

AGENDA

KANKAKEE RIVER METROPOLITAN AGENCY MEETING

Thursday, November 20, 2025

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. October 22, 2025 – 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
 - B. Assistant Superintendent Update
 - C. Update Local Financing for Phase 1
- VI. **New Business**
 - A. BID Results, Recommendation, and Authorization to enter into agreement with recommended Bidder for Construction for Phase 1
 - B. Presentation of Final Audit
- VII. **Executive Session**
 - A. Personnel & Probable or Imminent Litigation
- VIII. **Next Meeting**

Thursday, December 18, 2025 (9:00 AM in KRMA Boardroom)

KANKAKEE RIVER METROPOLITAN AGENCY
MINUTES
October 22, 2025 – 9:00 A.M
1600 W Brookmont Blvd.

In attendance:

Board of Directors:

Mayor Christopher Curtis, City of Kankakee
Mayor Jeff Keast, Village of Bourbonnais
Financial Director Robert Romo, Village of Bradley
Alderman Larry Osenga, 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:

Bryan Kennedy, Superintendent
Richard Tyson (RJ), Operation Management

Other:

Dan Small, Engineer, Strand Associates
Ryan McGinnis, Lab Operation Manager, City of Kankakee
Terry Memenga, Director of Public Works, Village of Bourbonnais
Zachary Newton, Superintendent of ESU, City of Kankakee
Tara Latz, Financial Director, Village of Bourbonnais
Elizabeth Kubal, City Manager, City of Kankakee
Michael Williams, Williams Brother Construction

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, Director Danita Swanson and Dir Steven Hunter were absent.

II. Public Comment

Michael Williams with Williams Brother Construction expressed his concern regarding KRMA's 2025 Equipment Replacement and Modification Bid Process. Zack, Superintendent of ESU, City of Kankakee, also gave thanks to the Village of Bourbonnais, KRMA, and Village of Bradley for their assistance in helping the Environmental Service Utility of the City of Kankakee with issues they had faced.

III. Approval of Board Minutes

A. September 25, 2025 – Regular Board Meeting

Motion to approve September 25, 2025, Regular Board Meeting minutes was made by: Dir Osenga and seconded by Dir Romo. All board members present voted, in favor of and Secretary Stump, Dir Swanson and Dir Hunter were absent. Motion carried.

IV. Reports

A. Operations & Maintenance Report

Monthly Report

Bryan Kennedy, Superintendent, presented the MOR. Bryan recapped the month of September's fecal coliform stating we maintain our coliform for the month. Bryan also stated TSS has increased, we had a spike on September 30, 2025, which does not correlate with any precipitation event. We are 75% within our design flow per BOD average. We also see cyclical loadings from ammonia on a weekly basis. The peaks are during the weekday and the trough are on the weekends, which seems to relate to the landfill leachate from the holidays. We are well within our limit for effluent for ammonia. He also gave a brief report on the all the work that has been done within the month of September, informing the board member about the microscope that was purchased and the purpose it will serve, and that we have an IEPA Annual inspection with Al Gonzalez in December 2025.

B. Executive Director Report

1. Water, Gas & Electric Use/Cost

Exec. Dir. Dave Tyson presented yearly utility usage. Exec Dir Tyson stated the utilities fluctuate; however, it is in line and consistent with the past years, however, due to the utilities increase rates they are running a little bit higher.

2. Hauled In Waste Summary

Exec. Dir. Tyson stated hauled in waste was very good for September. Chairman Curtis asked, is the hauled in waste affecting TSS. RJ replied, TSS no, however what we see in hauled in waste is higher BOD and the strength of ammonia loadings. Dir Romo reference the hauled in waste report and asked, why do some landfills have more loadings than other? Bryan responded, it depends on which cell they are pulling leachate from, that affects the quality. Dir Romo asked why Laraway and Liberty is loading gallons is almost equal, however the ammonia levels are 7 to 8 times more. RJ explained that Laraway is a special construction debris landfill it is not municipal, Liberty, Livingston, and Prairie View are municipal landfills. For a comparison, 1 Liberty truck is like 26 Laraway trucks.

3. Operations Report

Exec Dir Dave Tyson informed the board we continue having finance meetings. We have decided to go with bill.com and online program that will streamline KRMA's AP process, for approvals and signatures. There will be a training session on November 18th for bill.com. KRMA employees have completed the mandatory cyber training host by the City of Kankakee. Exec Dir Tyson also informed the board, due to some new requirements of our NPDES permit, we have to do a study of the river for mussels. Mussels can only be study between June and October. He also gave an update on the EIC hire process and that he paid a former professor from KCC that taught Industrial Engineering and Electricity to create, proctor, and grade the exams.

C. Financial Report

1. Reports

Karen Benson presented that Financial Reports. Karen references the Statement on Net Position showing that KRMA only have two more payments on one of the IEPA loans and it will be completely paid off in August 2026. Statement of Revenue and Expenses, hauled in waste is over our projective budget which will help fund and add to our surplus. There are few expenses that are running high, such as, chemicals, some utilities, and sludge removal. Exec Dir Tyson commented on the chemicals and sludge removal expense running high. Bryan added that the disinfection season is only seasonal for chlorine, and it ends October 31, 2025.

2. Flows Graphs

Karen Benson presented the Flow Report. Karen gave clarification on how to read the flow report, stating Kankakee is estimated at 64.93 however, is actually at 65.7.

D. Communications

Exec Dir Tyson wish Chairman Curtis a Happy Birthday.

V. Old Business

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

Exec Dir Tyson stated we did received Bids; however, this will be discussed in Executive Session.

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

B. Assistant Superintendent Update

Chairman Curtis informed the Board that is to be continued, will discuss in Executive Session.

C. Update Local Financing for Phase 1

Karen presented a cash projection report for August 2025 to December 2027 to the board members. Chairman Curtis asked we would be better with a line of credit versus a loan? Karen replied, yes, we should probably secure a line of credit. Exec Dir Tyson also added, he does not want to draw our cash too low, and some emergency appears, and we do not have funding to make repairs. Therefore, a line of credit and/or some type of pre loan approval to keep KRMA in a positive position instead of playing catch up. Chairman Curtis informed the board that he has been in contact with five local banks and four of the five are very interested in listening to a proposal from KRMA. Karen added that flexibility would be great.

VI. New Business

A. BID Results/Recommendation for Construction for Phase 1

Was discussed in Executive Session. Chairman Curtis asked the board members are they comfortable with rejecting all bid and going back out for bids for a better price. Recommendation to reject any and all bids for the Phase 1 construction project and go out to re bid was made by Dir Romo and seconded by Vice Chairman Keast. Vice Chairman Keast gave some suggestion, to make sure bidders are utilizing local contractors. Dan Small stated in the advertisement its mention that Bidders are encouraged to utilize local bidder in accordance with the Bidding ordinance resolution that was passed last month. There was more discussion regarding utilization of local subcontractors. Dan stated he can insert some more detail language in the advertisement regarding listing all subcontractors. All board members present voted, in favor of and Secretary Stump and Dir Swanson were absent. Motion carried.

B. Review and Consideration of 2026-2027 Agenda and Board Meeting Dates

Motion to approve the dates of 2026-2027 Agenda and Board Meeting Dates was made by Dir Romo and seconded by Vice Chairman Keast. All board members present voted, in favor of and Secretary Stump, Dir Swanson and Dir Hunter were absent. Motion carried.

C. Presentation by Richard Tyson regarding Water Leadership Institute Program

Richard Tyson, Operation Manager, gave a presentation on the Water Leadership Institute Program he graduated from, he was nominated MVP by his team for leader efforts. RJ stated the Water Leadership Institute is a national leadership program organized by the Water Environmental Federation to design strength and leadership skills within water professionals across the country. This program is to help individuals think more strategically, communicate more effectively, and to drive innovations within their organization. At the commencement of this program, we met again at Webtech where we had the opportunity to walk the exhibit floor. At the Exhibit, I seen Dan Small, he showed me around the exhibit floor and introduced me to different manufacturing representatives for some of the equipment that we currently use, looking to have, and some we are considering in future expansion here at KRMA. Also, I attended technology tours that focused on process intensification, increasing your treatment capacity within existing infrastructure and attend technical sessions for capital planning, disinfection, asset management, workforce development, and how AI is starting to integrate into the water sector. I gained insight on new technologies that will help KRMA, for instance, the ability to evaluate processes before new regulations hit and before we invest capital, the ability to get funding and innovation insights to help aid and future planning for KRMA, and better leadership and communication skills that will be applied directly. Therefore, participating in the Water Leadership Institute and Webtech was not just professional development for myself, it was also strategic development for KRMA.

Director Steven Hunter joined the meeting

Chairman Curtis stated on behalf of the board, RJ congratulation for your dedication and leadership and thanks for sharing.

D. Approval of contract with Hinrich Inc for A/C Replacement in the amount of \$68,335.36

Chairman Curtis updated the board that KRMA's Building 10 has been without air conditioning for a while. Exec Dir Tyson informed the board that they have received several similar quotes that ranged from \$68,335.36 to \$119,900. Exec Dir Tyson stated Hinrich had the lowest bid and is the best company to go with. Motion to approve contract with Hinrich Inc for A/C Replacement was made by Dir Romo and seconded by Dir Osenga. All board members present voted, in favor of and Secretary Stump and Dir Swanson were absent. Motion carried.

E. Local 399 Health & Welfare Rate Increase for 2025-2026 contract year effective for December 1, 2025

Exec Dir Tyson presented the Local 399 Health & Welfare Rate Increase for 2025-2026 contract year effective for December 1, 2025, with a 4.8% increase. Motion to accept the quote for Local 399 Health & Welfare rate increase for 2025-2026 contract year was made by Dir Osenga and seconded by Vice Chairman Keast. All board members present voted, in favor of and Secretary Stump and Dir Swanson were absent. Motion carried.

VII. Executive Session

Personnel & Probable or Imminent Litigation

Motion to go into Executive Session to discuss Personnel and Probable or Imminent Litigations issue under 5 ILCS 120/2(c)(1) and 5 ILCS 120/2(c)(11) was made by Dir Osenga and seconded by Dir Romo. Motion carried.

Roll call was taken and all Board members were present, except for Secretary Brian Stump and Director Danita Swanson were absent.

The Board went into Executive Session.

Roll call was taken and all Board members were present, except for Secretary Brian Stump and Director Danita Swanson were absent.

Motion to exit Executive Session was made by Dir Osenga and seconded by Vice Chairman Keast. Motion carried.

Roll call was taken and all Board members were present, except for Secretary Brian Stump and Director Danita Swanson were absent.

Return to Open Session.

Roll call was taken and all Board members were present, except for Secretary Brian Stump and Director Danita Swanson were absent.

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

Chairman Curtis informed the board members that the Executive Minutes will be available here at KRMA for the next 30 days for review.

VIII. Next Meeting

Next Regular Board Meeting- **Thursday, November 20, 2025 (9:00 A.M. at KRMA Board Room)**

Motion to Adjourn was made by: Dir Osenga and seconded by Vice Chairman Keast. Motion Carried.



Kankakee River Metropolitan Agency

Providing Wastewater Treatment to the Kankakee River Valley



*You are the
doorway to the
season that
awakens my soul.*

Monthly Operations Report

October 2025

KRMA’s SEPTEMBER HIGHLIGHTS:

KRMA staff performed preventative and corrective maintenance continue to prepare for colder weather ahead and ensure proper continued operation of the plant. Heating controls, make up air units, burners, and boilers were all serviced. The boiler received state inspection and certification.

The City of Kankakee IT staff and Strand Engineering met with members of the KRMA team to discuss the specific communication needs of the SCADA (supervisory control and data acquisition) network and plan for associated equipment upgrades. KRMA EIC (electrical, instrumentation, and controls) staff replaced and repaired multiple failed pieces of equipment integral for monitoring and control of the solids handling process.

Recently hired Operations and Maintenance Specialist Tyler Stewart continued his learning and training efforts. With the assistance of lead and operations and maintenance specialists, Tyler is quickly learning plant operation procedures and becoming familiar with plant equipment and associated maintenance.

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)	294.01	190.64	75.25	27.21	.91
Daily Average Flow (MGD)	9.48	6.15	2.43	.88	.03

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	5 mg/l
Total Suspended Solids (TSS) - Monthly Average	25 mg/l	12 mg/l
PH	6-9 SU	7.08 SU
Chlorine Residual	0.020 mg/l	0.01 mg/l
Fecal Coliform	400/100 ml	149/100 ml

ODOR ISSUES:

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

4.0 PERSONNEL

The Agency would like to say HAPPY BIRTHDAY to all the employees born in October.

