

# TENNESSEE PUBLIC UTILITY COMMISSION

Kelly Cashman-Grams  
General Counsel  
(615) 770-6856



Andrew Jackson State Office Bldg.  
502 Deaderick Street, 4<sup>th</sup> Floor  
Nashville, TN 37243-0001

October 17, 2023

Electronically Filed in TPUC Docket Room  
On October 17, 2023 at 12:02 p.m.

*Via Email to [shilina.brown@ag.tn.gov](mailto:shilina.brown@ag.tn.gov)*

Ms. Shilina B. Brown  
Assistant Attorney General  
Office of Tennessee Attorney General and Reporter  
Financial Division, Consumer Advocate Unit  
P.O. Box 20207  
Nashville, Tennessee 37202

RE: Response to Request for Records under Tenn. Code Ann. § 65-4-118  
Docket No. 23-00037, *In re Joint Application of Limestone Water Utility  
Operating Company, LLC and Integrated Resource Management, Inc. d/b/a  
IRM Utility, Inc., for Approval of the Acquisition of and to Operate the  
Wastewater System of Integrated Resource Management, Inc. d/b/a IRM  
Utility, Inc. and to Transfer or Issue a Certificate of Public Convenience and Necessity*

Dear Ms. Brown:

I am in receipt of your letter of October 16, 2023, which requests copies of Integrated Resources Management, Inc.'s (IRM) Annual Reports for the years 2009 through 2014. In response, I have attached the requested reports in a single-file pdf. An electronic copy of this letter with the attachment is being sent to opposing counsels of record below. Should you have any questions concerning this information, please do not hesitate to contact me.

**FOR THE TENNESSEE PUBLIC UTILITY COMMISSION:**

  
\_\_\_\_\_  
Kelly Cashman Grams, General Counsel

cc: TPUC Docket No. 23-00037  
Melvin J. Malone, Butler Snow at [Melvin.Malone@butlersnow.com](mailto:Melvin.Malone@butlersnow.com)  
Katherine Barnes, Butler Snow at [Katherine.Barnes@butlersnow.com](mailto:Katherine.Barnes@butlersnow.com)  
Chuck B. Welch, Jr., Farris Bobango PLC at [cwelch@farris-law.com](mailto:cwelch@farris-law.com)



**Integrated Resource Management, Inc.**

*A Privately Owned Public Utility*

P.O. Box 642

3444 Saint Andrews Drive

White Pine, Tennessee 37890

Telephone (Vol) 674-0828

Facsimile (Vol) 674-2352

Toll Free (877) 746-2910

March 28, 2010

Ms. Darlene Standley, Chief  
Utilities Division  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, Tennessee 37219

**RE: 2009 Annual Report Submittal and UD 20 with payment**

Dear Ms. Standley,

Please accept the enclosed Annual Report for 2009 for Integrated Resource Management, Inc. ("IRM Utility, Inc."). Also enclosed are the completed UD-20 Form and a payment for \$126.00 with check #2558. Would you be so kind to get this envelope to Ms. Laura Foreman or other appropriate TRA personnel?

Please call if you have any questions. Thank you.

Respectfully submitted,

Jeffrey W. Cox Sr.  
President IRM Utility, Inc.

Enclosures: TRA 2009 Annual Report  
UD-20 Form  
Payment Check

CC: Ms. Reen Locker; Farris Mathews Bobango PLC



## **Annual Report**

### **2009**

**Prepared for:**  
**The Tennessee Regulatory Authority**

***Integrated Resource Management, Inc.,***

*A Privately Owned Public Utility*

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3444 Saint Andrews Drive

White Pine, Tennessee 37890

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# STATE OF TENNESSEE

## COUNTY OF JEFFERSON

We the undersigned Jeffrey W. Cox  
and William H. Novak, CPA  
of IRM Utility, Inc.

on our oath do severally say that the foregoing return has been prepared,  
under our direction, from the original books, papers and records of said  
utility; that we have carefully examined the same, and declare the same to be  
a correct statement of the business and affairs of said utility for the period  
covered by the return in respect to each and every matter and thing therein  
set forth, to the best of our knowledge, information and belief.



(Chief Officer Notarized Herein)



(Officer in charge of accounts under separate notarization)

Subscribed and sworn to before me this 29  
day of March, 2010

Notary Public, Jane Eiden County, Jefferson  
My commission will expire 1-20-13

(Seal)





# STATE OF TENNESSEE

## COUNTY OF JEFFERSON

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of IRM Utility, Inc.

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a correct statement of the business and affairs of said utility for the period  
covered by the return in respect to each and every matter and thing therein  
set forth, to the best of our knowledge, information and belief.

.....  
(Chief Officer)

.....  
*William H. Novak*  
.....  
(Officer in charge of accounts)

Subscribed and sworn to before me this 26  
day of March, 20 10

Notary Public, Paige Swan County, Montgomery  
My commission will expire 9-16-12

(Seal)

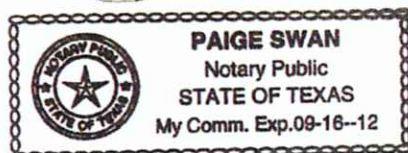


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Report of: IRM Utility, Inc.  
(REPORT THE EXACT NAME OF UTILITY)

Located at: P.O. Box 642 Year Ended: 2006  
White Pine, TN 37890

Date Utility was Originally Organized:  
August 7th, 2003

Location of Office Where Accounts and Records are Kept:  
3444 Saint Andrews Drive  
Baneberry, TN 37890

Give the Name, Title, & Office Address of the Officer of the Utility to Whom Correspondence Should be Addressed Concerning this Report

Jeffrey W. Cox, President Telephone: 865-674-0828  
PO Box 642, White Pine, TN 37890

[illegible]

Report every corporation or individual owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility.

[illegible]



<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-2010	<b>Year of Report</b> 2009		
<b>INCOME STATEMENT</b>					
<b>Account Name (a)</b>	<b>Ref Page (b)</b>	<b>Water (c)</b>	<b>Sewer (d)</b>	<b>Other (e)</b>	<b>Total (f)</b>
<b>Gross Revenue:</b>					
Residential			\$33,497		\$33,497
Commercial			13,540		13,540
Industrial			0		0
Multi-Family			0		0
Tap Fee			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Gross Revenue</b>			<b>\$47,038</b>		<b>\$47,038</b>
Operation & Maint. Expense	W3/S3		\$24,091		\$24,091
Depreciation Expense	F-5		0		0
Amortization Expense			1542		1542
Other Expense (Please Specify)			0		0
Other Expense (Please Specify)			0		0
Taxes Other Than Income	F-7		8,371		8,371
Income Taxes	F-7		700		700
<b>Total Operating Expenses</b>			<b>\$34,704</b>		<b>\$34,704</b>
<b>Net Operating Income</b>			<b>\$12,334</b>		<b>\$12,334</b>
<b>Other Income:</b>					
Nonutility Income			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Other Income</b>			<b>\$0</b>		<b>\$0</b>
<b>Other Deductions:</b>					
Misc. Nonutility Expenses			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Other Deductions</b>			<b>\$0</b>		<b>\$0</b>
<b>Net Income</b>			<b>\$12,334</b>		<b>\$12,334</b>

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>  </u> An Original (2) <u>X</u> A Resubmiss	<b>Date of Report</b> (Mo, Da, Yr) 3-31-2010	<b>Year of Report</b> 2009
<b>COMPARATIVE BALANCE SHEET</b>			
<b>Account Name</b> (a)	<b>Ref</b> <b>Page</b> (b)	<b>Current Year</b> (c)	<b>Previous Year</b> (d)
<b>ASSETS</b>			
Utility Plant in Service (101-105)	F5/W1/S1	\$917,221	\$909,163
Accum. Depreciation and Amortization (108)	F5/W2/S2	92,436	61,624
<b>Net Utility Plant</b>		<b>\$824,785</b>	<b>\$847,539</b>
Cash		\$8,828	\$9,119
Customer Accounts Receivable (141)		0	0
Special Deposits (132)		13,510	10,419
Miscellaneous Deferred Debits (186)		0	0
Other Assets (Please Specify)		0	0
Other Assets (Please Specify)		0	0
<b>Total Assets</b>		<b>\$847,123</b>	<b>\$867,077</b>
<b>LIABILITIES AND CAPITAL</b>			
Common Stock Issued (201)	F-6	\$1,000	\$1,000
Preferred Stock Issued (204)	F-6	0	0
Other Paid-In Capital (211)		0	0
Retained Earnings (215)	F-6	42,459	30,125
Capital (Proprietary & Partnership-218)	F-6	57,875	57,875
<b>Total Capital</b>		<b>\$101,333</b>	<b>\$88,999</b>
Long-Term Debt (224)	F-6	\$0	\$0
Accounts Payable (231)		400	0
Notes Payable (232)		0	0
Customer Deposits (235)		2,212	2,032
Accrued Taxes (236)		0	0
Advances Payable		0	0
Escrowed Deposits (235.1)		15,014	17,070
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Advances for Construction		0	0
Contributions In Aid Of Const.-Net (271-2)	F-8	728,164	758,976
<b>Total Liabilities</b>		<b>\$745,790</b>	<b>\$778,078</b>
<b>Total Liabilities &amp; Capital</b>		<b>\$847,123</b>	<b>\$867,077</b>

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-2010	<b>Year of Report</b> 2009
<b>NET UTILITY PLANT</b>			
<b>Plant Accounts (101-107) Inclusive (a)</b>	<b>Water (c)</b>	<b>Sewer (d)</b>	<b>Other (e)</b>
			<b>Total (f)</b>
Utility Plant in Service (101)		\$917,221	\$917,221
Construction Work in Progress (105)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
<b>Total Utility Plant</b>		<b>\$917,221</b>	<b>\$917,221</b>
<b>ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT</b>			
<b>Account 108 (a)</b>	<b>Water (c)</b>	<b>Sewer (d)</b>	<b>Other (e)</b>
			<b>Total (f)</b>
<b>Balance First of Year</b>		\$61,624	\$61,624
<b>Credits During Year:</b>			
Accruals charged to Depr. Account		\$30,812	\$30,812
Salvage		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
<b>Total Credits</b>		<b>\$30,812</b>	<b>\$30,812</b>
<b>Debits During Year:</b>			
Book/Historical Cost of Plant Retired		\$0	\$0
Cost of Removal		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
<b>Total Debits</b>		<b>\$0</b>	<b>\$0</b>
<b>Balance End of Year</b>		<b>\$92,436</b>	<b>\$92,436</b>



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<b>CAPITAL STOCK (201 - 204)</b>			
<b>(a)</b>	<b>Common Stock (b)</b>	<b>Preferred Stock (c)</b>	
Par or stated value per share	1	N/A	
Shares Authorized	2,000	N/A	
Shares issued and outstanding	1,000	N/A	
Total par value of stock issued	1,000	N/A	
Dividends declared per share for year	0	N/A	
<b>RETAINED EARNINGS (215)</b>			
<b>(a)</b>	<b>Appropriated (b)</b>	<b>Unappropriated (c)</b>	
<b>Balance first of year</b>	0	30,125	
Changes during year NET INCOME/(NET LOSS)	0	12,334	
Prior Period Adjustment	0	0	
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
<b>Balance end of year</b>	0	42,459	
<b>PROPRIETARY CAPITAL (218)</b>			
<b>(a)</b>	<b>Proprietor (b)</b>	<b>Partner (c)</b>	
<b>Balance first of year</b>	\$88,999	N/A	
Deposits from Owners	-\$31,124	N/A	
Net Income		N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
<b>Balance end of year</b>	<b>\$57,875</b>	<b>\$0</b>	
<b>LONG-TERM DEBT (224)</b>			
<b>Description of Obligation including Issue &amp; Maturity Dates</b>	<b>Interest Rate (b)</b>	<b>Year End Balance (c)</b>	
N/A	0.00%	\$0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
<b>Total Long-Term Debt</b>		<b>\$0</b>	

[illegible]

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>   </u> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-2010	<b>Year of Report</b> 2009	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION (271)</b>				
<b>Description</b> <b>(a)</b>	<b>Water</b> <b>(b)</b>	<b>Sewer</b> <b>(c)</b>	<b>Total</b> <b>(d)</b>	
<b>Balance First of Year</b>		<b>\$820,600</b>	<b>\$820,600</b>	
Add Credits During Year		0	0	
Less Charges During Year		0	0	
<b>Balance End of Year</b>		<b>\$820,600</b>	<b>\$820,600</b>	
Less Accumulated Amortization		92,436	92,436	
<b>Net Contributions in Aid of Construction</b>		<b>\$728,164</b>	<b>\$728,164</b>	
<b>ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)</b>				
<b>Report below all developers or contractors agreements during the year which cash or property was received during the year</b> <b>(a)</b>	<b>Indicate "Cash" or "Property"</b> <b>(b)</b>	<b>Water</b> <b>(c)</b>	<b>Sewer</b> <b>(d)</b>	
None				
	<b>Total Credits During Year</b>			<b>\$0</b>



<b>Name of Respondent</b>		<b>This Report is:</b>		<b>Date of Repo</b>	<b>Year of Report</b>
IRM Utility		(1) <u>X</u> An Original (2) <u>  </u> A Resubmission		(Mo, Da, Yr) 3-31-2010	2009
<b>SEWER UTILITY PLANT ACCOUNTS</b>					
<b>Acct</b>					
<b>No.</b>	<b>Account Name</b>	<b>Previous Year</b>	<b>Additions</b>	<b>Retirements</b>	<b>Current Year</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>
351	Organization	\$71,566	\$8,057	\$0	\$79,623
352	Franchises	0	0	0	0
353	Land & Land Rights	59,003	0	0	59,003
354	Structures & Improvements	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	0	0	0	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	45,000	0	0	45,000
364	Flow Measuring Devices	3,666	0	0	3,666
365	Flow Measuring Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	0	0	0	0
380	Treatment & Disposal Equipment	720,000	0	0	720,000
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant & Miscellaneous Equi	9,928	0	0	9,928
390	Office Furniture & Equipment	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop & Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	<b>Total Sewer Plant</b>	<b>\$909,163</b>	<b>\$8,057</b>	<b>\$0</b>	<b>\$917,221</b>

Name of Respondent		This Report is:			Date of Report		Year of Report	
IRM Utility		(1) <u> X </u> An Original		(Mo, Da, Yr)		2009		
		(2) <u>    </u> A Resubmission		3-31-2010				
ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER								
Account Number	Account (b)	Average Service Life in Years (c)	Average Depreciation Rate (d)	Depreciation Rate Applied* (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
354	Structures & Improvements	0	0.00%	0.00%	\$0	\$0	\$0	\$0
360	Collection Sewers - Force	0	0.00%	0.00%	0	0	0	0
361	Collection Sewers - Gravity	0	0.00%	0.00%	0	0	0	0
362	Special Collecting Structures	0	0.00%	0.00%	0	0	0	0
363	Services to Customers	26	0.00%	3.85%	3,465	0	1,733	5,198
364	Flow Measuring Devices	10	0.00%	10.00%	733	0	367	1,100
365	Flow Measuring Installations	0	0.00%	0.00%	0	0	0	0
370	Receiving Wells	0	0.00%	0.00%	0	0	0	0
371	Pumping Equipment	0	0.00%	0.00%	0	0	0	0
380	Treatment & Disposal Equipment	26	0.00%	3.85%	55,440	0	27,720	83,160
381	Plant Sewers	0	0.00%	0.00%	0	0	0	0
382	Outfall Sewer Lines	0	0.00%	0.00%	0	0	0	0
389	Other Plant & Miscellaneous Equi	10	0.00%	10.00%	1,986	0	993	2,979
390	Office Furniture & Equipment	0	0.00%	0.00%	0	0	0	0
391	Transportation Equipment	0	0.00%	0.00%	0	0	0	0
392	Stores Equipment	0	0.00%	0.00%	0	0	0	0
393	Tools, Shop & Garage Equipment	0	0.00%	0.00%	0	0	0	0
394	Laboratory Equipment	0	0.00%	0.00%	0	0	0	0
395	Power Operated Equipment	0	0.00%	0.00%	0	0	0	0
396	Communication Equipment	0	0.00%	0.00%	0	0	0	0
397	Miscellaneous Equipment	0	0.00%	0.00%	0	0	0	0
398	Other Tangible Plant	0	0.00%	0.00%	0	0	0	0
Totals					\$61,624	\$0	\$30,812	\$92,436

\*State basis used for percentages used in schedule.



Name of Respondent	This Report is:	Date of Report	Year of Report
IRM Utility	(1) <u>X</u> An Original (2) <u>  </u> A Resubmission	(Mo, Da, Yr) 3-31-2010	2009

### SEWER OPERATION & MAINTENANCE EXPENSE

Acct No.	Description (a)	Amount (b)
701	Salaries & Wages - Employees	\$0
703	Salaries & Wages - Officers, Directors & Stockholders	0
704	Employee Pensions & Benefits	0
710	Purchased Sewage Treatment	0
711	Sludge Removal Expense	0
715	Purchased Power	3,598
716	Fuel for Power Production	0
718	Chemicals	0
720	Materials & Supplies	153
730	Contractual Services	6,294
740	Rents	0
750	Transportation Expense	925
755	Insurance Expense	1,270
765	Regulatory Commission Expense	0
770	Bad Debt Expense	0
775	Miscellaneous Expenses	11,849
	<b>Total Sewer Operation &amp; Maintenance Expense</b>	<b>\$24,091</b>

### SEWER CUSTOMERS

Description (a)	Customers First of Year (b)	Additions (c)	Disconnection (d)	Customers End of Year (e)
Metered Customers:				
5/8 Inch	0	0	0	0
3/4 Inch	0	0	0	0
1.0 Inch	62	0	0	62
1.5 Inch	0	0	0	0
2.0 Inch	0	0	0	0
2.5 Inch	0	0	0	0
3.0 Inch	0	0	0	0
4.0 Inch	0	0	0	0
6.0 Inch	0	0	0	0
8.0 Inch	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Unmetered Customers	0	0	0	0
<b>Total Customers</b>	<b>62</b>	<b>0</b>	<b>0</b>	<b>62</b>



<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>   </u> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr) 3-31-2010	<b>Year of Report</b> 2009
<b>PUMPING EQUIPMENT</b>				
<b>Description*** (a)</b>	<b>Lift Station #1 (b)</b>	<b>Lift Station #2 (c)</b>	<b>Lift Station #3 (d)</b>	<b>Lift Station #4 (e)</b>
Make, Model, or Type of Pump	None			
Year Installed				
Rated Capacity (GPM)				
Size (HP)				
Power (Electric/Mechanical)				
Make, Model or Type of Motor				

<b>SERVICE CONNECTIONS</b>				
<b>Description*** (a)</b>	<b>Service Connection #1 (b)</b>	<b>Service Connection #2 (c)</b>	<b>Service Connection #3 (d)</b>	<b>Service Connection #4 (e)</b>
	Commercial	Residential		
Size (Inches)	1-2"	1-2"		
Type (PVC, VCP, etc)	PVC Sch 40	PVC Sch 40		
Average Length (Feet)	On-Site	75		
Connections-Beginning of Year	3	30	0	0
Connections-Added during Year	0	29	0	0
Connection-Retired during Year	0	0	0	0
<b>Connections-End of Year</b>	<b>3</b>	<b>59</b>	<b>0</b>	<b>0</b>
Number of Inactive Connections	0	0	0	0

<b>COLLECTING MAINS, FORCE MAINS, &amp; MANHOLES</b>			
<b>Description (a)</b>	<b>Collecting Mains (b)</b>	<b>Force Mains (c)</b>	<b>Manholes (d)</b>
Size (Inches)	2-4"	None	None
Type	PVC Sch-40		
Length/Number-Beginning of Year	14700		
Length/Number-Added During Year	0		
Length/Number-Retired During Year	0		
Length/Number-End of Year	14,700		0

\*\*\*If more space is needed to list equipment please attach additional sheets as necessary.

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>   </u> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr) 3-31-2010	<b>Year of Report</b> 2009
<b>TREATMENT PLANT</b>				
<b>Description***</b> (a)	<b>Treatment Facility #1</b> (b)	<b>Treatment Facility #2</b> (c)	<b>Treatment Facility #3</b> (d)	<b>Treatment Facility #4</b> (e)
Manufacturer	Quanics	Quanics	Quanics	Quanics
Type				
Steel or Concrete				
Total Capacity				
Average Daily Flow				
Effluent Disposal				
Total Gallons of Sewage Treated				
<b>MASTER LIFT STATION PUMPS</b>				
<b>Description***</b> (a)	<b>Master Pump #1</b> (b)	<b>Master Pump #2</b> (c)	<b>Master Pump #3</b> (d)	<b>Master Pump #4</b> (e)
Manufacturer	Quanics			
Capacity (GPM)	10 to 50			
Size (HP)	One-half			
Power (Electric/Mechanical)	120 V			
Make, Model, or Type of Motor	PTE-10			
<b>OTHER SEWER SYSTEM INFORMATION</b>				
Present Number of Equivalent Residential Customer's * being served			78	
Maximum Number of Equivalent Residential Customer's * that the system can efficiently serve			288	
Estimated Annual Increase in Equivalent Residential Customers *			30	
* Equivalent Residential Customers = (Total Gallons Treated / 365 Days) / 275 Gallons Per Day. Total Gallons Treated includes both sewage treated and purchased sewage treatment.				
State any plans and estimated completion dates for any enlargements of this system: <u>N/A</u>				
If the present systems do not meet environmental requirements, please submit the following:				
A. An evaluation of the present plant or plants in regard to meeting the requirements.				
B. Plans for funding and construction of the required upgrading.				
C. The date construction will begin. <u>N/A</u>				
What is the percent of the certificated area that have service connections installed? <u>All (100%) of the certificated area of IRM have service connections in place.</u>				

\*\*\*If more space is needed to list equipment please attach additional sheets as necessary.

<b>Name of Respondent</b>	<b>This Report is:</b>	<b>Date of Report</b>	<b>Year of Report</b>
IRM Utility	(1) <u>X</u> An Original	(Mo, Da, Yr)	
	(2) <u>  </u> A Resubmission	3-31-2010	2009

<b>SUPPLEMENTAL FINANCIAL DATA TO THE ANNUAL REPORT</b>	
<b>Rate Base</b>	
Additions:	
Plant In Service	\$917,221
Construction Work in Progress	0
Property Held For Future Use	0
Materials & Supplies	0
Working Capital Allowance	0
Other Additions (Please Specify)	0
Other Additions (Please Specify)	0
<b>Total Additions to Rate Base</b>	<b>\$917,221</b>
Deductions:	
Accumulated Depreciation	\$92,436
Accumulated Deferred Income Taxes	0
Pre 1971 Unamortized Investment Tax Credit	0
Customer Deposits	2,212
Contributions in Aid of Construction	728,164
Escrow Deposits	15,014
Other Deductions (Please Specify)	0
<b>Total Deductions to Rate Base</b>	<b>\$837,826</b>
<b>Rate Base</b>	<b>\$79,395</b>
<b>Adjusted Net Operating Income</b>	
Operating Revenues:	
Residential	\$33,497
Commercial	13,540
Industrial	0
Public Authorities	0
Multiple Family	0
Fire Protection	0
All Other	0
<b>Total Operating Revenues</b>	<b>\$47,038</b>
Operating Expenses:	
Operation	\$24,091
Depreciation	0
Amortization	1,542
Taxes Other Than Income Taxes	8,371
Income Taxes	700
<b>Total Operating Expense</b>	<b>\$34,704</b>
<b>Net Operating Income</b>	<b>\$12,334</b>
Other (Please Specify)	0
Other (Please Specify)	0
<b>Adjusted Net Operating Income</b>	<b>\$12,334</b>
<b>Rate of Return (Line 49 / Line 25)</b>	<b>15.53%</b>

All amounts should be calculated in a manner consistent with the last Rate Order issued by the Public Service Commission for this Company.



IRM Utility

Activity Report for Escrow Account

For the Twelve Months Ended December 31, 2009

SU-2

Month	Escrow Required Per Books				Escrow Provided Per Bank			
	Beginning Balance	Placed Into Escrow	Removed From Escrow	Ending Balance	Beginning Balance	Placed Into Escrow	Removed From Escrow	Ending Balance
January	\$17,069.69	\$664.55	\$0.00	\$17,734.24	\$8,570.74	\$8,500.09	\$0.00	\$17,070.83
February	17,734.24	851.11	8,590.16	9,995.19	17,070.83	0.09	8,590.16	8,480.76
March	9,995.19	1,201.85	0.00	11,197.04	8,480.76	0.06	0.00	8,480.82
April	11,197.04	1,399.12	4,451.81	8,144.35	8,480.82	0.06	0.00	8,480.88
May	8,144.35	587.98	0.00	8,732.33	8,480.88	0.07	0.00	8,480.95
June	8,732.33	1,196.24	0.00	9,928.57	8,480.95	0.06	0.00	8,481.01
July	9,928.57	968.10	2,679.64	8,217.03	8,481.01	0.06	0.00	8,481.07
August	8,217.03	1,876.19	0.00	10,093.22	8,481.07	0.07	0.00	8,481.14
September	10,093.22	606.95	0.00	10,700.17	8,481.14	0.06	0.00	8,481.20
October	10,700.17	2,129.47	0.00	12,829.64	8,481.20	3,000.07	0.00	11,481.27
November	12,829.64	944.27	0.00	13,773.91	11,481.27	0.09	0.00	11,481.36
December	13,773.91	1,239.72	0.00	15,013.63	11,481.36	0.08	0.00	11,481.44
<b>Total</b>		<b>\$13,665.55</b>	<b>\$15,721.61</b>			<b>\$11,500.86</b>	<b>\$8,590.16</b>	



***Integrated Resource Management, Inc.***

*A Privately Owned Public Utility*

P.O. Box 642

3444 Saint Andrews Drive

White Pine, Tennessee 37890

Telephone (Vol) 674-0828

Facsimile (Vol) 674-2352

Toll Free (877) 746-2910

March 28, 2011

Mr. David Foster, Chief  
Utilities Division  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, Tennessee 37219

**RE: 2010 Annual Report Submittal and UD 20 with payment**

Dear Mr. Foster,

Please accept the enclosed Annual Report for 2010 for Integrated Resource Management, Inc. ("IRM Utility, Inc."). Also enclosed are the completed UD-20 Form and a payment for \$279.00 with check #2683. Would you be so kind to get this envelope to Ms. Laura Foreman or other appropriate TRA personnel?

Please call if you have any questions. Thank you.

Respectfully submitted,

Jeffrey W. Cox Sr.  
President IRM Utility, Inc.

Enclosures: TRA 2010 Annual Report  
UD-20 Form  
Payment Check

CC Via Electronic Mail: Mr. Charles Welch; Farris Mathews Bobango PLC





## **Annual Report**

### **2010**

**Prepared for:**  
**The Tennessee Regulatory Authority**

***Integrated Resource Management, Inc.***

*A Privately Owned Public Utility*

P.O. Box 642

3444 Saint Andrews Drive

White Pine, Tennessee 37890

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# STATE OF TENNESSEE

## COUNTY OF JEFFERSON

We the undersigned Jeffrey W. Cox  
and William H. Novak, CPA  
of IRM Utility, Inc.

on our oath do severally say that the foregoing return has been prepared,  
under our direction, from the original books, papers and records of said  
utility; that we have carefully examined the same, and declare the same to be  
a correct statement of the business and affairs of said utility for the period  
covered by the return in respect to each and every matter and thing therein  
set forth, to the best of our knowledge, information and belief.

  
.....  
(Chief Officer)

  
.....  
(Officer in charge of accounts)

Subscribed and sworn to before me this 30  
day of March, 2011

Notary Public, ..... County, Jefferson  
My commission will expire 12-07-2013




# STATE OF TENNESSEE

## COUNTY OF JEFFERSON

We the undersigned Jeffrey W. Cox  
and William H. Novak, CPA  
of IRM Utility, Inc.

on our oath do severally say that the foregoing return has been prepared,  
under our direction, from the original books, papers and records of said  
utility; that we have carefully examined the same, and declare the same to be  
a correct statement of the business and affairs of said utility for the period  
covered by the return in respect to each and every matter and thing therein  
set forth, to the best of our knowledge, information and belief.

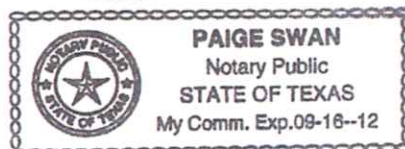
  
.....  
(Chief Officer)

  
.....  
(Officer in charge of accounts)

Subscribed and sworn to before me this 26  
day of March, 20 10

Notary Public, Paige Swan County, Montgomery  
My commission will expire 9-16-12

(Seal)



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Report of: IRM Utility, Inc.  
(REPORT THE EXACT NAME OF UTILITY)

Located at: P.O. Box 642 Year Ended: 2010  
White Pine, TN 37890

Date Utility was Originally Organized:  
August 7th, 2003

Location of Office Where Accounts and Records are Kept:  
3444 Saint Andrews Drive  
Baneberry, TN 37890

Give the Name, Title, & Office Address of the Officer of the Utility to Whom Correspondence Should be Addressed Concerning this Report:

Jeffrey W. Cox, President Telephone: 865-674-0828  
PO Box 642, White Pine, TN 37890

[illegible]

Report every corporation or individual owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility.

