TENNESSEE PUBLIC UTILITY COMMISSION

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



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

April 3, 2025

Electronically Filed in TPUC Docket Room on April 3, 2025 at 12:07 p.m.

Via Email to karen.stachowski@ag.tn.gov

Ms. Karen Stachowski Senior Assistant Attorney General Office of Tennessee Attorney General and Reporter Financial Division, Consumer Advocate Unit P.O. Box 20207 Nashville, Tennessee 37202

Response to Request for Records under Tenn. Code Ann. § 65-4-118 Docket No. 25-00023, In re Petition of Integrated Resource Management, Inc. For Approval To Withdraw Escrow Funds

Dear Ms. Stachowski:

I received your letter of April 3, 2025, which requests copies of Integrated Resources Management, Inc.'s (IRM) Annual Reports for the years 2015 through 2024. I have attached the requested reports in a single-file PDF. An electronic copy of this letter with the attachment is being sent to counsel of record below. Please do not hesitate to contact me if you have any questions concerning this information.

FOR THE TENNESSEE PUBLIC UTILITY COMMISSION:

Kelly Cashman Grams, General Counsel

TPUC Docket No. 25-00023 cc:

Charles B. Welch, Esq.



Integrated Resource Management, Inc.

A Privately Owned Public Utility

P.O. Box 642

3444 Saint Andrews Drive

White Pine, Tennessee 37890

Phone Facsimile

(Vol) 674-0828 (Vol) 674-2352

Facsimile Toll Free

(877) 746-2910

RECEIVED

JUN 1 5 2016

TN REGULATORY AUTHORITY

June 1, 2016

Mr. David Foster, Chief Utilities Division Tennessee Regulatory Authority 502 Deaderick Street, 4th Floor Nashville, TN 37243

Re: 2016 Capital Budget for IRM Utility

Dear Mr. Foster:

TRA Rule 1220-4-1-.01 requires all public utilities operating in the State of Tennessee to submit a copy of their projected expenditures on capital construction projects to the TRA. Please consider this letter as IRM Utility's fulfillment of this reporting requirement.

TRA Staff and IRM Utility, Inc. contend collectively that the knowledge of sub-division treatment flows needs to persist as a consideration to assure the treatment plants can service potential customers on lots that are not built on. The expenses needed for these upgrades will be considered in the non-routine maintenance expenses in 2016 and 2017. The expenses should be \$3000.00 for two sub-divisions for a total not exceeding \$6,000.00

IRM Utility, Inc. proposes the upgrades in order to assure that subdivisions and the building within the sub-divisions are in proper volumes according to State Operations Permit limits and treatment projections. IRM Utility, Inc. anticipates that these upgrades are important to monitor to continue "Protecting Waters of the State of Tennessee".

Please contact me if you have any questions in regards to this response.

Sincerely

Jeffrey W. Cox

President



Annual Report 2015

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 bef	fore me this. UHA
day ofXXXXX	, 20\\\\
Carul Bu	annu maple
Notary Public,	County, LUGGERSUM
My commission will expire.	9.25.16
(Seal)	



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				1	
Name of Respon	ndent	This Report is:		Date of Report	Year of Report
IRM Utility		(1) X An Original		(Mo, Da, Yr)	
		(2) A Resubmission IDENTIFICATION & C	WNEDSHID	3-31-16	2015
		DENTIFICATION &	JAMERSHIP		
Report of:	IRM Utility, Inc.			1911 1914	
		(REPORT THE E)	XACT NAME OF	JIILIIY)	
Located at:	P.O. Box 642		Year Ended:	2015	
	White Pine, TN 37	890	_	-	
Date Utility was	Originally Organize	d			
	August 7th, 2003	u			
3					
Location of Office	e Where Accounts	and Records are Kept:			
	3444 Saint Andrew	s Drive			
	Baneberry, TN 37	890			
Give the Name, Title	&Office Address of the	Officer of the Utility to Whom Corr	espondence Should b	e Addressed Conce	ming this Report:
	Jeffrey W. Cox, Pro	esident		865-674-0828	
	PO Box 642, Whit	e Pine, TN 37890	_		
		OFFICERS & MA	NAGERS		
	IAME	TITLE			LARY
Jeffrey W. Cox		President		\$0 0	
Marian Cox		Secretary		0	
		OWNERO	IID.		
Report every co securities of the		OWNERSH ual owning or holding directl		ercent or more of	f the voting
			.	0-1	Mantines
			Percent Ownership	Salary Charged	Meetings Attended
Name		Address	In Utility	Utility	During Year
4-1		/h)	(2)	(4)	(e)
(a) Jeffrey W. Cox 8	& Marian J. Cox	(b) Baneberry, TN	(c) 100%	(d) \$0	Numerous
John Of TY. OUX C		1,			

Name of Respondent	This Repo			Date of Report (Mo, Da, Yr)	Year of Report
IRM Utility		An Original A Resubmissior	,	3-31-16	2015
		COME STATE		5-51-10	2013
	Ref	7			
Account Name	Page	Water	Sewer	Other	Total
(a)	(b)	(c)	(d)	(e)	(f)
Gross Revenue:					****
Residential			\$94,168		\$94,168
Commercial	-		29,009		29,009
Industrial			0		0
Multi-Family			0		0
Tap Fee			0		0
Other (Please Specify)			0		
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Gross Revenue			\$123,177		\$123,177
				+ 25000	
Operation & Maint. Expense	W3/S3		\$112,457		\$112,457
	F-5		0		0
Depreciation Expense Amortization Expense	Γ-3		1,886		1,886
	-		0		0
Other Expense (Please Specify) Other Expense (Please Specify)	 		0		0
Faxes Other Than Income	F-7		6,204		6,204
Income Taxes	F-7		0,204		0,201
	F=/	n - Vin or th	\$120,547		\$120,547
Total Operating Expenses			\$120,547		Ψ120 ₁ O 17
Not On another Leading	100	0.000	\$2,630		\$2,630
Net Operating Income			\$2,030		(J2)050
Other Income:					
Nonutility Income			\$0		\$0
Other (Please Specify)		The state of the s	0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Income			\$0		\$0
Other Deductions:			ho		tho.
Misc. Nonutility Expenses			\$0		\$0 987
Interest Expense			987		987
Other (Please Specify)			0		
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Deductions			\$987		\$987
		1			
Net Income			\$1,644	2011 1 8 1	\$1,644

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
IRM Utility	(1) X An Original (2) A Resubmission	3-31-16	2015
COMPAR	RATIVE BALANCE SHE		
	Ref		
Account Name	Page	Current Year	Previous Year
(a)	(b)	(c)	(d)
ASSETS			
Utility Plant in Service (101-105)	F5/W1/S1	\$916,826	\$918,712
Accum. Depreciation and Amortization (10	(8) F5/W2/S2	277,307	246,495
Net Utility Plant		\$639,519	\$672,217
Cash	,	\$14,389	\$2,497
Customer Accounts Receivable (141)		1,377	0
Special Deposits (132)		2,622	5,547
Miscellaneous Deferred Debits (186)		0	C
Other Assets (Please Specify)		0	C
Other Assets (Please Specify)		0	0
Total Assets		\$657,907	\$680,261
LIABILITIES AND CAPITA	ւ		
Common Stock Issued (201)	F-6	\$1,000	\$1,000
Preferred Stock Issued (204)	F-6	0	C
Other Paid-In Capital (211)		0	C
Retained Earnings (215)	F-6	-18,529	-20,173
apital (Proprietary & Partnership-218)	F-6	130,696 \$113,166	129,870 \$110,697
Total Capital		\$113,100	\$110,097
Long-Term Debt (224)	F-6	\$0	\$0
Accounts Payable (231)	1-0	38	38
Notes Payable (232)		0	0
Customer Deposits (235)		21,912	-4,578
Accrued Taxes (236)		0	0
dvances Payable		0	0
scrowed Deposits (235.1)		-20,501	0
Other Liabilities (Please Specify) Other Liabilities (Please Specify)		0	0
other Liabilities (Please Specify)		0	0
Advances for Construction		0	0
Contributions In Aid Of ConstNet (271-2)	F-8	543,293	574,104
Total Liabilities		\$544,741	\$569,564
		1	