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:	855
Hours of Scheduled Work Orders Performed:	642.06

6.0 SLUDGE HANDLING

Start Date: 10/01/2025
End Date: 10/31/2025

Gallons of sludge produced and sent to thickening:	2,846,074.00
Gallons of sludge put into storage after thickening:	780,000.00
Sludge removed from the plant for land application:	0.00
Sludge remaining in storage:	3,447,650.00

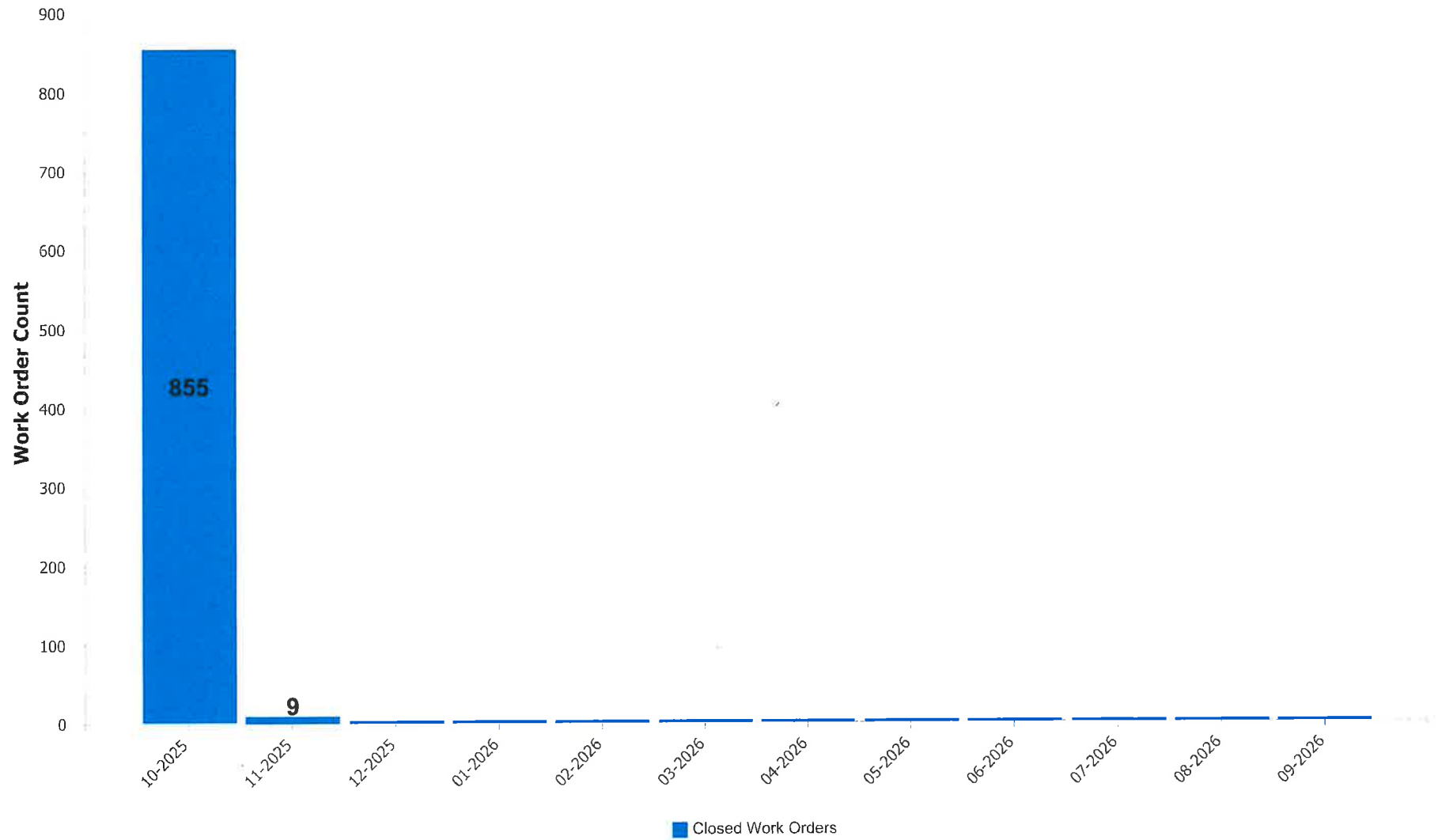
7.0 WATER USAGE

OCTOBER 2025 (33 DAYS): 38,326 CU FT= 286,700 GALS. = \$3,202.21

NUMBER OF DAYS IN THE BILLING CYCLE: 33

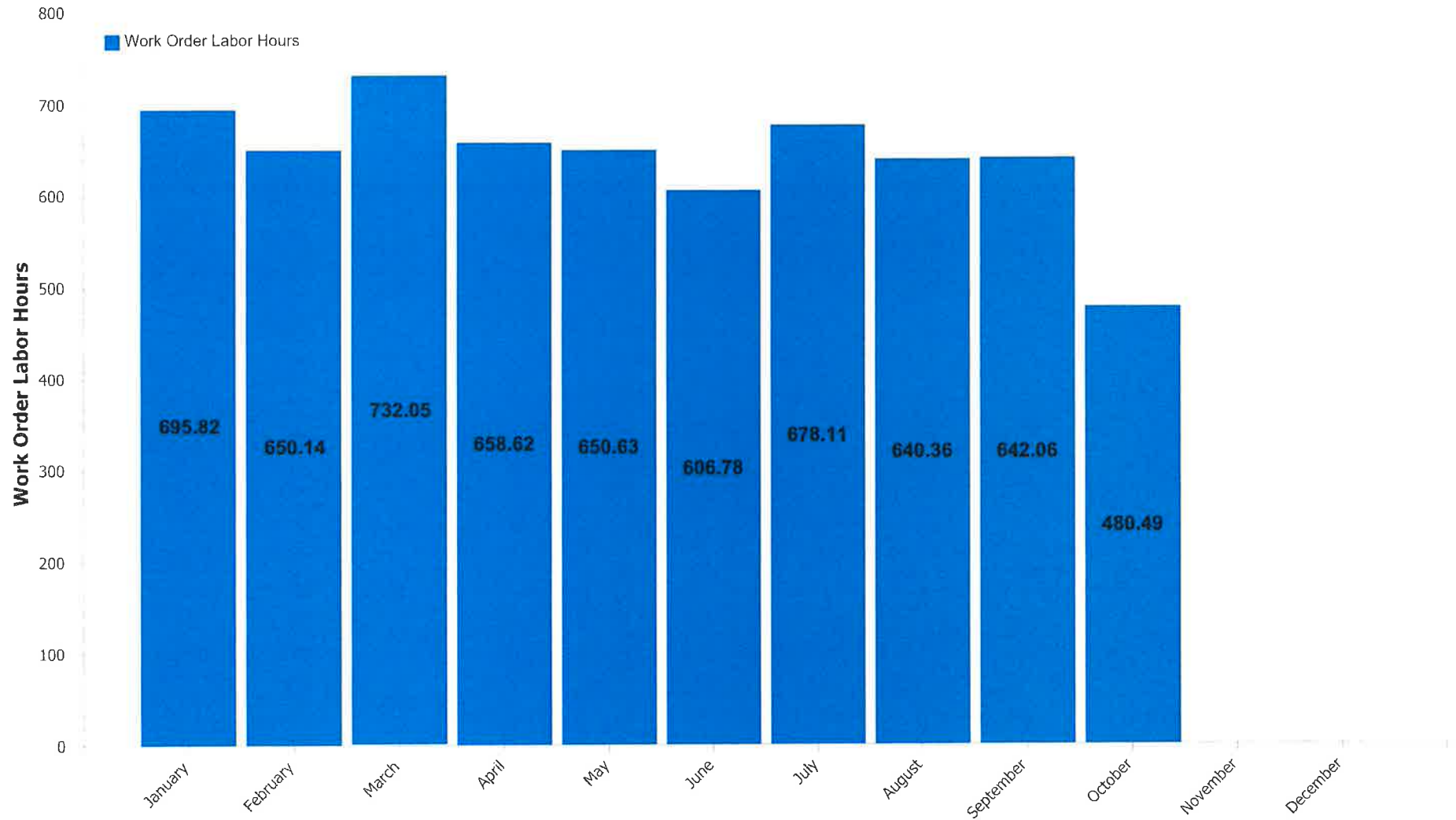
Work Orders Closed By Month

From October, 2025 to September, 2026



Work Order Labor Hours by Month

2025



KANKAKEE RIVER METRO AGENCY Wastewater Report, October 2025

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

Population Served	56,317
NPDES	IL0021784
zipcode	60901
IL Covid Region	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.

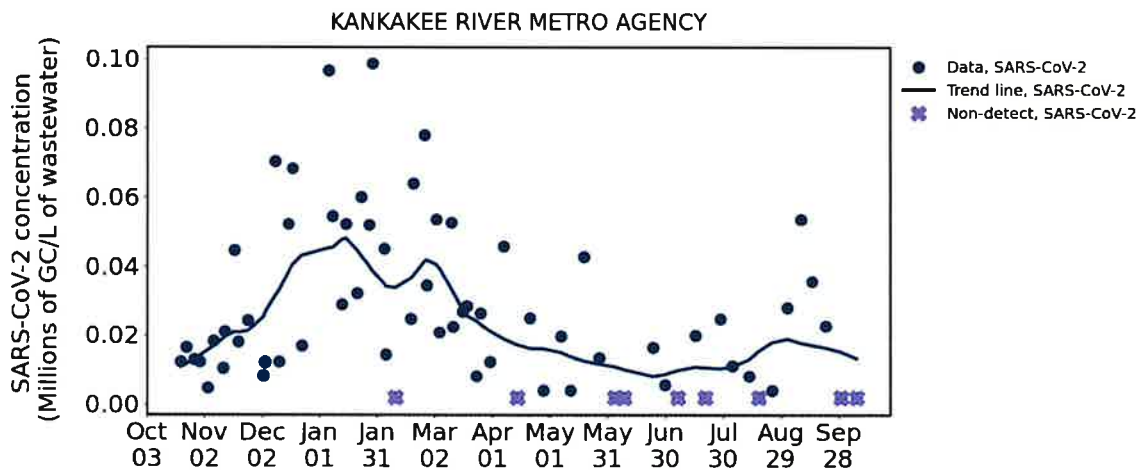


Figure 1. Time series plot of SARS-CoV-2 viral concentrations in millions of gene copies per liter (GC/L) of wastewater. Historical data can be found on the IWSS dashboard, link above.

SARS-CoV-2 SAMPLING RESULTS - LAST 8 SAMPLES

Date	SARS-CoV-2 (GC/L)
2025-10-08	Non-detect
2025-09-30	Non-detect
2025-09-22	22,650
2025-09-15	35,625
2025-09-09	53,700

2025-09-02	27,900
2025-08-25	4,125
2025-08-18	Non-detect

SARS-CoV-2 LINEAGES IN WASTEWATER

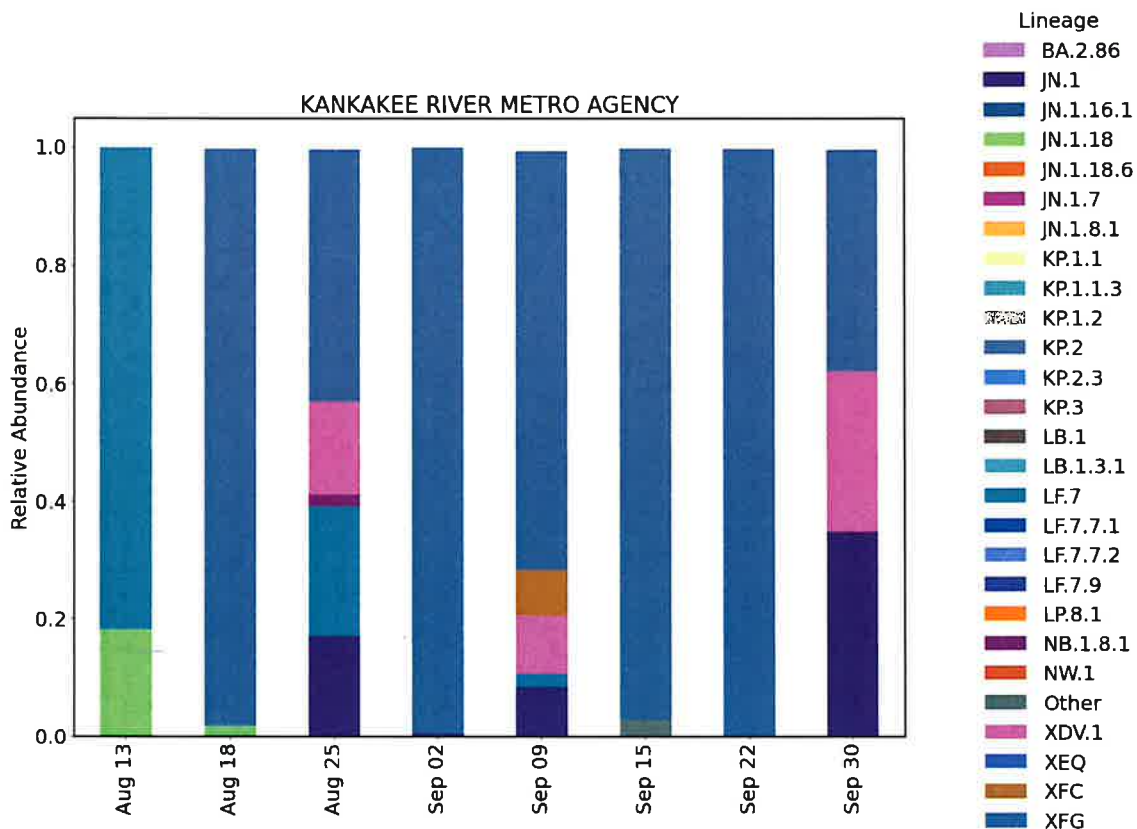


Figure 2. Stacked barplot showing the relative abundances of SARS-CoV-2 lineages in wastewater samples. All lineages in the legend, excluding "Other," are associated with Omicron. The most recently available two months worth of data are shown.