[illegible]



Name of Respondent IRM Utility	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-11	Year of Report 2010		
<b>INCOME STATEMENT</b>					
Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
<b>Gross Revenue:</b>					
Residential			\$40,594		\$40,594
Commercial			14,404		14,404
Industrial			0		0
Multi-Family			0		0
Tap Fee			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Gross Revenue</b>			<b>\$54,998</b>		<b>\$54,998</b>
Operation & Maint. Expense	W3/S3		\$27,516		\$27,516
Depreciation Expense	F-5		0		0
Amortization Expense			1763		1763
Other Expense (Please Specify)			0		0
Other Expense (Please Specify)			0		0
Taxes Other Than Income	F-7		11,191		11,191
Income Taxes	F-7		720		720
<b>Total Operating Expenses</b>			<b>\$41,190</b>		<b>\$41,190</b>
<b>Net Operating Income</b>			<b>\$13,808</b>		<b>\$13,808</b>
<b>Other Income:</b>					
Nonutility Income			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Other Income</b>			<b>\$0</b>		<b>\$0</b>
<b>Other Deductions:</b>					
Misc. Nonutility Expenses			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Other Deductions</b>			<b>\$0</b>		<b>\$0</b>
<b>Net Income</b>			<b>\$13,808</b>		<b>\$13,808</b>

Name of Respondent IRM Utility	This Report is: (1) <u>  </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-11	Year of Report 2010
<b>COMPARATIVE BALANCE SHEET</b>			
Account Name (a)	Ref Page (b)	Current Year (c)	Previous Year (d)
<b>ASSETS</b>			
Utility Plant in Service (101-105)	F5/W1/S1	\$926,257	\$917,221
Accum. Depreciation and Amortization (108)	F5/W2/S2	123,248	92,436
<b>Net Utility Plant</b>		<b>\$803,010</b>	<b>\$824,785</b>
Cash		\$542	\$8,828
Customer Accounts Receivable (141)		0	0
Special Deposits (132)		15,100	13,510
Miscellaneous Deferred Debits (186)		0	0
Other Assets (Please Specify)		0	0
Other Assets (Please Specify)		0	0
<b>Total Assets</b>		<b>\$818,652</b>	<b>\$847,123</b>
<b>LIABILITIES AND CAPITAL</b>			
Common Stock Issued (201)	F-6	\$1,000	\$1,000
Preferred Stock Issued (204)	F-6	0	0
Other Paid-In Capital (211)		0	0
Retained Earnings (215)	F-6	56,266	42,459
Capital (Proprietary & Partnership-218)	F-6	41,187	57,875
<b>Total Capital</b>		<b>\$98,454</b>	<b>\$101,333</b>
Long-Term Debt (224)	F-6	\$0	\$0
Accounts Payable (231)		62	400
Notes Payable (232)		0	0
Customer Deposits (235)		2,512	2,212
Accrued Taxes (236)		0	0
Advances Payable		0	0
Escrowed Deposits (235.1)		20,272	15,014
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Advances for Construction		0	0
Contributions In Aid Of Const.-Net (271-2)	F-8	697,352	728,164
<b>Total Liabilities</b>		<b>\$720,198</b>	<b>\$745,790</b>
<b>Total Liabilities &amp; Capital</b>		<b>\$818,652</b>	<b>\$847,123</b>



Name of Respondent IRM Utility	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-11	Year of Report 2010
<b>NET UTILITY PLANT</b>			
<b>Plant Accounts (101-107) Inclusive (a)</b>	<b>Water (c)</b>	<b>Sewer (d)</b>	<b>Other (e)</b>
Utility Plant in Service (101)		\$926,257	\$926,257
Construction Work in Progress (105)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
<b>Total Utility Plant</b>		<b>\$926,257</b>	<b>\$926,257</b>
<b>ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT</b>			
<b>Account 108 (a)</b>	<b>Water (c)</b>	<b>Sewer (d)</b>	<b>Other (e)</b>
<b>Balance First of Year</b>		\$92,436	\$92,436
<b>Credits During Year:</b>			
Accruals charged to Depr. Account		\$30,812	\$30,812
Salvage		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
<b>Total Credits</b>		<b>\$30,812</b>	<b>\$30,812</b>
<b>Debits During Year:</b>			
Book/Historical Cost of Plant Retired		\$0	\$0
Cost of Removal		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
<b>Total Debits</b>		<b>\$0</b>	<b>\$0</b>
<b>Balance End of Year</b>		<b>\$123,248</b>	<b>\$123,248</b>

Name of Respondent IRM Utility	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-11	Year of Report 2010
<b>CAPITAL STOCK (201 - 204)</b>			
(a)	Common Stock (b)	Preferred Stock (c)	
Par or stated value per share	1	N/A	
Shares Authorized	2,000	N/A	
Shares issued and outstanding	1,000	N/A	
Total par value of stock issued	1,000	N/A	
Dividends declared per share for year	0	N/A	
<b>RETAINED EARNINGS (215)</b>			
(a)	Appropriated (b)	Unappropriated (c)	
<b>Balance first of year</b>	0	42,459	
Changes during year NET INCOME/(NET LOSS)	0	13,808	
Prior Period Adjustment	0	0	
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
<b>Balance end of year</b>	0	56,266	
<b>PROPRIETARY CAPITAL (218)</b>			
(a)	Proprietor (b)	Partner (c)	
<b>Balance first of year</b>	\$57,875	N/A	
Deposits from Owners	-\$15,688	N/A	
Net Income		N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
<b>Balance end of year</b>	<b>\$42,187</b>	<b>\$0</b>	
<b>LONG-TERM DEBT (224)</b>			
Description of Obligation including Issue & Maturity Dates (a)	Interest Rate (b)	Year End Balance (c)	
N/A	0.00%	\$0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
<b>Total Long-Term Debt</b>		<b>\$0</b>	





Name of Respondent IRM Utility	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-11	Year of Report 2010
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION (271)</b>			
Description (a)	Water (b)	Sewer (c)	Total (d)
Balance First of Year		\$820,600	\$820,600
Add Credits During Year		0	0
Less Charges During Year		0	0
Balance End of Year		\$820,600	\$820,600
Less Accumulated Amortization		123,248	123,248
Net Contributions in Aid of Construction		\$697,352	\$697,352
<b>ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)</b>			
Report below all developers or contractors agreements from which cash or property was received during the year (a)	Indicate "Cash" or "Property" (b)	Water (c)	Sewer (d)
None			
Total Credits During Year			\$0

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Name of Respondent		This Report is:		Date of Report	Year of Report
IRM Utility		(1) <u> X </u> An Original (2) <u> </u> A Resubmission		(Mo, Da, Yr) 3-31-11	2010
SEWER UTILITY PLANT ACCOUNTS					
Acct No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$79,623	\$9,037	\$0	\$88,660
352	Franchises	0	0	0	0
353	Land & Land Rights	59,003	0	0	59,003
354	Structures & Improvements	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	0	0	0	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	45,000	0	0	45,000
364	Flow Measuring Devices	3,666	0	0	3,666
365	Flow Measuring Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	0	0	0	0
380	Treatment & Disposal Equipment	720,000	0	0	720,000
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant & Miscellaneous Equipment	9,928	0	0	9,928
390	Office Furniture & Equipment	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop & Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	<b>Total Sewer Plant</b>	<b>\$917,221</b>	<b>\$9,037</b>	<b>\$0</b>	<b>\$926,257</b>

Name of Respondent IRM Utility		This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission				Date of Report (Mo, Da, Yr) 3-31-11		Year of Report 2010	
ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER									
Account Number (a)	Account (b)	Average Service Life in Years (c)	Average Salvage Value in Percent (d)	Depreciation Rate Applied* (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)	
354	Structures & Improvements	0	0.00%	0.00%	\$0	\$0	\$0	\$0	
360	Collection Sewers - Force	0	0.00%	0.00%	0	0	0	0	
361	Collection Sewers - Gravity	0	0.00%	0.00%	0	0	0	0	
362	Special Collecting Structures	0	0.00%	0.00%	0	0	0	0	
363	Services to Customers	26	0.00%	3.85%	5,198	0	1,733	6,930	
364	Flow Measuring Devices	10	0.00%	10.00%	1,100	0	367	1,466	
365	Flow Measuring Installations	0	0.00%	0.00%	0	0	0	0	
370	Receiving Wells	0	0.00%	0.00%	0	0	0	0	
371	Pumping Equipment	0	0.00%	0.00%	0	0	0	0	
380	Treatment & Disposal Equipment	26	0.00%	3.85%	83,160	0	27,720	110,880	
381	Plant Sewers	0	0.00%	0.00%	0	0	0	0	
382	Outfall Sewer Lines	0	0.00%	0.00%	0	0	0	0	
389	Other Plant & Miscellaneous Equipment	10	0.00%	10.00%	2,979	0	993	3,971	
390	Office Furniture & Equipment	0	0.00%	0.00%	0	0	0	0	
391	Transportation Equipment	0	0.00%	0.00%	0	0	0	0	
392	Stores Equipment	0	0.00%	0.00%	0	0	0	0	
393	Tools, Shop & Garage Equipment	0	0.00%	0.00%	0	0	0	0	
394	Laboratory Equipment	0	0.00%	0.00%	0	0	0	0	
395	Power Operated Equipment	0	0.00%	0.00%	0	0	0	0	
396	Communication Equipment	0	0.00%	0.00%	0	0	0	0	
397	Miscellaneous Equipment	0	0.00%	0.00%	0	0	0	0	
398	Other Tangible Plant	0	0.00%	0.00%	0	0	0	0	
Totals					\$92,436	\$0	\$30,812	\$123,248	
*State basis used for percentages used in schedule.									



Name of Respondent		This Report is:	Date of Report	Year of Report
IRM Utility		(1) <u>X</u> An Original (2) <u>  </u> A Resubmission	(Mo, Da, Yr) 3-31-11	2010
SEWER OPERATION & MAINTENANCE EXPENSE				
Acct No.	Description (a)	Amount (b)		
701	Salaries & Wages - Employees	\$0		
703	Salaries & Wages - Officers, Directors & Stockholders	0		
704	Employee Pensions & Benefits	0		
710	Purchased Sewage Treatment	0		
711	Sludge Removal Expense	0		
715	Purchased Power	4,545		
716	Fuel for Power Production	0		
718	Chemicals	0		
720	Materials & Supplies	238		
730	Contractual Services	5,835		
740	Rents	0		
750	Transportation Expense	42		
755	Insurance Expense	1,647		
765	Regulatory Commission Expense	0		
770	Bad Debt Expense	35		
775	Miscellaneous Expenses	15,175		
	<b>Total Sewer Operation &amp; Maintenance Expense</b>	<b>\$27,516</b>		

SEWER CUSTOMERS				
Description (a)	Customers First of Year (b)	Additions (c)	Disconnections (d)	Customers End of Year (e)
Metered Customers:				
5/8 Inch	0	0	0	0
3/4 Inch	0	0	0	0
1.0 Inch	62	10	0	72
1.5 Inch	0	0	0	0
2.0 Inch	0	0	0	0
2.5 Inch	0	0	0	0
3.0 Inch	0	0	0	0
4.0 Inch	0	0	0	0
6.0 Inch	0	0	0	0
8.0 Inch	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Unmetered Customers	0	0	0	0
<b>Total Customers</b>	<b>62</b>	<b>10</b>	<b>0</b>	<b>72</b>

Name of Respondent IRM Utility	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission		Date of Report (Mo, Da, Yr) 3-31-11	Year of Report 2010
<b>PUMPING EQUIPMENT</b>				
<b>Description*** (a)</b>	<b>Lift Station #1 (b)</b>	<b>Lift Station #2 (c)</b>	<b>Lift Station #3 (d)</b>	<b>Lift Station #4 (e)</b>
Make, Model, or Type of Pump	<b>None</b>			
Year Installed				
Rated Capacity (GPM)				
Size (HP)				
Power (Electric/Mechanical)				
Make, Model or Type of Motor				

<b>SERVICE CONNECTIONS</b>				
<b>Description*** (a)</b>	<b>Service Connection #1 (b)</b>	<b>Service Connection #2 (c)</b>	<b>Service Connection #3 (d)</b>	<b>Service Connection #4 (e)</b>
	<b>Commercial</b>	<b>Residential</b>		
Size (Inches)	<b>1-2"</b>	<b>1-2"</b>		
Type (PVC, VCP, etc)	<b>PVC Sch 40</b>	<b>PVC Sch 40</b>		
Average Length (Feet)	<b>On-Site</b>	<b>75</b>		
Connections-Beginning of Year	<b>3</b>	<b>59</b>	<b>0</b>	<b>0</b>
Connections-Added during Year	<b>0</b>	<b>10</b>	<b>0</b>	<b>0</b>
Connection-Retired during Year	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Connections-End of Year</b>	<b>3</b>	<b>69</b>	<b>0</b>	<b>0</b>
Number of Inactive Connections	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>COLLECTING MAINS, FORCE MAINS, &amp; MANHOLES</b>			
<b>Description (a)</b>	<b>Collecting Mains (b)</b>	<b>Force Mains (c)</b>	<b>Manholes (d)</b>
Size (Inches)	<b>2-4"</b>	<b>None</b>	<b>None</b>
Type	<b>PVC Sch-40</b>		
Length/Number-Beginning of Year	<b>14700</b>		
Length/Number-Added During Year	<b>0</b>		
Length/Number-Retired During Year	<b>0</b>		
Length/Number-End of Year	<b>14,700</b>		<b>0</b>

\*\*\*If more space is needed to list equipment please attach additional sheets as necessary.

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-11	<b>Year of Report</b> 2010
<b>TREATMENT PLANT</b>			
<b>Description***</b> (a)	<b>Treatment Facility #1</b> (b)	<b>Treatment Facility #2</b> (c)	<b>Treatment Facility #3</b> (d)
Manufacturer	Quanics	Quanics	Quanics
Type			
Steel or Concrete			
Total Capacity			
Average Daily Flow			
Effluent Disposal			
Total Gallons of Sewage Treated			
<b>MASTER LIFT STATION PUMPS</b>			
<b>Description***</b> (a)	<b>Master Pump #1</b> (b)	<b>Master Pump #2</b> (c)	<b>Master Pump #3</b> (d)
Manufacturer	Quanics		
Capacity (GPM)	10 to 50		
Size (HP)	One-half		
Power (Electric/Mechanical)	120 V		
Make, Model, or Type of Motor	PTE-10		
<b>OTHER SEWER SYSTEM INFORMATION</b>			
Present Number of Equivalent Residential Customer's * being served	72		
Maximum Number of Equivalent Residential Customer's * that the system can efficiently serve	288		
Estimated Annual Increase in Equivalent Residential Customers *	10		
* Equivalent Residential Customers = (Total Gallons Treated / 365 Days) / 275 Gallons Per Day. Total Gallons Treated includes both sewage treated and purchased sewage treatment.			
State any plans and estimated completion dates for any enlargements of this system: <u>N/A</u>			
If the present systems do not meet environmental requirements, please submit the following: A. An evaluation of the present plant or plants in regard to meeting the requirements. B. Plans for funding and construction of the required upgrading. C. The date construction will begin. <u>N/A</u>			
What is the percent of the certificated area that have service connections installed? <u>All (100%) of the certificated area of IRM have service connections in place.</u>			

\*\*\*If more space is needed to list equipment please attach additional sheets as necessary.



<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-11	<b>Year of Report</b> 2010
<b>SUPPLEMENTAL FINANCIAL DATA TO THE ANNUAL REPORT</b>			
<b>Rate Base</b>			
<b>Additions:</b>			
Plant In Service		\$926,257	
Construction Work in Progress		0	
Property Held For Future Use		0	
Materials & Supplies		0	
Working Capital Allowance		0	
Other Additions (Please Specify)		0	
Other Additions (Please Specify)		0	
<b>Total Additions to Rate Base</b>		<b>\$926,257</b>	
<b>Deductions:</b>			
Accumulated Depreciation		\$123,248	
Accumulated Deferred Income Taxes		0	
Pre 1971 Unamortized Investment Tax Credit		0	
Customer Deposits		2,512	
Contributions in Aid of Construction		697,352	
Escrow Deposits		20,272	
Other Deductions (Please Specify)		0	
<b>Total Deductions to Rate Base</b>		<b>\$843,384</b>	
<b>Rate Base</b>		<b>\$82,873</b>	
<b>Adjusted Net Operating Income</b>			
<b>Operating Revenues:</b>			
Residential		\$40,594	
Commercial		14,404	
Industrial		0	
Public Authorities		0	
Multiple Family		0	
Fire Protection		0	
All Other		0	
<b>Total Operating Revenues</b>		<b>\$54,998</b>	
<b>Operating Expenses:</b>			
Operation		\$27,516	
Depreciation		0	
Amortization		1,763	
Taxes Other Than Income Taxes		11,191	
Income Taxes		720	
<b>Total Operating Expense</b>		<b>\$41,190</b>	
<b>Net Operating Income</b>		<b>\$13,808</b>	
Other (Please Specify)		0	
Other (Please Specify)		0	
<b>Adjusted Net Operating Income</b>		<b>\$13,808</b>	
<b>Rate of Return (Line 49 / Line 25)</b>		<b>16.66%</b>	
All amounts should be calculated in a manner consistent with the last Rate Order issued by the Commission for this Company.			

Activity Report for Escrow Account  
For the Twelve Months Ended December 31, 2010

Month	Escrow Required Per Books (Account 235.10)				Escrow Provided Per Bank (Account 132.01)			
	Beginning Balance	Accrued Into Escrow	Removed From Escrow	Ending Balance	Beginning Balance	Deposited Into Escrow	Removed From Escrow	Ending Balance
January	\$15,013.63	\$979.90	\$0.00	\$15,993.53	\$11,481.44	\$0.11	\$0.00	\$11,481.55
February	15,993.53	864.08	0.00	16,857.61	11,481.55	0.06	8,250.00	3,231.61
March	16,857.61	1,594.64	0.00	18,452.25	3,231.61	0.02	1,000.00	2,231.63
April	18,452.25	1,308.14	0.00	19,760.39	2,231.63	0.01	1,000.00	1,231.64
May	19,760.39	1,304.74	0.00	21,065.13	1,231.64	0.01	0.00	1,231.65
June	21,065.13	1,373.01	0.00	22,438.14	1,231.65	0.00	0.00	1,231.65
July	22,438.14	1,387.77	0.00	23,825.91	1,231.65	0.01	0.00	1,231.66
August	23,825.91	1,454.22	4,451.81	20,828.32	1,231.66	3,532.20	0.00	4,763.86
September	20,828.32	965.83	2,235.21	19,558.94	4,763.86	708.02	0.00	5,471.88
October	19,558.94	1,260.73	1,339.82	19,479.85	5,471.88	0.04	0.00	5,471.92
November	19,479.85	2,003.07	1,339.82	20,143.10	5,471.92	0.04	0.00	5,471.96
December	20,143.10	1,129.03	1,000.00	20,272.13	5,471.96	7,300.04	0.00	12,772.00
<b>Total</b>		<b>\$15,625.16</b>				<b>\$11,540.56</b>	<b>\$10,250.00</b>	

**NOTE: See attached bank statement for support.**

**NOTE:** The above amounts represent the balances per the Company's bank accounts. Additional checks for \$4,500 and \$3,000 (\$7,500 total) for non-routine maintenance did not clear the bank until January and February 2011.

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## Internet Banking

## ★ Personal

Jeffrey W Cox Sr

YOUR PROFILE

Friday, December 31, 2010

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## Savings

Account ending in 5435

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ACCOUNT BALANCE

\$12,772.00

AVAILABLE BALANCE

\$12,772.00

[Download transaction data for this account](#)

## Recent Transactions ?

Click on column headings to re-sort.

DATE	DESCRIPTION	DEPOSIT	WITHDRAWAL	ACCOUNT BALANCE ?
12/31/10	Electronic Payment Book Transfer Credit 000151203150066	\$7,300.00		\$12,772.00
12/23/10	Interest Paid This Period	\$0.04		\$5,472.00
11/24/10	Interest Paid This Period	\$0.04		\$5,471.96
10/26/10	Interest Paid This Period	\$0.04		\$5,471.92

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## Recent Statements

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INTEGRATED RESOURCE MANAGEMENT, INC  
PO BOX 642  
WHITE PINE TN 37890-0642

## Business Statement

Account Number:  
1 512 0003 5955  
Statement Period:  
Jan. 3, 2011  
through  
Jan. 31, 2011

Page 3 of 5

### BUSINESS EDGE CHECKING

U.S. Bank National Association

(CONTINUED)  
Account Number 1-512-0003-5955

#### Card Withdrawals (continued)

Date	Description of Transaction	Ref Number	Amount
Jan. 25	Visa Purchase (Non-PIN) GAS N GO # 618 *****0287	On 012311 WHITE PINE TN REF # 24427331024710016384 US1 4710016384	55.39-
Card 0287 Withdrawals Subtotal			\$ 557.86-
Total Card Withdrawals			\$ 557.86-

#### Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Jan. 10	Electronic Withdrawal REF=11010006343539 N	To VZ WIRELESS VE 0000751800VZW WEBPAY6597536 To Account 151204022256	1,000.00-
Jan. 13	Electronic Funds Transfer	1400000000	15.00-
Jan. 14	Analysis Service Charge	To Credit Card *****1570	62.80-
Jan. 18	Internet Banking Payment	From FortLoudonEC 9900002400PAYMENT 990000264002376	1,500.00-
Jan. 19	Electronic Withdrawal REF=11019007283549 N	To Account 151204022256	500.00-
Jan. 21	Electronic Funds Transfer	To Account 151204022256	
Jan. 24	Electronic Funds Transfer		
Total Other Withdrawals			\$ 3,443.44-

#### Checks Presented Conventionally

Check	Date	Ref Number	Amount
2648	Jan. 13	8993180850	33.54
2649	Jan. 14	8993968634	5.65
2650	Jan. 18	8995631727	2,400.00
Conventional Checks Paid ( 5 )			\$ 6,962.16-

\* Gap in check sequence

#### Balance Summary

Date	Ending Balance	Date	Ending Balance	Date	Ending Balance
Jan. 5	241.96	Jan. 18	4,517.32	Jan. 24	772.08
Jan. 10	13.32	Jan. 19	254.52	Jan. 25	716.69
Jan. 13	979.78	Jan. 20	394.33	Jan. 31	1,416.69
Jan. 14	959.13	Jan. 21	372.08		

Balances only appear for days reflecting change.

Price changes for the U.S. Bank Business Checking, Savings, and Treasury Management Services will be effective on January 1, 2011. Please view the revised pricing (only those prices that changed) at this secure website: <https://www2.usbank.com/tmpricing> beginning on December 1, 2010 using the account number (omitting leading zeroes and dashes) and five-digit zip code on your statement. If you are unable to access the Internet for this information, please contact your local branch or call U.S. Bank 24-Hour Business Solutions at 1-800-673-3555.

Effective February 14, 2011, non-U.S. Bank ATM transaction fees will increase. A fee of \$2.50 will be assessed for each ATM transaction that occurs at a non-U.S. Bank ATM\*, including withdrawals, balance inquiries, funds transfers, denied transactions, and deposits.

\*ATMs not identified as "U.S. Bank" ATMs may assess an additional access fee. Other ATM owners may assess different surcharge fees unless the ATM it is owned by a member of the MoneyPass® ATM Network member. To find MoneyPass ATM locations, please visit [www.moneypass.com](http://www.moneypass.com).

Received Time Mar. 30. 2:53PM





INTEGRATED RESOURCE MANAGEMENT, INC  
PO BOX 642  
WHITE PINE TN 37890-0642

## Business Statement

Account Number:  
1 512 0003 5955  
Statement Period:  
Feb. 1, 2011  
through  
Feb. 28, 2011

Page 3 of 7

### BUSINESS EDGE CHECKING

U.S. Bank National Association

(CONTINUED)

Account Number 1-512-0003-5955

#### Card Withdrawals (continued)

Date	Description of Transaction	Ref Number	Amount
Feb. 22	Visa Purchase (Non-PIN) USPS 47915608935 *****0287	On 021811 WHITE PINE TN REF # 24164071049418189491 US1 9418189491	5.65
Card 0287 Withdrawals Subtotal			\$ 513.10-
Total Card Withdrawals			\$ 513.10-

#### Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Feb. 1	Electronic Funds Transfer To Account 151204022256		\$ 1,500.00-
Feb. 3	Electronic Withdrawal From Fort Loudon EC REF=11034007786706 N	9900002400PAYMENT 990000264002625	71.49
Feb. 3	Electronic Withdrawal To ATT REF=11034007869554 N	9864031003Payment 161584001CSR1T	112.41-
Feb. 3	Electronic Withdrawal To ATT REF=11034007869555 N	9864031003Payment 163240001CSR1T	393.22-
Feb. 8	Customer Withdrawal	5026435837	35.00-
Feb. 10	Electronic Withdrawal To VZ WIRELESS VE REF=11040006639688 N	0000751800VZW.WEBPAY4989050	242.57-
Feb. 14	Analysis Service Charge	1400000000	15.00-
Feb. 24	Electronic Withdrawal To VZ WIRELESS VE REF=11054006438236 N	0000751800VZW.WEBPAY6846524	232.97-
Feb. 28	Internet Banking Payment To Credit Card *****1570		118.00-
Total Other Withdrawals			\$ 2,720.66-

#### Checks Presented Conventionally

Check	Date	Ref Number	Amount	Check	Date	Ref Number	Amount
2652	Feb. 3	5123753607	3,000.00	2668	Feb. 11	5124924302	1,000.00
2657*	Feb. 16	9197917408	60.00	2669	Feb. 14	8996189082	6.35
2658	Feb. 16	9197917409	30.00	2670	Feb. 16	8997971003	31.18
2659	Feb. 3	8898168038	5,600.00	2671	Feb. 15	5027225994	91,932.50
2660	Feb. 1	8896672953	8.89	2672	Feb. 24	9393049825	23.74
2662*	Feb. 1	4920317190	10.00	2673	Feb. 23	9392689851	83.76
2664*	Feb. 4	9396831822	117.19	2674	Feb. 23	9392689847	58.95
2665	Feb. 14	8996160166	52.66	2675	Feb. 24	9393017738	61.15
2666	Feb. 11	8995097363	600.00	2679*	Feb. 28	4923895780	772.17
2667	Feb. 14	9197296668	105.94				

\* Gap in check sequence

Conventional Checks Paid ( 19 ) \$ 103,554.48-

#### Balance Summary

Date	Ending Balance	Date	Ending Balance	Date	Ending Balance
Feb. 1	3,897.80	Feb. 8	717.04	Feb. 16	917.34
Feb. 2	9,897.80	Feb. 10	459.19	Feb. 22	911.69
Feb. 3	388.39	Feb. 11	1,359.19	Feb. 23	768.98
Feb. 4	271.20	Feb. 14	92,991.98	Feb. 24	451.12
Feb. 7	252.04	Feb. 15	1,059.48	Feb. 28	1,810.95

Balances only appear for days reflecting change.

#### FREE SMALL BUSINESS CHECKING

U.S. Bank National Association  
Balance on Feb. 28

\$ 259.80

Member FDIC  
Summary for Account Number 1-512-0315-0066 \*

\* Transaction detail for this account is provided on a separate statement.

Received Time Mar. 30. 2:53PM



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Dec. 24, 2009

through

Jan. 27, 2010

Page 1 of 1



000000370 1 SP 106481476234884 S  
INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items			
Beginning Balance on Dec. 24		\$	11,481.44	
Other Deposits	1		0.11	
<b>Ending Balance on Jan. 27, 2010</b>		<b>\$</b>	<b>11,481.55</b>	
			Annual Percentage Yield Earned	0.00999%
			Interest Earned this Period	\$ 0.11
			Interest Paid this Year	\$ 0.11
			Number of Days in Statement Period	35

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jan. 27	Interest Paid	2700003815	\$ 0.11
<b>Total Other Deposits</b>			<b>\$ 0.11</b>





P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Jan. 28, 2010

through

Feb. 24, 2010

Page 1 of 1



000000376 1 SP 106481505390689 S  
INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



To Contact U.S. Bank

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Solutions:

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Telecommunications Device  
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Internet:

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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Jan. 28		\$	11,481.55	Annual Percentage Yield Earned	0.00885%
Other Deposits	1		0.06	Interest Earned this Period	\$ 0.06
Other Withdrawals	1		8,250.00-	Interest Paid this Year	\$ 0.17
Ending Balance on Feb. 24, 2010		\$	3,231.61	Number of Days in Statement Period	28

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Feb. 24	Interest Paid	2400003587	\$ 0.06
Total Other Deposits			\$ 0.06

### Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Feb. 16	Electronic Funds Transfer	To Account 151200035955	\$ 8,250.00-
Total Other Withdrawals			\$ 8,250.00-



P.O. Box 1800  
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## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Feb. 25, 2010

through

Mar. 23, 2010

Page 1 of 1



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## INFORMATION YOU SHOULD KNOW

Effective February 27, 2010 certain sections of U.S. Bank's Funds Availability Policy were updated to reflect changes related to checks no longer being classified as nonlocal checks. The following sections were updated: Longer Delays May Apply - Case by Case Delays, in some cases, we may not make all of the funds available to you; funds may not be available until the second business day after the day of your deposit, instead of what was previously noted as the fifth business day after the day of deposit. Longer Delays May Apply - Safeguard Exceptions, funds you deposited by check may be delayed for a longer period of time, they will generally be available no later than the seventh business day after the day of your deposits, instead of what was previously noted as the ninth business day after the day of deposit.

Effective June 14, 2010, the daily Continuous Overdraft Fee will be replaced with a weekly Extended Overdraft Fee. The Extended Overdraft Fee will be assessed if the available balance remains below zero for seven or more calendar days. You will be charged \$25 per week (beginning on the 8th calendar day) and each week thereafter if the available balance remains below zero.

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Feb. 25		\$	3,231.61	Annual Percentage Yield Earned	0.00887%
Other Deposits	1		0.02	Interest Earned this Period	\$ 0.02
Other Withdrawals	1		1,000.00-	Interest Paid this Year	\$ 0.19
<b>Ending Balance on Mar. 23, 2010</b>		<b>\$</b>	<b>2,231.63</b>	Number of Days in Statement Period	27

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Mar. 23	Interest Paid	2300009278	\$ 0.02
<b>Total Other Deposits</b>			<b>\$ 0.02</b>

### Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Mar. 19	Internet Banking Transfer	To Account 151200035955	\$ 1,000.00-
<b>Total Other Withdrawals</b>			<b>\$ 1,000.00-</b>



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## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Mar. 24, 2010

through

Apr. 23, 2010

Page 1 of 1



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Internet:

usbank.com

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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Mar. 24		\$	2,231.63	Annual Percentage Yield Earned	0.00569%
Other Deposits	1		0.01	Interest Earned this Period	\$ 0.01
Other Withdrawals	1		1,000.00-	Interest Paid this Year	\$ 0.20
Ending Balance on Apr. 23, 2010		\$	1,231.64	Number of Days in Statement Period	31

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Apr. 23	Interest Paid	2300004475	\$ 0.01
Total Other Deposits			\$ 0.01

### Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Apr. 19	Internet Banking Transfer	To Account 151200035955	\$ 1,000.00-
Total Other Withdrawals			\$ 1,000.00-





P.O. Box 1800  
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1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Apr. 26, 2010

through

May 25, 2010

Page 1 of 1



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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Apr. 26		\$	1,231.64	Annual Percentage Yield Earned	0.00925%
Other Deposits	1		0.01	Interest Earned this Period	\$ 0.01
Ending Balance on May 25, 2010		\$	1,231.65	Interest Paid this Year	\$ 0.21
				Number of Days in Statement Period	32

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
May 25	Interest Paid	2500002746	\$ 0.01
Total Other Deposits			\$ 0.01



P.O. Box 1800  
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1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

May 26, 2010

through

Jun. 23, 2010

Page 1 of 1



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Solutions:**

1-800-673-3555

**Telecommunications Device  
for the Deaf:**

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**Internet:**

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## INFORMATION YOU SHOULD KNOW

Effective August 15, 2010, U.S. Bank will change the cost of Overdraft Items Paid and Overdraft Items Returned (NSF). The overdraft cost will be based upon the item amount of each Overdraft Item Paid and/or Overdraft Item Returned which results in insufficient funds to cover an item as defined in Your Deposit Account Agreement. We will charge a \$10 fee for each overdraft item we pay or return on your behalf that is less than or equal to \$20. We will charge a \$33 fee for each overdraft item we pay or return on your behalf that is greater than \$20. Previously overdraft fees were assessed based on the number of overdraft occasions in a 12 month period, beginning at \$19 per item for the first occasion with a maximum of \$37.50 per item.

