

## AGENDA

### KANKAKEE RIVER METROPOLITAN AGENCY MEETING

Thursday, September 26, 2024

9:00 AM in KRMA Board Room

1600 Brookmont Blvd., Kankakee, IL 60901

- I. **Roll Call**
- II. **Public Comment**
- III. **Approval of Board Minutes**
  - A. August 22, 2024 – Regular Board Meeting
- IV. **Reports**
  - A. Operations & Maintenance Report
    1. Monthly Report (MOR)
  - B. Executive Director Report
    1. Water, Gas & Electric Use/Cost
    2. Hauled in Waste Summary
    3. Operations Report
  - C. Financial Report
    1. Reports
    2. Flows Graphs
  - D. Communications
- V. **Old Business**
  - A. Update on Engineering for Phase 1, Phase 2, Phase 3
    1. Projections of Phase 1, Phase 2, and Phase 3 impacts on the rates for members municipalities
- VI. **New Business**
  - A. Appointment of KRMA Positions
  - B. Information on Tammy Duckworth Meeting
  - C. Draft Audit Financial Report FYE April 30, 2024
  - D. Resolution for Recognizing Arthur Strother for his Dedicated Service to Kankakee River Metropolitan Agency
- VII. **Executive Session**
  - A. Personnel & Probable or Imminent Litigation
- VIII. **Next Meeting**

**Thursday, October 24, 2024 (9:00 AM in KRMA Boardroom)**

**KANKAKEE RIVER METROPOLITAN AGENCY**  
**MINUTES**  
**August 22, 2024 – 9:00 A.M**  
**1600 W Brookmont Blvd.**

In attendance:

**Board of Directors:**

Mayor Christopher Curtis, City of Kankakee  
Mayor Paul Schore, Village of Bourbonnais  
Mayor Brian Stump, Village of Aroma Park  
Financial Director Robert Romo, Village of Bradley  
Alderman Larry Osenga, City of Kankakee  
Alderman Danita Swanson, City of Kankakee  
Steven Hunter, Representative, City of Kankakee

**Administration:**

Dave Tyson, KRMA Executive Director  
Karen Benson, Smith, Koelling, Dykstra & Ohm, P.C

**Attorney:**

Neal Smith, Robbins Schwartz

**KRMA Staff:**

Arthur Strother, Superintendent via GoToMeeting.com  
Bryan Kennedy, Assistant Superintendent

**Other:**

Terry Memenga, Director of Public Works, Village of Bourbonnais  
Dan Small, Engineer, Strand Associates  
Tara Latz, Financial Director, Village of Bourbonnais  
Ryan McGinnis, Lab Operation Manager, City of Kankakee  
Jessica Kinnersley, Director for State Representative Jackie Hass  
Alexis Brown, Deputy Director for State Representative Jackie Hass

Chairman, Mayor Curtis called the meeting to order.

I. **Roll Call**

Roll Call was taken. All Board members were present, except for Secretary Brian Stump and Director Larry Osenga.

II. **Public Comment**

None

III. **Approval of Board Minutes August 22, 2024 – Regular Board Meeting**

Motion to approve the August 22, 2024, Regular Board Meeting minutes was made by: Dir Romo and seconded by Vice Chairman Schore. All board members that were present voted in favor of except for Secretary Stump and Director Osenga being absent. Motion Carried.

IV. **Presentation**

A. **Strand Associate Presentation for Legislative Officials**

Chairman Curtis informed the board that this presentation is the Legislative Officials to understand the capital needs for the KRMA facility along with the assistant to seek some funding. Chairman Curtis ask the Representative from Jackie Hass office to introduce themselves. Introduction was given. Chairman Curtis also informed the board that Senator Patrick Joyce and Senator Elgie Sims was invited, however, had a conflict in scheduling and was not able to attend. He also informed the board that we also had a presentation with Senator Tammy Duckworth from a federal level, advice was given to us. Dan Small with Strand Associate presented his presentation on the Capital Project Maintains a Valuable Regional Asset for KRMA. Dir Hunter asked is there a possibility of a solar component with the KRMA expansion. Dan replied yes, however, there will need to be some discussion put in place for it. Dir Hunter asked about the completion of repairs on the hydro plant. Chairman Curtis stated it should be up by Spring 2025. Exec Dir Tyson added KRMA is operating at almost 80% of our capacity due to changes that are required by our IEPA. To be able to meet the growing needs of your community, when your plant gets to 80% it is time for expansion. KRMA is looking for help to try to subsidize the expense which will keep the cost down on the community. Chairman Curtis reiterated that even without the expansion, Phase 1 of the capital need improvement is something we have to do to keep the plant operating at a good capacity. Vice Chairman Schore expressed his passion for the capital need improvement and expressed the important of the plant operating in good standard for health purposes, sanitation, and protection Kankakee River. Jessica stated they will consult with their contact with local agencies and report back to Jackie Haas.

V. **Reports**

A. **Operations & Maintenance Report**

**Monthly Report**

Art gave his definition of a team and referenced his staff as a team and acknowledged how well they all are doing. He also gave acknowledgement to the Summer Help workers.

**Director Jessica Kinnersley and Deputy Director Alexia Brown Representative for Jackie Haas left the meeting.**

Dir Romo asked for an update on Rohm Hass. Art replied they are still working out their issues. We have a handle on how to treat their waste. Exec Dir Tyson added he thinks some of the high levels of TSS are coming from the construction from the surrounding areas. As the construction has stopped, the TSS has gone down.

B. **Executive Director Report**

1. **Water, Gas & Electric Use/Cost**

Exec. Dir. Dave Tyson presented yearly utility usage. He stated everything seems normal, however, the gas bill is a litter higher due to running the generator.

2. **Hauled In Waste Summary**

Exec. Dir. Tyson said hauled in waste is down a little, however still over what we budgeted.

3. **Operations Report**

Exec Dir Dave Tyson also plant operating well. There is some maintenance issue we are working on, also some of our equipment is getting worn out, we are working on replacing it. He also acknowledges Art for 40 years of service.

C. **Financial Report**

1. **Reports**

Karen presented the financial statements. Karen stated the Statement of Net Position showing an increase from the prior year. Karen stated that she met with Midland Bank to make sure we are getting the highest interest rate we can receive. Vice Chairman Schore recognize that the long-term liabilities have decrease by approximately \$5 million dollars. Karen stated we are getting to the end of some of the loans, bonds, and some of the IEPA loans are tapering off. Statement of Revenue/Expenses shows hauled in waste for July is above budgeted item.

2. **Flows Graphs**

None.

D. **Communications**

Exec Dir Tyson presented a letter from the Illinois Association of Wastewater Agencies for the Second Quarter of 2024 regarding PFAS. Exec Dir Tyson summarized the letter. We are currently not being affected by it, however, wanted to make the board aware.

VI. **Old Business**

A. **Update on Engineering for Phase 1, Phase 2, Phase 3**

Dan Small stated Strand Associate is ready to discuss Phase 2 and Phase 3 design. He just wanted to make sure KRMA is still on track to continue to proceed and/or consider. Exec Dir Tyson stated we are planning to have another meeting with staff. Dan Small gave an update about the engineering and design cost thus far.

1. **Projections of Phase 1, Phase 2, and Phase 3 impacts on the rates for the members municipalities**  
None

VII. **New Business**

A. **Approval of Job Description**

Motion to accept the approval of the KRMA Organizational Chart with attached job descriptions that was handed out was made by Dir Swanson and seconded by Dir Romo. Chairman Curtis asked is there any questions and/or comments regarding the KRMA Organizational Chart. All board members that were present voted in favor of except for Secretary Stump and Director Osenga being absent. Motion Carried.

B. **Gas Supply Update Extension**

Exec Dir Tyson informed the board that we currently have a contract with Five Star, who seek out the best price and we pay them a commission for our gas utility, which ends in August 2025. We are at a historic low rate for gas prices, and they believe they can lock them in another four years. The data show a 4% saving every year for the next four years. There was more discussion regarding the lock in rates.

VIII. **Executive Session**

**Personnel & Probable or Imminent Litigation**

Motion to go into Executive Session to discuss Personnel issue under ILCS 120/2(c)(1) was made by Dir Swanson and seconded by Dir Hunter. Motion carried.

Roll call was taken and all board members were present, except for Secretary Stump and Director Osenga being absent. Motion Carried.

The Board went into Executive Session.

Motion to exit the Executive Session was made by Dir. Hunter and seconded by Dir Romo. Motion carried.

Roll call was taken and all board members were present, except for Secretary Stump and Director Osenga being absent. Motion Carried.

Return to Open Session.

Roll call was taken and all board members were present, except for Secretary Stump and Director Osenga being absent. Motion Carried.

With the Board back in open session there was one action taken.

IX. **Next Meeting**

Next Regular Board Meeting- **Thursday, September 26, 2024 (9:00 A.M. at KRMA Board Room)**

Motion to Adjourn was made by: Dir Romo and seconded by Vice Chairman Schore. Motion Carried.



*Providing Wastewater Treatment to the Kankakee River Valley*

# HELLO AUGUST

Be A Reflection of what you'd like to receive.

If you want love, give love.

If you want truth, be truthful.

If you want respect, give respect.

What you give out, will return to you.

*The Kankakee River*

## Monthly Operations Report

### August 2024

## KRMA's AUGUST HIGHLIGHTS:

The Agency team member Shaun Ownbey, Lead O&M specialist, conducted a site tour for project engineers representing the City of Sioux City, Iowa. The site visit in specific was to view the agency screw pumps and screening equipment. Shaun also gave them a tour of the facility.

The senior project engineer responded via email to the excellent job Mr. Ownbey gave with information, knowledge, and experience.

There are continued communication with state officials for assistance with funding for plant upgrade.

The KRMA team members continue to address Operation and Maintenance (O&M) issues to ensure quality effluent to the Kankakee River.

The month of August, the Agency had no violation of the NPDES (National Pollutant Discharge Elimination System) permits.

## 1.0 WASTEWATER TREATMENT FACILITY OPERATION

**Attachment A** Details the monthly operational information for the facility.

## 2.0 INFLUENT FLOW

**Table 2.1** Summarizes total flow and average daily flow to the facility from each municipality.

**Attachment B** Details daily flow rates.

**Table 2.1**  
*Plant Flows*

Municipality	Plant Influent	Kankakee	Bourbonnais	Bradley	Aroma Park
Total Flow (MGD)	340.62	219.87	90.350	29.710	0.897
Daily Average Flow (MGD)	10.99	7.09	2.915	0.958	0.029

### 3.0 EFFLUENT QUALITY

**Table 3.1** Summarizes the effluent quality data.

**Table 3.1**  
*Effluent Quality*

	IEPA Limits	Effluent Average
Biochemical Oxygen Demand (BOD) – Monthly Average	20 mg/l	4 mg/l
Total Suspended Solids (TSS) - Monthly Average	25 mg/l	16 mg/l
PH	6-9 SU	7.13 SU
Chlorine Residual	0.05 mg/l	0.018mg/l
Fecal Coliform	400/100 ml	21/100ml

### ODOR ISSUES:

- There was no odor complaint registered at the KRMA facility in August.
- There were no odor complaints registered at the East Gate site in August.

### 4.0 PERSONNEL

The Agency would like to congratulate these KRMA employees on their August work anniversaries.

Jack Renchen, Lead O & M Operator Specialist, 19 years

Alexander Bowser, O & M Operator Specialist, 3 years

Thank you all for being such a valuable and loyal member of our team. Your knowledge, hard work, and dedication is greatly appreciated.

The Agency would like to say “HAPPY BIRTHDAY” to all the employees with birthdays in August.

Employees continue to follow the COVID-19 Warning Signs and Safety Tips. One of the best ways to help keep workers healthy is to stay home except for necessary outings, and when going out for the necessities, steps should be taken to minimize the risk of spreading illness.

**5.0 MAINTENANCE AND REPAIR**

Number of Work Orders Closed for the Month: 927  
Hours of Scheduled Work Orders Performed: 530.31

**6.0 SLUDGE HANDLING**

Start Date: 08/01/2024  
End Date: 08/31/2024

Gallons of sludge produced and sent to thickening: 2,497,372.00  
Gallons of sludge put into storage after thickening: 906,000.00  
Sludge removed from the plant for land application: 0.00  
Sludge remaining in storage: 5,076,000.00

**7.0 WATER USAGE**

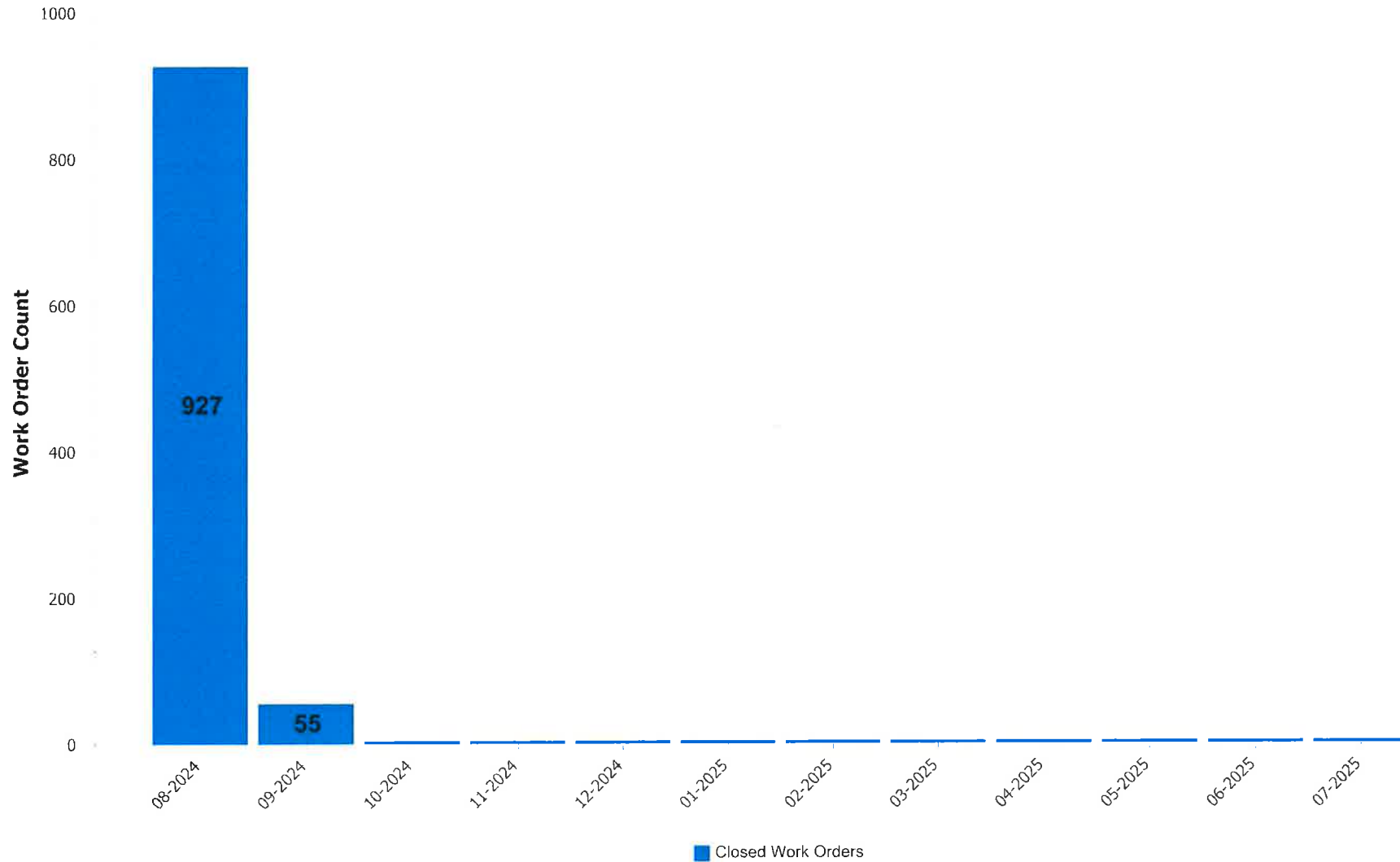
AUGUST 2024 (31 DAYS): 50,799 CU FT= 380,000 GALS. = \$3,344.84