Name of Respondent RM Utility	This Repo	rt is: In Original		Date of Report (Mo, Da, Yr)	Year of Report
		Resubmission		3-31-16	2015
		ET UTILITY P	LANT		-
Plant Accounts (101-107)	Inclusive	Water	Sewer	Other	Total
(a)		(c)	(d)	(e)	(f)
Utility Plant in Service (101)			\$916,826		\$916,826
Construction Work in Progres	ss (105)		0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)	į.		0		0
Other (Please Specify)	9		0		0
Other (Please Specify)			0		0
Total Utility Plant	,	The second second	\$916,826		\$916,826
ACCUMULATED	DEPRECIAT	TION AND AMO	DRTIZATION OF	F UTILITY PL	ANT
Account 108	DEPRECIAT	Water	Sewer	Other	Total
	DEPRECIAT				
Account 108	DEPRECIAT	Water	Sewer	Other	Total
Account 108 (a) Balance First of Year Credits During Year:		Water	Sewer (d) \$246,496	Other	Total (f) \$246,496
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Ac		Water	Sewer (d) \$246,496	Other	Total (f) \$246,496 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Accallage	count	Water	Sewer (d) \$246,496 \$30,811	Other	Total (f) \$246,496 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Accalled a Salvage Other Credits (Please Specify	ecount	Water	Sewer (d) \$246,496 \$30,811 0	Other	Total (f) \$246,496 \$30,811 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Accalled Salvage Other Credits (Please Specify Other Credits (Please	ecount):):	Water	Sewer (d) \$246,496 \$30,811 0 0	Other	Total (f) \$246,496 \$30,811 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Ac Salvage Other Credits (Please Specify Other Credits (Please Specif	count):):):	Water	Sewer (d) \$246,496 \$30,811 0 0 0 0	Other	Total (f) \$246,496 \$30,811 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Ac Salvage Other Credits (Please Specify Other Credits (Please Specif	count):):):	Water	Sewer (d) \$246,496 \$30,811 0 0	Other	Total (f) \$246,496 \$30,811 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Ac Salvage Other Credits (Please Specify Total Credits	count):):):	Water	\$246,496 \$30,811 0 0 0	Other	Total (f) \$246,496 \$30,811 0 0 0 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Ac Salvage Other Credits (Please Specify Total Credits Debits During Year:	count):):):	Water	Sewer (d) \$246,496 \$30,811 0 0 0 \$30,811	Other	Total (f) \$246,496 \$30,811 0 0 0 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Ac Salvage Other Credits (Please Specify Total Credits	count):):):	Water	\$246,496 \$30,811 0 0 0	Other	Total (f) \$246,496 \$30,811 0 0 0 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Accounts alwage Other Credits (Please Specify Other Credits (Please S	ecount):):):):	Water	Sewer (d) \$246,496 \$30,811 0 0 0 \$30,811	Other	Total (f) \$246,496 \$30,811 0 0 0 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Accounts and the Salvage Other Credits (Please Specify Other Credits	count):):):): A Retired :	Water	Sewer (d) \$246,496 \$30,811 0 0 0 0 \$30,811 \$30,811	Other	Total (f) \$246,496 \$30,811 0 0 0 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Ac Salvage Other Credits (Please Specify Total Credits Debits During Year: Book/Historical Cost of Plant Cost of Removal Other Debits (Please Specify)	count):):):): c Retired :	Water	\$246,496 \$30,811 0 0 0 0 \$30,811 \$0 0 0	Other	Total (f) \$246,496 \$30,811 0 0 0 \$30,811 \$0 0 0 0 0 0 0 0 0 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Ac Salvage Other Credits (Please Specify Other Credits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify)	count):):):): Retired :	Water	\$246,496 \$30,811 0 0 0 0 \$30,811 \$0 0 0	Other	**Total (f)
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Ac Salvage Other Credits (Please Specify Total Credits Debits During Year: Book/Historical Cost of Plant Cost of Removal Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify)	count):):):): Retired :	Water	\$246,496 \$30,811 0 0 0 0 0 \$30,811 \$0 0 0 0	Other	Total (f) \$246,496 \$30,811 0 0 0 \$30,811 \$0 0 0 0 0 0 0 0 0 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Ac Salvage Other Credits (Please Specify Total Credits Debits During Year: Book/Historical Cost of Plant Cost of Removal Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify)	count):):):): Retired :	Water	\$246,496 \$30,811 0 0 0 0 0 \$30,811 \$0 0 0 0 0 0	Other	**Total (f)

Name of Respondent	This Report is:	Date of Report	Year of Report
IRM Utility	(1) X An Original	(Mo, Da, Yr)	
	(2) A Resubmission	3-31-16	2015
CA	PITAL STOCK (201 - 204))	
		Common	Preferred
		Stock	Stock
(a)		(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
DF'	TAINED EARNINGS (215)	·
, KE	TAINED EARNINGS (213		
		Appropriated	Unappropriated
(a)		(b)	(c)
Balance first of year		0	-20,173
Changes during year NET INCOME/(N	NET LOSS)	0	1,644
Prior Period Adjustment		0	C
Changes during year (Please Specify)	Ì		
Changes during year (Please Specify)	1		
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Balance end of year		0	-18,529
	PRIETARY CAPITAL (21	87	
TRO	TRIETART CATTIAL (21		
		Proprietor	Partner
(a)		(b)	(c)
Balance first of year		\$129,870	N/A
Deposits from Owners		\$826	N/A
Net Income		\$620	N/A
			13/71
Changes during year (Please Specify)		NI/A	
		N/A	N/A
Changes during year (Please Specify)		N/A	N/A N/A
Changes during year (Please Specify) Changes during year (Please Specify)		N/A N/A	N/A N/A N/A
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify)		N/A N/A N/A	N/A N/A N/A N/A
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year	ONC. TEDM DERT (224)	N/A N/A	N/A N/A N/A N/A
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year	ONG-TERM DEBT (224)	N/A N/A N/A	N/A N/A N/A N/A \$0
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year	ONG-TERM DEBT (224)	N/A N/A N/A \$130,696	N/A N/A N/A N/A \$0
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year Lo		N/A N/A N/A	N/A N/A N/A N/A \$0
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year Lo		N/A N/A N/A \$130,696 Interest Rate (b)	N/A N/A N/A N/A \$0
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year Lo Description of Obligation including Issue		N/A N/A N/A \$130,696	N/A N/A N/A N/A S0 Year End Balance
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year Lo Description of Obligation including Issue (a)		N/A N/A N/A \$130,696 Interest Rate (b)	N/A N/A N/A N/A S0 Year End Balance (c)
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year Lo Description of Obligation including Issue (a) N/A N/A		N/A N/A N/A \$130,696 Interest Rate (b) 0.00%	N/A N/A N/A N/A S0 Year End Balance (c)
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year Lo Description of Obligation including Issue (a) N/A N/A N/A		N/A N/A N/A \$130,696 Interest Rate (b) 0.00% 0.00%	N/A N/A N/A N/A N/A S0 Year End Balance (c) S0
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year Lo Description of Obligation including Issue (a) N/A N/A N/A N/A N/A		N/A N/A N/A \$130,696 Interest Rate (b) 0.00% 0.00% 0.00%	N/A N/A N/A N/A S0 Year End Balance (c) \$0
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year Lo Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A		N/A N/A N/A \$130,696 Interest Rate (b) 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A S0 Year End Balance (c) 00 00 00
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year Lo Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A N/		N/A N/A N/A \$130,696 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A S0 Year End Balance (c) 0 0 0 0 0 0
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year Lo Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A N/		N/A N/A N/A \$130,696 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A S0 Year End Balance (c) 0 0 0 0 0 0 0
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year Lo Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A N/		N/A N/A N/A \$130,696 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A S0 Year End Balance (c) 0 0 0 0 0 0 0 0 0 0
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year Lo Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A N/		N/A N/A N/A \$130,696 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A S0 Year End Balance (c) 0 0 0 0 0 0 0 0 0 0 0 0 0
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year Lo Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A N/		N/A N/A N/A \$130,696 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year La Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A N/		N/A N/A N/A \$130,696 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year Lo Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A N/		N/A N/A N/A \$130,696 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Name of Respondent	This Report is:		Date of Report	Year of Report
RM Utility	(1) X An Original	1	(Mo, Da, Yr)	
	(2) A Resubmissi		3-31-16	2015
	TAXES A	CCRUED (236)		
Description	Sewer	Other	Total	
(a)	Water (b)	(c)	(d)	(e)
()	(~)	(-)	()	` '
alance First of year		\$0		\$
ccruals Charged:				
Federal Income Tax		\$0		\$
Local Property tax		0		
State ad valorem tax		0		
TN State Sales Tax		0		
Regulatory Assessment Fee		0		
Payroll Tax Adjusting Journal Entry		0		
Other Taxes (Please Specify)		0		
Total Taxes Accrued		\$0		\$
axes Paid				
Federal Income Tax		\$0		\$
Local Property tax		0		
State ad valorem tax		0		
TN State Sales Tax		0		
Regulatory assessment fee Payroll Tax	-	0		
TN Treasurer (Permit Fee)		0		
TN Fran & Excise		0		
Total Taxes Paid		\$0		\$
alance End of Year	Commence of the Commence of th	\$0	No. 12. p. 15. p. 15.	S
MINICE ENG OF YEAR		90		
PAYMENTS I	FOR SERVICES RENI	DERED BY OTHER T	HAN EMPLOYEES	
eport all info concerning rate, management, co	anatomation advantaging labors	relations or other professions	Learnices rendered to the	
eport all into concerning rate, management, extility for which total payments during the year				
Name of Recipient	Amount	,	Description of Service	e
RM C&C Company	76,771	Construction & Mainte	nance Services	
/HN Consulting	6,000	Regulatory & Accounti		
ugh & Associates	1,745	Tax Services		
riller's Service Company	537	Construction Services		

Name of Respondent IRM Utility This Report is: (1) X An Origin		Date of Report (Mo, Da, Yr)	Year of Report
(2) A Resubn		3-31-16	2015
CONTRIBUTIONS IN AID O			
Description	Water	Sewer	Total
(a)	(b)	(c)	(d)
Balance First of Year		\$820,600	\$820,600
Add Credits During Year		0	0
Less Charges During Year Balance End of Year		\$820,600	\$820,600
Less Accumulated Amortization		277,307	277,307
Net Contributions in Aid of Construction		\$543,293	\$543,293
ADDITIONS TO CONTRIBUTIONS IN AID OF C	Indicate "Cash" or "Property"	Water	Sewer
(a)	(b)	(c)	(d)
None			
		l,	

	This Report is:		, ,	Year of Report
M Utility	(1) X An Original		(Mo, Da, Yr)	2015
CTIVE OF THE OWNER	(2) A Resubi		3-31-16	2015
SEWER	R UTILITY PLANT	ACCOUNTS		
et Name	Previous Year	Additions	Retirements	Current Year
Account Name				
(b)	(c)	(d)	(e)	(f)
1 Organization	\$81,115	\$0	\$1,887	\$79,228
2 Franchises	0	0	0	50.002
3 Land & Land Rights	59,003	0	0	59,003
4 Structures & Improvements 0 Collection Sewers - Force	0	0	0	0
Collection Sewers - Force	0	0	0	0
2 Special Collecting Structures	0	0	0	0
3 Services to Customers	45,000	0	0	45,000
4 Flow Measuring Devices	3,666	0	0	3,666
5 Flow Measuring Installations	0	0	0	0
0 Receiving Wells	0	0	0	0
1 Pumping Equipment	0	0	0	0
0 Treatment & Disposal Equipment	720,000	0	0	720,000
1 Plant Sewers	0	0	0	0
2 Outfall Sewer Lines	0	0	0	0
9 Other Plant & Miscellaneous Equipmen		0	0	9,928
Office Furniture & Equipment	0	0	0	0
1 Transportation Equipment	0	0	0	0
2 Stores Equipment	0	0	0	0
Tools, Shop & Garage Equipment	0	0	0	0
4 Laboratory Equipment 5 Power Operated Equipment	0	0	0	0
6 Communication Equipment	0	0	0	0
7 Miscellaneous Equipment	0	0	0	0
8 Other Tangible Plant	0	0	0	0
Total Sewer Plant	\$918,712	\$0	\$1,887	\$916,825

-5	1
có.	