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

### Account Summary

Member FDIC

Account Number 2-512-0332-5435

Beginning Balance on May 26	\$	1,231.65	Interest Paid this Year	\$	0.21
Ending Balance on Jun. 23, 2010	\$	1,231.65	Number of Days in Statement Period		29



P.O. Box 1800  
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1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Jun. 24, 2010

through

Jul. 26, 2010

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INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
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To Contact U.S. Bank

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Solutions:**

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for the Deaf:**

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## INFORMATION YOU SHOULD KNOW

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We have completed our periodic update of the "Your Deposit Account Agreement" booklet. The changes are effective immediately and in some cases you may have received advance notice indicating an effective date either via statement messaging or statement insert. Please review the revised booklet carefully. Most of the changes are technical in nature, but may affect your rights. In particular, updates to note in the deposit account agreement include the addition of an "ATM and Check Card Overdraft Coverage" section within Insufficient Funds and Overdrafts, the addition of the "S.T.A.R.T. Program" section, updates to the local check definition under the "Funds Availability Policy" and revisions to format under the "Reserve Line Agreement" section. **You may pick up a copy at your local branch, view the updated agreements at usbank.com, or call 1-800-USBANKS (1-800-872-2657) for a copy.**

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

### Account Summary

Member FDIC

Account Number 2-512-0332-5435

	# Items				
Beginning Balance on Jun. 24		\$	1,231.65	Annual Percentage Yield Earned	0.00897%
Other Deposits	1		0.01	Interest Earned this Period	\$ 0.01
<b>Ending Balance on Jul. 26, 2010</b>		<b>\$</b>	<b>1,231.66</b>	Interest Paid this Year	\$ 0.22
				Number of Days in Statement Period	33

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jul. 26	Interest Paid	2600003117	\$ 0.01
<b>Total Other Deposits</b>			<b>\$ 0.01</b>





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1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Jul. 27, 2010

through

Aug. 24, 2010

Page 1 of 1



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INTEGRATED RESOURCE MANAGEMENT INC  
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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Jul. 27		\$	1,231.66	Annual Percentage Yield Earned	0.0057%
Customer Deposits	1		3,532.19	Interest Earned this Period	\$ 0.01
Other Deposits	1		0.01	Interest Paid this Year	\$ 0.23
Ending Balance on Aug. 24, 2010		\$	4,763.86	Number of Days in Statement Period	29

### Customer Deposits

Number	Date	Ref Number	Amount
	Aug. 17	5121520205	3,532.19

Total Customer Deposits \$ 3,532.19

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Aug. 24	Interest Paid	2400002031	\$ 0.01
Total Other Deposits			\$ 0.01



P.O. Box 1800  
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1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Aug. 25, 2010

through

Sep. 24, 2010

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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Aug. 25		\$	4,763.86	Annual Percentage Yield Earned	0.00943%
Other Deposits	2		708.02	Interest Earned this Period	\$ 0.04
Ending Balance on Sep. 24, 2010		\$	5,471.88	Interest Paid this Year	\$ 0.27
				Number of Days in Statement Period	31

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Sep. 15	Internet Banking Transfer	From Account 151203150066	\$ 707.98
Sep. 24	Interest Paid	2400008167	0.04
Total Other Deposits			\$ 708.02



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Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Sep. 27, 2010

through

Oct. 26, 2010

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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Sep. 27		\$	5,471.88	Annual Percentage Yield Earned	0.00834%
Other Deposits	1		0.04	Interest Earned this Period	\$ 0.04
Ending Balance on Oct. 26, 2010		\$	5,471.92	Interest Paid this Year	\$ 0.31
				Number of Days in Statement Period	32

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Oct. 26	Interest Paid	2600002078	\$ 0.04
Total Other Deposits			\$ 0.04





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Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Oct. 27, 2010

through

Nov. 24, 2010

Page 1 of 1



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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Oct. 27		\$	5,471.92	Annual Percentage Yield Earned	0.0092%
Other Deposits	1		0.04	Interest Earned this Period	\$ 0.04
<b>Ending Balance on Nov. 24, 2010</b>		<b>\$</b>	<b>5,471.96</b>	Interest Paid this Year	\$ 0.35
				Number of Days in Statement Period	29

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Nov. 24	Interest Paid	2400002148	\$ 0.04
<b>Total Other Deposits</b>			<b>\$ 0.04</b>



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## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Nov. 26, 2010

through

Dec. 23, 2010

Page 1 of 1



000000562 1 SP 106481884928547 S  
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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Nov. 26		\$	5,471.96	Annual Percentage Yield Earned	0.00919%
Other Deposits	1		0.04	Interest Earned this Period	\$ 0.04
<b>Ending Balance on Dec. 23, 2010</b>		<b>\$</b>	<b>5,472.00</b>	Interest Paid this Year	\$ 0.39
				Number of Days in Statement Period	29

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Dec. 23	Interest Paid	2300007369	\$ 0.04
<b>Total Other Deposits</b>			<b>\$ 0.04</b>



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Y ST01

## Business Statement

Account Number:  
2 512 0332 5435  
Statement Period:  
Dec. 24, 2010  
through  
Jan. 26, 2011

Page 1 of 1



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If you use Treasury Management or Cash Management Services please note that your Terms & Conditions may be changing, effective January 31, 2011. You can view the new Terms & Conditions at [usbank.com/tmtermsandconditions](http://usbank.com/tmtermsandconditions). Log into this secure Web site using the access code: terms2011. If you are unable to access the Internet or this information, please contact your Branch Banker, Relationship Manager, Treasury Management Consultant or Commercial Customer Service Team for assistance.

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Dec. 24		\$	5,472.00	Annual Percentage Yield Earned	0.00959%
Other Deposits	2		7,300.09	Interest Earned this Period	\$ 0.09
Other Withdrawals	1		4,500.00-	Interest Paid this Year	\$ 0.09
Ending Balance on Jan. 26, 2011		\$	8,272.09	Number of Days in Statement Period	34

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Dec. 31	Electronic Funds Transfer	From Account 151203150066	\$ 7,300.00
Jan. 26	Interest Paid	2600002143	0.09
Total Other Deposits			\$ 7,300.09

### Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Jan. 18	Electronic Funds Transfer	To Account 151200035955	\$ 4,500.00-
Total Other Withdrawals			\$ 4,500.00-







## **Annual Report**

### **2011**

**Prepared for:**  
**The Tennessee Regulatory Authority**

***Integrated Resource Management, Inc.,***

*A Privately Owned Public Utility*

P.O. Box 642

3444 Saint Andrews Drive

White Pine, Tennessee 37890

Phone (Vol) 674-0828

Facsimile (Vol) 674-2352

Toll Free (877) 746-2910



# STATE OF TENNESSEE

## COUNTY OF JEFFERSON

We the undersigned Jeffrey W. Cox  
and William H. Novak, CPA  
of IRM Utility, Inc.

on our oath do severally say that the foregoing return has been prepared,  
under our direction, from the original books, papers and records of said  
utility; that we have carefully examined the same, and declare the same to be  
a correct statement of the business and affairs of said utility for the period  
covered by the return in respect to each and every matter and thing therein  
set forth, to the best of our knowledge, information and belief.

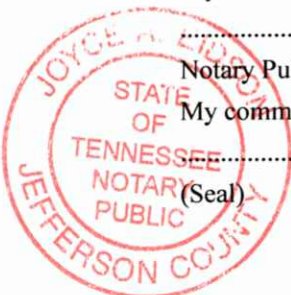


(Chief Officer)

.....  
(Officer in charge of accounts)

Subscribed and sworn to before me this 31  
day of March, 2013

Notary Public, Joyce A. Eiden County, Jeff  
My commission will expire 1-20-13





# STATE OF TENNESSEE

## COUNTY OF JEFFERSON

We the undersigned Jeffrey W. Cox  
and William H. Novak, CPA  
of IRM Utility, Inc.

on our oath do severally say that the foregoing return has been prepared,  
under our direction, from the original books, papers and records of said  
utility; that we have carefully examined the same, and declare the same to be  
a correct statement of the business and affairs of said utility for the period  
covered by the return in respect to each and every matter and thing therein  
set forth, to the best of our knowledge, information and belief.

.....  
(Chief Officer)

*William H. Novak*  
.....  
(Officer in charge of accounts)

*Jeffrey W. Cox*

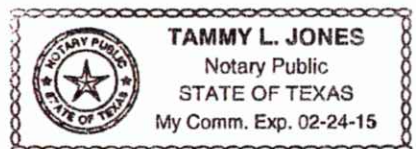
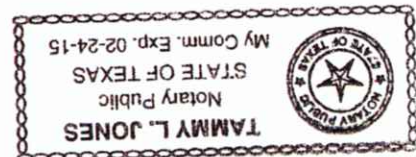
Subscribed and sworn to before me this.....  
day of 30 March, 2012

Notary Public, Tammy Jones County, Montgomery

My commission will expire 2-24-2015

Tammy Jones

(Seal)



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Report of: IRM Utility, Inc.  
(REPORT THE EXACT NAME OF UTILITY)

Date Utility was Originally Organized:  
August 7th, 2003

Give the Name, Title, & Office Address of the Officer of the Utility to Whom Correspondence Should be Addressed Concerning this Report:

<u>Jeffrey W. Cox, President</u>	<u>Telephone: 865-674-0828</u>
<u>PO Box 642, White Pine, TN 37890</u>	

[illegible]

Report every corporation or individual owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility.

[illegible]



Name of Respondent IRM Utility	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-12	Year of Report 2011		
<b>INCOME STATEMENT</b>					
Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
<b>Gross Revenue:</b>					
Residential			\$47,279		\$47,279
Commercial			14,114		14,114
Industrial			0		0
Multi-Family			0		0
Tap Fee			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Gross Revenue</b>			<b>\$61,393</b>		<b>\$61,393</b>
Operation & Maint. Expense	W3/S3		\$48,229		\$48,229
Depreciation Expense	F-5		0		0
Amortization Expense			1,886		1,886
Other Expense (Please Specify)			0		0
Other Expense (Please Specify)			0		0
Taxes Other Than Income	F-7		7,745		7,745
Income Taxes	F-7		1,090		1,090
<b>Total Operating Expenses</b>			<b>\$58,951</b>		<b>\$58,951</b>
<b>Net Operating Income</b>			<b>\$2,442</b>		<b>\$2,442</b>
<b>Other Income:</b>					
Nonutility Income			\$3,124		\$3,124
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Other Income</b>			<b>\$3,124</b>		<b>\$3,124</b>
<b>Other Deductions:</b>					
Misc. Nonutility Expenses			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Other Deductions</b>			<b>\$0</b>		<b>\$0</b>
<b>Net Income</b>			<b>\$5,566</b>		<b>\$5,566</b>

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-12	<b>Year of Report</b> 2011
<b>COMPARATIVE BALANCE SHEET</b>			
<b>Account Name</b> (a)	<b>Ref Page</b> (b)	<b>Current Year</b> (c)	<b>Previous Year</b> (d)
<b>ASSETS</b>			
Utility Plant in Service (101-105)	F5/W1/S1	\$924,371	\$926,257
Accum. Depreciation and Amortization (108)	F5/W2/S2	154,060	123,248
<b>Net Utility Plant</b>		<b>\$770,312</b>	<b>\$803,010</b>
Cash		\$7,540	\$542
Customer Accounts Receivable (141)		0	0
Special Deposits (132)		13,519	15,100
Miscellaneous Deferred Debits (186)		0	0
Other Assets (Please Specify)		0	0
Other Assets (Please Specify)		0	0
<b>Total Assets</b>		<b>\$791,370</b>	<b>\$818,652</b>
<b>LIABILITIES AND CAPITAL</b>			
Common Stock Issued (201)	F-6	\$1,000	\$1,000
Preferred Stock Issued (204)	F-6	0	0
Other Paid-In Capital (211)		0	0
Retained Earnings (215)	F-6	61,832	56,266
Capital (Proprietary & Partnership-218)	F-6	41,187	41,187
<b>Total Capital</b>		<b>\$104,020</b>	<b>\$98,454</b>
Long-Term Debt (224)	F-6	\$0	\$0
Accounts Payable (231)		-119	62
Notes Payable (232)		0	0
Customer Deposits (235)		20,929	2,512
Accrued Taxes (236)		0	0
Advances Payable		0	0
Escrowed Deposits (235.1)		0	20,272
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Advances for Construction		0	0
Contributions In Aid Of Const.-Net (271-2)	F-8	666,540	697,352
<b>Total Liabilities</b>		<b>\$687,351</b>	<b>\$720,198</b>
<b>Total Liabilities &amp; Capital</b>		<b>\$791,370</b>	<b>\$818,652</b>

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-12	<b>Year of Report</b> 2011
<b>NET UTILITY PLANT</b>			
<b>Plant Accounts (101-107) Inclusive</b> <b>(a)</b>	<b>Water</b> <b>(c)</b>	<b>Sewer</b> <b>(d)</b>	<b>Other</b> <b>(e)</b>
			<b>Total</b> <b>(f)</b>
Utility Plant in Service (101)		\$924,371	\$924,371
Construction Work in Progress (105)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
<b>Total Utility Plant</b>		<b>\$924,371</b>	<b>\$924,371</b>
<b>ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT</b>			
<b>Account 108</b> <b>(a)</b>	<b>Water</b> <b>(c)</b>	<b>Sewer</b> <b>(d)</b>	<b>Other</b> <b>(e)</b>
			<b>Total</b> <b>(f)</b>
<b>Balance First of Year</b>		\$123,248	\$123,248
<b>Credits During Year:</b>			
Accruals charged to Depr. Account		\$30,812	\$30,812
Salvage		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
<b>Total Credits</b>		<b>\$30,812</b>	<b>\$30,812</b>
<b>Debits During Year:</b>			
Book/Historical Cost of Plant Retired		\$0	\$0
Cost of Removal		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
<b>Total Debits</b>		<b>\$0</b>	<b>\$0</b>
<b>Balance End of Year</b>		<b>\$154,060</b>	<b>\$154,060</b>



<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-12	<b>Year of Report</b> 2011
<b>CAPITAL STOCK (201 - 204)</b>			
<b>(a)</b>	<b>Common Stock (b)</b>	<b>Preferred Stock (c)</b>	
Par or stated value per share	1	N/A	
Shares Authorized	2,000	N/A	
Shares issued and outstanding	1,000	N/A	
Total par value of stock issued	1,000	N/A	
Dividends declared per share for year	0	N/A	
<b>RETAINED EARNINGS (215)</b>			
<b>(a)</b>	<b>Appropriated (b)</b>	<b>Unappropriated (c)</b>	
<b>Balance first of year</b>	0	56,266	
Changes during year NET INCOME/(NET LOSS)	0	5,566	
Prior Period Adjustment	0	0	
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
<b>Balance end of year</b>	0	61,832	
<b>PROPRIETARY CAPITAL (218)</b>			
<b>(a)</b>	<b>Proprietor (b)</b>	<b>Partner (c)</b>	
<b>Balance first of year</b>	\$42,187	N/A	
Deposits from Owners	\$0	N/A	
Net Income		N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
<b>Balance end of year</b>	<b>\$42,187</b>	<b>\$0</b>	
<b>LONG-TERM DEBT (224)</b>			
<b>Description of Obligation including Issue &amp; Maturity Dates (a)</b>	<b>Interest Rate (b)</b>	<b>Year End Balance (c)</b>	
N/A	0.00%	\$0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
<b>Total Long-Term Debt</b>		<b>\$0</b>	

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<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-12	<b>Year of Report</b> 2011	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION (271)</b>				
<b>Description</b> (a)	<b>Water</b> (b)	<b>Sewer</b> (c)	<b>Total</b> (d)	
<b>Balance First of Year</b>		\$820,600	\$820,600	
Add Credits During Year		0	0	
Less Charges During Year		0	0	
<b>Balance End of Year</b>		\$820,600	\$820,600	
Less Accumulated Amortization		154,060	154,060	
<b>Net Contributions in Aid of Construction</b>		\$666,540	\$666,540	
<b>ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)</b>				
<b>Report below all developers or contractors agreements from which cash or property was received during the year</b> (a)	<b>Indicate "Cash" or "Property"</b> (b)	<b>Water</b> (c)	<b>Sewer</b> (d)	
None				
	<b>Total Credits During Year</b>			\$0





Name of Respondent		This Report is:		Date of Report		Year of Report		
IRM Utility		(1) <u>X</u> An Original (2) <u>    </u> A Resubmission		(Mo, Da, Yr) 3-31-12		2011		
ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER								
Account Number (a)	Account (b)	Average Service Life in Years (c)	Average Salvage Value in Percent (d)	Depreciation Rate Applied* (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
354	Structures & Improvements	0	0.00%	0.00%	\$0	\$0	\$0	\$0
360	Collection Sewers - Force	0	0.00%	0.00%	0	0	0	0
361	Collection Sewers - Gravity	0	0.00%	0.00%	0	0	0	0
362	Special Collecting Structures	0	0.00%	0.00%	0	0	0	0
363	Services to Customers	26	0.00%	3.85%	6,930	0	1,733	8,663
364	Flow Measuring Devices	10	0.00%	10.00%	1,466	0	367	1,833
365	Flow Measuring Installations	0	0.00%	0.00%	0	0	0	0
370	Receiving Wells	0	0.00%	0.00%	0	0	0	0
371	Pumping Equipment	0	0.00%	0.00%	0	0	0	0
380	Treatment & Disposal Equipment	26	0.00%	3.85%	110,880	0	27,720	138,600
381	Plant Sewers	0	0.00%	0.00%	0	0	0	0
382	Outfall Sewer Lines	0	0.00%	0.00%	0	0	0	0
389	Other Plant & Miscellaneous Equipment	10	0.00%	10.00%	3,971	0	993	4,964
390	Office Furniture & Equipment	0	0.00%	0.00%	0	0	0	0
391	Transportation Equipment	0	0.00%	0.00%	0	0	0	0
392	Stores Equipment	0	0.00%	0.00%	0	0	0	0
393	Tools, Shop & Garage Equipment	0	0.00%	0.00%	0	0	0	0
394	Laboratory Equipment	0	0.00%	0.00%	0	0	0	0
395	Power Operated Equipment	0	0.00%	0.00%	0	0	0	0
396	Communication Equipment	0	0.00%	0.00%	0	0	0	0
397	Miscellaneous Equipment	0	0.00%	0.00%	0	0	0	0
398	Other Tangible Plant	0	0.00%	0.00%	0	0	0	0
Totals					\$123,248	\$0	\$30,812	\$154,060

\*State basis used for percentages used in schedule.

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-12	<b>Year of Report</b> 2011
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## SEWER OPERATION &amp; MAINTENANCE EXPENSE

<b>Acct No.</b>	<b>Description (a)</b>	<b>Amount (b)</b>
701	Salaries & Wages - Employees	\$0
703	Salaries & Wages - Officers, Directors & Stockholders	0
704	Employee Pensions & Benefits	0
710	Purchased Sewage Treatment	0
711	Sludge Removal Expense	0
715	Purchased Power	4,006
716	Fuel for Power Production	0
718	Chemicals	0
720	Materials & Supplies	518
730	Contractual Services	17,923
740	Rents	0
750	Transportation Expense	0
755	Insurance Expense	1,709
765	Regulatory Commission Expense	354
770	Bad Debt Expense	0
775	Miscellaneous Expenses	23,719
	<b>Total Sewer Operation &amp; Maintenance Expense</b>	<b>\$48,229</b>

## SEWER CUSTOMERS

<b>Description (a)</b>	<b>Customers First of Year (b)</b>	<b>Additions (c)</b>	<b>Disconnections (d)</b>	<b>Customers End of Year (e)</b>
Metered Customers:				
5/8 Inch	0	0	0	0
3/4 Inch	0	0	0	0
1.0 Inch	72	0	3	69
1.5 Inch	0	0	0	0
2.0 Inch	0	0	0	0
2.5 Inch	0	0	0	0
3.0 Inch	0	0	0	0
4.0 Inch	0	0	0	0
6.0 Inch	0	0	0	0
8.0 Inch	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Unmetered Customers	0	0	0	0
<b>Total Customers</b>	<b>72</b>	<b>0</b>	<b>3</b>	<b>69</b>



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<b>PUMPING EQUIPMENT</b>				
<b>Description***</b> (a)	<b>Lift Station</b> <b>#1</b> (b)	<b>Lift Station</b> <b>#2</b> (c)	<b>Lift Station</b> <b>#3</b> (d)	<b>Lift Station</b> <b>#4</b> (e)
Make, Model, or Type of Pump	None			
Year Installed				
Rated Capacity (GPM)				
Size (HP)				
Power (Electric/Mechanical)				
Make, Model or Type of Motor				

<b>SERVICE CONNECTIONS</b>				
<b>Description***</b> (a)	<b>Service Connection</b> <b>#1</b> (b)	<b>Service Connection</b> <b>#2</b> (c)	<b>Service Connection</b> <b>#3</b> (d)	<b>Service Connection</b> <b>#4</b> (e)
	Commercial	Residential		
Size (Inches)	1-2"	1-2"		
Type (PVC, VCP, etc)	PVC Sch 40	PVC Sch 40		
Average Length (Feet)	On-Site	75		
Connections-Beginning of Year	5	64	0	0
Connections-Added during Year	0	0	0	0
Connection-Retired during Year	0	0	0	0
<b>Connections-End of Year</b>	<b>5</b>	<b>64</b>	<b>0</b>	<b>0</b>
Number of Inactive Connections	0	0	0	0

<b>COLLECTING MAINS, FORCE MAINS, &amp; MANHOLES</b>			
<b>Description</b> (a)	<b>Collecting Mains</b> (b)	<b>Force Mains</b> (c)	<b>Manholes</b> (d)
Size (Inches)	2-4"	None	None
Type	PVC Sch-40		
Length/Number-Beginning of Year	14700		
Length/Number-Added During Year	0		
Length/Number-Retired During Year	0		
Length/Number-End of Year	<b>14,700</b>		<b>0</b>

\*\*\*If more space is needed to list equipment please attach additional sheets as necessary.

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-12	<b>Year of Report</b> 2011
<b>TREATMENT PLANT</b>			
<b>Description***</b> (a)	<b>Treatment Facility</b> <b>#1</b> (b)	<b>Treatment Facility</b> <b>#2</b> (c)	<b>Treatment Facility</b> <b>#3</b> (d)
Manufacturer	Quanics	Quanics	Quanics
Type			
Steel or Concrete			
Total Capacity			
Average Daily Flow			
Effluent Disposal			
Total Gallons of Sewage Treated			
<b>MASTER LIFT STATION PUMPS</b>			
<b>Description***</b> (a)	<b>Master Pump</b> <b>#1</b> (b)	<b>Master Pump</b> <b>#2</b> (c)	<b>Master Pump</b> <b>#3</b> (d)
Manufacturer	Quanics		
Capacity (GPM)	10 to 50		
Size (HP)	One-half		
Power (Electric/Mechanical)	120 V		
Make, Model, or Type of Motor	PTE-10		
<b>OTHER SEWER SYSTEM INFORMATION</b>			
Present Number of Equivalent Residential Customer's * being served	69		
Maximum Number of Equivalent Residential Customer's * that the system can efficiently serve	288		
Estimated Annual Increase in Equivalent Residential Customers *	10		
* Equivalent Residential Customers = (Total Gallons Treated / 365 Days) / 275 Gallons Per Day. Total Gallons Treated includes both sewage treated and purchased sewage treatment.			
State any plans and estimated completion dates for any enlargements of this system: <u>N/A</u>			
If the present systems do not meet environmental requirements, please submit the following: A. An evaluation of the present plant or plants in regard to meeting the requirements. B. Plans for funding and construction of the required upgrading. C. The date construction will begin. <span style="float: right;">N/A</span>			
What is the percent of the certificated area that have service connections installed? <u>All (100%) of the certificated area of IRM have service connections in place.</u>			

\*\*\*If more space is needed to list equipment please attach additional sheets as necessary.

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-12	<b>Year of Report</b> 2011
<b>SUPPLEMENTAL FINANCIAL DATA TO THE ANNUAL REPORT</b>			
<b>Rate Base</b>			
<b>Additions:</b>			
Plant In Service		\$924,371	
Construction Work in Progress		0	
Property Held For Future Use		0	
Materials & Supplies		0	
Working Capital Allowance		0	
Other Additions (Please Specify)		0	
Other Additions (Please Specify)		0	
<b>Total Additions to Rate Base</b>		<b>\$924,371</b>	
<b>Deductions:</b>			
Accumulated Depreciation		\$154,060	
Accumulated Deferred Income Taxes		0	
Pre 1971 Unamortized Investment Tax Credit		0	
Customer Deposits		20,929	
Contributions in Aid of Construction		666,540	
Escrow Deposits		0	
Other Deductions (Please Specify)		0	
<b>Total Deductions to Rate Base</b>		<b>\$841,529</b>	
<b>Rate Base</b>		<b>\$82,842</b>	
<b>Adjusted Net Operating Income</b>			
<b>Operating Revenues:</b>			
Residential		\$47,279	
Commercial		14,114	
Industrial		0	
Public Authorities		0	
Multiple Family		0	
Fire Protection		0	
All Other		0	
<b>Total Operating Revenues</b>		<b>\$61,393</b>	
<b>Operating Expenses:</b>			
Operation		\$48,229	
Depreciation		0	
Amortization		1,886	
Taxes Other Than Income Taxes		7,745	
Income Taxes		1,090	
<b>Total Operating Expense</b>		<b>\$58,951</b>	
<b>Net Operating Income</b>		<b>\$2,442</b>	
Other (Please Specify)		0	
Other (Please Specify)		0	
<b>Adjusted Net Operating Income</b>		<b>\$2,442</b>	
<b>Rate of Return (Line 49 / Line 25)</b>		<b>2.95%</b>	
All amounts should be calculated in a manner consistent with the last Rate Order issued by the Commission for this Company.			



IRM Utility  
Activity Report for Escrow Account  
For the Twelve Months Ended December 31, 2011

Month	Escrow Required Per Books (Account 235.10)				Escrow Provided Per Bank (Account 132.01)			
	Beginning Balance	Accrued Into Escrow	Removed From Escrow	Ending Balance	Beginning Balance	Deposited Into Escrow	Removed From Escrow	Ending Balance
January	\$20,272.13	\$2,511.82	\$0.00	\$22,783.95	\$12,772.00	\$0.09	\$4,500.00	\$8,272.09
February	22,783.95	1,781.08	0.00	24,565.03	8,272.09	0.06	0.00	8,272.15
March	24,565.03	1,901.40	0.00	26,466.43	8,272.15	0.06	0.00	8,272.21
April	26,466.43	1,236.57	0.00	27,703.00	8,272.21	0.06	2,000.00	6,272.27
May	27,703.00	846.65	0.00	28,549.65	6,272.27	0.04	0.00	6,272.31
June	28,549.65	2,292.06	0.00	30,841.71	6,272.31	0.05	0.00	6,272.36
July	30,841.71	1,203.01	0.00	32,044.72	6,272.36	4,797.51	0.00	11,069.87
August	32,044.72	2,451.86	0.00	34,496.58	11,069.87	0.07	0.00	11,069.94
September	34,496.58	1,293.11	0.00	35,789.69	11,069.94	0.10	0.00	11,070.04
October	35,789.69	1,170.70	0.00	36,960.39	11,070.04	0.09	0.00	11,070.13
November	36,960.39	1,223.38	0.00	38,183.77	11,070.13	0.09	0.00	11,070.22
December	38,183.77	713.11	20,600.00	18,296.88	11,070.22	0.08	0.00	11,070.30
<b>Total</b>		<b>\$18,624.75</b>	<b>\$20,600.00</b>			<b>\$4,798.30</b>	<b>\$6,500.00</b>	

**NOTES:**

See attached bank statements for "Escrow Provided Per Bank" support.

Non-routine maintenance is initially charged to account 775.19 during the year when these expenses are incurred. At the end of the year, the balance in the non-routine maintenance account is cleared to the escrow liability (Account 235.10). The \$20,600 amount removed from escrow in December represents this annual charge for 2011. See Schedule SU-3 for the detail of Non-Routine Maintenance Expense during the year.

On January 30, 2012, a deposit of 7,215 was made to the escrow balance of \$11,070 giving a balance per bank of \$18,285. This amount closely matches the December 31st escrow liability balance of \$18,297 (\$12 variance).



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736

TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Dec. 24, 2010

through

Jan. 26, 2011

Page 1 of 1



000000446 1 SP 106481934843046 S  
INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



To Contact U.S. Bank

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Solutions:**

1-800-673-3555

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for the Deaf:**

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## INFORMATION YOU SHOULD KNOW

At U.S. Bank, we place your privacy and the security of your accounts and personal information as a top priority. As permitted by the Internal Revenue Service, to further protect your personal information, we will provide only the last 4 digits of your personal tax identification number on any IRS Form 1099-INT you may receive for this account in the future.

If you use Treasury Management or Cash Management Services please note that your Terms & Conditions may be changing, effective January 31, 2011. You can view the new Terms & Conditions at [usbank.com/tmtermsandconditions](http://usbank.com/tmtermsandconditions). Log into this secure Web site using the access code: terms2011. If you are unable to access the Internet or this information, please contact your Branch Banker, Relationship Manager, Treasury Management Consultant or Commercial Customer Service Team for assistance.

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Dec. 24		\$	5,472.00	Annual Percentage Yield Earned	0.00959%
Other Deposits	2		7,300.09	Interest Earned this Period	\$ 0.09
Other Withdrawals	1		4,500.00-	Interest Paid this Year	\$ 0.09
Ending Balance on Jan. 26, 2011		\$	8,272.09	Number of Days in Statement Period	34

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Dec. 31	Electronic Funds Transfer From Account 151203150066		\$ 7,300.00
Jan. 26	Interest Paid	2600002143	0.09
Total Other Deposits			\$ 7,300.09

### Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Jan. 18	Electronic Funds Transfer To Account 151200035955		\$ 4,500.00-
Total Other Withdrawals			\$ 4,500.00-



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Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Jan. 27, 2011

through

Feb. 24, 2011

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000000452 1 SP 106481973760496 S  
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U.S. Bank makes every effort to keep you informed of important information about your business checking and savings accounts. Our funds availability policy is available for review at any time at: [usbank.com/fundsavailable](http://usbank.com/fundsavailable)

### FUNDS AVAILABILITY - RETAIL CONSUMER, SMALL BUSINESS AND COMMERCIAL ACCOUNTS

Our general availability policy is to make funds available to you on the first business day after the day of deposit. We generally make some portion of a day's deposits available for withdrawal immediately.