NUMBER OF DAYS IN THE BILLING CYCLE: 31



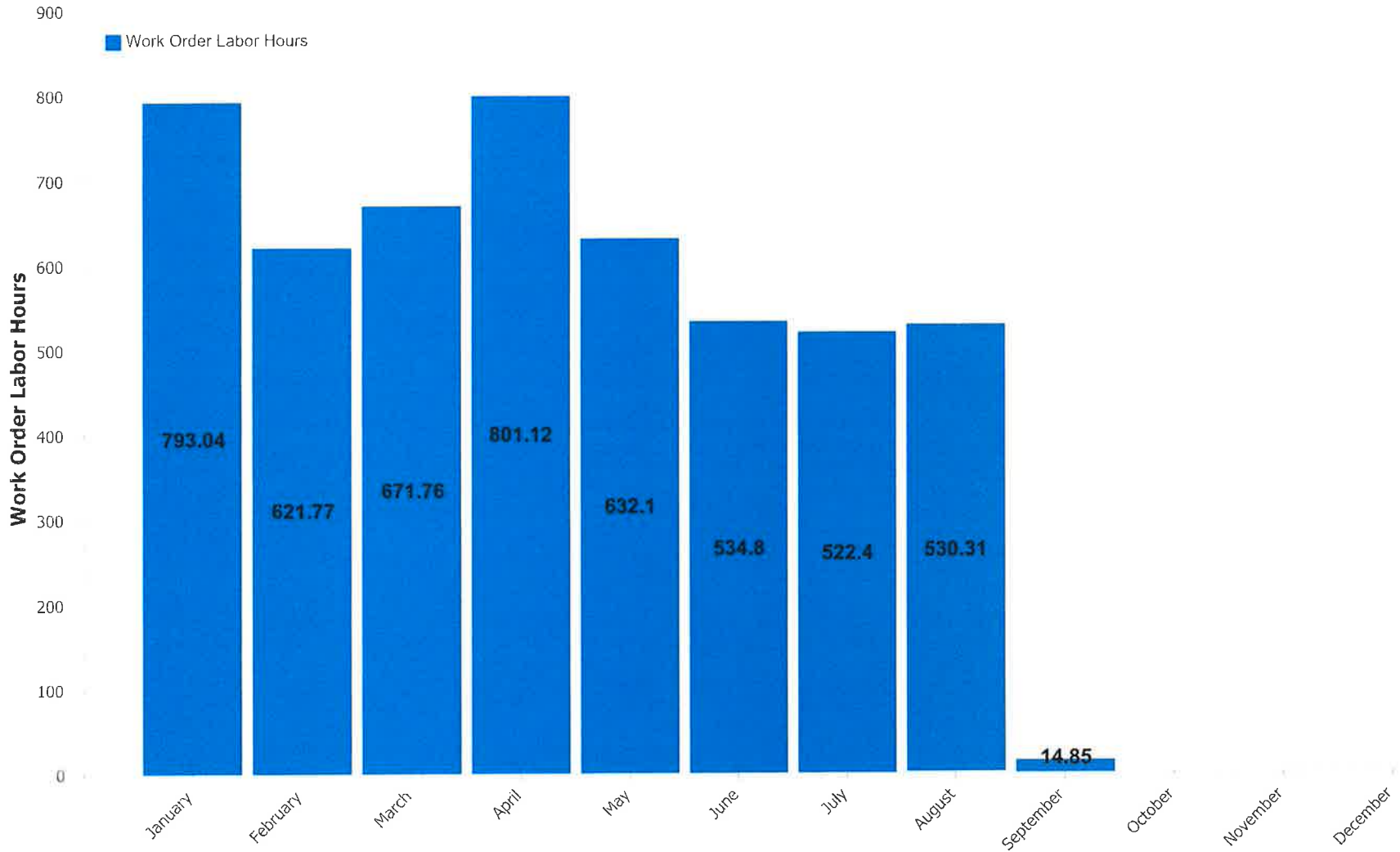
# Work Orders Closed By Month

From August, 2024 to July, 2025



# Work Order Labor Hours by Month

2024



# KANKAKEE RIVER METRO AGENCY Wastewater Report, August 2024

For updates on your plant in-between these monthly reports, please visit our wastewater dashboard <https://iwss.uillinois.edu>

## LOCATION: KANKAKEE RIVER METRO AGENCY (Kankakee County)

### Catchment Information

<b>Population Served</b>	56,317
<b>NPDES</b>	IL0021784
<b>zipcode</b>	60901
<b>IL Covid Region</b>	7

## SARS-CoV-2 LEVELS IN WASTEWATER

Wastewater is analyzed using digital PCR (dPCR) to determine the concentration of the SARS-CoV-2 virus in a sample. The nucleocapsid protein (N) gene of the virus is targeted in the assay, and results are reported in gene copies per liter of starting wastewater.

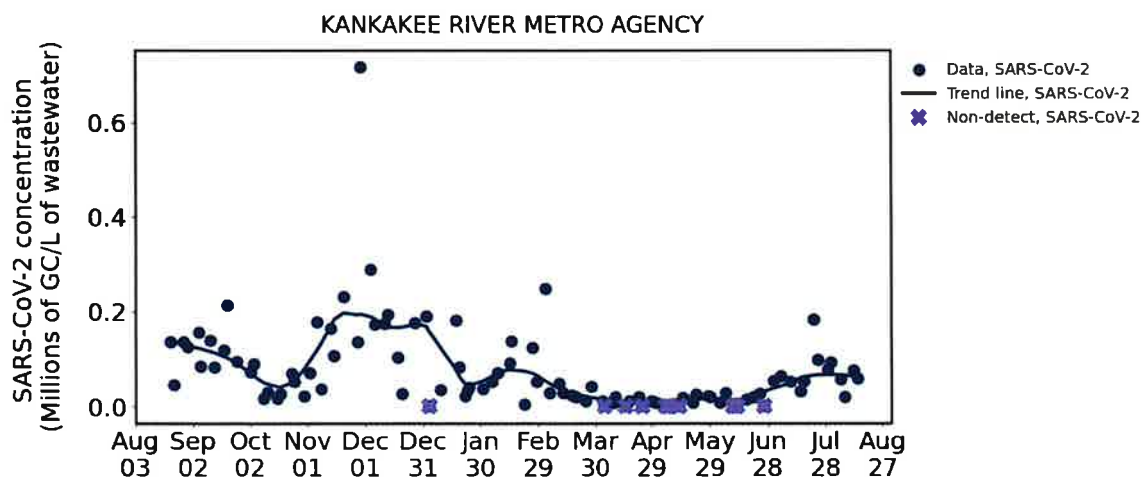


Figure 1. Time series plot of SARS-CoV-2 viral concentrations in millions of gene copies per liter (GC/L) of wastewater. Historical data can be found on the IWSS dashboard, link above.

## SARS-CoV-2 SAMPLING RESULTS - LAST 8 SAMPLES

Date	SARS-CoV-2 (GC/L)
2024-08-14	59,025
2024-08-12	75,975
2024-08-07	19,875
2024-08-05	57,825
2024-07-31	93,300



DISCOVERY PARTNERS INSTITUTE  
PART OF THE UNIVERSITY OF ILLINOIS SYSTEM

## INFLUENZA A/B LEVELS IN WASTEWATER

Wastewater is analyzed using digital PCR (dPCR) to determine the concentration of influenza A and influenza B viruses in a sample. Results are reported in gene copies per liter of starting wastewater.

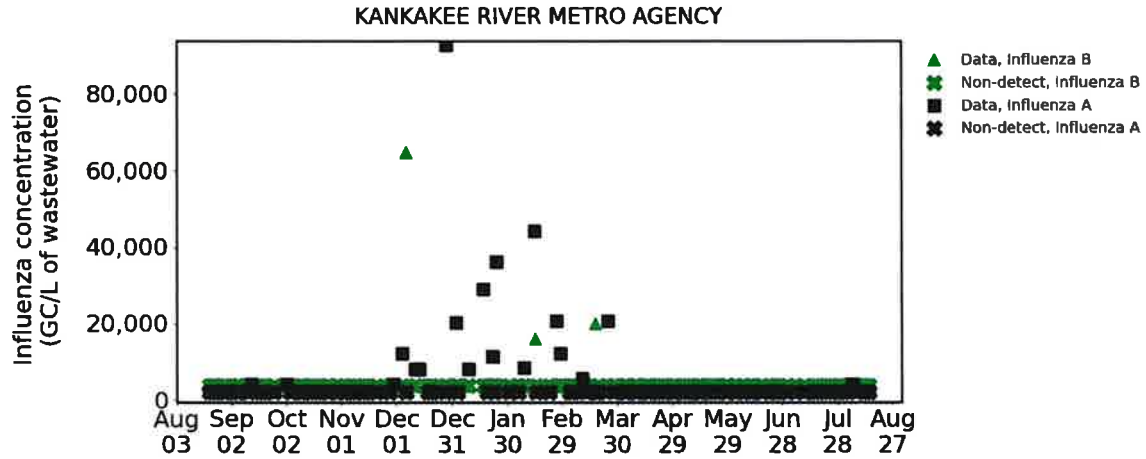


Figure 3. Time series plot of Influenza A/B viral concentrations in gene copies per liter (GC/L) of wastewater. Historical data can be found on the IWSS dashboard, link above.

## INFLUENZA A/B SAMPLING RESULTS - LAST 8 SAMPLES

Date	Influenza A (GC/L)	Influenza B (GC/L)
2024-08-14	Non-detect	Non-detect
2024-08-12	Non-detect	Non-detect
2024-08-07	Non-detect	Non-detect
2024-08-05	4,125	Non-detect
2024-07-31	Non-detect	Non-detect
2024-07-29	Non-detect	Non-detect
2024-07-24	Non-detect	Non-detect
2024-07-22	Non-detect	Non-detect

# Guide to Interpreting Data on SARS-CoV-2, Influenza, & Respiratory Syncytial Virus (RSV) Gene Copies in Wastewater Samples

## What do the results mean?

There are several factors to consider when interpreting viral data in wastewater. The rate, magnitude, and duration of shedding may vary from one person to another and from virus to virus, thus how or even whether it is possible to translate viral levels in wastewater into precise community health metrics is an open scientific question. It is only appropriate to monitor and observe the trends of viral gene copies detected in a community over time. The data presented in tables, graphs, and trend assessments show the concentration of RNA copies in the wastewater area from the community where the wastewater was collected. A significant increase in viral gene copies over time is an indicator that cases may be increasing in the community. Wastewater data should not be interpreted in isolation but rather considered alongside other public health metrics.

## What does the number that is reported on a sample day mean?

It is a measure of how many gene copies are present in a sample, typically reported as gene copies per liter of wastewater (GC/L). Samples are typically obtained from municipal wastewater treatment plants and reflect inputs of viral material shed by the community served by the treatment plant. This number does not indicate gene copies per person or population.

## How are the gene copies measured in the wastewater?

Wastewater samples are first processed to concentrate and isolate genetic material (RNA) that is present in the sample. RNA sequences specific to SARS-CoV-2, influenza A & B, and RSV are then detected and quantified using a molecular biology tool called digital polymerase chain reaction (dPCR). During dPCR, a targeted segment of the RNA is converted to DNA and then amplified (copied many times) so it can be detected by laboratory instruments. Specific methods for sample processing and PCR-based quantification differ among wastewater monitoring projects and analytical laboratories.

## What does it mean if a data point for a sample is 0 or a non-detect?

A non-detect means that the amount of SARS-CoV-2, influenza, or RSV RNA in the wastewater sample is below the level that can be reliably detected by the quantification methods used in a given laboratory. A determination of non-detect does not necessarily mean that no viral RNA is present in the sample or in the system – rather that the levels are low enough that they cannot be reliably determined. In some cases, other components of wastewater may interfere with individual measurements, leading to an incorrect non-detection similar to false negatives that can occur from at-home and clinical testing. A non-detect does not necessarily mean that there are no infected individuals within the associated community.

## What is the viral gene copy trend line?

The trend line is calculated using Locally Weighted Scatterplot Smoothing (LOWESS), a local regression analysis. It allows us to see the change in trend over time by fitting a curve to the data. This method is useful because it reduces the influence of outliers, and wastewater data can be highly variable. LOWESS is a more complex extension of the moving average.

associated with different variants. We then calculate the percentage of each variant present in the sample. This plot summarizes the variant detections; lineages are displayed, as there are often many variants detected that are in the same lineage.

### **What do the results mean?**

The SARS-CoV-2 variants identified in a particular plant's wastewater can provide insight into the variants circulating in the population that the plant serves. This information can be useful, as there tend to be fewer clinical sequences, and those might only reflect a small proportion of the community feeling sick enough to pursue testing. The wastewater samples passively capture the virus shed in wastewater from the community where the wastewater was collected, not just those who are symptomatic. Wastewater data is not interpreted in isolation but rather considered alongside other public health metrics.

### **Does the number or type of lineages tell us how many people are sick?**

We cannot tell how many people are sick from the lineages observed in the wastewater. We can only see relative proportions of the variants that are present in the community served by the wastewater treatment plant. We do pay attention to specific mutations that have been identified as having clinical implications (e.g., for effectiveness of medications or disease severity).

### **Can I compare the lineages in a sample from site to site?**

Yes. We often detect variants in a particular plant first, and then see the relative abundance change over time, with certain lineages becoming more prevalent across the state from plant to plant. We compare these detections to sequence data from across the United States and the world.

### **Why are the dates of the sequencing data not as current as the gene copies data?**

Sequencing results are available about two weeks after sample collection. This is because the quantification of SARS-CoV-2 levels by dPCR happens first, and then genetic material (RNA) is sent for sequencing. Additionally, samples then take multiple days to run on the sequencer and computational processing of sequences takes additional time before results are available.

### **Why do the lineages in the legend change periodically?**

The lineages shown in the sequencing plot of this report are in alignment with the CDC's national genomic surveillance system. As the SARS-CoV-2 virus mutates, new variants emerge. This means there are regularly new variants that contribute to the spread of COVID-19. Some variants will disappear while others will continue to spread and even replace others as the dominant variant. These monthly reports reflect those changes as we continue to monitor for emerging variants of concern.

