

AGENDA

KANKAKEE RIVER METROPOLITAN AGENCY MEETING

Thursday, October 24, 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. September 26, 2024 – Regular Board Meeting
- IV. **Presentation of Audit Report for FYE May, 1, 2023 – April 30, 2024 from Sikich**
- V. **Reports**
 - A. Operations & Maintenance Report
 1. Monthly Report (MOR)
 - B. Executive Director Report
 1. Water, Gas & Electric Use/Cost
 2. Hauled in Waste Summary
 3. Operations Report
 - C. Financial Report
 1. Reports
 2. Flows Graphs
 - D. Communications
- VI. **Old Business**
 - A. Update on Engineering for Phase 1, Phase 2, Phase 3
 1. Projections of Phase 1, Phase 2, and Phase 3 impacts on the rates for members municipalities
- VII. **New Business**
 - A. Authorization to Purchase up to 2 vehicles to not exceed \$25,000.00 each
 - B. Office Coordinator Discussion and Approval
 - C. Review and Consideration of 2024 Agenda and Board Meeting Dates
 - D. Approval for Audit Report for FYE May, 1, 2023 – April 30, 2024
- VIII. **Executive Session**
 - A. Personnel & Probable or Imminent Litigation
- IX. **Next Meeting**

Thursday, November 21, 2024 (9:00 AM in KRMA Boardroom)

KANKAKEE RIVER METROPOLITAN AGENCY
MINUTES
September 26, 2024 – 9:00 A.M
1600 W Brookmont Blvd.

In attendance:

Board of Directors:

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

Administration:

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

Attorney:

Neal Smith, Robbins Schwartz

KRMA Staff:

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

Other:

Terry Memenga, Director of Public Works, Village of Bourbonnais
Dan Small, Engineer, Strand Associates
Tara Latz, Financial Director, Village of Bourbonnais
Ryan McGinnis, Lab Operation Manager, City of Kankakee
Zachary Newton, Superintendent of ESU, City of Kankakee
Mary Ellen Arrington, Resident of Bradley, IL
Lee Provost, Daily Journal
Marcus Strother, Son of Arthur Strother via gotomeeting.com

Chairman, Mayor Curtis called the meeting to order.

I. **Roll Call**

Roll Call was taken. All Board members were present.

Chairman Curtis asked for approval to make an amendment to the agenda, moving up VI. D. to III. A. Motion was made by Dir Hunter and seconded by Vice Chairman Schore. All board members were present and voted in favor of. Motion Carried.

II. **Public Comment**

None

III. **Approval of Board Minutes September 26, 2024 – Regular Board Meeting**

Motion to approve the September 26, 2024, Regular Board Meeting minutes was made by: Dir Osenga and seconded by Dir Romo. All board members were present voted in favor of. Motion Carried.

A. **Resolution for Recognizing Arthur Strother for his Dedicated Service to Kankakee River Metropolitan Agency**

Chairman Curtis gave is acknowledgement and read the resolution for Arthur Strother's 40 years of dedication and hard work for Kankakee River Metropolitan Agency. Motion to approve the resolution on 26th day of September

2024 was made by Dir Hunter and seconded by Vice Chairman Schore. All board members were present voted in favor of. Motion Carried.

Superintendent Arthur Strother thanked everyone for the recognition. Marcus Strother, son of Arthur Strother, gave compliments to his father. Also, Vice Chairman Schore gave acknowledgement as well.

IV. Reports

A. Operations & Maintenance Report

Monthly Report

Art stated the plant is doing well, however there are a couple issues with haulers, and they have been put on notice for not meeting our local limits, and warned if it continues, there will be consequences. There were questions: are they local haulers or haulers outside the area and was its leachate. Art replied, haulers of Momence, IL and Channahon, IL and no it wasn't leachate. Art also reference the TSS gauge and gave his thoughts as to why it's so high. Dir Romo asked are we testing for ammonia and have we identified where it's coming from. Ryan replied yes, we are testing for ammonia and the leachate is high within the ammonia. Art added, we are keeping an eye on ammonia as well and KRMA has been able to manage the ammonia levels and meet our permit requirements. Dir Romo asked what does the TSS Influent vs. Effluent graph represents? Bryan Kennedy, Assistant Superintendent, stated the graph shows the peaks and valleys of TSS coming in which is the influent and the red line represent TSS effluent going out of the plant to the river which meets our permit limits. Dir Hunter asked is there any update on Covid in the water. Art referred to the report in the MOR and stated we are still participating in the testing for it. Dir Hunter asked Bryan Kennedy how his transition is going. Bryan Kennedy responded. Art also informed the board that the sludge storage room is getting close to capacity and if Synargo is unable to fulfill its contract we may need to call New Era Spreading. There was discussion to how this would affect the plant and the surrounding area.

B. Executive Director Report

1. Water, Gas & Electric Use/Cost

Exec. Dir. Dave Tyson presented yearly utility usage. He stated we are not getting electric bill monthly; however, our YTD is within our budget, along with the water and gas bill. Vice Chairman Schore asked question about the increase in the water bill. Exec Dir Tyson stated we been doing a lot of extra cleaning.

2. Hauled In Waste Summary

Exec. Dir. Tyson said hauled in waste is steady.

3. Operations Report

Exec Dir Dave Tyson stated everything is going well. There will be some changes in our Safety Meetings: Conducting training on policies and procedures on what done on the plant. Offering CEU's to the operators which is needed to keep their licenses valid. Exec Dir Tyson also stated Safety Meetings will be held by Bryan and/or himself, more so him. Also, sending some operators for training. We resumed having meetings with our Lead Operators. Also, in discussion with the Union regarding some duty changes with our lead Operators, however, still waiting on Union response.

C. Financial Report

1. Reports

Karen presented the financial statements. Karen stated the Statement of Net Position is strong. She discusses how we are getting a better interest. Statement of Revenue/Expenses shows hauled in waste is above budgeted item. As of a year-to-date basis everything is on track. Also, change of net position is a little over the budget.

2. Flows Graphs

Karen stated we will continue to keep track, because the actual flows is how we reconcile the revenue and expenses at the end of the year, for the expenditures that is allocated base off flows.

D. Communications

None

V. Old Business

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

Dan Small stated Strand Associate stated for Phase 1 Strand Associates are continuing with the design, which is the \$10 million dollar project for capital improvements, which should be done by the end of the year and have it ready to advertise and continue discussion with your State Representatives the first quarter of 2025. Dan stated, they had kickoff the larger team for Phase 2 and Phase 3 design. Therefore, we are on schedule. We will be scheduling regular meetings with KRMA Staff. Dir Hunter asked for an update regarding the meeting he had with Tammy Duckworth office. Vice Chairman reiterated that the board only approved the engineering of the expansion, so decision can be made rather we are going to do the expansion or not and/or rather the cost would be and where the funding will come

from. Dir Romo ask did that approval authorize KRMA to get a \$100 million dollars in IEPA loans. Chairman stated, that would have to come back to the board for approval, however, we are on the list. Dan Small then, walked through the steps of each Phases regarding check points, cost analysis, and engineering. Dir Romo asked what the cost for the Phase 2 was and 3 engineering and is the plan only good for two years, therefore, if we don't go through with the expansion will we have to go through the engineering process again. Dan replied, the engineering cost is \$5.62 million and no, the engineering will only have to be re-check with the cost updates. There was more discussion and examples given regarding how engineering design will work. Chairman Curtis also gave us an update regarding the City of Kankakee turbines, which is the Hydro.

1. Projections of Phase 1, Phase 2, and Phase 3 impacts on the rates for the members municipalities

None

VI. New Business

A. Appointment of KRMA Positions

Will be discussed in Executive Session.

The recommendation in order Motion to approval the appointment to fill the Operation Manager position with Richard Tyson was made by Dir Hunter and seconded by Secretary Stump. All board members present voted in favor of; Vice Chairman Schore voted no, and Director Osenga absent. Motion Carried.

B. Information on Tammy Duckworth Meeting

Exec Dir Tyson informed the board that it was a good meeting. We have applied for her grant funding for last two years. Exec Dir Tyson informed the board the process of applying for the Tammy Duckworth Grant. The Grant we hoping to get is between \$3 to \$4 million dollars.

C. Draft Audit Financial Report FYE April 30, 2024

Karen present the Audit Financial Report FYE April 30, 2024, and stated SIKICH will be able to present next month.

VII. Executive Session

Personnel & Probable or Imminent Litigation

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

Roll call was taken and all board members were present, Motion Carried.

The Board went into Executive Session.

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

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

Return to Open Session.

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

With the Board back in open session there was two actions taken.

VIII. Next Meeting

Next Regular Board Meeting- **Thursday, October 24, 2024 (9:00 A.M. at KRMA Board Room)**

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

**KANKAKEE RIVER
METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

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

For the Years Ended April 30, 2024 and 2023



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**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT

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

Opinions

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

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the Kankakee River Metropolitan Agency, as of April 30, 2024, and the respective changes in its financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Prior Period Financial Statements

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The supplemental data is presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplemental data is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental data is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Sikich CPA LLC

Naperville, Illinois
September 5, 2024

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

Kankakee River Metropolitan Agency

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

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

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

Overview of the Financial Statements

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

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

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

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

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

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

Kankakee River Metropolitan Agency

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

Financial Highlights

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

Financial Analysis

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

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

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

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

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

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

Kankakee River Metropolitan Agency

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

Capital Asset and Debt Administration

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

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

Major capital asset activity for the past fiscal year included:

2024 Projects:

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

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

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

Kankakee River Metropolitan Agency

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

Capital Asset and Debt Administration (continued)

Long-Term Debt Outstanding:

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

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

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

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

Kankakee River Metropolitan Agency

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

Review of Operations

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

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

Capital Program

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

Requests for Information

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

BASIC FINANCIAL STATEMENTS

**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

STATEMENT OF NET POSITION

April 30, 2024 and 2023

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

(This statement is continued on the following page.)

**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

STATEMENT OF NET POSITION (Continued)

April 30, 2024 and 2023

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

See accompanying notes to financial statement.

**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

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

For the Years Ended April 30, 2024 and 2023

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

See accompanying notes to financial statement.

**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

STATEMENT OF CASH FLOWS

For the Year Ended April 30, 2024 and 2023

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

(This statement is continued on the following page.)

