

AGENDA

KANKAKEE RIVER METROPOLITAN AGENCY MEETING

Thursday, April 25, 2024

9:00 AM in KRMA Board Room

1600 Brookmont Blvd., Kankakee, IL 60901

- I. **Roll Call**
- II. **Public Comment**
- III. **Approval of Board Minutes**
 - A. March 28, 2024 – Regular Board Meeting
- IV. **Reports**
 - A. Operations & Maintenance Report
 1. Monthly Report (MOR)
 - B. Executive Director Report
 1. Water, Gas & Electric Use/Cost
 2. Hauled in Waste Summary
 3. Operations Report
 - C. Financial Report
 1. Reports
 2. Hauled in Waste Report
 3. Flows Graphs
 - D. Communications
 1. IEPA Project Plan Approval
 2. Notice of Termination of Master Professional Services Agreement
- V. **Old Business**
 - A. Update on Engineering for Phase 1, Phase 2, Phase 3
 - B. Draft Budget for Fiscal Year Ending April 30, 2025
 - C. Employee Grievance
- VI. **New Business**
 - A. 401(k) Conversion Status
 - B. BID Recommendations:
 1. Housekeeping
 2. Groundskeeping
 3. Domestic Service
 4. Chemicals
 5. Sludge Removal
 - C. Revised Job Descriptions
 - D. Approval of SKDO Engagement Letter for Accounting Services Fiscal Year End April 30, 2025
 - E. Master Professional Services Agreement between KRMA and SIKICH LLP
 - F. Statement of Work for Audit Services between Sikich LLP and KRMA pursuant to the Master Professional Services Agreement
 - G. Summer Help
 - H. Management Raises
 - I. Support Letter for potential Grants
- VII. **Executive Session**
 - A. Personnel & Probable or Imminent Litigation
- VIII. **Next Meeting**

Thursday, May 23, 2024 (9:00 AM in KRMA Boardroom)

KANKAKEE RIVER METROPOLITAN AGENCY
MINUTES
March 28, 2024 – 9:00 A.M
1600 W Brookmont Blvd.

In attendance:

Board of Directors:

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

Administration:

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

Attorney:

Katie Dipiero, Robbins Schwartz

KRMA Staff:

Arthur Strother, Superintendent
Dustin Scheppler, Asst. Superintendent, Operations
Melanie Gossett, Director of Technical Services

Other:

Tara Latz, Financial Director, Village of Bourbonnais
Zachary Newton, Utility Superintendent, City of Kankakee
Elizabeth Kubal, Comptroller, City of Kankakee

Chairman, Mayor Curtis called the meeting to order.

I. **Roll Call**

Roll Call was taken. All Board members were present, except for Dir Robert Romo absent. Alternate Mayor Michael Watson, Village of Bradley, sitting in for Director Robert Romo for deciding vote.

II. **Public Comment**

A moment of silence was requested by Dir Hunter for Executive Director David Tyson's Mother.

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

Motion to approve the February 22, 2024, Regular Board Meeting minutes was made by: Dir Hunter and seconded by Vice Chairman Schore. All board members that were present voted in favor of, and Alternate Mayor Watson voted abstained, Dir Robert Romo, absent. Motion Carried.

IV. **Reports**

A. **Operations & Maintenance Report**

Monthly Report

Art acknowledged Dan Small, with Strand Associate for joining the IAWA as the 2nd Vice President. Art also stated that we are having issues within the plant. He talked about process control. He feels Rohm & Haas sent us some complex waste, from there he explained MCRT (Mean Cells Resistant Time), and the length of time it takes to get the plant back in shape and for the microorganism to adjust to the complex waste. He also discussed the Food to Mass ratio and how it is aligned within the process control for correcting the problem. There were questions and discussions regarding pretreatment, IEPA being aware of the issue, when these complex wastes continue to be an issue; what penalties are put in place, who fines them, and increasing lines of communication when changes is about to come between the industries and KRMA. Art gave some history with dealing with Rohm Haas. Dir Hunter asked

are their technology helps you address complex waste. Art responded he did not know of anything. Art stated over the years he decided to run everything on an average because there's changes daily.

B. **Executive Director Report**

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

Exec. Dir. Dave Tyson presented yearly utility usage. We did not receive our Electric Bill, therefore, next month it may be doubled. The rest of the utilities are in line.

2. **Hauled In Waste Summary**

Exec. Dir. Tyson stated hauled in waste has been steady.

3. **Operations Report**

Exec Dir Dave Tyson informed we have received bids in for our chemicals, housekeeping, groundskeeping, sludge removal, and domestic. We are starting the process of switching our 401(k). We are hoping for the conversion to be complete within the next four to six weeks.

C. **Financial Report**

1. **Reports**

Karen presented the financial statements, reference to the net position, stating we are slightly building the cash reserves. The income statement shows we are under our annual budget for hauled in waste. Change in next position shows we above our annual and YTD budget.

2. **Hauled In Waste Report**

None

3. **Flows Graphs**

Karen presented the flows report. Stated there are some percentage points that will need adjusting. Kankakee was budget at 64.25 however their actual thus far is 61.8. They are coming in less than we had estimated, and Bradley and Bourbonnais are coming in above their budgeted flow.

D. **Communications**

1. **Travelers Insurance**

Exec Dir Tyson informed the board that our renewal deductible is going up five thousand dollars.

2. **IAWA (Illinois American Wastewater Association)**

Exec Dir Tyson stated we will be testing for PFAS. However, IAWA is an organization that is working to protect the company and make the industry responsible for their own contaminated waste. Art added we received a letter from our insurance as well stating that if it is a spill clean-up it will change our coverage.

3. **Solar Panels**

Chairman Curtis presented the solar advertisement he received. Exec Dir Tyson stated we have been contacted by BESCO US LLC, with a lightening proposal that will save KRMA up to ten thousand dollars a year, at no cost for KRMA.

V. **Old Business**

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

Exec Dir Tyson informed the board that we received our project plan approval for the Funding Nomination for the Water Pollution Control Loan Program with IEPA.

B. **Draft Budget for Fiscal Year Ending April 30, 2025**

Karen presented a draft proposed budget for the fiscal year ending on April 30, 2025. There was discussion regarding the set-a-side percentage, capital needs, the average flows, and the allocated percentages. Karen wanted to confirm that this budget does not include the Project Plan Phase 1, 2, and 3 expenses.

C. **Employee Grievance**

Discuss in Executive Session

VI. **New Business**

A. **Proposed contract increases for Champion Energy: Electric Bill**

Taylor Duncan and Michael Lefebvre with Champion Energy presented a presentation for the explanation as to why the electric bill is increasing. They introduced themselves and their roles within the organization and stated they are energy advisors that inform you when, what, and how to buy as it relates to the electric power we use. They recommended a three-year contract at the fixed rate of .06155 per kwh, which you are currently paying .03989 per kwh until the next meter reading in April 2024. Hunter asked for the future, will solar and wind generation help, and are there any grants for solar and wind generation? Taylor stated, yes in the future you will see prices get cheaper,

because there is no cost for the sun and/or wind. Motion to approve a 36-month contract with Champion Energy at the rate of .06155 was made by Dir Swanson and seconded by Dir Hunter. All board members that were present and Alternate Mayor Watson voted in favor of, and Dir Robert Romo, absent. Motion Carried.

VII. **Executive Session**

Personnel & Probable or Imminent Litigation

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

Roll call was taken and all board members were present and Alternate Mayor Michael Watson sitting in for Director Romo, except Dir Robert Romo absent.

The Board went into Executive Session.

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

Roll call was taken and all board members were present and Alternate Mayor Michael Watson sitting in for Director Romo, except Dir Robert Romo absent.

Return to Open Session.

Roll call was taken and all board members were present and Alternate Mayor Michael Watson sitting in for Director Romo, except Dir Robert Romo absent.

With the Board back in open session there was no action taken.

VIII. **Next Meeting**

Next Regular Board Meeting- **Thursday, April 25, 2024 (9:00 A.M. at KRMA Board Room)**

Motion to Adjourn was made by: Dir Osenga and seconded by Dir Swanson. Motion Carried.

KRMA

Kankakee River Metropolitan Agency

Providing Wastewater Treatment to the Kankakee River Valley



Monthly Operations Report

March 2024

KRMA’s FEBRUARY HIGHLIGHTS:

The O&M staff continue to address equipment regarding preventive and corrective maintenance throughout the plant. The staff also recondition the disinfection equipment in preparation for the upcoming disinfection season.

Annual bidding for vendors was held and approval of the accepted vendors will take place at the April board meeting.

IEPA funding forms were completed and mailed to the Infrastructure Financial Assistance Section (IFAS).

KRMA’s Management and Tawonda met with NWPS regarding conversion for KRMA 401K plan.

The month of March, the Agency had violation of effluent TSS of the NPDES (National Pollutant Discharge Elimination System) permits. The most probable cause for this violation was due to an industrial discharge.

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 for details of daily flow rates.

Table 2.1
Plant Flows

| Municipality | Plant Influent | Kankakee | Bourbonnais | Bradley | Aroma Park |
|--------------------------|----------------|----------|-------------|---------|------------|
| Total Flow (MGD) | 468.63 | 299.86 | 118.085 | 49.050 | 1.630 |
| Daily Average Flow (MGD) | 15.12 | 9.67 | 3.809 | 1.582 | 0.053 |

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 | 7 mg/l |
| Total Suspended Solids (TSS) - Monthly Average | 25 mg/l | 33 mg/l |
| PH | 6-9 SU | 7.07 SU |
| Chlorine Residual | 0.05 mg/l | n/a |
| Fecal Coliform | 400/100 ml | n/a |

ODOR ISSUES:

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

4.0 PERSONNEL

The Agency would like to say “HAPPY BIRTHDAY” to all the employees born in March.

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 you do go out for the necessities, there are steps you can take to minimize the risk of spreading illness.

5.0 MAINTENANCE AND REPAIR

| | |
|---|--------|
| Number of Work Orders Closed for the Month: | 965 |
| Hours of Scheduled Work Orders Performed: | 629.01 |

6.0 SLUDGE HANDLING

Start Date: 03/01/2024
End Date: 03/31/2024

| | |
|--|--------------|
| Gallons of sludge produced and sent to thickening: | 2,508,188.00 |
| Gallons of sludge put into storage after thickening: | 1,074,000.00 |
| Sludge removed from the plant for land application: | 3,493,200.00 |
| Sludge remaining in storage: | 500,000.00 |

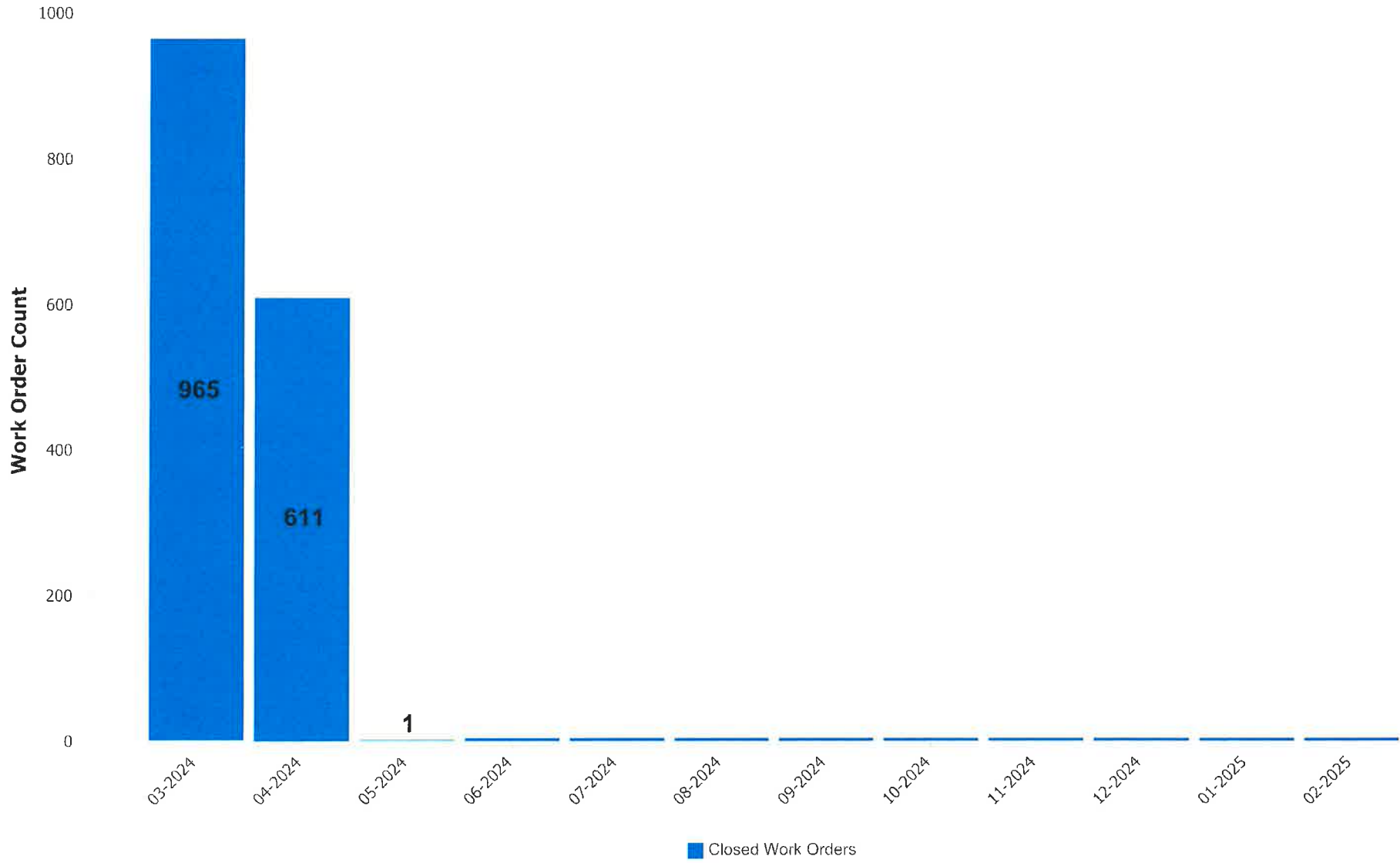
7.0 WATER USAGE

MARCH 2024 (30 DAYS): 37,324 CU FT= 279,200 GALS. = \$2663.06

NUMBER OF DAYS IN THE BILLING CYCLE: 30

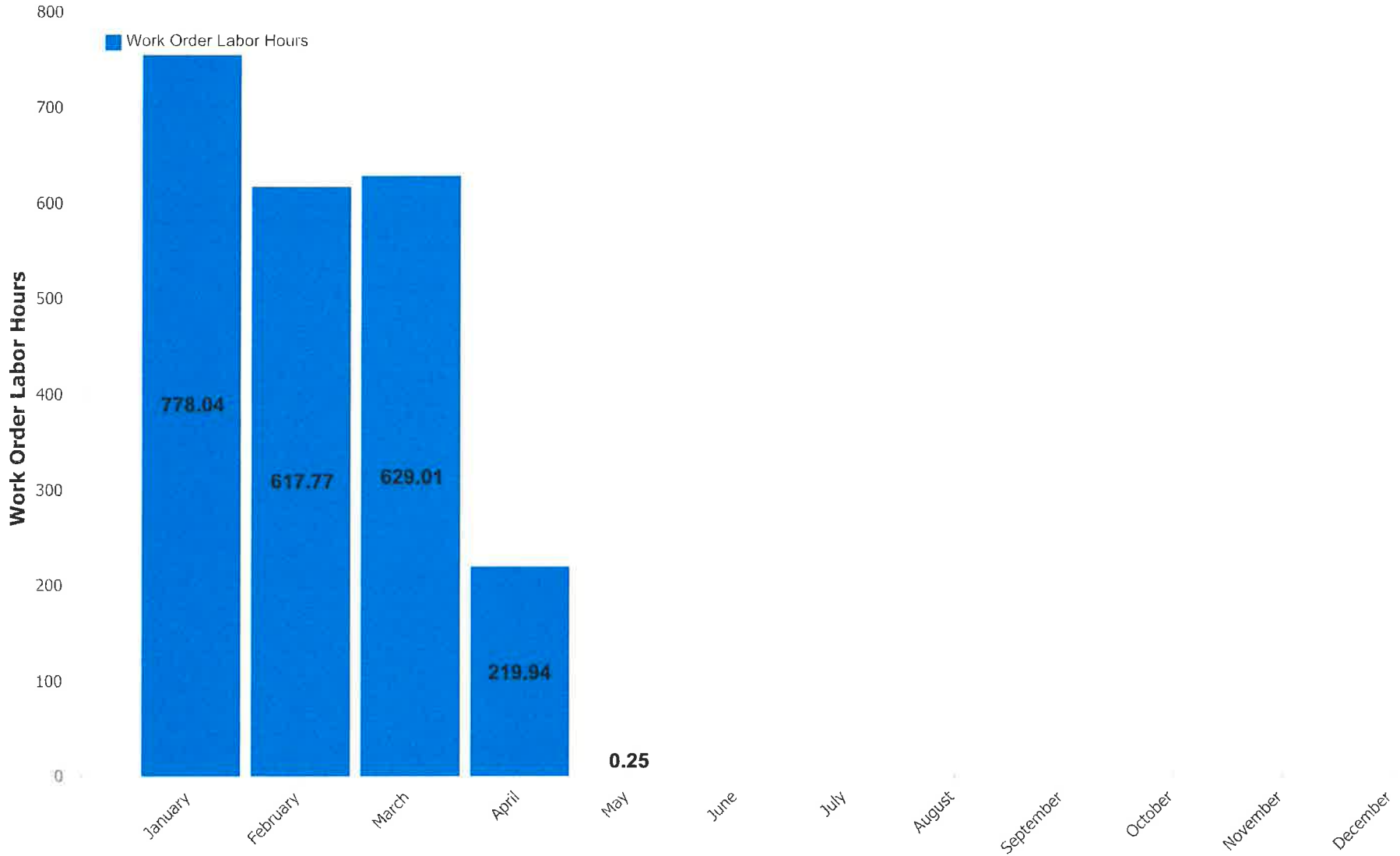
Work Orders Closed By Month

From March, 2024 to February, 2025



Work Order Labor Hours by Month

2024



KANKAKEE RIVER METRO AGENCY Wastewater Report, March 2024

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

LOCATION: KANKAKEE RIVER METRO AGENCY (Kankakee County)

Catchment Information

| | |
|--------------------------|-----------|
| 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.