# **ATTACHMENT**

## **A**



# DMR Monthly Report

8/1/2024 to 8/31/2024

Var #	452	159	119	236	454	351	113	237	386
	EFF FLOW	001 Eff pH	FINAL EFF TSS	Weekly ave Eff TSS	EFF TSS	WeeklyAve eEffTSS	EFF-C-BOD	Weekly Ave EffCBOD	EFF C-BOD
Date	MGD	STD UNIT	mg/L	MG/L	LBS/D	LBS/Day	mg/l	MG/L	lbs/day
8/1/2024	12.435	7.20	9		933		4		415
8/2/2024	11.648	7.10	17		1,651				
8/3/2024	11.140		11	11	1,022	1,088	5	4	465
8/4/2024	10.733		6		537		3		269
8/5/2024	10.165	7.30	13		1,102		4		339
8/6/2024	10.459	7.20	11		960		4		349
8/7/2024	10.915	7.26	19		1,730		4		364
8/8/2024	10.626	7.13	12		1,063		4		354
8/9/2024	10.565	7.12	13		1,145				
8/10/2024	10.117		11	12	928	1,066	5	4	422
8/11/2024	9.767		13		1,059		4		326
8/12/2024	9.617	7.10	14		1,123		4		321
8/13/2024	9.764	7.15	15		1,221		5		407
8/14/2024	9.738	7.15	12		975		5		406
8/15/2024	9.755	7.18	14		1,139		5		407
8/16/2024	10.653	7.15	12		1,066				
8/17/2024	12.127		12	13	1,214	1,114	3	4	303
8/18/2024	12.657		10		1,056		3		317
8/19/2024	11.367	7.07	15		1,422		4		379
8/20/2024	10.669	7.01	36		3,203		8		712
8/21/2024	10.407	7.10	16		1,389		5		434
8/22/2024	10.352	7.20	17		1,468		5		432
8/23/2024	9.876	7.09	18		1,483				
8/24/2024	9.859		18	19	1,480	1,643	4	5	329
8/25/2024	9.728		13		1,055		3		243
8/26/2024	9.535	7.30	18		1,431		4		318
8/27/2024	10.262	7.04	42		3,595		6		514
8/28/2024	15.716	6.96	21		2,753		5		655
8/29/2024	16.282	7.12	14		1,901		5		679
8/30/2024	12.342	7.01	16		1,647				
8/31/2024	11.347		13	20	1,230	1,944	5	5	473

Minimum	9.535	<b>6.96</b>	6	11	537	1,066	3	4	243
Maximum	16.282	<b>7.30</b>	42	<b>20</b>	3,595	<b>1,944</b>	8	<b>5</b>	712
Average	10.988	7.13	<b>16</b>	15	<b>1,419</b>	1,371	<b>4</b>	4	<b>409</b>
Sum	340.623	156.94	481	74	43,980	6,856	116	22	10,631

<b>Limit</b>		<b>Range 6-9</b>	<b>25</b>	<b>45</b>	<b>9383</b>	<b>16889</b>	<b>20</b>	<b>40</b>	<b>7506</b>
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# DMR Monthly Report

8/1/2024 to 8/31/2024

Var #	352	187	191	401	101	450	115	451	455
	WeeklyAverageEffCBOD	001 EFF CL2	FECAL COLI 001	TOTAL INF FLOW	INFLUENT BOD	INF BOD LOAD	INFLUENT TSS	INF TSS	BOD REMOVAL
Date	LBS/Day	mg/L	#/100ml	MGD	mg/L	LBS/D	mg/L	LBS/D	%
8/1/2024		0.015	16	12.44	213	22,090	580	60,151	98
8/2/2024		0.013	17	11.65			352	34,195	
8/3/2024	430			11.14	103	9,569	202	18,767	95
8/4/2024				10.73	70	6,266	254	22,736	96
8/5/2024		0.025	3	10.17	223	18,905	1,606	136,150	98
8/6/2024		0.020	2	10.46	239	20,848	316	27,564	98
8/7/2024		0.023	18	10.92	215	19,572	2,366	215,380	98
8/8/2024		0.024	21	10.63	298	26,409	282	24,991	99
8/9/2024		0.013	10	10.57			324	28,548	
8/10/2024	350			10.12	189	15,947	257	21,685	97
8/11/2024				9.77	180	14,662	204	16,617	98
8/12/2024		0.012	21	9.62	164	13,154	229	18,367	98
8/13/2024		0.016	11	9.76	246	20,032	277	22,557	98
8/14/2024		0.016	22	9.74	183	14,862	180	14,619	97
8/15/2024		0.012	17	9.76	185	15,051	136	11,065	97
8/16/2024		0.015	10	10.65			108	9,595	
8/17/2024	362			12.13	216	21,846	310	31,353	99
8/18/2024				12.66	136	14,356	144	15,201	98
8/19/2024		0.023	14	11.37	261	24,743	300	28,440	98
8/20/2024		0.027	17	10.67	266	23,669	415	36,926	97
8/21/2024		0.005	25	10.41	271	23,521	146	12,672	98
8/22/2024		0.021	11	10.35	269	23,224	380	32,808	98
8/23/2024		0.018	44	9.88			310	25,533	
8/24/2024	434			9.86	118	9,702	688	56,570	97
8/25/2024				9.73	103	8,357	248	20,121	97
8/26/2024		0.019	25	9.54	200	15,904	275	21,869	98
8/27/2024		0.020	26	10.26	151	12,923	527	45,103	96
8/28/2024		0.038	5	15.72	192	25,166	750	98,304	97
8/29/2024		0.009	76	16.28	160	21,727	1,407	191,059	97
8/30/2024		0.005	44	12.34			189	19,454	
8/31/2024	480			11.35	246	23,280	249	23,564	98

Minimum	350	0.005	2	9.54	70	6,266	108	9,595	95
Maximum	<b>480</b>	<b>0.038</b>	<b>76</b>	16.28	298	26,409	2,366	215,380	99
Average	411	0.018	21	10.99	196	17,915	452	43,289	98
Sum	2,055	0.389	455	340.62	5,097	465,785	14,011	1,341,963	2,536

<b>Limit</b>	<b>15012</b>	<b>0.05</b>	<b>400</b>						
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# DMR Monthly Report

8/1/2024 to 8/31/2024

Var #	456	1040	1041	1042	1043	255	297	953	1023
	TSS REMOVAL	North Effluent DO - SCADA	South Effluent DO - SCADA	Daily Average Effluent DO	Effluent DO weekly average	FINAL EFF NH3N	Eff Nitrogen #	Eff_Total Phosphoru s- TP(TNT)	Effluent Total Nitrogen
Date	%	mg/l	mg/l	mg/l	mg/l	mg/L	#/day	mg/l	mg/l
8/1/2024	98	6.67	6.91	6.79		0.07	7.77	0.24	
8/2/2024	95	6.77	7.02	6.90					
8/3/2024	95	6.83	6.95	6.89	6.87				
8/4/2024	98	6.94	7.07	7.01		0.09	7.90	0.21	
8/5/2024	99	6.89	7.01	6.95		0.05	4.24	0.75	
8/6/2024	97	6.96	7.04	7.00		0.10	8.49	0.39	
8/7/2024	99	6.99	7.09	7.04		0.10	9.19	0.44	
8/8/2024	96	7.06	7.13	7.10		0.05	4.43	0.42	
8/9/2024	96	7.11	7.16	7.14					
8/10/2024	96	7.12	7.17	7.15	7.05				15.94
8/11/2024	94	7.18	7.19	7.19		0.09	7.63	0.83	13.08
8/12/2024	94	7.08	7.09	7.09		0.10	8.26	1.39	
8/13/2024	95	7.07	7.04	7.06		0.05	4.43	0.58	
8/14/2024	93	7.11	7.40	7.26		0.13	10.88	0.43	
8/15/2024	90	7.13	7.16	7.15		0.10	8.14	0.41	
8/16/2024	89	6.82	6.87	6.85					
8/17/2024	96	6.88	6.92	6.90	7.07				
8/18/2024	93	7.16	7.15	7.16		0.05	5.28	0.30	
8/19/2024	95	7.22	7.21	7.22		0.05	4.74	0.37	
8/20/2024	91	7.32	7.24	7.28		0.05	4.45	0.90	14.62
8/21/2024	89	7.26	7.25	7.26		0.05	4.34	0.71	
8/22/2024	96	7.35	7.41	7.38		0.05	4.32	0.48	
8/23/2024	94	7.36	7.55	7.46					
8/24/2024	97	7.22	7.36	7.29	7.29				
8/25/2024	95	7.14	7.25	7.20		0.05	4.06	0.23	
8/26/2024	93	7.30	7.39	7.35		0.06	5.06	0.20	12.36
8/27/2024	92	6.57	7.07	6.82		0.15	13.18	0.33	
8/28/2024	97	6.71	6.98	6.85		0.07	9.70	0.18	
8/29/2024	99	6.84	7.04	6.94		0.05	6.79	0.19	
8/30/2024	92	6.65	6.81	6.73					
8/31/2024	95	6.64	6.83	6.74	6.94				

Minimum	89	6.57	6.81	<b>6.73</b>	<b>6.87</b>	0.05	4.06	0.18	12.36
Maximum	99	7.36	7.55	7.46	7.29	<b>0.15</b>	<b>13.18</b>	1.39	15.94
Average		7.01	7.12	<b>7.07</b>	7.04	0.07	6.82	0.48	14.00
Sum	2,937	217.35	220.76	219.06	35.22	1.59	143.26	9.96	56.00

<b>Limit</b>				<b>min &gt;5.0</b>	<b>&gt;6.25</b>	<b>8.3</b>	<b>3115</b>		
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# DMR Monthly Report

8/1/2024 to 8/31/2024

Var #
Date
8/1/2024
8/2/2024
8/3/2024
8/4/2024
8/5/2024
8/6/2024
8/7/2024
8/8/2024
8/9/2024
8/10/2024
8/11/2024
8/12/2024
8/13/2024
8/14/2024
8/15/2024
8/16/2024
8/17/2024
8/18/2024
8/19/2024
8/20/2024
8/21/2024
8/22/2024
8/23/2024
8/24/2024
8/25/2024
8/26/2024
8/27/2024
8/28/2024
8/29/2024
8/30/2024
8/31/2024

1044	1048	1045	102	116	1046	1047
Fecal Coliform at EQ Basin	EQ Basin Residual Chlorine	EQ Basin pH	EQ Basin_BOD	EQ Basin_TSS	EQ Basin Ammonia Nitrogen	EQ Basin Total Phosphorus
col/100ml	mg/l		mg/L	mg/L	mg/l	mg/l

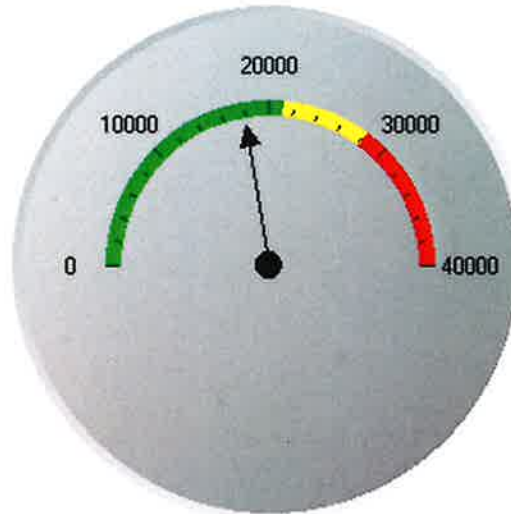
Minimum
Maximum
Average
Sum


<b>400</b>	<b>0.75</b>	<b>Range 6-9</b>				
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**Influent BOD loading Lbs - Monthly AVG**