Name o	Name of Respondent				12		Date of Report	Year of Report
IRM Utility	lity				(1) \underline{X} An Original (2) A Resubmission	uo	(Mo, Da, Yr) 3-31-16	2015
	ANALYSIS	OF ACCUM	(ULATED DE	PRECIATION	Y PR	OUNT - SEWE	L. I	
Account		Average Service Life	Average Salvage Value	Depreciation Rate	Accumulated Depreciation Balance			Accumulated Depreciation Balance
Number (a)	Account (b)	in Years (c)	in Percent (d)	Applied* (e)	Previous Year (f)	Debits (g)	Credits (h)	End of Year (i)
354	354 Structures & Improvements	0	0.00%	0.00%	80	80	80	80
396	360 Collection Sewers - Force	0	0.00%	%00.0	0	0	0	
361	361 Collection Sewers - Gravity	0	0.00%	%00.0	0	0	0	
362	Special Collecting Structures	0	0.00%		0	0	0	
363	Services to Customers	26			13,860	0	1,733	1
364	364 Flow Measuring Devices	10			2,932	0	367	3,299
365	365 Flow Measuring Installations	0		0.00%	0	0	0	
370	370 Receiving Wells	0	0.00%			0	0	
371	371 Pumping Equipment	0				0	0	
380	380 Treatment & Disposal Equipment	26			221,760	0	27,720	249,480
381	381 Plant Sewers	0				0	0	
382	382 Outfall Sewer Lines	0	0.00%			0	0	
386	389 Other Plant & Miscellaneous Equipment	10			7,943	0	993	8.936
390	390 Office Furniture & Equipment	0	0.00%	0.00%	0	0	0	
391	391 Transportation Equipment	0	%00.0	0.00%	0	0	0	
392	Stores Equipment	0	0.00%		0	0	0	
395	393 Tools, Shop & Garage Equipment	0	0.00%			0	0	
394	394 Laboratory Equipment	0			0	0	0	
395	395 Power Operated Equipment	0	0.00%		0	0	0	
396	396 Communication Equipment	0	%00.0		0	0	0	
397	397 Miscellaneous Equipment	0	%00.0	%00.0	0	0	0	
398	Other Tangible Plant	0	%00.0	%00.0	0	0	0	
	Totals		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		\$246,495	80	\$30,812	\$277,307
 	*State basis used for percentages used in schedule.	ule.						

Nam	e of Respondent	This Report is:	Date of Report	Year of Report		
	Utility	(1) X An Original	(Mo, Da, Yr)			
	•	(2) A Resubmission	3-31-16	2015		
	SEWER OPER	RATION & MAINTENANCE	EXPENSE		1	
					2	
					3	
Acct					4	
No.		Description		Amount	5	
		(a)		(b)	6	
	Salaries & Wages - Employees			\$0	7	
703	Salaries & Wages - Officers, Direc	ctors & Stockholders		0	8	
704	Employee Pensions & Benefits			0	9	
710	Purchased Sewage Treatment			0	10	
711	Sludge Removal Expense			0	11	
715	Purchased Power			6,213	12	2000
716	Fuel for Power Production			0	13	
718	Chemicals			0	14	
720	Materials & Supplies			0	15	
730	Contractual Services			21,129	16	
740	Rents			0		44000
750	Transportation Expense			0	18	
755	Insurance Expense			987	19	
765	Regulatory Commission Expense			0	20	
770	Bad Debt Expense			0	21	
775	Miscellaneous Expenses			84,128		7000
	Total Sewer Operation & Ma	intenance Expense		\$112,457	23	
					24	53 higher
					25	53 higher
					26 27	L

	SEWER CUST	ONIERO		
Description	Customers First of Year	Additions	Disconnections	Customers End of Year
(a)	(b)	(c)	(d)	(e)
Metered Customers:	0	0	0	0
5/8 Inch 3/4 Inch	0	0	0	0
1.0 Inch	118	8	0	126
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	C
Other (Please Specify)	0	0	0	C
Other (Please Specify)	0	0	0	C
Other (Please Specify)	0	0	0	0
Inmetered Customers	0	0	0	0
Total Customers	118	8	0	126
	1 1			

Name of Respondent	This Report is:		Date of Report	Year of Report
IRM Utility	(1) X An Orig	inal	(Mo, Da, Yr)	
	(2) A Result	omission	3-31-16	2015
	PUMPING EQ	UIPMENT		
Description***	Lift Station #1	Lift Station #2	Lift Station #3	Lift Station #4
(a)	(b)	(c)	(d)	(e)
(1)	(5)	(4)	(-)	
Make, Model, or Type of Pump	None			
Year Installed				
Rated Capacity (GPM)				
Size (HP)				
Power (Electric/Mechanical)				
Make, Model or Type of Motor				

	SERVICE CON	NECTIONS		
Description*** (a)	Service Connection #1 (b) Commercial	Service Connection #2 (c) Residential	Service Connection #3 (d)	Service Connection #4 (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	67	51	0	0
Connections-Added during Year	0	8	0	0
Connection-Retired during Year	0	0	0	0
Connections-End of Year	67	59	0	0
Number of Inactive Connections	0	0	0	0

COLLECTING MAIN	S, FORCE MAINS, & MA	NHOLES	<u> </u>
	Collecting Mains	Force Mains	Manholes
Description			
(a)	(b)	(c)	(d)
Size (Inches)	2-4"	None	None
Гуре	PVC Sch-40		
Length/Number-Beginning of Year	14,700		
Length/Number-Added During Year	0		
Length/Number-Retired During Year	0		4
Length/Number-End of Year	14,700	1. S S. S. W.	La Contraction of the Contractio

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

Name of Respondent	This Report is:		Date of Report	Year of Report
IRM Utility	(1) <u>X</u> An Ori	ginal	(Mo, Da, Yr)	
	(2) A Resu	bmission	3-31-16	2015
	TREATMEN	T PLANT		
Description*** (a)	Treatment Facility #1 (b)	Treatment Facility #2 (c)	Treatment Facility #3 (d)	Treatment Facility #4 (e)
Manufacturer	Quanics	Quanics	Quanics	Quanics
Туре				
Steel or Concrete				
Total Capacity				
Average Daily Flow				
Effluent Disposal				
Total Gallons of Sewage Treated				

M	IASTER LIFT STA	TION PUMPS		
Description*** (a)	Master Pump #1 (b)	Master Pump #2 (c)	Master Pump #3 (d)	Master Pump #4 (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			

Size (HP)	One-half		
Power (Electric/Mechanical)	120 V		
Make, Model, or Type of Motor	PTE-10		
ОТНЕ	R SEWER SYSTEM IN	FORMATION	
			.,
Present Number of Equivalent Resider	- C		59
Maximum Number of Equivalent Residenti			288
Estimated Annual Increase in Equivale	ent Residential Customers	S *	10
* Equivalent Residential Customers = (Tot			
Total Gallons Treated includes both	sewage treated and purch	hased sewage treatment.	
State any plans and estimated complet	ion dates for any enlarger	nents of this system:	
N/A			
If the present systems do not meet env			
A. An evaluation of the present			S.
 B. Plans for funding and constru 	ction of the required upg		_
 C. The date construction will be 			1.A
A CONTRACTOR OF THE CONTRACTOR	gin.	N	/A.
	gin.	N	<u>/A</u>
What is the percent of the certificated	area that have service cor	nnections installed?	<u>/A</u>
4	area that have service cor	nnections installed?	<u>/A</u>
What is the percent of the certificated	area that have service cor	nnections installed?	
What is the percent of the certificated	area that have service cor	nnections installed?	
What is the percent of the certificated	area that have service cor	nnections installed?	