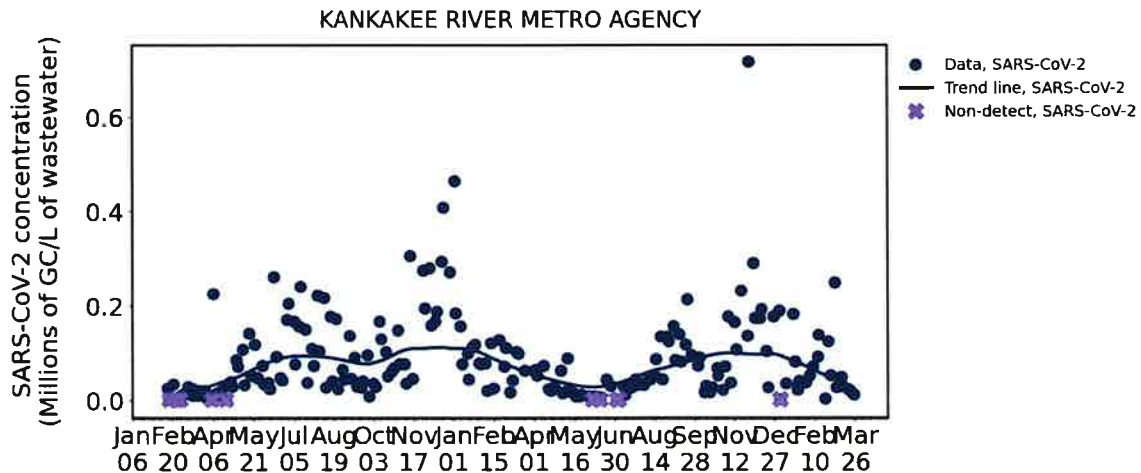


Figure 1. Time series plot of SARS-CoV-2 viral concentrations in millions of gene copies per liter (GC/L) of wastewater.

SARS-CoV-2 SAMPLING RESULTS - LAST 8 SAMPLES

| Date | SARS-CoV-2 (GC/L) |
|------------|-------------------|
| 2024-03-25 | 12,450 |
| 2024-03-20 | 20,175 |
| 2024-03-18 | 24,000 |
| 2024-03-13 | 29,175 |
| 2024-03-11 | 49,050 |

| | |
|------------|---------|
| 2024-03-06 | 28,275 |
| 2024-03-04 | 249,225 |
| 2024-02-28 | 52,950 |

SARS-CoV-2 LINEAGES IN WASTEWATER

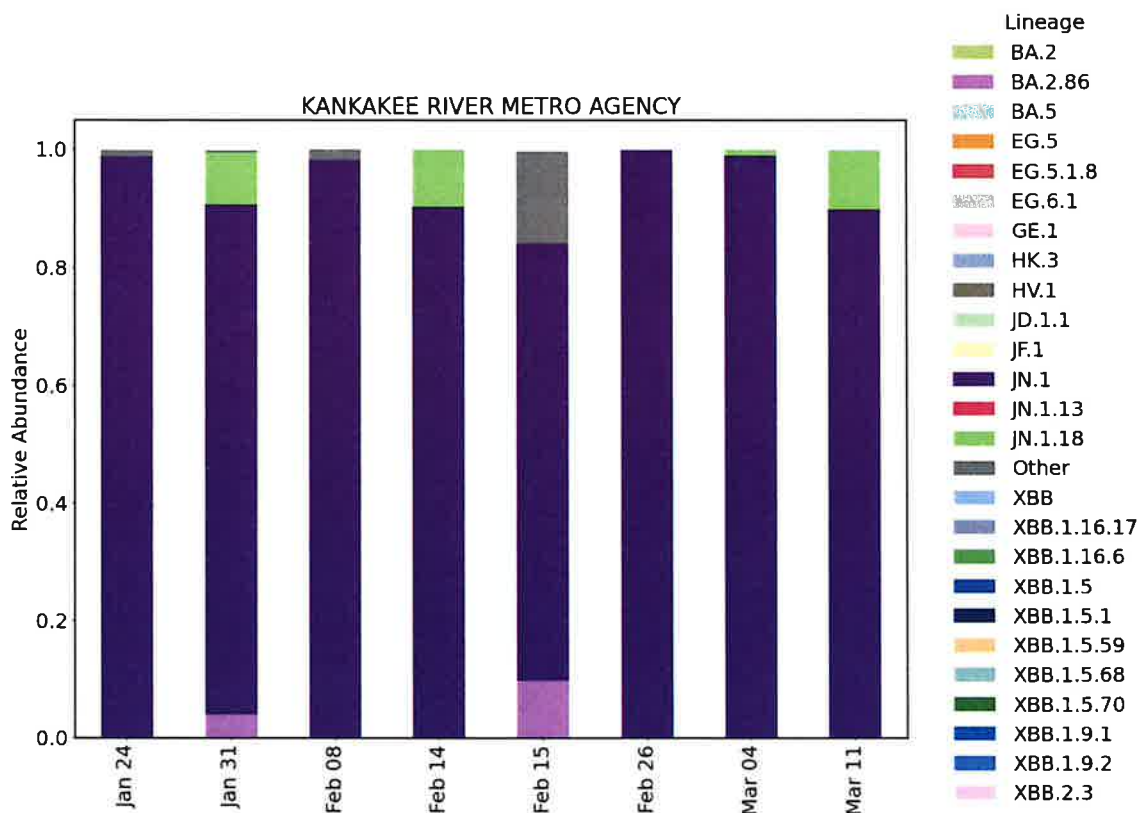


Figure 2. Stacked barplot showing the relative abundances of SARS-CoV-2 lineages in wastewater samples. All lineages in the legend, excluding "Other," are associated with Omicron. The most recently available two months worth of data are shown.

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.

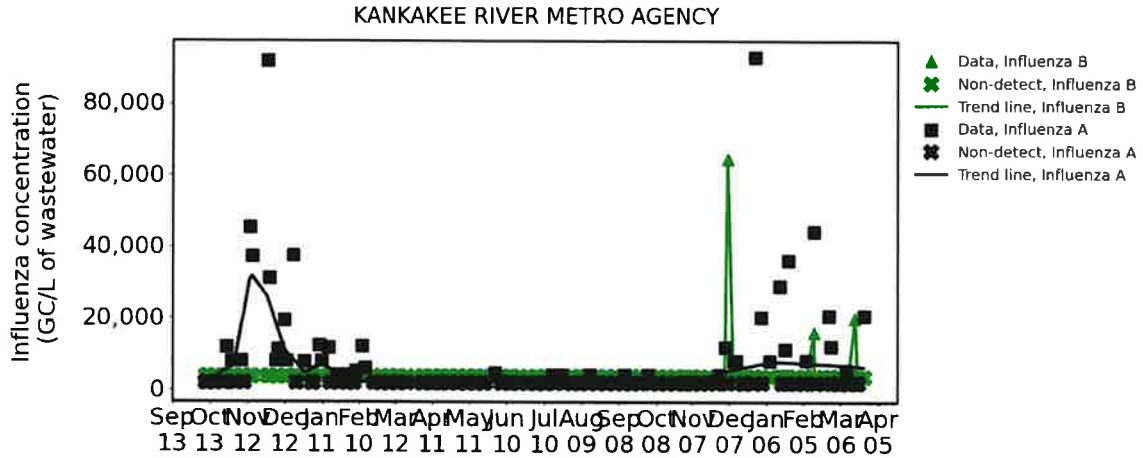


Figure 3. Time series plot of Influenza A/B viral concentrations in gene copies per liter (GC/L) of wastewater.

INFLUENZA A/B SAMPLING RESULTS - LAST 8 SAMPLES

| Date | Influenza A (GC/L) | Influenza B (GC/L) |
|------------|--------------------|--------------------|
| 2024-03-25 | 20,700 | Non-detect |
| 2024-03-20 | Non-detect | Non-detect |
| 2024-03-18 | Non-detect | 20,025 |
| 2024-03-13 | Non-detect | Non-detect |
| 2024-03-11 | 5,475 | Non-detect |
| 2024-03-06 | Non-detect | Non-detect |
| 2024-03-04 | Non-detect | Non-detect |
| 2024-02-28 | 12,225 | Non-detect |



DISCOVERY PARTNERS INSTITUTE
PART OF THE UNIVERSITY OF ILLINOIS SYSTEM

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.

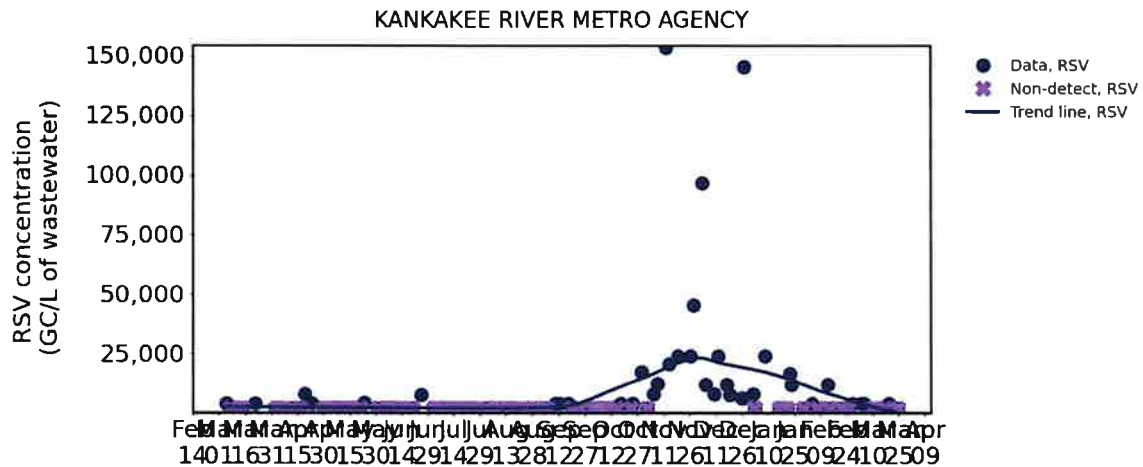


Figure 4. Time series plot of RSV viral concentrations in gene copies per liter (GC/L) of wastewater.

RSV SAMPLING RESULTS - LAST 8 SAMPLES

| Date | RSV (GC/L) |
|------------|------------|
| 2024-03-25 | Non-detect |
| 2024-03-20 | 4,050 |
| 2024-03-18 | Non-detect |
| 2024-03-13 | Non-detect |
| 2024-03-11 | Non-detect |
| 2024-03-06 | 4,050 |
| 2024-03-04 | 4,050 |
| 2024-02-28 | 4,050 |

ATTACHMENT

A

DMR Monthly Report

3/1/2024 to 3/31/2024

| Var # | 452 | 159 | 119 | 236 | 454 | 351 | 113 | 237 | 386 |
|-----------|----------|------------|---------------|--------------------|---------|------------------|------------|--------------------|-----------|
| | EFF FLOW | 001 Eff pH | FINAL EFF TSS | Weekly ave Eff TSS | EFF TSS | WeeklyAv eEffTSS | EFF-C-BO D | Weekly Ave EffCBOD | EFF C-BOD |
| Date | MGD | STD UNIT | mg/L | MG/L | LBS/D | LBS/Day | mg/l | MG/L | lbs\day |
| 3/1/2024 | 12.542 | 7.06 | 51 | | 5,335 | | | | |
| 3/2/2024 | 12.398 | | 44 | 32 | 4,550 | 3,443 | 9 | 6 | 931 |
| 3/3/2024 | 12.262 | | 54 | | 5,522 | | 10 | | 1,023 |
| 3/4/2024 | 12.168 | 7.11 | 39 | | 3,958 | | 8 | | 812 |
| 3/5/2024 | 12.244 | 6.97 | 38 | | 3,880 | | 8 | | 817 |
| 3/6/2024 | 12.527 | 7.15 | 58 | | 6,060 | | 8 | | 836 |
| 3/7/2024 | 12.043 | 7.04 | 48 | | 4,821 | | 6 | | 603 |
| 3/8/2024 | 16.508 | 7.27 | 42 | | 5,782 | | | | |
| 3/9/2024 | 20.609 | | 33 | 45 | 5,672 | 5,099 | 5 | 8 | 859 |
| 3/10/2024 | 21.028 | | 19 | | 3,332 | | 4 | | 701 |
| 3/11/2024 | 18.771 | 7.18 | 39 | | 6,105 | | 6 | | 939 |
| 3/12/2024 | 18.177 | 6.73 | 37 | | 5,609 | | 7 | | 1,061 |
| 3/13/2024 | 16.904 | 6.89 | 29 | | 4,088 | | 6 | | 846 |
| 3/14/2024 | 18.757 | 7.33 | 66 | | 10,325 | | 10 | | 1,564 |
| 3/15/2024 | 19.963 | 7.41 | 39 | | 6,493 | | | | |
| 3/16/2024 | 18.551 | | 26 | 36 | 4,023 | 5,711 | 5 | 6 | 774 |
| 3/17/2024 | 17.033 | | 19 | | 2,699 | | 3 | | 426 |
| 3/18/2024 | 15.713 | 6.95 | 26 | | 3,407 | | 6 | | 786 |
| 3/19/2024 | 14.943 | 7.02 | 31 | | 3,863 | | 7 | | 872 |
| 3/20/2024 | 14.611 | 7.00 | 18 | | 2,193 | | 4 | | 487 |
| 3/21/2024 | 14.203 | 7.09 | 25 | | 2,961 | | 7 | | 829 |
| 3/22/2024 | 13.563 | 7.03 | 35 | | 3,959 | | | | |
| 3/23/2024 | 13.289 | | 29 | 26 | 3,214 | 3,185 | 7 | 6 | 776 |
| 3/24/2024 | 12.792 | | 24 | | 2,560 | | 4 | | 427 |
| 3/25/2024 | 12.722 | 6.99 | 22 | | 2,334 | | 9 | | 955 |
| 3/26/2024 | 13.792 | 7.08 | 28 | | 3,221 | | 11 | | 1,265 |
| 3/27/2024 | 14.675 | 6.99 | 19 | | 2,325 | | 6 | | 734 |
| 3/28/2024 | 13.106 | 7.06 | 4 | | 437 | | | | |
| 3/29/2024 | 12.571 | | 13 | | 1,363 | | | | |
| 3/30/2024 | 14.622 | | 34 | 21 | 4,146 | 2,341 | 5 | 7 | 610 |
| 3/31/2024 | 15.539 | | 23 | | 2,981 | | 6 | | 778 |

| | | | | | | | | | |
|---------|---------|--------|-------|-----|---------|--------|-----|----|--------|
| Minimum | 12.043 | 6.73 | 4 | 21 | 437 | 2,341 | 3 | 6 | 426 |
| Maximum | 21.028 | 7.41 | 66 | 45 | 10,325 | 5,711 | 11 | 8 | 1,564 |
| Average | 15.117 | 7.07 | 33 | 32 | 4,104 | 3,956 | 7 | 7 | 828 |
| Sum | 468.626 | 141.35 | 1,012 | 160 | 127,220 | 19,780 | 167 | 33 | 20,711 |

| | | | | | | | | | |
|--------------|--|------------------|-----------|-----------|-------------|--------------|-----------|-----------|-------------|
| Limit | | Range 6-9 | 25 | 45 | 9383 | 16889 | 20 | 40 | 7506 |
|--------------|--|------------------|-----------|-----------|-------------|--------------|-----------|-----------|-------------|

DMR Monthly Report

3/1/2024 to 3/31/2024

| Var # | 352 | 187 | 191 | 401 | 101 | 450 | 115 | 451 | 455 |
|-----------|----------------------|-------------|----------------|----------------|--------------|--------------|--------------|---------|-------------|
| | WeeklyAverageEffCBOD | 001 EFF CL2 | FECAL COLI 001 | TOTAL INF FLOW | INFLUENT BOD | INF BOD LOAD | INFLUENT TSS | INF TSS | BOD REMOVAL |
| Date | LBS/Day | mg/L | #/100ml | MGD | mg/L | LBS/D | mg/L | LBS/D | % |
| 3/1/2024 | | | | 12.54 | | | 236 | 24,686 | |
| 3/2/2024 | 680 | | | 12.40 | 164 | 16,957 | 180 | 18,612 | 95 |
| 3/3/2024 | | | | 12.26 | 206 | 21,067 | 308 | 31,498 | 95 |
| 3/4/2024 | | | | 12.17 | 278 | 28,212 | 300 | 30,444 | 97 |
| 3/5/2024 | | | | 12.24 | 261 | 26,652 | 284 | 29,001 | 97 |
| 3/6/2024 | | | | 12.53 | 232 | 24,238 | 206 | 21,522 | 97 |
| 3/7/2024 | | | | 12.04 | 195 | 19,586 | 416 | 41,782 | 97 |
| 3/8/2024 | | | | 16.51 | | | 760 | 104,634 | |
| 3/9/2024 | 825 | | | 20.61 | 62 | 10,657 | 200 | 34,376 | 92 |
| 3/10/2024 | | | | 21.03 | 75 | 13,153 | 138 | 24,202 | 95 |
| 3/11/2024 | | | | 18.77 | 160 | 25,048 | 208 | 32,562 | 96 |
| 3/12/2024 | | | | 18.18 | 157 | 23,801 | 158 | 23,952 | 96 |
| 3/13/2024 | | | | 16.90 | 188 | 26,504 | 210 | 29,606 | 97 |
| 3/14/2024 | | | | 18.76 | 113 | 17,677 | 78 | 12,202 | 91 |
| 3/15/2024 | | | | 19.96 | | | 74 | 12,320 | |
| 3/16/2024 | 981 | | | 18.55 | 123 | 19,030 | 140 | 21,660 | 96 |
| 3/17/2024 | | | | 17.03 | 124 | 17,615 | 184 | 26,138 | 98 |
| 3/18/2024 | | | | 15.71 | 154 | 20,181 | 454 | 59,495 | 96 |
| 3/19/2024 | | | | 14.94 | 173 | 21,560 | 252 | 31,405 | 96 |
| 3/20/2024 | | | | 14.61 | 151 | 18,400 | 288 | 35,094 | 97 |
| 3/21/2024 | | | | 14.20 | 212 | 25,112 | 248 | 29,376 | 97 |
| 3/22/2024 | | | | 13.56 | | | 254 | 28,731 | |
| 3/23/2024 | 696 | | | 13.29 | 76 | 8,423 | 842 | 93,319 | 91 |
| 3/24/2024 | | | | 12.79 | 98 | 10,455 | 152 | 16,216 | 96 |
| 3/25/2024 | | | | 12.72 | 297 | 31,512 | 216 | 22,918 | 97 |
| 3/26/2024 | | | | 13.79 | 211 | 24,270 | 320 | 36,808 | 95 |
| 3/27/2024 | | | | 14.68 | 174 | 21,296 | 196 | 23,988 | 97 |
| 3/28/2024 | | | | 13.11 | | | 408 | 44,596 | |
| 3/29/2024 | | | | 12.57 | | | 466 | 48,856 | |
| 3/30/2024 | 798 | | | 14.62 | 70 | 8,536 | 480 | 58,535 | 93 |
| 3/31/2024 | | | | 15.54 | 62 | 8,035 | 214 | 27,733 | 90 |

| | | | | | | | | | |
|---------|------------|--|--|--------|-------|---------|-------|-----------|-------|
| Minimum | 680 | | | 12.04 | 62 | 8,035 | 74 | 12,202 | 90 |
| Maximum | 981 | | | 21.03 | 297 | 31,512 | 842 | 104,634 | 98 |
| Average | 796 | | | 15.12 | 161 | 19,519 | 286 | 34,718 | 95 |
| Sum | 3,981 | | | 468.63 | 4,016 | 487,977 | 8,870 | 1,076,270 | 2,381 |

| | | | | | | | | | |
|--------------|--------------|-------------|------------|--|--|--|--|--|--|
| Limit | 15012 | 0.05 | 400 | | | | | | |
|--------------|--------------|-------------|------------|--|--|--|--|--|--|