**17,915 Lbs./Day**

**08/01/2024 - 08/31/2024**



**Influent NH3 loading Lbs - Monthly AVG**

**2,595 Lbs./Day**

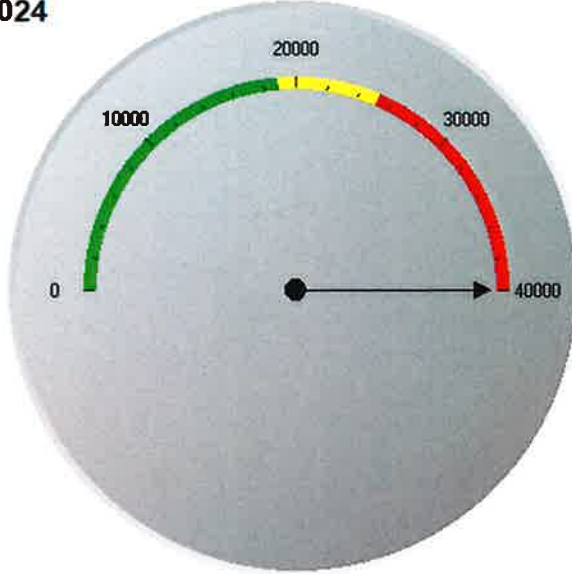
**08/01/2024 - 08/31/2024**



**Influent TSS loading Lbs - Monthly AVG**

**43,289 Lbs./Day**

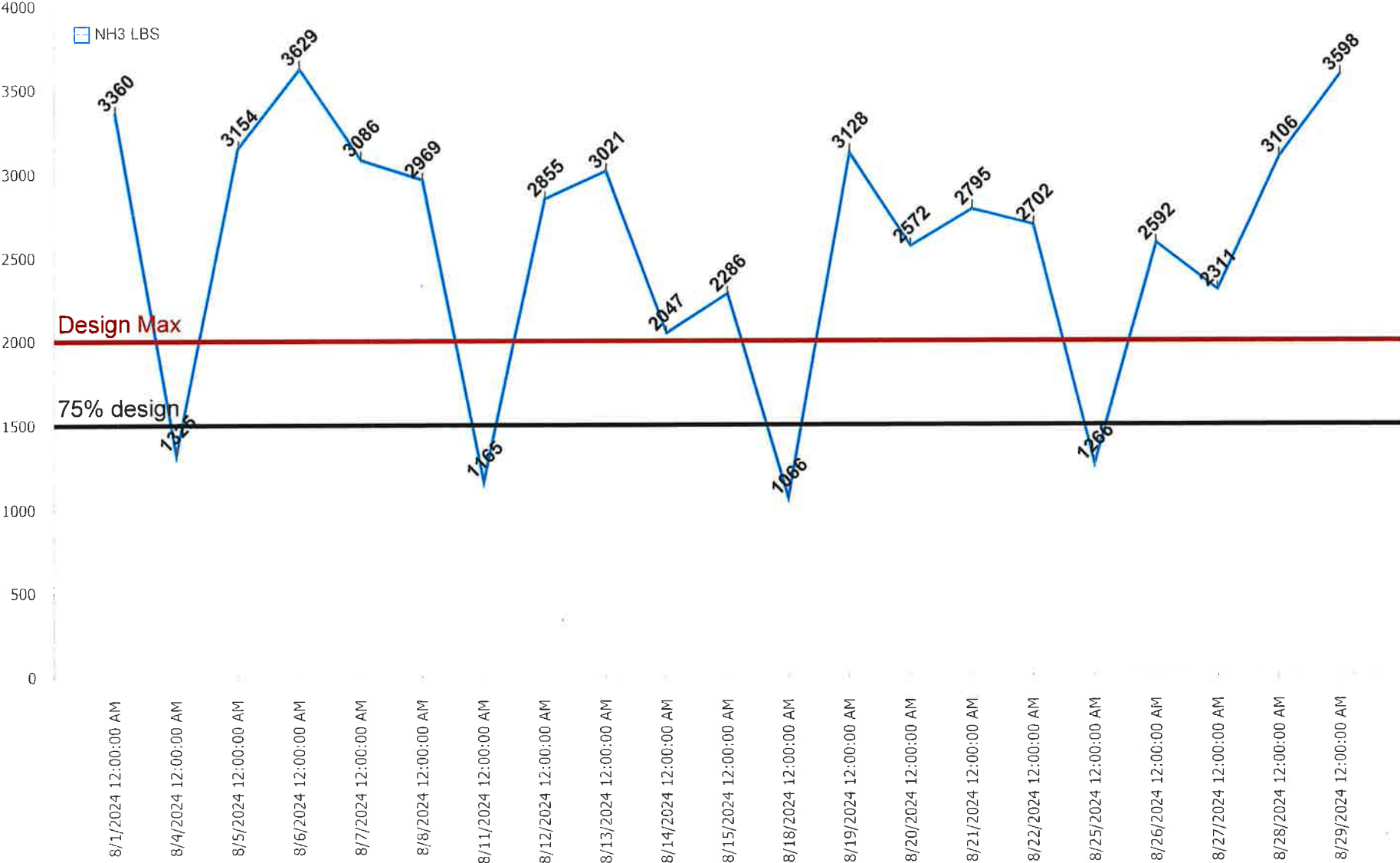
**08/01/2024 - 08/31/2024**



0 to 18900 - Target Loading
18900 to 25200 - Above 75% Threshold
Above 25200

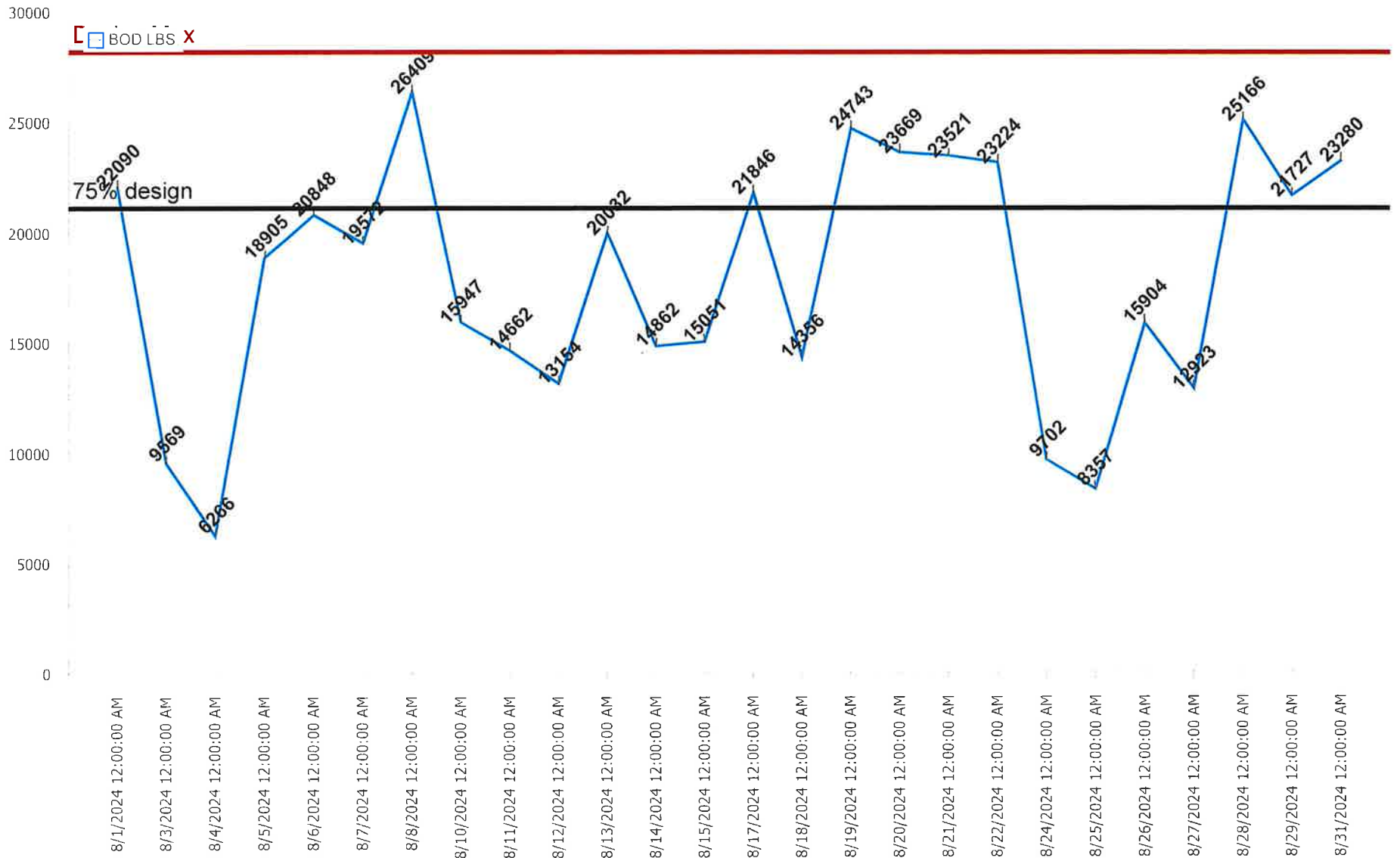
# KRMA influent NH3 pounds

Average Lbs. NH3: 2,573.00



# KRMA influent BOD pounds

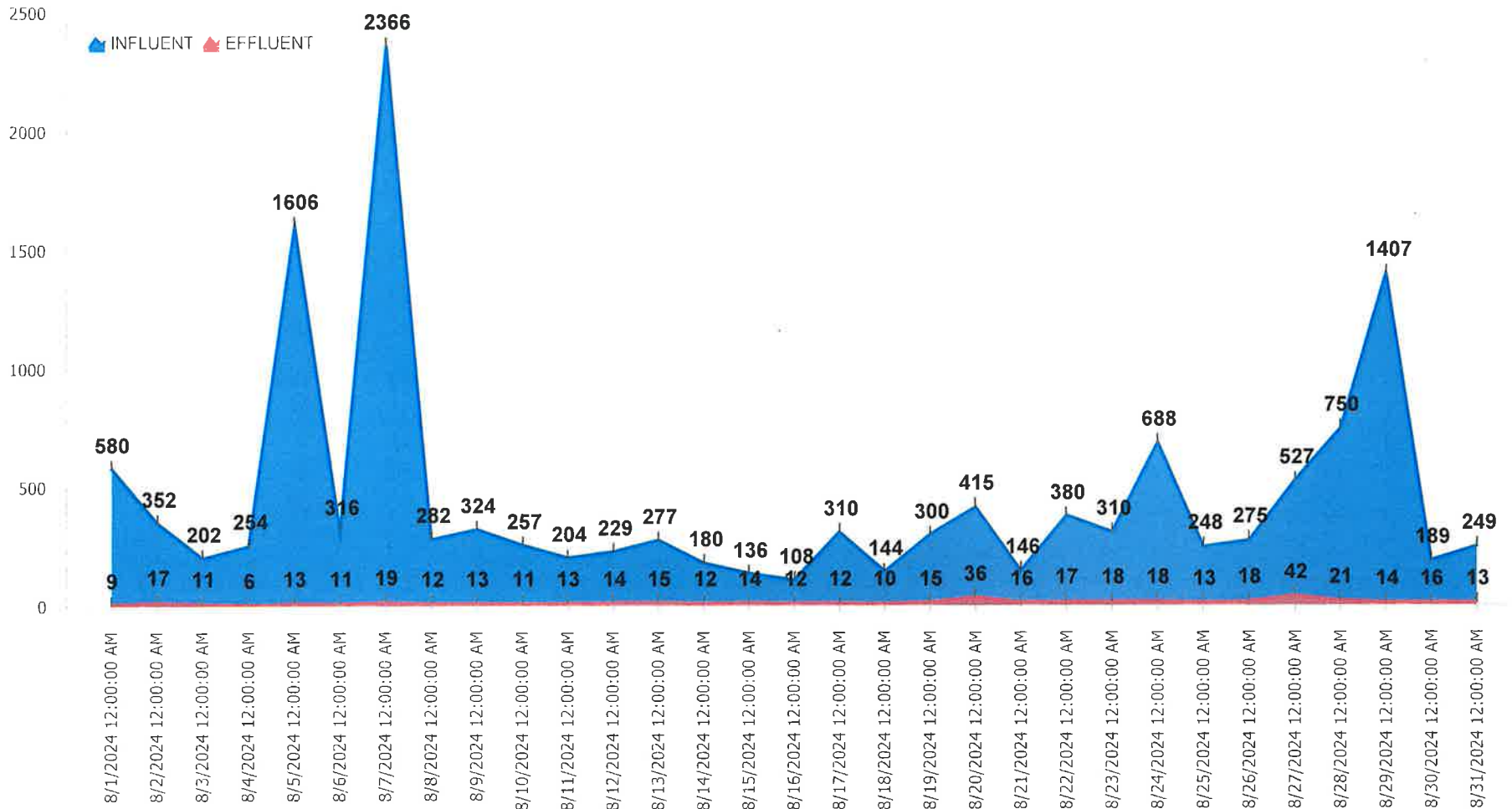
Average Lbs. BOD: 17,914.81



# INFLUENT TSS VS. EFFLUENT TSS

## 8/1/2024 TO 8/31/2024

### Effluent Average 15.52





# **ATTACHMENT**

## **B**

**Flows**  
**KRMA Treatment Facility**  
**August, 2024**

Date	PRECIPITA INCHES	PLANT MGD	Kankakee MGD	BOURB. MGD	BradleyFlow MGD	AromaPark MGD
8/1/2024	0.50	12.44	8.48	3.090	0.830	0.032
8/2/2024	0.00	11.65	8.03	2.840	0.750	0.029
8/3/2024	0.00	11.14	7.52	2.740	0.860	0.022
8/4/2024	0.00	10.73	7.29	2.640	0.780	0.022
8/5/2024	0.00	10.17	6.70	2.580	0.860	0.022
8/6/2024	0.00	10.46	7.12	2.520	0.760	0.061
8/7/2024	0.00	10.92	7.56	2.450	0.880	0.030
8/8/2024	0.00	10.63	7.29	2.410	0.900	0.026
8/9/2024	0.00	10.57	7.37	2.290	0.880	0.029
8/10/2024	0.00	10.12	7.01	2.250	0.830	0.030
8/11/2024	0.00	9.77	6.72	2.220	0.800	0.030
8/12/2024	0.00	9.62	6.17	2.600	0.820	0.030
8/13/2024	0.00	9.76	6.19	2.730	0.820	0.029
8/14/2024	0.00	9.74	6.38	2.530	0.800	0.031
8/15/2024	0.08	9.76	6.10	2.860	0.770	0.030
8/16/2024	0.24	10.65	6.68	3.110	0.830	0.030
8/17/2024	0.00	12.13	6.82	3.960	1.320	0.032
8/18/2024	0.70	12.66	7.87	3.600	1.160	0.032
8/19/2024	0.00	11.37	7.32	3.240	0.780	0.032
8/20/2024	0.00	10.67	6.91	3.000	0.730	0.027
8/21/2024	0.00	10.41	6.85	2.850	0.680	0.027
8/22/2024	0.00	10.35	6.88	2.740	0.710	0.023
8/23/2024	0.00	9.88	6.45	2.630	0.770	0.025
8/24/2024	0.00	9.86	6.38	2.670	0.780	0.026
8/25/2024	0.00	9.73	6.03	2.810	0.860	0.026
8/26/2024	0.00	9.54	5.94	2.710	0.860	0.026
8/27/2024	0.00	10.26	6.54	2.810	0.890	0.024
8/28/2024	1.72	15.72	8.45	5.390	1.850	0.028
8/29/2024	0.02	16.28	11.40	3.640	1.210	0.030
8/30/2024	0.00	12.34	8.24	3.300	0.780	0.025
8/31/2024	0.00	11.35	7.39	3.140	0.790	0.031
Total	3.26	340.62	222.04	90.350	27.340	0.897
Average	0.11	10.99	7.16	2.915	0.882	0.029
Minimum	0.00	9.54	5.94	2.220	0.680	0.022
Maximum	1.72	16.28	11.40	5.390	1.850	0.061
# of data	31	31	31	31	31	31

# **ATTACHMENT**

## **C**

# **ATTACHMENT**

## **D**

## FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: BOURBONNAIS/New

FLOW METER MODEL: Isco Laser Flow

INFLUENT September 13, 2024

PRIMARY DEVICE: 36" PIPE

FLOW: 0-21.36 MGD

MEASURING DEVICE:

**CHECK POINTS:**

LEVEL? YES

FREE FLOWING? Yes

TURBULENCE? NO

BLOCKAGE? NO

SURFACE BUILD-UP? None

HEAD MEASURING DEVICE MOUNTED PROPERLY? Yes

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? YES

**CALIBRATION:**

**NOTE: THE ZERO POINT FOR MEASURING MUST BE LEVEL WITH THE WEIR CREST OR FLUME ZERO POINT:**

A) IF POSSIBLE, CUT-OFF FLOW & SET LEVEL TO 0.000FT

LEVEL BEFORE:

LEVEL AFTER:

B) IF FLOW CANNOT BE CUT-OFF, ADJUST LEVEL ON METER TO MEASURED POINT:

LEVEL BEFORE: Target level 13.0" As found 13.250"

LEVEL AFTER: 13.02"

C) Actual level 10.700" 2.29 MGD

**LEVEL FLOW CONVERSION CHECK:**

WITH FLOW THRU PRIMARY DEVICE, CHECK LEVEL TO FLOW CONVERSION WITH HANDBOOK OR PRIMARY DEVICE DATA SHEET: YES/OK

**TOTALIZER CHECK:**

WITH FLOW GOING THRU PRIMARY DEVICE, VERIFY THAT TOTAL FLOW IS INTEGRATING PROPERLY USING TIMED RATE METHOD: YES/OK

CALIBRATED BY: BRIAN SCHEPPLER

DATE: 9/13/2024

BC SYSTEMS INC.  
2778 N. 4000 E. ROAD  
BOURBONNAIS ILLINOIS 60914  
PHONE: 1-815-671-1257  
FAX: 1-815-802-0219

## FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: Kankakee Influent

FLOW METER MODEL: Isco Laser Flow

INFLUENT September 13th, 2024

PRIMARY DEVICE: 72" PIPE

FLOW: 0-115 MGD

MEASURING DEVICE:

**CHECK POINTS:**

LEVEL? YES

FREE FLOWING? Yes

TURBULENCE? NO

BLOCKAGE? NO

SURFACE BUILD-UP? None

HEAD MEASURING DEVICE MOUNTED PROPERLY? YES

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? YES

**CALIBRATION:**

**NOTE: THE ZERO POINT FOR MEASURING MUST BE LEVEL WITH THE WEIR CREST OR FLUME ZERO POINT:**

A) IF POSSIBLE, CUT-OFF FLOW & SET LEVEL TO 0.000FT

LEVEL BEFORE:

LEVEL AFTER:

B) IF FLOW CANNOT BE CUT-OFF, ADJUST LEVEL ON METER TO MEASURED POINT:

LEVEL BEFORE: Target level 42.0" As found 40.850"

LEVEL AFTER: 42.05"

C) Actual level 21.940" 6.09 MGD

**LEVEL FLOW CONVERSION CHECK:**

WITH FLOW THRU PRIMARY DEVICE, CHECK LEVEL TO FLOW CONVERSION WITH HANDBOOK OR PRIMARY DEVICE DATA SHEET: YES/OK

**TOTALIZER CHECK:**

WITH FLOW GOING THRU PRIMARY DEVICE, VERIFY THAT TOTAL FLOW IS INTEGRATING PROPERLY USING TIMED RATE METHOD: YES/OK

CALIBRATED BY: BRIAN SCHEPPLER

DATE: 9/13/2024

BC SYSTEMS INC.  
2778 N. 4000 E. ROAD  
BOURBONNAIS ILLINOIS 60914  
PHONE: 1-815-671-1257  
FAX: 1-815-802-0219

## FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: KANKAKEE

FLOW METER MODEL: Siemens Hydro Ranger #1

Influent September 11th, 2024

PRIMARY DEVICE: Flume

FLOW: 0-73 MGD

MEASURING DEVICE: Ultrasonic

### CHECK POINTS:

LEVEL? YES

FREE FLOWING? Yes

TURBULENCE? No

BLOCKAGE? NO

SURFACE BUILD-UP? No

HEAD MEASURING DEVICE MOUNTED PROPERLY? YES

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? YES

### CALIBRATION:

**NOTE: THE ZERO POINT FOR MEASURING MUST BE LEVEL WITH THE WEIR CREST OR FLUME ZERO POINT:**

A) IF POSSIBLE, CUT-OFF FLOW & SET LEVEL TO 0.000FT

LEVEL BEFORE:

LEVEL AFTER:

B) IF FLOW CANNOT BE CUT-OFF, ADJUST LEVEL ON METER TO MEASURED POINT:

LEVEL BEFORE: Target Set 20 MGD AS Found 20.18 MGD

LEVEL AFTER: 20.005 MGD

C) Actual Flow 9.72 MGD

### LEVEL FLOW CONVERSION CHECK:

WITH FLOW THRU PRIMARY DEVICE, CHECK LEVEL TO FLOW CONVERSION WITH HANDBOOK OR PRIMARY DEVICE DATA SHEET: YES/OK

### TOTALIZER CHECK:

WITH FLOW GOING THRU PRIMARY DEVICE, VERIFY THAT TOTAL FLOW IS INTEGRATING PROPERLY USING TIMED RATE METHOD: YES/OK

CALIBRATED BY: BRIAN SCHEPPLER

DATE: 9/11/2024

BC SYSTEMS INC.  
2778 N. 4000 E. ROAD  
BOURBONNAIS ILLINOIS 60914  
PHONE: 1-815-671-1257  
FAX: 1-815-802-0219

**FIELD CALIBRATION SHEET**

COMPANY: KRMA

CITY: KANKAKEE/BROOKMONT

FLOW METER MODEL: ISCO Signature

INFLUENT September 11th, 2024

PRIMARY DEVICE: PHARSHAL

FLOW: 0-516 GPM 0-13.20 IN

MEASURING DEVICE: ULTRASONIC

**CHECK POINTS:**

LEVEL? YES

FREE FLOWING? YES

TURBULENCE? NO

BLOCKAGE? NO

SURFACE BUILD-UP? NO

HEAD MEASURING DEVICE MOUNTED PROPERLY? Yes

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? Yes

**CALIBRATION:**

**NOTE: THE ZERO POINT FOR MEASURING MUST BE LEVEL WITH THE WEIR CREST OR FLUME ZERO POINT:**

A) IF POSSIBLE, CUT-OFF FLOW & SET LEVEL TO 0.000FT

LEVEL BEFORE:

LEVEL AFTER:

B) IF FLOW CANNOT BE CUT-OFF, ADJUST LEVEL ON METER TO MEASURED POINT:

LEVEL BEFORE: Target 24.125" Level 24.082"

LEVEL AFTER: 24.125"

Actual Flow 55.06 GPM 3..097"

**LEVEL FLOW CONVERSION CHECK:**

**WITH FLOW THRU PRIMARY DEVICE, CHECK LEVEL TO FLOW CONVERSION WITH HANDBOOK OR PRIMARY DEVICE DATA SHEET: Yes**

**TOTALIZER CHECK:**

**WITH FLOW GOING THRU PRIMARY DEVICE, VERIFY THAT TOTAL FLOW IS INTEGRATING PROPERLY USING TIMED RATE METHOD: Yes**

**CALIBRATED BY: Brian Scheppler**

**DATE 9/11/2024**

**BC SYSTEMS INC.  
2778 N. 4000 E. ROAD  
BOURBONNAIS ILLINOIS 60914  
PHONE: 1-815-671-1257  
FAX: 1-815-802-0219**



**FIELD CALIBRATION SHEET**

COMPANY: KRMA

CITY: BRADLEY/ RIVER DRIVE

FLOW METER MODEL: Isco Signature

INFLUENT September 11<sup>th</sup>, 2024

PRIMARY DEVICE: PHARSHAL

FLOW: 0-21.36

MEASURING DEVICE: ULTRASONIC

**CHECK POINTS:**

LEVEL? YES

FREE FLOWING? Yes

TURBULENCE? Yes

BLOCKAGE? NO

SURFACE BUILD-UP? NONE

HEAD MEASURING DEVICE MOUNTED PROPERLY? Yes

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? YES

**CALIBRATION:**

NOTE: THE ZERO POINT FOR MEASURING MUST BE LEVEL WITH THE WEIR CREST OR FLUME ZERO POINT:

A) IF POSSIBLE, CUT-OFF FLOW & SET LEVEL TO 0.000FT

LEVEL BEFORE:

LEVEL AFTER:

B) IF FLOW CANNOT BE CUT-OFF, ADJUST LEVEL ON METER TO MEASURED POINT:

LEVEL BEFORE: Target 6.0" Level reading 5.879"

LEVEL AFTER: 5.997"

C) Actual Flow .093 MGD 3.646"

**LEVEL FLOW CONVERSION CHECK:**

WITH FLOW THRU PRIMARY DEVICE, CHECK LEVEL TO FLOW CONVERSION WITH HANDBOOK OR PRIMARY DEVICE DATA SHEET: YES/OK

**TOTALIZER CHECK:**

WITH FLOW GOING THRU PRIMARY DEVICE, VERIFY THAT TOTAL FLOW IS INTEGRATING PROPERLY USING TIMED RATE METHOD: YES/OK

CALIBRATED BY: BRIAN SCHEPPLER

DATE: 9/11/2024

BC SYSTEMS INC.  
2778 N. 4000 E. ROAD  
BOURBONNAIS ILLINOIS 60914  
PHONE: 1-815-671-1257  
FAX: 1-815-802-0219

## FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: KANKAKEE

FLOW METER MODEL: Siemens Hydro Ranger #2

INFLUENT September 11th, 2024

PRIMARY DEVICE: Flume

FLOW: 0-73.425 MGD

MEASURING DEVICE: Ultrasonic

### CHECK POINTS:

LEVEL? YES

FREE FLOWING? Yes

TURBULENCE? NO

BLOCKAGE? NO

SURFACE BUILD-UP? No

HEAD MEASURING DEVICE MOUNTED PROPERLY? YES

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? YES

### CALIBRATION:

NOTE: THE ZERO POINT FOR MEASURING MUST BE LEVEL WITH THE WEIR CREST OR FLUME ZERO POINT:

A) IF POSSIBLE, CUT-OFF FLOW & SET LEVEL TO 0.000FT

LEVEL BEFORE:

LEVEL AFTER:

B) IF FLOW CANNOT BE CUT-OFF, ADJUST LEVEL ON METER TO MEASURED POINT:

LEVEL BEFORE: Target Set 20 MGD AS Found 20.36 MGD

LEVEL AFTER: 20.002 MGD

C) Actual Flow 9.72 MGD

### LEVEL FLOW CONVERSION CHECK:

WITH FLOW THRU PRIMARY DEVICE, CHECK LEVEL TO FLOW CONVERSION WITH HANDBOOK OR PRIMARY DEVICE DATA SHEET: YES/OK

### TOTALIZER CHECK:

WITH FLOW GOING THRU PRIMARY DEVICE, VERIFY THAT TOTAL FLOW IS INTEGRATING PROPERLY USING TIMED RATE METHOD: YES/OK

CALIBRATED BY: BRIAN SCHEPPLER

DATE: 9/11/2024

BC SYSTEMS INC.  
2778 N. 4000 E. ROAD  
BOURBONNAIS ILLINOIS 60914  
PHONE: 1-815-671-1257  
FAX: 1-815-802-0219

## FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: KANKAKEE/RIVERLANE

FLOW METER MODEL: Isco Signature

INFLUENT September 11th, 2024

PRIMARY DEVICE: PHARSHAL

FLOW: 0-516 GPM 0-13.20 IN

MEASURING DEVICE: ULTRASONIC

**CHECK POINTS:**

LEVEL? YES

FREE FLOWING?

TURBULENCE? NO

BLOCKAGE? No

SURFACE BUILD-UP? No

HEAD MEASURING DEVICE MOUNTED PROPERLY? Yes

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? Yes

**CALIBRATION:**

**NOTE: THE ZERO POINT FOR MEASURING MUST BE LEVEL WITH THE WEIR CREST OR FLUME ZERO POINT:**

A) IF POSSIBLE, CUT-OFF FLOW & SET LEVEL TO 0.000FT  
LEVEL BEFORE:

LEVEL AFTER:

B) IF FLOW CANNOT BE CUT-OFF, ADJUST LEVEL ON METER TO MEASURED  
POINT

C) LEVEL BEFORE: TARGET SET 24.125" Level 24.121"

LEVEL AFTER: 24.121"

D) Actual Flow 1.601" 19.74 GPM

**LEVEL FLOW CONVERSION CHECK:**

WITH FLOW THRU PRIMARY DEVICE, CHECK LEVEL TO FLOW CONVERSION WITH  
HANDBOOK OR PRIMARY DEVICE DATA SHEET: Yes

**TOTALIZER CHECK:**

WITH FLOW GOING THRU PRIMARY DEVICE, VERIFY THAT TOTAL FLOW IS  
INTEGRATING PROPERLY USING TIMED RATE METHOD: Yes

CALIBRATED BY: Brian Scheppler

DATE: 9/11/2024

BC SYSTEMS INC.  
2778 N. 4000 E. ROAD  
BOURBONNAIS ILLINOIS 60914  
PHONE: 1-815-671-1257  
FAX: 1-815-802-0219

**ATTACHMENT**

**E**

August 2024 Monthly Pretreatment Sample Analysis (metals, cyanide & VOA) for the permitted industries were a total of **49 samples** and a total of **289 analyses**.

<b>Gilster-Mary Lee Corporation</b>	9 Samples
<b>Hoffman Transportation, LLC</b>	5 Samples
<b>Liberty Landfill, LLC</b>	10 Samples
<b>Livingston Landfill</b>	5 Samples
<b>Momence Packing</b>	1 Sample
<b>Natural Gas &amp; Pipeline Co. of America</b>	1 Sample
<b>Prairie View RDF</b>	5 Samples
<b>Tank Cleaning Solutions, LLC</b>	13 Samples

Volumes Received for August 2024 for trucked-in industries.

<b>Gilster-Mary Lee Corporation</b>	132,000 gals	22 loads
<b>Hoffman Transportation, LLC</b>	175,000 gals	35 loads
<b>Kankakee Recycling &amp; Disposal Facility</b>	0 gals	0 loads
<b>KGN Farm Inc.</b>	0 gals	0 loads
<b>Lake County C&amp;D Landfill</b>	0 gals	0 loads
<b>Laraway Recycling &amp; Disposal Facility</b>	0 gals	0 loads
<b>Liberty Landfill, LLC</b>	1,498,269 gals	228 loads
<b>Livingston Landfill</b>	163,237 gals	24 loads
<b>Momence Packing</b>	4,000 gals	1 load
<b>Natural Gas &amp; Pipeline Co. of America</b>	15,000 gals	3 loads
<b>Newton County Landfill</b>	0 gals	0 loads
<b>Peoria Packing Co.</b>	0 gals	0 loads
<b>Prairie View - Will County RNG Plant</b>	0 gals	0 loads
<b>Prairie View RDF</b>	106,026 gals	16 loads
<b>Tank Cleaning Solutions, LLC</b>	183,295 gals	35 loads
<b>Verdant Specialty Solutions US LLC</b>	0 gals	0 loads
<b>Zutat Feed Solutions</b>	0 gals	0 loads
<b>Totals:</b>	<b>2,276,827 gals</b>	<b>364 loads</b>

The KRMA Facility received a total of **202 loads** of septage which totalled **614,700 gallons** for the month of August 2024

**KRMA YEARLY UTILITY USAGE - (2024)**

	KRMA ELECTRIC ENERGY USE									KRMA WATER USE				
	Total KWH	Days	Total Cost \$/month	Total Cost \$/day	Hydro KWH	Methane KWH	Champion Energy KWH	KWH/HR (Avg)	\$/KWH	Gallons	Days	Total Cost \$/Billing Period	Gallons/Day	Total Cost \$/day
<b>JANUARY</b>	849,824	32	\$ 60,844	\$ 1,901	-	195,967	653,857	1,107	\$ 0.0716	285,700	32	\$ 2,535	8,928	79
<b>FEBRUARY</b>	205,738	36	\$ 54	\$ 2	-	205,480	258	238	\$ 0.0003	267,500	28	\$ 2,423	9,554	87
<b>MARCH</b>	214,510	28	\$ 46	\$ 2	-	214,341	169	319	\$ 0.0002	279,200	30	\$ 2,663	9,307	89
<b>APRIL</b>	207,334	29	\$ 40	\$ 1	-	207,210	124	298	\$ 0.0002	273,100	30	\$ 2,622	9,103	87
<b>MAY</b>	2,985,201	127	\$ 117,770	\$ 927	-	212,466	2,772,735	979	\$ 0.0395	308,000	33	\$ 2,858	9,333	87
<b>JUNE</b>	134,992	31	\$ 33	\$ 1	-	134,937	55	181	\$ 0.0002	268,500	28	\$ 1,591	9,589	57
<b>JULY</b>	1,122,269	54	\$ 66,703	\$ 1,235	-	100,224	1,022,045	866	\$ 0.0594	323,300	33	\$ 2,961	9,797	90
<b>AUGUST</b>	165,823	29	\$ 3	\$ 0	-	165,776	47	238	\$ 0.0000	380,000	31	\$ 3,345	12,258	108
<b>SEPTEMBER</b>	0			#DIV/0!	-			#DIV/0!	#DIV/0!				#DIV/0!	#DIV/0!
<b>OCTOBER</b>	0			#DIV/0!	-			#DIV/0!	#DIV/0!				#DIV/0!	#DIV/0!
<b>NOVEMBER</b>	0			#DIV/0!	-			#DIV/0!	#DIV/0!				#DIV/0!	#DIV/0!
<b>DECEMBER</b>	0			#DIV/0!	-			#DIV/0!	#DIV/0!				#DIV/0!	#DIV/0!
<b>TOTAL</b>	5,885,691	366	\$ 245,494	#DIV/0!	0	1,436,401	4,449,290	#DIV/0!	#DIV/0!	2,385,300	245	\$ 20,999	#DIV/0!	#DIV/0!
	Total KWH	Days	Total Cost \$/month	Total Cost \$/day	Hydro KWH	Methane KWH	Mid-American KWH	KWH/HR (Avg)	\$/KWH	Gallons	Days	Total Cost \$/Billing Period	Gallons/Day	Total Cost \$/day

KRMA NATURAL GAS USE					
	Therms	Days	Total Cost \$/Billing Period	Therms/Day	Total Cost \$/day
<b>JANUARY</b>	39,569	31	\$ 26,964	1276	\$ 870
<b>FEBRUARY</b>	40,365	31	\$ 28,648	1302	\$ 924
<b>MARCH</b>	29,231	30	\$ 19,960	974	\$ 665
<b>APRIL</b>	26,292	29	\$ 18,134	907	\$ 625
<b>MAY</b>	17,469	32	\$ 24,736	546	\$ 773
<b>JUNE</b>	11,711	30	\$ 8,453	390	\$ 282
<b>JULY</b>	7,952	30	\$ 5,873	265	\$ 196
<b>AUGUST</b>	9,058	32	\$ 6,615	283	\$ 207
<b>SEPTEMBER</b>				#DIV/0!	#DIV/0!
<b>OCTOBER</b>				#DIV/0!	#DIV/0!
<b>NOVEMBER</b>				#DIV/0!	#DIV/0!
<b>DECEMBER</b>				#DIV/0!	#DIV/0!
<b>TOTAL</b>	181,648	245	\$ 139,383	#DIV/0!	#DIV/0!
	Therms	Days	Total Cost \$/Billing Period	Therms/Day	Total Cost \$/day