**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

STATEMENT OF CASH FLOWS (Continued)

For the Year Ended April 30, 2024 and 2023

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

See accompanying notes to financial statement.

**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS

April 30, 2024 and 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

a. Reporting Entity

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting

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

Proprietary Funds

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Cash and Cash Equivalents

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

e. Investments

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

f. Accounts Receivable

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

g. Prepaid Expenses

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

h. Capital Assets

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Restricted Cash

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

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

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

k. Compensated Absences

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

l. Net Position

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

m. Deferred Outflows/Inflows of Resources

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Accounting Estimates

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

2. DEPOSITS AND INVESTMENTS

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

a. Deposits with Financial Institutions

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

b. Investments

The Agency categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Agency held no investments subject to fair value measurement at April 30, 2024 or 2023.

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

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

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

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

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

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

3. CAPITAL ASSETS

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

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

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

3. CAPITAL ASSETS (Continued)

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

4. RELATED PARTY

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

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

4. RELATED PARTY (Continued)

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

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

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

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

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

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

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

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

4. RELATED PARTY (Continued)

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

April 30, 2024	MGD	Percent
City of Kankakee	3,244.62	62.50%
Village of Bourbonnais	1,342.13	25.86%
Village of Bradley	588.13	11.33%
Village of Aroma Park	16.02	0.31%
TOTAL	5,190.90	100.00

April 30, 2023	MGD	Percent
City of Kankakee	3,098.91	64.25%
Village of Bourbonnais	1,190.58	24.68%
Village of Bradley	518.92	10.76%
Village of Aroma Park	14.94	0.31%
TOTAL	4,823.35	100.00

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

5. RISK MANAGEMENT

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

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

5. RISK MANAGEMENT (Continued)

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

6. LONG-TERM DEBT

a. Changes in Long-Term Debt

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

b. Revenue Bonds

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

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

6. LONG-TERM DEBT (Continued)

b. Revenue Bonds (Continued)

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

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

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

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

c. IEPA Loans

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

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

6. LONG-TERM DEBT (Continued)

c. IEPA Loans (Continued)

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

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

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

IEPA Loan #5: On January 9, 2013, the Agency was approved for another loan totaling \$19,279,600 by the Illinois Environmental Protection Agency. These funds are to be used to continue the project started with IEPA Loans #3 and #4 (see above for project details). Since the project is quite extensive, it is broken out into phases. Phase 1A is covered by the prior two loans, and the additional IEPA Loan #5 will cover phase 1B. As of April 30, 2024, the Agency has net funds borrowed of \$18,889,061, including \$200,704 of capitalized interest, on this loan. The loan requires repayment over 20 years including interest at 1.93%.

IEPA Loan #6: On March 12, 2015, the Agency was approved for another loan totaling \$19,569,000 by the Illinois Environmental Protection Agency. These funds are to be used to continue the project started with IEPA Loans #3 and #4, specifically Phase 1C. As of April 30, 2024, the Agency has net funds borrowed of \$18,895,595, including \$218,842 of capitalized interest and \$275,000 of forgiven principal, on this loan. The loan requires payments over 20 years including interest at 1.995%.

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

6. LONG-TERM DEBT (Continued)

d. Defeased Debt

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

e. Pledged revenues

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

f. Debt Service to Maturity

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

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

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

6. LONG-TERM DEBT (Continued)

f. Debt Service to Maturity (Continued)

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

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

7. RETIREMENT PLAN

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

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

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

SUPPLEMENTAL DATA

**KANKAKEE RIVER METROPOLITAN AGENCY
KANKAKEE, ILLINOIS**

SCHEDULES OF REVENUES AND EXPENSES - BUDGET AND ACTUAL

For the Year Ended April 30, 2024

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

(See independent auditor's report.)



**KANKAKEE RIVER
METROPOLITAN AGENCY**

AUDITOR'S COMMUNICATION TO THE
BOARD OF DIRECTORS

For the Year Ended April 30, 2024



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KANKAKEE RIVER METROPOLITAN AGENCY
AUDITOR'S COMMUNICATION TO THE BOARD OF DIRECTORS
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1415 West Dixie Road, Suite 400
Naperville, IL 60563
630 566 8400

SIKICH.COM

September 5, 2024

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

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process along with our questionnaire regarding Consideration of Fraud in a Financial Statement Audit was sent to you on June 20, 2024.

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

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

Sincerely,

Sikich CPA LLC

Sikich CPA LLC
By: James R. Savio, CPA, MAS
Principal



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

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September 5, 2024

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

We have audited the basic financial statements of Kankakee River Metropolitan Agency (KRMA) for the year ended April 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 15, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 5, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

Restriction on Use

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

Sincerely,

Sikich CPA LLC

Sikich CPA LLC

By: James R. Savio, CPA, MAS

Principal

PASSED ADJUSTMENTS

	KRMA	ENTERPRISE FUND			
	(CLIENT)	(OPINION UNIT)			
	For the Year Ended	4/30/2024			
	All entries posted as Debit (Credit)				
Description	Workpaper Reference	Assets/ Deferred Outflows	(Liabilities)/ (Deferred Inflows)	(Net Position)/ (Fund Balance)	Change in Net Position/ Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -
To record effect of GASB 96	3563	110,466	(106,468)	-	(3,998)
Totals		\$ 110,466	\$ (106,468)	\$ -	\$ (3,998)

KANKAKEE RIVER METROPOLITAN AGENCY

MANAGEMENT LETTER

April 30, 2024



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

SIKICH.COM

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

In planning and performing our audit of the basic financial statements of the Kankakee River Metropolitan Agency (KRMA) as of and for the fiscal year ended April 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of KRMA's internal control. Accordingly, we do not express an opinion on the effectiveness of KRMA's internal control.

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

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

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

Sikich CPA LLC

Naperville, Illinois
September 5, 2024

OTHER COMMENTS

Future Accounting Pronouncements

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

GASB Statement No. 99, *Omnibus 2022*, addresses a variety of topics including: Classification and reporting of derivative instruments within the scope of Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives; clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset; clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability; extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP); disclosures related to nonmonetary transactions; pledges of future revenues when resources are not received by the pledging government; clarification of provisions in Statement No. 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments, as amended, related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position; and terminology used in Statement 53 to refer to resource flows statements. This statement is effective upon issuance for requirements related to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63. The effective date for the requirements related to leases, PPPs, and SBITAs is the fiscal year ending April 30, 2024. The effective date for the requirement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 is the fiscal year ending April 30, 2025.

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 100, *Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62*, enhances accounting and financial reporting requirement for accounting changes and error corrections. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). This Statement is effective for the fiscal year ended April 30, 2025.

GASB Statement No. 101, *Compensated Absences*, requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. This Statement is effective for the fiscal year ended April 30, 2025.

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

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

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

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

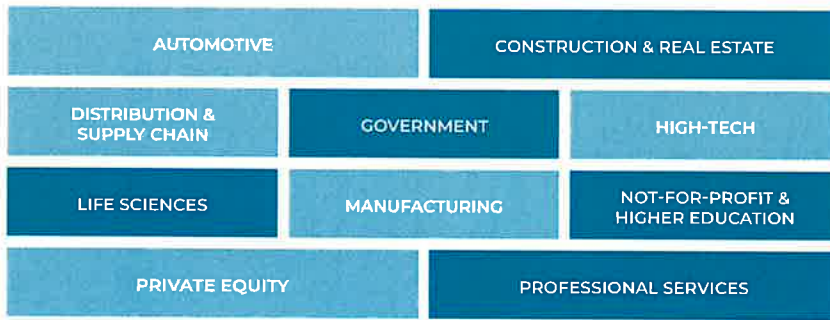


Sikich is a global company specializing in technology-enabled professional services.

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

INDUSTRIES

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



SPECIALIZED SERVICES

ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

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

TECHNOLOGY

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

ADVISORY

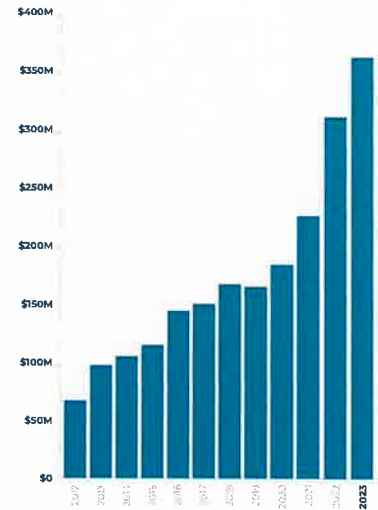
- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking*
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession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

Sikich currently practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients. Sikich LLC has a contractual arrangement with Sikich CPA LLC under which Sikich LLC provides Sikich CPA LLC with professional and support personnel and other services to support Sikich CPA LLC's performance of its professional services, and Sikich CPA LLC shares certain client information with Sikich LLC with respect to the provision of such services.

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

WHO WE ARE

TOTAL PERSONNEL **1,900+**
 2023 REVENUE **\$363.8M**



OFFICE LOCATIONS

- | | |
|-------------------------|-------------------------|
| Ahmedabad, GJ | Los Angeles, CA* |
| Alexandria, VA | 877.279.1900 |
| 703.836.1350 | Sacramento, CA* |
| 703.836.6701 | 925.577.5144 |
| Bangalore, KA | Milwaukee, WI |
| Boston, MA | 262.754.9400 |
| 508.485.5588 | Naperville, IL |
| Chattanooga, TN | 630.566.8400 |
| 423.954.3007 | Peoria, IL |
| Chicago, IL | 309.694.4251 |
| 312.648.6666 | Princeton, NJ |
| Cleveland, OH | 609.285.5000 |
| 440.238.0445 | Richfield, OH |
| Coimbatore, TN | 330.864.6661 |
| Decatur, IL | Springfield, IL |
| 217.423.6000 | 217.793.3363 |
| Indianapolis, IN | St. Louis, MO |
| 317.842.4466 | 314.275.7277 |

**Perform only Technology and Advisory services*

CULTURE

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



CERTIFICATIONS & AWARDS

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



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



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

Sikich is among the **50 firms that place on Inside Public Accounting's 2023 Best of the Best Firms**, an exclusive list that ranks organizations on key areas of management, growth and strategic vision.