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.

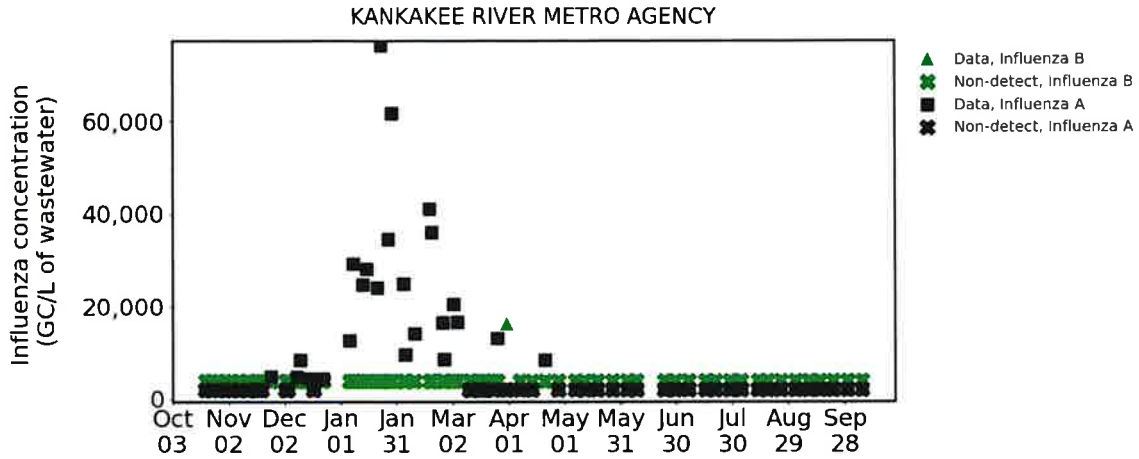


Figure 3. Time series plot of Influenza A/B viral concentrations in gene copies per liter (GC/L) of wastewater. Historical data can be found on the IWSS dashboard, link above.

INFLUENZA A/B SAMPLING RESULTS - LAST 8 SAMPLES

Date	Influenza A (GC/L)	Influenza B (GC/L)
2025-10-08	Non-detect	Non-detect
2025-09-30	Non-detect	Non-detect
2025-09-22	Non-detect	Non-detect
2025-09-15	Non-detect	Non-detect
2025-09-09	Non-detect	Non-detect
2025-09-02	Non-detect	Non-detect
2025-08-25	Non-detect	Non-detect
2025-08-18	Non-detect	Non-detect

RSV LEVELS IN WASTEWATER

Wastewater is analyzed using digital PCR (dPCR) to determine the concentration of Respiratory Syncytial Virus (RSV) in a sample. Results are reported in gene copies per liter of starting wastewater.

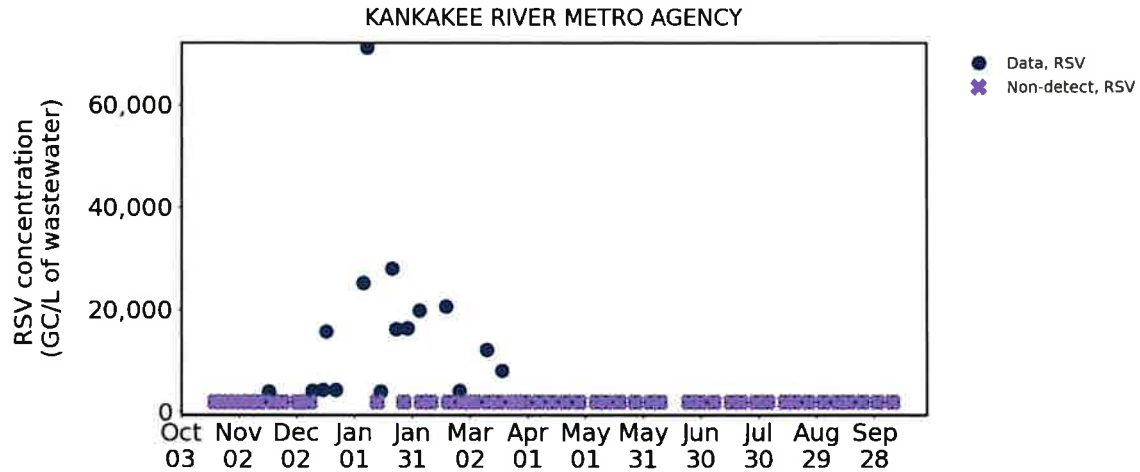


Figure 4. Time series plot of RSV viral concentrations in gene copies per liter (GC/L) of wastewater. Historical data can be found on the IWSS dashboard, link above.

RSV SAMPLING RESULTS - LAST 8 SAMPLES

Date	RSV (GC/L)
2025-10-08	Non-detect
2025-09-30	Non-detect
2025-09-22	Non-detect
2025-09-15	Non-detect
2025-09-09	Non-detect
2025-09-02	Non-detect
2025-08-25	Non-detect
2025-08-18	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.

Does the number of gene copies in a sample tell us how many people are sick?

There are not presently agreed-upon methods for translating concentration of SARS-CoV-2, influenza, or RSV genetic material in wastewater into a measure of how many people, or even what percentage of a community, have COVID-19, flu, or RSV, respectively. Variability between different wastewater sources, treatment facilities, and communities makes it difficult to translate the SARS-CoV-2, influenza, or RSV concentrations into a measure of how many people are infected in the community. However, an upward or downward trend in viral gene copies per liter of wastewater generally suggests a similar trend in the number of people infected within a given community.

Can I compare the number of gene copies in a sample from site to site?

Because each community has a different mix of wastewater inputs, different populations, and different wastewater systems, it is not appropriate to compare viral gene copy numbers among communities. Instead, trends in SARS-CoV-2, influenza, or RSV concentrations from a specific community over time can be used to help understand whether cases or hospitalizations are likely to increase or decrease in the community. Sample collection methods and mechanisms, collection times, and sample variability are other factors that discourage cross-site comparison.

Can I compare the gene copies of different pathogens to one another?

Because each pathogen is distinct, it is not appropriate to compare their viral gene copy numbers, even at the same site. Instead, trends in SARS-CoV-2, influenza, or RSV concentrations (increasing/decreasing) can be used to understand if cases or hospitalizations for each pathogen are likely to increase or decrease in the community.

Guide to Interpreting Data on SARS-CoV-2 Lineages in Wastewater Samples

What are lineages and how are they determined?

Wastewater is sequenced to determine the variants of SARS-CoV-2 virus present in a sample, a proxy for circulating variants in the community. Our sequencing strategy utilizes the entire genome of SARS-CoV-2 to identify mutations that are diagnostic of variants of the virus. Full genome coverage gives us better resolution for distinguishing variants, especially those very similar to each other. Variant names and lineage relationships are determined by the World Health Organization (WHO).

Variant: A genome that contains a particular set of mutations.

Mutation: A change in the genetic information introduced during viral replication.

Lineage: A collection of variants all related to each other based on analysis of the virus genomic sequence.

What is the sequencing plot showing me?

This plot is displaying the relative abundance, or proportion, of lineages found in a wastewater sample collected on a particular date. This plot was generated after comparing sample sequences to a SARS-CoV-2 reference genome and identifying characteristic mutations that are

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

10/1/2025 to 10/31/2025

Var #	452	159	119	236	454	351	113	237	386
	EFF FLOW	001 Eff pH	FINAL EFF TSS	Weekly ave Eff TSS	EFF TSS	WeeklyAveEffTSS	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
10/1/2025	8.91	7.18	13.00		966.00		5.00		372.00
10/2/2025	8.94	7.13	20.00		1491.00		5.00		373.00
10/3/2025	8.94	7.37	7.00		522.00				
10/4/2025	8.66		5.00	13.00	361.00	926.00	4.00	5.00	289.00
10/5/2025	8.30		11.00		761.00		4.00		277.00
10/6/2025	8.51	7.28	17.00		1207.00		5.00		355.00
10/7/2025	11.20	7.18	22.00		2055.00		6.00		560.00
10/8/2025	11.20	7.06	14.00		1308.00		5.00		467.00
10/9/2025	9.31	7.04	17.00		1319.00		6.00		466.00
10/10/2025	8.85	7.19	9.00		664.00				
10/11/2025	8.70		13.00	15.00	943.00	1180.00	5.00	5.00	363.00
10/12/2025	8.54		10.00		712.00		4.00		285.00
10/13/2025	8.77		16.00		1170.00		5.00		366.00
10/14/2025	8.88	7.13	17.00		1259.00		5.00		370.00
10/15/2025	8.97	7.17	16.00		1196.00		5.00		374.00
10/16/2025	8.97	7.10	12.00		897.00		5.00		374.00
10/17/2025	8.89	7.19	16.00		1186.00				
10/18/2025	10.15		2.00	13.00	169.00	941.00	7.00	5.00	592.00
10/19/2025	12.87		8.00		859.00		8.00		859.00
10/20/2025	12.87	6.92	21.00		2254.00		8.00		859.00
10/21/2025	10.19	7.04	14.00		1190.00		8.00		680.00
10/22/2025	9.69	6.93	18.00		1455.00		7.00		566.00
10/23/2025	9.52	6.91	16.00		1270.00		7.00		556.00
10/24/2025	9.49	6.87	9.00		713.00				
10/25/2025	9.26		5.00	13.00	386.00	1161.00	4.00	7.00	309.00
10/26/2025	9.09		5.00		379.00		4.00		303.00
10/27/2025	9.23	7.05	13.00		1001.00		5.00		385.00
10/28/2025	9.27	6.96	11.00		851.00		4.00		309.00
10/29/2025	9.28	7.02	10.00		774.00		5.00		387.00
10/30/2025	9.29	7.05	11.00		853.00		4.00		310.00
10/31/2025	9.29	6.97	6.00		465.00				

Minimum	8.30	6.87	2.00	13.00	169.00	926.00	4.00	5.00	277.00
Maximum	12.87	7.37	22.00	15.00	2254.00	1180.00	8.00	7.00	859.00
Average	9.48	7.08	12.00	14.00	988.00	1052.00	5.00	6.00	439.00
Sum	294.01	155.74	384.00	53.00	30635.00	4208.00	140.00	22.00	11404.00

Limit	Range 6-9		25	45	9383	16889	20	40	7506
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DMR Monthly Report

10/1/2025 to 10/31/2025

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	%
10/1/2025		.01	131.00	8.91	307.00	22810.00	1188.00	88270.00	98.00
10/2/2025		.01	19.00	8.94	375.00	27947.00	346.00	25786.00	99.00
10/3/2025		.02	23.00	8.94			276.00	20569.00	
10/4/2025	355.00			8.66	186.00	13428.00	238.00	17181.00	98.00
10/5/2025				8.30	116.00	8027.00	64.00	4429.00	97.00
10/6/2025		.02	41.00	8.51	341.00	24205.00	378.00	26831.00	99.00
10/7/2025		.03	49.00	11.20	326.00	30454.00	512.00	47829.00	98.00
10/8/2025		.01	38.00	11.20	373.00	34844.00	538.00	50258.00	99.00
10/9/2025		.01	55.00	9.31	303.00	23514.00	318.00	24678.00	98.00
10/10/2025		.02	75.00	8.85			270.00	19928.00	
10/11/2025	415.00			8.70	277.00	20094.00	266.00	19296.00	98.00
10/12/2025				8.54	206.00	14677.00	265.00	18881.00	98.00
10/13/2025				8.77	356.00	26024.00	252.00	18421.00	99.00
10/14/2025		.01	24.00	8.88	513.00	37984.00	480.00	35540.00	99.00
10/15/2025		.03	22.00	8.97	364.00	27216.00	586.00	43814.00	99.00
10/16/2025		.01	29.00	8.97	330.00	24673.00	346.00	25870.00	98.00
10/17/2025		.01	369.00	8.89			1076.00	79742.00	
10/18/2025	393.00			10.15	165.00	13963.00	78.00	6601.00	96.00
10/19/2025				12.87	127.00	13630.00	34.00	3649.00	94.00
10/20/2025		.02	1520.00	12.87	240.00	25757.00	700.00	75123.00	97.00
10/21/2025		.02	320.00	10.19	258.00	21935.00	250.00	21254.00	97.00
10/22/2025		.01	487.00	9.69	281.00	22714.00	474.00	38314.00	98.00
10/23/2025		.02	10.00	9.52	393.00	31193.00	874.00	69371.00	98.00
10/24/2025		.01	20.00	9.49			178.00	14093.00	
10/25/2025	638.00			9.26	312.00	24100.00	256.00	19775.00	99.00
10/26/2025				9.09	157.00	11901.00	120.00	9096.00	97.00
10/27/2025		.01	10.00	9.23	318.00	24487.00	678.00	52208.00	98.00
10/28/2025		.01	8.00	9.27	294.00	22735.00	578.00	44696.00	99.00
10/29/2025		.01	4.00	9.28	215.00	16645.00	928.00	71846.00	98.00
10/30/2025		.01	3.00	9.29	366.00	28369.00	390.00	30230.00	99.00
10/31/2025		.01	12.00	9.29			248.00	19223.00	