DMR Monthly Report

3/1/2024 to 3/31/2024

| Var # | 456 | 1040 | 1041 | 1042 | 1043 | 255 | 297 | 953 | 1023 |
|-----------|----------------|------------------------------------|------------------------------------|------------------------------------|----------------------------------|-------------------|-------------------|--------------------------------------|-------------------------------|
| | TSS REMOVAL | North Effluent DO - SCADA | South Effluent DO - SCADA | Daily Average Effluent DO | Effluent DO weekly average | FINAL EFF NH3N | Eff Nitrogen # | Eff_Total Phosphoru s- TP(TNT) | Effluent Total Nitrogen |
| Date | % | mg/l | mg/l | mg/l | mg/l | mg/L | #/day | mg/l | mg/l |
| 3/1/2024 | 78 | 8.25 | 9.49 | 8.87 | | | | | |
| 3/2/2024 | 76 | 8.22 | 9.57 | 8.90 | 8.86 | | | | |
| 3/3/2024 | 82 | 8.47 | 9.62 | 9.05 | | 0.05 | 5.11 | 0.81 | |
| 3/4/2024 | 87 | 8.24 | 9.53 | 8.89 | | 0.05 | 5.07 | 0.65 | |
| 3/5/2024 | 87 | 7.91 | 9.29 | 8.60 | | 0.05 | 5.11 | 0.73 | |
| 3/6/2024 | 72 | 7.97 | 9.33 | 8.65 | | 0.05 | 5.22 | 0.96 | 14.10 |
| 3/7/2024 | 88 | 7.93 | 9.25 | 8.59 | | 0.05 | 5.02 | 1.09 | |
| 3/8/2024 | 94 | 7.58 | 9.08 | 8.33 | | | | | |
| 3/9/2024 | 84 | 8.06 | 9.30 | 8.68 | 8.68 | | | | |
| 3/10/2024 | 86 | 8.93 | 9.89 | 9.41 | | 0.05 | 8.77 | 0.05 | |
| 3/11/2024 | 81 | 8.63 | 9.28 | 8.96 | | 0.05 | 7.83 | 0.16 | 9.84 |
| 3/12/2024 | 77 | 8.25 | 8.68 | 8.47 | | 0.05 | 7.58 | 0.59 | |
| 3/13/2024 | 86 | 8.20 | 8.66 | 8.43 | | 0.05 | 7.05 | 0.15 | |
| 3/14/2024 | 15 | 7.35 | 8.68 | 8.02 | | 0.05 | 7.82 | 0.89 | |
| 3/15/2024 | 47 | 7.90 | 9.38 | 8.64 | | | | | |
| 3/16/2024 | 81 | 8.41 | 9.43 | 8.92 | 8.69 | | | | |
| 3/17/2024 | 90 | 8.77 | 9.77 | 9.27 | | 0.14 | 19.60 | 0.27 | |
| 3/18/2024 | 94 | 8.58 | 9.35 | 8.97 | | 0.39 | 51.63 | 0.40 | 13.60 |
| 3/19/2024 | 88 | 8.93 | 8.78 | 8.86 | | 0.11 | 13.71 | 0.69 | |
| 3/20/2024 | 94 | 9.33 | 8.64 | 8.99 | | 0.08 | 10.22 | 0.41 | |
| 3/21/2024 | 90 | 9.05 | 8.23 | 8.64 | | 0.05 | 5.92 | 0.86 | |
| 3/22/2024 | 86 | 8.37 | 7.90 | 8.14 | | | | | |
| 3/23/2024 | 97 | 7.43 | 7.87 | 7.65 | 8.64 | | | | |
| 3/24/2024 | 84 | 9.54 | 8.84 | 9.19 | | 0.05 | 5.33 | 0.10 | |
| 3/25/2024 | 90 | 9.13 | 8.70 | 8.92 | | 2.12 | 224.94 | 1.73 | 12.88 |
| 3/26/2024 | 91 | 7.14 | 8.37 | 7.76 | | 2.55 | 293.31 | 1.98 | |
| 3/27/2024 | 90 | 8.33 | 9.05 | 8.69 | | 0.05 | 6.12 | 0.63 | |
| 3/28/2024 | 99 | 8.47 | 9.24 | 8.86 | | | | | |
| 3/29/2024 | 97 | 8.43 | 9.20 | 8.82 | | | | | |
| 3/30/2024 | 93 | 8.22 | 9.00 | 8.61 | 8.69 | | | | |
| 3/31/2024 | 89 | 8.68 | 9.52 | 9.10 | | 0.07 | 9.15 | 0.14 | |

| | | | | | | | | | |
|---------|-------|--------|--------|-------------|-------------|-------------|---------------|-------|-------|
| Minimum | 15 | 7.14 | 7.87 | 7.65 | 8.64 | 0.05 | 5.02 | 0.05 | 9.84 |
| Maximum | 99 | 9.54 | 9.89 | 9.41 | 8.86 | 2.55 | 293.31 | 1.98 | 14.10 |
| Average | | 8.35 | 9.06 | 8.71 | 8.71 | 0.31 | 35.23 | 0.66 | 12.61 |
| Sum | 2,595 | 258.70 | 280.92 | 269.81 | 43.57 | 6.12 | 704.53 | 13.26 | 50.42 |

| | | | | | | | | | |
|--------------|--|--|--|--------------------|-----------------|------------|-------------|--|--|
| Limit | | | | min >5.0 | >6.25 | 7.9 | 2965 | | |
|--------------|--|--|--|--------------------|-----------------|------------|-------------|--|--|

DMR Monthly Report

3/1/2024 to 3/31/2024

| Var # |
|-----------|
| |
| Date |
| 3/1/2024 |
| 3/2/2024 |
| 3/3/2024 |
| 3/4/2024 |
| 3/5/2024 |
| 3/6/2024 |
| 3/7/2024 |
| 3/8/2024 |
| 3/9/2024 |
| 3/10/2024 |
| 3/11/2024 |
| 3/12/2024 |
| 3/13/2024 |
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| 3/16/2024 |
| 3/17/2024 |
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| 3/25/2024 |
| 3/26/2024 |
| 3/27/2024 |
| 3/28/2024 |
| 3/29/2024 |
| 3/30/2024 |
| 3/31/2024 |

| 1044 | 1048 | 1045 | 102 | 116 | 1046 | 1047 |
|----------------------------|----------------------------|-------------|--------------|--------------|---------------------------|---------------------------|
| Fecal Coliform at EQ Basin | EQ Basin Residual Chlorine | EQ Basin pH | EQ Basin BOD | EQ Basin TSS | EQ Basin Ammonia Nitrogen | EQ Basin Total Phosphorus |
| col/100ml | mg/l | | mg/L | mg/L | mg/l | mg/l |
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| Minimum |
| Maximum |
| Average |
| Sum |

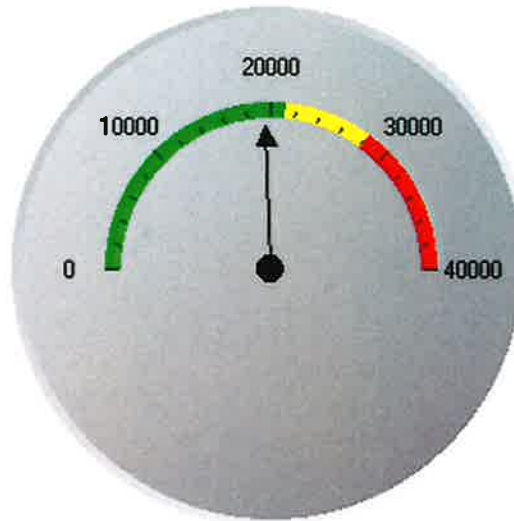
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|------------|-------------|------------------|--|--|--|--|
| 400 | 0.75 | Range 6-9 | | | | |
|------------|-------------|------------------|--|--|--|--|

Influent BOD loading Lbs - Monthly AVG

19,519 Lbs./Day

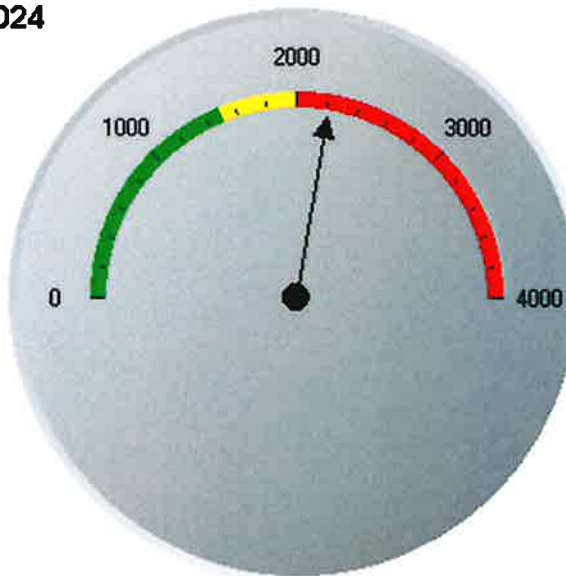
03/01/2024 - 03/31/2024



Influent NH3 loading Lbs - Monthly AVG

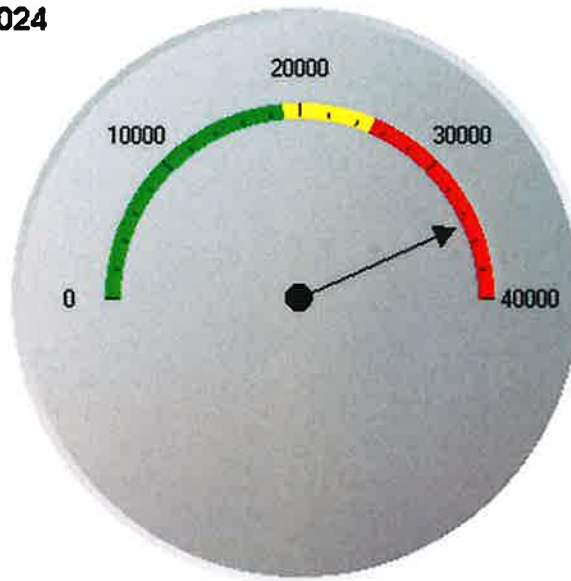
2,216 Lbs./Day

03/01/2024 - 03/31/2024



Influent TSS loading Lbs - Monthly AVG
03/01/2024 - 03/31/2024

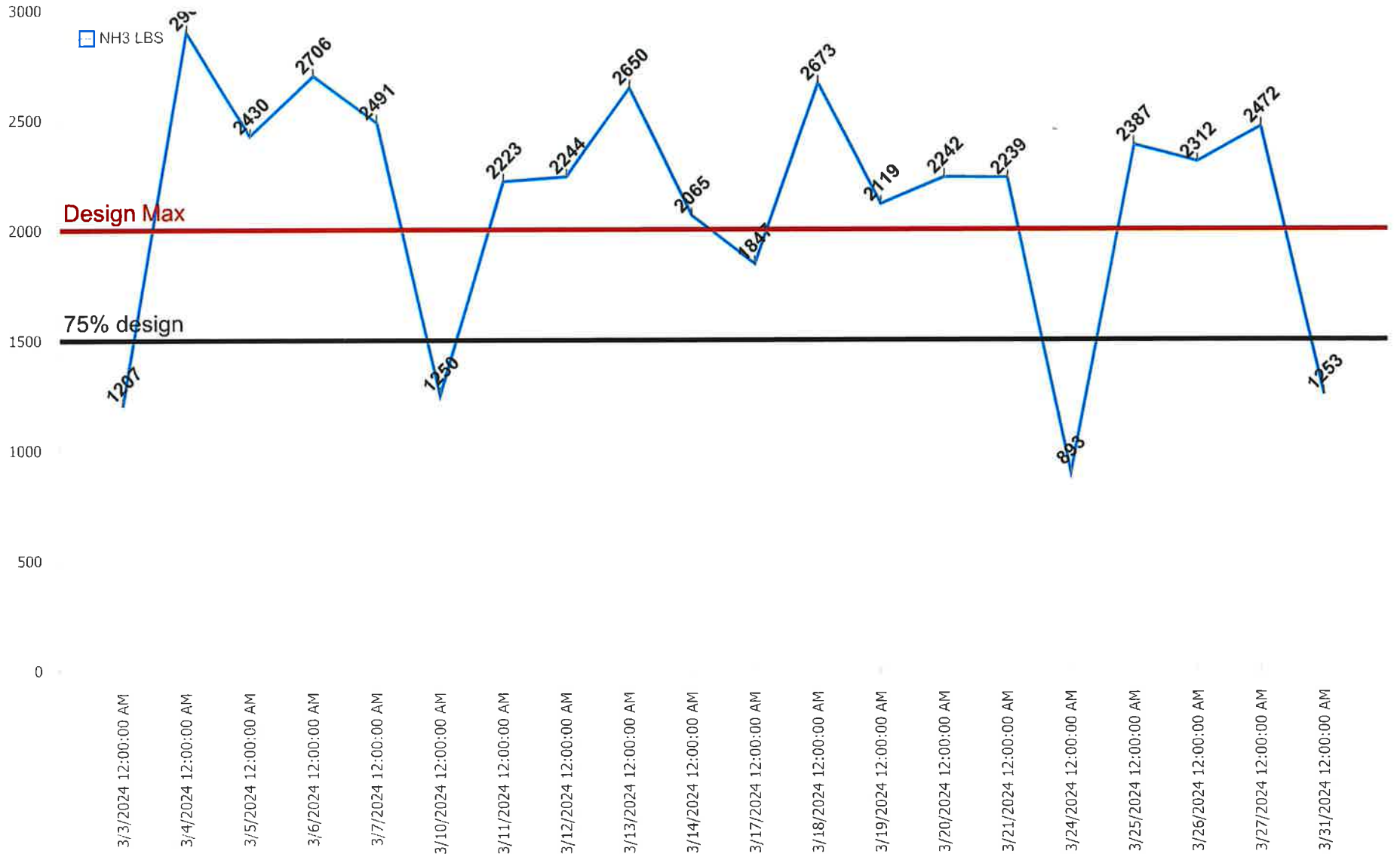
34,718 Lbs./Day



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

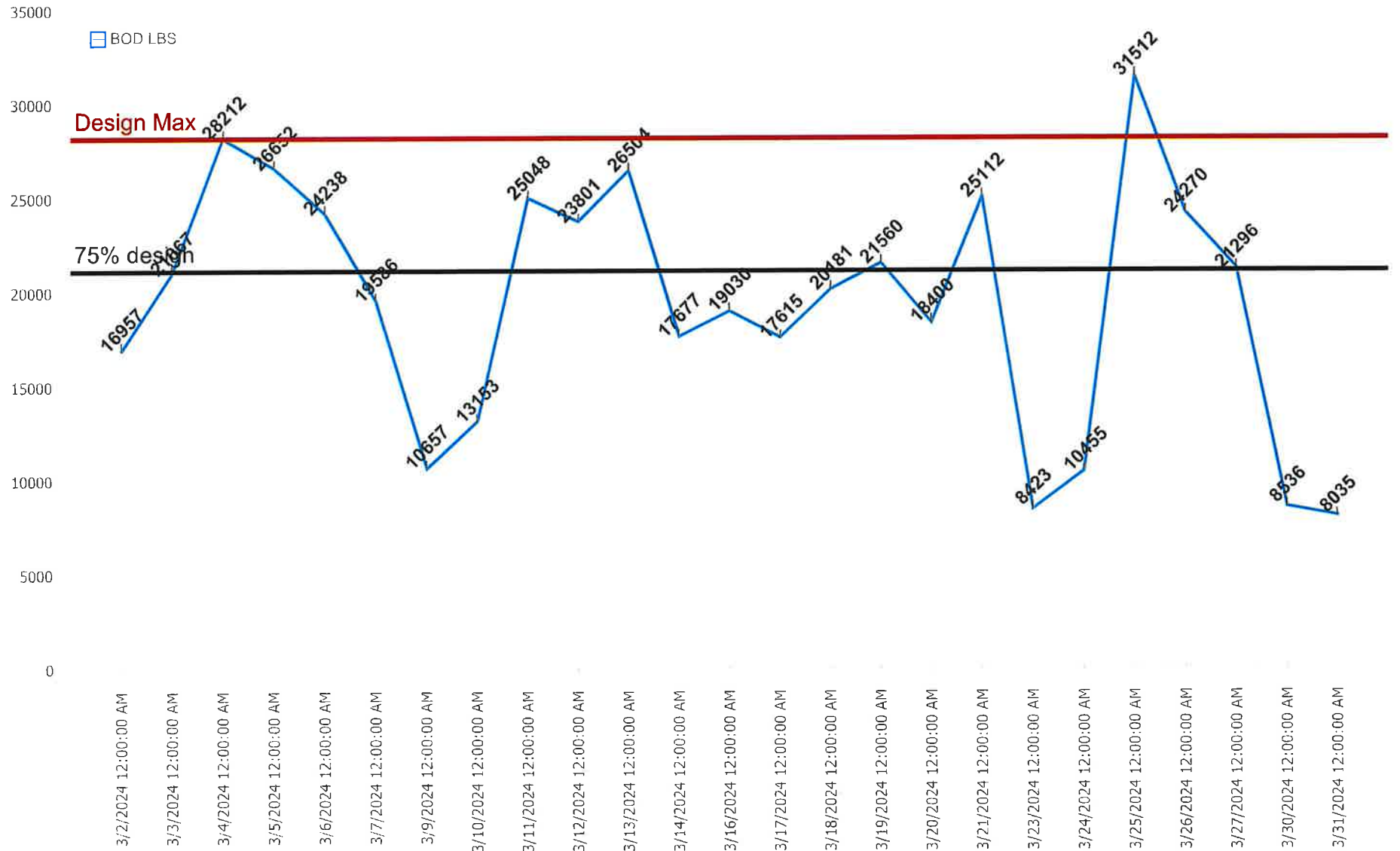
KRMA influent NH3 pounds

Average Lbs. NH3: 2,130.25



KRMA influent BOD pounds

Average Lbs. BOD: 19,519.08



ATTACHMENT

B

Flows
KRMA Treatment Facility
March, 2024

| Date | PRECIPITA INCHES | PLANT MGD | Kankakee MGD | BOURB. MGD | BradleyFlow MGD | AromaPark MGD |
|-----------|---------------------|--------------|-----------------|---------------|--------------------|------------------|
| 3/1/2024 | 0.00 | 12.54 | 8.72 | 2.843 | 0.930 | 0.047 |
| 3/2/2024 | 0.00 | 12.40 | 8.40 | 2.864 | 1.090 | 0.047 |
| 3/3/2024 | 0.00 | 12.26 | 8.12 | 2.901 | 1.190 | 0.047 |
| 3/4/2024 | 0.13 | 12.17 | 8.28 | 2.832 | 1.020 | 0.040 |
| 3/5/2024 | 0.00 | 12.24 | 8.08 | 3.036 | 1.090 | 0.039 |
| 3/6/2024 | 0.00 | 12.53 | 8.53 | 2.914 | 1.050 | 0.038 |
| 3/7/2024 | 0.30 | 12.04 | 8.12 | 2.784 | 1.100 | 0.035 |
| 3/8/2024 | 0.71 | 16.51 | 8.78 | 5.434 | 2.220 | 0.077 |
| 3/9/2024 | 0.00 | 20.61 | 10.84 | 6.993 | 2.700 | 0.077 |
| 3/10/2024 | 0.00 | 21.03 | 13.98 | 4.741 | 2.230 | 0.077 |
| 3/11/2024 | 0.00 | 18.77 | 12.46 | 4.142 | 2.110 | 0.064 |
| 3/12/2024 | 0.00 | 18.18 | 12.31 | 3.825 | 1.980 | 0.063 |
| 3/13/2024 | 0.23 | 16.90 | 11.45 | 3.677 | 1.720 | 0.058 |
| 3/14/2024 | 0.25 | 18.76 | 9.66 | 6.651 | 2.380 | 0.071 |
| 3/15/2024 | 0.00 | 19.96 | 12.34 | 5.309 | 2.250 | 0.066 |
| 3/16/2024 | 0.00 | 18.55 | 11.81 | 4.657 | 2.020 | 0.066 |
| 3/17/2024 | 0.00 | 17.03 | 10.85 | 4.251 | 1.870 | 0.066 |
| 3/18/2024 | 0.00 | 15.71 | 10.25 | 3.852 | 1.560 | 0.054 |
| 3/19/2024 | 0.00 | 14.94 | 9.83 | 3.664 | 1.400 | 0.051 |
| 3/20/2024 | 0.00 | 14.61 | 9.62 | 3.548 | 1.390 | 0.049 |
| 3/21/2024 | 0.00 | 14.20 | 9.55 | 3.320 | 1.290 | 0.046 |
| 3/22/2024 | 0.00 | 13.56 | 8.96 | 3.281 | 1.280 | 0.046 |
| 3/23/2024 | 0.00 | 13.29 | 8.65 | 3.155 | 1.440 | 0.046 |
| 3/24/2024 | 0.00 | 12.79 | 8.22 | 3.121 | 1.410 | 0.046 |
| 3/25/2024 | 0.36 | 12.72 | 8.28 | 3.111 | 1.290 | 0.041 |
| 3/26/2024 | 0.08 | 13.79 | 8.35 | 3.823 | 1.570 | 0.047 |
| 3/27/2024 | 0.00 | 14.68 | 10.02 | 3.166 | 1.450 | 0.041 |
| 3/28/2024 | 0.00 | 13.11 | 8.72 | 2.995 | 1.350 | 0.038 |
| 3/29/2024 | 0.50 | 12.57 | 8.31 | 2.938 | 1.270 | 0.049 |
| 3/30/2024 | 0.00 | 14.62 | 8.37 | 4.395 | 1.810 | 0.049 |
| 3/31/2024 | 1.11 | 15.54 | 10.04 | 3.862 | 1.590 | 0.049 |
| | | | | | | |
| Total | 3.67 | 468.63 | 299.86 | 118.085 | 49.050 | 1.630 |
| Average | 0.12 | 15.12 | 9.67 | 3.809 | 1.582 | 0.053 |
| Minimum | 0.00 | 12.04 | 8.08 | 2.784 | 0.930 | 0.035 |
| Maximum | 1.11 | 21.03 | 13.98 | 6.993 | 2.700 | 0.077 |
| # of data | 31 | 31 | 31 | 31 | 31 | 31 |