### IMMEDIATE AVAILABILITY - ALL ACCOUNTS

The following types of deposits will usually be available for withdrawal immediately:

Cash (if deposited in person to an employee of ours);  
Electronic direct deposits;  
Wire transfers; and  
The first \$100 from the aggregate of all other deposits made on any given day.

Generally, ATM, on-us checks, money orders, certified, cashier's and teller checks receive same day availability for deposits.

For more details about funds availability, please visit [usbank.com/fundsavailable](http://usbank.com/fundsavailable)

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Jan. 27		\$	8,272.09	Annual Percentage Yield Earned	0.00913%
Other Deposits	1		0.06	Interest Earned this Period	\$ 0.06
<b>Ending Balance on Feb. 24, 2011</b>		<b>\$</b>	<b>8,272.15</b>	Interest Paid this Year	\$ 0.15
				Number of Days in Statement Period	29

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Feb. 24	Interest Paid	2400002248	\$ 0.06
<b>Total Other Deposits</b>			<b>\$ 0.06</b>





P.O. Box 1800  
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1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Feb 25, 2011

through

Mar 23, 2011

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## INFORMATION YOU SHOULD KNOW

Outgoing US dollar payment orders to selected countries may be converted to the local beneficiary's currency at any point in the processing chain unless you instruct the Bank not to convert the currency. Please contact Wire Transfer Operations at 888-799-4737 (888-79-WIRES), option 3 to waive the conversion during the payment processing chain and direct all payments to be received in US Dollar.

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Feb 25		\$	8,272.15	Annual Percentage Yield Earned	0.0098%
Other Deposits	1		0.06	Interest Earned this Period	\$ 0.06
<b>Ending Balance on Mar 23, 2011</b>		<b>\$</b>	<b>8,272.21</b>	Interest Paid this Year	\$ 0.21
				Number of Days in Statement Period	27

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Mar 23	Interest Paid	2300007239	\$ 0.06
<b>Total Other Deposits</b>			<b>\$ 0.06</b>



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## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Mar 24, 2011

through

Apr 25, 2011

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000000471 1 SP 106481056321804 S  
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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Mar 24		\$	8,272.21	Annual Percentage Yield Earned	0.00924%
Other Deposits	1		0.06	Interest Earned this Period	\$ 0.06
Other Withdrawals	1		2,000.00-	Interest Paid this Year	\$ 0.27
Ending Balance on Apr 25, 2011		\$	6,272.27	Number of Days in Statement Period	33

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Apr 25	Interest Paid	2500004074	\$ 0.06
Total Other Deposits			\$ 0.06

### Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Apr 8	Internet Banking Transfer	To Account 151200035955	\$ 2,000.00-
Total Other Withdrawals			\$ 2,000.00-



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Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Apr 26, 2011

through

May 24, 2011

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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Apr 26		\$	6,272.27	Annual Percentage Yield Earned	0.00802%
Other Deposits	1		0.04	Interest Earned this Period	\$ 0.04
Ending Balance on May 24, 2011		\$	6,272.31	Interest Paid this Year	\$ 0.31
				Number of Days in Statement Period	29

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
May 24	Interest Paid	2400001611	\$ 0.04
Total Other Deposits			\$ 0.04





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Y ST01

## Business Statement

Account Number:  
2 512 0332 5435  
Statement Period:  
May 25, 2011  
through  
Jun 23, 2011

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## INFORMATION YOU SHOULD KNOW

Notice of Change to the Deposit Account Agreement and Disclosure for certain sections of the U.S. Bank's Funds Availability Policy. The sections entitled Immediate Availability - All Accounts and Longer Delays May Apply - Case By Case is updated to reflect that the \$100 availability amount is scheduled to increase to \$200 as of July 21, 2011 and is subject at all times to future revision to conform to changes that may be made by Regulation CC.

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on May 25		\$	6,272.31	Annual Percentage Yield Earned	0.0097%
Other Deposits	1		0.05	Interest Earned this Period	\$ 0.05
<b>Ending Balance on Jun 23, 2011</b>		<b>\$</b>	<b>6,272.36</b>	Interest Paid this Year	\$ 0.36
				Number of Days in Statement Period	30

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jun 23	Interest Paid	2300006239	\$ 0.05
<b>Total Other Deposits</b>			<b>\$ 0.05</b>



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## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Jun 24, 2011

through

Jul 26, 2011

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## INFORMATION YOU SHOULD KNOW

We have completed our periodic update of the "Your Deposit Account Agreement" booklet. The changes are effective immediately and in some cases you may have received advance notice indicating an effective date either via statement message or statement insert. Please review the revised booklet carefully. Most of the changes are technical in nature, but may affect your rights.

In particular, a summary of the updates to note in the Deposit Account Agreement include: the addition of two new sections (Overdraft Protection Plans, page 12 and Business Reserve Line Agreement, page 53) and one subsection (Business Account Issues - Fraud Prevention Measures, page 34). Updates were also made to the following sections: Insufficient Funds and Overdrafts - ATM and Check Card Overdraft Coverage (page 11), S.T.A.R.T (page 23), Funds Availability: Your Ability to Withdraw Funds - All Accounts (page 30), Checks and Checking Accounts and Savings Accounts with Draft Access - NOW Accounts (pages 23 & 33), Electronic Banking Agreement for Consumer Customers - Security (page 36), Electronic Banking Agreement for Business Customers - Security (page 42), Consumer Reserve Line Agreement (pages 47-53), U.S. Bank Checking Account Advance Agreement (pages 56-62), and Arbitration (pages 29, 46, 52, & 61).

You may pick up a copy at your local branch; view the updated agreement at usbank.com by going to usbank.com, selecting your checking or savings product, selecting the Terms and Conditions or Fees & Disclosures tab, and clicking on Deposit Account Agreement; or contact customer service at the number listed at the top of this statement, for a copy.

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Jun 24		\$	6,272.36	Annual Percentage Yield Earned	0.00882%
Other Deposits	1		0.05	Interest Earned this Period	\$ 0.05
<b>Ending Balance on Jul 26, 2011</b>		<b>\$</b>	<b>6,272.41</b>	Interest Paid this Year	\$ 0.41
				Number of Days in Statement Period	33

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jul 26	Interest Paid	2600001654	\$ 0.05
<b>Total Other Deposits</b>			<b>\$ 0.05</b>



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Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Jul 27, 2011

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Aug 23, 2011

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## INFORMATION YOU SHOULD KNOW

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You may pick up a copy at your local branch; view the updated agreement at usbank.com by going to usbank.com, selecting your checking or savings product, selecting the Terms and Conditions or Fees & Disclosures tab, and clicking on Deposit Account Agreement; or contact customer service at the number listed at the top of this statement, for a copy.

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Jul 27		\$	6,272.41	Annual Percentage Yield Earned	0.00893%
Other Deposits	2		4,797.53	Interest Earned this Period	\$ 0.07
Ending Balance on Aug 23, 2011		\$	11,069.94	Interest Paid this Year	\$ 0.48
				Number of Days in Statement Period	28

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Aug 1	Internet Banking Transfer	From Account 151203150066	\$ 4,797.46
Aug 23	Interest Paid	2300001936	0.07
Total Other Deposits			\$ 4,797.53





P.O. Box 1800  
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1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Aug 24, 2011

through

Sep 26, 2011

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000000587 1 SP 106481267605896 S  
INTEGRATED RESOURCE MANAGEMENT INC  
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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

**Account Number 2-512-0332-5435**

### Account Summary

	# Items				
Beginning Balance on Aug 24		\$	11,069.94	Annual Percentage Yield Earned	0.00969%
Other Deposits	1		0.10	Interest Earned this Period	\$ 0.10
<b>Ending Balance on Sep 26, 2011</b>		<b>\$</b>	<b>11,070.04</b>	Interest Paid this Year	\$ 0.58
				Number of Days in Statement Period	34

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Sep 26	Interest Paid	2600008385	\$ 0.10
<b>Total Other Deposits</b>			<b>\$ 0.10</b>



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Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Sep 27, 2011

through

Oct 26, 2011

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000000452 1 SP 106481310000105 S  
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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

**Account Number 2-512-0332-5435**

### Account Summary

	# Items				
Beginning Balance on Sep 27		\$	11,070.04	Annual Percentage Yield Earned	0.00989%
Other Deposits	1		0.09	Interest Earned this Period	\$ 0.09
<b>Ending Balance on Oct 26, 2011</b>		<b>\$</b>	<b>11,070.13</b>	Interest Paid this Year	\$ 0.67
				Number of Days in Statement Period	30

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Oct 26	Interest Paid	2600001905	\$ 0.09
<b>Total Other Deposits</b>			<b>\$ 0.09</b>



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## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Oct 27, 2011

through

Nov 25, 2011

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000000490 1 SP 106481352673000 S  
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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Oct 27		\$	11,070.13	Annual Percentage Yield Earned	0.00988%
Other Deposits	1		0.09	Interest Earned this Period	\$ 0.09
<b>Ending Balance on Nov 25, 2011</b>		<b>\$</b>	<b>11,070.22</b>	Interest Paid this Year	\$ 0.76
				Number of Days in Statement Period	30

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Nov 25	Interest Paid	2500004620	\$ 0.09
<b>Total Other Deposits</b>			<b>\$ 0.09</b>





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Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Nov 28, 2011

through

Dec 23, 2011

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## INFORMATION YOU SHOULD KNOW

Effective February 12, 2012 the Foreign Transaction Fee will be renamed the "International Processing Fee."

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Nov 28		\$	11,070.22	Annual Percentage Yield Earned	0.00941%
Other Deposits	1		0.08	Interest Earned this Period	\$ 0.08
Ending Balance on Dec 23, 2011		\$	11,070.30	Interest Paid this Year	\$ 0.84
				Number of Days in Statement Period	28

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Dec 23	Interest Paid	2300007545	\$ 0.08
Total Other Deposits			\$ 0.08



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## Business Statement

Account Number:  
2 512 0332 5435  
Statement Period:  
Dec 26, 2011  
through  
Jan 26, 2012

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000000456 1 SP 106481445959728 S  
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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

**Account Number 2-512-0332-5435**

### Account Summary

	# Items				
Beginning Balance on Dec 26		\$	11,070.30	Annual Percentage Yield Earned	0.00969%
Other Deposits	1		0.10	Interest Earned this Period	\$ 0.10
<b>Ending Balance on Jan 26, 2012</b>		<b>\$</b>	<b>11,070.40</b>	Interest Paid this Year	\$ 0.10
				Number of Days in Statement Period	34

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jan 26	Interest Paid	2600002222	\$ 0.10
<b>Total Other Deposits</b>			<b>\$ 0.10</b>

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## Internet Banking

### ★ Personal

Jeffrey W Cox Sr

YOUR PROFILE

Monday, January 30, 2012

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## Savings

Account ending in 5435

» [Account & Card Info](#)» [View Online Statements](#) Secure, Simple & Green

ACCOUNT BALANCE

\$18,285.64

AVAILABLE BALANCE

\$18,285.64

[Download transaction data for this account](#)

## Recent Transactions ?

Click on column headings to re-sort.

DATE	DESCRIPTION	DEPOSIT	WITHDRAWAL	ACCOUNT BALANCE ?
01/30/12	Internet Banking Transfer Deposit 000151203150066	\$7,215.24		\$18,285.64
01/26/12	Interest Paid This Period	\$0.10		\$11,070.40
12/23/11	Interest Paid This Period	\$0.08		\$11,070.30
11/25/11	Interest Paid This Period	\$0.09		\$11,070.22

[Printer-friendly Format](#)[Return to Top](#)

## Recent Statements

[View Online Statements](#)

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If you need transactional history beyond what is available here, check your past statements or [Contact Us](#).[Your Accounts](#) | [Funds Transfer](#) | [Make a Payment](#) | [Make a Deposit](#) | [Cash Advance](#)  
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USB Column:OBC 7**Member FDIC**

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# STATE OF TENNESSEE

## COUNTY OF JEFFERSON

We the undersigned Jeffrey W. Cox  
and William H. Novak, CPA  
of IRM Utility, Inc.

on our oath do severally say that the foregoing return has been prepared,  
under our direction, from the original books, papers and records of said  
utility; that we have carefully examined the same, and declare the same to be  
a correct statement of the business and affairs of said utility for the period  
covered by the return in respect to each and every matter and thing therein  
set forth, to the best of our knowledge, information and belief.

.....  
(Chief Officer)

.....  
(Officer in charge of accounts)

Subscribed and sworn to before me this.....  
day of....., 20.....

.....  
Notary Public, .....County, .....  
My commission will expire.....

.....  
(Seal)

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Report of: IRM Utility, Inc.  
(REPORT THE EXACT NAME OF UTILITY)

Located at: P.O. Box 642 Year Ended: 2012  
White Pine, TN 37890

Date Utility was Originally Organized:  
August 7th, 2003

Location of Office Where Accounts and Records are Kept:  
3444 Saint Andrews Drive  
Baneberry, TN 37890

Give the Name, Title, & Office Address of the Officer of the Utility to Whom Correspondence Should be Addressed Concerning this Report:

<u>Jeffrey W. Cox, President</u> <u>PO Box 642, White Pine, TN 37890</u>	Telephone: <u>865-674-0828</u>
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[illegible]

Report every corporation or individual owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility.

[illegible]



Name of Respondent IRM Utility	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-13	Year of Report 2012		
<b>INCOME STATEMENT</b>					
Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
<b>Gross Revenue:</b>					
Residential			\$46,654		\$46,654
Commercial			14,397		14,397
Industrial			0		0
Multi-Family			0		0
Tap Fee			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Gross Revenue</b>			\$61,051		\$61,051
Operation & Maint. Expense	W3/S3		\$55,674		\$55,674
Depreciation Expense	F-5		0		0
Amortization Expense			1,886		1,886
Other Expense (Please Specify)			0		0
Other Expense (Please Specify)			0		0
Taxes Other Than Income	F-7		9,656		9,656
Income Taxes	F-7		1,986		1,986
<b>Total Operating Expenses</b>			\$69,202		\$69,202
<b>Net Operating Income</b>			-\$8,151		-\$8,151
<b>Other Income:</b>					
Nonutility Income			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Other Income</b>			\$0		\$0
<b>Other Deductions:</b>					
Misc. Nonutility Expenses			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Other Deductions</b>			\$0		\$0
<b>Net Income</b>			-\$8,151		-\$8,151

Name of Respondent IRM Utility	This Report is: (1) <u>  </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-13	Year of Report 2012
<b>COMPARATIVE BALANCE SHEET</b>			
Account Name (a)	Ref Page (b)	Current Year (c)	Previous Year (d)
<b>ASSETS</b>			
Utility Plant in Service (101-105)	F5/W1/S1	\$922,485	\$924,371
Accum. Depreciation and Amortization (108)	F5/W2/S2	184,872	154,060
<b>Net Utility Plant</b>		<b>\$737,613</b>	<b>\$770,312</b>
Cash		\$3,640	\$7,540
Customer Accounts Receivable (141)		0	0
Special Deposits (132)		5,895	13,519
Miscellaneous Deferred Debits (186)		0	0
Other Assets (Please Specify)		0	0
Other Assets (Please Specify)		0	0
<b>Total Assets</b>		<b>\$747,148</b>	<b>\$791,370</b>
<b>LIABILITIES AND CAPITAL</b>			
Common Stock Issued (201)	F-6	\$1,000	\$1,000
Preferred Stock Issued (204)	F-6	0	0
Other Paid-In Capital (211)		0	0
Retained Earnings (215)	F-6	53,723	61,832
Capital (Proprietary & Partnership-218)	F-6	44,111	41,187
<b>Total Capital</b>		<b>\$98,834</b>	<b>\$104,020</b>
Long-Term Debt (224)	F-6	\$0	\$0
Accounts Payable (231)		1,044	-119
Notes Payable (232)		0	0
Customer Deposits (235)		11,541	20,929
Accrued Taxes (236)		0	0
Advances Payable		0	0
Escrowed Deposits (235.1)		0	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Advances for Construction		0	0
Contributions In Aid Of Const.-Net (271-2)	F-8	635,729	666,540
<b>Total Liabilities</b>		<b>\$648,314</b>	<b>\$687,351</b>
<b>Total Liabilities &amp; Capital</b>		<b>\$747,148</b>	<b>\$791,370</b>

Name of Respondent IRM Utility	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-13	Year of Report 2012
<b>NET UTILITY PLANT</b>			
<b>Plant Accounts (101-107) Inclusive</b> (a)	<b>Water</b> (c)	<b>Sewer</b> (d)	<b>Other</b> (e) <b>Total</b> (f)
Utility Plant in Service (101)		\$922,485	\$922,485
Construction Work in Progress (105)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
<b>Total Utility Plant</b>		\$922,485	\$922,485
<b>ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT</b>			
<b>Account 108</b> (a)	<b>Water</b> (c)	<b>Sewer</b> (d)	<b>Other</b> (e) <b>Total</b> (f)
<b>Balance First of Year</b>		\$154,060	\$154,060
<b>Credits During Year:</b>			
Accruals charged to Depr. Account		\$30,812	\$30,812
Salvage		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
<b>Total Credits</b>		\$30,812	\$30,812
<b>Debits During Year:</b>			
Book/Historical Cost of Plant Retired		\$0	\$0
Cost of Removal		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
<b>Total Debits</b>		\$0	\$0
<b>Balance End of Year</b>		\$184,872	\$184,872



Name of Respondent IRM Utility	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-13	Year of Report 2012
<b>CAPITAL STOCK (201 - 204)</b>			
(a)	<b>Common Stock</b> (b)	<b>Preferred Stock</b> (c)	
Par or stated value per share	1	N/A	
Shares Authorized	2,000	N/A	
Shares issued and outstanding	1,000	N/A	
Total par value of stock issued	1,000	N/A	
Dividends declared per share for year	0	N/A	
<b>RETAINED EARNINGS (215)</b>			
(a)	<b>Appropriated</b> (b)	<b>Unappropriated</b> (c)	
<b>Balance first of year</b>	0	61,874	
Changes during year NET INCOME/(NET LOSS)	0	-8,151	
Prior Period Adjustment	0	0	
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
<b>Balance end of year</b>	0	53,723	
<b>PROPRIETARY CAPITAL (218)</b>			
(a)	<b>Proprietor</b> (b)	<b>Partner</b> (c)	
<b>Balance first of year</b>	\$39,110	N/A	
Deposits from Owners	\$5,001	N/A	
Net Income		N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
<b>Balance end of year</b>	<b>\$44,111</b>	<b>\$0</b>	
<b>LONG-TERM DEBT (224)</b>			
Description of Obligation including Issue & Maturity Dates (a)	<b>Interest Rate</b> (b)	<b>Year End Balance</b> (c)	
N/A	0.00%	\$0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
<b>Total Long-Term Debt</b>		<b>\$0</b>	



<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-13	<b>Year of Report</b> 2012	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION (271)</b>				
<b>Description</b> (a)	<b>Water</b> (b)	<b>Sewer</b> (c)	<b>Total</b> (d)	
<b>Balance First of Year</b>		\$820,600	\$820,600	
Add Credits During Year		0	0	
Less Charges During Year		0	0	
<b>Balance End of Year</b>		\$820,600	\$820,600	
Less Accumulated Amortization		184,872	184,872	
<b>Net Contributions in Aid of Construction</b>		\$635,728	\$635,728	
<b>ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)</b>				
<b>Report below all developers or contractors agreements from which cash or property was received during the year</b> (a)	<b>Indicate "Cash" or "Property"</b> (b)	<b>Water</b> (c)	<b>Sewer</b> (d)	
None				
	<b>Total Credits During Year</b>			\$0

<b>Name of Respondent</b> IRM Utility		<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr) 3-31-13	<b>Year of Report</b>  2012
<b>SEWER UTILITY PLANT ACCOUNTS</b>					
<b>Acct No.</b> <b>(a)</b>	<b>Account Name</b> <b>(b)</b>	<b>Previous Year</b> <b>(c)</b>	<b>Additions</b> <b>(d)</b>	<b>Retirements</b> <b>(e)</b>	<b>Current Year</b> <b>(f)</b>
351	Organization	\$86,774	-\$1,887	\$0	\$84,887
352	Franchises	0	0	0	0
353	Land & Land Rights	59,003	0	0	59,003
354	Structures & Improvements	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	0	0	0	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	45,000	0	0	45,000
364	Flow Measuring Devices	3,666	0	0	3,666
365	Flow Measuring Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	0	0	0	0
380	Treatment & Disposal Equipment	720,000	0	0	720,000
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant & Miscellaneous Equipment	9,928	0	0	9,928
390	Office Furniture & Equipment	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop & Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	<b>Total Sewer Plant</b>	<b>\$924,371</b>	<b>-\$1,887</b>	<b>\$0</b>	<b>\$922,484</b>



Name of Respondent IRM Utility					This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission		Date of Report (Mo, Da, Yr) 3-31-13	Year of Report 2012
ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER								
Account Number (a)	Account (b)	Average Service Life in Years (c)	Average Salvage Value in Percent (d)	Depreciation Rate Applied* (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
354	Structures & Improvements	0	0.00%	0.00%	\$0	\$0	\$0	\$0
360	Collection Sewers - Force	0	0.00%	0.00%	0	0	0	0
361	Collection Sewers - Gravity	0	0.00%	0.00%	0	0	0	0
362	Special Collecting Structures	0	0.00%	0.00%	0	0	0	0
363	Services to Customers	26	0.00%	3.85%	8,663	0	1,733	10,395
364	Flow Measuring Devices	10	0.00%	10.00%	1,833	0	367	2,199
365	Flow Measuring Installations	0	0.00%	0.00%	0	0	0	0
370	Receiving Wells	0	0.00%	0.00%	0	0	0	0
371	Pumping Equipment	0	0.00%	0.00%	0	0	0	0
380	Treatment & Disposal Equipment	26	0.00%	3.85%	138,600	0	27,720	166,320
381	Plant Sewers	0	0.00%	0.00%	0	0	0	0
382	Outfall Sewer Lines	0	0.00%	0.00%	0	0	0	0
389	Other Plant & Miscellaneous Equipment	10	0.00%	10.00%	4,964	0	993	5,957
390	Office Furniture & Equipment	0	0.00%	0.00%	0	0	0	0
391	Transportation Equipment	0	0.00%	0.00%	0	0	0	0
392	Stores Equipment	0	0.00%	0.00%	0	0	0	0
393	Tools, Shop & Garage Equipment	0	0.00%	0.00%	0	0	0	0
394	Laboratory Equipment	0	0.00%	0.00%	0	0	0	0
395	Power Operated Equipment	0	0.00%	0.00%	0	0	0	0
396	Communication Equipment	0	0.00%	0.00%	0	0	0	0
397	Miscellaneous Equipment	0	0.00%	0.00%	0	0	0	0
398	Other Tangible Plant	0	0.00%	0.00%	0	0	0	0
<b>Totals</b>					<b>\$154,060</b>	<b>\$0</b>	<b>\$30,812</b>	<b>\$184,871</b>
* State basis used for percentages used in schedule.								

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<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-13	<b>Year of Report</b> 2012
<b>SEWER OPERATION &amp; MAINTENANCE EXPENSE</b>			
<b>Acct No.</b>	<b>Description (a)</b>	<b>Amount (b)</b>	
701	Salaries & Wages - Employees	\$0	
703	Salaries & Wages - Officers, Directors & Stockholders	0	
704	Employee Pensions & Benefits	0	
710	Purchased Sewage Treatment	0	
711	Sludge Removal Expense	0	
715	Purchased Power	5,349	
716	Fuel for Power Production	0	
718	Chemicals	0	
720	Materials & Supplies	183	
730	Contractual Services	25,259	
740	Rents	0	
750	Transportation Expense	0	
755	Insurance Expense	1,732	
765	Regulatory Commission Expense	0	
770	Bad Debt Expense	0	
775	Miscellaneous Expenses	23,151	
	<b>Total Sewer Operation &amp; Maintenance Expense</b>	<b>\$55,674</b>	

<b>SEWER CUSTOMERS</b>				
<b>Description (a)</b>	<b>Customers First of Year (b)</b>	<b>Additions (c)</b>	<b>Disconnections (d)</b>	<b>Customers End of Year (e)</b>
Metered Customers:				
5/8 Inch	0	0	0	0
3/4 Inch	0	0	0	0
1.0 Inch	69	0	0	69
1.5 Inch	0	0	0	0
2.0 Inch	0	0	0	0
2.5 Inch	0	0	0	0
3.0 Inch	0	0	0	0
4.0 Inch	0	0	0	0
6.0 Inch	0	0	0	0
8.0 Inch	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Unmetered Customers	0	0	0	0
<b>Total Customers</b>	<b>69</b>	<b>0</b>	<b>0</b>	<b>69</b>

Name of Respondent IRM Utility	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission		Date of Report (Mo, Da, Yr) 3-31-13	Year of Report 2012
<b>PUMPING EQUIPMENT</b>				
<b>Description*** (a)</b>	<b>Lift Station #1 (b)</b>	<b>Lift Station #2 (c)</b>	<b>Lift Station #3 (d)</b>	<b>Lift Station #4 (e)</b>
Make, Model, or Type of Pump	None			
Year Installed				
Rated Capacity (GPM)				
Size (HP)				
Power (Electric/Mechanical)				
Make, Model or Type of Motor				

<b>SERVICE CONNECTIONS</b>				
<b>Description*** (a)</b>	<b>Service Connection #1 (b)</b>	<b>Service Connection #2 (c)</b>	<b>Service Connection #3 (d)</b>	<b>Service Connection #4 (e)</b>
	Commercial	Residential		
Size (Inches)	1-2"	1-2"		
Type (PVC, VCP, etc)	PVC Sch 40	PVC Sch 40		
Average Length (Feet)	On-Site	75		
Connections-Beginning of Year	5	64	0	0
Connections-Added during Year	0	0	0	0
Connection-Retired during Year	0	0	0	0
<b>Connections-End of Year</b>	<b>5</b>	<b>64</b>	<b>0</b>	<b>0</b>
Number of Inactive Connections	0	0	0	0

<b>COLLECTING MAINS, FORCE MAINS, &amp; MANHOLES</b>			
<b>Description (a)</b>	<b>Collecting Mains (b)</b>	<b>Force Mains (c)</b>	<b>Manholes (d)</b>
Size (Inches)	2-4"	None	None
Type	PVC Sch-40		
Length/Number-Beginning of Year	14700		
Length/Number-Added During Year	0		
Length/Number-Retired During Year	0		
Length/Number-End of Year	<b>14,700</b>		<b>0</b>

\*\*\* If more space is needed to list equipment please attach additional sheets as necessary.

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>  </u> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr) 3-31-13	<b>Year of Report</b>  2012
<b>TREATMENT PLANT</b>				
<b>Description***</b> (a)	<b>Treatment Facility</b> <b>#1</b> (b)	<b>Treatment Facility</b> <b>#2</b> (c)	<b>Treatment Facility</b> <b>#3</b> (d)	<b>Treatment Facility</b> <b>#4</b> (e)
Manufacturer	Quanics	Quanics	Quanics	Quanics
Type				
Steel or Concrete				
Total Capacity				
Average Daily Flow				
Effluent Disposal				
Total Gallons of Sewage Treated				
<b>MASTER LIFT STATION PUMPS</b>				
<b>Description***</b> (a)	<b>Master Pump</b> <b>#1</b> (b)	<b>Master Pump</b> <b>#2</b> (c)	<b>Master Pump</b> <b>#3</b> (d)	<b>Master Pump</b> <b>#4</b> (e)
Manufacturer	Quanics			
Capacity (GPM)	10 to 50			
Size (HP)	One-half			
Power (Electric/Mechanical)	120 V			
Make, Model, or Type of Motor	PTE-10			
<b>OTHER SEWER SYSTEM INFORMATION</b>				
Present Number of Equivalent Residential Customer's * being served				69
Maximum Number of Equivalent Residential Customer's * that the system can efficiently serve				288
Estimated Annual Increase in Equivalent Residential Customers *				10
* Equivalent Residential Customers = (Total Gallons Treated / 365 Days) / 275 Gallons Per Day. Total Gallons Treated includes both sewage treated and purchased sewage treatment.				
State any plans and estimated completion dates for any enlargements of this system: <u>N/A</u>				
If the present systems do not meet environmental requirements, please submit the following: A. An evaluation of the present plant or plants in regard to meeting the requirements. B. Plans for funding and construction of the required upgrading. C. The date construction will begin. <span style="float: right;">N/A</span>				
What is the percent of the certificated area that have service connections installed? <u>All (100%) of the certificated area of IRM have service connections in place.</u>				

\*\*\* If more space is needed to list equipment please attach additional sheets as necessary.



<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-13	<b>Year of Report</b> 2012
<b>SUPPLEMENTAL FINANCIAL DATA TO THE ANNUAL REPORT</b>			
<b>Rate Base</b>			
<b>Additions:</b>			
Plant In Service		\$922,484	
Construction Work in Progress		0	
Property Held For Future Use		0	
Materials & Supplies		0	
Working Capital Allowance		0	
Other Additions (Please Specify)		0	
Other Additions (Please Specify)		0	
<b>Total Additions to Rate Base</b>		<b>\$922,484</b>	
<b>Deductions:</b>			
Accumulated Depreciation		\$184,872	
Accumulated Deferred Income Taxes		0	
Pre 1971 Unamortized Investment Tax Credit		0	
Customer Deposits		11,541	
Contributions in Aid of Construction		635,729	
Escrow Deposits		0	
Other Deductions (Please Specify)		0	
<b>Total Deductions to Rate Base</b>		<b>\$832,142</b>	
<b>Rate Base</b>			
		<b>\$90,342</b>	
<b>Adjusted Net Operating Income</b>			
<b>Operating Revenues:</b>			
Residential		\$46,654	
Commercial		14,397	
Industrial		0	
Public Authorities		0	
Multiple Family		0	
Fire Protection		0	
All Other		0	
<b>Total Operating Revenues</b>		<b>\$61,051</b>	
<b>Operating Expenses:</b>			
Operation		\$55,674	
Depreciation		0	
Amortization		1,886	
Taxes Other Than Income Taxes		9,656	
Income Taxes		1,986	
<b>Total Operating Expense</b>		<b>\$69,202</b>	
<b>Net Operating Income</b>			
		<b>-\$8,151</b>	
Other (Please Specify)		0	
Other (Please Specify)		0	
<b>Adjusted Net Operating Income</b>		<b>-\$8,151</b>	
<b>Rate of Return (Line 49 / Line 25)</b>			
		<b>-9.02%</b>	
All amounts should be calculated in a manner consistent with the last Rate Order issued by the Commission for this Company.			