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

Name of Respondent IRM Utility	This Report is: (1) X An Original	(Mo, Da, Yr)	Year of Report
	(2) A Resubmission	3-31-16	2015
SUPPLEMENTAL	FINANCIAL DATA TO THE	ANNUAL REPO	ORT
A 4 1141	Rate Base		
Additions: Plant In Service			\$916,825
Construction Work in Progr	P99	3	ψ>10,025
Property Held For Future Us		3	C
Materials & Supplies			(
Working Capital Allowance		1	(
Other Additions (Please Spe			(
Other Additions (Please Spe	• 7		(
Total Additions to Rate	= -		\$916,825
Deductions:			#9 77 305
Accumulated Depreciation	та Тама		\$277,307
Accumulated Deferred Income Pre 1971 Unamortized Investigation			
Customer Deposits	sunciit Tax Cicuit	:	768
Contributions in Aid of Con	struction	8	543,293
Escrow Deposits	Struction	9	4,779
Other Deductions (Please Sp	pecify)	2	,,,,,,
Total Deductions to Rat	**		\$826,147
		1	000 (80
Rate Base			\$90,678
	Adjusted Net Operating Incom	ne	
Operating Revenues:			
Residential			\$94,168
Commercial			29,009
Industrial			(
Public Authorities			(
Multiple Family			(
Fire Protection			
All Other	200		\$123,177
Total Operating Revenu	168	į	\$125,177
Operating Expenses:			
Operation			\$112,457
Depreciation			(
Amortization		1	1,886
Taxes Other Than Income To	axes		6,204
Income Taxes			6120.545
Total Operating Expens	se		\$120,547
Net Operating Income			\$2,630
Other (Please Specify)			
Other (Please Specify)			C
Adjusted Net Operating Income			\$2,630
Data of Datum (I in a 40 / I in a 2	5)		2.90%
Rate of Return (Line 49 / Line 2	3)		2.7070
All amounts should be calculated	in a manner consistent with the la	ast Rate Order issu	ied by the
Commission for this Company.			

IRM Utility
Activity Report for Escrow Account
For the Twelve Months Ended December 31, 2015

	Escro	w Required Per E	Escrow Required Per Books (Account 235.10)	35.10)	Escrov	w Provided Per B	Escrow Provided Per Bank (Account 132.01)	2.01)
	Beginning	Accrued	Removed	Ending	Beginning	Deposited	Removed	Ending
Month	Balance	Into Escrow	From Escrow	Balance	Balance	Into Escrow	From Escrow	Balance
January	-\$26,429.79	\$3,432.81		-\$22,996.98	\$4,779.07	\$5,000.00	\$7,700.00	\$2,079.07
February	-22,996.98	3,748.24		-19,248.74	2,079.07	1,500.01	1,000.00	2,579.08
March	-19,248.74	4,198.75		-15,049.99	2,579.08	0.01	2,000.00	579.09
April	-15,049.99	4,299.24		-10,750.75	579.09	00.0	00.00	579.09
Мау	-10,750.75	3,221.86		-7,528.89	579.09	00.00	00'0	579.09
June	-7,528.89	3,564.80		-3,964.09	579.09	00.00	205.00	74.09
July	-3,964.09	2,916.90		-1,047.19	74.09	00.00	2.00	60.69
August	-1,047.19	3,227.20		2,180.01	60.69	00.0	2.00	64.09
September	2,180.01	3,415.02		5,595.03	64.09	0.00	5.00	59.09
October	5,595.03	3,010.51		8,605.54	59.09	00.0	5.00	54.09
November	8,605.54	3,318.31		11,923.85	54.09	00.0	5.00	49.09
December	11,923.85	3,475.06	35,900.00	-20,501.09	49.09	2,000.00	5.00	2,044.09
Total		\$41,828.70	\$35,900.00			\$8,500.02	\$11,235.00	

Total Balance at End of Fiscal Year:

22,545.18	Net Escrow Assets (Shortfall)
-20,501.09	Escrow Liability
2,044.09	Escrow Assets

NOTES:

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

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

STATE OF TENNESSEE

COUNTY OF JEFFERSON

S (Seal)

we the undersigned	Jenrey W. Cox
and	William H. Novak, CPA
of	IRM Utility, Inc.
under our direction, f utility; that we have c a correct statement of covered by the return	lly say that the foregoing return has been prepared, from the original books, papers and records of said arefully examined the same, and declare the same to be the business and affairs of said utility for the period in respect to each and every matter and thing therein of our knowledge, information and belief.
	(Chief Officer)
	(Officer in charge of accounts)
day of!!lonch	n to before me this

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47			47
48			48
49			49
50			5(
51			51
52			52
53			53
54			54
55			55
56			50
57			57
58			58
59			59
60			60
61			61
62			62

Name of Respondent		This Report is:		Date of Report	Year of Report	
IRM Utility		(1) X An Original		(Mo, Da, Yr)	2016	
		(2) A Resubmission IDENTIFICATION &	OWNERSHIP	3-31-17	2016	
D	W. C					
Report of: IRM Utili	ty, Inc.	(REPORT THE E	XACT NAME OF U	JTILITY)		
Located at: D.O. Poy	v 640	Water Control of the	Voor Endod	Decem	bor 31 2016	
Located at: P.O. Box White Pi	ne, TN 37	890	Tear Ended.	Decem	Del 31, 2010	
Date Utility was Originally	/ Organize	d				
August 7		u.:				
-						
Location of Office Where						
	int Andrew ry, TN 378					
i,						
	M. Cox, Pre	Officer of the Utility to Whom Corre		865-674-0828	ning this Report:	
		e Pine, TN 37890	_			
		OFFICERS & MA	NAGERS			
NAME Jeffrey W. Cox		TITLE President		SALARY \$0		
Marian Cox		Secretary		0		
		OWNERSI	LID .			
Report every corporation	or individu	al owning or holding directl		rcent or more of	the voting	
securities of the reporting	utility.					
			Percent Ownership	Salary Charged	Meetings Attended	
Name		Address	In Utility	Utility	During Year	
(a)		(b)	(c)	(d)	(e)	
Jeffrey W. Cox & Marian	J. Cox	Baneberry, TN	100%	\$0	Numerous	

Name of Respondent	This Repo	ort is:		Date of Report	Year of Report
IRM Utility		An Original		(Mo, Da, Yr)	or amport
		A Resubmission		3-31-17	2016
		COME STATE			
	l p.el				
Account Name	Ref Page	Water	Sewer	Other	Total
(a)	(b)	(c)	(d)	(e)	(f)
()	(0)	(6)	(u)	(6)	(1)
Gross Revenue:					
Residential			\$62,439		\$62,439
Commercial			127,673		127,673
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
Total Gross Revenue			\$190,112		\$190,112
Operation & Maint. Expense	W3/S3		\$174,512		\$174,512
Depreciation Expense	F-5		0		0
Amortization Expense	1-5		1,886		1,886
Other Expense (Please Specify)	 		0		0
Other Expense (Please Specify)	-		0		0
Taxes Other Than Income	F-7		6,275		6,275
Income Taxes	F-7		0,273		0,273
Total Operating Expenses	1-/		\$182,673		\$182,673
Total Operating Expenses			\$102,073		\$102,073
Net Operating Income			\$7,439		\$7,439
Net Operating Income			\$7,439		\$7,439
Other Income:					
Nonutility Income			\$0		\$0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Income			\$0	No. of the contrast of	\$0
Other Deductions:					
Misc. Nonutility Expenses			\$0		\$0
Interest Expense		1	0		0
Other (Please Specify)		la la	0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Deductions			\$0	The Markette	\$0
Net Income			\$7,439	X X III	\$7,439

Name of Respondent	This Report is		Date of Report	Year of Report
IRM Utility	(1) X An O	-	(Mo, Da, Yr)	2016
COMPA	(2) A Re	submission	3-31-17	2016
COMPA	KATIVE BAL	ANCE SHE	L I	
		Ref		
Account Name		Page	Current Year	Previous Year
(a)		(b)	(c)	(d)
ASSETS				
Utility Plant in Service (101-105)		F5/W1/S1	\$914,940	\$916,826
Accum. Depreciation and Amortization (1	08)	F5/W2/S2	308,119	277,307
Net Utility Plant	1	1 57 11 27 52	\$606,821	\$639,519
J	ľ		,	
Cash			\$4,407	\$14,389
Customer Accounts Receivable (141)			1,377	1,379
Special Deposits (132)		30	5,065	2,622
Miscellaneous Deferred Debits (186) Other Assets (Please Specify)			0	0
Other Assets (Please Specify) Other Assets (Please Specify)			0	0
Total Assets			\$617,670	\$657,909
LIABILITIES AND CAPIT.	A.T			
LIABILITIES AND CAFTI	AL			
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	-11,090	-18,529
Capital (Proprietary & Partnership-218)		F-6	127,034	130,696
Total Capital			\$116,944	\$113,167
Long-Term Debt (224)		F-6	\$0	\$0
Accounts Payable (231) Notes Payable (232)			38	38
Customer Deposits (235)			21,972	21,912
Accrued Taxes (236)			0	0
Advances Payable			0	0
Escrowed Deposits (235.1)			-33,764	-20,501
Other Liabilities (Please Specify)			0	0
Other Liabilities (Please Specify)			0	0
Other Liabilities (Please Specify)			0	0
Advances for Construction Contributions In Aid Of ConstNet (271-:	2)	F-8	512,481	543,293
Total Liabilities	۷)	10	\$500,727	\$544,742
A OTAL LIMBINGS			4500,727	\$544,742
m . 17 1 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2		-	6/48 /=^	p.cem.000
Total Liabilities & Capital			\$617,670	\$657,909

