.*

    d. Legal RFP
        i. On hold
        ii. IAWA polled members on legal representation, GWA participated so we'll see those results

*Mr. Streicher stated that GWA's legal has been very responsive lately, and this is not a priority for him at the moment.*

e. Pot holing @Rt. 53 to find VVFM
    i. Force main found!
        1. Additional $1,500 for backfilling
        2. RJN to charge for previous time spent & GPS locations
            a. ~$5k

        *Mr. Goldsmith offered the Village of Lombard to GPS the locations where the forcemain was discovered. The TAC also felt that unless RJN has a "deliverable" on their invoice, their work for GWA was done voluntarily, as they were under the assumption their investigation would lead to a job for them. The TAC advised not paying any invoice we receive for the time since it was voluntary and there was no agreement in place.*

f. Nissen Service Contract for CHP's
    i. Questions/comments sent back to Nissen, reviewing responses
        1. Unspecified term length (can be terminated at any time)
        2. Some undefined costs (CY increases for service rates, lodging rates, some materials, etc.)
            a. It would be difficult to seek approval for the entire "contract' upfront since many costs are unknown at this time.
                i. Still seek competitive pricing before each service, potentially using Nissen, or just breaking contract and going with other service
        3. Much greater warranty offered

*No update on this item, as GWA is waiting until Maintenance Superintendent Kavanaugh returns from medical leave.*

g. Filling in old lagoons
    i. RFP Development
        1. No update

h. VOL Sewer Use Ordinance modification
    i. Replace reference to "Section 50.058(G)(2)" with "Section 50.060(I)" in 50.056(K)(2), as 50.058(G)(2) does not exist.
    ii. 50.058(G)(2) was in SUO prior to changes made in 2019

    *Mr. Goldsmith stated this will be brought to Lombard's board when other ordinance's need to be amended as well.*

i. Exhibits and language for Village/GWA Connection points at
    i. Language in IGA's with other entities

    *No update.*