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



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



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



NET PROMOTER SCORE

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

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





Providing Wastewater Treatment to the Kankakee River Valley



Monthly Operations Report

September 2024

KRMA's SEPTEMBER HIGHLIGHTS:

The KRMA team facing the challenges of the loss of two key managers, everyone has step up to the challenge. It is commendable that employees are taking on additional duties to lessen the lost and ensuring the Agency meet its obligation to the community.

The KRMA staff and Strand resume meeting on the Phase 1, 2, and 3 facility upgrades. Phase 1 focus on equipment replacement, Phase 2 and 3 will focus on process. Equipment failure has become a major concern for our O&M Specialist and our Instrument Tech (EIC), Electrical Instrumentation Controls.

The Strand staff assist in preparing and completing the Agency's application for NPDES Permit renewal, the Agency present NPDES permit expires in February 2025, waiting on response from IEPA.

The KRMA team members continue to address operation and maintenance issues to ensure quality effluent to the Kankakee River.

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

1.0 WASTEWATER TREATMENT FACILITY OPERATION

Attachment A Details the monthly operational information for the facility.

2.0 INFLUENT FLOW

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

Attachment B Details daily flow rates.

Table 2.1
Plant Flows

Municipality	Plant Influent	Kankakee	Bourbonnais	Bradley	Aroma Park
Total Flow (MGD)	294.08	184.78	81.321	27.100	0.874
Daily Average Flow (MGD)	9.80	6.16	2.711	0.903	0.029

3.0 EFFLUENT QUALITY

Table 3.1 Summarizes the effluent quality data.

Table 3.1
Effluent Quality

	IEPA Limits	Effluent Average
Biochemical Oxygen Demand (BOD) – Monthly Average	20 mg/l	5 mg/l
Total Suspended Solids (TSS) - Monthly Average	25 mg/l	17 mg/l
PH	6-9 SU	7.11 SU
Chlorine Residual	0.05 mg/l	0.016mg/l
Fecal Coliform	400/100 ml	13/100ml

ODOR ISSUES:

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

4.0 PERSONNEL

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

John Lund, O & M Operator Specialist, 6 years

Maxwell Gossett, O & M Operator Specialist, 6 years

Arthur Strother, Superintendent, 40 years

Michelle Howard, Administrative Specialist, 1 year

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

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

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

5.0 MAINTENANCE AND REPAIR

Number of Work Orders Closed for the Month: 962
Hours of Scheduled Work Orders Performed: 644.76

6.0 SLUDGE HANDLING

Start Date: 09/01/2024
End Date: 09/30/2024

Gallons of sludge produced and sent to thickening: 2,048,896.00
Gallons of sludge put into storage after thickening: 262,601.00
Sludge removed from the plant for land application: 775,000.00
Sludge remaining in storage: 4,563,000.00

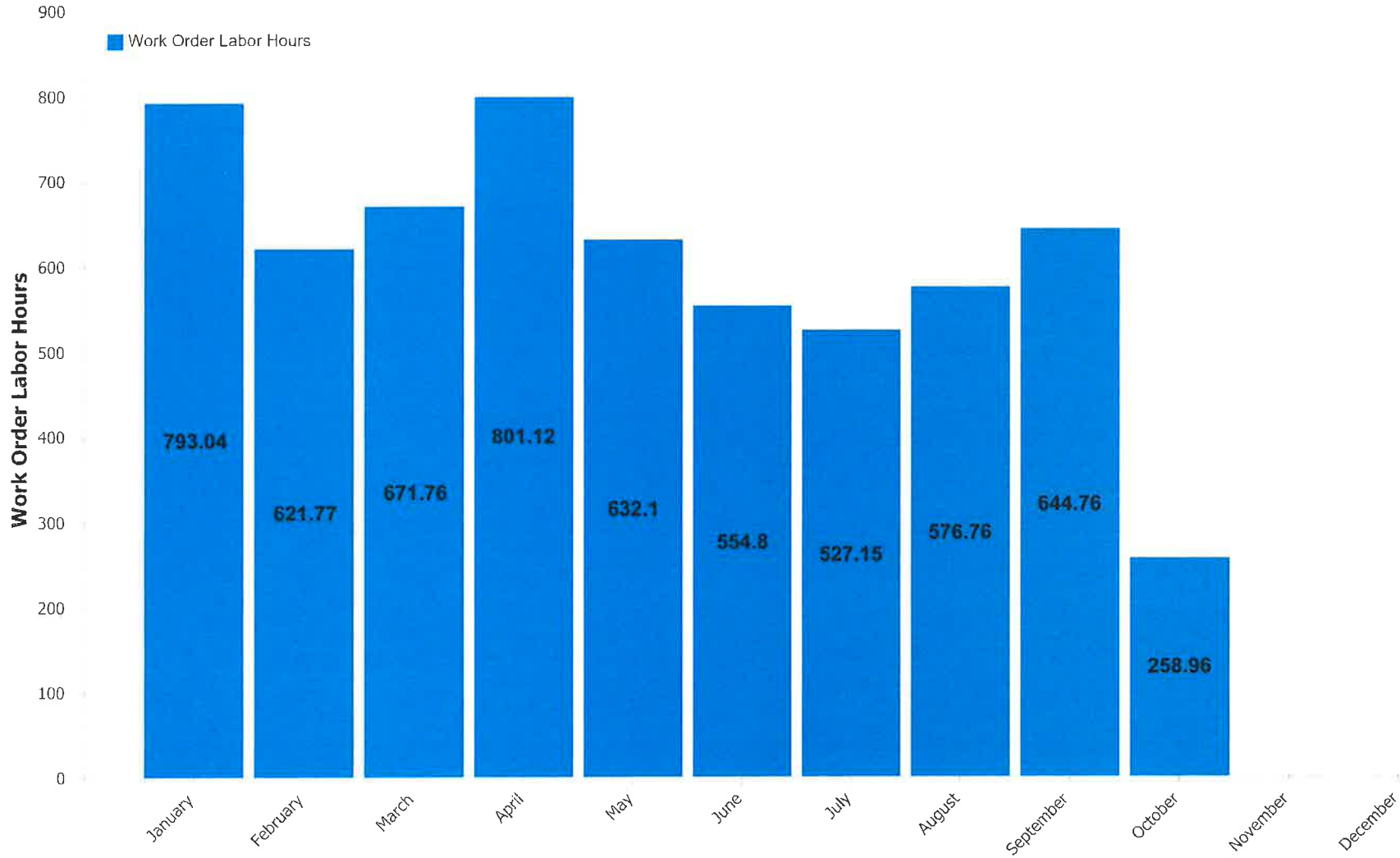
7.0 WATER USAGE

SEPTEMBER 2024 (28 DAYS): 40,559 CU FT= 303,400 GALS. = \$2,829.06

NUMBER OF DAYS IN THE BILLING CYCLE: 28

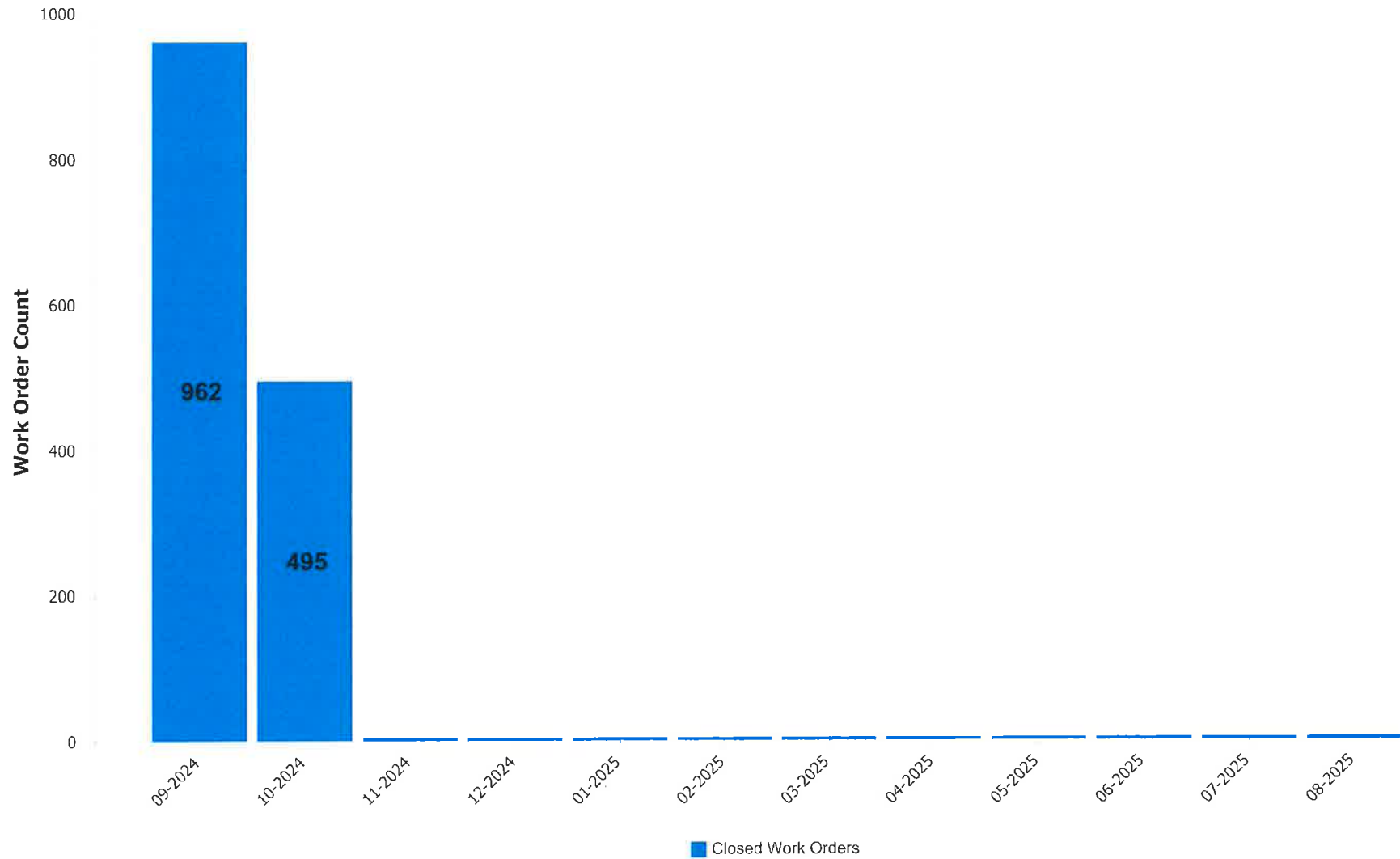
Work Order Labor Hours by Month

2024



Work Orders Closed By Month

From September, 2024 to August, 2025



KANKAKEE RIVER METRO AGENCY Wastewater Report, September 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.