	Report is: X An Original		Date of Report (Mo, Da, Yr)	Year of Report
(1) <u>(2)</u>			3-31-17	2016
1,	NET UTILITY P	LANT		
Plant Accounts (101-107) Inclusive	e Water	Sewer	Other	Total
(a)	(c)	(d)	(e)	(f)
Utility Plant in Service (101)		\$914,940		\$914,940
Construction Work in Progress (105)		0		0
Other (Please Specify)		0		0
Other (Please Specify)		0		C
Other (Please Specify)		0		0
Other (Please Specify)		0		0
Other (Please Specify) Other (Please Specify)	-	0		0
Total Utility Plant		\$914,940		\$914,940
ACCUMULATED DEPRE	ECIATION AND AMO	ORTIZATION O	F UTILITY PL	ANT
Account 108	Water	Sewer	Other	Total
Account 108	Water	Sewer	Other	Total
Account 108 (a) Balance First of Year Credits During Year:	Water	Sewer (d) \$277,308	Other	Total (f) \$277,308
Account 108 (a) Balance First of Year	Water	Sewer (d)	Other	Total (f)
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Account	Water	Sewer (d) \$277,308 \$30,811	Other	Total (f) \$277,308 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Other Credits (Please Specify):	Water	\$277,308 \$277,308 \$30,811 0 0	Other	Total (f) \$277,308 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify):	Water	\$277,308 \$277,308 \$30,811 0 0	Other	Total (f) \$277,308 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify):	Water	\$277,308 \$277,308 \$30,811 0 0 0	Other	Total (f) \$277,308 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify):	Water	\$277,308 \$277,308 \$30,811 0 0	Other	Total (f) \$277,308 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Total Credits Debits During Year:	Water	\$277,308 \$277,308 \$30,811 0 0 0 0 \$30,811	Other	Total (f) \$277,308 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Total Credits Debits During Year: Book/Historical Cost of Plant Retired	Water	\$277,308 \$277,308 \$30,811 0 0 0	Other	Total (f) \$277,308 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Total Credits Debits During Year: Book/Historical Cost of Plant Retired Cost of Removal	Water	Sewer (d) \$277,308 \$30,811 0 0 0 \$30,811	Other	Total (f) \$277,308 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Total Credits Debits During Year: Book/Historical Cost of Plant Retired	Water	\$277,308 \$277,308 \$30,811 0 0 0 0 \$30,811	Other	Total (f) \$277,308 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Total Credits Debits During Year: Book/Historical Cost of Plant Retired Cost of Removal Other Debits (Please Specify):	Water	\$277,308 \$277,308 \$30,811 0 0 0 0 \$30,811	Other	Total (f) \$277,308 \$30,811
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Total Credits Debits During Year: Book/Historical Cost of Plant Retired Cost of Removal Other Debits (Please Specify):	Water	\$277,308 \$277,308 \$30,811 0 0 0 0 \$30,811	Other	**Total (f)
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Total Credits Debits During Year: Book/Historical Cost of Plant Retired Cost of Removal Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify):	Water	\$277,308 \$277,308 \$30,811 0 0 0 0 \$30,811	Other	Total (f) \$277,308 \$30,811

Name of Respondent			
	This Report is:	Date of Report	Year of Report
IRM Utility	(1) X An Original	(Mo, Da, Yr)	
	(2) A Resubmission	3-31-17	2016
C.	APITAL STOCK (201 - 204)	
		r	
			D., . C d
		Common	Preferred
		Stock	Stock
(a)		(b)	(c)
Par or stated value per share		1	N/A
Shares Authorized		2,000	N/A
Shares issued and outstanding		1,000	
Total par value of stock issued		1,000	N/A
Dividends declared per share for year		0	N/A
R	ETAINED EARNINGS (215	5)	
			14
		Appropriated	Unappropriated
(a)		(b)	(c)
Balance first of year		0	-18,529
Changes during year NET INCOME/((NET LOSS)	0	7,439
Prior Period Adjustment		0	(
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Balance end of year		0	-11,090
	OPRIETARY CAPITAL (2	18)	
		Proprietor	Partner
(a)		Proprietor	Partner
(a)		(b)	(c)
Balance first of year		(b) \$130,696	(c)
Balance first of year Deposits from Owners		(b)	(c) N/A N/A
Balance first of year Deposits from Owners Net Income		(b) \$130,696 -\$3,662	(c) N/A N/A
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify)		(b) \$130,696 -\$3,662 N/A	(c) N/A N/A N/A N/A
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Changes during year (Please Specify)		(b) \$130,696 -\$3,662 N/A N/A	(c) N/A N/A N/A N/A
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Changes during year (Please Specify) Changes during year (Please Specify)		(b) \$130,696 -\$3,662 N/A N/A N/A	(c) N/A N/A N/A N/A N/A N/A
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify)		(b) \$130,696 -\$3,662 N/A N/A N/A N/A	(c) N/A N/A N/A N/A N/A N/A
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year		(b) \$130,696 -\$3,662 N/A N/A N/A N/A \$127,034	(c) N/A N/A N/A N/A N/A N/A
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year		(b) \$130,696 -\$3,662 N/A N/A N/A N/A \$127,034	(c) N/A N/A N/A N/A N/A N/A N/A
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A \$127,034	(c) N/A N/A N/A N/A N/A N/A N/A N/
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A S127,034	(c) N/A N/A N/A N/A N/A N/A N/A N/
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year Description of Obligation including Issue (a)	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A \$127,034	(c) N/A N/A N/A N/A N/A N/A N/A N/
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year Description of Obligation including Issue	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A \$127,034 Interest Rate (b) 0.00%	(c) N/A N/A N/A N/A N/A N/A N/A N/
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year Description of Obligation including Issue (a)	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A \$127,034	(c)
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year Description of Obligation including Issu (a) N/A	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A \$127,034 Interest Rate (b) 0.00%	(c)
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year Description of Obligation including Issue (a) N/A N/A	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A \$127,034 Interest Rate (b) 0.00% 0.00%	(c)
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year Description of Obligation including Issue (a) N/A N/A N/A	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A \$127,034 Interest Rate (b) 0.00% 0.00% 0.00%	(c)
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A \$127,034 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00%	(c)
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A N/	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A S127,034 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	(c)
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A N/	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A \$127,034 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	(c)
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A N/	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A S127,034 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	(c)
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A N/	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A \$127,034 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	(c)
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A N/	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A \$127,034 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	(c)
Balance first of year Deposits from Owners Net Income Changes during year (Please Specify) Balance end of year Description of Obligation including Issue (a) N/A N/A N/A N/A N/A N/A N/A N/	LONG-TERM DEBT (224)	(b) \$130,696 -\$3,662 N/A N/A N/A N/A \$127,034 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	(c)

Name of Respondent	This Report is:		Date of Report	Year of Report
RM Utility	(I) X An Original		(Mo, Da, Yr)	
	(2) A Resubmiss		3-31-17	2016
	TAXES A	CCRUED (236)		
Description	Water	Sewer	Other	Total
(a)	(b)	(c)	(d)	(e)
alance First of year		\$0		S
Accruals Charged:				
Federal Income Tax		\$0		\$
Local Property tax		0		
State ad valorem tax		0		
TN State Sales Tax		0		
Regulatory Assessment Fee		0		
Payroll Tax		0		
Adjusting Journal Entry		0		
Other Taxes (Please Specify)		0		
Total Taxes Accrued	Car and	\$0		\$
Taxes Paid				
Federal Income Tax		\$0		\$(
Local Property tax		0		
State ad valorem tax		0		
TN State Sales Tax		0		
Regulatory assessment fee		0		
Payroll Tax		0		
TN Treasurer (Permit Fee)		0		3
TN Fran & Excise		0		
Total Taxes Paid		\$0		\$(
Balance End of Year		\$0		S
PAYMENTS FO	OR SERVICES RENI	DERED BY OTHER T	HAN EMPLOYEES	
teport all info concerning rate, management, con	struction, advertising, labor	relations, or other professiona	l services rendered to the	
Itility for which total payments during the year to	o any Corp, Ptnshp, indiv, or	organization of any kind, amo	ounted to \$500 or more.	
Name of Recipient	Amount	I	Description of Service	e
RM C&C Company		Construction & Mainte	nance Services	
arris, Bobango, PLC		Legal Services		
VHN Consulting		Regulatory & Accounti	ng Services_	
ugh & Associates	2,987	Tax Services		

Name of Respondent This Report is:		Date of Report	Year of Report	
RM Utility (1) \underline{X} An Origi		(Mo, Da, Yr)		
(2) A Resub		3-31-17	2016	
CONTRIBUTIONS IN AID (OF CONSTRUCTION	ON (271)		
Description	Water	Sewer	Total	
(a)	(b)	(c)	(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	-	308,119	308,119	
Net Contributions in Aid of Construction		\$512,481	\$512,481	
ADDITIONS TO CONTRIBUTIONS IN AID OF		DURING YEAR	(CREDITS)	
Report below all developers or contractors agreements from	Indicate "Cash"			
which cash or property was received during the year	or "Property"	Water	Sewer	
(a)	(b)	(c)	(d)	
None				
	0			
			*	
	-			