## Annual Load / Gallon Totals 2024

**IV-B-2**  
1600 West Brookmont  
Rt.1  
Phone: 815-933-0444  
Fax: 815-933-0104

Month Received	Gilster-Mary Lee Corporation	Hoffman Transportation, LLC	Kankakee Recycling & Disposal Facility	KG N Farm Inc.	Lake County C&D Landfill	Laraway Recycling & Disposal Facility	Liberty Landfill, LLC	Livingston Landfill	Momence Packing	Natural Gas & Pipeline Co. of America	Newton County Landfill	Peoria Packing Co.	Prairie View - Will County RNG Plant	Prairie View RDF	Tank Cleaning Solutions, LLC	Verdant Specialty Solutions US LLC	Zulut Feed Solutions	Total	# Loads
January	18,000	200,000				226,390	1,162,660	287,301		115,000		3,000		363,552	219,954			2,595,667	427
February	24,000	205,000				269,985	1,362,283	393,803		50,000		3,000		461,815	204,243			2,974,129	481
March	112,000	185,000				363,718	886,492	181,224		50,000				482,385	193,769			2,461,558	407
April	100,000	175,000				389,293	1,198,071	138,361	135,500	120,000				403,227	188,532			2,847,964	468
May	118,000	165,000				58,558	1,317,423	183,002	28,000	75,000		2,000		221,087	204,243			2,372,293	390
June	108,000	145,000					1,324,184	164,672		35,000				101,632	193,764			2,072,252	345
July	100,000	155,000					1,253,282	144,811		40,000				261,983	199,006			2,154,082	354
August	132,000	175,000					1,498,269	163,237	4,000	15,000				106,026	183,295			2,276,827	373
September							26,530	6,678										33,208	5
October																			
November																			
December																			
<b>Totals</b>	<b>712,000</b>	<b>1,405,000</b>				<b>1,307,944</b>	<b>8,888,888</b>	<b>1,663,089</b>	<b>167,500</b>	<b>500,000</b>		<b>8,000</b>		<b>2,401,657</b>	<b>1,586,806</b>			<b>8,888,888</b>	<b>3,250</b>
Average	89,000	175,625				163,493	1,114,354	184,787	20,937	62,500		1,000		300,210	198,350			2,197,913	361
Treatment Costs as of 05/01/24	0.095	0.065	0.065	0	0.065	0.065	0.065	0.065	0.095	0.095	0.11	0.095	0	0.065	0.095	0.152	0.095		
Treatment Costs as of 05/01/23	0.09	0.062	0.062	0	0.062	0.062	0.062	0.062	0.09	0.09	0.1	0.09	0	0.062	0.09	0.145	0.09		



**Monthly TSS/BOD  
 Loading Report**  
 August, 2024

1600 West Brookmont Blvd.  
 Kankakee IL 60901  
 Phone: 815-933-0444  
 Fax: 815-933-0104

<b>Hauler</b>	<b>Gallons</b>	<b>Lbs TSS</b>	<b>Lbs BOD</b>
<b>Gilster-Mary Lee Corporation</b>	132,000	795	4,202
<b>Hoffman Transportation, LLC</b>	175,000	949	1,068
<b>Liberty Landfill, LLC</b>	1,498,269	1,915	40,595
<b>Livingston Landfill</b>	163,237	1,196	6,434
<b>Momence Packing</b>	4,000	0	0
<b>Natural Gas &amp; Pipeline Co. of America</b>	15,000	13	27
<b>Prairie View RDF</b>	106,026	229	2,207
<b>Tank Cleaning Solutions, LLC</b>	183,295	450	2,902
<b>Totals:</b>	<b>2,276,827</b>	<b>5,547</b>	<b>57,435</b>



KRMA Flows Report

Table with columns for dates and flow categories: Kankakee Flows, Bradley Flows, Bourbonnais Flows, Aroma Park Flows. Each category includes sub-columns for YTD Actual Flows, Actual Flows, Estimated %, and Totals.





**KANKAKEE RIVER  
METROPOLITAN AGENCY  
KANKAKEE, ILLINOIS**

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**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT**

**For the Years Ended April 30, 2024 and 2023**

**“We are submitting to you the following draft of your financial statements to expedite your review. As stated in our engagement letter with you, the fair presentation of the financial statements is your responsibility. This draft, or elements within should not be shared with any external parties, nor should any inference be made to any parties that no material adjustments or material disclosure modifications are expected before these statements are submitted as final.”**

**SIKICH.COM**

**KANKAKEE RIVER METROPOLITAN AGENCY  
KANKAKEE, ILLINOIS  
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**Preliminary and Tentative  
For Discussion Purposes Only**

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## INDEPENDENT AUDITOR'S REPORT

Members of the Board of Directors  
Kankakee River Metropolitan Agency  
Kankakee, Illinois

### Opinions

We have audited the accompanying financial statements of the Kankakee River Metropolitan Agency (the Agency), as of and for the year ended April 30, 2024, and the related notes to financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the Kankakee River Metropolitan Agency, as of April 30, 2024, and the respective changes in its financial position and cash flows 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 (GAAS). Our responsibilities under these 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 Agency 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.

### Prior Period Financial Statements

The basic financial statements of the Agency as of April 30, 2023, were audited by Sikich LLP, whose report dated September 21, 2023, expressed an unmodified opinion on those basic financial statements. Effective as of April 30, 2024, Sikich LLP reorganized and transferred its attest practice to Sikich CPA LLC, a Virginia limited liability company. In the opinion of Sikich CPA LLC, the summarized comparative information presented herein as of and for the year ended April 30, 2023 is consistent, in all material respects, with the audited basic financial statements from which it has been derived.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America 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 Agency's ability to continue as a going concern for 12 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 GAAS 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 GAAS, 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 Agency'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 Agency'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.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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 Agency's basic financial statements. The supplemental data is presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplemental data is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

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 supplemental data is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Naperville, Illinois  
**REPORT DATE**

Preliminary and Tentative  
For Discussion Purposes Only

**GENERAL PURPOSE EXTERNAL  
FINANCIAL STATEMENTS**



# Kankakee River Metropolitan Agency

Management's Discussion and Analysis  
For the Years Ended April 30, 2024 and 2023

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Preliminary and Tentative  
For Discussion Purposes Only

To the Board of Directors of  
Kankakee River Metropolitan  
Agency Kankakee, Illinois

As management of the Kankakee River Metropolitan Agency (Agency), we offer readers of our financial statements this narrative and overview and analysis of the financial activities of the Agency for the fiscal years ended April 30, 2024 and 2023.

## **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Agency's basic financial statements. Since the Agency is engaged only in business-type activities, its basic financial statements are comprised of only two components: 1) enterprise fund financial statements and 2) notes to the financial statements. This report contains other required supplementary information in addition to the basic financial statements themselves.

Enterprise fund financial statements. The enterprise fund financial statements are designed to provide readers with a broad overview of the Agency's finances, in a manner similar to a private-sector business.

The statement of net position presents information on the Agency's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial situation of the Agency is improving or deteriorating.

The statement of revenues, expenses, and changes in net position presents information showing how the Agency's net position changed during the fiscal years presented. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. Budgetary information is shown for the purposes of additional analysis.

The basic enterprise fund financial statements can be found on pages 4 through 8 of this report.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found on pages 9 through 22 of this report.

# Kankakee River Metropolitan Agency

Preliminary and Tentative  
For Discussion Purposes Only

Management's Discussion and Analysis  
For the Years Ended April 30, 2024 and 2023

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## Financial Highlights

- The assets and deferred outflows of resources of the Agency exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$23,917,508, creating a positive balance in net position. Net position is made up of \$14,238,361 which is invested in capital assets, net of related debt; \$4,768,375 which is restricted by the bond indenture; and \$4,910,772 which is unrestricted net assets.
- The Agency's total net position increased by \$3,482,060, which is simply a result of current operating revenues exceeding current expenses. An increase in net position was anticipated during the budgeting process.
- The Agency's total liabilities decreased by \$4,982,022 during the current fiscal year. This decrease is primarily related to the pay down of long-term debt obligations payable.

## Financial Analysis

Over time, net position may serve as a useful indicator of an Agency's financial situation. In the case of this Agency, assets and deferred outflows exceeded liabilities by \$23,917,508 at the close of the most recent fiscal year.

The largest asset category, other than cash and capital assets, is the restricted cash accounts of \$4,768,375 (6.8%).

By far, the largest portion of the Agency's total assets is its investment in capital assets at 82.3%. During the current fiscal year, there were asset additions of \$94,316. The Agency uses these capital assets to provide services to its customers; consequently, these assets are not available for future spending.

The Agency's liabilities were primarily initiated to acquire capital assets. This outstanding debt, comprised of the current portion of long-term debt, bond payable (net of unamortized premiums), and the six IEPA loans, totals \$43,753,264 (94.0% of total liabilities). Although the Agency's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, primarily operations, since the capital assets themselves cannot be used to pay these liabilities.

As a result of the partial debt defeasance in prior years, the Agency reported a deferred inflow of resources for unearned participant revenues from the Village of Bourbonnais of \$1,796,158. The participant revenues include each participant's share of debt service payments paid during the fiscal year. When the Village of Bourbonnais sold its portion of the wastewater collection system, it transferred money to an irrevocable trust held by an escrow agent to pay the Village of Bourbonnais' portion of future debt service payments. The Agency elected to report the Village of Bourbonnais' portion of future debt service as unearned revenue that will be recognized as participant revenue in future years when it is released from escrow to pay the Village of Bourbonnais' portion of debt service payments as they become due.

The Agency has invested significantly in capital assets to improve the operating effectiveness and efficiency of the facility in the past five years.

# Kankakee River Metropolitan Agency

Preliminary and Tentative  
For Discussion Purposes Only

Management's Discussion and Analysis  
For the Years Ended April 30, 2024 and 2023

## Capital Asset and Debt Administration

Capital Assets - The Agency's capital assets as of April 30, 2024 and 2023 totaled \$57,790,545 and \$60,696,399 (net of accumulated depreciation), respectively. Net capital assets changed during the past year by a combination of capital asset purchases offset by depreciation expense. Below is a comparison of the items that make up capital assets as of April 30.

	<u>2024</u>	<u>2023</u>
Land	\$ 291,080	\$ 291,080
Office equipment	685,123	675,230
Transportation equipment	363,935	363,935
Treatment plant equipment	87,377,725	87,293,302
Buildings	12,911,314	12,911,314
Land improvements	1,458,966	1,458,966
Less accumulated depreciation	<u>(45,297,598)</u>	<u>(42,297,428)</u>
Total capital assets	<u>\$57,790,545</u>	<u>\$60,696,399</u>

Major capital asset activity for the past fiscal year included:

2024 Projects:

Office equipment	\$ 9,893
Treatment plant equipment	\$ 84,423

More detailed information of the Agency's capital assets is presented in Notes 1 and 3 to the financial statements.

Long-term Debt – At the end of the current fiscal year, the Agency had \$43,753,264 in bonds and notes outstanding versus \$48,300,428 in the prior year. The decrease of \$4,547,164 represents a principal reduction related to the partial bond defeasance and principal repayments made on long-term debt by the Agency.

# Kankakee River Metropolitan Agency

Management's Discussion and Analysis  
For the Years Ended April 30, 2024 and 2023

Preliminary and Tentative  
For Discussion Purposes Only

## Capital Asset and Debt Administration (continued)

Long-Term Debt Outstanding:

	<u>2024</u>	<u>2023</u>	<u>Increase/ (Decrease)</u>
IEPA Loan #1	\$ 1,044,874	\$ 1,450,047	\$ (405,173)
IEPA Loan #2	5,973,044	6,561,699	(588,655)
IEPA Loan #3	8,864,666	9,607,348	(742,682)
IEPA Loan #4	1,091,195	1,176,085	(84,890)
IEPA Loan #5	10,856,574	11,786,637	(930,063)
IEPA Loan #6	12,131,695	13,034,078	(902,383)
Revenue Bonds, net	<u>3,791,216</u>	<u>4,684,534</u>	<u>(893,318)</u>
Total Debt	<u>43,753,264</u>	<u>48,300,428</u>	<u>(4,547,164)</u>
Less current portion	<u>(4,556,337)</u>	<u>(4,448,846)</u>	<u>(107,491)</u>
Total long-term debt	<u>\$39,196,927</u>	<u>\$43,851,582</u>	<u>\$(4,654,655)</u>

The Agency has a Revenue Bond (Series 2016) outstanding with various debt service payments required through 2028.

The Agency also currently has six loans outstanding with the Illinois Environmental Protection Agency (IEPA). The first Loan #1 was entered into to perform several equipment upgrades for odor control and improved sludge handling in 2004. This loan has been fully drawn upon and is currently in repayment. IEPA Loans #2 and #3 were entered into to update several other equipment systems including the existing SCADA system. These loans have been fully drawn upon and are currently in repayment. IEPA Loans #4, #5, and #6 were entered into to complete capital improvements, such as replacing the anaerobic digestion system, upgrading the activated sludge system, and improving wet weather facilities. These loans have been fully drawn upon and are currently in repayment.

For balances and repayment information, see the chart above and Note 6 in the notes to the financial statements.

# Kankakee River Metropolitan Agency

Preliminary and Tentative  
For Discussion Purposes Only

Management's Discussion and Analysis  
For the Years Ended April 30, 2024 and 2023

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## Review of Operations

Operating Revenues - Revenues of the Agency are primarily from the following four participating municipalities: City of Kankakee, Village of Bradley, Village of Bourbonnais, and the Village of Aroma Park. The revenues from these participants are adjusted at the end of the fiscal year to match the total of the expenditures plus the requirements of the debt ordinances. The allocation of the revenues is a function of the relative percentages of use in hydraulic flows and allocations of debt and ownership. See Note 4 for further discussion of the changes in these relative percentages.

Total Operating and Non-operating Expenses - Expenses decreased during 2024 as compared to 2023, primarily due to a decrease in sludge removal, professional fees, and interest expense. Overall, operating and non-operating expenses decreased by \$181,395 or 1.71% during fiscal year 2023.

## Capital Program

The Agency has continued to improve the treatment facilities through replacement and upgrading the original equipment. The funding for these projects has come primarily from IEPA loans.

## Requests for Information

This financial report is designed to provide a general overview of the Agency's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the office of the Kankakee River Metropolitan Agency at 1600 W. Brookmont Boulevard, Kankakee, IL 60901.