ATTACHMENT

C



SAFETY MEETING

April 9, 2024

1pm

Agenda

I. Safety Minutes

Review minutes from March 2024.

II. Old Business

1. There were no lost time accidents as of March 26, 2024.
2. Speeding concern

I. New Business

A. Safety Training

1. In-house chlorine and sulfur dioxide training
2. Cl₂ & SO₂ procedure & protocol handout

B. Safety Concerns

C. Safety Team Leader Report

D. Open Discussion

1. Safety Grant use
2. 401-k update

Next Meeting: Thursday, May 9, 2024 9:30am & 1:30pm



SAFETY MEETING
March 7, 2024
9am & 1pm
Minutes

In attendance:

9am session:

Melanie Gossett, Facilitator; Matt Gill and Elise Martin - Alexander Chemical Corp.

Shaun Ownbey Dan Combs Nick Scheppler

Max Gossett Nick Tucker Alex Bowser

1pm session:

Melanie Gossett, Facilitator; Matt Gill and Elise Martin - Alexander Chemical Corp.

Jack Renchen Shawn Malone (arrived 1:11pm) Jim Churney

Ron Haney Josh Peters Bryan Kennedy John Lund (arrived 1:15pm)

Mike Arseneau (arrived 1:17pm) RJ Tyson Rob Forsman

Dustin Scheppler

Absent:

I. Safety Minutes

Minutes from February 2024 - Approved

II. Old Business

- A. There were no lost time accidents for the month of February 2024.
- B. Please remember to adhere to all speed limits when outside of the KRMA facility and use caution when driving within the plant.
- C. Possible uses for the 2024 Safety Grant:
 - Portable gas detectors
 - Ladders with higher duty ratings
 - Replace existing door handles with lever door handles
 - Additional tricycles
 - Provide safety railings around the upper walls of the digesters

III. New Business

A. Safety Training

Alexander Chemical representatives were here to provide annual safety training for the handling of chlorine and sulfur dioxide tanks.

ATTACHMENT

D

FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: KANKAKEE/RIVERLANE

FLOW METER MODEL: Isco Signature

INFLUENT April 9th, 2024

PRIMARY DEVICE: PHARSHAL

FLOW: 0-516 GPM 0-13.20 IN

MEASURING DEVICE: ULTRASONIC

CHECK POINTS:

LEVEL? YES

FREE FLOWING?

TURBULENCE? NO

BLOCKAGE? No

SURFACE BUILD-UP? No

HEAD MEASURING DEVICE MOUNTED PROPERLY? Yes

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? Yes

CALIBRATION:

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

- A) IF POSSIBLE, CUT-OFF FLOW & SET LEVEL TO 0.000FT
LEVEL BEFORE:
LEVEL AFTER:
- B) IF FLOW CANNOT BE CUT-OFF, ADJUST LEVEL ON METER TO MEASURED POINT
- C) LEVEL BEFORE: TARGET SET 24.125" Level 24.223"
LEVEL AFTER: 24.126"
- D) Actual Flow 2.172" 31.64 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: 4/9/2024

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

FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: KANKAKEE

FLOW METER MODEL: Siemens Hydro Ranger #1

Influent April 9th, 2024

PRIMARY DEVICE: Flume

FLOW: 0-73 MGD

MEASURING DEVICE: Ultrasonic

CHECK POINTS:

LEVEL? YES

FREE FLOWING? Yes

TURBULENCE? No

BLOCKAGE? NO

SURFACE BUILD-UP? No

HEAD MEASURING DEVICE MOUNTED PROPERLY? YES

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? YES

CALIBRATION:

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

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

LEVEL BEFORE:

LEVEL AFTER:

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

LEVEL BEFORE: Target Set 30 MGD AS Found 30.09 MGD

LEVEL AFTER: 30.09 MGD

C) Actual Flow 22.90 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: 4/9/2024

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

FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: BRADLEY/ RIVER DRIVE

FLOW METER MODEL: Isco Signature

INFLUENT April 9th, 2024

PRIMARY DEVICE: PHARSHAL

FLOW: 0-21.36

MEASURING DEVICE: ULTRASONIC

CHECK POINTS:

LEVEL? YES

FREE FLOWING? Yes

TURBULENCE? Yes

BLOCKAGE? NO

SURFACE BUILD-UP? NONE

HEAD MEASURING DEVICE MOUNTED PROPERLY? Yes

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? YES

CALIBRATION:

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

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

LEVEL BEFORE:

LEVEL AFTER:

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

LEVEL BEFORE: Target 10" Level reading 10.172"

LEVEL AFTER: 10.005"

C) Actual Flow 2.22 MGD 6.950"

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: 4/9/2024

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

FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: KANKAKEE

FLOW METER MODEL: Siemens Hydro Ranger #2

INFLUENT April 9th, 2024

PRIMARY DEVICE: Flume

FLOW: 0-73.425 MGD

MEASURING DEVICE: Ultrasonic

CHECK POINTS:

LEVEL? YES

FREE FLOWING? Yes

TURBULENCE? NO

BLOCKAGE? NO

SURFACE BUILD-UP? No

HEAD MEASURING DEVICE MOUNTED PROPERLY? YES

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? YES

CALIBRATION:

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

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

LEVEL BEFORE:

LEVEL AFTER:

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

LEVEL BEFORE: Target Set 30 MGD AS Found 29.70 MGD

LEVEL AFTER: 29.98 MGD

C) Actual Flow 22.90 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: 4/9/2024

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

FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: KANKAKEE/BROOKMONT

FLOW METER MODEL: ISCO Signature

INFLUENT April 9th, 2024

PRIMARY DEVICE: PHARSHAL

FLOW: 0-516 GPM 0-13.20 IN

MEASURING DEVICE: ULTRASONIC

CHECK POINTS:

LEVEL? YES

FREE FLOWING? YES

TURBULENCE? NO

BLOCKAGE? No

SURFACE BUILD-UP? NO

HEAD MEASURING DEVICE MOUNTED PROPERLY? Yes

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? Yes

CALIBRATION:

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

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

LEVEL BEFORE:

LEVEL AFTER:

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

LEVEL BEFORE: Target 24.125" Level 24.235"

LEVEL AFTER: 24.126"

Actual Flow 41.87 GPM 2.586"

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 4/9/2024

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

FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: Kankakee Influent

FLOW METER MODEL: Isco Laser Flow

INFLUENT April 10th, 2024

PRIMARY DEVICE: 72" PIPE

FLOW: 0-115 MGD

MEASURING DEVICE:

CHECK POINTS:

LEVEL? YES

FREE FLOWING? Yes

TURBULENCE? NO

BLOCKAGE? NO

SURFACE BUILD-UP? 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 45.0" As found 45.560"

LEVEL AFTER: 44.98"

C) Actual level 26.390" 15.54 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: 4/10/2024

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

FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: BOURBONNAIS/New

FLOW METER MODEL: Isco Laser Flow

INFLUENT April 10th, 2024

PRIMARY DEVICE: 36" PIPE

FLOW: 0-21.36 MGD

MEASURING DEVICE:

CHECK POINTS:

LEVEL? YES

FREE FLOWING? Yes

TURBULENCE? NO

BLOCKAGE? NO

SURFACE BUILD-UP? None

HEAD MEASURING DEVICE MOUNTED PROPERLY?

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 22.0" As found 22.350"

LEVEL AFTER: 22.350"

C) Actual level 18.290" 6.11 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: 4/10/2024

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

ATTACHMENT

E

March 2024 Monthly Pretreatment Sample Analysis (metals, cyanide & VOA) for the permitted industries were a total of **62 samples** and a total of **412 analyses**.

| | |
|--|------------|
| Gilster-Mary Lee Corporation | 7 Samples |
| Hoffman Transportation, LLC | 5 Samples |
| Laraway Recycling & Disposal Facility | 8 Samples |
| Liberty Landfill, LLC | 9 Samples |
| Livingston Landfill | 4 Samples |
| Natural Gas & Pipeline Co. of America | 4 Samples |
| Prairie View RDF | 12 Samples |
| Tank Cleaning Solutions, LLC | 13 Samples |

Volumes Received for March 2024 for trucked-in industries.

| | | |
|---|-----------------------|------------------|
| Gilster-Mary Lee Corporation | 112,000 gals | 19 loads |
| Hoffman Transportation, LLC | 185,000 gals | 37 loads |
| Kankakee Recycling & Disposal Facility | 0 gals | 0 loads |
| KGN Farm Inc. | 0 gals | 0 loads |
| Lake County C&D Landfill | 0 gals | 0 loads |
| Laraway Recycling & Disposal Facility | 363,718 gals | 62 loads |
| Liberty Landfill, LLC | 886,492 gals | 134 loads |
| Livingston Landfill | 181,224 gals | 27 loads |
| Momence Packing | 0 gals | 0 loads |
| Natural Gas & Pipeline Co. of America | 50,000 gals | 10 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 | 482,385 gals | 72 loads |
| Tank Cleaning Solutions, LLC | 193,769 gals | 37 loads |
| Verdant Specialty Solutions US LLC | 0 gals | 0 loads |
| Zutat Feed Solutions | 0 gals | 0 loads |
| Totals: | 2,454,588 gals | 398 loads |

The KRMA Facility received a total of **188 loads** of septage which totalled **566,400 gallons** for the month of March 2024

KRMA YEARLY UTILITY USAGE - (2023)

| 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 | 849,824 | 32 | \$ 60,844 | \$ 1,901 | - | 195,967 | 653,857 | 1,107 | \$ 0.0716 | 285,700 | 32 | \$ 2,535 | 8,928 | 79 |
| FEBRUARY | 205,738 | 36 | \$ 54 | \$ 2 | - | 205,480 | 258 | 238 | \$ 0.0003 | 267,500 | 28 | \$ 2,423 | 9,554 | 87 |
| MARCH | 214,510 | 28 | \$ 46 | \$ 2 | - | 214,341 | 169 | 319 | \$ 0.0002 | 279,200 | 30 | \$ 2,663 | 9,307 | 89 |
| APRIL | 0 | | | #DIV/0! | - | | | #DIV/0! | #DIV/0! | | | | #DIV/0! | #DIV/0! |
| MAY | 0 | | | #DIV/0! | - | | | #DIV/0! | #DIV/0! | | | | #DIV/0! | #DIV/0! |
| JUNE | 0 | | | #DIV/0! | - | | | #DIV/0! | #DIV/0! | | | | #DIV/0! | #DIV/0! |
| JULY | 0 | | | #DIV/0! | - | | | #DIV/0! | #DIV/0! | | | | #DIV/0! | #DIV/0! |
| AUGUST | 0 | | | #DIV/0! | - | | | #DIV/0! | #DIV/0! | | | | #DIV/0! | #DIV/0! |
| SEPTEMBER | 0 | | | #DIV/0! | - | | | #DIV/0! | #DIV/0! | | | | #DIV/0! | #DIV/0! |
| OCTOBER | 0 | | | #DIV/0! | - | | | #DIV/0! | #DIV/0! | | | | #DIV/0! | #DIV/0! |
| 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 | 1,270,072 | 96 | \$ 60,944 | #DIV/0! | 0 | 615,788 | 654,284 | #DIV/0! | #DIV/0! | 832,400 | 90 | \$ 7,622 | #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 | 39,569 | 31 | \$ 26,964 | 1276 | \$ 870 |
| FEBRUARY | 40,365 | 31 | \$ 28,648 | 1302 | \$ 924 |
| MARCH | 29,231 | 30 | \$ 19,960 | 974 | \$ 665 |
| APRIL | | | | #DIV/0! | #DIV/0! |
| MAY | | | | #DIV/0! | #DIV/0! |
| JUNE | | | | #DIV/0! | #DIV/0! |
| JULY | | | | #DIV/0! | #DIV/0! |
| AUGUST | | | | #DIV/0! | #DIV/0! |
| SEPTEMBER | | | | #DIV/0! | #DIV/0! |
| OCTOBER | | | | #DIV/0! | #DIV/0! |
| NOVEMBER | | | | #DIV/0! | #DIV/0! |
| DECEMBER | | | | #DIV/0! | #DIV/0! |
| TOTAL | 109,165 | 92 | \$ 75,572 | #DIV/0! | #DIV/0! |
| | Therms | Days | Total Cost \$/Billing Period | Therms/Day | Total Cost \$/day |



IV-B-2

| Month Received | Gilster-Mary Lee Corporation | Hoffman Transportation, LLC | Laraway Recycling & Disposal Facility | Liberty Landfill, LLC | Livingston Landfill | Natural Gas & Pipeline Co. of America | Peoria Packing Co. | Prairie View RDF | Tank Cleaning Solutions, LLC | Total | # Loads |
|--------------------------------|------------------------------|-----------------------------|---------------------------------------|-----------------------|---------------------|---------------------------------------|--------------------|------------------|------------------------------|------------------|--------------|
| January | 18,000 | 200,000 | 226,390 | 1,162,660 | 287,301 | 115,000 | 3,000 | 363,552 | 219,954 | 2,695,857 | 420 |
| February | 24,000 | 205,000 | 269,985 | 1,362,283 | 393,803 | 50,000 | 3,000 | 461,815 | 204,243 | 2,974,129 | 474 |
| March | 112,000 | 185,000 | 363,718 | 886,492 | 181,224 | 50,000 | | 482,385 | 193,769 | 2,454,588 | 398 |
| April | | | | | | | | | | | |
| May | | | | | | | | | | | |
| June | | | | | | | | | | | |
| July | | | | | | | | | | | |
| August | | | | | | | | | | | |
| September | | | | | | | | | | | |
| October | | | | | | | | | | | |
| November | | | | | | | | | | | |
| December | | | | | | | | | | | |
| Totals | 164,000 | 690,000 | 860,093 | 3,411,435 | 852,328 | 215,000 | 6,000 | 1,307,752 | 617,966 | 8,024,574 | 1,292 |
| Average | 51,333 | 196,667 | 286,698 | 1,137,145 | 287,443 | 71,667 | 3,000 | 435,917 | 205,989 | 2,674,858 | 431 |
| Treatment Costs as of 05/01/23 | 0.09 | 0.062 | 0.062 | 0.062 | 0.062 | 0.09 | 0.09 | 0.062 | 0.09 | | |
| Treatment Costs as of 05/01/22 | 0.086 | 0.059 | 0.059 | 0.059 | 0.059 | 0.086 | 0.086 | 0.059 | 0.086 | | |



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

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

| Hauler | Gallons | Lbs TSS | Lbs BOD |
|---------------------------------------|------------------|--------------|---------------|
| Gilster-Mary Lee Corporation | 112,000 | 3,815 | 5,935 |
| Hoffman Transportation, LLC | 185,000 | 522 | 1,574 |
| Laraway Recycling & Disposal Facility | 363,718 | 145 | 1,799 |
| Liberty Landfill, LLC | 886,492 | 922 | 19,846 |
| Livingston Landfill | 181,224 | 510 | 5,055 |
| Natural Gas & Pipeline Co. of America | 50,000 | 10 | 85 |
| Prairie View RDF | 482,385 | 285 | 6,232 |
| Tank Cleaning Solutions, LLC | 193,769 | 352 | 3,352 |
| Totals: | 2,454,588 | 6,562 | 43,877 |