Minimum	355.00	.01	3.00	8.30	116.00	8027.00	34.00	3649.00	94.00
Maximum	638.00	.03	1520.00	12.87	513.00	37984.00	1188.00	88270.00	99.00
Average	450.00	.01	149.00	9.48	288.00	22820.00	425.00	33639.00	98.00
Sum	1801.00	.31	3269.00	294.01	7499.00	593325.00	13185.00	1042802.00	2544.00

Limit	15012	0.05	400						
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DMR Monthly Report

10/1/2025 to 10/31/2025

Var #	456	1040	1041	1042	1043	255	297	953	1023
Date	TSS REMOVAL %	North Effluent DO - SCADA mg/l	South Effluent DO - SCADA mg/l	Daily Average Effluent DO mg/l	Effluent DO weekly average mg/l	FINAL EFF NH3N mg/L	Eff Nitrogen # #/day	Eff_Total Phosphorus- TP(TNT) mg/l	Effluent Total Nitrogen mg/l
10/1/2025	99.00	7.32	6.68	7.00		.05	3.72	1.38	18.24
10/2/2025	94.00	7.36	6.67	7.02		.11	8.35	.63	
10/3/2025	97.00	7.41	6.81	7.11					
10/4/2025	98.00	7.16	6.85	7.01	7.02				
10/5/2025	83.00	7.18	6.95	7.07		.05	3.46	1.74	
10/6/2025	96.00	7.04	6.84	6.94		.05	3.55	4.54	
10/7/2025	96.00	7.00	6.81	6.91		.05	4.67	1.13	17.28
10/8/2025	97.00	6.93	6.80	6.87		.05	4.67	.48	
10/9/2025	95.00	7.20	7.05	7.13		.05	3.88	.41	
10/10/2025	97.00	7.35	7.08	7.22					
10/11/2025	95.00	7.38	7.07	7.23	7.05				
10/12/2025	96.00	7.40	7.06	7.23					
10/13/2025	94.00	7.47	7.10	7.29		.37	26.75	.82	
10/14/2025	96.00	7.43	7.05	7.24		.05	3.70	.60	
10/15/2025	97.00	7.40	7.00	7.20		.05	3.74	.53	17.28
10/16/2025	97.00	7.48	7.06	7.27		.05	3.74	.45	
10/17/2025	99.00	7.32	6.81	7.07					
10/18/2025	97.00	6.99	6.53	6.76	7.15				
10/19/2025	76.00	7.50	7.06	7.28		.05	5.37	.23	
10/20/2025	97.00	6.89	6.65	6.77		.05	5.37	.40	
10/21/2025	94.00	6.73	6.31	6.52		.15	12.58	.22	20.80
10/22/2025	96.00	8.07	7.98	8.03		.11	8.97	.74	
10/23/2025	98.00	8.18	8.13	8.16		.05	3.97	.53	
10/24/2025	95.00	8.08	8.11	8.10					
10/25/2025	98.00	7.35	7.79	7.57	7.49				
10/26/2025	96.00	6.96	7.18	7.07		.14	10.46	.21	
10/27/2025	98.00	7.10	7.22	7.16		.05	3.85	.38	15.46
10/28/2025	98.00	7.72	7.75	7.74		.13	9.98	.39	
10/29/2025	99.00	7.59	7.74	7.67		.22	16.88	.81	
10/30/2025	97.00	7.48	7.61	7.55		.05	3.88	.58	
10/31/2025	98.00	7.62	7.74	7.68					

Minimum	76.00	6.73	6.31	6.52	7.02	.05	3.46	.21	15.46
Maximum	99.00	8.18	8.13	8.16	7.49	.37	26.75	4.54	20.80
Average		7.36	7.14	7.25	7.18	.09	7.22	.82	17.81
Sum	2963.00	228.09	221.49	224.79	28.70	1.92	151.52	17.19	89.06

Limit				min >5.0	>6.25	8.3	3115		
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DMR Monthly Report

10/1/2025 to 10/31/2025

Var #	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
Date	col/100ml	mg/l		mg/L	mg/L	mg/l	mg/l
10/1/2025							
10/2/2025							
10/3/2025							
10/4/2025							
10/5/2025							
10/6/2025							
10/7/2025							
10/8/2025							
10/9/2025							
10/10/2025							
10/11/2025							
10/12/2025							
10/13/2025							
10/14/2025							
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10/16/2025							
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10/21/2025							
10/22/2025							
10/23/2025							
10/24/2025							
10/25/2025							
10/26/2025							
10/27/2025							
10/28/2025							
10/29/2025							
10/30/2025							
10/31/2025							

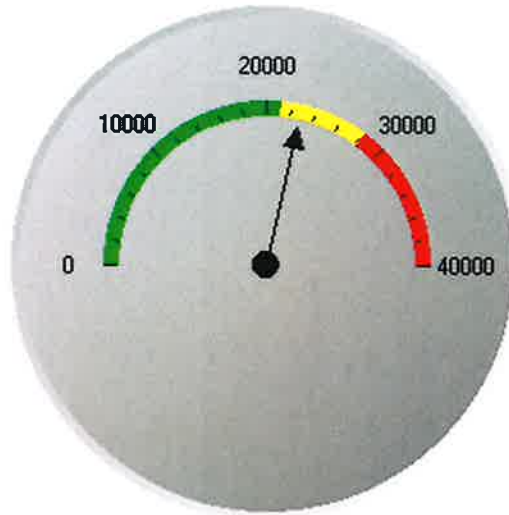
Minimum							
Maximum							
Average							
Sum							

400	0.75	Range 6-9				
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Influent BOD loading Lbs - Monthly AVG

22,820 Lbs./Day

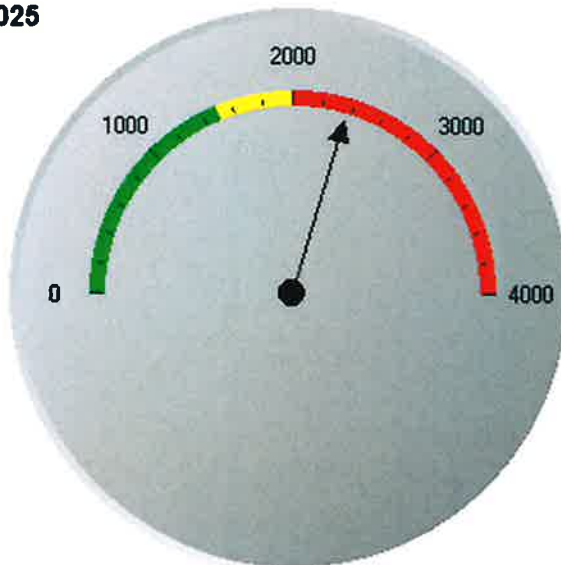
10/01/2025 - 10/31/2025



Influent NH3 loading Lbs - Monthly AVG

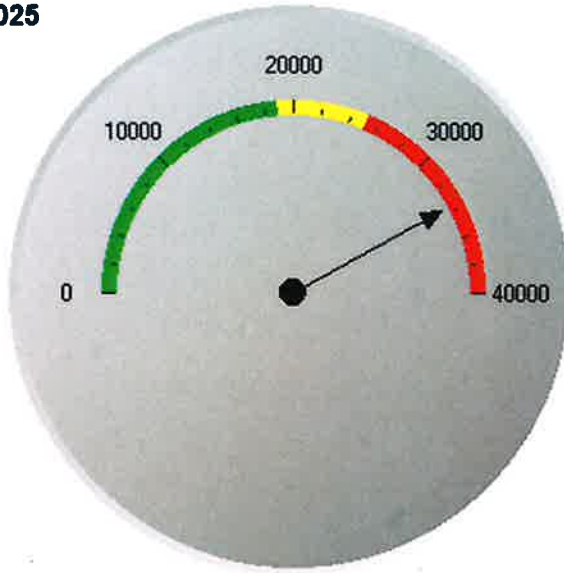
2,368 Lbs./Day

10/01/2025 - 10/31/2025



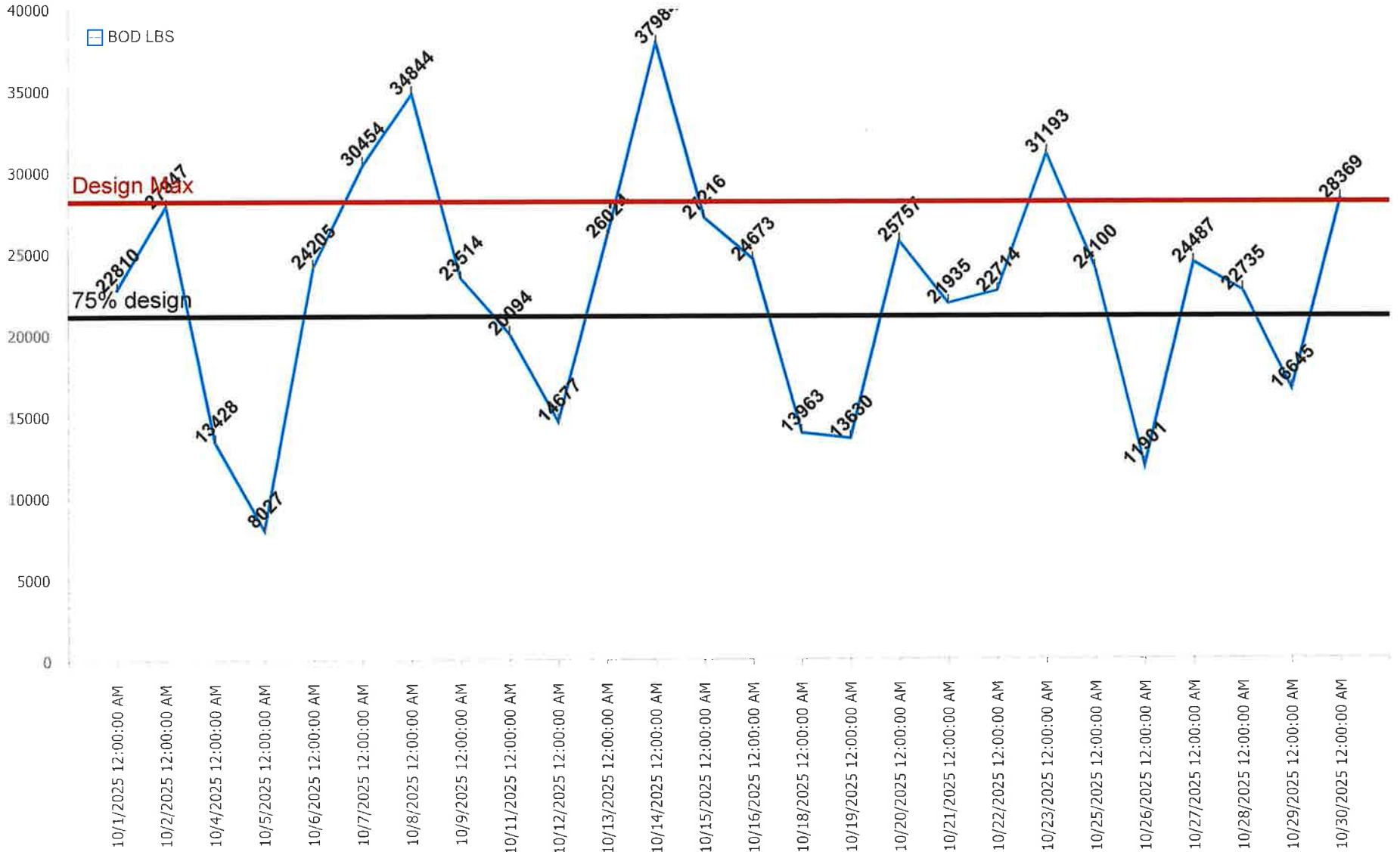
Influent TSS loading Lbs - Monthly AVG
10/01/2025 - 10/31/2025