Preliminary and Tentative  
For Discussion Purposes Only

## **BASIC FINANCIAL STATEMENTS**

**KANKAKEE RIVER METROPOLITAN AGENCY  
KANKAKEE, ILLINOIS**

Preliminary and Tentative  
For Discussion Purposes Only

STATEMENT OF NET POSITION

April 30, 2024 and 2023

	2024	2023
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 6,285,497	\$ 4,582,981
Restricted assets		
Cash and cash equivalents	4,768,375	4,450,657
Receivables		
Participation receivables	347,677	930,501
Bond receivable	444,493	446,950
Interest receivable	13,538	11,074
Other	504,993	479,946
Prepaid expenses	106,480	75,362
	12,471,053	10,977,471
<b>NONCURRENT ASSETS</b>		
Capital assets		
Capital assets not being depreciated	291,080	291,080
Capital assets being depreciated, net of accumulated depreciation	102,797,063	102,702,747
	(45,297,598)	(42,297,428)
	57,790,545	60,696,399
Total capital assets	57,790,545	60,696,399
Total noncurrent assets	57,790,545	60,696,399
Total assets	70,261,598	71,673,870
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Unamortized loss on refunding	201,080	288,770
Total deferred outflows of resources	201,080	288,770
Total assets and deferred outflows of resources	70,462,678	71,962,640

(This statement is continued on the following page.)

**KANKAKEE RIVER METROPOLITAN AGENCY**  
**KANKAKEE, ILLINOIS**

Preliminary and Tentative  
For Discussion Purposes Only

STATEMENT OF NET POSITION (Continued)

April 30, 2024 and 2023

	2024	2023
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 349,341	\$ 308,787
Accrued wages	55,270	66,463
Accrued interest	314,244	347,399
Current portion of compensated absences	55,379	56,931
Current portion of long-term debt	4,556,337	4,448,846
	5,330,571	5,228,426
<b>LONG-TERM LIABILITIES</b>		
Compensated absences, net of current portion	221,514	227,726
Bonds payable, net of current portion	2,961,216	3,889,534
IEPA loans payable, net of current portion	36,235,711	39,962,048
Unearned revenue	1,796,158	2,219,458
	41,214,599	46,298,766
Total long-term liabilities	41,214,599	46,298,766
Total liabilities	46,545,170	51,527,192
<b>DEFERRED INFLOWS OF RESOURCES</b>		
None	-	-
Total deferred inflows of resources	-	-
Total liabilities and deferred inflows of resources	46,545,170	51,527,192
<b>NET POSITION</b>		
Net investment in capital assets	14,238,361	12,684,741
Restricted - Debt Service	4,768,375	4,450,657
Unrestricted	4,910,772	3,300,050
<b>TOTAL NET POSITION</b>	<b>\$ 23,917,508</b>	<b>\$ 20,435,448</b>

See accompanying notes to financial statement.



**KANKAKEE RIVER METROPOLITAN AGENCY  
KANKAKEE, ILLINOIS**

Preliminary and Tentative  
For Discussion Purposes Only

STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION

For the Years Ended April 30, 2024 and 2023

	2024	2023
<b>OPERATING REVENUES</b>		
Participation revenues	\$ 11,397,623	\$ 9,898,542
Hauled in waste	1,894,949	2,693,330
Miscellaneous	332,844	290,078
	13,625,416	12,881,950
<b>OPERATING EXPENSES</b>		
Operations	6,455,469	6,451,434
Depreciation	3,000,170	3,085,693
	9,455,639	9,537,127
<b>OPERATING INCOME</b>	4,169,777	3,344,823
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Investment income	293,931	115,837
Interest expense	(981,648)	(1,081,555)
	(687,717)	(965,718)
<b>CHANGE IN NET POSITION</b>	3,482,060	2,379,105
<b>NET POSITION, MAY 1</b>	20,435,448	18,056,343
<b>NET POSITION, APRIL 30</b>	\$ 23,917,508	\$ 20,435,448

See accompanying notes to financial statement.

**KANKAKEE RIVER METROPOLITAN AGENCY  
KANKAKEE, ILLINOIS**

**Preliminary and Tentative  
For Discussion Purposes Only**

STATEMENT OF CASH FLOWS

For the Year Ended April 30, 2024 and 2023

	<b>2024</b>	<b>2023</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 13,759,893	\$ 13,178,772
Payments to suppliers	(4,411,613)	(4,429,426)
Payments to employees	(2,053,377)	(1,929,405)
	7,294,903	6,819,941
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
None	-	-
	-	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and construction of capital assets	(94,316)	(247,224)
Principal paid on loans and bonds	(4,448,846)	(4,347,812)
Interest paid and fiscal charges	(1,022,974)	(1,192,964)
	(5,566,136)	(5,788,000)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment income received	291,467	104,763
	291,467	104,763
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	2,020,234	1,136,704
<b>CASH AND CASH EQUIVALENTS, MAY 1</b>	9,033,638	7,896,934
<b>CASH AND CASH EQUIVALENTS, APRIL 30</b>	\$ 11,053,872	\$ 9,033,638
<b>CASH AND CASH EQUIVALENTS</b>		
Unrestricted	\$ 6,285,497	\$ 4,582,981
Restricted	4,768,375	4,450,657
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	\$ 11,053,872	\$ 9,033,638

(This statement is continued on the following page.)

**KANKAKEE RIVER METROPOLITAN AGENCY  
KANKAKEE, ILLINOIS**

**Preliminary and Tentative  
For Discussion Purposes Only**

STATEMENT OF CASH FLOWS (Continued)

For the Year Ended April 30, 2024 and 2023

	<b>2024</b>	<b>2023</b>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income	\$ 4,169,777	\$ 3,344,823
Adjustments to reconcile operating income to net cash from operating activities		
Depreciation	3,000,170	3,085,693
Changes in assets and liabilities		
Accounts receivable	582,824	213,340
Other receivables	(25,047)	128,532
Prepaid expenses	(31,118)	6,120
Accounts payable	40,554	52,884
Accrued wages	(18,957)	33,599
Unearned revenue	(423,300)	(45,050)
Total adjustments	3,125,126	3,475,118
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 7,294,903</b>	<b>\$ 6,819,941</b>

See accompanying notes to financial statement.

**KANKAKEE RIVER METROPOLITAN AGENCY  
KANKAKEE, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS

April 30, 2024 and 2023

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Kankakee River Metropolitan Agency, Kankakee, Illinois (the Agency) is a municipal corporation governed by an appointed board. Pursuant to an intergovernmental agreement dated July 20, 1988 and amended April 30, 1995, the City of Kankakee and the Villages of Bradley, Bourbonnais, and Aroma Park agreed to be jointly involved in the establishment, operation and utilization of the Regional Wastewater Treatment Facility, a wastewater treatment plant located in the City of Kankakee.

Effective May 1, 1996, pursuant to a Municipal Joint Sewage Treatment Agency Intergovernmental Agreement, the City of Kankakee and the Villages of Aroma Park, Bourbonnais, and Bradley agreed to the establishment of an independent agency with authority to operate the facility, raise revenues, and exercise other powers as necessary. The independent agency created was the Kankakee River Metropolitan Agency.

The financial statements of the Agency have been prepared in accordance with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Agency's accounting policies are described below.

**a. Reporting Entity**

The Agency is considered to be a special purpose government entity engaged only in business-type activities and follows the reporting model prescribed by GASB for such entities. These financial statements include all functions, programs, and activities under the control of the Board of Directors of the Agency. The agency is governed by a seven-member board, including four persons appointed by the Mayor of the City of Kankakee and one person appointed by the Mayor of each of the Villages.

As required by GAAP, these financial statements present the net position, results of operations, and cash flows of the Agency and any component units. The criteria used to determine if a legally separate organization's financial statements should be included and the manner in which they should be displayed center on the nature of financial accountability. Among factors determining this financial accountability include the degree to which the governing body is controlled by the Agency as manifested by the ability to appoint a majority of its voting board, approval of its budget, the degree to which it provides a financial benefit or burden to the Agency, or the extent to which it is fiscally dependent. No component units were deemed to be present for the fiscal years ended April 30, 2024 and 2023.

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

b. Fund Accounting

Governmental resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. The Agency reports a single enterprise fund.

Proprietary Funds

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the Agency is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the Agency has decided that periodic determination of revenues earned, expenses incurred, and net income or loss is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

c. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. Proprietary funds operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in total net position. Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Non-operating revenue/expenses are incidental to the operations of these funds.

The accrual basis of accounting is utilized by proprietary funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The Agency may report deferred revenue and unearned revenue on its financial statements. Deferred revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned revenues arise when resource are received by the Agency before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Agency has a legal claim to resources, the deferred inflow for deferred revenue or the liability for unearned revenue is removed from the financial statements and revenue is recognized.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

d. Cash and Cash Equivalents

For purposes of the statements of cash flows, the District considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

e. Investments

Investments with a maturity date greater than one year from the date of purchase are recorded at fair value. Investments with a maturity date of less than one year from the date of purchase are recorded at amortized cost. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

f. Accounts Receivable

Participant and customer receivables are recorded as receivables and revenues at their original invoice amount. Management has determined no allowance for uncollectible accounts necessary as of April 30, 2024 and 2023.

g. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid expenses.

h. Capital Assets

Capital assets are stated at historical cost or estimated historical cost. Donated capital assets are stated at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Land and construction in progress are not depreciated. Depreciation for other capital assets is computed by the straight-line method over estimated useful lives as follows:

Class	Useful Life in Years
Office equipment	5-7 years
Computer software	3-7 years
Transportation equipment	5-6 years
Treatment plant and equipment	5-50 years

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

i. Restricted Cash

The restricted assets include bank accounts created according to the terms of the Revenue Bond that are restricted by the bond covenants. Such assets are restricted to the purposes and covenants specified in the Revenue Bond.

j. Unamortized Bond Discounts, Bond Premiums, and Loss on Refundings

Bond discounts and bond premiums, if any, are deferred and amortized over the term of the bonds using the straight-line method. Bond discounts are presented as a reduction of the face amount of bonds payable; bond premiums are presented as an addition to the face amount of bonds payable. Bond issuance costs are expensed when incurred.

k. Compensated Absences

Accrued compensated absences include earned but unused vacation and sick leave days valued at the current rate of pay. Vested sick leave is limited to 60 days.

l. Net Position

Restricted net position represents amounts required to be segregated by bond ordinance provisions. None of the net position is restricted as a result of enabling legislation adopted by the Agency. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Net investment in capital assets represents the net book value of capital assets less outstanding long-term debt principal issued to construct or acquire capital assets.

m. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.



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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

n. Accounting Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflows of resources, disclosure of contingent assets and liabilities at the date of the financial statement, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2. DEPOSITS AND INVESTMENTS**

The Agency's investment policy authorizes the Agency to invest in all investments allowed by Illinois Compiled Statutes. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and The Illinois Funds (created by the Illinois State Legislature under the control of the State Comptroller that maintains a \$1 per share value which is equal to the participants fair value).

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Agency's deposits may not be returned to it. The Agency's investment policy allows for the pledging of collateral for all bank balances in excess of federal depository insurance, with collateral held by a third party under a trust agreement or safekeeping agreement. As of April 30, 2024 and 2023, the Agency had no deposits that were uninsured or uncollateralized.

b. Investments

The Agency categorizes its fair value measurements within the fair value hierarchy established by GAAP. 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; and Level 3 inputs are significant unobservable inputs. The Agency held no investments subject to fair value measurement at April 30, 2024 or 2023.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Agency does not have an investment policy specifically addressing interest rate risk.



**2. DEPOSITS AND INVESTMENTS (Continued)**

b. Investments (Continued)

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The Agency does not have an investment policy specifically addressing credit rate risk.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Agency will not be able to recover the value of its investments that are in possession of an outside party. The Agency does not have an investment policy specifically addressing custodial credit rate risk.

Concentration of credit risk is the risk that the Agency has a high percentage of its investments invested in one type of investment. The Agency does not have an investment policy specifically addressing concentration of credit rate risk.

**3. CAPITAL ASSETS**

A summary of changes in capital assets and accumulated depreciation as of April 30, 2024 and 2023 are as follows:

	Balances May 1	Additions	Retirements	Balances April 30
<u>2024</u>				
Capital assets not being depreciated				
Land	\$ 291,080	\$ -	\$ -	\$ 291,080
Total capital assets not being depreciated	291,080	-	-	291,080
Capital assets being depreciated				
Office equipment	675,230	9,893	-	685,123
Transportation equipment	363,935	-	-	363,935
Treatment plant equipment	87,293,302	84,423	-	87,377,725
Buildings	12,911,314	-	-	12,911,314
Land improvements	1,458,966	-	-	1,458,966
Total capital assets being depreciated	102,702,747	94,316	-	102,797,063
Less accumulated depreciation				
Office equipment	517,640	38,979	-	556,619
Transportation equipment	288,430	15,101	-	303,531
Treatment plant equipment	32,224,245	2,621,128	-	34,845,373
Buildings	8,404,207	284,921	-	8,689,128
Land improvements	862,906	40,041	-	902,947
Total accumulated depreciation	42,297,428	3,000,170	-	45,297,598
Total capital assets being depreciated, net	60,405,319	(2,905,854)	-	57,499,465
<b>CAPITAL ASSETS, NET</b>	<b>\$ 60,696,399</b>	<b>\$ (2,905,854)</b>	<b>\$ -</b>	<b>\$ 57,790,545</b>

**KANKAKEE RIVER METROPOLITAN AGENCY**  
**KANKAKEE, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

Preliminary and Tentative  
For Discussion Purposes Only

**3. CAPITAL ASSETS (Continued)**

	Balances May 1	Additions	Retirements	Balances April 30
<u>2023</u>				
Capital assets not being depreciated				
Land	\$ 291,080	\$ -	\$ -	\$ 291,080
Total capital assets not being depreciated	291,080	-	-	291,080
Capital assets being depreciated				
Office equipment	675,230	-	-	675,230
Transportation equipment	288,430	75,505	-	363,935
Treatment plant equipment	87,121,583	171,719	-	87,293,302
Buildings	12,911,314	-	-	12,911,314
Land improvements	1,458,966	-	-	1,458,966
Total capital assets being depreciated	102,455,523	247,224	-	102,702,747
Less accumulated depreciation				
Office equipment	406,445	111,195	-	517,640
Transportation equipment	284,413	4,017	-	288,430
Treatment plant equipment	29,578,725	2,645,520	-	32,224,245
Buildings	8,119,286	284,921	-	8,404,207
Land improvements	822,866	40,040	-	862,906
Total accumulated depreciation	39,211,735	3,085,693	-	42,297,428
Total capital assets being depreciated, net	63,243,788	(2,838,469)	-	60,405,319
CAPITAL ASSETS, NET	\$ 63,534,868	\$ (2,838,469)	\$ -	\$ 60,696,399

**4. RELATED PARTY**

The Agency is directed by an intergovernmental agreement dated May 1, 1996. This agreement stipulates that the City of Kankakee, the Villages of Aroma Park, Bourbonnais and, Bradley will provide for the joint and cooperative operation, use, and maintenance of the wastewater treatment system that serves these four communities. The Agency acquired ownership of the Regional Wastewater Treatment Facility (RWTF) from the City of Kankakee on April 22, 1999. The acquisition was funded by the issuance of revenue bonds.

**4. RELATED PARTY (Continued)**

The initial capacity ownership was established during the design and construction of the wastewater treatment plant as follows (flows are stated as million gallons per day, MGD):

	MGD	Percent
City of Kankakee	17.60	70.68%
Village of Bourbonnais	3.40	13.66%
Village of Bradley	3.80	15.26%
Village of Aroma Park	0.10	0.40%
<b>TOTAL</b>	<b>24.90</b>	<b>100.00%</b>

At various dates prior to May 1, 2005, the Village of Bourbonnais purchased a total of 4 MGD of capacity rights from the City of Kankakee. On May 1, 2005, the Village of Aroma Park purchased 0.05 MGD of capacity rights from the City of Kankakee. The purchase price was for (1) reimbursement for debt service paid by the City of Kankakee from bond issuance date to date of purchase prorated for the capacity purchased to a total plant capacity of 24.9 MGD, (2) Interest at 6% on the debt service reimbursement, (3) Assumption of future debt service for the capacity purchased prorated on a total capacity of 24.9 MGD.