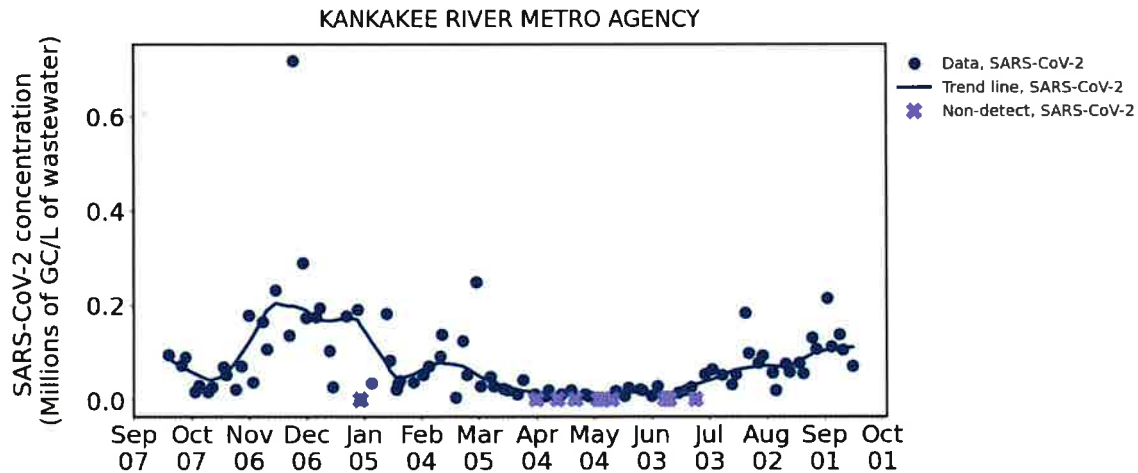


Figure 1. Time series plot of SARS-CoV-2 viral concentrations in millions of gene copies per liter (GC/L) of wastewater. Historical data can be found on the IWSS dashboard, link above.

SARS-CoV-2 SAMPLING RESULTS - LAST 8 SAMPLES

Date	SARS-CoV-2 (GC/L)
2024-09-16	70,875
2024-09-11	105,825
2024-09-09	138,600
2024-09-05	111,750
2024-09-03	214,875

2024-08-28	108,075
2024-08-26	130,575
2024-08-21	56,250

SARS-CoV-2 LINEAGES IN WASTEWATER

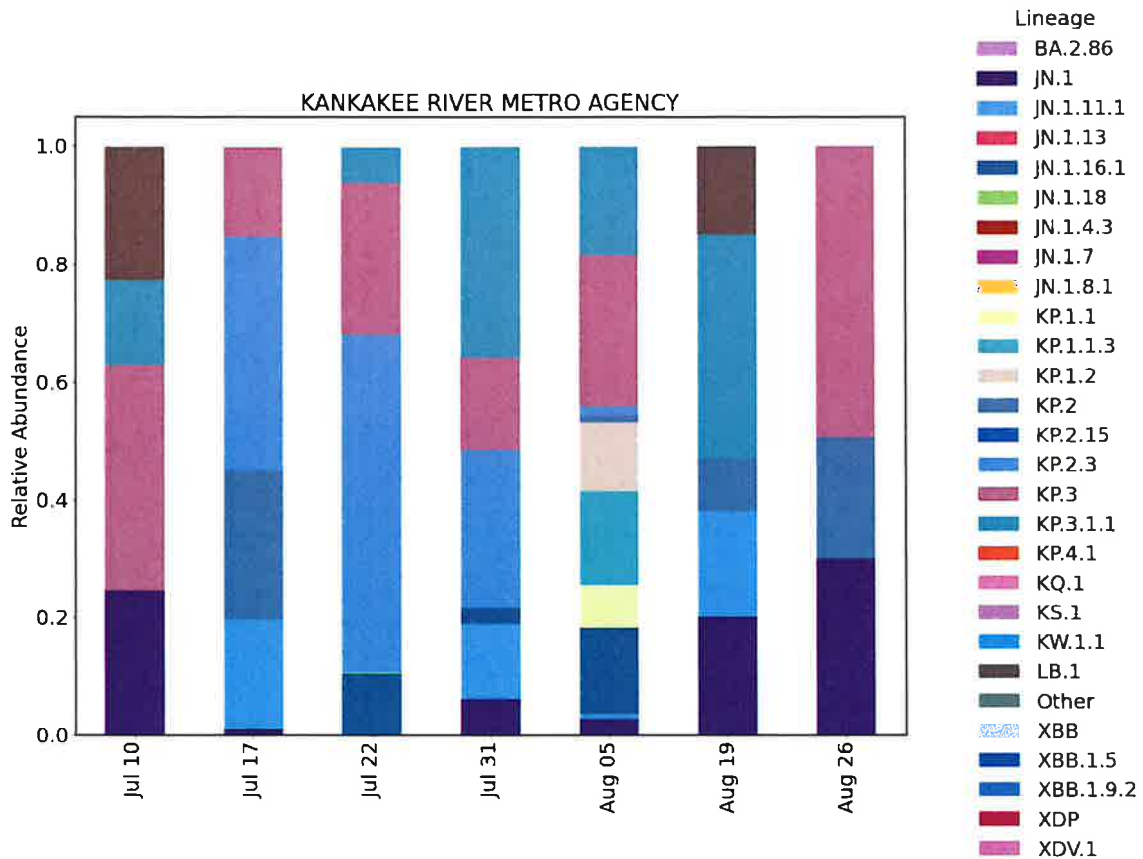


Figure 2. Stacked barplot showing the relative abundances of SARS-CoV-2 lineages in wastewater samples. All lineages in the legend, excluding "Other," are associated with Omicron. The most recently available two months worth of data are shown.

INFLUENZA A/B LEVELS IN WASTEWATER

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

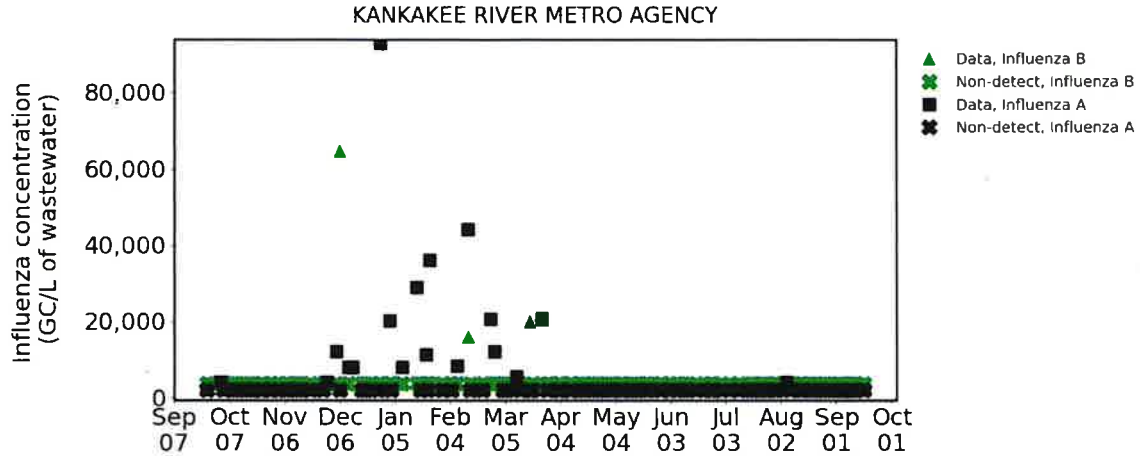


Figure 3. Time series plot of Influenza A/B viral concentrations in gene copies per liter (GC/L) of wastewater. Historical data can be found on the IWSS dashboard, link above.

INFLUENZA A/B SAMPLING RESULTS - LAST 8 SAMPLES

Date	Influenza A (GC/L)	Influenza B (GC/L)
2024-09-16	Non-detect	Non-detect
2024-09-11	Non-detect	Non-detect
2024-09-09	Non-detect	Non-detect
2024-09-05	Non-detect	Non-detect
2024-09-03	Non-detect	Non-detect
2024-08-28	Non-detect	Non-detect
2024-08-26	Non-detect	Non-detect
2024-08-21	Non-detect	Non-detect

RSV LEVELS IN WASTEWATER

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

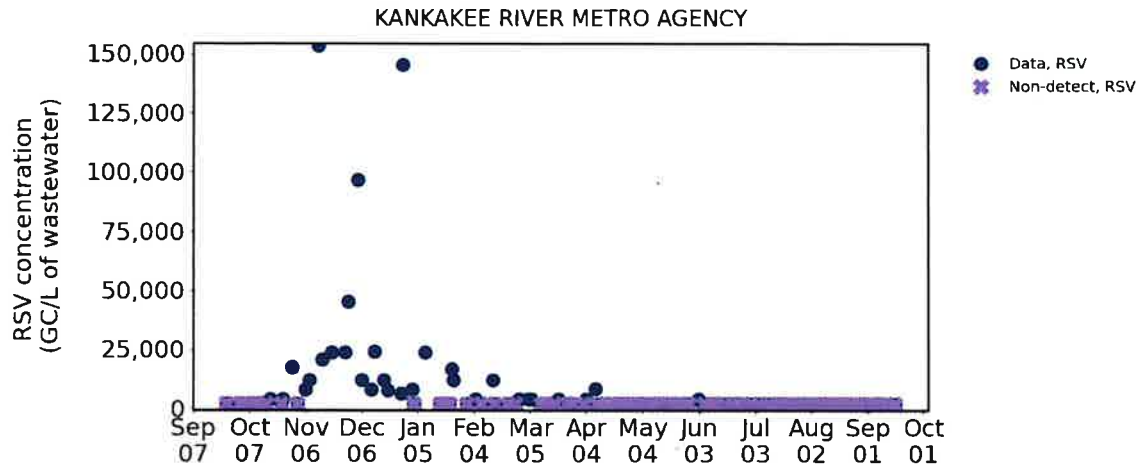


Figure 4. Time series plot of RSV viral concentrations in gene copies per liter (GC/L) of wastewater. Historical data can be found on the IWSS dashboard, link above.