	e of Respondent	This Report is:		Date of Report	Year of Report
RM	Utility	(1) X An Origin		(Mo, Da, Yr)	
		(2) A Resubi		3-31-17	2016
	SEWER	UTILITY PLANT	ACCOUNTS		
Acct	Account Name	Previous Year	Additions	Retirements	Current Year
No.	(b)	(c)	(d)	(e)	(f)
(a)	(6)		(u)	(6)	(1)
	Organization	\$79,229	\$0	\$1,886	\$77,343
	Franchises	0	0	0	50.003
	Land & Land Rights	59,003	0	0	59,003
	Structures & Improvements	0	0	0	0
	Collection Sewers - Force Collection Sewers - Gravity	0	0	0	0
	Special Collecting Structures	0	0	0	0
	Services to Customers	45,000	0	0	45,000
	Flow Measuring Devices	3,666	0	0	3,666
	Flow Measuring Installations	0	0	0	0
	Receiving Wells	0	0	0	0
371	Pumping Equipment	0	0	0	0
	Treatment & Disposal Equipment	720,000	0	0	720,000
381	Plant Sewers	0	0	0	0
	Outfall Sewer Lines	0	0	0	0
	Other Plant & Miscellaneous Equipment	9,928	0	0	9,928
	Office Furniture & Equipment	0	0	0	0
	Transportation Equipment	0	0	0	0
	Stores Equipment	0	0	0	C
	Tools, Shop & Garage Equipment	0	0	0	C
	Laboratory Equipment Power Operated Equipment	0	0	0	C
	Communication Equipment	0	0	0	C
	Miscellaneous Equipment	0	0	0	0
	Other Tangible Plant	0	0	0	0
	Total Sewer Plant	\$916,826	\$0	\$1,886	\$914,940
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Name o	Name of Respondent				ا%ا		Date of Report	Year of Report
RM Utility	lity				(I) X An Original (2) A Resubmission	on	(Mo, Da, Yr) 3-31-17	2016
	ANALYSIS	OF ACCUM	ULATED DEF	PRECIATION	Y PR	OUNT - SEWE		
Account		Average Service Life	Average Salvage Value	Depreciation Rate	Accumulated Depreciation Balance			Accumulated Depreciation Balance
Number (a)	Account (b)		in Percent (d)	Applied* (e)	Previous Year (f)	Debits (g)	Credits (h)	End of Year (i)
254	Standardon P. Immediation		/800 0	/000 0)		
366	354 Structures & Improvements 350 Collection Sewers - Force	0	0.00%		Oe O	O¢ O	04	0
361	361 Collection Sewers - Gravity	0	0.00%		0	0	0	0
362	Special Collecting Structures	0	0.00%		0	0	0	0
363	Services to Customers	26	%00.0	3.85%	15,593	0	1,733	17,325
364	Flow Measuring Devices	10	0.00%	10.00%	3,299	0	367	3,665
365	365 Flow Measuring Installations	0	0.00%			0	0	0
370	Receiving Wells	0	0.00%		0	0	0	0
371	Pumping Equipment	0	0.00%		0		0	0
380	380 Treatment & Disposal Equipment	26	0.00%		249,480		27,720	277,200
381	381 Plant Sewers	0	0.00%		0	0	0	0
387	382 Outfall Sewer Lines	0	%00.0		0	0	0	0
386	389 Other Plant & Miscellaneous Equipment	10	%00.0		8,936	0	993	6,929
366	390 Office Furniture & Equipment	0	0.00%		0	0	0	0
391	391 Transportation Equipment	0	%00.0		0	0	0	0
392	Stores Equipment	0	0.00%			0	0	0
395	393 Tools, Shop & Garage Equipment	0	%00.0			0	0	0
397	394 Laboratory Equipment	0	%00.0		0	0	0	0
395	395 Power Operated Equipment	0	%00.0		0	0	0	0
396	396 Communication Equipment	0	0.00%		0	0	0	0
39,	397 Miscellaneous Equipment	0	0.00%		0	0	0	0
398	398 Other Tangible Plant	0	0.00%	0.00%	0	0	0	0
	Totals				\$277,307	80	\$30,812	\$308,119
St	*State basis used for percentages used in schedule.	ule.						

	e of Respondent	This Report is:	1	Date of Report	Year of Report
RM	Utility	(1) <u>X</u> An Origin		(Mo, Da, Yr)	2016
	SEWED	(2) A Resubi		3-31-17	2010
	GEWER				
Acct		The state of the s			
No.	Account Name	Previous Year	Additions	Retirements	Current Year
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	\$79,229	\$0	\$1,886	\$77,343
	Franchises	0	0	0	C
353	Land & Land Rights	59,003	0	0	59,003
	Structures & Improvements	0	0	0	0
	Collection Sewers - Force	0	0	0	0
	Collection Sewers - Gravity	0	0	0	0
	Special Collecting Structures	0	0	0	45,000
	Services to Customers	45,000 3,666	0	0	3,666
	Flow Measuring Devices Flow Measuring Installations	3,000	0	0	3,000
	Receiving Wells	0	0	0	0
	Pumping Equipment	0	0	0	C
	Treatment & Disposal Equipment	720,000	0	0	720,000
	Plant Sewers	0	0	0	C
	Outfall Sewer Lines	0	0	0	0
	Other Plant & Miscellaneous Equipment	9,928	0	0	9,928
	Office Furniture & Equipment	0	0	0	0
	Transportation Equipment	0	0	0	0
	Stores Equipment	0	0	0	
	Tools, Shop & Garage Equipment Laboratory Equipment	0	0	0	
	Power Operated Equipment	0	0	0	
	Communication Equipment	0	0		
	Miscellaneous Equipment	0	0		
	Other Tangible Plant	0	0	0	0
	Total Sewer Plant	\$916,826	\$0	\$1,886	\$914,940
					_
					1

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Color AMALYSIS OF ACCUMULATED DEPRECIATION By PRIMARY ACCOUNT - SEWER Account Average	Name of Respondent			4	This Report is:		Date of Report	Year of Report	_
Average	Conney					מנ	3-31-17	2016	
Account Service Account Acco	ANALYSIS	S OF ACCUIN	TULATED DE	PRECIATION	BY PRIMARY ACC	OUNT - SEWE	IR		
Structures & Improvements		Average	Average	Depreciation	Accumulated			Accumulated	1
Account		Service Life			Depreciation Balance	9		Depreciation Balance	S
Standards & Emptyonements		in Years (c)	in Percent	Applied*	Previous Year	Debits (g)	Credits (h)	End of year (i)	
Secretary Server Condition		E	Ĵ.	E .		ò			
Collection Sewers - Force 0 0.00% 0.	354 Structures & Improvements	0			80	\$0			\$0
Collection Severa - Gravity	360 Collection Sewers - Force	0			0	0			0
Services to Culcating Structures 26 0.00% 0.00% 15.593 0 0 1.1733 11 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	361 Collection Sewers - Gravity	0				0			$^{\circ}$
Services to Customers 26		0				0			9
Flow Measuring Devices	363 Services to Customers	26				0	1	17,325	25
Flow Measuring Installations 0 0,00% 0,00% 0 0 0 0 0 0 0 0 0 0	364 Flow Measuring Devices	10				0		3,665	9
Receiving Wells 0 0.00% 0.00% 0 0 0 Pumping Equipment 26 0.00% 3.83% 249,480 0 0 0 Plant Sewers 0 0.00% 0.00% 0.00% 0.00% 0 0 Plant Sewers 0 0.00% 0.00% 0.00% 0.00% 0 0 Outfull Sewert 0 0.00% 0.00% 0.00% 0 0 0 Other Plant & Miscellaneous Equipment 0 0.00% 0.00% 0 0 0 Transportation Equipment 0 0.00% 0.00% 0 0 0 Tools, Shop & Carage Equipment 0 0.00% 0.00% 0 0 0 Tools, Shop & Carage Equipment 0 0.00% 0.00% 0 0 0 Alsocallaneous Equipment 0 0.00% 0.00% 0 0 0 Alsocallaneous Equipment 0 0.00% 0.00% 0	365 Flow Measuring Installations	0				0			9
Treatment & Diopose Equipment	370 Receiving Wells	0				0			이
Plant & Disposal Equipment 26 0.00% 3.8% 249,480 0 27,720 2	371 Pumping Equipment	0				0			\circ
Plant Sewers Outfall Sewer Lines Outfall Outfall Outfall Outfall Outfall Sewer Outfall Sewer Sequipment Outfall Ou	380 Treatment & Disposal Equipment	97				0		277,200	ŏI
Outrial Sewer Lines Other Plant & Miscellaneous Equipment Other Plant & 0.00% & 0.00	381 Plant Sewers	0				0			T
Office Furniture & Miscellaneous Equipment Office Furniture & Equ	382 Outfall Sewer Lines	0				0			9
Office Furniture & Equipment Transportation Equipment Tools, Sequipment Tools, Sequi	389 Other Plant & Miscellaneous Equipment	10				0	66	9,929	čίl
Transportation Equipment	390 Office Furniture & Equipment	0				0			위
Stores Equipment	191 Transportation Equipment	0				0			\circ
Tools, Shop & Garage Equipment 0.00% 0.00% 0.00% 0.00% 0 0 Laboratory Equipment 0.00% 0.00% 0.00% 0 0 0 Power Operated Equipment 0.00% 0.00% 0.00% 0 0 0 Miscellancous Equipment 0.00% 0.00% 0.00% 0 0 0 Other Tangible Plant 0.00% 0.00% 0.00% 0 0 0 Totals Totals statistic plant statistic plant<	392 Stores Equipment	0				0			이
Laboratory Equipment 0 0.00% 0.00% 0.00% 0 0 0 0 0 0 0 0 0 0	193 Tools, Shop & Garage Equipment	0				0			\circ
Power Operated Equipment 0.00% 0.00% 0.00% 0	394 Laboratory Equipment	0				0			9
Communication Equipment 0 0.00% 0.00% 0.00% 0.00% 0 0 0 0 0 0 0	395 Power Operated Equipment	0				0			0
Miscellaneous Equipment 0 0.00% 0.00% 0.00% 0	396 Communication Equipment	0				0			0
entages used in schedule.	397 Miscellaneous Equipment	0				0			0
entages used in schedule.	398 Other Tangible Plant	0				0			0
*State basis used for percentages used in schedule.	Totals			No.	\$277,307	20		\$308,119	=
	*State basis used for percentages used in schec	dule.							