The capacity ownership allocations as of April 30, 2024 and 2023 were as follows:

	MGD	Percent
City of Kankakee	13.55	54.42%
Village of Bourbonnais	7.40	29.72%
Village of Bradley	3.80	15.26%
Village of Aroma Park	0.15	0.60%
<b>TOTAL</b>	<b>24.90</b>	<b>\$ 100.00%</b>

The intergovernmental agreement dated May 1, 1996 in paragraph VI (F) stipulates that the Agency shall allocate all of those costs which it incurs which are attributable to the operations, maintenance, and improvement of the RWTF among the members and participants based on their respective utilization of the RWTF.

Of the total operation, maintenance, and replacement costs to be allocated, 100% shall be allocated in proportion to the hydraulic flow, measured in MGD that each participant contributes.

**4. RELATED PARTY (Continued)**

For the years ended April 30, 2024 and 2023, the hydraulic flows of the participants were as follows:

April 30, 2024	MGD	Percent
City of Kankakee	3,244.62	62.50%
Village of Bourbonnais	1,342.13	25.86%
Village of Bradley	588.13	11.33%
Village of Aroma Park	16.02	0.31%
<b>TOTAL</b>	<b>5,190.90</b>	<b>100.00</b>
April 30, 2023	MGD	Percent
City of Kankakee	3,098.91	64.25%
Village of Bourbonnais	1,190.58	24.68%
Village of Bradley	518.92	10.76%
Village of Aroma Park	14.94	0.31%
<b>TOTAL</b>	<b>4,823.35</b>	<b>100.00</b>

The participants make monthly payments for the estimated operation and maintenance expenses, administrative expenses, capital outlay, debt service, and other estimated equity transactions. Changes in actual expenditures as compared to budget, as well as changes in actual relative flows as compared to estimates create differences which are calculated and reflected in the participant receivable/payable accounts which are carried over from year-to-year until availability of working capital enables repayment.

**5. RISK MANAGEMENT**

The Agency is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; injuries to and illnesses of the Agency's employees. These risks, along with medical claims for employees and retirees, are provided for through insurance purchased from private insurance companies. There have been no reductions in the Agency's insurance coverage for any of its programs since the prior fiscal year. Settlements have not exceeded insurance coverage during the current year or prior three fiscal years.

**KANKAKEE RIVER METROPOLITAN AGENCY  
KANKAKEE, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS (Continued)**

**Preliminary and Tentative  
For Discussion Purposes Only**

**5. RISK MANAGEMENT (Continued)**

The Agency also participates in the Illinois Public Risk Fund which has purchased insurance from Safety National Casualty Corporation expiring on January 1, 2025 and includes \$3,000,000 in workers compensation coverage.

**6. LONG-TERM DEBT**

**a. Changes in Long-Term Debt**

	Balances May 1	Additions	Reductions	Balances April 30	Current Portion
<u>2024</u>					
Bonds payable	\$ 4,365,000	\$ -	\$ 795,000	\$ 3,570,000	\$ 830,000
IEPA Loans payable	43,615,894	-	3,653,846	39,962,048	3,726,337
Compensated absences	284,657	49,167	56,931	276,893	55,379
Unamortized premium	319,534	-	98,318	221,216	-
<b>TOTAL</b>	<b>\$ 48,585,085</b>	<b>\$ 49,167</b>	<b>\$ 4,604,095</b>	<b>\$ 44,030,157</b>	<b>\$ 4,611,716</b>
	Balances May 1	Additions	Reductions/ Defeasance	Balances April 30	Current Portion
<u>2023</u>					
Bonds payable	\$ 5,130,000	\$ -	\$ 765,000	\$ 4,365,000	\$ 795,000
IEPA Loans payable	47,198,706	-	3,582,812	43,615,894	3,653,846
Compensated absences	283,854	57,574	56,771	284,657	56,931
Unamortized premium	417,852	-	98,318	319,534	-
<b>TOTAL</b>	<b>\$ 53,030,412</b>	<b>\$ 57,574</b>	<b>\$ 4,502,901</b>	<b>\$ 48,585,085</b>	<b>\$ 4,505,777</b>

**b. Revenue Bonds**

On August 31, 2016, the Agency issued \$10,150,000 (plus premium of \$1,294,010) in Revenue Bonds, Series 2016 with an average interest rate of 4.60%. The proceeds principally were used to advance refund the Series 2007 Bonds. The proceeds used for the refunding and other resources were deposited in an irrevocable trust to provide for future debt service on the Series 2007 Bonds. As a result, that portion of the Series 2007 Bonds is considered defeased, and the Agency has removed the liability from its accounts.

**6. LONG-TERM DEBT (Continued)**

b. Revenue Bonds (Continued)

Sewage Treatment Facility Revenue Bonds constitute special obligations of the Agency secured by a pledge of the net revenues of the system and various special accounts established by the bond ordinance. The ordinance provides that the revenue of the system is to be used to pay operating and maintenance expenses of the system and to establish and maintain the Revenue Bond accounts. The Agency has covenanted in the Bond Resolution to establish, maintain and collect at all times reasonable fees, charges and rates for the use and service of the Facility, sufficient at all times (i) to pay Operation and Maintenance Costs, (ii) to provide an adequate depreciation fund, (iii) to provide Net Revenues in each Fiscal Year in an amount equal to not less than 120% of the Current Debt Service Requirement for all Outstanding Bonds and other obligations payable from the Senior Bond and Interest Account for such Fiscal Year, and (iv) to provide for the creation and maintenance of the respective Accounts. Remaining revenues may then be used for any lawful purpose.

The ordinance also contains provisions, which among other items, restrict the issuance of additional Revenue Bonds unless the special accounts noted above contain the required amounts and certain financial ratios are met.

The participants of the Agency make monthly payments which are estimated to provide for operation and maintenance expenses, all other expenses, capital outlay and debt service requirements. Billings for these monthly payments are as follows:

<u>Years Ended April 30,</u>	<u>2024</u>	<u>2023</u>
City of Kankakee	\$ 6,741,311	\$ 5,643,078
Village of Bourbonnais	3,109,128	2,818,476
Village of Bradley	1,494,504	1,388,940
Village of Aroma Park	52,680	48,048
<b>TOTAL</b>	<b>\$ 11,397,623</b>	<b>\$ 9,898,542</b>

c. IEPA Loans

IEPA Loan #1: In October 2004, the Agency was approved for a loan by the Illinois Environmental Protection Agency for a project including the design and construction of several equipment upgrades at the sewage treatment plant for odor control and improved sludge handling. The project was significantly completed on August 22, 2006. As of April 30, 2024, the Agency has net funds borrowed of \$6,691,517, including \$132,011 of capitalized interest, on this loan. The loan requires repayment over 20 years including interest at 2.50%.

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**6. LONG-TERM DEBT (Continued)**

c. IEPA Loans (Continued)

IEPA Loan #2: On September 23, 2011, the Agency was approved for another loan totaling \$13,572,410 by the Illinois Environmental Protection Agency for a project to rehabilitate five influent screw pumps and dissolved air flotation equipment, install a new digester gas generator system and diesel generator with heat recovery systems, and upgrades to several other equipment and building systems, including the existing SCADA system. As of April 30, 2024, the Agency has net funds borrowed of \$11,528,104, including \$259,479 of capitalized interest and \$2,500,000 of forgiven principal, on this loan. The loan requires repayment over 20 years including interest at 1.25%.

IEPA Loan #3 and #4: On October 22, 2012, the Agency was approved for another loan totaling \$15,000,000 (IEPA Loan #3) by the Illinois Environmental Protection Agency for a project replacing the anaerobic digestion system, upgrading the activated sludge system, and improving wet weather facilities and other miscellaneous equipment replacements. As of April 30, 2024, the Agency has net funds borrowed of \$15,310,816, including \$310,816 of capitalized interest, on this loan. The loan requires repayment over 20 years including interest at 2.295%.

In order for the project to be fully funded, the Agency entered into another loan from the IEPA (IEPA Loan #4) for the project balance of \$2,188,500 on January 9, 2013. As of April 30, 2024, the Agency has net funds borrowed of \$1,734,872, including \$33,892 of capitalized interest, on this loan. The loan requires repayment over 20 years including interest at 1.93%.

IEPA Loan #5: On January 9, 2013, the Agency was approved for another loan totaling \$19,279,600 by the Illinois Environmental Protection Agency. These funds are to be used to continue the project started with IEPA Loans #3 and #4 (see above for project details). Since the project is quite extensive, it is broken out into phases. Phase IA is covered by the prior two loans, and the additional IEPA Loan #5 will cover phase 18. As of April 30, 2024, the Agency has net funds borrowed of \$18,889,061, including \$200,704 of capitalized interest, on this loan. The loan requires repayment over 20 years including interest at 1.93%.

IEPA Loan #6: On March 12, 2015, the Agency was approved for another loan totaling \$19,569,000 by the Illinois Environmental Protection Agency. These funds are to be used to continue the project started with IEPA Loans #3 and #4, specifically Phase IC. As of April 30, 2024, the Agency has net funds borrowed of \$18,895,595, including \$218,842 of capitalized interest and \$275,000 of forgiven principal, on this loan. The loan requires payments over 20 years including interest at 1.995%.



**6. LONG-TERM DEBT (Continued)**

d. Defeased Debt

On August 31, 2021, the Village of Bourbonnais, a participant of the Agency, sold its portion of the wastewater collection system to Aqua Illinois, Inc. for \$32,100,000. In conjunction with the sale, the Village of Bourbonnais transferred \$2,527,608 to an irrevocable trust held by an escrow agent to pay for its portion of the remaining bond and loan debt service payments. The irrevocable trust pays the Agency for the Village of Bourbonnais' portion of debt service payments as they become due. As a result, Village of Bourbonnais' portion of debt are considered to be defeased in substance and the liability for their portion of bonds and loans have been removed from the Agency's financial statements. The advanced refunding reduced the total debt service payments over the next six years by \$2,565,118 and resulted in a deferred loss on refunding of \$226,705 that will be amortized over the remaining life of the bond. As of April 30, 2024, \$1,649,308 is left to be paid on the on the defeased debt.

e. Pledged revenues

The Agency has pledged revenue, net of specific operating expenses, to repay the principal and interest of the revenue bonds and IEPA loans. The pledge will remain until the bonds and loans are retired. During the years ended April 30, 2024 and 2023, the Agency recognized pledged revenues of approximately \$10,482,000 and \$9,899,000, respectively. These revenues were equivalent to approximately 120% of the required principal and interest payments for debt directly secured by pledged revenues.

f. Debt Service to Maturity

The annual requirements to amortize to maturity bonds payable outstanding as of April 30, 2024 are as follows:

Fiscal Year Ending April 30,	Bonds Payable	
	Principal	Interest
2025	\$ 830,000	\$ 157,750
2026	865,000	115,375
2027	915,000	70,875
2028	960,000	24,000
<b>TOTAL</b>	<b>\$ 3,570,000</b>	<b>\$ 368,000</b>



**6. LONG-TERM DEBT (Continued)**

f. Debt Service to Maturity (Continued)

The annual requirements to amortize to maturity IEPA Loans outstanding as of April 30, 2024 are as follows:

Fiscal Year Ending April 30,	IEPA Loans	
	Principal	Interest
2025	\$ 3,726,337	\$ 758,541
2026	3,800,318	684,560
2027	3,642,988	609,224
2028	3,505,366	540,605
2029	3,572,747	473,224
2030-2034	18,587,036	1,307,690
2035-2036	3,127,256	60,640
<b>TOTAL</b>	<b>\$ 39,962,048</b>	<b>\$ 4,434,484</b>

**7. RETIREMENT PLAN**

The Agency has a 401(k) defined contribution plan which covers all full time employees who are 18 years or older and have completed three months of employment. Agency contributions are discretionary. The Agency participates through matching contributions of up to 7% of a participant’s salary. Total contributions were \$137,772 and \$130,388 for the years ended April 30, 2024 and 2023, respectively.

**8. P.I.L.O.T. FEES**

The Agency is a tax-exempt public body, and is not subject to taxes on its property that would provide revenue to the City of Kankakee (City). The Agency has agreed to compensate the City by making annual payments in lieu of taxes (P.I.L.O.T.) to the City of \$100,000 for police, fire, and public works services for as long as the facility resides within the corporate boundaries of the City.

Preliminary and Tentative  
For Discussion Purposes Only

**SUPPLEMENTAL DATA**

**KANKAKEE RIVER METROPOLITAN AGENCY  
KANKAKEE, ILLINOIS**

**Preliminary and Tentative  
For Discussion Purposes Only**

SCHEDULES OF REVENUES AND EXPENSES - BUDGET AND ACTUAL

For the Year Ended April 30, 2024

	2024		
	Budget	Actual	Variance
<b>OPERATING REVENUES</b>			
Participant revenues			
City of Kankakee	\$ 6,812,760	\$ 6,741,311	\$ (71,449)
Village of Bradley	1,494,504	1,494,504	-
Village of Bourbonnais	3,109,128	3,109,128	-
Village of Aroma Park	52,680	52,680	-
Total participation revenues	<u>11,469,072</u>	<u>11,397,623</u>	<u>(71,449)</u>
Hauled in waste	1,750,000	1,894,949	144,949
Miscellaneous income	275,000	332,844	57,844
Total operating revenues	<u>13,494,072</u>	<u>13,625,416</u>	<u>131,344</u>
<b>OPERATING EXPENSES</b>			
Operations			
Operations and maintenance	4,007,912	4,027,534	19,622
Accounting expense	245,000	248,841	3,841
Administrative expense	35,000	41,647	6,647
Audit services	21,000	20,750	(250)
Contributions	1,000	500	(500)
Directors' fees	16,800	16,600	(200)
Dues and subscriptions	13,500	6,215	(7,285)
E-Waste project	75,000	75,000	-
Insurance	395,000	415,058	20,058
Laboratory fees	400,000	395,114	(4,886)
Legal expense	50,000	41,751	(8,249)
Management and superintendent services	105,000	108,615	3,615
Miscellaneous	4,500	3,825	(675)
P.I.L.O.T.	100,000	100,000	-
Repairs and maintenance - building	195,000	39,552	(155,448)
Repairs and maintenance - equipment	370,000	347,606	(22,394)
Sludge removal	650,000	546,406	(103,594)
Travel	500	405	(95)
Telephone	25,000	20,050	(4,950)
Total operations	<u>6,710,212</u>	<u>6,455,469</u>	<u>(254,743)</u>
Depreciation	<u>3,190,000</u>	<u>3,000,170</u>	<u>(189,830)</u>
Total operating expenses	<u>9,900,212</u>	<u>9,455,639</u>	<u>(444,573)</u>
OPERATING INCOME	<u>3,593,860</u>	<u>4,169,777</u>	<u>575,917</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Investment income	25,000	293,931	268,931
Interest expense	(951,739)	(981,648)	(29,909)
Total non-operating revenues (expenses)	<u>(926,739)</u>	<u>(687,717)</u>	<u>239,022</u>
CHANGE IN NET POSITION	<u>\$ 2,667,121</u>	<u>3,482,060</u>	<u>\$ 814,939</u>
NET POSITION, MAY 1		<u>20,435,448</u>	
NET POSITION, APRIL 30		<u>\$ 23,917,508</u>	

(See independent auditor's report.)