IRM Utility  
Activity Report for Escrow Account  
For the Twelve Months Ended December 31, 2012

SU-2

Escrow Required Per Books (Account 235.10)					Escrow Provided Per Bank (Account 132.01)			
Month	Beginning Balance	Accrued Into Escrow	Removed From Escrow	Ending Balance	Beginning Balance	Deposited Into Escrow	Removed From Escrow	Ending Balance
January	\$18,296.88	\$1,272.92		\$19,569.80	\$11,070.30	\$7,215.34	\$0.00	\$18,285.64
February	19,569.80	1,126.61		20,696.41	18,285.64	0.08	8,000.00	10,285.72
March	20,696.41	1,875.12		22,571.53	10,285.72	0.07	7,500.00	2,785.79
April	22,571.53	1,531.17		24,102.70	2,785.79	0.02	0.00	2,785.81
May	24,102.70	1,530.87		25,633.57	2,785.81	0.02	0.00	2,785.83
June	25,633.57	152.13		25,785.70	2,785.83	0.02	0.00	2,785.85
July	25,785.70	3,306.76		29,092.46	2,785.85	0.02	0.00	2,785.87
August	29,092.46	2,705.62		31,798.08	2,785.87	0.02	0.00	2,785.89
September	31,798.08	1,623.18		33,421.26	2,785.89	0.02	0.00	2,785.91
October	33,421.26	1,683.99		35,105.25	2,785.91	0.02	0.00	2,785.93
November	35,105.25	1,882.24		36,987.49	2,785.93	0.02	0.00	2,785.95
December	36,987.49	2,706.67	31,445.00	8,249.16	2,785.95	0.02	0.00	2,785.97
<b>Total</b>		<b>\$21,397.28</b>	<b>\$31,445.00</b>			<b>\$7,215.67</b>	<b>\$15,500.00</b>	

**Total Balance at End of Fiscal Year:**

Escrow Assets	2,785.97
Escrow Liability	8,249.16
<b>Net Escrow Assets (Shortfall)</b>	<b>-5,463.19</b>

**NOTES:**

See attached bank statements for "Escrow Provided Per Bank" support.

Non-routine maintenance is initially charged to account 775.19 during the year when these expenses are incurred.

At the end of the year, the balance in the non-routine maintenance account is cleared to the escrow liability (Account 235.10).

See Schedule SU-3 for the detail of Non-Routine Maintenance Expense during the year.

# Integrated Resource Management

## Transaction Report

January - December 2012

SU-3

Date	Memo/Description	Amount	Balance
<b>401 Operating Expenses</b>			
<b>775 Miscellaneous Expense</b>			
<b>775.19 Maintenance Expense - Non Routine</b>			
02/29/2012	2786 IRM	8,000.00	8,000.00
03/31/2012	2803 IRM C & C	7,500.00	15,500.00
08/31/2012	2847 IRM C & C	2,000.00	17,500.00
09/30/2012	2867 Eric Phillips Non routine Maint	40.00	17,540.00
09/30/2012	2868 Eric Phillips Non routine Maint	75.00	17,615.00
09/30/2012	2869 Eric Phillips Non routine Maint	80.00	17,695.00
10/31/2012	2886 IRM C & C Company	2,250.00	19,945.00
12/31/2012	2904 IRM C & C Company	500.00	20,445.00
12/31/2012	2909 IRM C & C Company	500.00	20,945.00
12/31/2012	2903 IRM C & C Company	1,000.00	21,945.00
12/31/2012	2908 IRM C & C Company	2,500.00	24,445.00
12/31/2012	2905 IRM C & C Company	3,000.00	27,445.00
12/31/2012	2910 IRM C & C Company	4,000.00	31,445.00
12/31/2012	Non-Routine Maintenance	-31,445.00	0.00
<b>Total for 775.19 Maintenance Expense - Non Routine</b>		<b>0.00</b>	
<b>Total for 775 Miscellaneous Expense</b>		<b>0.00</b>	
<b>Total for 401 Operating Expenses</b>		<b>0.00</b>	
<b>TOTAL</b>		<b>0.00</b>	

Thursday, Mar 28, 2013 11:46:22 AM PDT GMT-5 - Accrual Basis

Company Name:	IRM Utility
Report Period:	31-Dec-12
Report Date:	3-31-13

# INCOME STATEMENT:

	Amount for 1st Reference	Amount for 2nd Reference	Difference	
1. Line 20 on F3, Col. "C" agrees w/line 22 on W3, Col. "B"	0.00	0.00	0.00	
2. Line 20 on F3, Col. "D" agrees w/line 23 on S3, Col. "B"	55,674.00	55,674.00	0.00	
3. Line 21 on F3, Col. "F" agrees w/line 33 on F5, col. "F"	0.00	30,811.92	-30,811.92	Because Depreciation Expense is cleared out to Amortization of CIAOC
4. Line 21 on F3, col. "C" agrees w/line 32 on W2, col. "H"	0.00	0.00	0.00	
5. Line 21 on F3, col. "D" agrees w/line 30 on S2, col. "H"	0.00	30,811.91	-30,811.91	Because Depreciation Expense is cleared out to Amortization of CIAOC
7. Line 25 on F3 col. "F" agrees w/lines 22-28 minus line 7 on F7, col. "E"	9,656.00	0.00	9,656.00	Because Taxes were not Accrued, but paid directly as an expense item.
8. Line 26 on F3, col. "F" agrees w/line 10 on F7, col. "E"	1,986.00	0.00	1,986.00	Because Taxes were not Accrued, but paid directly as an expense item.
9. Line 26 on F3, col. "F" agrees w/line 21 on F7, col. "E"	1,986.00	0.00	1,986.00	Because Taxes were not Accrued, but paid directly as an expense item.

# BALANCE SHEET:

	Amount for 1st Reference	Amount for 2nd Reference	Difference	
1. Line 10 on F4, col. "C" agrees w/line 16 on F5, col. "F".	922,485.00	922,485.00	0.00	
2. Line 10 on F4, col. "C" agrees w/lines 34, W1, col. "F" & 32, S1, col. "F".	922,485.00	922,484.49	0.51	
3. Line 11 on F4, col. "C" agrees w/line 52 on F5, col. "F".	184,872.00	184,871.92	0.08	
4. Line 11 on F4, col. "C" agrees w/lines 32, W2, col. I & 30, S2, col. I	184,872.00	184,871.46	0.54	
5. Line 27 on F4, col. "C" agrees w/line 10 on F6, col. "B".	1,000.00	1,000.00	0.00	
6. Line 28 on F4, col. "C" agrees w/line 10 on F6, col. "C".	0.00	N/A	#VALUE!	Because the Company has no preferred stock.
7. Line 30 on F4, col. "C" agrees w/line 24 on F6, cols. "B" & "C".	53,723.00	53,723.00	0.00	
8. Line 31 on F4, col. "C" agrees w/line 37 on F6, cols. "B" & "C".	44,111.00	44,111.00	0.00	
9. Line 37 on F4, col. "C" agrees w/line 55 on F6, col. "C".	0.00	0.00	0.00	
10. Line 41 on F4, col. "C" agrees w/line 32 on F7, col. "E".	0.00	0.00	0.00	
11. Line 48 on F4, col. "C" agrees w/line 13 on F8, col. "D".	635,729.00	635,728.00	1.00	
12. Line 8 on F8, col. "D" agrees w/line 55 on F8, cols. "C & D".	0.00	0.00	0.00	





## **Annual Report**

### **2013**

**Prepared for:**  
**The Tennessee Regulatory Authority**

***Integrated Resource Management, Inc.,***

*A Privately Owned Public Utility*

P.O. Box 642

3444 Saint Andrews Drive

White Pine, Tennessee 37890

Phone (Vol) 674-0828

Facsimile (Vol) 674-2352

Toll Free (877) 746-2910

# STATE OF TENNESSEE

## COUNTY OF JEFFERSON

We the undersigned Jeffrey W. Cox  
and William H. Novak, CPA  
of IRM Utility, Inc.

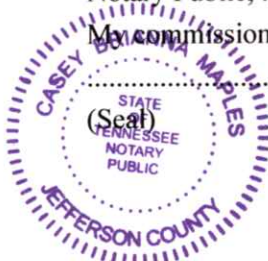
on our oath do severally say that the foregoing return has been prepared,  
under our direction, from the original books, papers and records of said  
utility; that we have carefully examined the same, and declare the same to be  
a correct statement of the business and affairs of said utility for the period  
covered by the return in respect to each and every matter and thing therein  
set forth, to the best of our knowledge, information and belief.



(Chief Officer)

(Officer in charge of accounts)

Subscribed and sworn to before me this 31st  
day of March, 2014  
Casey Brianna Maples  
Notary Public, \_\_\_\_\_ County, Jefferson  
My commission will expire Sept 25, 2016



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Name of Respondent IRM Utility	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-14	Year of Report 2013		
<b>INCOME STATEMENT</b>					
Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
<b>Gross Revenue:</b>					
Residential			\$65,000		\$65,000
Commercial			14,939		14,939
Industrial			0		0
Multi-Family			0		0
Tap Fee			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Gross Revenue</b>			<b>\$79,938</b>		<b>\$79,938</b>
Operation & Maint. Expense	W3/S3		\$59,423		\$59,423
Depreciation Expense	F-5		0		0
Amortization Expense			1,886		1,886
Other Expense (Please Specify)			0		0
Other Expense (Please Specify)			0		0
Taxes Other Than Income	F-7		8,659		8,659
Income Taxes	F-7		200		200
<b>Total Operating Expenses</b>			<b>\$70,169</b>		<b>\$70,169</b>
<b>Net Operating Income</b>			<b>\$9,770</b>		<b>\$9,770</b>
<b>Other Income:</b>					
Nonutility Income			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Other Income</b>			<b>\$0</b>		<b>\$0</b>
<b>Other Deductions:</b>					
Misc. Nonutility Expenses			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Other Deductions</b>			<b>\$0</b>		<b>\$0</b>
<b>Net Income</b>			<b>\$9,770</b>		<b>\$9,770</b>

Name of Respondent IRM Utility	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-14	Year of Report 2013
<b>COMPARATIVE BALANCE SHEET</b>			
Account Name (a)	Ref Page (b)	Current Year (c)	Previous Year (d)
<b>ASSETS</b>			
Utility Plant in Service (101-105)	F5/W1/S1	\$920,598	\$922,485
Accum. Depreciation and Amortization (108)	F5/W2/S2	215,683	184,872
<b>Net Utility Plant</b>		<b>\$704,915</b>	<b>\$737,613</b>
Cash		\$490	\$3,640
Customer Accounts Receivable (141)		0	0
Special Deposits (132)		9,624	5,895
Miscellaneous Deferred Debits (186)		0	0
Other Assets (Please Specify)		0	0
Other Assets (Please Specify)		0	0
<b>Total Assets</b>		<b>\$715,029</b>	<b>\$747,148</b>
<b>LIABILITIES AND CAPITAL</b>			
Common Stock Issued (201)	F-6	\$1,000	\$1,000
Preferred Stock Issued (204)	F-6	0	0
Other Paid-In Capital (211)		0	0
Retained Earnings (215)	F-6	63,433	53,723
Capital (Proprietary & Partnership-218)	F-6	85,411	44,111
<b>Total Capital</b>		<b>\$149,844</b>	<b>\$98,834</b>
Long-Term Debt (224)	F-6	\$0	\$0
Accounts Payable (231)		2,538	1,044
Notes Payable (232)		0	0
Customer Deposits (235)		-42,269	11,541
Accrued Taxes (236)		0	0
Advances Payable		0	0
Escrowed Deposits (235.1)		0	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Advances for Construction		0	0
Contributions In Aid Of Const.-Net (271-2)	F-8	604,917	635,729
<b>Total Liabilities</b>		<b>\$565,185</b>	<b>\$648,314</b>
<b>Total Liabilities &amp; Capital</b>		<b>\$715,029</b>	<b>\$747,148</b>

Name of Respondent IRM Utility	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-14	Year of Report 2013
<b>NET UTILITY PLANT</b>			
<b>Plant Accounts (101-107) Inclusive (a)</b>	<b>Water (c)</b>	<b>Sewer (d)</b>	<b>Other (e)</b>  <b>Total (f)</b>
Utility Plant in Service (101)		\$920,598	\$920,598
Construction Work in Progress (105)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
<b>Total Utility Plant</b>		<b>\$920,598</b>	<b>\$920,598</b>
<b>ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT</b>			
<b>Account 108 (a)</b>	<b>Water (c)</b>	<b>Sewer (d)</b>	<b>Other (e)</b>  <b>Total (f)</b>
<b>Balance First of Year</b>		\$184,872	\$184,872
<b>Credits During Year:</b>			
Accruals charged to Depr. Account		\$30,812	\$30,812
Salvage		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
<b>Total Credits</b>		<b>\$30,812</b>	<b>\$30,812</b>
<b>Debits During Year:</b>			
Book/Historical Cost of Plant Retired		\$0	\$0
Cost of Removal		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
<b>Total Debits</b>		<b>\$0</b>	<b>\$0</b>
<b>Balance End of Year</b>		<b>\$215,684</b>	<b>\$215,684</b>



Name of Respondent IRM Utility	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) 3-31-14	Year of Report 2013
<b>CAPITAL STOCK (201 - 204)</b>			
(a)	Common Stock (b)	Preferred Stock (c)	
Par or stated value per share	1	N/A	
Shares Authorized	2,000	N/A	
Shares issued and outstanding	1,000	N/A	
Total par value of stock issued	1,000	N/A	
Dividends declared per share for year	0	N/A	
<b>RETAINED EARNINGS (215)</b>			
(a)	Appropriated (b)	Unappropriated (c)	
<b>Balance first of year</b>	0	53,663	
Changes during year NET INCOME/(NET LOSS)	0	9,770	
Prior Period Adjustment	0	0	
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
<b>Balance end of year</b>	0	63,433	
<b>PROPRIETARY CAPITAL (218)</b>			
(a)	Proprietor (b)	Partner (c)	
<b>Balance first of year</b>	\$44,111	N/A	
Deposits from Owners	\$41,300	N/A	
Net Income		N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
<b>Balance end of year</b>	<b>\$85,411</b>	<b>\$0</b>	
<b>LONG-TERM DEBT (224)</b>			
Description of Obligation including Issue & Maturity Dates (a)	Interest Rate (b)	Year End Balance (c)	
N/A	0.00%	\$0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
<b>Total Long-Term Debt</b>		<b>\$0</b>	



[illegible]

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-14	<b>Year of Report</b> 2013	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION (271)</b>				
<b>Description</b> (a)	<b>Water</b> (b)	<b>Sewer</b> (c)	<b>Total</b> (d)	
<b>Balance First of Year</b>		\$820,600	\$820,600	
Add Credits During Year		0	0	
Less Charges During Year		0	0	
<b>Balance End of Year</b>		\$820,600	\$820,600	
Less Accumulated Amortization		215,683	215,683	
<b>Net Contributions in Aid of Construction</b>		\$604,917	\$604,917	
<b>ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)</b>				
<b>Report below all developers or contractors agreements from which cash or property was received during the year</b> (a)	<b>Indicate "Cash" or "Property"</b> (b)	<b>Water</b> (c)	<b>Sewer</b> (d)	
None				
	<b>Total Credits During Year</b>			\$0

<b>Name of Respondent</b> IRM Utility		<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr) 3-31-14	<b>Year of Report</b> 2013
<b>SEWER UTILITY PLANT ACCOUNTS</b>					
<b>Acct No.</b> <b>(a)</b>	<b>Account Name</b> <b>(b)</b>	<b>Previous Year</b> <b>(c)</b>	<b>Additions</b> <b>(d)</b>	<b>Retirements</b> <b>(e)</b>	<b>Current Year</b> <b>(f)</b>
351	Organization	\$84,887	-\$1,886	\$1,886	\$83,001
352	Franchises	0	0	0	0
353	Land & Land Rights	59,003	0	0	59,003
354	Structures & Improvements	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	0	0	0	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	45,000	0	0	45,000
364	Flow Measuring Devices	3,666	0	0	3,666
365	Flow Measuring Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	0	0	0	0
380	Treatment & Disposal Equipment	720,000	0	0	720,000
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant & Miscellaneous Equipment	9,928	0	0	9,928
390	Office Furniture & Equipment	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop & Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	<b>Total Sewer Plant</b>	<b>\$922,484</b>	<b>-\$1,886</b>	<b>\$1,886</b>	<b>\$920,598</b>

Name of Respondent		This Report is:				Date of Report		Year of Report	
IRM Utility		(1) <u>X</u> An Original (2) <u>  </u> A Resubmission				(Mo, Da, Yr) 3-31-14		2013	
ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER									
Account Number (a)	Account (b)	Average Service Life in Years (c)	Average Salvage Value in Percent (d)	Depreciation Rate Applied* (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)	
354	Structures & Improvements	0	0.00%	0.00%	\$0	\$0	\$0	\$0	
360	Collection Sewers - Force	0	0.00%	0.00%	0	0	0	0	
361	Collection Sewers - Gravity	0	0.00%	0.00%	0	0	0	0	
362	Special Collecting Structures	0	0.00%	0.00%	0	0	0	0	
363	Services to Customers	26	0.00%	3.85%	10,395	0	1,733	12,128	
364	Flow Measuring Devices	10	0.00%	10.00%	2,199	0	367	2,566	
365	Flow Measuring Installations	0	0.00%	0.00%	0	0	0	0	
370	Receiving Wells	0	0.00%	0.00%	0	0	0	0	
371	Pumping Equipment	0	0.00%	0.00%	0	0	0	0	
380	Treatment & Disposal Equipment	26	0.00%	3.85%	166,320	0	27,720	194,040	
381	Plant Sewers	0	0.00%	0.00%	0	0	0	0	
382	Outfall Sewer Lines	0	0.00%	0.00%	0	0	0	0	
389	Other Plant & Miscellaneous Equipment	10	0.00%	10.00%	5,957	0	993	6,950	
390	Office Furniture & Equipment	0	0.00%	0.00%	0	0	0	0	
391	Transportation Equipment	0	0.00%	0.00%	0	0	0	0	
392	Stores Equipment	0	0.00%	0.00%	0	0	0	0	
393	Tools, Shop & Garage Equipment	0	0.00%	0.00%	0	0	0	0	
394	Laboratory Equipment	0	0.00%	0.00%	0	0	0	0	
395	Power Operated Equipment	0	0.00%	0.00%	0	0	0	0	
396	Communication Equipment	0	0.00%	0.00%	0	0	0	0	
397	Miscellaneous Equipment	0	0.00%	0.00%	0	0	0	0	
398	Other Tangible Plant	0	0.00%	0.00%	0	0	0	0	
Totals					\$184,871	\$0	\$30,812	\$215,683	
*State basis used for percentages used in schedule.									



<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-14	<b>Year of Report</b> 2013
<b>SEWER OPERATION &amp; MAINTENANCE EXPENSE</b>			
<b>Acct No.</b>	<b>Description (a)</b>	<b>Amount (b)</b>	
701	Salaries & Wages - Employees	\$0	
703	Salaries & Wages - Officers, Directors & Stockholders	0	
704	Employee Pensions & Benefits	0	
710	Purchased Sewage Treatment	0	
711	Sludge Removal Expense	0	
715	Purchased Power	5,643	
716	Fuel for Power Production	0	
718	Chemicals	0	
720	Materials & Supplies	0	
730	Contractual Services	7,991	
740	Rents	0	
750	Transportation Expense	53	
755	Insurance Expense	1,289	
765	Regulatory Commission Expense	0	
770	Bad Debt Expense	0	
775	Miscellaneous Expenses	44,447	
	<b>Total Sewer Operation &amp; Maintenance Expense</b>	<b>\$59,423</b>	

SEWER CUSTOMERS				
Description (a)	Customers First of Year (b)	Additions (c)	Disconnections (d)	Customers End of Year (e)
Metered Customers:				
5/8 Inch	0	0	0	0
3/4 Inch	0	0	0	0
1.0 Inch	69	0	0	69
1.5 Inch	0	0	0	0
2.0 Inch	0	0	0	0
2.5 Inch	0	0	0	0
3.0 Inch	0	0	0	0
4.0 Inch	0	0	0	0
6.0 Inch	0	0	0	0
8.0 Inch	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Unmetered Customers	0	0	0	0
<b>Total Customers</b>	<b>69</b>	<b>0</b>	<b>0</b>	<b>69</b>

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr) 3-31-14	<b>Year of Report</b> 2013
<b>PUMPING EQUIPMENT</b>				
<b>Description***</b> (a)	<b>Lift Station</b> <b>#1</b> (b)	<b>Lift Station</b> <b>#2</b> (c)	<b>Lift Station</b> <b>#3</b> (d)	<b>Lift Station</b> <b>#4</b> (e)
Make, Model, or Type of Pump	None			
Year Installed				
Rated Capacity (GPM)				
Size (HP)				
Power (Electric/Mechanical)				
Make, Model or Type of Motor				

<b>SERVICE CONNECTIONS</b>				
<b>Description***</b> (a)	<b>Service Connection</b> <b>#1</b> (b) <b>Commercial</b>	<b>Service Connection</b> <b>#2</b> (c) <b>Residential</b>	<b>Service Connection</b> <b>#3</b> (d)	<b>Service Connection</b> <b>#4</b> (e)
Size (Inches)	1-2"	1-2"		
Type (PVC, VCP, etc)	PVC Sch 40	PVC Sch 40		
Average Length (Feet)	On-Site	75		
Connections-Beginning of Year	5	64	0	0
Connections-Added during Year	0	0	0	0
Connection-Retired during Year	0	0	0	0
<b>Connections-End of Year</b>	<b>5</b>	<b>64</b>	<b>0</b>	<b>0</b>
Number of Inactive Connections	0	0	0	0

<b>COLLECTING MAINS, FORCE MAINS, &amp; MANHOLES</b>			
<b>Description</b> (a)	<b>Collecting Mains</b> (b)	<b>Force Mains</b> (c)	<b>Manholes</b> (d)
Size (Inches)	2-4"	None	None
Type	PVC Sch-40		
Length/Number-Beginning of Year	14700		
Length/Number-Added During Year	0		
Length/Number-Retired During Year	0		
<b>Length/Number-End of Year</b>	<b>14,700</b>		<b>0</b>

\*\*\*If more space is needed to list equipment please attach additional sheets as necessary.

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>  </u> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr) 3-31-14	<b>Year of Report</b> 2013
<b>TREATMENT PLANT</b>				
<b>Description***</b> (a)	<b>Treatment Facility</b> <b>#1</b> (b)	<b>Treatment Facility</b> <b>#2</b> (c)	<b>Treatment Facility</b> <b>#3</b> (d)	<b>Treatment Facility</b> <b>#4</b> (e)
Manufacturer	Quanics	Quanics	Quanics	Quanics
Type				
Steel or Concrete				
Total Capacity				
Average Daily Flow				
Effluent Disposal				
Total Gallons of Sewage Treated				

<b>MASTER LIFT STATION PUMPS</b>				
<b>Description***</b> (a)	<b>Master Pump</b> <b>#1</b> (b)	<b>Master Pump</b> <b>#2</b> (c)	<b>Master Pump</b> <b>#3</b> (d)	<b>Master Pump</b> <b>#4</b> (e)
Manufacturer	Quanics			
Capacity (GPM)	10 to 50			
Size (HP)	One-half			
Power (Electric/Mechanical)	120 V			
Make, Model, or Type of Motor	PTE-10			

<b>OTHER SEWER SYSTEM INFORMATION</b>	
Present Number of Equivalent Residential Customer's * being served	69
Maximum Number of Equivalent Residential Customer's * that the system can efficiently serve	288
Estimated Annual Increase in Equivalent Residential Customers *	10
<p>* Equivalent Residential Customers = (Total Gallons Treated / 365 Days) / 275 Gallons Per Day. Total Gallons Treated includes both sewage treated and purchased sewage treatment.</p>	
<p>State any plans and estimated completion dates for any enlargements of this system:</p> <p><u>N/A</u></p>	
<p>If the present systems do not meet environmental requirements, please submit the following:</p> <p><u>A. An evaluation of the present plant or plants in regard to meeting the requirements.</u></p> <p><u>B. Plans for funding and construction of the required upgrading.</u></p> <p><u>C. The date construction will begin.</u> <span style="float: right;">N/A</span></p>	
<p>What is the percent of the certificated area that have service connections installed?</p> <p><u>All (100%) of the certificated area of IRM have service connections in place.</u></p>	



<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 3-31-14	<b>Year of Report</b> 2013
<b>SUPPLEMENTAL FINANCIAL DATA TO THE ANNUAL REPORT</b>			
<b>Rate Base</b>			
<b>Additions:</b>			
Plant In Service		\$920,598	
Construction Work in Progress		0	
Property Held For Future Use		0	
Materials & Supplies		0	
Working Capital Allowance		0	
Other Additions (Please Specify)		0	
Other Additions (Please Specify)		0	
<b>Total Additions to Rate Base</b>		<b>\$920,598</b>	
<b>Deductions:</b>			
Accumulated Depreciation		\$215,683	
Accumulated Deferred Income Taxes		0	
Pre 1971 Unamortized Investment Tax Credit		0	
Customer Deposits		3,292	
Contributions in Aid of Construction		604,917	
Escrow Deposits		-43,391	
Other Deductions (Please Specify)		0	
<b>Total Deductions to Rate Base</b>		<b>\$780,501</b>	
<b>Rate Base</b>		<b>\$140,098</b>	
<b>Adjusted Net Operating Income</b>			
<b>Operating Revenues:</b>			
Residential		\$65,000	
Commercial		14,939	
Industrial		0	
Public Authorities		0	
Multiple Family		0	
Fire Protection		0	
All Other		0	
<b>Total Operating Revenues</b>		<b>\$79,938</b>	
<b>Operating Expenses:</b>			
Operation		\$59,423	
Depreciation		0	
Amortization		1,886	
Taxes Other Than Income Taxes		8,659	
Income Taxes		200	
<b>Total Operating Expense</b>		<b>\$70,169</b>	
<b>Net Operating Income</b>		<b>\$9,770</b>	
Other (Please Specify)		0	
Other (Please Specify)		0	
<b>Adjusted Net Operating Income</b>		<b>\$9,770</b>	
<b>Rate of Return (Line 49 / Line 25)</b>		<b>6.97%</b>	
All amounts should be calculated in a manner consistent with the last Rate Order issued by the Commission for this Company.			



IRM Utility  
Activity Report for Escrow Account  
For the Twelve Months Ended December 31, 2013

Month	Escrow Required Per Books (Account 235.10)				Escrow Provided Per Bank (Account 132.01)			
	Beginning Balance	Accrued Into Escrow	Removed From Escrow	Ending Balance	Beginning Balance	Deposited Into Escrow	Removed From Escrow	Ending Balance
January	\$8,249.16	\$1,714.85		\$9,964.01	\$2,785.97	\$0.02	\$0.00	\$2,785.99
February	9,964.01	2,982.47		12,946.48	2,785.99	0.02	0.00	2,786.01
March	12,946.48	2,328.48		15,274.96	2,786.01	0.02	0.00	2,786.03
April	15,274.96	2,071.91		17,346.87	2,786.03	0.02	0.00	2,786.05
May	17,346.87	1,839.42		19,186.29	2,786.05	5,463.21	0.00	8,249.26
June	19,186.29	2,170.42		21,356.71	8,249.26	0.07	0.00	8,249.33
July	21,356.71	2,150.12		23,506.83	8,249.33	6,099.61	2,500.00	11,848.94
August	23,506.83	2,473.04		25,979.87	11,848.94	0.00	10,750.93	1,098.01
September	25,979.87	1,982.39		27,962.26	1,098.01	0.00	0.00	1,098.01
October	27,962.26	2,673.65		30,635.91	1,098.01	0.00	0.00	1,098.01
November	30,635.91	2,041.51		32,677.42	1,098.01	0.00	0.00	1,098.01
December	32,677.42	4,207.81	82,446.71	-45,561.48	1,098.01	7,216.79	0.00	8,314.80
<b>Total</b>		<b>\$28,636.07</b>	<b>\$82,446.71</b>			<b>\$18,779.76</b>	<b>\$13,250.93</b>	

**Total Balance at End of Fiscal Year:**

Escrow Assets	8,314.80
Escrow Liability	-45,561.48
<b>Net Escrow Assets (Shortfall)</b>	<b>53,876.28</b>

**NOTES:**

See attached bank statements for "Escrow Provided Per Bank" support.

Non-routine maintenance is initially charged to account 775.19 during the year when these expenses are incurred. At the end of the year, the balance in the non-routine maintenance account is cleared to the escrow liability (Account 235.10). See Schedule SU-3 for the detail of Non-Routine Maintenance Expense during the year.