Nam	e of Respondent	This Report is:		Date of Report	Year of Report
IRM	Utility	(1) X An Orig		(Mo, Da, Yr)	
		(2) A Resu		3-31-17	2016
	SEWER OPEI	RATION & MA	INTENANCE	EXPENSE	
Acct					
No.		Description			Amount
		(a)			(b)
701	Salaries & Wages - Employees				\$0
703	Salaries & Wages - Officers, Direc	ctors & Stockhole	ders		107,053
704	Employee Pensions & Benefits				C
710	Purchased Sewage Treatment				C
711	Sludge Removal Expense				C
715	Purchased Power				6,176
716	Fuel for Power Production				
718	Chemicals				(
	Materials & Supplies				212
730	Contractual Services				17,609
	Rents				(
	Transportation Expense				(
	Insurance Expense				3,174
	Regulatory Commission Expense				(
	Bad Debt Expense				(
775	Miscellaneous Expenses				40,288
	Total Sewer Operation & Ma	intenance Expe	nse		\$174,512
		SEWER CUST	TOMERS		
		Customers			Customers
	Description	First of Year	Additions	Disconnections	
	(a)	(b)	(c)	(d)	(e)
Mete	red Customers:	(~)	(4)	(")	(5)
	5/8 Inch	0	0	0	(
	3/4 Inch	0	0	0	
		100			121

	SEWER CUST	O. I. I. I.		
Description	Customers First of Year	Additions	Disconnections	Customers End of Year
(a)	(b)	(c)	(d)	(e)
Metered Customers:				0
5/8 Inch	0	0	0	0
3/4 Inch	0	0	0	131
1.0 Inch	126	5	0	0
1.5 Inch	0	0	0	0
2.0 Inch 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
Total Customers	126	5	0	131

Name of Respondent	This Report is:		Date of Report	Year of Report
IRM Utility	(1) <u>X</u> An Orig	inal	(Mo, Da, Yr)	
	(2) A Resub	mission	3-31-17	2016
	PUMPING EQ	UIPMENT	* =	
Description*** (a)	Lift Station #1 (b)	Lift Station #2 (c)	Lift Station #3 (d)	Lift Station #4 (e)
Make, Model, or Type of Pump	None			
Year Installed				
Rated Capacity (GPM)				
Size (HP)	L.			
Power (Electric/Mechanical)				
Make, Model or Type of Motor				

	SERVICE CON	NECTIONS		
Description*** (a)	Service Connection #1 (b) Commercial	Service Connection #2 (c) Residential	Service Connection #3 (d)	Service Connection #4 (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	67	51	0	0
Connections-Added during Year	0	8	0	0
Connection-Retired during Year	0	0	0	0
Connections-End of Year	67	59	0	0
Number of Inactive Connections	0	0	0	0

COLLECTING MAINS	S, FORCE MAINS, & MA	NHOLES	
	Collecting Mains	Force Mains	Manholes
Description (a)	(b)	(c)	(d)
Size (Inches)	2-4"	None	None
Type	PVC Sch-40		
Length/Number-Beginning of Year	14,700		
Length/Number-Added During Year	0		
Length/Number-Retired During Year	0		
Length/Number-End of Year	14,700	NY TO	Market St.

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

17 18 19

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Name of Respondent	This Report is:		Date of Report	Year of Repor
IRM Utility	(1) <u>X</u> An Orig	ginal	(Mo, Da, Yr)	
·	(2) A Resul	bmission	3-31-17	2016
	TREATMEN	I PLANI		

Description*** (a)	Treatment Facility #1 (b)	Treatment Facility #2 (c)	Treatment Facility #3 (d)	Treatment Facility #4 (e)
Manufacturer	Quanics	Quanics	Quanics	Quanics
Туре				
Steel or Concrete				
Total Capacity				
Average Daily Flow				
Effluent Disposal				
Total Gallons of Sewage Treated				

MASTER LIFT STATION PUMPS Master Master Master Master Pump Pump Pump Pump #4 Description*** #1 #2 #3 (e) (a) (b) (c) (d) Quanics Manufacturer 10 to 50 Capacity (GPM) One-half Size (HP) 120 V Power (Electric/Mechanical)

PTE-10

Make, Model, or Type of Motor

OTHER SEWER SYSTEM INFORMATION	
Present Number of Equivalent Residential Customer's * being served	131
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.	
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.

Name of Respondent	This Report is:	-	Year of Report
IRM Utility	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 3-31-17	2016
SUPPLEMENTAL	FINANCIAL DATA TO TH		
SOIT EBMENTAL	Rate Base		
Additions:			
Plant In Service			\$914,940
Construction Work in Progres			0
Property Held For Future Use	•		0
Materials & Supplies			0
Working Capital Allowance			0
Other Additions (Please Spec			0
Other Additions (Please Spec			0
Total Additions to Rate	Base		\$914,940
Deductions:			
Accumulated Depreciation			\$308,119
Accumulated Deferred Incom			0
Pre 1971 Unamortized Invest	ment Tax Credit		0
Customer Deposits			768
Contributions in Aid of Cons	truction		512,481
Escrow Deposits			4,779
Other Deductions (Please Spo	•		\$826,147
Total Deductions to Rate	e Base		3020,147
Rate Base			\$88,793
	Adjusted Net Operating Inco	me	
Operating Revenues:	Adjusted Net Operating Med		
Residential			\$62,439
Commercial			127,673
Industrial			0
Public Authorities			0
Multiple Family			0
Fire Protection			0
All Other			0
Total Operating Revenu	es		\$190,112
Operating Expenses:			
Operation			\$174,512
Depreciation			0
Amortization			1,886
Taxes Other Than Income Ta	axes		6,275
Income Taxes			0
Total Operating Expense	e		\$182,673
Net Operating Income			\$7,439
Other (Please Specify)			0
Other (Please Specify)			0
Adjusted Net Operating Income			\$7,439
\$25.			
Rate of Return (Line 49 / Line 25	5)		8.38%
All amounts should be calculated i	n a manner consistent with the	last Rate Order is	sued by the
Commission for this Company.			

Name of Respondent	This Report is:		Date of Report	Year of Report
IRM Utility	(1) <u>X</u> An Orig	inal	(Mo, Da, Yr)	
	(2) A Resub	mission	3-31-17	2016
	TREATMEN'	T PLANT		
	T	Treatment	Tourstone	Treatment
	Treatment		Treatment	
The state of the state of	Facility	Facility	Facility	Facility
Description***	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(e)
Manufacturer	Quanics	Quanics	Quanics	Quanics
Гуре				
Steel or Concrete				
Total Capacity				
Average Daily Flow				
Effluent Disposal				
Total Gallons of Sewage Treated				
N	IASTER LIFT ST	ATION PUMPS	S	
	Master	Master	Master	Master
	Pump	Pump	Pump	Pump
Description***	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(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			
OTHE	R SEWER SYSTE	EM INFORMA	TION	
D				12:
Present Number of Equivalent Reside		-		288
Maximum Number of Equivalent Resident Estimated Annual Increase in Equival			ciently serve	10
Estimated Annual Increase in Equival	ent Residential Cus	tomers "		
Equivalent Residential Customers = (To				
Total Gallons Treated includes both	n sewage treated and	d purchased sew	age treatment.	
0	dan data Comme	.1	is suctions:	
State any plans and estimated comple	non dates for any er	nargements of th	ns system:	
N/A				
7				
			hmit the following	
IC the managed managed at the control of the contro				
If the present systems do not meet env A. An evaluation of the present	plant or plants in re	egard to meeting		
	plant or plants in re uction of the require	egard to meeting		

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.

Name of Respondent	This Report is:	Date of Report	Year of Report
IRM Utility	(1) X An Original	(Mo, Da, Yr)	
	(2) A Resubmission	3-31-17	2016
SUPPLEMENTAL F	INANCIAL DATA TO THE	ANNUAL REPO	ORT
A 117.1	Rate Base		
Additions:			\$914,940
Plant In Service			3914,940
Construction Work in Progress Property Held For Future Use			0
Materials & Supplies			0
Working Capital Allowance			0
Other Additions (Please Special	8.0		0
Other Additions (Please Special			0
Total Additions to Rate B	* *		\$914,940
Total Additions to Rate D	asc		3714,740
Deductions:			
Accumulated Depreciation			\$308,119
Accumulated Deferred Income			0
Pre 1971 Unamortized Investm	nent Tax Credit		0
Customer Deposits			768
Contributions in Aid of Constr	uction		512,481
Escrow Deposits			4,779
Other Deductions (Please Spec	•		0
Total Deductions to Rate	Base		\$826,147
Rate Base			\$88,793
Rate Dase			\$66,755
A	djusted Net Operating Incor	ne	
Operating Revenues:			
Residential			\$62,439
Commercial			127,673
Industrial			0
Public Authorities			0
Multiple Family			0
Fire Protection			0
All Other			0
Total Operating Revenues	S		\$190,112
Operating Expenses:			
Operation			\$174,512
Depreciation			0
Amortization			1,886
Taxes Other Than Income Tax	es		6,275
Income Taxes			0,2.7
Total Operating Expense			\$182,673
Net Operating Income			\$7,439
Other (Please Specify)			0
Other (Please Specify)			0
Adjusted Net Operating Income			\$7,439
Rate of Return (Line 49 / Line 25)			8.38%
Mate of Neturn (Line 49 / Line 23)			0.3070
All amounts should be calculated in	a manner consistent with the	last Rate Order iss	sued by the

IRM Utility
Activity Report for Escrow Account
For the Twelve Months Ended December 31, 2016