KRMA Flows Report

| | Kankakee Flows | | | | Bradley Flows | | | | Bourbonnais Flows | | | | Aroma Park Flows | | | | TOTALS | TOTALS |
|------------|------------------|--------------|------------|-------------|------------------|--------------|------------|-------------|-------------------|--------------|------------|-------------|------------------|--------------|------------|-------------|-----------|--------|
| | YTD Actual Flows | Actual Flows | % of Total | Estimated % | YTD Actual Flows | Actual Flows | % of Total | Estimated % | YTD Actual Flows | Actual Flows | % of Total | Estimated % | YTD Actual Flows | Actual Flows | % of Total | Estimated % | TOTALS | TOTALS |
| 5/31/2021 | 346,570 | 346,570 | 65.99% | 63.38% | 60,497 | 60,497 | 11.52% | 12.36% | 116,826 | 116,826 | 22.24% | 23.92% | 1,290 | 1,290 | 0.25% | 0.34% | 525,183 | 1,000 |
| 6/30/2021 | 634,090 | 287,520 | 66.76% | 63.38% | 103,540 | 43,043 | 9.99% | 12.36% | 215,789 | 98,963 | 22.98% | 23.92% | 2,460 | 1,170 | 0.27% | 0.34% | 430,696 | 1,000 |
| 7/31/2021 | 930,320 | 296,230 | 70.61% | 63.38% | 137,501 | 33,961 | 8.10% | 12.36% | 304,021 | 88,232 | 21.03% | 23.92% | 3,562 | 1,102 | 0.26% | 0.34% | 419,525 | 1,000 |
| 8/31/2021 | 1,162,810 | 232,490 | 67.69% | 63.38% | 166,666 | 29,165 | 8.49% | 12.36% | 384,716 | 80,695 | 23.49% | 23.92% | 4,699 | 1,137 | 0.33% | 0.34% | 343,487 | 1,000 |
| 9/30/2021 | 1,369,410 | 206,600 | 66.65% | 63.38% | 193,616 | 26,950 | 8.69% | 12.36% | 460,262 | 75,546 | 24.37% | 23.92% | 5,600 | 0,901 | 0.29% | 0.34% | 309,997 | 1,000 |
| 10/31/2021 | 1,787,590 | 418,180 | 67.50% | 63.38% | 265,529 | 71,913 | 11.61% | 12.36% | 587,784 | 127,522 | 20.58% | 23.92% | 7,475 | 1,875 | 0.30% | 0.34% | 619,490 | 1,000 |
| 11/30/2021 | 2,068,130 | 280,540 | 65.59% | 63.38% | 314,880 | 49,351 | 11.54% | 12.36% | 684,120 | 96,336 | 22.52% | 23.92% | 8,937 | 1,462 | 0.34% | 0.34% | 427,689 | 1,000 |
| 12/31/2021 | 2,315,330 | 247,200 | 60.47% | 63.38% | 362,817 | 47,937 | 11.73% | 12.36% | 796,476 | 112,356 | 27.48% | 23.92% | 10,246 | 1,309 | 0.32% | 0.34% | 408,802 | 1,000 |
| 1/31/2022 | 2,567,800 | 252,470 | 64.39% | 63.38% | 408,584 | 45,767 | 11.67% | 12.36% | 899,113 | 92,637 | 23.63% | 23.92% | 11,455 | 1,209 | 0.31% | 0.34% | 392,083 | 1,000 |
| 2/28/2022 | 2,952,230 | 384,430 | 66.67% | 63.38% | 471,548 | 62,964 | 10.92% | 12.36% | 1,016,840 | 127,727 | 22.15% | 23.92% | 12,972 | 1,517 | 0.26% | 0.34% | 576,638 | 1,000 |
| 3/31/2022 | 3,301,220 | 348,990 | 61.44% | 63.38% | 539,845 | 68,297 | 12.02% | 12.36% | 1,165,653 | 148,813 | 26.20% | 23.92% | 14,880 | 1,908 | 0.34% | 0.34% | 568,008 | 1,000 |
| 4/30/2022 | 3,673,760 | 372,540 | 63.95% | 63.38% | 608,424 | 66,579 | 11.77% | 12.36% | 1,305,059 | 139,406 | 23.93% | 23.92% | 16,901 | 2,021 | 0.35% | 0.34% | 582,546 | 1,000 |
| | | 3,673,760 | 65.554% | | | 608,424 | 10.857% | | | 1,305,059 | 23.287% | | | 16,901 | 0.302% | | 5604,144 | 12,000 |
| | Kankakee Flows | | | | Bradley Flows | | | | Bourbonnais Flows | | | | Aroma Park Flows | | | | TOTALS | TOTALS |
| | YTD Actual Flows | Actual Flows | % of Total | Estimated % | YTD Actual Flows | Actual Flows | % of Total | Estimated % | YTD Actual Flows | Actual Flows | % of Total | Estimated % | YTD Actual Flows | Actual Flows | % of Total | Estimated % | TOTALS | TOTALS |
| 5/31/2022 | 327,190 | 327,190 | 63.29% | 65.55% | 59,684 | 59,684 | 11.54% | 10.86% | 128,467 | 128,467 | 24.85% | 23.29% | 1,632 | 1,632 | 0.32% | 0.30% | 516,973 | 1,000 |
| 6/30/2022 | 589,310 | 262,120 | 67.13% | 65.55% | 36,566 | 36,566 | 9.36% | 10.86% | 90,737 | 90,737 | 23.24% | 23.29% | 1,047 | 1,047 | 0.27% | 0.30% | 390,470 | 1,000 |
| 7/31/2022 | 845,820 | 256,510 | 69.25% | 65.55% | 32,633 | 32,633 | 8.81% | 10.86% | 80,160 | 80,160 | 21.64% | 23.29% | 1,083 | 1,083 | 0.29% | 0.30% | 370,386 | 1,000 |
| 8/31/2022 | 1,073,610 | 227,790 | 68.05% | 65.55% | 27,078 | 27,078 | 8.09% | 10.86% | 78,806 | 78,806 | 23.54% | 23.29% | 1,089 | 1,089 | 0.33% | 0.30% | 334,763 | 1,000 |
| 9/30/2022 | 1,270,980 | 197,370 | 66.81% | 65.55% | 24,400 | 24,400 | 8.26% | 10.86% | 72,615 | 72,615 | 24.58% | 23.29% | 1,022 | 1,022 | 0.35% | 0.30% | 295,407 | 1,000 |
| 10/31/2022 | 1,478,340 | 207,360 | 65.54% | 65.55% | 29,974 | 29,974 | 9.47% | 10.86% | 78,126 | 78,126 | 24.69% | 23.29% | 0,949 | 0,949 | 0.30% | 0.30% | 316,409 | 1,000 |
| 11/30/2022 | 1,675,230 | 196,890 | 63.27% | 65.55% | 30,268 | 30,268 | 9.73% | 10.86% | 83,143 | 83,143 | 26.72% | 23.29% | 0,899 | 0,899 | 0.29% | 0.30% | 311,200 | 1,000 |
| 12/31/2022 | 1,914,460 | 239,230 | 64.26% | 65.55% | 40,083 | 40,083 | 10.77% | 10.86% | 91,917 | 91,917 | 24.69% | 23.29% | 1,026 | 1,026 | 0.28% | 0.30% | 372,256 | 1,000 |
| 1/31/2023 | 2,164,510 | 250,050 | 64.07% | 65.55% | 42,295 | 42,295 | 10.84% | 10.86% | 96,867 | 96,867 | 24.82% | 23.29% | 1,043 | 1,043 | 0.27% | 0.30% | 390,255 | 1,000 |
| 2/28/2023 | 2,416,300 | 251,790 | 59.61% | 65.55% | 51,947 | 51,947 | 12.30% | 10.86% | 117,385 | 117,385 | 27.79% | 23.29% | 1,262 | 1,262 | 0.30% | 0.30% | 422,384 | 1,000 |
| 3/31/2023 | 2,808,030 | 391,730 | 60.21% | 65.55% | 89,485 | 89,485 | 13.75% | 10.86% | 167,099 | 167,099 | 25.68% | 23.29% | 2,277 | 2,277 | 0.35% | 0.30% | 650,591 | 1,000 |
| 4/30/2023 | 3,098,910 | 290,880 | 64.32% | 65.55% | 143,995 | 54,510 | 12.05% | 10.86% | 272,361 | 105,262 | 23.27% | 23.29% | 3,892 | 1,615 | 0.36% | 0.30% | 452,267 | 1,000 |
| | | 3,098,910 | 64.248% | | | 518,923 | 10.759% | | | 1,190,584 | 24.684% | | | 14,944 | 0.310% | | 4,823,361 | 12,000 |
| | Kankakee Flows | | | | Bradley Flows | | | | Bourbonnais Flows | | | | Aroma Park Flows | | | | TOTALS | TOTALS |
| | YTD Actual Flows | Actual Flows | % of Total | Estimated % | YTD Actual Flows | Actual Flows | % of Total | Estimated % | YTD Actual Flows | Actual Flows | % of Total | Estimated % | YTD Actual Flows | Actual Flows | % of Total | Estimated % | TOTALS | TOTALS |
| 5/31/2023 | 241,200 | 241,200 | 63.06% | 64.25% | 42,940 | 42,940 | 11.23% | 10.76% | 97,296 | 97,296 | 25.44% | 24.68% | 1,078 | 1,078 | 0.28% | 0.31% | 382,514 | 1,000 |
| 6/30/2023 | 429,120 | 187,920 | 66.42% | 64.25% | 27,600 | 27,600 | 9.76% | 10.76% | 66,500 | 66,500 | 23.50% | 24.68% | 0,910 | 0,910 | 0.32% | 0.31% | 282,930 | 1,000 |
| 7/31/2023 | 634,720 | 205,600 | 61.28% | 64.25% | 35,730 | 35,730 | 10.65% | 10.76% | 93,260 | 93,260 | 27.80% | 24.68% | 0,920 | 0,920 | 0.27% | 0.31% | 335,510 | 1,000 |
| 8/31/2023 | 859,940 | 225,220 | 65.28% | 64.25% | 36,170 | 36,170 | 10.48% | 10.76% | 82,660 | 82,660 | 23.96% | 24.68% | 0,970 | 0,970 | 0.28% | 0.31% | 345,020 | 1,000 |
| 9/30/2023 | 1,062,280 | 202,340 | 64.02% | 64.25% | 32,810 | 32,810 | 10.38% | 10.76% | 79,930 | 79,930 | 25.29% | 24.68% | 0,980 | 0,980 | 0.31% | 0.31% | 316,060 | 1,000 |
| 10/31/2023 | 1,280,950 | 218,670 | 55.75% | 64.25% | 52,360 | 52,360 | 13.35% | 10.76% | 120,040 | 120,040 | 30.60% | 24.68% | 1,170 | 1,170 | 0.30% | 0.31% | 392,240 | 1,000 |
| 11/30/2023 | 1,487,430 | 206,480 | 61.78% | 64.25% | 35,660 | 35,660 | 10.67% | 10.76% | 91,140 | 91,140 | 27.27% | 24.68% | 0,960 | 0,960 | 0.29% | 0.31% | 334,240 | 1,000 |
| 12/31/2023 | 1,754,640 | 267,210 | 58.46% | 64.25% | 52,760 | 52,760 | 11.54% | 10.76% | 135,780 | 135,780 | 29.71% | 24.68% | 1,300 | 1,300 | 0.28% | 0.31% | 457,050 | 1,000 |
| 1/31/2024 | 2,206,160 | 451,520 | 62.71% | 64.25% | 88,360 | 88,360 | 12.27% | 10.76% | 177,770 | 177,770 | 24.69% | 24.68% | 2,370 | 2,370 | 0.33% | 0.31% | 720,020 | 1,000 |
| 2/29/2024 | 2,511,780 | 305,620 | 66.81% | 64.25% | 48,260 | 48,260 | 10.55% | 10.76% | 102,070 | 102,070 | 22.31% | 24.68% | 1,500 | 1,500 | 0.33% | 0.31% | 457,450 | 1,000 |
| 3/31/2024 | 2,811,640 | 299,860 | 63.99% | 64.25% | 49,050 | 49,050 | 10.47% | 10.76% | 118,090 | 118,090 | 25.20% | 24.68% | 1,630 | 1,630 | 0.35% | 0.31% | 468,630 | 1,000 |
| 4/30/2024 | 2,811,640 | | 0.00% | 64.25% | 49,050 | | 0.00% | 10.76% | 118,090 | | 0.00% | 24.68% | 1,630 | | 0.00% | 0.31% | 0,000 | 0,000 |
| | | 2,811,640 | 62.597% | | | 501,700 | 11.170% | | | 1,164,538 | 25.927% | | | 13,788 | 0.307% | | 4,491,664 | 11,000 |

Flows
KRMA Treatment Facility
March, 2024

| Date | PRECIPITA INCHES | PLANT MGD | Kankakee MGD | BOURB. MGD | BradleyFlow MGD | AromaPark MGD |
|-----------|---------------------|--------------|-----------------|---------------|--------------------|------------------|
| 3/1/2024 | .00 | 12.54 | 8.72 | 2.84 | .93 | .05 |
| 3/2/2024 | .00 | 12.40 | 8.40 | 2.86 | 1.09 | .05 |
| 3/3/2024 | .00 | 12.26 | 8.12 | 2.90 | 1.19 | .05 |
| 3/4/2024 | .13 | 12.17 | 8.28 | 2.83 | 1.02 | .04 |
| 3/5/2024 | .00 | 12.24 | 8.08 | 3.04 | 1.09 | .04 |
| 3/6/2024 | .00 | 12.53 | 8.53 | 2.91 | 1.05 | .04 |
| 3/7/2024 | .30 | 12.04 | 8.12 | 2.78 | 1.10 | .04 |
| 3/8/2024 | .71 | 16.51 | 8.78 | 5.43 | 2.22 | .08 |
| 3/9/2024 | .00 | 20.61 | 10.84 | 6.99 | 2.70 | .08 |
| 3/10/2024 | .00 | 21.03 | 13.98 | 4.74 | 2.23 | .08 |
| 3/11/2024 | .00 | 18.77 | 12.46 | 4.14 | 2.11 | .06 |
| 3/12/2024 | .00 | 18.18 | 12.31 | 3.83 | 1.98 | .06 |
| 3/13/2024 | .23 | 16.90 | 11.45 | 3.68 | 1.72 | .06 |
| 3/14/2024 | .25 | 18.76 | 9.66 | 6.65 | 2.38 | .07 |
| 3/15/2024 | .00 | 19.96 | 12.34 | 5.31 | 2.25 | .07 |
| 3/16/2024 | .00 | 18.55 | 11.81 | 4.66 | 2.02 | .07 |
| 3/17/2024 | .00 | 17.03 | 10.85 | 4.25 | 1.87 | .07 |
| 3/18/2024 | .00 | 15.71 | 10.25 | 3.85 | 1.56 | .05 |
| 3/19/2024 | .00 | 14.94 | 9.83 | 3.66 | 1.40 | .05 |
| 3/20/2024 | .00 | 14.61 | 9.62 | 3.55 | 1.39 | .05 |
| 3/21/2024 | .00 | 14.20 | 9.55 | 3.32 | 1.29 | .05 |
| 3/22/2024 | .00 | 13.56 | 8.96 | 3.28 | 1.28 | .05 |
| 3/23/2024 | .00 | 13.29 | 8.65 | 3.16 | 1.44 | .05 |
| 3/24/2024 | .00 | 12.79 | 8.22 | 3.12 | 1.41 | .05 |
| 3/25/2024 | .36 | 12.72 | 8.28 | 3.11 | 1.29 | .04 |
| 3/26/2024 | .08 | 13.79 | 8.35 | 3.82 | 1.57 | .05 |
| 3/27/2024 | .00 | 14.68 | 10.02 | 3.17 | 1.45 | .04 |
| 3/28/2024 | .00 | 13.11 | 8.72 | 3.00 | 1.35 | .04 |
| 3/29/2024 | .50 | 12.57 | 8.31 | 2.94 | 1.27 | .05 |
| 3/30/2024 | .00 | 14.62 | 8.37 | 4.40 | 1.81 | .05 |
| 3/31/2024 | 1.11 | 15.54 | 10.04 | 3.86 | 1.59 | .05 |
| | | | | | | |
| Total | 3.67 | 468.63 | 299.86 | 118.09 | 49.05 | 1.63 |
| Average | .12 | 15.12 | 9.67 | 3.81 | 1.58 | .05 |
| Minimum | .00 | 12.04 | 8.08 | 2.78 | .93 | .04 |
| Maximum | 1.11 | 21.03 | 13.98 | 6.99 | 2.70 | .08 |
| # of data | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 |



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

217/782-2027

MAR 28 2024

Christopher Curtis, Chairman
Kankakee River Metropolitan Agency
1600 West Brookmont Blvd.
Kankakee, IL 60901

APR 03 2024

RECEIVED

Re: KRMA/L176755
Project Plan Approval

Dear Mr. Curtis:

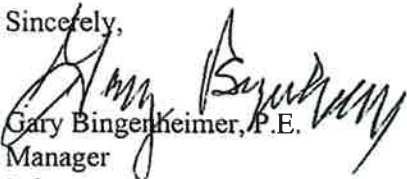
In accordance with the provisions of Title 35 Illinois Administrative Code Part 365.330, the Agency hereby confirms the findings of the Notice of Intent to Issue a Categorical Exclusion for the above referenced project plan. Having provided adequate opportunity for public comment on the proposed project and having received none, the Agency finds that no modification to either the project plan or the Agency's assessment is required. The Agency therefore grants approval of the project plan.

This Planning Approval is an important step toward obtaining Water Pollution Control Loan Program (WPCLP) funding; however, several additional requirements must be met before a loan commitment is achieved. Prior to bidding construction contracts, you should be in direct contact with your IEPA project manager to assure that progress has been made towards satisfying these additional requirements as defined in Section 365.350 of the Loan Rules.

Funds are reserved for projects either appearing on the annual Intended Funding List (IFL) or having a Letter of Commitment (LOC) from the Agency. Bidding of construction contracts without a LOC or appearing on the annual IFL puts the applicant at risk of having to fund the project without the possibility of Agency financing.

Please review the enclosed informational document. **We also ask that you complete the enclosed "Estimated Project Schedule Form" and return it to the Agency.** All schedules are subject to the availability of funds and the Agency's funding cycle. If you have any questions, please contact your project manager, Chris Covert, at 217/782-2027.

Sincerely,


Gary Bingenheimer, P.E.
Manager

Infrastructure Financial Assistance Section
Bureau of Water

GB:CC:n:KRMA L176755 Planning Approval

Attachments

cc: Strand Associates, Inc. (Joliet)

2125 S. First Street, Champaign, IL 61820 (217) 278-5800
115 S. LaSalle Street, Suite 2203, Chicago, IL 60603
1101 Eastport Plaza Dr., Suite 100, Collinsville, IL 62234 (618) 346-5120
9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000

595 S. State Street, Elgin, IL 60123 (847) 608-3131
2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200
412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022
4302 N. Main Street, Rockford, IL 61103 (815) 987-7760



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 North Grand Avenue East • P.O. Box 19276 • Springfield, Illinois 62794-9276 • (217)782-2027

IEPA LOAN APPLICANT PROPOSED SCHEDULE FORM

Please provide the estimated completion date for each activity in the table below and return the completed form to: IEPA Infrastructure Financial Assistance Section, 1021 North Grand Avenue East, Springfield, IL 62794-9276 or by e-mailing it to the assigned project manager. For multi-phased projects, provide the information for each phase in the comments section or submit separate forms for each phase.

Revisions to this schedule may be submitted at any time for Agency consideration. Changes should be reported by submitting a revised form. If you have questions, contact your IEPA Project Manager at (217) 782-2027.

LOAN APPLICANT: Kankakee River Metropolitan Agency

LOAN NUMBER: L17-6755

| LOAN APPLICATION MILESTONE | COMPLETION DATE |
|--|-----------------|
| 1. ADVERTISE FOR BIDS: | 12/20/2024 |
| 2. BID OPENING DATE: (Recommend 45 days from Bid Advertisement Date) | 2/6/2025 |
| 3. CONSTRUCTION START DATE: | 03/28/2025 |
| 4. CONSTRUCTION COMPLETION DATE: | 05/27/2027 |

SCHEDULING CONSIDERATIONS

The loan application package should be submitted shortly after planning is approved unless construction will be delayed. Bidding should not occur until the project appears on the annual Intended Funding List (IFL) or a Letter of Commitment is secured. The recommended bid hold time/expiration date is 90 days from the opening date. Construction contracts should not be awarded until the applicant receives a loan agreement signed by the Director of IEPA.