**Integrated Resource Management**  
**Transaction Report**  
January - December 2013

SU-3

Date	Memo/Description	Amount	Balance
<b>401 Operating Expenses</b>			
<b>775 Miscellaneous Expense</b>			
<b>775.19 Maintenance Expense - Non Routine</b>			
01/31/2013	2923 IRM C & C Company	1,250.00	1,250.00
01/31/2013	2915 IRM C & C Company	1,000.00	2,250.00
01/31/2013	2921 IRM C & C Company	750.00	3,000.00
01/31/2013	5231 IRM C & C Company	24.52	3,024.52
01/31/2013	2922 IRM C & C Company	2,000.00	5,024.52
02/28/2013	2942 IRM C & C Company	1,500.00	6,524.52
02/28/2013	2944 IRM C & C Company	1,000.00	7,524.52
02/28/2013	2940 IRM C & C Company	1,000.00	8,524.52
02/28/2013	2943 IRM C & C Company	500.00	9,024.52
02/28/2013	2930 IRM C & C Company	3,000.00	12,024.52
02/28/2013	2946 IRM C & C Company	14,438.70	26,463.22
03/31/2013	2958 IRM C & C Company	1,000.00	27,463.22
03/31/2013	2960 IRM C & C Company	1,305.25	28,768.47
03/31/2013	2966 IRM C & C Company	8,697.90	37,466.37
05/01/2013	2972 IRM C & C Company	800.00	38,266.37
05/01/2013	2975 IRM C & C Company	1,000.00	39,266.37
05/01/2013	2977 IRM C & C Company	5,558.10	44,824.47
06/30/2013	2983 IRM C & C Company	500.00	45,324.47
06/30/2013	2984 IRM C & C Company	1,500.00	46,824.47
07/31/2013	2990 IRM C & C Company	800.00	47,624.47
07/31/2013	2989 IRM C & C Company	1,000.00	48,624.47
08/31/2013	2995 IRM C & C Company	1,000.00	49,624.47
08/31/2013	3000 IRM C & C Company	500.00	50,124.47
08/31/2013	3001 IRM C & C Company	1,000.00	51,124.47
08/31/2013	3008 IRM C & C Company	1,500.00	52,624.47
08/31/2013	2993 IRM C & C Company	2,500.00	55,124.47
08/31/2013	2994 IRM C & C Company	3,000.00	58,124.47
08/31/2013	2996 IRM C & C Company	5,000.00	63,124.47
09/30/2013	3021 IRM C & C Company	1,500.00	64,624.47
10/31/2013	3033 IRM C & C Company	1,200.00	65,824.47
10/31/2013	3023 IRM C & C Company	500.00	66,324.47
10/31/2013	3036 IRM C & C Company	2,500.00	68,824.47
11/30/2013	3042 IRM C & C Company	500.00	69,324.47
11/30/2013	3048 IRM C & C Company	2,000.00	71,324.47
11/30/2013	3049 IRM C & C Company	1,500.00	72,824.47
11/30/2013	3047 IRM C & C Company	1,000.00	73,824.47
12/31/2013	3050 IRM C & C Company	2,000.00	75,824.47
12/31/2013	3054 IRM C & C Company	1,500.00	77,324.47
12/31/2013	3053 IRM C & C Company	1,122.24	78,446.71
12/31/2013	3056 IRM C & C Company	500.00	78,946.71
12/31/2013	3055 IRM C & C Company	3,500.00	82,446.71
12/31/2013	Non-Routine Maintenance Expense	-82,446.71	0.00
<b>Total for 775.19 Maintenance Expense - Non Routine</b>		<b>0.00</b>	
<b>Total for 775 Miscellaneous Expense</b>		<b>0.00</b>	
<b>Total for 401 Operating Expenses</b>		<b>0.00</b>	
<b>TOTAL</b>		<b>0.00</b>	



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Dec 27, 2012

through

Jan 25, 2013

Page 1 of 1



000000570 1 SP 106481986729993 S  
INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



To Contact U.S. Bank

### 24-Hour Business

Solutions:

1-800-673-3555

### Telecommunications Device

for the Deaf:

1-800-685-5065

Internet:

usbank.com

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Dec 27		\$	2,785.97	Annual Percentage Yield Earned	0.00872%
Other Deposits	1		0.02	Interest Earned this Period	\$ 0.02
Ending Balance on Jan 25, 2013		\$	2,785.99	Interest Paid this Year	\$ 0.02
				Number of Days in Statement Period	30

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jan 25	Interest Paid	2500004600	\$ 0.02
Total Other Deposits			\$ 0.02



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Jan 28, 2013

through

Feb 26, 2013

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000000473 1 SP 106481031768034 S  
INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



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**Telecommunications Device  
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**Internet:**

usbank.com

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Jan 28		\$	2,785.99	Annual Percentage Yield Earned	0.00818%
Other Deposits	1		0.02	Interest Earned this Period	\$ 0.02
<b>Ending Balance on Feb 26, 2013</b>		<b>\$</b>	<b>2,786.01</b>	Interest Paid this Year	\$ 0.04
				Number of Days in Statement Period	32

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Feb 26	Interest Paid	2600002615	\$ 0.02
<b>Total Other Deposits</b>			<b>\$ 0.02</b>





P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Feb 27, 2013

through

Mar 25, 2013

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INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



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**Telecommunications Device  
for the Deaf:**

1-800-685-5065

**Internet:**

usbank.com

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Feb 27		\$	2,786.01	Annual Percentage Yield Earned	0.00969%
Other Deposits	1		0.02	Interest Earned this Period	\$ 0.02
<b>Ending Balance on Mar 25, 2013</b>		<b>\$</b>	<b>2,786.03</b>	Interest Paid this Year	\$ 0.06
				Number of Days in Statement Period	27

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Mar 25	Interest Paid	2500008225	\$ 0.02
<b>Total Other Deposits</b>			<b>\$ 0.02</b>



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:  
2 512 0332 5435  
Statement Period:  
Mar 26, 2013  
through  
Apr 23, 2013

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INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



**To Contact U.S. Bank**

**24-Hour Business  
Solutions:**

1-800-673-3555

**Telecommunications Device  
for the Deaf:**

1-800-685-5065

**Internet:**

usbank.com

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

**Account Number 2-512-0332-5435**

### Account Summary

	# Items				
Beginning Balance on Mar 26		\$	2,786.03	Annual Percentage Yield Earned	0.00903%
Other Deposits	1		0.02	Interest Earned this Period	\$ 0.02
<b>Ending Balance on Apr 23, 2013</b>		<b>\$</b>	<b>2,786.05</b>	Interest Paid this Year	\$ 0.08
				Number of Days in Statement Period	29

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Apr 23	Interest Paid	2300002564	\$ 0.02
<b>Total Other Deposits</b>			<b>\$ 0.02</b>



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:  
2 512 0332 5435  
Statement Period:  
Apr 24, 2013  
through  
May 23, 2013

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INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



**To Contact U.S. Bank**

**24-Hour Business  
Solutions:**

1-800-673-3555

**Telecommunications Device  
for the Deaf:**

1-800-685-5065

**Internet:**

usbank.com

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

**Account Number 2-512-0332-5435**

### Account Summary

	# Items				
Beginning Balance on Apr 24		\$	2,786.05	Annual Percentage Yield Earned	0.00872%
Other Deposits	1		0.02	Interest Earned this Period	\$ 0.02
<b>Ending Balance on May 23, 2013</b>		<b>\$</b>	<b>2,786.07</b>	Interest Paid this Year	\$ 0.10
				Number of Days in Statement Period	30

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
May 23	Interest Paid	2300002945	\$ 0.02
<b>Total Other Deposits</b>			<b>\$ 0.02</b>



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:  
2 512 0332 5435  
Statement Period:  
May 24, 2013  
through  
Jun 25, 2013

Page 1 of 1



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INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



### To Contact U.S. Bank

**24-Hour Business  
Solutions:**

1-800-673-3555

**Telecommunications Device  
for the Deaf:**

1-800-685-5065

**Internet:**

usbank.com

## INFORMATION YOU SHOULD KNOW

Effective August 10, 2013, changes are being made to Overdraft Items Paid or Returned (NSF) fees on Small Business checking accounts. U.S. Bank will charge \$15 for each overdraft item (paid or returned) that is \$15.00 or less. U.S. Bank will charge \$36 for each overdraft item (paid or returned) that is \$15.01 or more. Daily maximums will remain at a maximum of 6 overdraft items paid and 6 overdraft items returned.

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

**Account Number 2-512-0332-5435**

### Account Summary

	# Items				
Beginning Balance on May 24		\$	2,786.07	Annual Percentage Yield Earned	0.00938%
Other Deposits	2		5,463.26	Interest Earned this Period	\$ 0.07
<b>Ending Balance on Jun 25, 2013</b>		<b>\$</b>	<b>8,249.33</b>	Interest Paid this Year	\$ 0.17
				Number of Days in Statement Period	33

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
May 24	Internet Banking Transfer	From Account 151203150066	\$ 5,463.19
Jun 25	Interest Paid	25000006210	0.07
<b>Total Other Deposits</b>			<b>\$ 5,463.26</b>





P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Jun 26, 2013

through

Jul 24, 2013

Page 1 of 1



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WHITE PINE TN 37890-0642



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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items	\$			
Beginning Balance on Jun 26			8,249.33	Annual Percentage Yield Earned	0.00894%
Customer Deposits	1		4,250.00	Interest Earned this Period	\$ 0.07
Other Deposits	2		1,849.61	Interest Paid this Year	\$ 0.24
Ending Balance on Jul 24, 2013		\$	14,348.94	Number of Days in Statement Period	29

### Customer Deposits

Number	Date	Ref Number	Amount
	Jul 16	9790963621	4,250.00

Total Customer Deposits \$ 4,250.00

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jul 16	Internet Banking Transfer	From Account 151203150066	\$ 1,849.54
Jul 24	Interest Paid	2400002630	0.07

Total Other Deposits \$ 1,849.61



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Y ST01

## Business Statement

Account Number:  
2 512 0332 5435  
Statement Period:  
Jul 25, 2013  
through  
Aug 23, 2013

Page 1 of 1



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INTEGRATED RESOURCE MANAGEMENT INC  
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WHITE PINE TN 37890-0642



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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

Account Number 2-512-0332-5435

### Account Summary

	# Items					
Beginning Balance on Jul 25		\$	14,348.94	Annual Percentage Yield Earned		0.00911%
Other Deposits	1		0.07	Interest Earned this Period	\$	0.07
Other Withdrawals	5		13,251.00-	Interest Paid this Year	\$	0.31
<b>Ending Balance on Aug 23, 2013</b>		<b>\$</b>	<b>1,098.01</b>	Number of Days in Statement Period		30

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Aug 23	Interest Paid	2300002939	\$ 0.07
<b>Total Other Deposits</b>			<b>\$ 0.07</b>

### Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Jul 31	Internet Banking Transfer	To Account 151200035955	\$ 2,500.00-
Aug 7	Internet Banking Transfer	To Account 151200035955	3,000.00-
Aug 14	Internet Banking Transfer	To Account 151200035955	3,500.00-
Aug 23	Withdrawal Limit Fee	2300002940	1.00-
Aug 23	Internet Banking Transfer	To Account 151200035955	4,250.00-
<b>Total Other Withdrawals</b>			<b>\$ 13,251.00-</b>



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Y ST01

## Business Statement

Account Number:  
2 512 0332 5435  
Statement Period:  
Aug 26, 2013  
through  
Sep 25, 2013

Page 1 of 1



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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

**Account Number 2-512-0332-5435**

### Account Summary

Beginning Balance on Aug 26	\$	1,098.01	Interest Paid this Year	\$	0.31
Ending Balance on Sep 25, 2013	\$	1,098.01	Number of Days in Statement Period		33



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Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Sep 26, 2013

through

Oct 24, 2013

Page 1 of 1



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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

Beginning Balance on Sep 26	\$	1,098.01	Interest Paid this Year	\$	0.31
Ending Balance on Oct 24, 2013	\$	1,098.01	Number of Days in Statement Period		29





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## Business Statement

Account Number:  
2 512 0332 5435  
Statement Period:  
Oct 25, 2013  
through  
Nov 26, 2013

Page 1 of 1



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**Telecommunications Device  
for the Deaf:**

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**Internet:**

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## INFORMATION YOU SHOULD KNOW

### New Terms & Conditions effective January 2, 2014

New Terms & Conditions will be in effect for U.S. Bank business customers beginning January 2, 2014. You can view the new Terms & Conditions at [usbank.com/tmtermsandconditions](http://usbank.com/tmtermsandconditions), using the access code: terms2013. If you are unable to access this information for any reason, please contact your Branch Banker, Relationship Manager, Treasury Management Consultant or Commercial Customer Service team for assistance. Note: U.S. Bank will never request sensitive information such as user names, passwords or payment security codes. Please do not respond to communications requesting sensitive information. If you suspect your computer has been compromised, contact Customer Service immediately.

Starting January 1, 2014, the price of overdraft protection via a U.S. Bank deposit account will be \$10.00 per covered item.

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

Account Number 2-512-0332-5435

### Account Summary

Beginning Balance on Oct 25	\$	1,098.01	Interest Paid this Year	\$	0.31
Ending Balance on Nov 26, 2013	\$	1,098.01	Number of Days in Statement Period		33



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## Business Statement

Account Number:  
2 512 0332 5435  
Statement Period:  
Nov 27, 2013  
through  
Dec 24, 2013

Page 1 of 1



000000632 1 SP 106481400285719 S  
INTEGRATED RESOURCE MANAGEMENT INC  
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WHITE PINE TN 37890-0642



### To Contact U.S. Bank

**24-Hour Business  
Solutions:**

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**Telecommunications Device  
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**Internet:**

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## INFORMATION YOU SHOULD KNOW

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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Nov 27		\$	1,098.01	Annual Percentage Yield Earned	0.00875%
Other Deposits	2		1,216.79	Interest Earned this Period	\$ 0.01
<b>Ending Balance on Dec 24, 2013</b>		<b>\$</b>	<b>2,314.80</b>	Interest Paid this Year	\$ 0.32
				Number of Days in Statement Period	28

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Dec 16	Internet Banking Transfer	From Account 151203150066	\$ 1,216.78
Dec 24	Interest Paid	2400004707	0.01
<b>Total Other Deposits</b>			<b>\$ 1,216.79</b>

[My Accounts](#)[Transfers & Payments](#)[Advances & Deposits](#)[My Documents](#)[Customer Service](#)[Products & Services](#)[Savings - 5435](#)[My Rewards](#)[Online Statements](#)

Welcome Jeffrey Cox,  
marianjcox@charter.net  
[Edit Profile](#)

## Savings - 5435

[Add Nickname](#)

### Account Summary

Account Balance	\$8,314.80
Available Balance	\$8,314.80



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### Account Activity

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90 days

30

1 of 1

Date	Description	Deposits	Withdrawals	Acct Balance
<b>Completed Transactions</b>				
12/31/2013	Internet Banking Transfer Deposit 000151203150066	\$6,000.00		\$8,314.80
12/24/2013	Interest Paid This Period	\$0.01		\$2,314.80
12/16/2013	Internet Banking Transfer Deposit 000151203150066	\$1,216.78		\$2,314.79

30 Per page 1 of 1



**Annual Report  
2014**

Prepared for:  
The Tennessee Regulatory Authority

**This Report Includes Audits and Explanations for  
2013 as Described by the Accountant with  
Supporting Documents**

RECEIVED

MAY 29 2015

TN REGULATORY AUTHORITY  
UTILITIES DIVISION

**Integrated Resource Management, Inc.,**

*A Privately Owned Public Utility*

P.O. Box 642

3444 Saint Andrews Drive

White Pine, Tennessee 37890

Phone (Vol) 674-0828

Facsimile (Vol) 674-2352

Toll Free (877) 746-2910



# STATE OF TENNESSEE

## COUNTY OF JEFFERSON

We the undersigned Jeffrey W. Cox  
and William H. Novak, CPA  
of IRM Utility, Inc.

on our oath do severally say that the foregoing return has been prepared,  
under our direction, from the original books, papers and records of said  
utility; that we have carefully examined the same, and declare the same to be  
a correct statement of the business and affairs of said utility for the period  
covered by the return in respect to each and every matter and thing therein  
set forth, to the best of our knowledge, information and belief.

  
.....  
(Chief Officer)

.....  
(Officer in charge of accounts)

Subscribed and sworn to before me this 29th  
day of April, 20 15  
Cassie Brianna Maples  
Notary Public, Jefferson County, Tennessee  
My commission will expire Sep. 25, 2016



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Name of Respondent	This Report is:	Date of Report	Year of Report		
IRM Utility	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 5-20-15	2014		
<b>INCOME STATEMENT</b>					
Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
<b>Gross Revenue:</b>					
Residential			\$75,415		\$75,415
Commercial			19,859		19,859
Industrial			0		0
Multi-Family			0		0
Tap Fee			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Gross Revenue</b>			<b>\$95,274</b>		<b>\$95,274</b>
<b>Operation &amp; Maint. Expense</b>	W3/S3		\$167,116		\$167,116
Depreciation Expense	F-5		0		0
Amortization Expense			1,886		1,886
Other Expense (Please Specify)			0		0
Other Expense (Please Specify)			0		0
Taxes Other Than Income	F-7		8,904		8,904
Income Taxes	F-7		0		0
<b>Total Operating Expenses</b>			<b>\$177,907</b>		<b>\$177,907</b>
<b>Net Operating Income</b>			<b>-\$82,633</b>		<b>-\$82,633</b>
<b>Other Income:</b>					
Nonutility Income			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Other Income</b>			<b>\$0</b>		<b>\$0</b>
<b>Other Deductions:</b>					
Misc. Nonutility Expenses			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
<b>Total Other Deductions</b>			<b>\$0</b>		<b>\$0</b>
<b>Net Income</b>			<b>-\$82,633</b>		<b>-\$82,633</b>



Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
IRM Utility	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	5-20-15	2014
COMPARATIVE BALANCE SHEET			
Account Name (a)	Ref Page (b)	Current Year (c)	Previous Year (d)
<b>ASSETS</b>			
Utility Plant in Service (101-105)	F5/W1/S1	\$918,712	\$920,598
Accum. Depreciation and Amortization (108)	F5/W2/S2	246,495	215,683
<b>Net Utility Plant</b>		<b>\$672,217</b>	<b>\$704,915</b>
Cash		\$2,497	\$490
Customer Accounts Receivable (141)		0	0
Special Deposits (132)		5,547	9,624
Miscellaneous Deferred Debits (186)		0	0
Other Assets (Please Specify)		0	0
Other Assets (Please Specify)		0	0
<b>Total Assets</b>		<b>\$680,261</b>	<b>\$715,029</b>
<b>LIABILITIES AND CAPITAL</b>			
Common Stock Issued (201)	F-6	\$1,000	\$1,000
Preferred Stock Issued (204)	F-6	0	0
Other Paid-In Capital (211)		0	0
Retained Earnings (215)	F-6	-20,173	63,433
Capital (Proprietary & Partnership-218)	F-6	129,870	85,411
<b>Total Capital</b>		<b>\$110,697</b>	<b>\$149,844</b>
Long-Term Debt (224)	F-6	\$0	\$0
Accounts Payable (231)		38	2,538
Notes Payable (232)		0	0
Customer Deposits (235)		-4,578	-42,270
Accrued Taxes (236)		0	0
Advances Payable		0	0
Escrowed Deposits (235.1)		0	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify)		0	0
Advances for Construction		0	0
Contributions In Aid Of Const.-Net (271-2)	F-8	574,105	604,917
<b>Total Liabilities</b>		<b>\$569,564</b>	<b>\$565,185</b>
<b>Total Liabilities &amp; Capital</b>		<b>\$680,261</b>	<b>\$715,029</b>

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 5-20-15	<b>Year of Report</b> 2014
<b>NET UTILITY PLANT</b>			
<b>Plant Accounts (101-107) Inclusive</b> <b>(a)</b>	<b>Water</b> <b>(c)</b>	<b>Sewer</b> <b>(d)</b>	<b>Other</b> <b>(e)</b>
			<b>Total</b> <b>(f)</b>
Utility Plant in Service (101)		\$918,712	\$918,712
Construction Work in Progress (105)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
Other (Please Specify)		0	0
<b>Total Utility Plant</b>		<b>\$918,712</b>	<b>\$918,712</b>
<b>ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT</b>			
<b>Account 108</b> <b>(a)</b>	<b>Water</b> <b>(c)</b>	<b>Sewer</b> <b>(d)</b>	<b>Other</b> <b>(e)</b>
			<b>Total</b> <b>(f)</b>
<b>Balance First of Year</b>		\$215,684	\$215,684
<b>Credits During Year:</b>			
Accruals charged to Depr. Account		\$30,812	\$30,812
Salvage		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
Other Credits (Please Specify):		0	0
<b>Total Credits</b>		<b>\$30,812</b>	<b>\$30,812</b>
<b>Debits During Year:</b>			
Book/Historical Cost of Plant Retired		\$0	\$0
Cost of Removal		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
Other Debits (Please Specify):		0	0
<b>Total Debits</b>		<b>\$0</b>	<b>\$0</b>
<b>Balance End of Year</b>		<b>\$246,496</b>	<b>\$246,496</b>

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 5-20-15	<b>Year of Report</b> 2014
<b>CAPITAL STOCK (201 - 204)</b>			
<b>(a)</b>	<b>Common Stock (b)</b>	<b>Preferred Stock (c)</b>	
Par or stated value per share	1	N/A	
Shares Authorized	2,000	N/A	
Shares issued and outstanding	1,000	N/A	
Total par value of stock issued	1,000	N/A	
Dividends declared per share for year	0	N/A	
<b>RETAINED EARNINGS (215)</b>			
<b>(a)</b>	<b>Appropriated (b)</b>	<b>Unappropriated (c)</b>	
<b>Balance first of year</b>	0	62,460	
Changes during year NET INCOME/(NET LOSS)	0	-82,633	
Prior Period Adjustment	0	0	
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
<b>Balance end of year</b>	0	-20,173	
<b>PROPRIETARY CAPITAL (218)</b>			
<b>(a)</b>	<b>Proprietor (b)</b>	<b>Partner (c)</b>	
<b>Balance first of year</b>	\$85,411	N/A	
Deposits from Owners	\$44,459	N/A	
Net Income		N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
Changes during year (Please Specify)	N/A	N/A	
<b>Balance end of year</b>	<b>\$129,870</b>	<b>\$0</b>	
<b>LONG-TERM DEBT (224)</b>			
<b>Description of Obligation including Issue &amp; Maturity Dates (a)</b>	<b>Interest Rate (b)</b>	<b>Year End Balance (c)</b>	
N/A	0.00%	\$0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
N/A	0.00%	0	
<b>Total Long-Term Debt</b>		<b>\$0</b>	

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 5-20-15	<b>Year of Report</b> 2014
<b>TAXES ACCRUED (236)</b>			
<b>Description</b> (a)	<b>Water</b> (b)	<b>Sewer</b> (c)	<b>Other</b> (d)
<b>Total</b> (e)			
<b>Balance First of year</b>		\$0	\$0
<b>Accruals Charged:</b>			
Federal Income Tax		\$0	\$0
Local Property tax		0	0
State ad valorem tax		0	0
TN State Sales Tax		0	0
Regulatory Assessment Fee		0	0
Payroll Tax		0	0
Adjusting Journal Entry		0	0
Other Taxes (Please Specify)		0	0
<b>Total Taxes Accrued</b>		<b>\$0</b>	<b>\$0</b>
<b>Taxes Paid</b>			
Federal Income Tax		\$0	\$0
Local Property tax		0	0
State ad valorem tax		0	0
TN State Sales Tax		0	0
Regulatory assessment fee		0	0
Payroll Tax		0	0
TN Treasurer (Permit Fee)		0	0
TN Fran & Excise		0	0
<b>Total Taxes Paid</b>		<b>\$0</b>	<b>\$0</b>
<b>Balance End of Year</b>		<b>\$0</b>	<b>\$0</b>
<b>PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES</b>			
Report all info concerning rate, management, construction, advertising, labor relations, or other professional services rendered to the Utility for which total payments during the year to any Corp, Ptnshp, indiv, or organization of any kind, amounted to \$500 or more.			
<b>Name of Recipient</b>	<b>Amount</b>	<b>Description of Service</b>	
IRM C&C	100,416	Construction & Maintenance Services	
Treasurer State of Tennessee	49,203	State Taxes	
AT & T	5,260	Telephone Services	
Verizon	3,955	Telephone Services	
WHN Consulting	3,600	Accounting Services	
Sevier Electric	2,838	Electric Services	
Pugh & Associates	1,616	Insurances Services	
LaFolette Utilities	1,342	Electric Services	
Charles Welch	1,200	Legal Services	
Roane County Trustee	1,114	County Taxes	
Lexington Electric	1,087	Electric Services	
QS/I	1,064	Computer Services	
Riverstone HOA	850	Riverstone HOA	
Postmaster	719	Postal Service	



Name of Respondent IRM Utility	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) 5-20-15	Year of Report 2014	
CONTRIBUTIONS IN AID OF CONSTRUCTION (271)				
Description (a)	Water (b)	Sewer (c)	Total (d)	
Balance First of Year		\$820,600	\$820,600	
Add Credits During Year		0	0	
Less Charges During Year		0	0	
Balance End of Year		\$820,600	\$820,600	
Less Accumulated Amortization		246,495	246,495	
Net Contributions in Aid of Construction		\$574,105	\$574,105	
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)				
Report below all developers or contractors agreements from which cash or property was received during the year (a)	Indicate "Cash" or "Property" (b)	Water (c)	Sewer (d)	
None				
	Total Credits During Year			\$0

<b>Name of Respondent</b> IRM Utility		<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr) 5-20-15	<b>Year of Report</b> 2014
<b>SEWER UTILITY PLANT ACCOUNTS</b>					
<b>Acct No.</b> <b>(a)</b>	<b>Account Name</b> <b>(b)</b>	<b>Previous Year</b> <b>(c)</b>	<b>Additions</b> <b>(d)</b>	<b>Retirements</b> <b>(e)</b>	<b>Current Year</b> <b>(f)</b>
351	Organization	\$83,001	\$0	\$1,886	\$81,115
352	Franchises	0	0	0	0
353	Land & Land Rights	59,003	0	0	59,003
354	Structures & Improvements	0	0	0	0
360	Collection Sewers - Force	0	0	0	0
361	Collection Sewers - Gravity	0	0	0	0
362	Special Collecting Structures	0	0	0	0
363	Services to Customers	45,000	0	0	45,000
364	Flow Measuring Devices	3,666	0	0	3,666
365	Flow Measuring Installations	0	0	0	0
370	Receiving Wells	0	0	0	0
371	Pumping Equipment	0	0	0	0
380	Treatment & Disposal Equipment	720,000	0	0	720,000
381	Plant Sewers	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0
389	Other Plant & Miscellaneous Equipment	9,928	0	0	9,928
390	Office Furniture & Equipment	0	0	0	0
391	Transportation Equipment	0	0	0	0
392	Stores Equipment	0	0	0	0
393	Tools, Shop & Garage Equipment	0	0	0	0
394	Laboratory Equipment	0	0	0	0
395	Power Operated Equipment	0	0	0	0
396	Communication Equipment	0	0	0	0
397	Miscellaneous Equipment	0	0	0	0
398	Other Tangible Plant	0	0	0	0
	<b>Total Sewer Plant</b>	<b>\$920,598</b>	<b>\$0</b>	<b>\$1,886</b>	<b>\$918,712</b>

Name of Respondent		This Report is:		Date of Report	Year of Report			
IRM Utility		(1) <u>X</u> An Original	(2) <u>  </u> A Resubmission	(Mo, Da, Yr)	2014			
		5-20-15						
ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER								
Account Number (a)	Account (b)	Average Service Life in Years (c)	Average Salvage Value in Percent (d)	Depreciation Rate Applied* (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
354	Structures & Improvements	0	0.00%	0.00%	\$0	\$0	\$0	\$0
360	Collection Sewers - Force	0	0.00%	0.00%	0	0	0	0
361	Collection Sewers - Gravity	0	0.00%	0.00%	0	0	0	0
362	Special Collecting Structures	0	0.00%	0.00%	0	0	0	0
363	Services to Customers	26	0.00%	3.85%	12,128	0	1,733	13,860
364	Flow Measuring Devices	10	0.00%	10.00%	2,566	0	367	2,932
365	Flow Measuring Installations	0	0.00%	0.00%	0	0	0	0
370	Receiving Wells	0	0.00%	0.00%	0	0	0	0
371	Pumping Equipment	0	0.00%	0.00%	0	0	0	0
380	Treatment & Disposal Equipment	26	0.00%	3.85%	194,040	0	27,720	221,760
381	Plant Sewers	0	0.00%	0.00%	0	0	0	0
382	Outfall Sewer Lines	0	0.00%	0.00%	0	0	0	0
389	Other Plant & Miscellaneous Equipment	10	0.00%	10.00%	6,950	0	993	7,943
390	Office Furniture & Equipment	0	0.00%	0.00%	0	0	0	0
391	Transportation Equipment	0	0.00%	0.00%	0	0	0	0
392	Stores Equipment	0	0.00%	0.00%	0	0	0	0
393	Tools, Shop & Garage Equipment	0	0.00%	0.00%	0	0	0	0
394	Laboratory Equipment	0	0.00%	0.00%	0	0	0	0
395	Power Operated Equipment	0	0.00%	0.00%	0	0	0	0
396	Communication Equipment	0	0.00%	0.00%	0	0	0	0
397	Miscellaneous Equipment	0	0.00%	0.00%	0	0	0	0
398	Other Tangible Plant	0	0.00%	0.00%	0	0	0	0
Totals					\$215,683	\$0	\$30,812	\$246,495

\*State basis used for percentages used in schedule.

\*State basis used for percentages used in schedule.

Name of Respondent		This Report is:	Date of Report	Year of Report
IRM Utility		(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
		(2) <input type="checkbox"/> A Resubmission	5-20-15	2014
SEWER OPERATION & MAINTENANCE EXPENSE				
Acct No.	Description (a)	Amount (b)		
701	Salaries & Wages - Employees	\$0		
703	Salaries & Wages - Officers, Directors & Stockholders	0		
704	Employee Pensions & Benefits	0		
710	Purchased Sewage Treatment	0		
711	Sludge Removal Expense	0		
715	Purchased Power	8,482		
716	Fuel for Power Production	0		
718	Chemicals	0		
720	Materials & Supplies	390		
730	Contractual Services	19,575		
740	Rents	44,921		
750	Transportation Expense	0		
755	Insurance Expense	1,803		
765	Regulatory Commission Expense	0		
770	Bad Debt Expense	0		
775	Miscellaneous Expenses	91,944		
	<b>Total Sewer Operation &amp; Maintenance Expense</b>	<b>\$167,116</b>		

SEWER CUSTOMERS				
Description (a)	Customers First of Year (b)	Additions (c)	Disconnections (d)	Customers End of Year (e)
Metered Customers:				
5/8 Inch	0	0	0	0
3/4 Inch	0	0	0	0
1.0 Inch	69	49	0	118
1.5 Inch	0	0	0	0
2.0 Inch	0	0	0	0
2.5 Inch	0	0	0	0
3.0 Inch	0	0	0	0
4.0 Inch	0	0	0	0
6.0 Inch	0	0	0	0
8.0 Inch	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Unmetered Customers	0	0	0	0
<b>Total Customers</b>	<b>69</b>	<b>49</b>	<b>0</b>	<b>118</b>



<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 5-20-15	<b>Year of Report</b> 2014
<b>PUMPING EQUIPMENT</b>			
<b>Description***</b> (a)	<b>Lift Station #1</b> (b)	<b>Lift Station #2</b> (c)	<b>Lift Station #3</b> (d)
Make, Model, or Type of Pump	None		
Year Installed			
Rated Capacity (GPM)			
Size (HP)			
Power (Electric/Mechanical)			
Make, Model or Type of Motor			

<b>SERVICE CONNECTIONS</b>				
<b>Description***</b> (a)	<b>Service Connection #1</b> (b)	<b>Service Connection #2</b> (c)	<b>Service Connection #3</b> (d)	<b>Service Connection #4</b> (e)
	<b>Commercial</b>	<b>Residential</b>		
Size (Inches)	1-2"	1-2"		
Type (PVC, VCP, etc)	PVC Sch 40	PVC Sch 40		
Average Length (Feet)	On-Site	75		
Connections-Beginning of Year	5	64	0	0
Connections-Added during Year	0	0	0	0
Connection-Retired during Year	0	0	0	0
<b>Connections-End of Year</b>	<b>5</b>	<b>64</b>	<b>0</b>	<b>0</b>
Number of Inactive Connections	0	0	0	0

<b>COLLECTING MAINS, FORCE MAINS, &amp; MANHOLES</b>			
<b>Description</b> (a)	<b>Collecting Mains</b> (b)	<b>Force Mains</b> (c)	<b>Manholes</b> (d)
Size (Inches)	2-4"	None	None
Type	PVC Sch-40		
Length/Number-Beginning of Year	14700		
Length/Number-Added During Year	0		
Length/Number-Retired During Year	0		
Length/Number-End of Year	14,700		0

\*\*\*If more space is needed to list equipment please attach additional sheets as necessary.