33,639 Lbs./Day

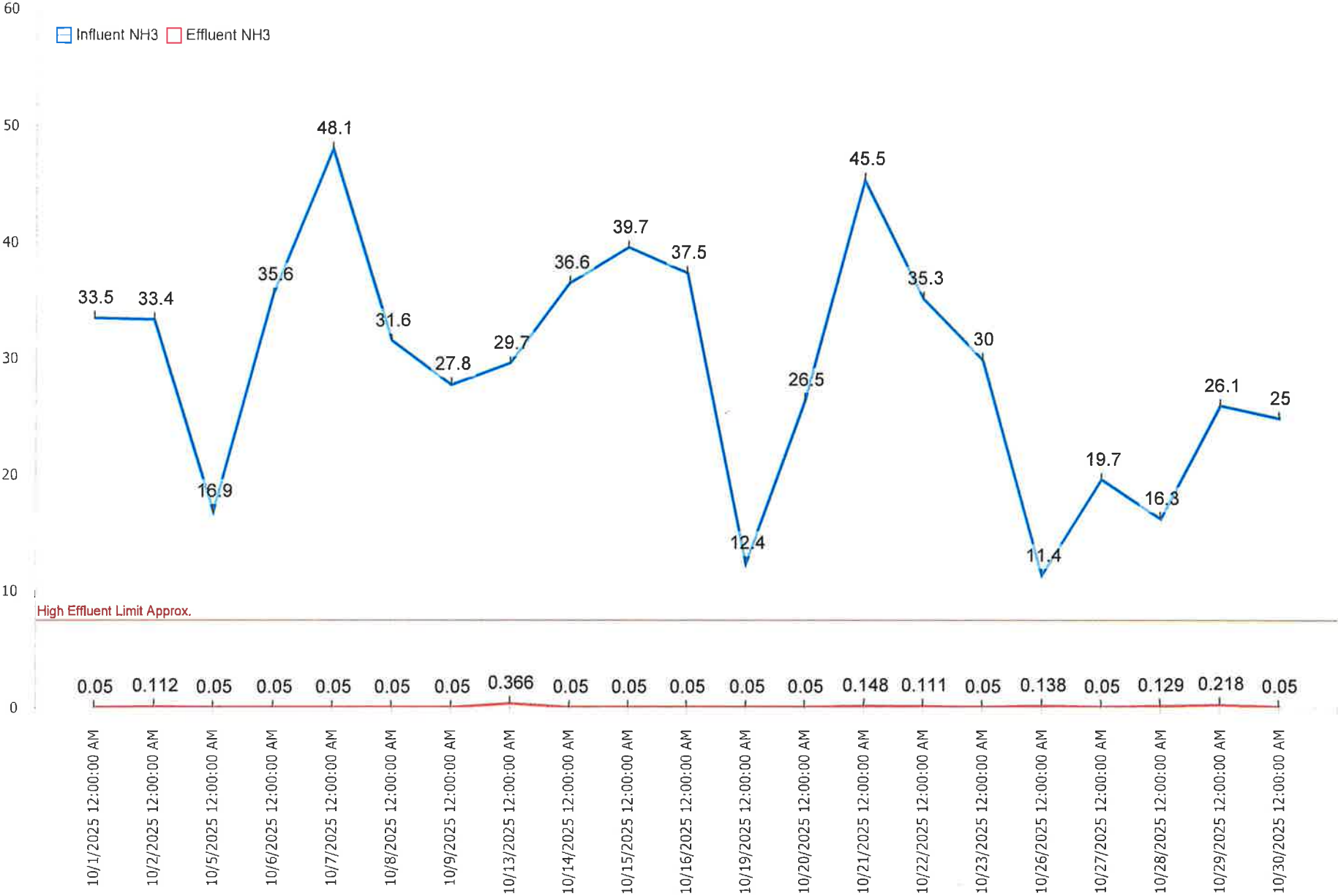


KRMA influent BOD pounds

Average Lbs. BOD: 22,820.23



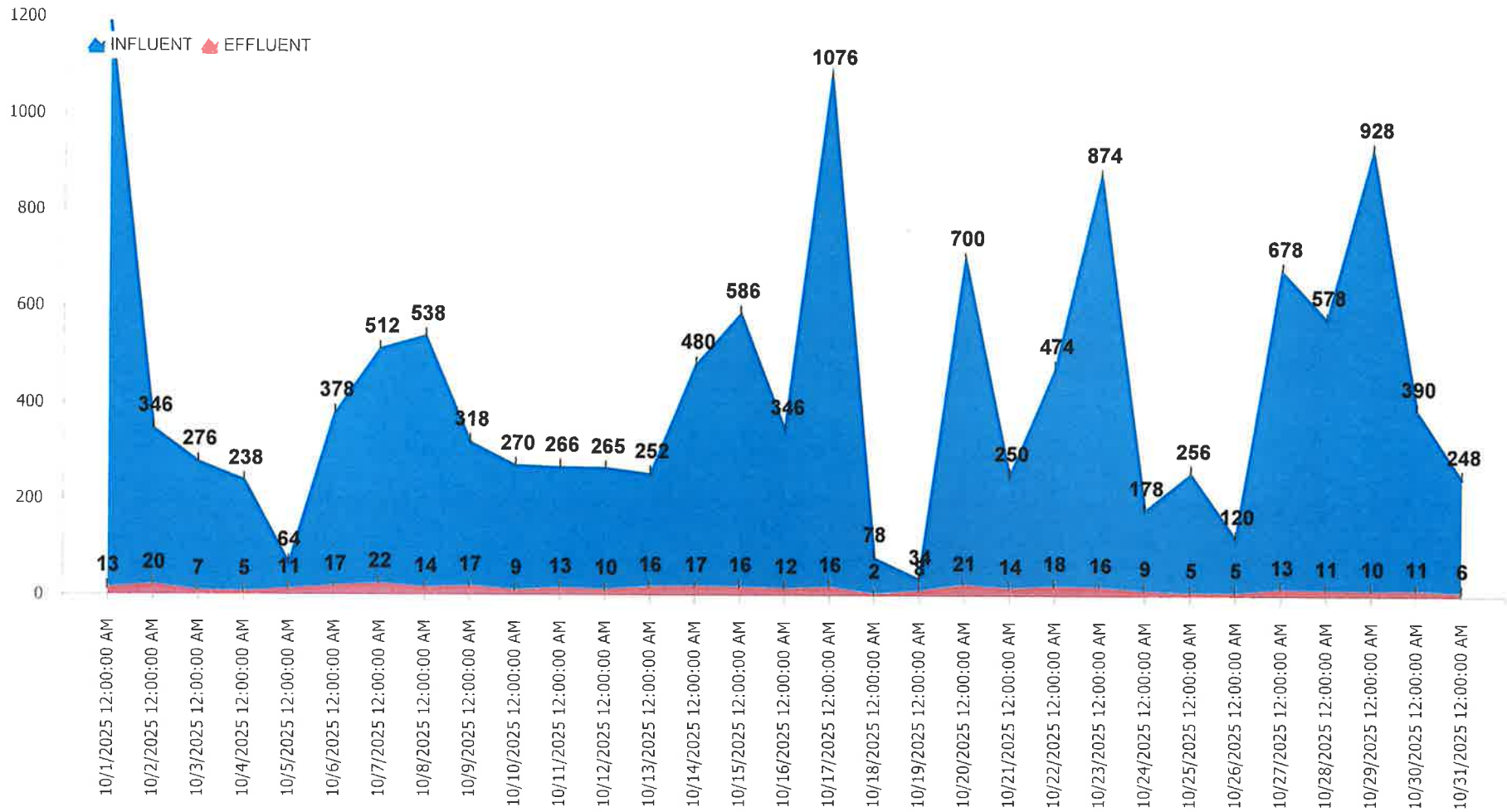
INFLUENT NH3 MG/L VS EFFLUENT NH3 MG/L



INFLUENT TSS VS. EFFLUENT TSS

10/1/2025 TO 10/31/2025

Effluent Average 12.39



ATTACHMENT

B

Flows
KRMA Treatment Facility
October, 2025

Date	PRECIPITA INCHES	PLANT MGD	Kankakee MGD	BOURB. MGD	BradleyFlow MGD	AromaPark MGD
10/1/2025	.00	8.91	5.76	2.33	.79	.03
10/2/2025	.00	8.94	5.80	2.31	.79	.03
10/3/2025	.00	8.94	5.88	2.30	.73	.03
10/4/2025	.00	8.66	5.62	2.23	.77	.03
10/5/2025	.00	8.30	5.23	2.19	.85	.03
10/6/2025	.00	8.51	5.37	2.29	.82	.03
10/7/2025	.00	11.20	7.07	2.83	1.27	.03
10/8/2025	.68	11.20	7.33	2.95	.89	.03
10/9/2025	.00	9.31	5.82	2.56	.90	.03
10/10/2025	.00	8.85	5.50	2.46	.86	.03
10/11/2025	.00	8.70	5.56	2.30	.80	.03
10/12/2025	.00	8.54	5.48	2.21	.82	.03
10/13/2025	.00	8.77	5.65	2.28	.81	.03
10/14/2025	.00	8.88	5.78	2.30	.77	.03
10/15/2025	.00	8.97	5.91	2.25	.78	.03
10/16/2025	.00	8.97	5.92	2.26	.75	.03
10/17/2025	.00	8.89	5.87	2.25	.74	.03
10/18/2025	.00	10.15	6.70	2.23	1.19	.03
10/19/2025	.00	12.87	7.49	3.54	1.81	.03
10/20/2025	1.26	12.87	8.92	2.97	.95	.03
10/21/2025	.00	10.19	6.77	2.57	.82	.03
10/22/2025	.09	9.69	6.40	2.44	.83	.02
10/23/2025	.00	9.52	6.27	2.40	.82	.03
10/24/2025	.00	9.49	6.29	2.35	.83	.03
10/25/2025	.00	9.26	6.09	2.29	.86	.03
10/26/2025	.00	9.09	5.88	2.29	.89	.03
10/27/2025	.00	9.23	5.95	2.41	.84	.03
10/28/2025	.00	9.27	6.06	2.37	.81	.03
10/29/2025	.00	9.28	6.11	2.35	.79	.03
10/30/2025	.00	9.29	6.10	2.38	.79	.03
10/31/2025	.00	9.29	6.07	2.36	.84	.03
Total	2.03	294.01	190.64	75.25	27.21	.91
Average	.07	9.48	6.15	2.43	.88	.03
Minimum	.00	8.30	5.23	2.19	.73	.02
Maximum	1.26	12.87	8.92	3.54	1.81	.03
# of data	31.00	31.00	31.00	31.00	31.00	31.00

ATTACHMENT

C



Safety Meeting Agenda
November 13, 2025
1:30 PM

I. Safety Minutes Review

- A. Review October 14, 2025 Safety Minutes.

II. Old Business

- A. There were no lost time accidents for October 2025.

III. New Business

- A. Blood Born Pathogens
- B. Safety Grant
- C. Safety Team Leader Report
- D. Safety Concerns

IV. Operations Report

- A. Open discussion

Next Safety Meeting – December 9, 1:30 P.M.



Safety Minutes
October 14th, 2025
9:00 am

Attended:

RJ Tyson, Facilitator

Dan Combs	Jim Churney	Shaun Ownbey	Bryan Kennedy
Jack Renchen	Josh Peters	Rob Forsman	Max Gossett
Dennis Kaiser	Nick Tucker	Michelle Howard	Shawn Malone
Mike Arseneau	Tawonda Brown	Dave Tyson	Dave Johnson
Tyler Stewart			

Absent:

Alex Bowser	John Lund	Adam Napoleon	Ronald Haney
Shawn Malone			

I. Safety Minutes Review

A. Review September 18th Safety Minutes. There were no changes made.

II. Old Business

A. There were no lost time accidents for September 2025.

III. New Business

- A. Cyber Security Training
 - o Wade Lagle presented cybersecurity training.
- B. Safety Team Leader Report.
 - o The safety team leader had no new items to report.
- C. Safety Concerns.
 - o Concern about the visibility of the hydrant east of building 66 was expressed.

IV. Operations Report

- A. Open discussion.
 - o There are 14 Applicants who have applied for the open EIC position.
 - o West drain pump is expected to ship on October 17.
 - o Atlas Copco noted that the blowers are operating twice as many hours as originally scheduled for maintenance. Excessive pollen and dust were noted in the units.

Next Safety Meeting – November 13, 2024, 1:00 P.M.