Comments:

David A. Ryan Executive Director KRMA
Signature of Applicant's Authorized Representative, Name, and Title

April 3, 2024
Date



1415 West Diehl Road, Suite 400
Naperville, IL 60563
630 566 8400

SIKICH.COM

April 15, 2024

VIA Email and Certified Mail

Kankakee River Metropolitan Agency
1605 N. Convent Street
Bourbonnais, IL 60914
Attn: The Board of Directors

Re: Termination of Master Professional Services Agreement

Dear Ladies and gentlemen:

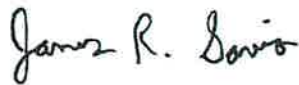
We refer to that certain Master Professional Services Agreement between Kankakee River Metropolitan Agency ("Client", "you" or "your") and Sikich LLP ("Sikich", "we", or "us"), dated April 14, 2023 (together with any Statements of Work. issued thereunder, the "Agreement"). Unless otherwise defined herein, capitalized terms used herein shall have the same meaning as set forth in the Agreement.

Sikich and Client have entered into a new master professional services agreement with respect to the provision of Services (the "Updated Agreement"). Sikich and Client acknowledge and agree that the Updated Agreement replaces and supersedes the Agreement. As such, pursuant to the terms of the Agreement, by this letter Sikich is hereby providing you with notice of the termination of the Agreement, effective as of the date of the Updated Agreement.

We look forward to continuing our relationship with you. Please feel free to contact the undersigned with any concerns.

Sincerely,

SIKICH LLP

By: 

James R. Savio, CPA, MAS
Partner

Kankakee River Metropolitan Agency
 Statement of Revenues, Expenses and Changes in Net Position
 Budget Worksheet
 4/30/2025

| | | Actual May 23 - Jan 24 | Projected Actual Feb 24 - Apr 24 | Projected Actual FYE 4-30-24 | Budget FYE 4-30-24 | Under (Over) Projected Variance | Proposed Budget 4/30/2025 | Notes | % Increase |
|--|---|---------------------------|-------------------------------------|---------------------------------|-----------------------|---------------------------------------|---------------------------------|---|------------|
| REVENUES | | | | | | | | | |
| Operation & Maintenance Payments (Allocated by Flows) | | | | | | | | | |
| 4010 - City of Kankakee | | 5,109,570 | 1,703,190 | 6,812,760 | 6,812,760 | - | 7,349,292 | Calculated based on cash needs below | 7.88% |
| 4020 - Village of Bradley | | 1,120,878 | 373,628 | 1,494,504 | 1,494,504 | - | 1,691,736 | Calculated based on cash needs below | 13.20% |
| 4030 - Village of Bourbonnais | | 2,331,846 | 777,282 | 3,109,128 | 3,109,128 | - | 3,515,556 | Calculated based on cash needs below | 13.07% |
| 4040 - Village of Aroma Park | | 39,510 | 13,170 | 52,680 | 52,680 | - | 58,944 | Calculated based on cash needs below | 11.89% |
| Revenue subtotal | | 8,601,804 | 2,867,268 | 11,469,072 | 11,469,072 | - | 12,615,528 | 1,146,456 | |
| Other Operating Revenue | | | | | | | | | |
| 4400 - Hauled In Waste | O | 1,266,436 | 422,145 | 1,688,581 | 1,750,000 | | 1,206,000 | Assumed 12M gallons at average .068 rate + projected analysis and admin chrg | |
| 4500 - Septic Income | O | 266,518 | 88,839 | 355,357 | 275,000 | | 275,000 | No change to prior year budget amount | |
| Other Operating Revenue subtotal | | 1,532,954 | 510,985 | 2,043,939 | 2,025,000 | - | 1,481,000 | 544,000 Lowered HIW - additional income needed from members | |
| TOTAL REVENUES | | 10,134,758 | 3,378,253 | 13,513,011 | 13,494,072 | - | 14,096,528 | | |
| EXPENSES | | | | | | | | | |
| General and Administrative | | | | | | | | | |
| 6005 - Management Services | O | 81,000 | 27,000 | 108,000 | 105,000 | (3,000) | 110,000 | Adjsted to cover new contract amount | |
| 6030 - Financial & Administrative | O | 76,740 | 35,000 | 111,740 | 120,000 | 8,260 | 120,000 | No change to prior year budget amount | |
| 6040 - Administrative Expense | O | 38,451 | 12,817 | 51,268 | 35,000 | (16,268) | 40,000 | Increased slightly due to current year coverage | |
| 6045 - IT & Software Expense | F | 73,886 | 24,629 | 98,517 | 46,000 | (52,517) | 50,000 | 32k + 15k for two known software fees | |
| 6100 - Amortization-Issuance Costs | X | 63,481 | 21,160 | 84,641 | - | (84,641) | - | Already set from amortization schedule | |
| 6115 - Audit Services | O | 20,750 | | 20,750 | 21,000 | 250 | 21,580 | Already set with 3 year contract | |
| 6120 - Community Contributions | O | 500 | 167 | 667 | 1,000 | 333 | 1,000 | No change to prior year budget amount | |
| 6150 - Depreciation | X | 2,251,926 | 750,642 | 3,002,568 | 3,190,000 | 187,432 | 3,190,000 | Already set with depreciation schedule | |
| 6200 - Director's Fees | O | 12,400 | 4,400 | 16,800 | 16,800 | - | 16,800 | Already set slipend rate | |
| 6210 - Dues and Subscriptions | O | 5,966 | 1,989 | 7,955 | 13,500 | 5,545 | 10,000 | Reduced slightly due to prior year activity | |
| 6261 - Workmen's Comp Insurance | F | 102,770 | 34,257 | 137,027 | 125,000 | (12,027) | 140,000 | Increased slightly to estimated new policy amount | |
| 6262 - General Liability | O | 280,800 | - | 280,800 | 270,000 | (10,800) | 295,000 | Increased slightly to estimated new policy amount | |
| 6264 - Fiduciary Liability Insurance | | 4,817 | 1,606 | 6,423 | 3,500 | (2,923) | - | No expense for this year - in a 3 year policy paid for last year | |
| 6360 - Laboratory Fees | F | 260,051 | 160,000 | 420,051 | 400,000 | (20,051) | 415,000 | Increased due to current year coverage | |
| 6380 - Legal Expense | O | 16,752 | 5,584 | 22,336 | 50,000 | 27,664 | 40,000 | Reduced due to prior year activity, but left higher in case more litigation | |
| 6420 - Miscellaneous | O | 3,348 | 1,116 | 4,464 | 4,500 | 36 | 4,500 | No change to prior year budget amount | |
| 6550 - P.I.L.O.T. Fees | O | 75,000 | 25,000 | 100,000 | 100,000 | - | 100,000 | Fee has been set at 100k per year | |
| Total General and Administrative | | 3,388,840 | 1,105,366 | 4,474,006 | 4,501,300 | 27,294 | 4,553,880 | 52,580 Increase in office expense, gen liability ins, work comp ins | |
| Operations & Maintenance - KRMA | | | | | | | | | |
| 6117 - Chemicals | F | 189,116 | 63,039 | 252,155 | 385,000 | 132,845 | 385,000 | No change from py - conservative estimate, unknown costs going forward | |
| 6221 - Health Insurance | F | 203,745 | 67,915 | 271,660 | 325,000 | 53,340 | 325,000 | Under budget prior year, no change. Should cover 9% increase. | |
| 6222 - 401K | F | 104,692 | 34,897 | 139,589 | 120,300 | (19,289) | 160,000 | Increased due to current year coverage and 1% increase in match | |
| 6224 - Short & Long Term Disability | F | 266 | 89 | 355 | 4,300 | 3,945 | 1,000 | Reduced slightly due to prior year activity | |
| 6225 - Employee Life Insurance | F | 5,077 | 1,692 | 6,769 | 8,400 | 1,631 | 8,000 | Reduced slightly due to prior year activity | |
| 6561 - O & M Salaries | F | 1,087,394 | 362,465 | 1,449,859 | 1,570,400 | 120,541 | 1,570,400 | Under budget prior year, no change. Should cover 3% increase. | |
| 6562 - O & M Overtime | F | 23,421 | 7,807 | 31,228 | 32,400 | 1,172 | 32,400 | No change from py - conservative estimate, unknown costs going forward | |
| 6567 - Holiday Overtime | F | 529 | 176 | 705 | - | (705) | - | n/a | |
| 6560 - Operations Salaries and Wages - Other | F | 1,175 | 392 | 1,567 | - | (1,567) | - | n/a | |
| 6570 - Admin Salaries and Wages - Other | F | 356,771 | 118,924 | 475,695 | 467,300 | (8,395) | 495,000 | Increased due to current year coverage and 3% increase in match | |
| 6590 - Permit Expense - Other | F | 52,500 | - | 52,500 | 52,500 | - | 52,500 | No change to prior year budget amount | |
| 6600 - Repairs & Maintenance-Bldg | O | 17,723 | 5,908 | 23,631 | 195,000 | 171,369 | - | Consolidating all repairs into next line item | |
| 6680 - Repairs & Maintenance-Equip - Other | O | 259,467 | 86,489 | 345,956 | 370,000 | 24,044 | 900,000 | Additional repairs of 630k on top of routine maintenance and phase 1 | |
| 6700 - Sludge Removal | F | 215,500 | 71,833 | 287,333 | 650,000 | 362,667 | 500,000 | Reduced slightly due to prior year activity | |
| 6710 - Supplies | F | 72,090 | 24,027 | 96,107 | 100,000 | 3,893 | 100,000 | No change to prior year budget amount | |
| 6722 - Social Security and Medicare | F | 118,448 | 39,483 | 157,931 | 157,100 | (831) | 165,000 | Increased to cover 3% increase in salaries | |
| 6724 - State Unemployment Tax Expense | F | 15,660 | 5,220 | 20,880 | 2,800 | (18,080) | 20,000 | Increased due to current year coverage | |
| 6800 - Travel | F | 190 | 63 | 253 | 500 | 247 | 500 | No change to prior year budget amount | |
| 6820 - Telephone | F | 13,558 | 4,519 | 18,077 | 25,000 | 6,923 | 20,000 | Reduced slightly due to prior year activity | |
| 6971 - Electric | F | 392,335 | 130,778 | 523,113 | 350,000 | (173,113) | 575,000 | Increased due to current year coverage and estimated inflation - could still increase | |
| 6972 - Gas | F | 87,563 | 75,000 | 162,563 | 225,000 | 62,437 | 200,000 | Reduced due to prior year activity | |
| 6973 - Water | F | 24,470 | 8,157 | 32,627 | 40,000 | 7,373 | 40,000 | No change to prior year budget amount | |
| 6981 - Fuel | F | 17,079 | 5,693 | 22,772 | 30,000 | 7,228 | 30,000 | No change to prior year budget amount | |
| 6982 - Repairs & Maintenance | F | 18,358 | 6,119 | 24,477 | 15,000 | (9,477) | - | Consolidating all repairs into line in above section | |
| 6050 - Cleaning Services | F | 24,534 | 8,178 | 32,712 | 32,712 | - | 33,000 | No change to prior year budget amount, will update if bid received | |
| 6125 - Bank/Finance Charges/Late Pymnt | F | 3,483 | 1,161 | 4,644 | 4,200 | (444) | 5,000 | Increased due to current year coverage | |
| 6130 - Continuing Education & Training | F | 11,013 | 3,671 | 14,684 | 11,000 | (3,684) | 15,000 | Increased due to current year coverage | |
| 6390 - Professional Fees | O | 73,604 | 24,535 | 98,139 | 125,000 | 26,861 | 75,000 | Reduced as some Strand bills will be in phase 1, 2-3 | |
| 6840 - E-Waste Grant Project | O | | 75,000 | 75,000 | 75,000 | - | 75,000 | Set agreement for 75k per year | |

Budget Worksheet
4/30/2025

| | | Actual May 23 - Jan 24 | Projected Actual Feb 24 - Apr 24 | Projected Actual FYE 4-30-24 | Budget FYE 4-30-24 | Under (Over) Projected Variance | Proposed Budget 4/30/2025 | Notes |
|--|---|---------------------------|-------------------------------------|---------------------------------|-----------------------|---------------------------------------|---------------------------------|---|
| 6960 - Uniforms & Linen Service | F | 17,352 | 5,784 | 23,136 | 25,000 | 1,864 | 25,000 | No change to prior year budget amount |
| Total Operations and Maintenance Expenses | | 3,407,103 | 1,239,013 | 4,646,116 | 5,398,912 | 752,796 | 5,807,800 | 408,888 Increase in salaries and electric |
| Total Expense | | 6,775,743 | 2,344,380 | 9,120,123 | 9,900,212 | 780,089 | 10,361,680 | 461,468 Budgeted increase (5% increase from prior year budget) Repairs and electric are biggest areas of increase |
| Net Income before Other Income (Expense) | | 3,359,015 | 1,033,873 | 4,392,888 | 3,593,860 | (780,089) | 3,734,848 | |
| Other Income/Expense | | | | | | | | |
| 6320 - Interest Expense | | 774,462 | | | | | | |
| 6320 - Interest Expense - IEPA Loan 1 (#2364) | O | | | | 34,039 | | 23,854 | Set per amortization schedules |
| 6320 - Interest Expense - IEPA Loan 2 (#3334) | O | | | | 80,195 | | 72,814 | Set per amortization schedules |
| 6320 - Interest Expense - IEPA Loan 3 (#4836) | O | | | | 217,049 | | 199,926 | Set per amortization schedules |
| 6320 - Interest Expense - IEPA Loan 4 (#4992) | O | | | | 22,470 | | 20,828 | Set per amortization schedules |
| 6320 - Interest Expense - IEPA Loan 5 (#4868) | O | | | | 224,070 | | 206,054 | Set per amortization schedules |
| 6320 - Interest Expense - IEPA Loan 6 (#4869) | O | | | | 258,916 | | 240,891 | Set per amortization schedules |
| 6320 - Interest Expense - Bond 2016 | D | | | | 255,000 | | 195,750 | Set per amortization schedules |
| 9060 - Finance Charge Income | O | | | | - | | - | |
| 9050 - Interest Income | F | (210,030) | | | (25,000) | | (100,000) | Estimate based off of current interest rates and cash balances |
| 9080 - Grant Revenue | O | (5,124) | | | - | | - | |
| 9100 - Amortization-O.I.P. | X | (77,203) | | | (140,000) | | (140,000) | Set per amortization schedules |
| Total Other (Income) / Expense | | 482,105 | - | - | 926,740 | - | 720,117 | |
| NET INCOME | | 2,876,910 | 1,033,873 | 4,392,888 | 2,667,120 | (780,089) | 3,014,731 | |

OTHER CASH NEEDS:

Debt Service and Debt Service Reserve Expenditures

| | | | | | | | | |
|---------------------------------|---|--|--|--|--|--|-----------|--------------------------------|
| Principal - IEPA Loan 1 (#2364) | O | | | | | | 415,053 | Set per amortization schedules |
| Principal - IEPA Loan 2 (#3334) | O | | | | | | 596,028 | Set per amortization schedules |
| Principal - IEPA Loan 3 (#4836) | O | | | | | | 759,008 | Set per amortization schedules |
| Principal - IEPA Loan 4 (#4992) | O | | | | | | 86,353 | Set per amortization schedules |
| Principal - IEPA Loan 5 (#4868) | O | | | | | | 947,025 | Set per amortization schedules |
| Principal - IEPA Loan 6 (#4869) | O | | | | | | 917,043 | Set per amortization schedules |
| Principal - Bond 2017 | D | | | | | | 1,240,000 | Set per amortization schedules |

Cash Outlays not in above expenditures:

| | | | | | | | | |
|--|---|--|--|--|--|--|-----------|--|
| Monthly transfer to depreciation fund | O | | | | | | - | |
| Bond reserve required transfer - \$10,000/mo | O | | | | | | | |
| Add'l bond set aside rate per rate set below | O | | | | | | 1,104,125 | |

Total other cash needs **6,064,636**

SUMMARY OF REVENUE REQUIRED CALC:

| | | | |
|-------------|--|---------|--|
| 7,071,680 | OPERATING CASH NEEDS | 386,468 | |
| 1,435,750 | P&I BOND | (4,250) | |
| 4,484,877 | P&I IEPA | - | |
| - | Monthly Surplus and Depreciation Transfers | | |
| - | OTHER CASH NEEDS - ALLOCATED BY OWNERSHIP | | |
| 1,104,125 | 20% | 220,145 | Transfers to Reserve accts that help cover set-aside: |
| 14,096,433 | | | Bond set-aside as calculated to the left: <u>1,104,125</u> |
| (1,481,000) | HAULED IN WASTE INCOME OFFSET | 544,000 | Bond set-aside covers monthly transfers: <u>1,104,125</u> |
| 12,615,433 | REVENUE REQUIRED | | |
| 7,349,292 | Budgeted revenue from City of Kankakee | | |
| 1,691,736 | Budgeted revenue from Village of Bradley | | |
| 3,515,556 | Budgeted revenue from Village of Bourbonnais | | |
| 58,944 | Budgeted revenue from Village of Aroma Park | | |
| 95 | Proof | 93 | |
| (95) | Proof | | |

Budget Worksheet
4/30/2025

| | Actual May 23 - Jan 24 | Projected Actual Feb 24 - Apr 24 | Projected Actual FYE 4-30-24 | Budget FYE 4-30-24 | Under (Over) Projected Variance | Proposed Budget 4/30/2025 | Notes |
|--|---------------------------|-------------------------------------|---------------------------------|-----------------------|---------------------------------------|---------------------------------|-------|
|--|---------------------------|-------------------------------------|---------------------------------|-----------------------|---------------------------------------|---------------------------------|-------|

CALCULATION OF REQUIRED REVENUE AND MEMBER ALLOCATION:

| Allocation Type: | F | | O | | | | D | | Total Debt Service | Grand Total | Proof |
|------------------------|----------|-----------------------------|--------------|--------------------------------|--|---|--------------------------|--|-----------------------|-------------|-------|
| | Flows %* | O & M allocated by Flows | Ownership %* | SG&A allocated by Ownership | Non-Bonded Debt Service allocated by O | Hauled-in-Waste Offset allocated by Ownership | Bonded Debt Service** | Bonded Debt Service Allocated by D | | | |
| | | 5,262,800 | | 2,913,005 | 4,484,877 | (1,481,000) | % | 1,435,750 | 5,920,627 | 12,615,433 | - |
| City of Kankakee | 62.436% | 3,285,900 | 54.417% | 1,585,200 | 2,440,536 | (805,915.77) | 58.755% | 843,575 | 3,284,111 | 7,349,295 | |
| Village of Bradley | 11.251% | 592,100 | 15.261% | 444,600 | 684,437 | (226,015.41) | 13.695% | 196,626 | 881,063 | 1,691,748 | |
| Village of Bourbonnais | 26.011% | 1,368,900 | 29.719% | 865,700 | 1,332,861 | (440,138.39) | 27.040% | 388,227 | 1,721,087 | 3,515,549 | |
| Village of Aroma Park | 0.302% | 15,900 | 0.603% | 17,600 | 27,044 | (8,930.43) | 0.510% | 7,322 | 34,366 | 58,936 | |
| Proof total | | 5,262,800 | | 2,913,100 | 4,484,877 | (1,481,000) | | 1,435,750 | 5,920,627 | 12,615,527 | |
| Proof-imm rounding | 0.000% | - | 0.000% | - | - | - | 100.000% | - | - | - | - |
| Monthly Portions | | | | | | | | | | | |
| City of Kankakee | | 273,825 | | 132,100 | 203,378 | (67,160) | | 70,298 | | 612,441 | |
| Village of Bradley | | 49,342 | | 37,050 | 57,036 | (18,835) | | 16,385 | | 140,978 | |
| Village of Bourbonnais | | 114,075 | | 72,142 | 111,072 | (36,678) | | 32,352 | | 292,963 | |
| Village of Aroma Park | | 1,325 | | 1,467 | 2,254 | (744) | | 610 | | 4,912 | |
| | | 438,567 | | 242,759 | 373,740 | (123,417) | | 119,645 | | 1,051,294 | 95 |