RSV SAMPLING RESULTS - LAST 8 SAMPLES

Date	RSV (GC/L)
2024-09-16	Non-detect
2024-09-11	Non-detect
2024-09-09	Non-detect
2024-09-05	Non-detect
2024-09-03	Non-detect
2024-08-28	Non-detect
2024-08-26	Non-detect
2024-08-21	Non-detect

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

What do the results mean?

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

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

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

How are the gene copies measured in the wastewater?

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

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

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

What is the viral gene copy trend line?

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

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

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

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

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

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

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

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

What are lineages and how are they determined?

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

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

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

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

What is the sequencing plot showing me?

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

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

What do the results mean?

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

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

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

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

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

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

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

Why do the lineages in the legend change periodically?

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

ATTACHMENT

A

DMR Monthly Report

9/1/2024 to 9/30/2024

Var #	452	159	119	236	454	351	113	237	386
	EFF FLOW	001 Eff pH	FINAL EFF TSS	Weekly ave Eff TSS	EFF TSS	WeeklyAveEffTSS	EFF-C-BOD	Weekly Ave EffCBOD	EFF C-BOD
Date	MGD	STD UNIT	mg/L	MG/L	LBS/D	LBS/Day	mg/l	MG/L	lbs\day
9/1/2024	10.638		15		1,331		4		355
9/2/2024	10.729		14		1,253		4		358
9/3/2024	11.030	7.09	12		1,104		5		460
9/4/2024	11.149	7.03	12		1,116		4		372
9/5/2024	10.730	7.20	13		1,163		4		358
9/6/2024	10.110	7.04	19		1,602				
9/7/2024	9.850		20	15	1,643	1,316	6	5	493
9/8/2024	9.491		14		1,108		5		396
9/9/2024	9.673	7.16	16		1,291		5		403
9/10/2024	9.551	7.20	15		1,195		5		398
9/11/2024	9.651	7.19	20		1,610		5		402
9/12/2024	9.469	7.14	17		1,343		5		395
9/13/2024	9.040	7.07	14		1,056				
9/14/2024	8.939		16	16	1,193	1,256	5	5	373
9/15/2024	8.813		16		1,176		4		294
9/16/2024	8.669	7.22	21		1,518		6		434
9/17/2024	8.763	7.05	15		1,096		6		439
9/18/2024	9.062	7.16	21		1,587		5		378
9/19/2024	8.624	7.09	25		1,798		6		432
9/20/2024	8.833	7.02	23		1,694				
9/21/2024	9.012		20	20	1,503	1,482	6	6	451
9/22/2024	9.094		27		2,048		4		303
9/23/2024	9.494	7.16	16		1,267		5		396
9/24/2024	12.092	7.20	21		2,118		5		504
9/25/2024	12.572	6.95	15		1,573		5		524
9/26/2024	10.461	7.02	15		1,309		4		349
9/27/2024	9.627	7.06	16		1,285				
9/28/2024	9.564		12	17	957	1,508	3	4	239
9/29/2024	9.952		13		1,079		3		249
9/30/2024	9.396	7.18	14		1,097		5		392

Minimum	8.624	6.95	12	15	957	1,256	3	4	239
Maximum	12.572	7.22	27	20	2,118	1,508	6	6	524
Average	9.803	7.11	17	17	1,370	1,391	5	5	390
Sum	294.078	142.23	507	69	41,111	5,562	124	19	10,147

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

9/1/2024 to 9/30/2024

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	%
9/1/2024				10.64	194	17,212	337	29,899	98
9/2/2024				10.73	110	9,843	247	22,102	96
9/3/2024		0.013	16	11.03	191	17,570	235	21,618	97
9/4/2024		0.014	37	11.15	136	12,646	1,230	114,369	97
9/5/2024		0.014	26	10.73	242	21,656	291	26,041	98
9/6/2024		0.017	14	10.11			213	17,960	
9/7/2024	399			9.85	232	19,059	302	24,809	97
9/8/2024				9.49	202	15,989	212	16,781	98
9/9/2024		0.027	17	9.67	277	22,346	231	18,635	98
9/10/2024		0.015	2	9.55	281	22,383	270	21,507	98
9/11/2024		0.023	18	9.65	241	19,398	247	19,881	98
9/12/2024		0.010	11	9.47	252	19,901	224	17,690	98
9/13/2024		0.025	10	9.04			336	25,332	
9/14/2024	395			8.94	263	19,607	491	36,605	98
9/15/2024				8.81	234	17,199	320	23,520	98
9/16/2024		0.007	6	8.67	367	26,534	1,084	78,373	98
9/17/2024		0.021	1	8.76	275	20,098	1,104	80,684	98
9/18/2024		0.008	7	9.06	280	21,162	1,226	92,658	98
9/19/2024		0.005	6	8.62	342	24,598	1,006	72,356	98
9/20/2024		0.008	48	8.83			700	51,567	
9/21/2024	404			9.01	238	17,888	301	22,623	97
9/22/2024				9.09	186	14,107	283	21,464	98
9/23/2024		0.016	9	9.49	232	18,370	704	55,743	98
9/24/2024		0.014	16	12.09	187	18,858	466	46,995	97
9/25/2024		0.013	1	12.57	169	17,720	133	13,945	97
9/26/2024		0.013	6	10.46	202	17,623	187	16,315	98
9/27/2024		0.015	4	9.63			298	23,926	
9/28/2024	386			9.56	175	13,959	272	21,696	98
9/29/2024				9.95	221	18,343	344	28,552	99
9/30/2024		0.036	12	9.40	291	22,804	240	18,807	98

Minimum	386	0.005	1	8.62	110	9,843	133	13,945	96
Maximum	404	0.036	48	12.57	367	26,534	1,230	114,369	99
Average	396	0.016	13	9.80	232	18,726	451	36,082	98
Sum	1,584	0.314	267	294.08	6,020	486,872	13,534	1,082,449	2,544

Limit	15012	0.05	400						
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DMR Monthly Report

9/1/2024 to 9/30/2024

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
9/1/2024	96	6.72	6.90	6.81					
9/2/2024	94	6.99	7.13	7.06		0.09	7.76	0.73	
9/3/2024	95	6.71	6.85	6.78		0.09	8.41	0.56	
9/4/2024	99	7.37	7.51	7.44		0.06	5.57	0.44	
9/5/2024	96	7.18	7.28	7.23		0.12	11.10	0.42	15.70
9/6/2024	91	7.24	7.34	7.29					
9/7/2024	93	7.34	7.47	7.41	7.15				
9/8/2024	93	7.32	7.46	7.39		0.05	3.96	0.40	
9/9/2024	93	7.52	7.60	7.56		2.45	197.65	0.66	12.90
9/10/2024	94	7.38	7.44	7.41		1.17	93.20	0.45	
9/11/2024	92	7.28	7.37	7.33		0.05	4.02	0.45	
9/12/2024	92	7.34	7.41	7.38		0.05	3.95	0.43	
9/13/2024	96	7.35	7.42	7.39					
9/14/2024	97	7.31	7.41	7.36	7.40				
9/15/2024	95	7.34	7.46	7.40		0.12	8.45	0.48	
9/16/2024	98	7.29	7.40	7.35		0.05	3.61	0.32	
9/17/2024	99	7.36	7.64	7.50		0.12	8.92	0.32	
9/18/2024	98	7.31	7.62	7.47		0.19	14.36	0.68	18.68
9/19/2024	98	7.12	7.42	7.27		0.20	14.10	0.69	
9/20/2024	97	7.09	7.40	7.25					
9/21/2024	93	6.90	7.27	7.09	7.33				
9/22/2024	90	6.92	7.30	7.11		0.13	10.16	0.60	
9/23/2024	98	6.89	7.28	7.09		0.12	9.82	0.66	
9/24/2024	95	6.51	6.83	6.67		0.75	75.53	0.75	
9/25/2024	89	6.62	7.01	6.82		0.12	12.16	0.50	12.44
9/26/2024	92	6.64	6.98	6.81		0.11	9.86	0.49	
9/27/2024	95	6.82	7.09	6.96					
9/28/2024	96	6.92	7.05	6.99	6.92				
9/29/2024	96	7.08	7.17	7.13		0.05	4.15	0.32	
9/30/2024	94	6.89	6.87	6.88		0.05	3.92	0.50	

Minimum	89	6.51	6.83	6.67	6.92	0.05	3.61	0.32	12.44
Maximum	99	7.52	7.64	7.56	7.40	2.45	197.65	0.75	18.68
Average		7.09	7.28	7.19	7.20	0.29	24.32	0.52	14.93
Sum	2,844	212.75	218.38	215.57	28.79	6.14	510.65	10.84	59.72

Limit				min >5.0	>6.25	8.3	3115		
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DMR Monthly Report

9/1/2024 to 9/30/2024

Var #	1044	1048	1045	102	116	1046	1047
Date	Fecal Coliform at EQ Basin col/100ml	EQ Basin Residual Chlorine mg/l	EQ Basin pH	EQ Basin_BOD mg/L	EQ Basin_TSS mg/L	EQ Basin Ammonia Nitrogen mg/l	EQ Basin Total Phosphorus mg/l
9/1/2024							
9/2/2024							
9/3/2024							
9/4/2024							
9/5/2024							
9/6/2024							
9/7/2024							
9/8/2024							
9/9/2024							
9/10/2024							
9/11/2024							
9/12/2024							
9/13/2024							
9/14/2024							
9/15/2024							
9/16/2024							
9/17/2024							
9/18/2024							
9/19/2024							
9/20/2024							
9/21/2024							
9/22/2024							
9/23/2024							
9/24/2024							
9/25/2024							
9/26/2024							
9/27/2024							
9/28/2024							
9/29/2024							
9/30/2024							