ATTACHMENT

D

FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: BOURBONNAIS/New

FLOW METER MODEL: Isco Laser Flow

INFLUENT November 13th,2025

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 12.5" As found 12.776"

LEVEL AFTER: 12.54"

C) Actual level 9.118" 2.42 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: 11/13/2025

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 November 13th, 2025

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 24.063" Level 24.063"
LEVEL AFTER: 24.063"

D) Actual Flow 1.850" 23.72 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: 11/13/2025

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 November 13th, 2025

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 24.063" Level 24.260"

LEVEL AFTER: 24.064"

Actual Flow 32.29 GPM 2.201"

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 11/13/2025

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 November 13th,2025

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 20.002 MGD

LEVEL AFTER: 20.002 MGD

C) Actual Flow 10.98 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: 11/13/2025

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

Date: November 13th, 2025

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 9.5" Level reading 9.528"

LEVEL AFTER: 9.497"

C) Actual Flow 0.63 MGD 3.102"

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: 11/13/2025

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 November 13th ,2025

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 20.003 MGD

LEVEL AFTER: 20.003 MGD

C) Actual Flow 10.98 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: 11/13/2025

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 Milltronics OCM111

North Effluent November 13th, 2025

PRIMARY DEVICE: Weir 19'7 7/8"

FLOW: 0-22.51 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: 0 Shut off level 36" from transducer to top of Weir

LEVEL AFTER: 0

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

LEVEL BEFORE: Target Set 10 MGD AS Found 10.12 MGD

LEVEL AFTER: 10.12 MGD

C) Actual Flow 0 MGD Not Being Used

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: 11/13/2025

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 November 13th, 2025

PRIMARY DEVICE: 72" PIPE

FLOW: 0-115 MGD

MEASURING DEVICE:

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 level 50.0" As found 49.913"
LEVEL AFTER: 49.98"
- C) Actual level 25.13" 8.57MGD

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: 11/13/2025

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 Milltronics OCM111

South Effluent November 13th 2025

PRIMARY DEVICE: Weir 19'11 7/8"

FLOW: 0-22.51 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: 0 Shut-off weir 36" from transducer to Top of weir
LEVEL AFTER: 0
- B) IF FLOW CANNOT BE CUT-OFF, ADJUST LEVEL ON METER TO MEASURED POINT:
LEVEL BEFORE: Target Set 6" AS Found 10.41MGD
LEVEL AFTER: 10.41 MGD
- C) Actual Flow 9.97 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: 11/13/25

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

ATTACHMENT

E

October 2025 Monthly Pretreatment Sample Analysis (metals, cyanide & VOA) for the permitted industries were a total of **46 samples** and a total of **247 analyses**.

Hoffman Transportation, LLC	6 Samples
Laraway Recycling & Disposal Facility	1 Sample
Liberty Landfill, LLC	10 Samples
Livingston Landfill	5 Samples
Natural Gas & Pipeline Co. of America	3 Samples
Prairie View RDF	8 Samples
Tank Cleaning Solutions, LLC	13 Samples

Volumes Received for October 2025 for trucked-in industries.

	0 gals	0 loads
Hoffman Transportation, LLC	165,000 gals	33 loads
Kankakee Recycling & Disposal Facility	0 gals	0 loads
Lake County C&D Landfill	0 gals	0 loads
Laraway Recycling & Disposal Facility	5,638 gals	1 load
Liberty Landfill, LLC	643,656 gals	95 loads
Livingston Landfill	182,445 gals	27 loads
Natural Gas & Pipeline Co. of America	25,000 gals	5 loads
Newton County Landfill	0 gals	0 loads
Peoria Packing Co.	0 gals	0 loads
Prairie View - Will County RNG Plant	0 gals	0 loads
Prairie View RDF	356,969 gals	62 loads
Tank Cleaning Solutions, LLC	183,295 gals	35 loads
Verdant Specialty Solutions US LLC	0 gals	0 loads
Totals:	1,562,003 gals	258 loads

The KRMA Facility received a total of **213 loads** of septage which totalled **570,800 gallons** for the month of October 2025

KRMA YEARLY UTILITY USAGE - (2025)

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	
JANUARY	804,901	31	\$ 84,993	\$ 2,742	-	-	804,901	1,082	\$ 0.1056	278,400	32	\$ 2,910	8,700	91
FEBRUARY	876,795	32	\$ 55,829	\$ 1,745	-	-	876,795	1,142	\$ 0.0637	274,200	29	\$ 2,878	9,455	99
MARCH	793,458	61	\$ 50,811	\$ 833	-	-	793,458	542	\$ 0.0640	299,500	28	\$ 3,305	10,696	118
APRIL	758,809	30	\$ 48,382	\$ 1,613	-	-	758,809	1,054	\$ 0.0638	275,400	30	\$ 3,104	9,180	103
MAY	774,191	32	\$ 65,112	\$ 2,035	-	-	774,191	1,008	\$ 0.0841	291,000	32	\$ 3,234	9,094	101
JUNE	692,794	29	\$ 66,278	\$ 2,285	-	-	692,794	995	\$ 0.0957	265,200	29	\$ 3,019	9,145	104
JULY	707,157	30	\$ 69,394	\$ 2,313	-	-	707,157	982	\$ 0.0981	286,800	33	\$ 3,199	8,691	97
AUGUST	841,868	34	\$ 74,791	\$ 2,200	-	-	841,868	1,032	\$ 0.0888	246,100	30	\$ 2,860	8,203	95
SEPTEMBER	710,881	30	\$ 71,859	\$ 2,395	-	-	710,881	987	\$ 0.1011	395,600	30	\$ 4,109	13,187	137
OCTOBER	23,495	29	\$ 21,605	\$ 745	-	-	23,495	34	\$ 0.9195	286,700	33	\$ 3,202	8,688	97
NOVEMBER	0			#DIV/0!	-			#DIV/0!	#DIV/0!				#DIV/0!	#DIV/0!
DECEMBER	0			#DIV/0!	-			#DIV/0!	#DIV/0!				#DIV/0!	#DIV/0!
TOTAL	6,984,350	338	\$ 609,053	#DIV/0!	0	0	6,984,350	#DIV/0!	#DIV/0!	2,898,900	306	\$ 31,820	#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	
JANUARY	42,707	30	\$ 29,294	1424	\$ 976
FEBRUARY	51,486	33	\$ 34,880	1560	\$ 1,057
MARCH	43,630	35	\$ 29,584	1247	\$ 845
APRIL	25,925	27	\$ 18,102	960	\$ 670
MAY	16,560	29	\$ 29,851	571	\$ 1,029
JUNE	13,213	30	\$ 9,387	440	\$ 313
JULY	10,038	32	\$ 7,273	314	\$ 227
AUGUST	8,365	29	\$ 6,123	288	\$ 211
SEPTEMBER	9,282	30	\$ 6,462	309	\$ 215
OCTOBER	11,633	32	\$ 7,988	364	\$ 250
NOVEMBER				#DIV/0!	#DIV/0!
DECEMBER				#DIV/0!	#DIV/0!
TOTAL	232,839	307	\$ 178,944	#DIV/0!	#DIV/0!
Therms	Days	Total Cost \$/Billing Period	Therms/Day	Total Cost \$/day	



Annual Load / Gallon Totals

2025

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	Total	# Loads
January	144,300	165,000				113,068	615,582	100,450		45,000				206,169	193,769		1,563,333	277
February	42,000	155,000				786,060	299,096	114,093		20,000				113,862	193,769		1,723,880	294
March		160,000				801,941		113,262		100,000		17,500		313,567	230,428		1,736,698	303
April		160,000				913,762	258,303	153,379		70,000		10,000		290,001	225,188		2,080,632	351
May		155,000				937,134	66,002	143,610		40,000				325,468	209,486		1,876,700	319
June		155,000				932,765	357,166	158,627		50,000				506,013	157,110		2,316,681	391
July		145,000				683,944	278,108	161,178		55,000		2		503,765	199,006		2,026,003	346
August		150,000				906,997	658,979	207,970		50,000				402,309	188,532		2,554,787	425
September		125,000				810,043	947,742	183,094	6,000	5,000				405,347	172,821		2,656,047	435
October		165,000				5,638	643,656	182,445		25,000				356,969	183,295		1,562,093	264
November																		
December																		
Totals	186,300	1,535,000				6,891,352	4,124,634	1,518,108	6,000	460,000		27,502		3,423,470	1,953,404		20,125,770	3,403
Average	93,150	153,500				689,135	458,293	151,811	6,000	46,000		9,167	#DIV/0!	342,347	195,340		2,012,577	340



Monthly TSS/BOD Loading Report

October, 2025

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

Hauler	Gallons	Lbs TSS	Lbs BOD	NH ₃
	0	0	0	
Hoffman Transportation, LLC	165,000	275	1,671	
Kankakee Recycling & Disposal Facility	0	0	0	
Lake County C&D Landfill	0	0	0	
Laraway Recycling & Disposal Facility	5,638	10	24	5
Liberty Landfill, LLC	643,656	1,107	19,487	15,836
Livingston Landfill	182,445	341	4,995	3,971
Natural Gas & Pipeline Co. of America	25,000	6	99	
Newton County Landfill	0	0	0	
Peoria Packing Co.	0	0	0	
Prairie View - Will County RNG Plant	0	0	0	
Prairie View RDF	356,969	4,984	14,317	8,187
Tank Cleaning Solutions, LLC	183,295	723	7,493	
Verdant Specialty Solutions US LLC	0	0	0	
Totals:	1,562,003	7,445	48,086	27,999

Flows
 KRMA Treatment Facility
 October, 2025

Date	PRECIPITA INCHES	PLANT MGD	Kankakee MGD	BOURB. MGD	BradleyFlow MGD	AromaPark MGD
10/1/2025	.00	8.91	5.76	2.33	.79	.03
10/2/2025	.00	8.94	5.80	2.31	.79	.03
10/3/2025	.00	8.94	5.88	2.30	.73	.03
10/4/2025	.00	8.66	5.62	2.23	.77	.03
10/5/2025	.00	8.30	5.23	2.19	.85	.03
10/6/2025	.00	8.51	5.37	2.29	.82	.03
10/7/2025	.00	11.20	7.07	2.83	1.27	.03
10/8/2025	.68	11.20	7.33	2.95	.89	.03
10/9/2025	.00	9.31	5.82	2.56	.90	.03
10/10/2025	.00	8.85	5.50	2.46	.86	.03
10/11/2025	.00	8.70	5.56	2.30	.80	.03
10/12/2025	.00	8.54	5.48	2.21	.82	.03
10/13/2025	.00	8.77	5.65	2.28	.81	.03
10/14/2025	.00	8.88	5.78	2.30	.77	.03
10/15/2025	.00	8.97	5.91	2.25	.78	.03
10/16/2025	.00	8.97	5.92	2.26	.75	.03
10/17/2025	.00	8.89	5.87	2.25	.74	.03
10/18/2025	.00	10.15	6.70	2.23	1.19	.03
10/19/2025	.00	12.87	7.49	3.54	1.81	.03
10/20/2025	1.26	12.87	8.92	2.97	.95	.03
10/21/2025	.00	10.19	6.77	2.57	.82	.03
10/22/2025	.09	9.69	6.40	2.44	.83	.02
10/23/2025	.00	9.52	6.27	2.40	.82	.03
10/24/2025	.00	9.49	6.29	2.35	.83	.03
10/25/2025	.00	9.26	6.09	2.29	.86	.03
10/26/2025	.00	9.09	5.88	2.29	.89	.03
10/27/2025	.00	9.23	5.95	2.41	.84	.03
10/28/2025	.00	9.27	6.06	2.37	.81	.03
10/29/2025	.00	9.28	6.11	2.35	.79	.03
10/30/2025	.00	9.29	6.10	2.38	.79	.03
10/31/2025	.00	9.29	6.07	2.36	.84	.03
Total	2.03	294.01	190.64	75.25	27.21	.91
Average	.07	9.48	6.15	2.43	.88	.03
Minimum	.00	8.30	5.23	2.19	.73	.02
Maximum	1.26	12.87	8.92	3.54	1.81	.03
# of data	31.00	31.00	31.00	31.00	31.00	31.00

2025 Equipment Replacement and Modifications, Contract 3-2025, Kankakee River Metropolitan Agency, IL (#9939898)
 Owner: Kankakee River Metropolitan Agency
 Solicitor: Strand Associates, Inc.
 11/18/2025 02:00 PM CST

Section Title	Line Item	Item Code	Item Description	UofM	Quantity	Williams Brothers Construction		Grunloh Building	
						Unit Price	Extension	Unit Price	Extension
2025 Equipment Replacement and Modifications							\$8,274,000.00		\$8,374,685.00
	1	BASE-1	Lump Sum Base Bid	LS	1	\$8,274,000.00	\$8,274,000.00	\$8,374,685.00	\$8,374,685.00
Bid Alternative No. 1									
	A-1	ALT-1	Bid Alternative No. 1 deduction from Lump Sum Base Bid as indicated on page 00 41 00-6 of the Bid Forms.	LS	-1	\$1,030,000.00	(\$1,030,000.00)	\$1,005,338.00	(\$1,005,338.00)
Bid Alternative No. 2									
	A-2	ALT-2	Bid Alternative No. 2 deduction from Lump Sum Base Bid as indicated on page 00 41 00-6 of the Bid Forms.	LS	-1	\$550,000.00	(\$550,000.00)	\$410,330.00	(\$410,330.00)
Bid Alternative No. 3									
	A-3	ALT-3	Bid Alternative No. 3 deduction from Lump Sum Base Bid as indicated on page 00 41 00-6 of the Bid Forms.	LS	-1	\$325,000.00	(\$325,000.00)	\$309,248.00	(\$309,248.00)
Bid Alternative No. 4									
	A-4	ALT-4	Bid Alternative No. 4 deduction from Lump Sum Base Bid as indicated on page 00 41 00-6 of the Bid Forms.	LS	-1	\$250,000.00	(\$250,000.00)	\$231,099.00	(\$231,099.00)
Base Bid Total:							\$8,274,000.00		\$8,374,685.00

**KANKAKEE RIVER
METROPOLITAN AGENCY**

AUDITOR'S COMMUNICATION TO THE
BOARD OF DIRECTORS

For the Year Ended April 30, 2025



SIKICH.COM

KANKAKEE RIVER METROPOLITAN AGENCY
AUDITOR'S COMMUNICATION TO THE BOARD OF DIRECTORS
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

October 30, 2025

Members of the Board of Directors
Kankakee River Metropolitan Agency
1600 W Brookmont Blvd.
Kankakee, Illinois 60901

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process along with our questionnaire regarding Consideration of Fraud in a Financial Statement Audit was sent to you on June 25, 2025.