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 5-20-15	<b>Year of Report</b> 2014
<b>TREATMENT PLANT</b>			
<b>Description***</b> (a)	<b>Treatment Facility #1</b> (b)	<b>Treatment Facility #2</b> (c)	<b>Treatment Facility #3</b> (d)
Manufacturer	Quanics	Quanics	Quanics
Type			
Steel or Concrete			
Total Capacity			
Average Daily Flow			
Effluent Disposal			
Total Gallons of Sewage Treated			

<b>MASTER LIFT STATION PUMPS</b>				
<b>Description***</b> (a)	<b>Master Pump #1</b> (b)	<b>Master Pump #2</b> (c)	<b>Master Pump #3</b> (d)	<b>Master Pump #4</b> (e)
Manufacturer	Quanics			
Capacity (GPM)	10 to 50			
Size (HP)	One-half			
Power (Electric/Mechanical)	120 V			
Make, Model, or Type of Motor	PTE-10			

<b>OTHER SEWER SYSTEM INFORMATION</b>	
Present Number of Equivalent Residential Customer's * being served	69
Maximum Number of Equivalent Residential Customer's * that the system can efficiently serve	288
Estimated Annual Increase in Equivalent Residential Customers *	10
<p>* Equivalent Residential Customers = (Total Gallons Treated / 365 Days) / 275 Gallons Per Day. Total Gallons Treated includes both sewage treated and purchased sewage treatment.</p>	
State any plans and estimated completion dates for any enlargements of this system:	
N/A	
If the present systems do not meet environmental requirements, please submit the following:	
A. An evaluation of the present plant or plants in regard to meeting the requirements.	
B. Plans for funding and construction of the required upgrading.	
C. The date construction will begin.	
N/A	
What is the percent of the certificated area that have service connections installed?	
All (100%) of the certificated area of IRM have service connections in place.	

\*\*\*If more space is needed to list equipment please attach additional sheets as necessary.

<b>Name of Respondent</b> IRM Utility	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 5-20-15	<b>Year of Report</b> 2014
<b>SUPPLEMENTAL FINANCIAL DATA TO THE ANNUAL REPORT</b>			
<b>Rate Base</b>			
<b>Additions:</b>			
Plant In Service		\$918,712	
Construction Work in Progress		0	
Property Held For Future Use		0	
Materials & Supplies		0	
Working Capital Allowance		0	
Other Additions (Please Specify)		0	
Other Additions (Please Specify)		0	
<b>Total Additions to Rate Base</b>		<b>\$918,712</b>	
<b>Deductions:</b>			
Accumulated Depreciation		\$246,495	
Accumulated Deferred Income Taxes		0	
Pre 1971 Unamortized Investment Tax Credit		0	
Customer Deposits		768	
Contributions in Aid of Construction		574,105	
Escrow Deposits		4,779	
Other Deductions (Please Specify)		0	
<b>Total Deductions to Rate Base</b>		<b>\$826,147</b>	
<b>Rate Base</b>			
		<b>\$92,565</b>	
<b>Adjusted Net Operating Income</b>			
<b>Operating Revenues:</b>			
Residential		\$75,415	
Commercial		19,859	
Industrial		0	
Public Authorities		0	
Multiple Family		0	
Fire Protection		0	
All Other		0	
<b>Total Operating Revenues</b>		<b>\$95,274</b>	
<b>Operating Expenses:</b>			
Operation		\$167,116	
Depreciation		0	
Amortization		1,886	
Taxes Other Than Income Taxes		8,904	
Income Taxes		0	
<b>Total Operating Expense</b>		<b>\$177,907</b>	
<b>Net Operating Income</b>			
		<b>-\$82,633</b>	
Other (Please Specify)		0	
Other (Please Specify)		0	
<b>Adjusted Net Operating Income</b>		<b>-\$82,633</b>	
<b>Rate of Return (Line 49 / Line 25)</b>			
		<b>-89.27%</b>	
All amounts should be calculated in a manner consistent with the last Rate Order issued by the Commission for this Company.			

IRM Utility

Activity Report for Escrow Account  
For the Twelve Months Ended December 31, 2014

SU-2

Month	Escrow Required Per Books (Account 235.10)				Escrow Provided Per Bank (Account 132.01)			
	Beginning Balance	Accrued Into Escrow	Removed From Escrow	Ending Balance	Beginning Balance	Deposited Into Escrow	Removed From Escrow	Ending Balance
January	-\$45,561.48	\$2,886.58		-\$42,674.90	\$8,314.80	\$3,754.74	\$7,700.00	\$4,369.54
February	-42,674.90	2,568.51		-40,106.39	4,369.54	443.88	2,000.00	2,813.42
March	-40,106.39	2,277.30		-37,829.09	2,813.42	2,665.68	0.00	5,479.10
April	-37,829.09	2,282.75		-35,546.34	5,479.10	2,299.94	5,500.00	2,279.04
May	-35,546.34	2,405.23		-33,141.11	2,279.04	0.00	500.00	1,779.04
June	-33,141.11	3,497.18		-29,643.93	1,779.04	0.00	0.00	1,779.04
July	-29,643.93	2,755.66		-26,888.27	1,779.04	0.00	0.00	1,779.04
August	-26,888.27	1,840.91		-25,047.36	1,779.04	0.00	0.00	1,779.04
September	-25,047.36	2,159.71		-22,887.65	1,779.04	0.00	0.00	1,779.04
October	-22,887.65	3,510.65		-19,377.00	1,779.04	0.00	0.00	1,779.04
November	-19,377.00	2,852.19		-16,524.81	1,779.04	0.00	0.00	1,779.04
December	-16,524.81	3,167.54	13,072.51	-26,429.78	1,779.04	7,500.03	4,500.00	4,779.07
<b>Total</b>		<b>\$32,204.21</b>	<b>\$13,072.51</b>			<b>\$16,664.27</b>	<b>\$20,200.00</b>	

**Total Balance at End of Fiscal Year:**

Escrow Assets	4,779.07
Escrow Liability	-26,429.78
<b>Net Escrow Assets (Shortfall)</b>	<b>31,208.85</b>

**NOTES:**

See attached bank statements for "Escrow Provided Per Bank" support.

Non-routine maintenance is initially charged to account 775.19 during the year when these expenses are incurred.

At the end of the year, the balance in the non-routine maintenance account is cleared to the escrow liability (Account 235.10).

See Schedule SU-3 for the detail of Non-Routine Maintenance Expense during the year.



**Integrated Resource Management  
Transaction Report  
January - December 2014**

SU-3

	Date	Memo/Description	Amount	Balance
Ope				
775				
775.				
	01/01/2014	Non-Routine Maintenance	-11,317.79	-11,317.79
	01/31/2014	3074 IRM C & C Co.	300.00	-11,017.79
	01/31/2014	3071 IRM C & C Co.	300.00	-10,717.79
	01/31/2014	3072 IRM C & C Co.	250.00	-10,467.79
	01/31/2014	3069 IRM C & C Co.	250.00	-10,217.79
	01/31/2014	3068 IRM C & C Co.	3,500.00	-6,717.79
	01/31/2014	3070 IRM C & C Co.	1,000.00	-5,717.79
	01/31/2014	3073 IRM C & C Co.	1,800.00	-3,917.79
	01/31/2014	3078 IRM C & C Co.	3,000.00	-917.79
	01/31/2014	Payment to IRM C & C Company for Non Routine Maint	3,000.00	2,082.21
	01/31/2014	3083 IRM C & C Co.	500.00	2,582.21
	01/31/2014	3084 IRM C & C Co.	12.00	2,594.21
	02/28/2014	3095 IRM C & C Company	1,500.00	4,094.21
	02/28/2014	3093 IRM C & C Company	1,000.00	5,094.21
	02/28/2014	3092 IRM C & C Company	1,000.00	6,094.21
	02/28/2014	3096 IRM C & C Company	500.00	6,594.21
	02/28/2014	3094 IRM C & C Company	500.00	7,094.21
	02/28/2014	3090 IRM C & C Company	500.00	7,594.21
	02/28/2014	3088 IRM C & C Company	200.00	7,794.21
	02/28/2014	3089 IRM C & C Company	2,000.00	9,794.21
	03/31/2014	3118 IRM C & C Company	500.00	10,294.21
	03/31/2014	3099 IRM C & C Company	1,000.00	11,294.21
	03/31/2014	3102 IRM C & C Company	5,000.00	16,294.21
	03/31/2014	Payment to IRM C & C Company for Non Routine Maint	5,000.00	21,294.21
	03/31/2014	3114 IRM C & C Company	4,300.00	25,594.21
	03/31/2014	3111 IRM C & C Company	4,300.00	29,894.21
	03/31/2014	3117 IRM C & C Company	2,000.00	31,894.21
	03/31/2014	3116 IRM C & C Company	2,000.00	33,894.21
	03/31/2014	3119 IRM C & C Company	1,000.00	34,894.21
	03/31/2014	Payment to IRM C & C Company for Non Routine Maint	1,500.00	36,394.21
	03/31/2014	3108 IRM C & C Company	1,500.00	37,894.21
	03/31/2014	3100 IRM C & C Company	2,000.00	39,894.21
	04/30/2014	Payment to IRM C & C Company for Non Routine Maint	1,500.00	41,394.21
	04/30/2014	3131 IRM C & C Company	450.00	41,844.21
	04/30/2014	3132 IRM C & C Company	5,000.00	46,844.21
	04/30/2014	3138 IRM C & C Company	2,500.00	49,344.21
	04/30/2014	3121 IRM C & C Company	2,500.00	51,844.21
	04/30/2014	3134 IRM C & C Company	1,500.00	53,344.21
	04/30/2014	Payment to IRM C & C Company for Non Routine Maint	7,500.00	60,844.21
	05/30/2014	3144 IRM C & C Company	500.00	61,344.21
	05/30/2014	Payment to IRM C & C Company for Non Routine Maint	600.00	61,944.21
	05/30/2014	3143 IRM C & C Company	1,000.00	62,944.21
	05/30/2014	3145 IRM C & C Company	1,500.00	64,444.21
	05/30/2014	3150 IRM C & C Company	2,500.00	66,944.21
	05/30/2014	3142 IRM C & C Company	2,815.20	69,759.41
	05/30/2014	3151 IRM C & C Company	4,487.89	74,227.40
	06/30/2014	3157 IRM C & C Company	1,000.00	75,227.40
	06/30/2014	3158 IRM C & C Company	500.00	75,727.40
	06/30/2014	3180 Riverstone HOA	250.00	75,977.40
	06/30/2014	3182 IRM C & C Company	1,000.00	76,977.40
	06/30/2014	Payment to IRM C & C Company for Non Routine Maint	1,500.00	78,477.40
	06/30/2014	3153 IRM C & C Company	1,817.15	80,294.55
	06/30/2014	3155 IRM C & C Company	2,000.00	82,294.55
	06/30/2014	3186 Riverstone HOA	200.00	82,494.55
	07/31/2014	3170 IRM C & C Company	603.33	83,097.88
	07/31/2014	Payment to IRM C & C Company for Non Routine Maint	6,000.00	89,097.88
	07/31/2014	IRM C & C Company	4,500.00	93,597.88
	07/31/2014	Rose Septic Tanks	650.00	94,247.88
	07/31/2014	3186 IRM C & C Company	1,000.00	95,247.88
	07/31/2014	3187 IRM C & C Company	2,000.00	97,247.88
	08/31/2014	3173 Jim Hopper Maint at Lost Creek Campground	100.00	97,347.88
	08/31/2014	3174 IRM C & C Company	2,500.00	99,847.88
	08/31/2014	Payment to IRM C & C Company for Non Routine Maint	4,000.00	103,847.88
	09/30/2014	3178 Riverstone HOA	200.00	104,047.88
	09/30/2014	3179 Integral Solutions	154.94	104,202.82
	09/30/2014	3181 Decatur County Reg- Deeds Riverstone	88.00	104,290.82
	09/30/2014	3175 Mission Communications	347.40	104,638.22
	09/30/2014	3186 IRM C & C Company	2,000.00	106,638.22
	09/30/2014	3183 IRM C & C Company	2,000.00	108,638.22
	10/31/2014	3187 IRM C & C Company	1,500.00	110,138.22
	10/31/2014	3187 Integral Solutions Group	392.09	110,530.31
	10/31/2014	3187 IRM C & C Company	3,000.00	113,530.31
	10/31/2014	3187 IRM C & C Company	3,000.00	116,530.31
	11/30/2014	Payment to IRM C & C Company for Non Routine Maint	4,000.00	120,530.31
	11/30/2014	Payment to IRM C & C Company for Non Routine Maint	500.00	121,030.31
	11/30/2014	3200 IRM C & C Company	400.00	121,430.31
	11/30/2014	3199 Riverstone HOA	200.00	121,630.31
	12/31/2014	Payment to IRM C & C Company for Non Routine Maint	2,700.00	124,330.31
	12/31/2014	3209 IRM C & C Company	1,200.00	125,530.31
	12/31/2014	3214 IRM C & C Company	1,000.00	126,530.31
	12/31/2014	3213 IRM C & C Company	1,000.00	127,530.31
	12/31/2014	3212 IRM C & C Company	1,000.00	128,530.31
	12/31/2014	Payment to IRM C & C Company for Non Routine Maint	1,000.00	129,530.31
	12/31/2014	3210 IRM C & C Company	500.00	130,030.31
	12/31/2014	3211 IRM C & C Company	450.00	130,480.31
	12/31/2014	3215 IRM C & C Company	4,500.00	134,980.31
	12/31/2014	Non-Routine Maintenance	-121,885.80	13,072.51
	12/31/2014	To clear Non-routine Maintenance Expenses for 2014 to Escrow Liability	-13,072.51	0.00

Company Name:	IRM Utility
Report Period:	31-Dec-14
Report Date:	5-20-15

INCOME STATEMENT:

	Amount for 1st Reference	Amount for 2nd Reference	Difference
1. Line 20 on F3, Col. "C" agrees w/line 22 on W3, Col. "B"	0.00	0.00	0.00
2. Line 20 on F3, Col. "D" agrees w/line 23 on S3, Col. "B"	167,116.00	167,116.01	-0.01
3. Line 21 on F3, Col. "F" agrees w/line 33 on F5, col. "F"	0.00	30,811.92	-30,811.92
4. Line 21 on F3, col. "C" agrees w/line 32 on W2, col. "H"	0.00	0.00	0.00
5. Line 21 on F3, col. "D" agrees w/line 30 on S2, col. "H"	0.00	30,811.91	-30,811.91
7. Line 25 on F3 col. "F" agrees w/lines 22-28 minus line 7 on F7, col. "E"	8,904.36	0.00	8,904.36
8. Line 26 on F3, col. "F" agrees w/line 10 on F7, col. "E"	0.00	0.00	0.00
9. Line 26 on F3, col. "F" agrees w/line 21 on F7, col. "E"	0.00	0.00	0.00

Because Depreciation Expense is cleared out to Amortization of CIAOC

Because Depreciation Expense is cleared out to Amortization of CIAOC

Because Taxes were not Accrued, but paid directly as an expense item.

Because Taxes were not Accrued, but paid directly as an expense item.

Because Taxes were not Accrued, but paid directly as an expense item.

BALANCE SHEET:

	Amount for 1st Reference	Amount for 2nd Reference	Difference
1. Line 10 on F4, col. "C" agrees w/line 16 on F5, col. "F"	918,711.89	918,711.89	0.00
2. Line 10 on F4, col. "C" agrees w/lines 34, W1, col. "F" & 32, S1, col. "F"	918,711.89	918,712.09	-0.20
3. Line 11 on F4, col. "C" agrees w/line 52 on F5, col. "F"	246,495.32	246,495.92	-0.60
4. Line 11 on F4, col. "C" agrees w/lines 32, W2, col. I & 30, S2, col. I	246,495.32	246,495.28	0.04
5. Line 27 on F4, col. "C" agrees w/line 10 on F6, col. "B"	1,000.00	1,000.00	0.00
6. Line 28 on F4, col. "C" agrees w/line 10 on F6, col. "C"	0.00	N/A	#VALUE!
7. Line 30 on F4, col. "C" agrees w/line 24 on F6, cols. "B" & "C"	-20,173.05	-20,173.05	0.00
8. Line 31 on F4, col. "C" agrees w/line 37 on F6, cols. "B" & "C"	129,869.61	129,870.00	-0.39
9. Line 37 on F4, col. "C" agrees w/line 55 on F6, col. "C"	0.00	0.00	0.00
10. Line 41 on F4, col. "C" agrees w/line 32 on F7, col. "E"	0.00	0.00	0.00
11. Line 48 on F4, col. "C" agrees w/line 13 on F8, col. "D"	574,104.68	574,104.68	0.00
12. Line 8 on F8, col. "D" agrees w/line 55 on F8, cols. "C & D"	0.00	0.00	0.00

Because the Company has no preferred stock.



## **Annual Report 2014**

**Prepared for:  
The Tennessee Regulatory Authority**

### **Bank Statements**

***Integrated Resource Management, Inc.,***

*A Privately Owned Public Utility*

P.O. Box 642

3444 Saint Andrews Drive

White Pine, Tennessee 37890

Phone (Vol) 674-0828

Facsimile (Vol) 674-2352

Toll Free (877) 746-2910



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Dec 26, 2013

through

Jan 27, 2014

Page 1 of 1



000000515 1 SP 106481444578189 S  
INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



To Contact U.S. Bank

### 24-Hour Business

Solutions:

1-800-673-3555

Telecommunications Device  
for the Deaf:

1-800-685-5065

Internet:

usbank.com

## INFORMATION YOU SHOULD KNOW

### New Terms & Conditions effective January 2, 2014

New Terms & Conditions will be in effect for U.S. Bank business customers beginning January 2, 2014. You can view the new Terms & Conditions at [usbank.com/tmtermsandconditions](http://usbank.com/tmtermsandconditions), using the access code: terms2013. If you are unable to access this information for any reason, please contact your Branch Banker, Relationship Manager, Treasury Management Consultant or Commercial Customer Service team for assistance. Note: U.S. Bank will never request sensitive information such as user names, passwords or payment security codes. Please do not respond to communications requesting sensitive information. If you suspect your computer has been compromised, contact Customer Service immediately.

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Dec 26		\$	2,314.80	Annual Percentage Yield Earned	0.00969%
Other Deposits	2		6,000.02	Interest Earned this Period	\$ 0.02
Other Withdrawals	3		7,700.00-	Interest Paid this Year	\$ 0.02
Ending Balance on Jan 27, 2014		\$	614.82	Number of Days in Statement Period	34

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Dec 31	Internet Banking Transfer	From Account 151203150066	\$ 6,000.00
Jan 27	Interest Paid	2700003658	0.02
Total Other Deposits			\$ 6,000.02

### Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Jan 2	Internet Banking Transfer	To Account 151200035955	\$ 3,500.00-
Jan 6	Internet Banking Transfer	To Account 151200035955	1,200.00-
Jan 10	Internet Banking Transfer	To Account 151200035955	3,000.00-
Total Other Withdrawals			\$ 7,700.00-





P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Jan 28, 2014

through

Feb 26, 2014

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INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



To Contact U.S. Bank

### 24-Hour Business

Solutions:

1-800-673-3555

### Telecommunications Device

for the Deaf:

1-800-685-5065

Internet:

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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Jan 28		\$	614.82	Annual Percentage Yield Earned	0.00531%
Other Deposits	3		2,998.60	Interest Earned this Period	\$ 0.01
Other Withdrawals	1		2,000.00 -	Interest Paid this Year	\$ 0.03
Ending Balance on Feb 26, 2014		\$	1,613.42	Number of Days in Statement Period	30

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Jan 29	Internet Banking Transfer	From Account 151203150066	\$ 2,554.72
Feb 4	Internet Banking Transfer	From Account 151203150066	443.87
Feb 26	Interest Paid	2600002034	0.01
Total Other Deposits			\$ 2,998.60

### Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Feb 10	Internet Banking Transfer	To Account 151200035955	\$ 2,000.00-
Total Other Withdrawals			\$ 2,000.00-



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Feb 27, 2014

through

Mar 25, 2014

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INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



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Telecommunications Device  
for the Deaf:

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Internet:

usbank.com

## BASIC BUSINESS SAVINGS

Member FDIC

U.S. Bank National Association

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Feb 27		\$	1,613.42	Annual Percentage Yield Earned	0.00837%
Other Deposits	1		0.01	Interest Earned this Period	\$ 0.01
Ending Balance on Mar 25, 2014		\$	1,613.43	Interest Paid this Year	\$ 0.04
				Number of Days in Statement Period	27

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Mar 25	Interest Paid	2500005006	\$ 0.01
Total Other Deposits			\$ 0.01



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800  
1736 TRN

Y ST01

## Business Statement

Account Number:  
2 512 0332 5435  
Statement Period:  
Mar 26, 2014  
through  
Apr 23, 2014

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INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



To Contact U.S. Bank

### 24-Hour Business

Solutions:

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### Telecommunications Device

for the Deaf:

1-800-685-5065

Internet:

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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Mar 26		\$	1,613.43	Annual Percentage Yield Earned	0.00874%
Other Deposits	2		2,665.68	Interest Earned this Period	\$ 0.01
Other Withdrawals	1		3,000.00-	Interest Paid this Year	\$ 0.05
Ending Balance on Apr 23, 2014		\$	1,279.11	Number of Days in Statement Period	29

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Mar 31	Internet Banking Transfer	From Account 151203150066	\$ 2,665.67
Apr 23	Interest Paid	2300002141	0.01
Total Other Deposits			\$ 2,665.68

### Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Apr 1	Internet Banking Transfer	To Account 151200035955	\$ 3,000.00-
Total Other Withdrawals			\$ 3,000.00-



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Apr 24, 2014

through

May 23, 2014

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000000603 1 SP 106481585817250 S  
INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



To Contact U.S. Bank

### 24-Hour Business

Solutions:

1-800-673-3555

### Telecommunications Device

for the Deaf:

1-800-685-5065

Internet:

usbank.com

## BASIC BUSINESS SAVINGS

Member FDIC

U.S. Bank National Association

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Apr 24		\$	1,279.11	Interest Paid this Year	\$ 0.05
Other Deposits	2		2,299.93	Number of Days in Statement Period	30
Other Withdrawals	2		3,000.00-		
Ending Balance on May 23, 2014		\$	579.04		

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Apr 24	Internet Banking Transfer	From Account 151203150066	\$ 1,798.40
Apr 29	Internet Banking Transfer	From Account 151203150066	501.53
Total Other Deposits			\$ 2,299.93

### Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Apr 28	Internet Banking Transfer	To Account 151200035955	\$ 2,500.00-
May 13	Internet Banking Transfer	To Account 151200035955	500.00-
Total Other Withdrawals			\$ 3,000.00-





P.O. Box 1800  
Saint Paul, Minnesota 55101-0800  
1736 TRN

Y ST01

## Business Statement

Account Number:  
2 512 0332 5435  
Statement Period:  
May 27, 2014  
through  
Jun 24, 2014

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000000624 1 SP 106481623344995 S  
INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



**To Contact U.S. Bank**

### 24-Hour Business

**Solutions:** 1-800-673-3555

**Telecommunications Device  
for the Deaf:**

1-800-685-5065

**Internet:**

usbank.com

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

**Account Number 2-512-0332-5435**

### Account Summary

Beginning Balance on May 27	\$	579.04	Interest Paid this Year	\$	0.05
Ending Balance on Jun 24, 2014	\$	579.04	Number of Days in Statement Period		32



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Jun 25, 2014

through

Jul 24, 2014

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INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



**To Contact U.S. Bank**

### 24-Hour Business

**Solutions:**

1-800-673-3555

### Telecommunications Device

**for the Deaf:**

1-800-685-5065

**Internet:**

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## NEWS FOR YOU

Don't wait until your statement arrives to review your transactions, purchases and withdrawals. Get started with Online and Mobile Banking today.

### Already have a User ID and Password?

You can log in to your account using the U.S. Bank Mobile App or at usbank.com using your computer, tablet or web-enabled smart phone.

### Forgot your Password?

Just go to usbank.com and select the Login Assistance link and we'll help you reset your password.

### Need a User ID and Password?

If you have an ATM or Check Card and your PIN, you can get started with Online and Mobile Banking right away. Just go to usbank.com or download the U.S. Bank Mobile app and follow the instructions provided.

Learn more about the features and benefits of Mobile Banking at usbank.com/mobile. Or log in to your account and begin exploring all of the great Mobile Banking resources that are right at your fingertips.

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

Account Number 2-512-0332-5435

### Account Summary

Beginning Balance on Jun 25	\$	579.04	Interest Paid this Year	\$	0.05
Ending Balance on Jul 24, 2014	\$	579.04	Number of Days in Statement Period		30



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Jul 25, 2014

through

Aug 25, 2014

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INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



**To Contact U.S. Bank**

### 24-Hour Business

**Solutions:**

1-800-673-3555

### Telecommunications Device

**for the Deaf:**

1-800-685-5065

**Internet:**

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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

Account Number 2-512-0332-5435

### Account Summary

Beginning Balance on Jul 25	\$	579.04	Interest Paid this Year	\$	0.05
Ending Balance on Aug 25, 2014	\$	579.04	Number of Days in Statement Period		32



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Aug 26, 2014

through

Sep 24, 2014

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INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



**To Contact U.S. Bank**

### 24-Hour Business

**Solutions:**

1-800-673-3555

**Telecommunications Device  
for the Deaf:**

1-800-685-5065

**Internet:**

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## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

**Account Number 2-512-0332-5435**

### Account Summary

Beginning Balance on Aug 26	\$	579.04	Interest Paid this Year	\$	0.05
Ending Balance on Sep 24, 2014	\$	579.04	Number of Days in Statement Period		30





P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Sep 25, 2014

through

Oct 24, 2014

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INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



**To Contact U.S. Bank**

### 24-Hour Business

**Solutions:**

1-800-673-3555

### Telecommunications Device

**for the Deaf:**

1-800-685-5065

**Internet:**

usbank.com

## INFORMATION YOU SHOULD KNOW

Effective November 9, 2014, the terms we use to describe our overdraft fees will be changing. The changes include: Overdraft Item Paid Fee will appear as Overdraft Paid Fee; Overdraft Item Returned (NSF) Fee will appear as Overdraft Returned Fee; and Extended Overdraft Charge will appear as Extended Overdraft Fee.

These changes will affect all references to the fees in the Business Pricing Information brochure, Your Deposit Account Agreement brochure, Overdraft Coverage Notice and Confirmation disclosure and account statement descriptions.

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

Account Number 2-512-0332-5435

### Account Summary

Beginning Balance on Sep 25	\$	579.04	Interest Paid this Year	\$	0.05
Ending Balance on Oct 24, 2014	\$	579.04	Number of Days in Statement Period		30



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Oct 27, 2014

through

Nov 26, 2014

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000000548 1 SP 106481819301630 S  
INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



**To Contact U.S. Bank**

### 24-Hour Business

**Solutions:**

1-800-673-3555

**Telecommunications Device  
for the Deaf:**

1-800-685-5065

**Internet:**

usbank.com

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

**Member FDIC**

Account Number 2-512-0332-5435

### Account Summary

Beginning Balance on Oct 27	\$	579.04	Interest Paid this Year	\$	0.05
Ending Balance on Nov 26, 2014	\$	579.04	Number of Days in Statement Period		33



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Nov 28, 2014

through

Dec 23, 2014

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INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



**To Contact U.S. Bank**

### 24-Hour Business

**Solutions:**

1-800-673-3555

### Telecommunications Device

**for the Deaf:**

1-800-685-5065

**Internet:**

usbank.com

## BASIC BUSINESS SAVINGS

**Member FDIC**

U.S. Bank National Association

**Account Number 2-512-0332-5435**

### Account Summary

Beginning Balance on Nov 28	\$	579.04	Interest Paid this Year	\$	0.05
Ending Balance on Dec 23, 2014	\$	579.04	Number of Days in Statement Period		27



P.O. Box 1800  
Saint Paul, Minnesota 55101-0800

1736 TRN

Y ST01

## Business Statement

Account Number:

2 512 0332 5435

Statement Period:

Dec 24, 2014

through

Jan 27, 2015

Page 1 of 1



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INTEGRATED RESOURCE MANAGEMENT INC  
PO BOX 642  
WHITE PINE TN 37890-0642



To Contact U.S. Bank

### 24-Hour Business

Solutions:

1-800-673-3555

Telecommunications Device  
for the Deaf:

1-800-685-5065

Internet:

usbank.com

## INFORMATION YOU SHOULD KNOW

Effective March 1, 2015, we will no longer offer American Express Travelers Cheques at our branch locations.