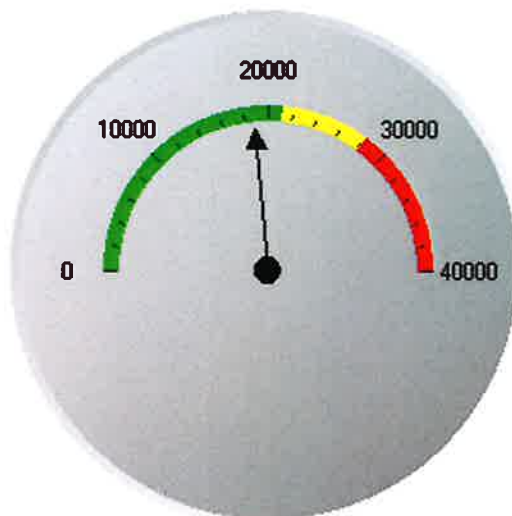
Minimum							
Maximum							
Average							
Sum							

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

18,726 Lbs./Day

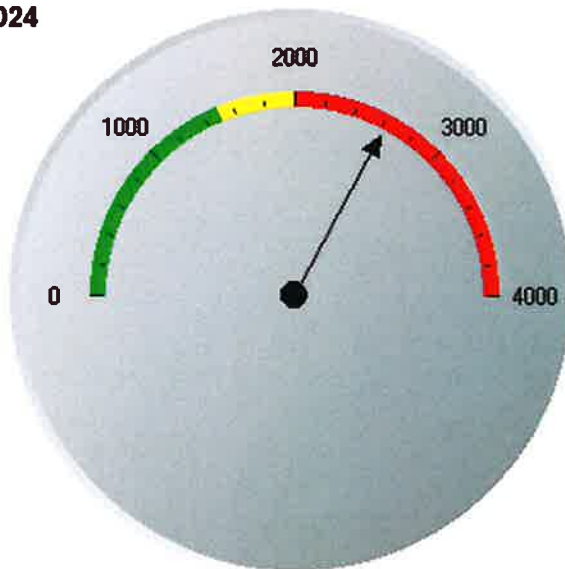
09/01/2024 - 09/30/2024



Influent NH3 loading Lbs - Monthly AVG

2,625 Lbs./Day

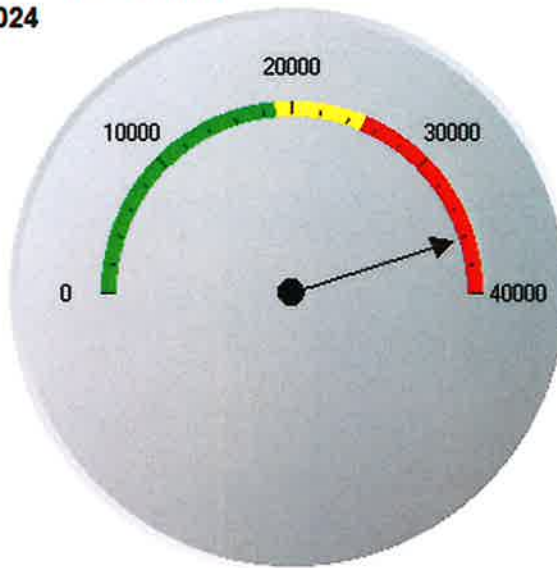
09/01/2024 - 09/30/2024



Influent TSS loading Lbs - Monthly AVG

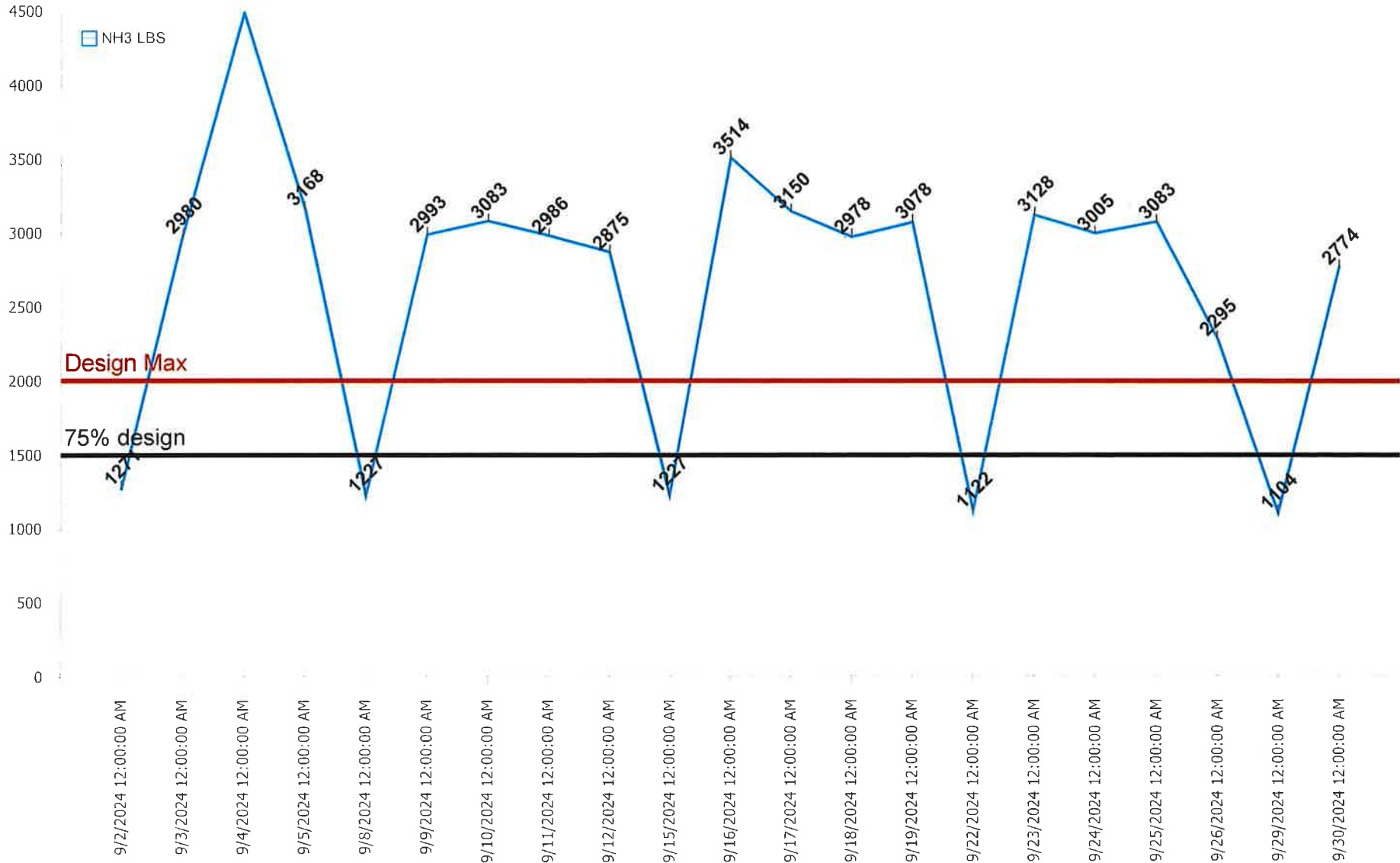
36,082 Lbs./Day

09/01/2024 - 09/30/2024



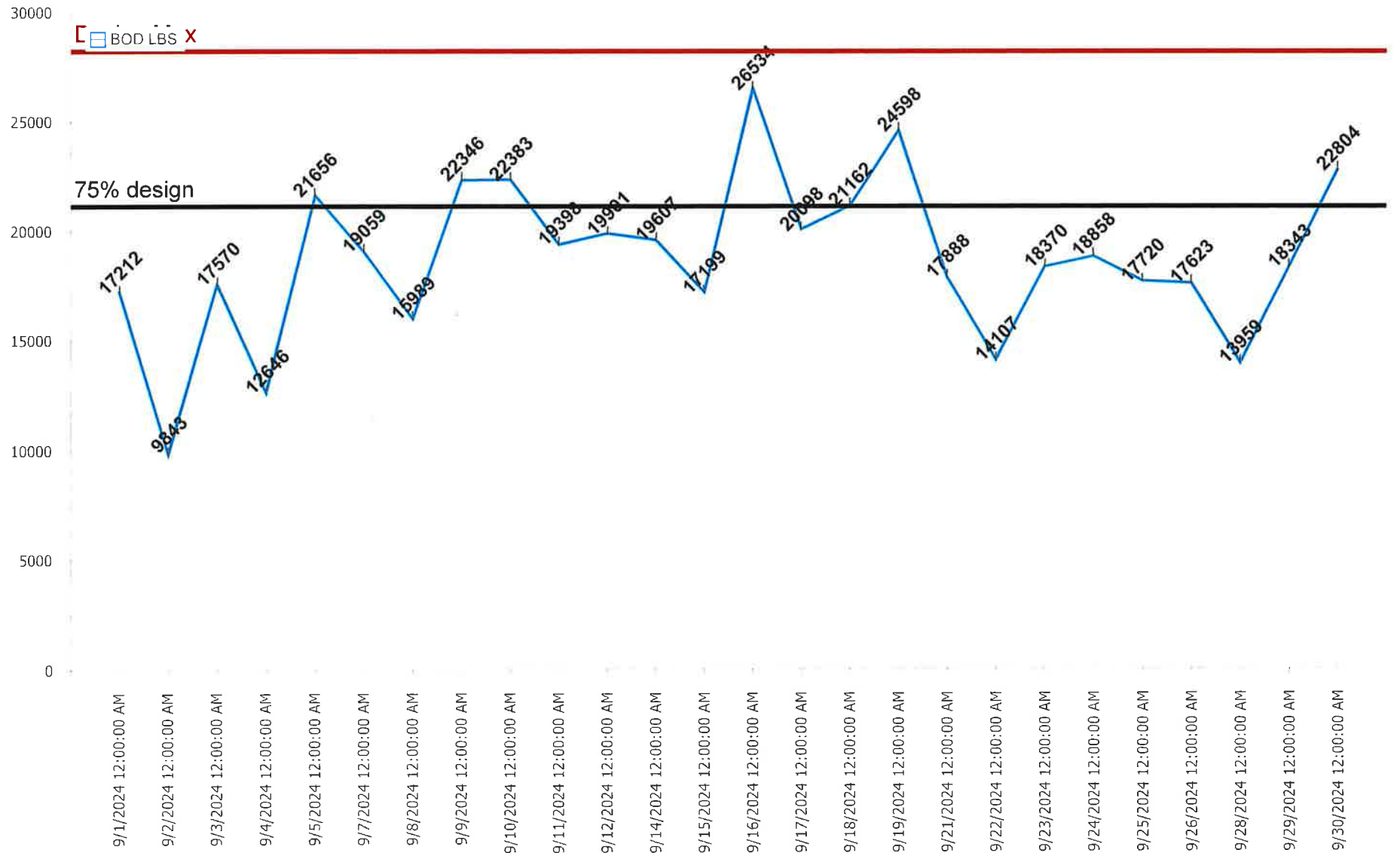
KRMA influent NH3 pounds

Average Lbs. NH3: 2,644.38



KRMA influent BOD pounds

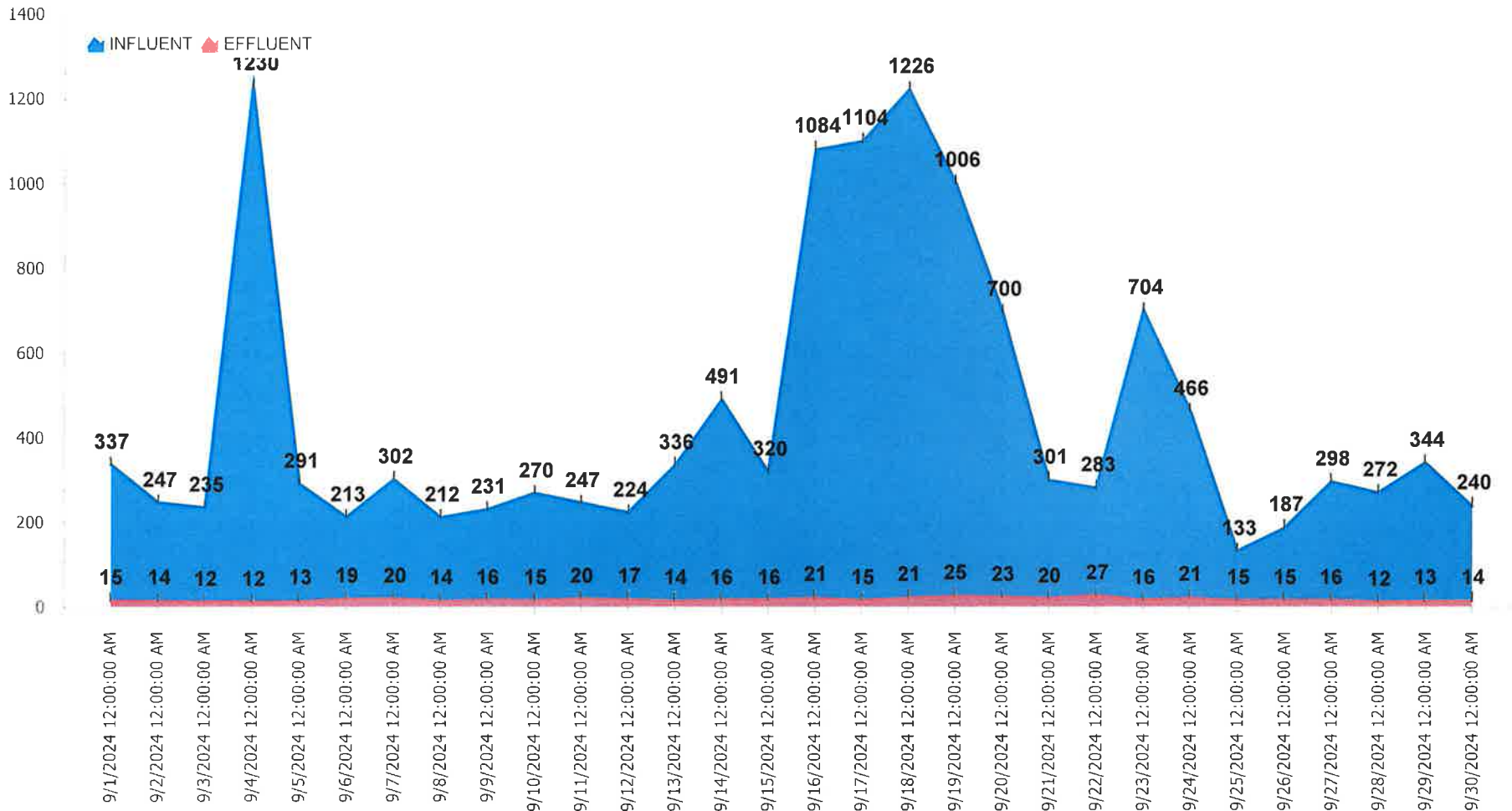
Average Lbs. BOD: 18,725.88



INFLUENT TSS VS. EFFLUENT TSS

9/1/2024 TO 9/30/2024

Effluent Average 16.9



ATTACHMENT

B

Flows
KRMA Treatment Facility
September, 2024

Date	PRECIPITA INCHES	PLANT MGD	Kankakee MGD	BOURB. MGD	BradleyFlow MGD	AromaPark MGD
9/1/2024	0.00	10.64	6.74	2.980	0.890	0.031
9/2/2024	0.00	10.73	6.83	3.000	0.870	0.031
9/3/2024	0.00	11.03	7.27	2.820	0.910	0.031
9/4/2024	0.00	11.15	7.44	2.760	0.920	0.032
9/5/2024	0.00	10.73	6.93	2.690	1.080	0.029
9/6/2024	0.00	10.11	6.43	2.600	1.050	0.027
9/7/2024	0.00	9.85	6.20	2.600	1.020	0.031
9/8/2024	0.00	9.49	5.85	2.690	0.920	0.031
9/9/2024	0.00	9.67	6.17	2.689	0.780	0.031
9/10/2024	0.00	9.55	6.19	2.559	0.770	0.028
9/11/2024	0.00	9.65	6.27	2.519	0.840	0.026
9/12/2024	0.00	9.47	6.07	2.568	0.810	0.026
9/13/2024	0.00	9.04	5.61	2.568	0.830	0.030
9/14/2024	0.00	8.94	5.63	2.512	0.770	0.032
9/15/2024	0.00	8.81	5.49	2.519	0.770	0.032
9/16/2024	0.00	8.67	5.26	2.519	0.860	0.032
9/17/2024	0.00	8.76	5.48	2.408	0.850	0.029
9/18/2024	0.00	9.06	5.87	2.355	0.810	0.029
9/19/2024	0.00	8.62	5.51	2.338	0.750	0.025
9/20/2024	0.03	8.83	5.75	2.206	0.850	0.029
9/21/2024	0.00	9.01	5.79	2.359	0.830	0.031
9/22/2024	0.38	9.09	5.60	2.557	0.910	0.031
9/23/2024		9.49	6.12	2.566	0.780	0.031
9/24/2024	0.08	12.09	7.01	3.584	1.470	0.029
9/25/2024	0.90	12.57	7.95	3.584	1.010	0.029
9/26/2024	0.01	10.46	6.38	3.168	0.890	0.025
9/27/2024	0.00	9.63	5.79	2.893	0.920	0.025
9/28/2024	0.00	9.56	5.68	2.924	0.930	0.027
9/29/2024	0.00	9.95	5.86	2.924	1.140	0.027
9/30/2024	0.21	9.40	5.64	2.862	0.870	0.027
Total	1.61	294.08	184.78	81.321	27.100	0.874
Average	0.06	9.80	6.16	2.711	0.903	0.029
Minimum	0.00	8.62	5.26	2.206	0.750	0.025
Maximum	0.90	12.57	7.95	3.584	1.470	0.032
# of data	29	30	30	30	30	30

ATTACHMENT

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ATTACHMENT

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FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: KANKAKEE/BROOKMONT

FLOW METER MODEL: ISCO Signature

INFLUENT October 8th, 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 24.156"

LEVEL AFTER: 24.127"

Actual Flow 58.44 GPM 3.231"

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 10/8/2024

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 October 8th, 2024

PRIMARY DEVICE: Flume

FLOW: 0-73 MGD

MEASURING DEVICE: Ultrasonic

CHECK POINTS:

LEVEL? YES

FREE FLOWING? Yes

TURBULENCE? No

BLOCKAGE? NO

SURFACE BUILD-UP? No