In addition, auditing standards require the communication of internal control related matters to those charged with governance. Our management letter, as well as a listing of future pronouncements that may affect the Kankakee River Metropolitan Agency, are enclosed within this document.

This information is intended solely for the use of the Board of Directors and management of the Kankakee River Metropolitan Agency and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich CPA LLC

Sikich CPA LLC
By: Kellen O'Malley, CPA, MAS
Director

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

October 30, 2025

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

We have audited the basic financial statements of Kankakee River Metropolitan Agency (the Agency) for the year ended April 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 28, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Agency are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except for the implementation of GASB Statement No. 101, *Compensated Absences*. We noted no transactions entered into by the Agency during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particular sensitive estimates made by management during our audit of the financial statements.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. We did not identify any corrected misstatements.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 30, 2025.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to management's discussion and analysis listed in the table of contents, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Restriction on Use

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

Sincerely,

Sikich CPA LLC

Sikich CPA LLC

By: Kellen O'Malley, CPA, MAS

Director

PASSED ADJUSTMENTS

	KRMA	ENTERPRISE FUND			
	(CLIENT)	(OPINION UNIT)			
	For the Year Ended	4/30/2025			
	All entries posted as Debit (Credit)				
Description	Workpaper Reference	Assets/ Deferred Outflows	(Liabilities)/ (Deferred Inflows)	Net Position/ Fund Balance	Change in Net Position/ Fund Balance
Current effect of prior period passed AJE's that have carried forward to current period		\$ -	\$ -	\$ -	\$ -
To record effect of GASB 96	3563	97,603	(101,190)	3,998	(411)
Totals		\$ 97,603	\$ (101,190)	\$ 3,998	\$ (411)

KANKAKEE RIVER METROPOLITAN AGENCY

MANAGEMENT LETTER

April 30, 2025



1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

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

In planning and performing our audit of the basic financial statements of the Kankakee River Metropolitan Agency (the Agency) as of and for the fiscal year ended April 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Agency's financial statements will not be prevented, or detected and corrected on a timely basis.

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

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

SiKich CPA LLC

Naperville, Illinois
October 30, 2025

OTHER COMMENTS

Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that will impact the Agency in the future.

GASB Statement No. 102, *Certain Risk Disclosures*, establishes financial reporting requirements for risks related to vulnerabilities due to certain concentrations or constraints. This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This Statement is effective for the fiscal year ending April 30, 2026.

GASB Statement No. 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses. This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI. This Statement is effective for the fiscal year ending April 30, 2027.

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, requires certain types of capital assets to be disclosed separately in the capital asset note disclosures. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. The requirements of this Statement are effective for the fiscal year ending April 30, 2027.

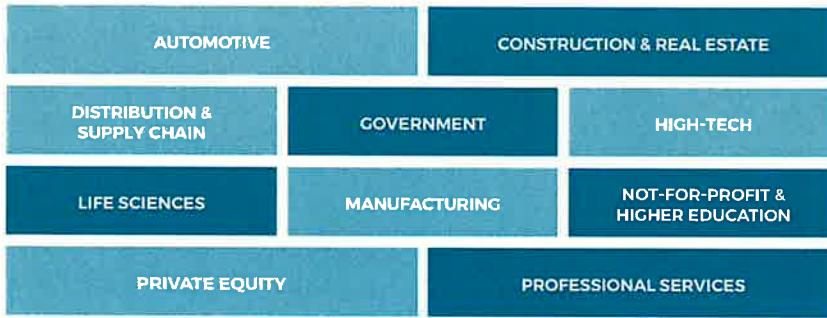
We will advise the Agency of any progress made by GASB in developing this and other future pronouncements that may have an impact on the financial position and changes in financial position of the Agency.

Sikich is a global company specializing in technology-enabled professional services.

Now with more than 1,900 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:



SPECIALIZED SERVICES

ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

ADVISORY

- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management
- Workforce Risk Management

Sikich practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients, and Sikich LLC and its subsidiaries provide tax and business advisory services to its clients. Sikich CPA LLC has a contractual arrangement with Sikich LLC under which Sikich LLC supports Sikich CPA LLC's performance of its professional services. Sikich LLC and its subsidiaries are not licensed CPA firms.

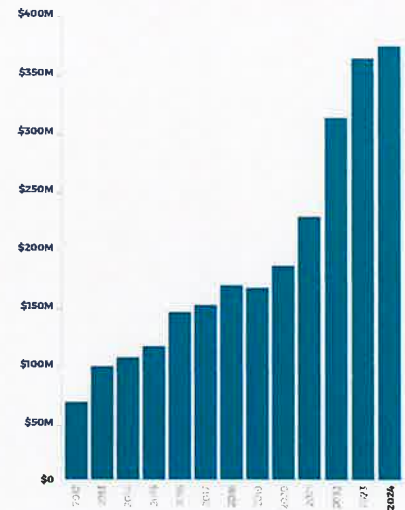
"Sikich" is the brand name under which Sikich CPA LLC and Sikich LLC provide professional services. The entities under the Sikich brand are independently owned and are not liable for the services provided by any other entity providing services under the Sikich brand. The use of the terms "our company", "we" and "us" and other similar terms denote the alternative practice structure of Sikich CPA LLC and Sikich LLC.

Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC. Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

WHO WE ARE

TOTAL PERSONNEL **1,900+**

2024 REVENUE **\$375M**



OFFICE LOCATIONS

- | | |
|-------------------------|-------------------------|
| Ahmedabad, GJ | Los Angeles, CA* |
| Alexandria, VA | 877.279.1900 |
| 703.836.1350 | Sacramento, CA* |
| 703.836.6701 | 925.577.5144 |
| Bangalore, KA | Milwaukee, WI |
| Boston, MA | 262.754.9400 |
| 508.485.5588 | Naperville, IL |
| Chattanooga, TN | 630.566.8400 |
| 423.954.3007 | Peoria, IL |
| Chicago, IL | 309.694.4251 |
| 312.648.6666 | Princeton, NJ |
| Cleveland, OH | 609.285.5000 |
| 330.864.6661 | Springfield, IL |
| Coimbatore, TN | 217.793.3363 |
| Decatur, IL | St. Louis, MO |
| 217.423.6000 | 314.275.7277 |
| Indianapolis, IN | |
| 317.842.4466 | |

**Perform only Technology and Advisory services*

CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Bias for Action, Continuous Innovation and Servant Leadership. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.



CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants' Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center**.



We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2023, Sikich received its 12th consecutive unmodified ("pass") peer review report**, the highest level of recognition conferred upon a public accounting firm for its quality control systems.



Sikich ranks among the **top 30 firms nationally** on the **Accounting Today Top 100 Firms list**.

Sikich is among the **50 firms that place on Inside Public Accounting's 2024 Best of the Best Firms**, an exclusive list that ranks organizations on key areas of management, growth and strategic vision.



Sikich is a **Microsoft Dynamics' 2023/2024 Inner Circle** award recipient, a recognition that places Sikich in the **top 1% of all Microsoft Business Applications partners globally**.



We also maintain the **Oracle NetSuite 5 Star Award** and are among the **top three U.S. partners of Oracle NetSuite**.



Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



NET PROMOTER SCORE

The firm's overall Net Promoter Score (NPS) is 87%.

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.





**KANKAKEE RIVER
METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

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

For the Years Ended April 30, 2025 and 2024



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KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS
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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, 2025 and 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, 2025 and 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.

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.

Sibich CPA LLC

Naperville, Illinois
October 30, 2025

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

Kankakee River Metropolitan Agency

Management's Discussion and Analysis
For the Years Ended April 30, 2025 and 2024

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, 2025 and 2024.

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

Management's Discussion and Analysis
For the Years Ended April 30, 2025 and 2024

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 \$27,866,142, creating a positive balance in net position. Net position is made up of \$17,373,319 which is invested in capital assets, net of related debt; \$5,083,933 which is restricted by the bond indenture; and \$5,408,890 which is unrestricted net assets.
- The Agency's total net position increased by \$3,948,634, 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 \$4,486,639 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 \$27,866,142 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 \$5,083,933 (7.3%).

By far, the largest portion of the Agency's total assets is its investment in capital assets at 80.8%. During the current fiscal year, there were asset additions of \$1,628,414. 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 \$39,098,609 (92.7% 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 unearned participant revenues from the Village of Bourbonnais of \$1,373,533. 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 the capital assets to improve the operating effectiveness and efficiency of the facility in the past five years.

Kankakee River Metropolitan Agency

Management's Discussion and Analysis
For the Years Ended April 30, 2025 and 2024

Capital Asset and Debt Administration

Capital Assets - The Agency's capital assets as of April 30, 2025 and 2024 totaled \$56,450,935 and \$57,790,545 (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>2025</u>	<u>2024</u>
Land	\$ 291,080	\$ 291,080
Construction in progress	1,535,273	-
Office equipment	685,123	685,123
Transportation equipment	421,435	363,935
Treatment plant equipment	87,413,366	87,377,725
Buildings	12,911,314	12,911,314
Land improvements	1,458,966	1,458,966
Less accumulated depreciation	<u>(48,265,622)</u>	<u>(45,297,598)</u>
Total capital assets	<u>\$56,450,935</u>	<u>\$57,790,545</u>

Major capital asset activity for the past fiscal year included:

2025 Projects:

Construction in progress – capacity expansion project	\$1,535,273
Transportation equipment	\$ 57,500
Treatment plant equipment	\$ 35,641

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 \$39,098,609 in bonds and notes outstanding versus \$43,753,264 in the prior year. The decrease of \$4,654,655 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, 2025 and 2024

Capital Asset and Debt Administration (continued)

Long-Term Debt Outstanding:

	<u>2025</u>	<u>2024</u>	<u>Increase/ (Decrease)</u>
IEPA Loan #1	\$ 629,509	\$ 1,044,874	\$ (415,365)
IEPA Loan #2	5,377,008	5,973,044	(596,036)
IEPA Loan #3	8,104,842	8,864,666	(759,824)
IEPA Loan #4	1,004,659	1,091,195	(86,536)
IEPA Loan #5	9,908,474	10,856,574	(948,100)
IEPA Loan #6	11,211,219	12,131,695	(920,476)
Revenue Bonds, net	<u>2,862,898</u>	<u>3,791,216</u>	<u>(928,318)</u>
Total Debt	<u>39,098,609</u>	<u>43,753,264</u>	<u>(4,654,655)</u>
Less current portion	<u>(4,665,319)</u>	<u>(4,556,337)</u>	<u>(108,982)</u>
Total long-term debt	<u>\$34,433,290</u>	<u>\$39,196,927</u>	<u>\$(4,763,637)</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

Management's Discussion and Analysis
For the Years Ended April 30, 2025 and 2024

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 increased during 2025 as compared to 2024, primarily due to an increase in sludge removal, operations and maintenance, and repairs and maintenance – equipment expense. Overall, operating and non-operating expenses increased by \$620,520 or 5.95% during fiscal year 2025.

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.