## BASIC BUSINESS SAVINGS

U.S. Bank National Association

Member FDIC

Account Number 2-512-0332-5435

### Account Summary

	# Items				
Beginning Balance on Dec 24		\$	579.04	Annual Percentage Yield Earned	0.00795%
Other Deposits	4		12,500.03	Interest Earned this Period	\$ 0.03
Other Withdrawals	2		7,000.00-	Interest Paid this Year	\$ 0.03
Ending Balance on Jan 27, 2015		\$	6,079.07	Number of Days in Statement Period	35

### Other Deposits

Date	Description of Transaction	Ref Number	Amount
Dec 29	Internet Banking Transfer	From Account 151203150066	\$ 6,000.00
Dec 30	Internet Banking Transfer	From Account 151203150066	1,500.00
Jan 23	Internet Banking Transfer	From Account 151203150066	5,000.00
Jan 27	Interest Paid	2700001655	0.03
Total Other Deposits			\$ 12,500.03

### Other Withdrawals

Date	Description of Transaction	Ref Number	Amount
Dec 31	Internet Banking Transfer	To Account 151200035955	\$ 4,500.00-
Jan 26	Internet Banking Transfer	To Account 151200035955	2,500.00-
Total Other Withdrawals			\$ 7,000.00-

# **Annual Report 2014**

**Prepared for:  
The Tennessee Regulatory Authority**

**Supporting Documents  
2013**



# IRM – C&C Company

P.O. Box 645 • White Pine, Tennessee 37890

☎ 674-0838 • Facsimile (865) 674-2352



## Bill To:

IRM Utility, Inc.  
P.O. Box 642  
White Pine, TN 37890

## Invoice

		Date	Invoice #
		3/31/2013	14061
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
NON-ROUTINE MAINTENANCE 1ST QUARTER 2013			
01-23-2013 Mtn Shangrila / Wild Briar / Main Plant			
Foreman	37.50	5	187.50
Technician	22.50	5	112.50
Laborer	17.50	5	87.50
Mileage	0.565	55	31.08
03-26-2013 Sterling Springs Lot 53A			
4" Pressure Coupling	22.50		22.50
Foreman	37.50	4	150.00
Technician	22.50	4	90.00
Laborer	17.50	4	70.00
Mileage	0.565	110	62.15
<b>Total</b>			\$813.23
<b>Payments/Credits</b>			\$-813.23
<b>Balance Due</b>			\$0.00

# IRM – C&C Company

P.O. Box 645 • White Pine, Tennessee 37890

74-0838 • Facsimile (865) 674-2352



## Bill To:

IRM Utility, Inc.  
P.O. Box 642  
White Pine, TN 37890

## Invoice

		Date	Invoice #
		1/1/2014	13020
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
Sterling Springs Capacity Upgrade			
March 23, 2013 - Complete Meter Installation - Excavate for Solenoid Valves			
Backfill meter and riser valve box - Hand pack culvert			
Foreman	30.00	8	240.00
Mileage	0.55	69	37.95
Technician 1	20.00	8	160.00
Mileage	0.55	35	19.25
Technician 2	20.00	8	160.00
March 26 2013 - Received Gravel - Exploratory Digging to find zones Found 4 -2"			
Lines			
Foreman	30.00	5	150.00
Mileage	0.55	72	39.60
Supervisor Consulting	75.00	5	375.00
Mileage	0.55	64	35.20
Technician 1	20.00	5	100.00
Mileage	0.55	37	20.35
Technician 2	20.00	5	100.00
March 29, 2013 - Delivery of Skid Steer to move gravel			
Backfill with gravel - Hand dress gravel around beds			
Worked to correct drainage			
Foreman	30.00	8	240.00
Mileage	0.55	70	38.50
Technician 1	20.00	8	160.00
Mileage	0.55	37	20.35
Technician 2	20.00	8	160.00
April 2, 2013 - Received two loads of gravel - Conduit to Wire panels - Backfill Risers			
- Programming Panel Controllers for Meter			
Foreman	30.00	5	150.00
		<b>Total</b>	
		<b>Payments/Credits</b>	
		<b>Balance Due</b>	

**Bill To:****Invoice**

IRM Utility, Inc.  
P.O. Box 642  
White Pine, TN 37890

Date	Invoice #
1/1/2014	13020
P.O. No.	Terms
IRM-NR-20...	Due on receipt

Description	Rate	Quantity	Amount
Mileage	0.55	71	39.05
Supervisor Consulting	75.00	3	225.00
Technician 1	20.00	5	100.00
Mileage (IPW Parts Run)	0.55	57	31.35
Technician 2	20.00	5	100.00
April 3, 2013 - Hand Work Solenoid Box w/ Bock and Sack-crete - Purchase Concrete Block and Deliver to Site - Glue up conduit			
Foreman	30.00	7	210.00
Mileage	0.55	70	38.50
Technician 1	20.00	7	140.00
Mileage	0.55	49	26.95
Technician 2	20.00	7	140.00
April 5, 2013 - Pulled 540 Feet of wire for Solenoids and meter - Rebuild uV Stand			
Foreman	30.00	10	300.00
Mileage	0.55	76	41.80
Technician 1	20.00	10	200.00
Mileage	0.55	45	24.75
Technician 2	20.00	10	200.00
April 8, 2013 - Pumped down dosing so the system can be shut down to rework the uV Light and the filter system. - Wired meter at pant.			
Foreman	30.00	5	150.00
Mileage	0.55	71	39.05
Technician	20.00	7	140.00
Mileage	0.55	38	20.90
Technician 2	15.00	7	105.00
April 9, 2013 - Spread 78 Gravel over treatment pods - Most done by hand due to reach of Mini-X - Dismantled and Cleaned Screens on Dosing Line - Mounted more electric and continued wiring.			
Foreman	30.00	8	240.00

**Total****Payments/Credits****Balance Due**

**Bill To:**IRM Utility, Inc.  
P.O. Box 642  
White Pine, TN 37890**Invoice**

		Date	Invoice #
		1/1/2014	13020
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
Mileage	0.55	72	39.60
Technician	20.00	8	160.00
Mileage	0.55	38	20.90
Technician 2	15.00	8	120.00
April 10, 2013 - Pulled dosing pumps. Test lines w/ fresh water - Located lines access road while Cecil continued wiring panel.			
Foreman	30.00	8	240.00
Mileage	0.55	71	39.05
Technician	20.00	8	160.00
Mileage	0.55	38	20.90
Technician	15.00	8	120.00
April 15, 2013 - Tested and labeled wires for solenoid valves - Wired panel - Clean-up of site beginning.			
Foreman	30.00	6	180.00
Mileage	0.55	71	39.05
Technician	20.00	6	120.00
Mileage	0.55	37	20.35
Technician	15.00	6	90.00
April 16, 2013 - Reassembled 3 hp pump to test top lines to beds 3, 4, 5, and 6. K-Rain valve is working fine. Return line is now functioning. Meter is working.			
Foreman	30.00	8	240.00
Mileage	0.55	71	39.05
Technician	20.00	8	160.00
Mileage	0.55	37	20.35
Technician	15.00	8	120.00
April 18, 2013 - Assemble 4 solenoid valves, wire valves,			
Foreman	30.00	8	240.00
Mileage	0.55	71	39.05
Technician	20.00	8	160.00
		<b>Total</b>	
		<b>Payments/Credits</b>	
		<b>Balance Due</b>	

# IRM – C&C Company

P.O. Box 645 • White Pine, Tennessee 37890

✓ 674-0838 • Facsimile (865) 674-2352

## Invoice

### Bill To:

IRM Utility, Inc.  
P.O. Box 642  
White Pine, TN 37890

		Date	Invoice #
		1/1/2014	13020
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
Mileage	0.55	37	20.35
Technician	15.00	8	120.00
April 22 , 23, & 24 FINISH			
Foreman	30.00	20	600.00
Technician	20.00	20	400.00
Technician	15.00	20	300.00
Skid Loader - Bob Cat Type - Reimbursable Equipment	1,800.00	1	1,800.00
Reimbursable Walkers Load of Rock	16.00	48.92	782.72
NOTES TO ACCOUNTANT - Please apply payment below correctly with deposit. Payment Check # 001023025 Mountain National Bank 4/24/2013 ( \$5558.10) Balance shown - Payment to be made by IRM Utility, Inc. for Non-routine Maintenance			0.00
<b>Total</b>		\$11,129.92	
<b>Payments/Credits</b>		\$-11,129.92	
<b>Balance Due</b>		\$0.00	



# IRM – C&C Company

P.O. Box 645 • White Pine, Tennessee 37890 • Telephone (865) 674-0838 • Facsimile (865) 674-2352



## Bill To:

## Invoice

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		12/31/2014	14068
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
NON-ROUTINE MAINTENANCE 2ND QUARTER 2013			
04-05-2013 Sterling Springs			
Foreman	37.50	4	150.00
Technician	22.50	4	90.00
Mileage	0.565	110	62.15
04-08-2013 Emory Pt & Sterling Springs			
2- 2" Sch 80 Unions	9.50		9.50
Foreman	37.50	10	375.00
Technician	22.50	10	225.00
Laborer	17.50	10	175.00
Mileage	0.565	160	90.40
04-09-2013 Sterling Springs			
Foreman	37.50	3	112.50
Technician	22.50	3	67.50
Laborer	17.50	3	52.50
Mileage	0.565	110	62.15
04-15-2013 Sterling Springs			
Foreman	37.50	3	112.50
Technician	22.50	3	67.50
Laborer	17.50	3	52.50
Mileage	0.565	110	62.15
04-18-2013 Wild Briar			
Foreman	37.50	3	112.50
Technician	22.50	3	67.50
Mileage	0.565	25	14.13
05-06-2013 Emory Pt			
		<b>Total</b>	
		<b>Payments/Credits</b>	
		<b>Balance Due</b>	

# IRM – C&C Company

P.O. Box 645 • White Pine, Tennessee 37890 • Telephone (865) 674-0838 • Facsimile (865) 674-2352

## Bill To:

## Invoice

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		12/31/2014	14068
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
Foreman	37.50	4	150.00
Technician	22.50	4	90.00
Mileage	0.565	75	42.38
05-13-2013 Sterling Springs Tank Pumping by Others	325.00		325.00
Foreman	37.50	3	112.50
Technician	22.50	3	67.50
Laborer	17.50	3	52.50
Mileage	0.565	110	62.15
05-14-2013 Wild Briar			
Foreman	37.50	6	225.00
Technician	22.50	6	135.00
Laborer	17.50	6	105.00
Mileage	0.565	110	62.15
06-05-2013 Sterling Springs			
Foreman	37.50	7	262.50
Technician	22.50	7	157.50
Laborer	17.50	7	122.50
Mileage	0.565	110	62.15
06-06-2013 Sterling Springs 20 gpm Turbine Effluent - Pro STEP PLUS 8" x 18" Cartridge and Versa-Case	565.11 124.00	1	565.11 124.00
Foreman	37.50	7	262.50
Technician	22.50	7	157.50
Laborer	17.50	7	122.50
Mileage	0.565	110	62.15
<b>Total</b>			\$5,288.07
<b>Payments/Credits</b>			\$0.00
<b>Balance Due</b>			\$5,288.07

# IRM – C&C Company

P.O. Box 645 • White Pine, Tennessee 37890 • Telephone (865) 674-0838 • Facsimile (865) 674-2352

## Bill To:

## Invoice

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		12/31/2014	14069
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
NON-ROUTINE MAINTENANCE 3RD QUARTER 2013			
07-20-2013 Sterling Springs			
Foreman	37.50	4	150.00
Technician	22.50	4	90.00
Mileage	0.565	80	45.20
07-22-2013 Sterling Springs			
Tank Pumping by Others	325.00		325.00
Foreman	37.50	4	150.00
Technician	22.50	4	90.00
Mileage	0.565	80	45.20
07-23-2013 Flat Hollow			
Foreman	37.50	6	225.00
Technician	22.50	6	135.00
Mileage	0.565	140	79.10
07-31-2013 Wild Briar			
Foreman	37.50	4	150.00
Technician	22.50	4	90.00
Mileage	0.565	85	48.03
<b>Total</b>			\$1,622.53
<b>Payments/Credits</b>			\$0.00
<b>Balance Due</b>			\$1,622.53

# IRM – C&C Company

P.O. Box 645 • White Pine, Tennessee 37890 • T

838 • Facsimile (865) 674-2352

## Invoice

### Bill To:

IRM Utility, Inc.  
P.O. Box 642  
White Pine, TN 37890

		Date	Invoice #
		12/31/2013	13074
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
<p>RIVERSTONE WASTEWATER SYSTEM UPGRADE OF EXISTING SYSTEM for 2013</p> <p>In 2013 the HOA presented payments of \$117,840.00 IRM-C&amp;C Company provided \$175,673.23 of Work &amp; Materials The difference being \$57,833.27</p> <p>Owners paid this Invoice through Equity Draws on Personal Property. This Document acts as a liability to IRM-C&amp;C, Company in which IRM Utility can pay back at no Interest. This concept was approved by the Board of Directors of IRM Utility, Inc. and IRM-C&amp;C Company.</p> <p>See attached spreadsheet for details.</p> <p>Supervisory Aid in Construction</p>	57,833.27		57,833.27
<b>Total</b>			\$57,833.27
<b>Payments/Credits</b>			\$-57,833.27
<b>Balance Due</b>			\$0.00

# **Annual Report**

**2014**

**Prepared for:  
The Tennessee Regulatory Authority**

## **Supporting Documents**

**2014**



P.O. Box 645 • White Pine, Tennessee 37890 • Telephone (865) 674-0838 • Facsimile (865) 674-2352

**Bill To:****Invoice**

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		7/21/2014	14067
		P.O. No.	Terms
			Due on receipt
Description	Rate	Quantity	Amount
Andy Sommer 824 Devonshire Avenue Tipp City, OH 45371 NON-ROUTINE Maintenance - Sommer's Property Lot 9 Flat Hollow 125 Flat Lake Circle Continuous Solids Build-up Greater than Normal Use See Pictures  GRINDER PUMP System in Basement - Non-authorized use.  PLEASE NOTE: MEMO Sent July 10, 2012  Pumping of Tanks at Cost Please see payment July 18, 2014 Foreman 6-13-2014 8" x 18" Cartridge Filter Repair Mileage  NOTE: Site is very grown-up and not maintained. See photographs.			
	650.00		650.00
	37.50	3	112.50
	124.00	1	124.00
	0.56	140	78.40
<b>Total</b>			\$964.90
<b>Payments/Credits</b>			\$0.00
<b>Balance Due</b>			\$964.90

**Bill To:****Invoice**

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		3/31/2014	14149
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
1 St Quarter - Non-Routine Maintenance at RIVERSTONE			
Riverstone Estates Travel to Riverstone			
1/7/14			
Foreman	37.50	5	187.50
Technician	22.50	5	112.50
Mileage	0.56	300	168.00
1/8/14 Cecil Arrives at 4:00. Set Floats at Abel & Meeting with B. Patterson All Met w/ Patterson to Set Ramsey's Tap and Connect to Sewer Main			
Foreman	37.50	9	337.50
Technician	22.50	9	202.50
Technician (Cecil)	22.50	3	67.50
Mileage (Cecil)	0.56	150	84.00
1/9/2014 Lift Station 1 dig out lids under backfill and locate collection lines at villas			
Foreman	37.50	4	150.00
Technician	22.50	4	90.00
Technician	22.50	4	90.00
1/10/2014 Villa Sewer Main			
Foreman	37.50	8	300.00
Mileage (Cecil)	0.56	150	84.00
Technician	22.50	9	202.50
Technician	22.50	9	202.50
Mileage (Billy)	0.56	300	168.00
1/13/2014 Drive to Riverstone			
Foreman	37.50	3	112.50
Mileage	0.56	150	84.00
		<b>Total</b>	
		<b>Payments/Credits</b>	
		<b>Balance Due</b>	

## Invoice

### Bill To:

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		3/31/2014	14149
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
Technician	22.50	5	112.50
Technician	22.50	5	112.50
Mileage	0.56	300	168.00
1/14/2014 Butch assist with Main connection from Ramsey's; Pump Station 2 floats; dig lines for Villa Main and fill STEP with water			
Foreman	37.50	6.5	243.75
Technician	22.50	6.5	146.25
Technician	20.00	6.5	130.00
1/15/2014 Lift Station 1 float tree, dosing panel, and testing; Lift Station 2 testing; Manhole 1 repair work & clean flow line for work tomorrow			
Foreman	37.50	10	375.00
Technician	22.50	10	225.00
Technician	22.50	10	225.00
1/16/2014 Manhole 1 cap flowline and hydraulic cement shut; Main tap for Villas Begin Tap PS1 and test grinder pumps at Villas to Lift Station 1			
Foreman	37.50	10	375.00
Technician	22.50	10	225.00
Technician	22.50	10	225.00
1/17/2014 Assist Butch with Ramsey Main Tap bad install fix; Clean up site brush, pipe, trash			
Foreman	37.50	9	337.50
Technician	22.50	9	202.50
Technician	22.50	9	202.50
Mileage ( Cecil)	0.56	150	84.00
Mileage ( Billy)	0.56	300	168.00
1/26/2014 Leave for Riverstone			
Mileage	0.56	300	168.00
Technician	15.00	5	75.00
		<b>Total</b>	
		<b>Payments/Credits</b>	
		<b>Balance Due</b>	

P.O. Box 645 • White Pine, Tennessee 37890 • Telephone (865) 674-0838 • Facsimile (865) 674-2352

## Bill To:

## Invoice

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		3/31/2014	14149
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
Technician	15.00	5	75.00
1/27/2014 Finish and test Ramsey STEP and Main Tap Clean up site and house			
Foreman	37.50	13	487.50
Technician	22.50	13	292.50
Mileage	0.56	300	168.00
2/17/2014 Drive Riverstone			
Technician	15.00	5	75.00
Technician	15.00	5	75.00
Mileage ( Billy)	0.56	300	168.00
Technician ( Cecil Drive)	15.00	2	30.00
Mileage	0.56	150	84.00
2/18/2014 Lagoon plug 4" at feed, build 3" to lagoon; Butch and Aaron arrive to locate Main line at Villas			
Foreman	37.50	8	300.00
Technician	22.50	8	180.00
Technician	22.50	8	180.00
2/19/2014 Villas Main line under driveway repair, flush fail, so bypass with new line			
Foreman	37.50	11	412.50
Technician	22.50	13	292.50
Technician	22.50	13	292.50
Mileage ( Cecil)	0.56	150	84.00
Mileage ( Billy)	0.56	300	168.00
<b>Total</b>			\$9,808.00
<b>Payments/Credits</b>			\$0.00
<b>Balance Due</b>			\$9,808.00

# IRM – C&C Company

P.O. Box 645 • White Pine, Tennessee 37890 • Telephone (865) 674-0838 • Facsimile (865) 674-2352

## Bill To:

## Invoice

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		3/31/2014	14150
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
1st Quarter 2014 Non-Routine Maintenance			
3/3/2014 High Alarm Wild Briar - Test System and Trouble Shoot, found indexing valve getting stuck with no flow, pump down system manual			
Foreman	37.50	5	187.50
Technician	22.50	5	112.50
Mileage	0.56	40	22.40
3/4/2014 Wild Briar re-plumb solenoid valve to beds; Sterling Springs high dosing Alarm Reset Timers; Back to Wildbriar check system OK			
Foreman	37.50	7	262.50
Technician	22.50	7	157.50
Mileage	0.56	55	30.80
3/24/2014 Valley Mart High Water Alarm in Recirc Tank; Pull pumps clean screens no effect, dug out junction box full of water replace wire nuts no effect - Pump down; Walk beds OK			
Foreman	37.50	8	300.00
Technician	22.50	8	180.00
Mileage	0.56	84	47.04
3/25/2014 Pick up 20 DOM Pump at DSI			
20 gpm Turbine Effluent - Pro STEP PLUS	565.11		565.11
Mercury Alarm Float Switch	28.9575	2	57.92
Foreman	37.50	7	262.50
Technician	22.50	7	157.50
Mileage	0.56	89	49.84
3/26/2014 Valley Mart (parts at Lowes) Replace junction box underground with LB conduit above ground to meet specs			
Foreman	37.50	7	262.50
Technician	22.50	7	157.50
Mileage	0.56	84	47.04
		<b>Total</b>	\$2,860.15
		<b>Payments/Credits</b>	\$0.00
		<b>Balance Due</b>	\$2,860.15



**Bill To:****Invoice**

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		6/30/2014	14153
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
2nd Quarter 2014 Non-Routine Maintenance			
4/2/14 Valley Mart Exxon; Apply solution to Oxidize SCAT tank buildup and dripfield.			
Foreman	37.50	4	150.00
Technician	22.50	4	90.00
Mileage	0.56	60	33.60
Line Blaster 4 Gallons, Haze Mat Charge, Freight	374.77		374.77
4/7/2014 Sterling Springs Alarm 1070 Towering Oaks ( Water Tower) Filter clogged tank needs pumped Valley Mart Dosing Alarm - Transducer malfunction; Wild Briar Recirc Alarm - Water slightly high so minor timer increase			
Foreman	37.50	8	300.00
Technician	22.50	8	180.00
Mileage	0.56	75	42.00
4/14/2014 Cove Mtn. Realty Alarm - High levels in dosing and Recirc - run pressure through gravity Recirc device to clean - System OK			
Foreman	37.50	4	150.00
Technician	22.50	4	90.00
Mileage	0.56	85	47.60
4/17/2014 Meet Chris at Baneberry office Sterling Springs Main Plant Dosing Alarm - Clogged spin filter pull out and clean watch system 2 hours to insure working properly			
Foreman	37.50	4	150.00
Technician	22.50	4	90.00
Mileage	0.56	80	44.80
4/25/2014 Wild Briar Recirc Alarm - Did not appear too high, but Timer Enable float needed reset from 28" to 18" - Watch system for 2 hours to ensure working properly			
Foreman	37.50	6	225.00
Technician	22.50	6	135.00
		<b>Total</b>	
		<b>Payments/Credits</b>	
		<b>Balance Due</b>	

**Bill To:****Invoice**

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		6/30/2014	14153
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
Mileage	0.56	60	33.60
4/28/2014 Sterling Springs STEP Alarm - Trouble shoot found filter clogged - clean System OK			
Foreman	37.50	3	112.50
Technician	22.50	3	67.50
Mileage	0.56	50	28.00
5/1/2014 Meet Chris Wild Briar STEP pump out; Main Plant UV light buildup cleanse lines and increase UV exposure			
Foreman	37.50	5	187.50
Technician	20.00	5	100.00
Mileage	0.56	70	39.20
5/6/2014 Jeff, Cecil, Billy meeting at Cove Creek make estimates of materials needed to upgrade to build STEP and collection; Alarm Main Plant - trouble shoot Biochlere pump 2 out			
Foreman	37.50	3	112.50
Technician	22.50	3	67.50
Technician	22.50	3	67.50
Mileage ( Cecil)	0.56	150	84.00
Mileage ( Billy)	0.56	30	16.80
Mileage	0.56	30	16.80
6/13/2014 Chris at Flat Hollow answering Alarm -			
6/19/2014 Sterling Springs Mountain Shangrila - High level alarms systems seem OK, may be high usage, slight increase to pump run times			
Foreman	37.50	2	75.00
Technician	20.00	2	40.00
		<b>Total</b>	
		<b>Payments/Credits</b>	
		<b>Balance Due</b>	

## Bill To:

## Invoice

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		6/30/2014	14153
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
6/25/2014 Sterling Springs High level Alarm Main plant - Pull pumps clean screens slight increase to dose times watch pump down seems OK			
Foreman	37.50	3	112.50
Technician	22.50	3	67.50
7/9/2014 Sterling Springs - 1111 Towering Oaks & Trouble Shoot 1077 Trouble Shoot - Pump is Burned out. Replace fuse for precautionary measures. Replace pump and re wire w/ silicone wire nuts. 20 gpm Turbine Effluent - Pro STEP PLUS	565.11	1	565.11
Foreman	37.50	6	225.00
Technician	22.50	6	135.00
Mileage	0.56	55	30.80
7/12/2014 Sterling Springs - 1077 Replace wire connection to new box, Set Post for Box, Run new conduit, replace control panel, replace pump and set floats. All work was due to developer improper installation. Pumping was required due to Owner Flushing Improper Materials, Grease, Wipes, Condoms, etc.			
<b>Total</b>			\$4,287.08
<b>Payments/Credits</b>			\$0.00
<b>Balance Due</b>			\$4,287.08

## Invoice

### Bill To:

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		9/30/2014	14154
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
3rd Quarter - 2014 Non-Routine Maintenance			
7/3/2014 Sterling Springs Alarm - 1070 Towering Oaks (Water Tower) filter clogged - tank needed pumped. Wild Briar Alarm - Recirc high Trouble shoot Timer not working. Call Greg Larson find fuse out - replace with heater fuse			
Foreman	37.50	6	225.00
Technician	22.50	6	135.00
Mileage	0.56	40	22.40
7/9/2014 Sterling Springs - 1111 Towering Oaks - Trouble Shoot Replace pump; Goode pump tanks - 4 hrs Trouble shoot 1077 Towering Oaks Short in Panel, bad pump 1 hr.			
Foreman	37.50	5	187.50
Technician	22.50	5	112.50
Mileage	0.56	55	30.80
7/12/2014 Sterling Springs 1077 Replace panel, pump, floats, and check valve; Install junction box move from inside box to above ground post			
Foreman	37.50	11	412.50
Technician	22.50	11	247.50
Mileage	0.56	60	33.60
7/22/2014 Wild Briar- Trouble Shoot Control Panel, Transducer, Floats, adjust: Replace Fuse for preventative Maintenance.			
Foreman	37.50	3	112.50
Technician	22.50	3	67.50
Mileage	0.56	30	16.80
8/1/2014 Chris at Sterling Springs STEP (Near Water Tower) Alarm - Trouble Shoot old panel may need replaced			
Foreman	37.50	4	150.00
Mileage - Service Truck	0.60	60	36.00
		<b>Total</b>	
		<b>Payments/Credits</b>	
		<b>Balance Due</b>	

## Bill To:

## Invoice

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		9/30/2014	14154
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
8/16/2014 - 8/17/2014 Cove Creek STEP (Chris) Overnight Stay to fix next day (some trouble shooting) Cove Creek STEP - Pump down tank, clean screen & filters			
Foreman	37.50	4	150.00
Mileage - Service Truck	0.60	50	30.00
8/20/2014 Compass Point (Billy) Alarm - check system - trouble shoot, seems OK. Balancing System.			
Foreman	37.50	4	150.00
Mileage	0.56	150	84.00
8/26/2014 Sterling Springs - 1123 Towering Oaks - Pump Down, Needs upgrade			
Foreman	37.50	4	150.00
Technician	22.50	4	90.00
Mileage (Billy)	0.56	55	30.80
Mileage - Service Truck	0.60	65	39.00
8/27/2014 Riverclub STEP Alarm 1 - Pump Out (2nd Somewhat slow)			
Foreman	37.50	2	75.00
Technician	22.50	2	45.00
Mileage	0.56	40	22.40
8/27/2014 Sterling Springs - Replace Pumps and floats, move junction box to outside of tank, set post and new conduit			
Foreman	37.50	8	300.00
Technician	22.50	8	180.00
Mileage	0.56	80	44.80
8/29/2014 Cove Creek STEP Alarm- Trouble Shoot dig out junction box replace wire nuts (2.5' deep Box) Pump loose from PVC tighten male adapter & rotate floats			
Foreman	37.50	5	187.50
Technician	22.50	5	112.50
		<b>Total</b>	
		<b>Payments/Credits</b>	
		<b>Balance Due</b>	



## Invoice

### Bill To:

IRM Utility, Inc.  
P.O. Box 642  
White Pine, TN 37890

Date

Invoice #

9/30/2014

14154

P.O. No.

Terms

IRM-NR-20...

Due on receipt

Description	Rate	Quantity	Amount
Mileage	0.56	65	36.40
9/2/2014 Emory Point STEP Alarm - Trouble Shoot clean filter system OK			
Foreman	37.50	3	112.50
Mileage	0.56	105	58.80
9/3/2014 Emory Point STEP alarm (Williams w/gate) Trouble shoot, filter needs cleaned, showed homeowner how to self maintain, clean filter			
Foreman	37.50	4	150.00
Mileage	0.56	95	53.20
9/4/2014 Flat Hollow - Main Plant Dosing Alarm Replace Pump with DOM 20, forward flush system - OK -			
Andy Sommers Filter broken - others had been in system - pull out and replace			
Foreman	37.50	6	225.00
Technician	22.50	6	135.00
Mileage	0.56	60	33.60
8" x 18" Cartridge and Versa-Case	124.00		124.00
9/11/2014 Sterling Spgs - Prescott New STEP replace metal check valve for tap, set Carson box			
Foreman	37.50	4	150.00
Mileage	0.56	50	28.00
9-15-2014 Sterling Springs - 1095 Towering Oaks - Excess Grease and Materials NOT Allowed			
Foreman	37.50	2.5	93.75
Mileage	0.56	50	28.00
9/16/2014 Cove Creek during RM - found panel error - call Ed Rooney to find temporary solution - Valley Mart Exxon - Alarm pull pump clean screen, clean SCAT spray nozzles			
Foreman	37.50	4	150.00

**Total**

**Payments/Credits**

**Balance Due**

**Bill To:****Invoice**

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		9/30/2014	14154
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
Mileage	0.56	45	25.20
9/19/2014 River Club Dosing Alarm may be water use related, but pump is working slow and one is not functioning, suggest to replace both			
Foreman	37.50	3	112.50
Mileage	0.56	35	19.60
9/26/2014 Emory point main Plant Timer OUT - replace fuse			
Foreman	37.50	6	225.00
Mileage	0.56	180	100.80
		<b>Total</b>	\$5,341.95
		<b>Payments/Credits</b>	\$0.00
		<b>Balance Due</b>	\$5,341.95

## Bill To:

## Invoice

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		12/31/2014	14155
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
4th Quarter - 2014 Non-Routine Maintenance			
BILLED INVOICE PAID			
10/30/2014 Riverclub NRM system has been going into alarm mode occasionally, make inventory list to get system up to spec one pump is out and the other is pumping slowly			
Foreman	0.00	3	0.00
Technician	0.00	3	0.00
Mileage	0.00	35	0.00
BILLED INVOICE PAID			
11/3/2014 Riverclub Replace 2 pumps and re-wire floats			
Foreman	0.00	8	0.00
Technician	0.00	8	0.00
Mileage	0.00	35	0.00
11/10/2014 Sterling Springs 1075 Towering Oaks Complaint of odor, find system down needs upgrade			
Foreman (Chris)	37.50	4	150.00
Mileage - Service Truck	0.60	105	63.00
11/12/2014 1075 Towering Oaks Sterling Springs Replace panel and redo float tree			
Foreman	37.50	4	150.00
Technician	22.50	5	112.50
Mileage (Billy)	0.56	30	16.80
Mileage - Service Truck	0.60	130	78.00
11/22/2014 Mtn Shangrila Alarm at main Plant - Found levels good, but index valve is leaking and may need replaced			
Foreman	37.50	4	150.00
Mileage - Service Truck	0.60	85	51.00
		<b>Total</b>	
		<b>Payments/Credits</b>	
		<b>Balance Due</b>	

**Bill To:****Invoice**

IRM Utility, Inc. P.O. Box 642 White Pine, TN 37890		Date	Invoice #
		12/31/2014	14155
		P.O. No.	Terms
		IRM-NR-20...	Due on receipt
Description	Rate	Quantity	Amount
12/5/2014 Sterling Springs 655 Stockton Dr. Alarm found filter clogged - clean - system OK			
Foreman	37.50	1	37.50
Technician	22.50	1	22.50
Mileage	0.56	30	16.80
Mileage - Service Truck	0.60	80	48.00
12/5/2014 Sterling Springs Clubhouse/Poolhouse STEP Routine check found pump not functioning, filter broken; Pull pump and clean - working now, but lots of solids in pump tank due to broken filter			
Foreman	37.50	1	37.50
Technician	22.50	1	22.50
<b>Total</b>			\$956.10
<b>Payments/Credits</b>			\$0.00
<b>Balance Due</b>			\$956.10

# Invoice