HEAD MEASURING DEVICE MOUNTED PROPERLY? YES

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? YES

CALIBRATION:

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

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

LEVEL BEFORE:

LEVEL AFTER:

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

LEVEL BEFORE: Target Set 20 MGD AS Found 19.98 MGD

LEVEL AFTER: 19.98 MGD

C) Actual Flow 10.07 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: 10/8/2024

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

FIELD CALIBRATION SHEET

COMPANY: KRMA

CITY: KANKAKEE/RIVERLANE

FLOW METER MODEL: Isco Signature

INFLUENT October 8th, 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 24.188"

LEVEL AFTER: 24.123"

D) Actual Flow 1.830" 23.86 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: 10/8/2024

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 October 8th, 2024

PRIMARY DEVICE: Flume

FLOW: 0-73.425 MGD

MEASURING DEVICE: Ultrasonic

CHECK POINTS:

LEVEL? YES

FREE FLOWING? Yes

TURBULENCE? NO

BLOCKAGE? NO

SURFACE BUILD-UP? No

HEAD MEASURING DEVICE MOUNTED PROPERLY? YES

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? YES

CALIBRATION:

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

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

LEVEL BEFORE:

LEVEL AFTER:

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

LEVEL BEFORE: Target Set 20 MGD AS Found 19.96 MGD

LEVEL AFTER: 19.96 MGD

C) Actual Flow 10.07 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: 10/8/2024

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 October 8th, 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 7.0" Level reading 6.939"

LEVEL AFTER: 6.995"

C) Actual Flow .093 MGD 3.231"

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: 10/8/2024

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 October 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? Yes

BLOCKAGE IN HEAD MEASURING DEVICE? NO

IS FLOW METER PROGRAMMED CORRECTLY? YES

CALIBRATION:

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

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

LEVEL BEFORE:

LEVEL AFTER:

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

LEVEL BEFORE: Target level 12.0" As found 12.169"

LEVEL AFTER: 11.96"

C) Actual level 9.819" 2.35 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: 10/10/2024

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: Kankakee Influent

FLOW METER MODEL: Isco Laser Flow

INFLUENT October 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? Foam

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 40.0" As found 40.520"

LEVEL AFTER: 40.08"

C) Actual level 0 0 MGD Foam in pipe will not read correctly

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: 10/10/2024

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

ATTACHMENT

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September 2024 Monthly Pretreatment Sample Analysis (metals, cyanide & VOA) for the permitted industries were a total of **48 samples** and a total of **297 analyses**.