20% SET ASIDE

| KRMA PROJECTED BUDGET AMOUNTS As of April 30, | | | | | | |
|---|-------------------|--------------|-----------------------|-------------------|--------------|------------------|
| Fiscal year ended April 30, | 2024 | | | 2025 | | |
| | Budget | % Change | \$ Change | Budget | % Change | \$ Change |
| Revenues: | | | | | | |
| Operation & maintenance payments | | | | | | |
| City of Kankakee | 6,812,760 | 5.64% | 363,624 | 7,349,292 | 7.88% | 536,532 |
| Village of Bradley | 1,494,504 | 7.60% | 105,564 | 1,691,736 | 13.20% | 197,232 |
| Village of Bourbonnais | 3,109,128 | 10.31% | 290,652 | 3,515,556 | 13.07% | 406,428 |
| Village of Aroma Park | 52,680 | 9.64% | 4,632 | 58,944 | 11.89% | 6,264 |
| | 11,469,072 | 7.14% | 764,472 | 12,615,528 | 10.00% | 1,146,456 |
| Other Revenues | 2,025,000 | -22.86% | | 1,481,000 | -26.86% | |
| Total Revenues | 13,494,072 | 1.23% | | 14,096,528 | 4.46% | |
| Expenses: | | | | | | |
| Total General and Administrative | 4,501,300 | 1.29% | | 4,553,880 | 1.17% | |
| Total Operations and Maintenance Exp | 5,398,912 | 1.99% | | 5,807,800 | 7.57% | |
| | 9,900,212 | 1.67% | | 10,361,680 | 4.66% | |
| Interest (Income) / Expense: | 926,740 | -14.78% | | 720,117 | -22.30% | |
| Total Expense | 10,826,952 | 0.02% | | 11,081,797 | 2.35% | |
| Net Income (Loss) | 2,667,120 | | | 3,014,731 | | |
| Using Cash Reserves for Debt or Capital | - | | | (450,000) | | Strand phase 1 |
| Using Cash Reserves for Debt or Capital | - | | | (3,013,333) | | Strand phase 2/3 |
| IEPA Proceeds | - | | | - | | |
| Depreciation and Amortization | 3,050,000 | | | 3,050,000 | | |
| Principal Payments | (4,833,137) | | | (4,960,510) | | |
| Beginning Cash (operating and restricted) | 8,609,469 | | | 10,377,435 | | |
| Cash Increase (Decrease) | 883,983 | | | (2,359,112) | | |
| Ending Cash (operating and restricted) | 10,377,435 | | | 8,018,322 | | |
| Less: projected 4/30/2025 restricted cash | | | | (4,761,387) | | |
| Unrestricted cash available at 4/30/2025 | | | | 3,256,935 | | |
| Dollar increase in budget breakdown: | | | | | | |
| | | | Lowered HIW | 544,000 | | |
| | | | Increase in expenses | 382,311 | | |
| | | | Increase in set aside | 220,145 | | |
| | | | \$ Change from above | 1,146,456 | | |

18% SET ASIDE

| KRMA | | | | | | |
|---|-------------------|--------------|-----------------------|-------------------|--------------|------------------|
| PROJECTED BUDGET AMOUNTS | | | | | | |
| As of April 30, | | | | | | |
| | | | | | | |
| | | | | | | |
| Fiscal year ended April 30, | 2024 | | | 2025 | | |
| | Budget | % Change | \$ Change | Budget | % Change | \$ Change |
| Revenues: | | | | | | |
| Operation & maintenance payments | | | | | | |
| City of Kankakee | 6,812,760 | 5.64% | 363,624 | 7,289,196 | 6.99% | 476,436 |
| Village of Bradley | 1,494,504 | 7.60% | 105,564 | 1,674,840 | 12.07% | 180,336 |
| Village of Bourbonnais | 3,109,128 | 10.31% | 290,652 | 3,482,748 | 12.02% | 373,620 |
| Village of Aroma Park | 52,680 | 9.64% | 4,632 | 58,236 | 10.55% | 5,556 |
| | 11,469,072 | 7.14% | 764,472 | 12,505,020 | 9.03% | 1,035,948 |
| Other Revenues | 2,025,000 | -22.86% | | 1,481,000 | -26.86% | |
| Total Revenues | 13,494,072 | 1.23% | | 13,986,020 | 3.65% | |
| Expenses: | | | | | | |
| Total General and Administrative | 4,501,300 | 1.29% | | 4,553,880 | 1.17% | |
| Total Operations and Maintenance Exp | 5,398,912 | 1.99% | | 5,807,800 | 7.57% | |
| | 9,900,212 | 1.67% | | 10,361,680 | 4.66% | |
| Interest (Income) / Expense: | 926,740 | -14.78% | | 720,117 | -22.30% | |
| Total Expense | 10,826,952 | 0.02% | | 11,081,797 | 2.35% | |
| Net Income (Loss) | 2,667,120 | | | 2,904,223 | | |
| Using Cash Reserves for Debt or Capital | - | | | (450,000) | | Strand phase 1 |
| Using Cash Reserves for Debt or Capital | - | | | (3,013,333) | | Strand phase 2/3 |
| IEPA Proceeds | - | | | - | | |
| Depreciation and Amortization | 3,050,000 | | | 3,050,000 | | |
| Principal Payments | (4,833,137) | | | (4,960,510) | | |
| Beginning Cash (operating and restricted) | 8,609,469 | | | 10,377,435 | | |
| Cash Increase (Decrease) | 883,983 | | | (2,469,620) | | |
| Ending Cash (operating and restricted) | 10,377,435 | | | 7,907,814 | | |
| Less: projected 4/30/2025 restricted cash | | | | (4,761,387) | | |
| Unrestricted cash available at 4/30/2025 | | | | 3,146,427 | | |
| Dollar increase in budget breakdown: | | | | | | |
| | | | Lowered HIW | 544,000 | | |
| | | | Increase in expenses | 382,215 | | |
| | | | Increase in set aside | 109,733 | | |
| | | | \$ Change from above | 1,035,948 | | |

16% SET ASIDE

| KRMA | | | | | | |
|---|-------------------|-----------------|-----------------------|-------------------|-----------------|------------------|
| PROJECTED BUDGET AMOUNTS | | | | | | |
| As of April 30, | | | | | | |
| | | | | | | |
| | | | | | | |
| Fiscal year ended April 30, | 2024 | | | 2025 | | |
| | <u>Budget</u> | <u>% Change</u> | <u>\$ Change</u> | <u>Budget</u> | <u>% Change</u> | <u>\$ Change</u> |
| Revenues: | | | | | | |
| Operation & maintenance payments | | | | | | |
| City of Kankakee | 6,812,760 | 5.64% | 363,624 | 7,229,088 | 6.11% | 416,328 |
| Village of Bradley | 1,494,504 | 7.60% | 105,564 | 1,658,040 | 10.94% | 163,536 |
| Village of Bourbonnais | 3,109,128 | 10.31% | 290,652 | 3,449,952 | 10.96% | 340,824 |
| Village of Aroma Park | 52,680 | 9.64% | 4,632 | 57,540 | 9.23% | 4,860 |
| | 11,469,072 | 7.14% | 764,472 | 12,394,620 | 8.07% | 925,548 |
| Other Revenues | 2,025,000 | -22.86% | | 1,481,000 | -26.86% | |
| Total Revenues | 13,494,072 | 1.23% | | 13,875,620 | 2.83% | |
| Expenses: | | | | | | |
| Total General and Administrative | 4,501,300 | 1.29% | | 4,553,880 | 1.17% | |
| Total Operations and Maintenance Exp | 5,398,912 | 1.99% | | 5,807,800 | 7.57% | |
| | 9,900,212 | 1.67% | | 10,361,680 | 4.66% | |
| Interest (Income) / Expense: | 926,740 | -14.78% | | 720,117 | -22.30% | |
| Total Expense | 10,826,952 | 0.02% | | 11,081,797 | 2.35% | |
| Net Income (Loss) | 2,667,120 | | | 2,793,823 | | |
| Using Cash Reserves for Debt or Capital | - | | | (450,000) | | Strand phase 1 |
| Using Cash Reserves for Debt or Capital | | | | (3,013,333) | | Strand phase 2/3 |
| IEPA Proceeds | - | | | - | | |
| Depreciation and Amortization | 3,050,000 | | | 3,050,000 | | |
| Principal Payments | (4,833,137) | | | (4,960,510) | | |
| Beginning Cash (operating and restricted) | 8,609,469 | | | 10,377,435 | | |
| Cash Increase (Decrease) | 883,983 | | | (2,580,020) | | |
| Ending Cash (operating and restricted) | 10,377,435 | | | 7,797,414 | | |
| Less: projected 4/30/2025 restricted cash | | | | (4,761,387) | | |
| Unrestricted cash available at 4/30/2025 | | | | 3,036,027 | | |
| Dollar increase in budget breakdown: | | | | | | |
| | | | Lowered HIW | 544,000 | | |
| | | | Increase in expenses | 382,228 | | |
| | | | Increase in set aside | (680) | | |
| | | | \$ Change from above | 925,548 | | |

To the Board of Directors
Kankakee River Metropolitan Agency (KRMA)
Kankakee, IL 60901

We are pleased to confirm our acceptance and understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide for Kankakee River Metropolitan Agency (KRMA) for the year ended April 30, 2025.

You have requested that we perform the following services:

- 1) We will provide you with the following bookkeeping services:
 - Prepare depreciation schedules and record depreciation from information provided by you.
 - Record adjusting entries needed from information provided by you.
 - Prepare the trial balance each year from information provided by you.
 - Record all income, expenses, and deposits from information provided by you.
 - Prepare annual 1099s from information provided by you.
 - Prepare bi-weekly payroll and quarterly/annual payroll tax returns from information provided by you.
 - Reconcile bank accounts (excluding the examination of cancelled checks, substitute checks, or electronic images of such checks) from information provided by you.
 - Advisory services as needed
 - Office management support services as needed

Our bookkeeping services will cover the year ended April 30, 2025.

- 2) We will prepare the financial statements of Kankakee River Metropolitan Agency (KRMA), which comprise the annual and monthly statement of net position and the related statement of revenues, expenses, and change in net position for the year ended April 30, 2025. These financial statements will not include statements of cash flows and related notes to the financial statements as required by accounting principles generally accepted in the United States of America.

Our Responsibilities

The objective of our financial statement preparation portion of the engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct this portion of our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the financial statement preparation portion of the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our financial statement preparation engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the Kankakee River Metropolitan Agency (KRMA) or noncompliance with laws and regulations.

Management Responsibilities

The financial statement preparation portion of the engagement to be performed is conducted on the basis that management acknowledges and understands that our role is the preparation of the financial statements in accordance with GAAP. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARS:

- a) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- b) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- c) The prevention and detection of fraud.
- d) To ensure that the Kankakee River Metropolitan Agency (KRMA) complies with the laws and regulations
- e) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- f) To provide us with, —
 - Documentation and other related information that is relevant to the preparation and presentation of the financial statements
 - Additional information that may be requested for the purpose of the preparation of the financial statements, and
 - Unrestricted access to persons within the Kankakee River Metropolitan Agency (KRMA) with whom we determine it necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

Other Relevant Information

Carmen Huizenga is responsible for supervising the engagement.

Our fee for these services will be based upon our standard hourly rates. Our invoices for these fees are payable according to the invoice terms.

During the term of this engagement and for two (2) years after completion thereof, neither party nor any of their legal entities shall for any reason, solicit for employment, employ or attempt to employ any person employed or hired by the other party, without payment in advance to the other party of liquidated damages, which both parties agree is a fair estimate of loss in the event of such a hiring and not a penalty, in the amount of 50% of the annual compensation paid to such person(s) by the original employer.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, arbitration, or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request. For all requests we will observe the confidentiality requirements of our profession and will notify you promptly of the request.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, and if such obligation is or may be a direct or indirect result of any inaccurate or incomplete information that you provide to us during the course of this engagement, you agree to indemnify us, defend us, and hold us harmless as against such obligation.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorneys' fees and mediation cost. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except our final settlement positions at mediation shall be admissible in litigation solely to determine the prevailing party's identity for purposes of the award of attorneys' fees.

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

Sincerely,

SKDO, P.C.

This letter correctly sets forth the understanding of:
Kankakee River Metropolitan Agency (KRMA)

Chairperson

Date

April 15, 2024

Kankakee River Metropolitan Agency
The Board of Directors of

1605 N. Convent Street
Bourbonnais, IL 60914

Dear Ladies and gentlemen:

This Master Professional Services Agreement (this "Agreement"), effective as of April 15, 2024, between SIKICH LLP, an Illinois limited liability partnership, ("Sikich LLP") and Kankakee River Metropolitan Agency ("Client", "you", or "your") sets forth the mutual agreements of the parties regarding Sikich LLP's provision of one or more professional CPA services to Client, from time to time, as more fully described in Sikich LLP Statements of Work (each, an "SOW") issued hereunder (collectively, the "Services").

This Agreement is intended to serve as the framework for entering into separate SOWs. The SOWs entered into pursuant to this Agreement shall be: (a) executed by authorized individuals on behalf of each of the parties, and (b) incorporated into this Agreement. Unless otherwise agreed by the parties, all SOWs that are entered into pursuant to this Agreement shall be governed by the terms of this Agreement and are hereby made part of, and incorporated into, this Agreement. In the event of a conflict between this Agreement and a SOW, the terms of this Agreement shall prevail, unless the SOW expressly references the specific provision in this Agreement to be modified by the SOW. This Agreement shall not govern engagements related to the Sikich Party's affiliated entities or the Sikich Party's services or offerings other than CPA Services, and a separate agreement for such services will be required. To the extent the term of an SOW extends beyond the expiration or earlier termination of this Agreement, the terms of this Agreement shall apply to such SOW until expiration of such SOW.

The general terms governing this Agreement are as follows:

ENGAGEMENT ADMINISTRATION

Following the date of this Agreement, without the consent of any party hereto, Sikich LLP may assign this Agreement and the associated SOWs to Sikich CPA LLC, a Virginia limited liability company ("Sikich CPA"), in connection with an upcoming proposed internal reorganization (the "Reorganization"). When used herein the term "Sikich Party", "we", "us", or "our" shall refer to, as of the date hereof, Sikich LLP, and following any assignment of this agreement to Sikich CPA in connection with the foregoing clause, Sikich CPA. Following the Reorganization, Sikich LLP and Sikich CPA will practice as an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations and professional standards. Sikich CPA is a licensed CPA firm and provides audit and attest services to its clients. Following the Reorganization, Sikich LLP will not be a licensed CPA firm and not perform audit or attest services.

Following the Reorganization:

- Sikich CPA will have a contractual arrangement with Sikich LLP whereby Sikich LLP will provide Sikich CPA with professional and support personnel and other support services to allow Sikich CPA to perform its professional services.
- From time to time, Sikich CPA may consult with Sikich LLP in the provision of services pursuant to this engagement.

- Client hereby consents to Sikich CPA sharing its Client information with Sikich LLP in support of the services to be provided by Sikich LLP for the purpose of performing the Services for which Sikich CPA will be engaged hereunder. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Sikich LLP and its employees of confidential information that we may obtain in the course of our engagement.
- As part of the alternative practice structure, Sikich LLP will agree to comply with the AICPA Code of Professional Conduct, as applied to an alternative practice structure, and applicable federal, state and local rules with respect to the confidentiality of client information. Accordingly, neither Sikich LLP nor Sikich CPA will disclose confidential client information without your consent, except (i) to any government agency or regulatory body to the extent and in the form or manner necessary or required to comply with any rule, regulation or order of such government agency or regulatory order, or (ii) pursuant to subpoena or other legal process. Sikich LLP and Sikich CPA utilize appropriate safeguards, policies and procedures to maintain the confidentiality of confidential client information.

In connection with this Agreement, we may communicate with you or others via e-mail transmission. As e-mails can be intercepted and read, disclosed or otherwise used or communicated by an unintended third-party or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of e-mails transmitted by us or in connection with the performance of this Agreement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits or disclosure or communication of confidential or proprietary information. Communications by email are authorized unless written objection is provided to us prior to any such communication.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards designed to protect the confidentiality of your personal information. In addition, we will enter into confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that such service providers have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers engaged by us.

Client acknowledges and agrees that in connection with the performance of the Services, Sikich LLP may utilize services of Sikich LLP subsidiaries, affiliates, divisions and/or third parties located outside of the United States ("Offshore Resources") to provide the Services. Offshore Resources may have access to confidential information from offshore locations. Sikich LLP represents to Client that with respect to each Offshore Resource utilized in providing Services to Client, Sikich LLP has technical, legal, and/or other safeguards, measures and controls in place designed to protect confidential information of Client from unauthorized disclosure or use. Accordingly, Client agreement above extends to disclosure, ability to access, and use of Client's confidential information by the Offshore Resources for the purposes set forth in this section. Any services performed by an Offshore Resource shall be performed in accordance with the terms set forth herein, and Sikich LLP shall remain responsible to Client for the performance of the Services.

Client hereby explicitly acknowledges and consents to our use of third-party cloud computing services to store confidential and proprietary information and other data of the Client and agrees that such use of such cloud services coupled with the use of encrypted devices, password protections and firewall protection shall constitute the best efforts of us to safeguard such information and data from unauthorized disclosure. Client further agrees that, subject to applicable law, we shall only be liable for such unauthorized disclosure or use if it has been finally judicially determined by a court of competent jurisdiction that we did not take commercially reasonable measures to protect the confidential and proprietary information and other data of the Client from unauthorized disclosure or use.

MANAGEMENT RESPONSIBILITIES

We, in our sole professional judgment, reserve the right to refuse to take any action that could be construed as assuming management responsibilities. You agree to make all management decisions, perform all management functions, and assume all management responsibilities for the Services; oversee the Services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the Services performed; and to accept responsibility for the results of the Services, including decisions regarding the implementation of any recommendations provided by us. Client will establish and maintain internal controls relevant to its organization, including the security of email accounts or other methods used to communicate with our engagement team members, and monitoring the effectiveness of their operation.

FEES; INVOICES

Our fees for the Services are detailed in the applicable SOW.

Services will be invoiced to you from time-to-time as work progresses and are payable in accordance with applicable State statutes. Invoices not paid timely will have interest charged on outstanding balances in accordance with applicable State statutes. In accordance with our firm policies, work will be suspended if your account becomes ninety (90) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our Services for nonpayment, or other reasonable causes such as failure to provide the information or cooperation necessary for successful performance of our Services, our provision of Services will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly. Our invoices for these fees are payable upon presentation and will be rendered each month as work progresses or as detailed in the applicable SOW.