BASIC FINANCIAL STATEMENTS

**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

STATEMENT OF NET POSITION

April 30, 2025 and 2024

	2025	2024
CURRENT ASSETS		
Cash and cash equivalents	\$ 6,868,078	\$ 6,285,497
Restricted assets		
Cash and cash equivalents	5,083,933	4,768,375
Receivables		
Participation receivables	397,250	347,677
Bond receivable	404,375	444,493
Interest receivable	11,985	13,538
Other	321,768	504,993
Prepaid expenses	104,925	106,480
	13,192,314	12,471,053
NONCURRENT ASSETS		
Capital assets		
Capital assets not being depreciated	1,826,353	291,080
Capital assets being depreciated, net of accumulated depreciation	102,890,204 (48,265,622)	102,797,063 (45,297,598)
Due from members	168,033	-
	56,618,968	57,790,545
	69,811,282	70,261,598
DEFERRED OUTFLOWS OF RESOURCES		
Unamortized loss on refunding	113,391	201,080
	113,391	201,080
	69,924,673	70,462,678

(This statement is continued on the following page.)

**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

STATEMENT OF NET POSITION (Continued)

April 30, 2025 and 2024

	2025	2024
CURRENT LIABILITIES		
Accounts payable	\$ 785,421	\$ 349,341
Accrued wages	69,764	55,270
Accrued interest	271,993	314,244
Current portion of compensated absences	58,236	55,379
Current portion of long-term debt	4,665,319	4,556,337
	5,850,733	5,330,571
LONG-TERM LIABILITIES		
Due to members	168,033	-
Compensated absences, net of current portion	232,942	221,514
Bonds payable, net of current portion	1,997,898	2,961,216
IEPA loans payable, net of current portion	32,435,392	36,235,711
Unearned revenue	1,373,533	1,796,158
	36,207,798	41,214,599
Total long-term liabilities	36,207,798	41,214,599
Total liabilities	42,058,531	46,545,170
DEFERRED INFLOWS OF RESOURCES		
None	-	-
	-	-
Total deferred inflows of resources	-	-
Total liabilities and deferred inflows of resources	42,058,531	46,545,170
NET POSITION		
Net investment in capital assets	17,373,319	14,238,361
Restricted - Debt Service	5,083,933	4,768,375
Unrestricted	5,408,890	4,910,772
	17,866,142	13,917,508
TOTAL NET POSITION	\$ 27,866,142	\$ 23,917,508

See accompanying notes to financial statement.

**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

**STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION**

For the Years Ended April 30, 2025 and 2024

	2025	2024
OPERATING REVENUES		
Participation revenues	\$ 12,529,816	\$ 11,397,623
Hauled in waste	1,810,726	1,894,949
Miscellaneous	293,196	332,844
	14,633,738	13,625,416
OPERATING EXPENSES		
Operations	7,226,372	6,455,469
Depreciation	2,968,024	3,000,170
	10,194,396	9,455,639
OPERATING INCOME	4,439,342	4,169,777
NON-OPERATING REVENUES (EXPENSES)		
Investment income	372,703	293,931
Interest expense	(863,411)	(981,648)
	(490,708)	(687,717)
CHANGE IN NET POSITION	3,948,634	3,482,060
NET POSITION, MAY 1	23,917,508	20,435,448
NET POSITION, APRIL 30	\$ 27,866,142	\$ 23,917,508

See accompanying notes to financial statement.

**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

STATEMENT OF CASH FLOWS

For the Year Ended April 30, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 14,344,765	\$ 13,759,893
Payments to suppliers	(4,657,314)	(4,411,613)
Payments to employees	(2,195,042)	(2,053,377)
	7,492,409	7,294,903
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
None	-	-
	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(1,536,016)	(94,316)
Principal paid on loans and bonds	(4,556,337)	(4,448,846)
Interest paid and fiscal charges	(876,173)	(1,022,974)
	(6,968,526)	(5,566,136)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income received	374,256	291,467
	374,256	291,467
NET INCREASE IN CASH AND CASH EQUIVALENTS	898,139	2,020,234
CASH AND CASH EQUIVALENTS, MAY 1	11,053,872	9,033,638
CASH AND CASH EQUIVALENTS, APRIL 30	\$ 11,952,011	\$ 11,053,872
CASH AND CASH EQUIVALENTS		
Unrestricted	\$ 6,868,078	\$ 6,285,497
Restricted	5,083,933	4,768,375
TOTAL CASH AND CASH EQUIVALENTS	\$ 11,952,011	\$ 11,053,872

(This statement is continued on the following page.)

**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

STATEMENT OF CASH FLOWS (Continued)

For the Year Ended April 30, 2025 and 2024

	2025	2024
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 4,439,342	\$ 4,169,777
Adjustments to reconcile operating income to net cash from operating activities		
Depreciation	2,968,024	3,000,170
Changes in assets and liabilities		
Accounts receivable	(49,573)	582,824
Other receivables	183,225	(25,047)
Prepaid expenses	1,555	(31,118)
Accounts payable	343,682	40,554
Accrued wages	14,494	(11,193)
Compensated absences	14,285	(7,764)
Unearned revenue	(422,625)	(423,300)
Total adjustments	3,053,067	3,125,126
NET CASH FROM OPERATING ACTIVITIES	\$ 7,492,409	\$ 7,294,903
NONCASH TRANSACTIONS		
Capital assets acquired through accounts payable	\$ 92,398	\$ -
TOTAL NONCASH TRANSACTIONS	\$ 92,398	\$ -

See accompanying notes to financial statement.

**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS

April 30, 2025 and 2024

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 and the Agency was deemed not to be a component unit for the fiscal years ended April 30, 2025 and 2024.

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

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.

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

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, 2025 and 2024.

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

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

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.

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

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, 2025 and 2024, 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, 2025 or 2024.

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.

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

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, 2025 and 2024 are as follows:

	Balances May 1	Additions	Retirements	Balances April 30
<u>2025</u>				
Capital assets not being depreciated				
Land	\$ 291,080	\$ -	\$ -	\$ 291,080
Construction in progress	-	1,535,273	-	1,535,273
Total capital assets not being depreciated	291,080	1,535,273	-	1,826,353
Capital assets being depreciated				
Office equipment	685,123	-	-	685,123
Transportation equipment	363,935	57,500	-	421,435
Treatment plant equipment	87,377,725	35,641	-	87,413,366
Buildings	12,911,314	-	-	12,911,314
Land improvements	1,458,966	-	-	1,458,966
Total capital assets being depreciated	102,797,063	93,141	-	102,890,204
Less accumulated depreciation				
Office equipment	556,619	33,342	-	589,961
Transportation equipment	303,531	17,018	-	320,549
Treatment plant equipment	34,845,373	2,592,702	-	37,438,075
Buildings	8,689,128	284,921	-	8,974,049
Land improvements	902,947	40,041	-	942,988
Total accumulated depreciation	45,297,598	2,968,024	-	48,265,622
Total capital assets being depreciated, net	57,499,465	(2,874,883)	-	54,624,582
CAPITAL ASSETS, NET	\$ 57,790,545	\$ (1,339,610)	\$ -	\$ 56,450,935

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

3. CAPITAL ASSETS (Continued)

	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
CAPITAL ASSETS, NET	\$ 60,696,399	\$ (2,905,854)	\$ -	\$ 57,790,545

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.

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

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%
TOTAL	24.90	100.00%

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, 2025 and 2024 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%
TOTAL	24.90	\$ 100.00%

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.

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

4. RELATED PARTY (Continued)

For the years ended April 30, 2025 and 2024, the hydraulic flows of the participants were as follows:

April 30, 2025	MGD	Percent
City of Kankakee	3,124.28	64.92%
Village of Bourbonnais	1,161.98	24.15%
Village of Bradley	512.23	10.65%
Village of Aroma Park	13.62	0.28%
TOTAL	4,812.11	100.00

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%
TOTAL	5,190.90	100.00

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)

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, 2026 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>2025</u>					
Bonds payable	\$ 3,570,000	\$ -	\$ 830,000	\$ 2,740,000	\$ 865,000
IEPA Loans payable	39,962,048	-	3,726,337	36,235,711	3,800,319
Compensated absences*	276,893	14,285	-	291,178	58,236
Unamortized premium	221,216	-	98,318	122,898	-
TOTAL	\$ 44,030,157	\$ 14,285	\$ 4,654,655	\$ 39,389,787	\$ 4,723,555
	Balances May 1	Additions	Reductions/ Defeasance	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	-	7,764	276,893	55,379
Unamortized premium	319,534	-	98,318	221,216	-
TOTAL	\$ 48,585,085	\$ -	\$ 4,554,928	\$ 44,030,157	\$ 4,611,716

*The amount displayed as additions or reductions represents the net change in the liability.

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.

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

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:

	Year Ended April 30,	
	2025	2024
City of Kankakee	\$ 7,322,088	\$ 6,741,311
Village of Bourbonnais	3,480,552	3,109,128
Village of Bradley	1,668,940	1,494,504
Village of Aroma Park	58,236	52,680
TOTAL	\$ 12,529,816	\$ 11,397,623

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, 2025, 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%.

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

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, 2025, 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, 2025, 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, 2025, 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 1A is covered by the prior two loans, and the additional IEPA Loan #5 will cover Phase 1B. As of April 30, 2025, 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 1C. As of April 30, 2025, 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%.

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

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, 2025, \$1,227,358 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, 2025 and 2024, the Agency recognized pledged revenues of approximately \$11,398,000 and \$10,482,000, 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, 2025 are as follows:

Fiscal Year Ending April 30,	Bonds Payable	
	Principal	Interest
2026	\$ 865,000	\$ 115,375
2027	915,000	70,875
2028	960,000	24,000
TOTAL	\$ 2,740,000	\$ 210,250

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

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, 2025 are as follows:

Fiscal Year Ending April 30,	IEPA Loans	
	Principal	Interest
2026	\$ 3,800,319	\$ 684,560
2027	3,642,988	609,224
2028	3,505,366	540,605
2029	3,572,747	473,224
2030	3,641,465	404,506
2031-2035	17,103,548	950,596
2036	969,278	13,228
TOTAL	\$ 36,235,711	\$ 3,675,943

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 \$159,876 and \$137,772 for the years ended April 30, 2025 and 2024, 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 (the 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.

SUPPLEMENTAL DATA

**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

SCHEDULES OF REVENUES AND EXPENSES - BUDGET AND ACTUAL

For the Year Ended April 30, 2025

	Original and Final Budget	Actual	Variance
OPERATING REVENUES			
Participant revenues			
City of Kankakee	\$ 7,322,088	\$ 7,322,088	\$ -
Village of Bradley	1,668,840	1,668,940	100
Village of Bourbonnais	3,480,552	3,480,552	-
Village of Aroma Park	58,236	58,236	-
Total participation revenues	<u>12,529,716</u>	<u>12,529,816</u>	<u>100</u>
Hauled in waste	1,206,000	1,810,726	604,726
Miscellaneous income	275,000	293,196	18,196
Total operating revenues	<u>14,010,716</u>	<u>14,633,738</u>	<u>623,022</u>
OPERATING EXPENSES			
Operations			
Operations and maintenance	4,287,300	4,616,795	329,495
Accounting expense	195,000	134,488	(60,512)
Administrative expense	40,000	36,927	(3,073)
Audit services	21,580	23,984	2,404
Contributions	1,000	-	(1,000)
Directors' fees	16,800	16,800	-
Dues and subscriptions	10,000	6,402	(3,598)
E-Waste project	75,000	75,000	-
Insurance	435,000	453,893	18,893
Laboratory fees	415,000	398,681	(16,319)
Legal expense	40,000	49,012	9,012
Management and superintendent services	110,000	111,531	1,531
Miscellaneous	4,500	5,624	1,124
P.I.L.O.T.	100,000	100,000	-
Repairs and maintenance - equipment	900,000	454,394	(445,606)
Sludge removal	635,000	719,456	84,456
Travel	500	695	195
Telephone	20,000	22,690	2,690
Total operations	<u>7,306,680</u>	<u>7,226,372</u>	<u>(80,308)</u>
Depreciation	3,190,000	2,968,024	(221,976)
Total operating expenses	<u>10,496,680</u>	<u>10,194,396</u>	<u>(302,284)</u>
OPERATING INCOME	<u>3,514,036</u>	<u>4,439,342</u>	<u>925,306</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	100,000	372,703	272,703
Interest expense	(820,117)	(863,411)	(43,294)
Total non-operating revenues (expenses)	<u>(720,117)</u>	<u>(490,708)</u>	<u>229,409</u>
CHANGE IN NET POSITION	<u>\$ 2,793,919</u>	<u>3,948,634</u>	<u>\$ 1,154,715</u>
NET POSITION, MAY 1		<u>23,917,508</u>	
NET POSITION , APRIL 30		<u>\$ 27,866,142</u>	

(See independent auditor's report.)