Gilster-Mary Lee Corporation	9 Samples
Hoffman Transportation, LLC	6 Samples
Liberty Landfill, LLC	9 Samples
Livingston Landfill	6 Samples
Natural Gas & Pipeline Co. of America	3 Samples
Prairie View RDF	1 Sample
Tank Cleaning Solutions, LLC	14 Samples

Volumes Received for September 2024 for trucked-in industries.

Gilster-Mary Lee Corporation	114,000 gals	19 loads
Hoffman Transportation, LLC	150,000 gals	30 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	0 gals	0 loads
Liberty Landfill, LLC	1,210,707 gals	184 loads
Livingston Landfill	195,289 gals	29 loads
Momence Packing	0 gals	0 loads
Natural Gas & Pipeline Co. of America	15,000 gals	3 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	16,580 gals	3 loads
Tank Cleaning Solutions, LLC	178,058 gals	34 loads
Verdant Specialty Solutions US LLC	0 gals	0 loads
Totals:	1,879,634 gals	302 loads

The KRMA Facility received a total of **180 loads** of septage which totalled **528,600 gallons** for the month of September 2024

KRMA YEARLY UTILITY USAGE - (2024)

KRMA ELECTRIC ENERGY USE										KRMA WATER USE				
Total KWH	Days	Total Cost \$/month	Total Cost \$/day	Hydro KWH	Methane KWH	Champion Energy KWH	KWH/HR (Avg)	\$/KWH	Gallons	Days	Total Cost \$/Billing Period	Gallons/Day	Total Cost \$/day	
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	207,334	29	\$ 40	\$ 1	-	207,210	124	298	\$ 0.0002	273,100	30	\$ 2,622	9,103	87
MAY	2,985,201	127	\$ 117,770	\$ 927	-	212,466	2,772,735	979	\$ 0.0395	308,000	33	\$ 2,858	9,333	87
JUNE	134,992	31	\$ 33	\$ 1	-	134,937	55	181	\$ 0.0002	268,500	28	\$ 1,591	9,589	57
JULY	1,122,269	54	\$ 66,703	\$ 1,235	-	100,224	1,022,045	866	\$ 0.0594	323,300	33	\$ 2,961	9,797	90
AUGUST	165,823	29	\$ 3	\$ 0	-	165,776	47	238	\$ 0.0000	380,000	31	\$ 3,345	12,258	108
SEPTEMBER	1,087,158	53	\$ 64,332	\$ 1,214	-	89,708	997,450	855	\$ 0.0592	303,400	28	\$ 2,829	10,836	101
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	6,972,849	419	\$ 309,826	#DIV/0!	0	1,526,109	5,446,740	#DIV/0!	#DIV/0!	2,688,700	273	\$ 23,828	#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	26,292	29	\$ 18,134	907	\$ 625
MAY	17,469	32	\$ 24,736	546	\$ 773
JUNE	11,711	30	\$ 8,453	390	\$ 282
JULY	7,952	30	\$ 5,873	265	\$ 196
AUGUST	9,058	32	\$ 6,615	283	\$ 207
SEPTEMBER	8,393	30	\$ 6,137	280	\$ 205
OCTOBER			#DIV/0!	#DIV/0!	
NOVEMBER			#DIV/0!	#DIV/0!	
DECEMBER			#DIV/0!	#DIV/0!	
TOTAL	190,041	275	\$ 145,520	#DIV/0!	#DIV/0!
Therms	Days	Total Cost \$/Billing Period	Therms/Day	Total Cost \$/day	



Annual Load / Gallon Totals 2024

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

Month Received	Gilster-Mary Lee Corporation	Hofman Transportation, LLC	Kankakee Recycling & Disposal Facility	KGN Farm Inc.	Lake County C&D Landfill	Laraway Recycling & Disposal Facility	Liberty Landfill, LLC	Livingston Landfill	Momence Packing	Natural Gas & Pipeline Co. of America	Newton County Landfill	Peoria Packing Co.	Prairie View - Will County RNG Plant	Prairie View RDF	Tank Cleaning Solutions, LLC	Verdant Specialty Solutions US LLC	Zuliat Feed Solutions	Total	# Loads
January	18,000	200,000				226,390	1,162,660	287,301		115,000		3,000		363,552	219,954			2,595,857	427
February	24,000	205,000				269,985	1,362,283	393,803		50,000		3,000		461,815	204,243			2,974,129	481
March	112,000	185,000				363,718	886,492	181,224		50,000				482,385	193,769			2,454,536	407
April	100,000	175,000				389,293	1,198,071	138,361	135,500	120,000				403,227	188,532			2,847,994	469
May	118,000	165,000				58,558	1,317,423	183,002	28,000	75,000		2,000		221,067	204,243			2,672,236	399
June	108,000	145,000					1,324,184	164,672		35,000				101,632	193,764			2,072,252	345
July	100,000	155,000					1,253,282	144,811		40,000				261,983	199,006			2,164,082	368
August	132,000	175,000					1,498,269	163,237	4,000	15,000				106,026	183,295			2,276,827	372
September	114,000	150,000					1,210,707	195,289		15,000				16,580	178,058			1,579,534	311
October																			
November																			
December																			
Totals	826,000	1,555,000				1,307,944	11,213,371	1,851,700	167,500	515,000		6,000		2,418,267	1,764,864			21,627,646	3,554
Average	91,777	172,777				145,327	1,245,930	205,744	18,611	57,222		888		268,696	196,096			2,403,072	395
Treatment Costs as of 05/01/24	0.095	0.065	0.065	0	0.065	0.065	0.065	0.065	0.095	0.095	0.11	0.095	0	0.065	0.095	0.152	0.095		
Treatment Costs as of 05/01/23	0.09	0.062	0.062	0	0.062	0.062	0.062	0.062	0.09	0.09	0.1	0.09	0	0.062	0.09	0.145	0.09		



**Monthly TSS/BOD
 Loading Report**
 September, 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	114,000	5,576	6,685
Hoffman Transportation, LLC	150,000	1,015	1,333
Liberty Landfill, LLC	1,210,707	2,000	40,922
Livingston Landfill	195,289	1,228	7,558
Natural Gas & Pipeline Co. of America	15,000	124	68
Prairie View RDF	16,580	9	196
Tank Cleaning Solutions, LLC	178,058	273	3,446
Verdant Specialty Solutions US LLC	0	0	0
Totals:	1,879,634	10,225	60,208

Flows
KRMA Treatment Facility
September, 2024

Date	PRECIPITA INCHES	PLANT MGD	Kankakee MGD	BOURB. MGD	BradleyFlow MGD	AromaPark MGD
9/1/2024	0.00	10.64	6.74	2.980	0.890	0.031
9/2/2024	0.00	10.73	6.83	3.000	0.870	0.031
9/3/2024	0.00	11.03	7.27	2.820	0.910	0.031
9/4/2024	0.00	11.15	7.44	2.760	0.920	0.032
9/5/2024	0.00	10.73	6.93	2.690	1.080	0.029
9/6/2024	0.00	10.11	6.43	2.600	1.050	0.027
9/7/2024	0.00	9.85	6.20	2.600	1.020	0.031
9/8/2024	0.00	9.49	5.85	2.690	0.920	0.031
9/9/2024	0.00	9.67	6.17	2.689	0.780	0.031
9/10/2024	0.00	9.55	6.19	2.559	0.770	0.028
9/11/2024	0.00	9.65	6.27	2.519	0.840	0.026
9/12/2024	0.00	9.47	6.07	2.568	0.810	0.026
9/13/2024	0.00	9.04	5.61	2.568	0.830	0.030
9/14/2024	0.00	8.94	5.63	2.512	0.770	0.032
9/15/2024	0.00	8.81	5.49	2.519	0.770	0.032
9/16/2024	0.00	8.67	5.26	2.519	0.860	0.032
9/17/2024	0.00	8.76	5.48	2.408	0.850	0.029
9/18/2024	0.00	9.06	5.87	2.355	0.810	0.029
9/19/2024	0.00	8.62	5.51	2.338	0.750	0.025
9/20/2024	0.03	8.83	5.75	2.206	0.850	0.029
9/21/2024	0.00	9.01	5.79	2.359	0.830	0.031
9/22/2024	0.38	9.09	5.60	2.557	0.910	0.031
9/23/2024		9.49	6.12	2.566	0.780	0.031
9/24/2024	0.08	12.09	7.01	3.584	1.470	0.029
9/25/2024	0.90	12.57	7.95	3.584	1.010	0.029
9/26/2024	0.01	10.46	6.38	3.168	0.890	0.025
9/27/2024	0.00	9.63	5.79	2.893	0.920	0.025
9/28/2024	0.00	9.56	5.68	2.924	0.930	0.027
9/29/2024	0.00	9.95	5.86	2.924	1.140	0.027
9/30/2024	0.21	9.40	5.64	2.862	0.870	0.027
Total	1.61	294.08	184.78	81.321	27.100	0.874
Average	0.06	9.80	6.16	2.711	0.903	0.029
Minimum	0.00	8.62	5.26	2.206	0.750	0.025
Maximum	0.90	12.57	7.95	3.584	1.470	0.032
# of data	29	30	30	30	30	30

KRMA Agenda Meetings @ 10am for 2024

Thursday, January 9, 2024
Thursday, February 13, 2024
Thursday, March 13, 2024
Thursday, April 10, 2024
Thursday, May 08, 2024
Thursday, June 12, 2024
Thursday, July 10, 2024
Thursday, August 14, 2024
Thursday, September 11, 2024
Thursday, October 9, 2024
Thursday, November 6, 2024
Thursday, December 4, 2024

KRMA Board of Directors Meetings @ 9am for 2024

Thursday, January 23, 2024
Thursday, February 27, 2024
Thursday, March 28, 2024
Thursday, April 24, 2024
Thursday, May 22, 2024
Thursday, June 26, 2024
Thursday, July 24, 2024
Thursday, August 28, 2024
Thursday, September 25, 2024
Thursday, October 23, 2024
Thursday, November 20, 2024
Thursday, December 18, 2024