You shall not solicit the staff of Sikich LLP or Sikich CPA for employment and no offer of employment shall be discussed with any Sikich LLP or Sikich CPA professional during the professional engagement period. Following such period, you shall inform the engagement Partner before entering into any substantive employment discussions with any Sikich LLP or Sikich CPA personnel. In the event that you desire to hire a member of the Sikich LLP or Sikich CPA staff within one year of the completion of this Agreement, a recruiting fee will be assessed at 30% of the first-year salary per hire and paid to the Sikich Party upon our notification of such hiring.

RECORD RETENTION; CONFIDENTIALITY

It is our policy to keep records related to this Agreement for seven years (from report release date for the audit). However, the Sikich Party does not keep any original client records, and we will return those to you at the completion of the Services rendered under this Agreement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. The documentation for this Agreement is the property of the Sikich Party.

All information obtained in the course of performing our agreed professional Services, including but not limited to, statements, records, schedules, working papers, memorandums, reports, and all other documents and work product prepared by or through the Sikich Party, will be considered confidential matters not to be disclosed to any other person or persons without your prior written permission, unless otherwise required pursuant to professional standards, statutory or regulatory authority, or court order. The foregoing obligation of confidentiality shall not apply to any information that was in the public domain at the time of the communication thereof to the Sikich Party.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, regulatory inquiry or arbitration or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request.

INDEMNIFICATION; LIMITATION OF LIABILITY

You hereby agree to indemnify and hold harmless Sikich CPA and Sikich LLP (collectively, "Sikich") and their respective partners, members, directors, employees, agents or subcontractors against all costs, expenses, losses, judgments, damages, and liabilities (including reasonable attorneys' fees and expenses) associated with any third-party claim, threat or proceeding relating to the performance of the Services by Sikich under this Agreement, other than as determined through mediation to have been caused by our own gross negligence or willful misconduct.

You agree that the maximum liability of Sikich to you for any negligent errors or omissions committed by us in the performance of the Services will be limited to the total amount of fees we receive from you under the applicable SOW for the Services provided under such SOW giving rise to the liability, except to the extent determined to result from our gross negligence or willful misconduct. You agree that this limitation applies to any and all liability or causes of action against us, however alleged or arising, unless otherwise prohibited by law or professional standards. Additionally, our liability as accountants shall be limited to the period covered by our Services and shall not extend to later periods for which we are not engaged as accountants or prior periods before we were engaged as accountants. In no event will Sikich be liable to you or any third party, whether a claim be in tort, contract or otherwise, for any amount in excess of the total professional fees paid pursuant to this Agreement for the Services provided under this Agreement giving rise to the liability, or for any special, consequential, exemplary, incidental indirect, lost profit, punitive or similar damages of any kind.

No (i) direct or indirect holder of any equity interests or securities of Sikich, (ii) affiliate of Sikich, or (iii) director, officer, employee, representative, or agent of Sikich, or of an affiliate of Sikich or of any such direct or indirect holder of any equity interests or securities of Sikich (collectively, the "Sikich Entities") shall have any liability or obligation of any nature whatsoever in connection with or under this Agreement or the transactions contemplated hereby, and Client waives and releases all claims against such Sikich Entities related to any such liability or obligation.

DISPUTE RESOLUTION; GOVERNING LAW

If any dispute, controversy, or claim arises in connection with the performance or breach of this Agreement, either party may, on written notice to the other party, request that the matter be mediated. Such mediation will be conducted by a mediator appointed by and pursuant to the Rules of the American Arbitration Association or such other neutral facilitator acceptable to both parties. Both parties will exert their commercially reasonable best efforts to discuss with each other in good faith their respective positions in an attempt to finally resolve such dispute or controversy. Each party may disclose any facts to the other party or the mediator which it, in good faith, considers necessary to resolve the matter. All such discussions, however, will be for the purpose of assisting in settlement efforts and will not be admissible in any subsequent litigation or proceeding against the disclosing party. Except as agreed by both parties in writing, the mediator will keep confidential all information disclosed during negotiations. The mediation proceedings will conclude within sixty (60) days from receipt of the written notice unless extended or terminated sooner by mutual consent. Each party will be responsible for its own expenses. The fees and expenses of the mediator, if any, will be borne equally by the parties.

THIS AGREEMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF ILLINOIS. THE SIKICH PARTY AND CLIENT KNOWINGLY, VOLUNTARILY AND IRREVOCABLY WAIVE ANY RIGHT TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM (WHETHER BASED UPON CONTRACT, TORT OR OTHERWISE) RELATED TO OR ARISING OUT OF OR IN CONNECTION WITH THE ENGAGEMENT OF THE SIKICH PARTY PURSUANT TO, OR THE PERFORMANCE BY THE SIKICH PARTY OF THE SERVICES CONTEMPLATED BY, THIS AGREEMENT. UPON THE ASSIGNMENT OF THIS AGREEMENT TO SIKICH CPA, THIS AGREEMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE COMMONWEALTH OF VIRGINIA.

TERM; TERMINATION

If either party hereto desires to terminate this Agreement, or an SOW, it may do so at any time for any reason by giving written notice to the other party. In such event, the Sikich Party will be paid for fees and expenses incurred through the termination date, as well as for reasonable engagement closing costs.

INDEPENDENT CONTRACTOR

It is understood and agreed that the Sikich Party will for all purposes be an independent contractor, will not hold itself out as representing or acting in any manner for Client, and neither the Sikich Party nor Client will have any authority to bind the other party to any contract or in any other manner. The Sikich Party and Client do not intend to create a joint employer relationship, and the Sikich Party and Client each represents that it is the sole employer of its employees. The Sikich Party shall not and does not have the right to control Client's employees' essential terms and conditions of employment, including hiring its employees, determining their wages and benefits, or assigning, scheduling, training, disciplining, or terminating Client's employees.

OFAC REPRESENTATION

Client represents and warrants the following with respect to the U.S. Treasury Department's Office of Foreign Assets Control ("OFAC"): (a) Client does not have any nexus with persons or entities on any of OFAC's sanctions list (e.g. SSI, SDN, FSE etc.) either through large shareholders, employees, beneficial owners, vendors, affiliated entities (i.e. affiliates or subsidiaries), third parties, customer base or otherwise; (b) Client does not have any operations in any comprehensive OFAC sanctioned country (Cuba, Iran, Syria, Sudan, North Korea, the Crimea); (c) Client does not have any operations in any limited OFAC sanctioned country program; or (d) Client does not remit payment for the Sikich Party's fees and expenses from an OFAC sanctioned country.

NO THIRD-PARTY BENEFICIARIES

This Agreement does not and is not intended to confer any rights or remedies upon any person or entity other than the parties, provided, that, following the Reorganization, Sikich LLP shall be a third-party beneficiary of the provisions herein that make reference to Sikich LLP.

FORCE MAJEURE

The Sikich Party shall not be deemed in default of any provision of this Agreement or be liable for any delay, failure in performance, or interruption of the Services resulting directly or indirectly from acts of God, electronic virus attack or infiltration, civil or military authority action, civil disturbance, war, strike and other labor disputes, fires, floods, other catastrophes, and other forces beyond its reasonable control.

NOTICES

All notices given under or pursuant to this Agreement will be sent by national courier, Certified or Registered Mail, Return Receipt Requested, and will be deemed to have been delivered when physically delivered to Client or the Sikich Party at the following address:

If to the Sikich Party:

Sikich LLP
1415 W. Diehl Rd., Suite 400
Naperville, IL 60563
Attention: James R. Savio, CPA, MAS

With a copy to:

Sikich LLP
1415 W. Diehl Road, Suite 400
Naperville, IL 60563
Attention: Office of General Counsel

If to Client:

Kankakee River Metropolitan Agency
1605 N. Convent Street
Bourbonnais, IL 60914
Attention: The Board of Directors of

SURVIVAL

Those provisions that by their nature are intended to survive termination or expiration of this Agreement and any right or obligation of the parties in this Agreement which, by its express terms of nature and context is intended to survive termination or expiration of this Agreement, shall so survive any such termination or expiration.

MISCELLANEOUS

Entire Agreement: This Agreement, the Exhibits attached hereto and incorporated herein by reference, and the SOWs, constitute the entire agreement between the Sikich Party, on one side, and Client on the other side, regarding the terms of this Agreement. In the event Client requires the Sikich Party to execute a purchase order or other Client documentation in order to receive payment for Services, the terms and conditions contained in such purchase order or documentation shall be null and void and shall not govern the terms of this Agreement. This Agreement is entered into without reliance on any promise or representation, written or oral, other than those expressly contained herein and supersedes any other such promises or representations. This Agreement can only be modified by a written agreement signed by duly authorized representatives of each party.

Counterparts: This Agreement may be executed in counterparts (and by facsimile, electronic signature or other electronic means), each of which shall constitute an original and all of which together will be deemed to be one and the same document.

Severability: The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provision.

Authority; Due Authorization; Enforceability: Each party hereto represents and warrants that it has all requisite power and authority to enter into this Agreement and to perform its obligations hereunder. Each party hereto further represents and warrants that this Agreement has been duly and validly authorized by all necessary corporate action and has been duly executed and delivered by each such party and constitutes the legal, valid and binding agreement of each such party, enforceable in accordance with its terms.

Counsel Representation: The terms of this Agreement have been negotiated by the parties hereto, who have each been represented by counsel, there shall be no presumption that any of the provisions of this Agreement shall be construed adverse to any party as "drafter" in the event of a contention of ambiguity in this Agreement, and the parties waive any statute or rule of law to such effect.

Assignment: This Agreement may not be assigned by any party hereto without the prior written consent of the other party, *provided*, that, the Sikich Party may assign this Agreement and the SOWs hereunder without any consent of the other party to (a) any affiliate of the Sikich Party in connection with an internal restructuring, or (b) to the transferee in connection with the sale of all or substantially all of the assets of the Sikich Party. Any attempted assignment of this Agreement made without such consent shall be void and of no effect, at the option of the non-assigning party.

Headings: Headings used herein are for convenience of reference only and shall not affect the interpretation or construction of this Agreement.

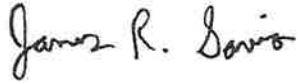
ACCEPTANCE

You acknowledge having read this Agreement in its entirety, have had full opportunity to consider its terms in consultation with your attorney, have had full and satisfactory explanation of the same, and fully understand and agree to be bound by the terms of this Agreement.

Please indicate your understanding and acceptance of this Agreement and your intention to be legally bound hereby by executing this Agreement in the space provided below and return it to our offices, indicating your authorization for us to proceed on the above terms and conditions.

We appreciate the opportunity to be of service to you. If you have any questions, please let us know.

Sincerely,



James R. Savio, CPA, MAS
Partner
On behalf of Sikich LLP

Acknowledged:

Kankakee River Metropolitan Agency

Name _____

Title _____

Date _____

**STATEMENT OF WORK
No. 1153159-2024-AUD**

This Statement of Work (this "SOW") dated April 15, 2024 is entered into by and between Sikich LLP ("Sikich", "we", "us", or "our") and Kankakee River Metropolitan Agency ("Client", "you", or "your") pursuant to the Master CPA Professional Services Agreement dated April 15, 2024 between Sikich and the Client (the "Agreement"), all terms of which are hereby incorporated herein by reference.

NOW, THEREFORE, for and in consideration of the foregoing premises, and the agreements of the parties set forth below, Sikich and Client agree as follows:

AUDIT SCOPE AND OBJECTIVES

The Services to be provided under this SOW will include an audit of the financial statements and the related disclosures, which collectively comprise the basic financial statements of the Client as of and for the year ended April 30, 2024 (the "financial statements").

Accounting standards generally accepted in the United States of America provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the Client's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our Services, we will apply certain limited procedures to the Client's RSI in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis

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

- Supplemental Data

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the paragraph above when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, and if required, the standards for financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards, if applicable.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We will conduct our audit in accordance with GAAS and, if applicable, the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the Client. Because the determination of waste and abuse is subjective, Government Auditing Standards (if applicable) do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will request written representations from your attorneys as part of the provision of Services, and they may bill you for responding to this inquiry.

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

AUDIT PROCEDURES – INTERNAL CONTROL

We will obtain an understanding of Client and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards (if applicable). The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, and if required Government Auditing Standards.

AUDIT PROCEDURES - COMPLIANCE

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

NONATTEST SERVICES

Nonattest Services expected to be performed during our audit of the Financial Statements as of and for the year ended April 30, 2024 and other deliverables are as follows:

- Assistance in preparing the financial statements based on information provided by you

These and other nonattest services provided do not constitute an audit under GAAS and, if required, Government Auditing Standards and such services will not be conducted in accordance with GAAS and Government Auditing Standards.

We will perform the nonattest services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to the nonattest services listed above, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the nonattest services we provide. You will be required to acknowledge in the management representation letter the nonattest services provided and that you have evaluated the adequacy of our nonattest services and have reviewed and approved the results of those services prior to their completion and have accepted responsibility for them. Further, you agree to oversee the nonattest services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; to evaluate the adequacy and results of those services; and accept responsibility for them.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, in accordance with GAAS and Government Auditing Standards (if required).

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Client from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain representation from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and Government Auditing Standards, if required.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Client involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Client received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Client complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report in accordance with GAAS and Government Auditing Standards (if required).

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

You are responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this Agreement. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information, in accordance with GAAS and Government Auditing Standards (if required).

REPORTING

We will issue a written report upon completion of our audit of the financial statements. Our report will be addressed to the Board of Directors of Client. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the Agreement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Client is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

ENGAGEMENT ADMINISTRATION, FEES AND OTHER

The assistance to be supplied by Client personnel is described in the workpaper request lists for preliminary (interim) and final fieldwork, which outline the specific schedules and information we are requesting for this Agreement. The workpaper request lists will be discussed with and coordinated with Karen Benson, Financial Administrator. The timely and accurate completion of this work is an essential condition to our completion of the audit, financial statement preparation, and issuance of our audit report. This SOW assumes all records, documentation, and information we requested in connection with our audit and financial statement preparation assistance services (and outlined in the workpaper request lists) are complete and available at the beginning of the respective phases of the provision of Services. It also assumes key personnel are available to us for the duration of the audit and preparation of the financial statements. We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We are committed to the timely completion of the audit, performance of nonattest services as described above, and delivery of final reports for the fee set forth in this SOW. The fees quoted in this SOW are based on certain assumptions. Circumstances may arise during the engagement that may significantly affect the targeted completion dates or our fee estimate. As a result, changes to the fees may be necessary. Such circumstances include but are not limited to the following:

1. All requested information is not (a) provided by you on the date requested, (b) completed in a format acceptable to Sikich, (c) mathematically correct, (d) complete and accurate, or (e) in agreement with the appropriate Client records (e.g. general ledger accounts, completed trial balance). Sikich will provide you with a separate listing of required schedules, information requests and the dates such items are needed.
2. Changes to the timing of the engagement due to lack of timeliness by you, or at your request. Changes to the timing of the engagement usually require reassignment of personnel used by Sikich in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, Sikich may incur significant unanticipated costs.
3. Significant delays in responding to our requests for information, such as reconciling variances, providing requested supporting documentation (e.g. invoices, contracts, and other documents), or responding to our inquiries of Client management.
4. Requests by you for Sikich to complete schedules or obtain information previously mutually agreed to be completed by or provided by you.

In addition, certain circumstances warranting an adjustment to the fees or a modification to this SOW may include, but are not limited to the following:

1. Requests by you for Sikich to perform nonattest services in addition to those identified and described in the "Nonattest Services" section above.
2. Other time deemed outside the scope of services of the engagement as set forth in this SOW.

Final reports will be issued upon your approval of the preliminary drafts. Our engagement ends on delivery of our final report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service. James R. Savio is the engagement Partner and is responsible for supervising the provision of Services and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately May 30, 2024.

We will provide copies of our reports to you; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Sikich and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the granting agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of our personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulatory agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services will not exceed \$21,580, which includes out-of-pocket costs such as report reproduction, postage, etc. Additionally, there will be a one-time fee ranging from \$1,000 to \$2,000, depending on the level of assistance required, related to the implementation of GASB Statement No. 96. These fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Invoices for the Services will be rendered as work progresses and are payable upon receipt.

In accordance with professional standards, any discussions during the period of the audit engagement between Client and a member of the Sikich audit engagement team regarding potential employment or association with Client creates an impairment of independence for the Sikich employee and possibly the firm. Such a situation could require us to temporarily or permanently remove that person from your audit engagement or to perform additional procedures or re-perform procedures, which would increase our fees. Should we not become aware of the impairment until after the conclusion of the provision of Services, our independence would be deemed to have been impaired. Please inform appropriate Client personnel to refrain from any such discussions with any Sikich staff while the audit Services are ongoing and notify James R. Savio immediately if Client becomes aware that any such discussions may have occurred.

You may request that we perform additional services not contemplated by this Agreement. If this occurs, we will communicate with you regarding the scope of the additional services and will bill you a mutually agreed upon amount. We may also issue a separate Statement of Work or Change Order covering additional services. In the absence of any other communication from us outlining such additional services, our services will continue to be governed by the terms of this SOW.

You acknowledge and agree that in connection with the performance of the Services, Sikich may utilize the services of Sikich subsidiaries, affiliates, divisions and/or third parties located outside of the United States ("Offshore Resources") to provide the Services. Offshore resources may have access to confidential information from offshore locations. Sikich represents to Client that with respect to each Offshore Resource utilized in providing Services to you, Sikich has technical, legal and/or other safeguards, measures and controls in place designed to protect confidential information of you from unauthorized disclosure or use. Accordingly, your agreement above extends to disclosure, ability to access, and use of your confidential information by the Offshore Resources for the purposes set forth in this section. Any services performed by an Offshore Resource shall be performed in accordance with the terms set forth herein, but Sikich shall remain responsible to Client for the performance of the Services.

This SOW is governed by the terms and conditions of the Agreement. The terms of the Agreement are hereby expressly incorporated by reference into and made a part of this SOW. In the event of a conflict between the terms and conditions of the Agreement and this SOW, the terms of the Agreement shall take precedence and control over those of this SOW unless otherwise expressly and specifically set forth herein. In the event of a conflict between the terms and conditions of this SOW and any related exhibits, attachments, or proposals, the terms of this SOW shall take precedence and control over those of the exhibit, attachment, or proposal hereto unless otherwise expressly and specifically set forth herein. Any capitalized terms not otherwise defined herein shall have the meanings set forth in the Agreement. This SOW may be executed (including by facsimile and PDF signature) in one or more counterparts, with the same effect as if the parties had signed the same document. This SOW may be modified or amended only by a written document signed by both parties.

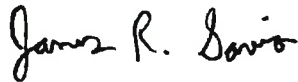
ACCEPTANCE

You acknowledge having read this SOW in its entirety, have had full opportunity to consider its terms in consultation with your attorney, have had full and satisfactory explanation of the same, and fully understand and agree to be bound by the terms of this SOW.

Please indicate your understanding and acceptance of this SOW and your intention to be legally bound hereby by executing this SOW in the space provided below and return it to our offices, indicating your authorization for us to proceed on the above terms and conditions.

We appreciate the opportunity to be of service to you. If you have any questions, please let us know.

Sincerely,



James R. Savio, CPA, MAS
Partner
On behalf of Sikich LLP

Acknowledged:

Kankakee River Metropolitan Agency

Name _____

Title _____

Date _____