Balance Balance Into Escrow From Escrow Balance -\$17,219.39 \$2,044.09 \$0.01 \$5.00 \$2,039.10 -15,124.36 2,039.11 1,989.92 0.00 2,039.11 -11,884.05 2,039.11 1,989.92 0.00 4,029.03 -9,944.16 4,029.03 1,209.06 2,500.00 2,738.09 -6,642.49 2,738.11 0.01 2,555.00 2,738.11 -4,383.08 2,738.11 0.01 2,555.00 183.12 -54.36 8,445.33 0.06 0.00 8,445.39 2,331.47 8,445.39 0.07 0.00 8,445.46 7,228.48 8,807.19 0.04 3,500.00 5,307.23 -33,763.79 5,307.23 2,000.04 3,000.00 4,307.27
\$2,044.09 \$0.01 \$5.00 \$ 2,039.10 0.01 0.00 2,039.11 1,989.92 0.00 4,029.03 1,209.06 2,500.00 2,738.09 0.02 0.00 2,738.11 0.01 2,555.00 183.12 13,417.21 5,155.00 8,445.33 0.06 0.00 8,445.39 0.07 0.00 8,807.19 0.04 3,500.00 5,307.23 2,000.04 \$3,000.00
2,039.10 0.01 0.00 2,039.11 1,989.92 0.00 4,029.03 1,209.06 2,500.00 2,738.11 0.01 2,555.00 183.12 13,417.21 5,155.00 8,445.33 0.06 0.00 8,445.46 361.73 0.00 8,807.19 0.04 3,500.00 5,307.23 2,000.04 3,000.00
2,039.11 1,989.92 0.00 4,029.03 1,209.06 2,500.00 2,738.09 0.01 2,555.00 183.12 13,417.21 5,155.00 8,445.33 0.06 0.07 8,445.39 0.07 0.00 8,445.46 361.73 0.00 8,807.19 0.04 3,500.00 5,307.23 2,000.04 3,000.00
4,029.03 1,209.06 2,500.00 2,738.09 0.02 0.00 2,738.11 0.01 2,555.00 183.12 13,417.21 5,155.00 8,445.33 0.06 0.00 8,445.39 0.07 0.00 8,445.46 361.73 0.00 8,807.19 0.04 3,500.00 5,307.23 2,000.04 3,000.00 \$18,978.18 \$16,715.00
2,738.09 0.02 0.00 2,738.11 0.01 2,555.00 183.12 13,417.21 5,155.00 8,445.39 0.06 0.00 8,445.46 361.73 0.00 8,807.19 0.04 3,500.00 5,307.23 2,000.04 3,000.00 \$18,978.18 \$16,715.00
2,738.11 0.01 2,555.00 183.12 13,417.21 5,155.00 8,445.39 0.06 0.00 8,445.46 361.73 0.00 8,807.19 0.04 3,500.00 5,307.23 2,000.04 3,000.00
183.12 13,417.21 5,155.00 8,445.33 0.06 0.00 8,445.46 361.73 0.00 8,807.19 0.04 3,500.00 5,307.23 2,000.04 3,000.00
8,445.33 0.06 0.00 8,445.39 0.07 0.00 8,445.46 361.73 0.00 8,807.19 0.04 3,500.00 5,307.23 2,000.04 3,000.00 \$18,978.18 \$16,715.00
8,445.39 0.07 0.00 8,445.46 361.73 0.00 8,807.19 0.04 3,500.00 5,307.23 2,000.04 3,000.00 \$18,978.18
8,445.46 361.73 0.00 8,807.19 0.04 3,500.00 5,307.23 2,000.04 3,000.00 \$18,978.18 \$16,715.00
8,807.19 0.04 3,500.00 5,307.23 2,000.04 3,000.00 \$18,978.18 \$16,715.00
5,307.23 2,000.04 3,000.00 4
I

Total Balance at End of Fiscal Year:

Escrow Assets
Escrow Liability
Net Escrow Assets (Shortfall)

4,307.27 -33,763.79 38,071.06

NOTES:

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

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

Integrated Resource Management Transaction Report January - December 2016

Date	Memo/Description	Amount	Balance
401 Operating Expe	enses		
775 Miscellaneou	s Expense		
775.19 Maintena	ance Expense - Non Routine		
01/31/2016	IRM Non Routine Maint.	1,000.00	1,000.00
01/31/2016	IRM Non Routine Maint.	1,000.00	2,000.00
01/31/2016	3393 IRM C & C Company	4,500.00	6,500.00
01/31/2016	3397 IRM C & C Company	3,000.00	9,500.00
01/31/2016	3394 IRM C & C Company	2,500.00	12,000.00
01/31/2016	3399 IRM C & C Company	500.00	12,500.00
01/31/2016	3387 IRM C & C Company	1,000.00	13,500.00
01/31/2016	3398 IRM C & C Company	1,000.00	14,500.00
01/31/2016	IRM Non Routine Maint.	1,100.00	15,600.00
01/31/2016	IRM Non Routine Maint,	1,200.00	16,800.00
01/31/2016	3391 IRM C & C Company	1,500.00	18,300.00
01/31/2016	IRM Non Routine Maint.	2,500.00	20,800.00
01/31/2016	IRM Non Routine Maint.	2,500.00	23,300.00
01/31/2016	3386 IRM C & C Company	2,500.00	25,800.00
02/29/2016	IRM C & C Company	1,800.00	27,600.00
02/29/2016	IRM C & C Company	1,250.00	28,850.00
02/29/2016	3406 IRM C & C Company	250.00	29,100.00
02/29/2016	3407 IRM C & C Company	2,000.00	31,100.00
03/31/2016	3421 IRM C & C Company	800.00	31,900.00
03/31/2016	3426 IRM C & C Company	502.00	32,402.00
03/31/2016	3420 IRM C & C Company	375.00	32,777.00
03/31/2016	IRM Non Routine Maint	1,000.00	33,777.00
03/31/2016	3423 IRM C & C Company	3,800,00	37,577.00
03/31/2016	3415 IRM C & C Company	3,000.00	40,577.00
03/31/2016	3422 IRM C & C Company	2,000.00	42,577.00
03/31/2016	3411 IRM C & C company	2,000.00	44,577.00
03/31/2016	3424 IRM C & C Company	1,500.00	46,077.00
03/31/2016	IRM Non Routine Maint	1,500.00	47,577.00
03/31/2016	3419 IRM C & C Company	1,000.00	48,577.00
04/30/2016	IRM Non routine Maint	2,500.00	51,077.00
04/30/2016	IRM Non routine Maint	2,500.00	53,577.00
04/30/2016	IRM Non routine Maint	2,000.00	55,577.00
04/30/2016	IRM Non routine Maint	1,000.00	56,577.00
04/30/2016	3431 IRM C & C Company	800.00	57,377.00
04/30/2016	3438 IRM C & C Company	2,200,00	59,577.00
04/30/2016	3437 IRM C & C Company	500.00	60,077.00
04/30/2016	3427 IRM C & C Company	750.00	60,827.00
05/31/2016	3440 IRM C & C Company	500.00	61,327.00
05/31/2016	IRM Non routine Maint	500.00	61,827.00
05/31/2016	3444 IRM C & C Company	2,000.00	63,827.00
05/31/2016	IRM Non routine Maint	2,500.00	66,327.00
05/31/2016	3448 IRM C & C Company	3,500.00	69,827.00
05/31/2016	3442 IRM C & C Company	3,000.00	72,827.00
06/30/2016	IRM Non Routing Maint	500.00	73,327.00
06/30/2016	Visa Payment	550.00	73,877.00
00/00/2010	viou i aymoni	000.00	. 5,577.00

Integrated Resource Management Transaction Report January - December 2016

Date	Memo/Description	Amount	Balance
06/30/2016	3451 IRM C & C Company	1,000.00	74,877.00
06/30/2016	IRM Non Routing Maint	1,000.00	75,877.00
06/30/2016	IRM Non Routing Maint	1,000.00	76,877.00
06/30/2016	3456 IRM C & C Compnay	1,500.00	78,377.00
06/30/2016	IRM Non Routing Maint	1,800.00	80,177.00
06/30/2016	IRM Non Routing Maint	2,000.00	82,177.00
06/30/2016	IRM Non Routing Maint	5,000.00	87,177.00
07/31/2016	3459 IRM C&C Company	400.00	87,577.00
07/31/2016	IRM C&C Non Routine Maint	500.00	88,077.00
07/31/2016	IRM C&C Non Routine Maint	750.00	88,827.00
07/31/2016	3460 IRM C&C Company	1,400.00	90,227.00
07/31/2016	3465 IRM C&C Company	3,500.00	93,727.00
07/31/2016	IRM C&C Non Routine Maint	2,500.00	96,227.00
07/31/2016	IRM C&C Non Routine Maint	2,500.00	98,727.00
07/31/2016	3463 IRM C&C Company	3,500.00	102,227.00
07/31/2016	3470 IRM C&C Company	1,500.00	103,727.00
08/31/2016	3480 IRM C&C Company	250.00	103,977.00
08/31/2016	3481 IRM C&C Company	1,000.00	104,977.00
08/31/2016	3475 IRM C&C Company	4,000.00	108,977.00
08/31/2016	3476 IRM C&C Company	3,000.00	111,977.00
08/31/2016	3482 IRM C&C Company	1,500.00	113,477.00
08/31/2016	3479 IRM C&C Company	1,500.00	114,977.00
08/31/2016	3483 IRM C&C Company	1,000.00	115,977.00
08/31/2016	3485 IRM C&C Company	1,000.00	116,977.00
09/30/2016	IRM Non Routine Maint	1,000.00	117,977.00
09/30/2016	3487 Jim Hopper	100,00	118,077.00
09/30/2016	3490 IRM C & C Company	1,000.00	119,077.00
09/30/2016	IRM Non Routine Maint	1,000.00	120,077.00
09/30/2016	IRM Non Routine Maint	2,000.00	122,077.00
10/31/2016	3493 IRM C & C Company	1,000.00	123,077.00
10/31/2016	IRM Non Routine Maint	6,500.00	129,577.00
10/31/2016	3495 IRM C & C Company	5,000.00	134,577.00
10/31/2016	IRM Non Routine Maint	3,500.00	138,077.00
10/31/2016	IRM Non Routine Maint	2,500.00	140,577.00
10/31/2016	IRM Non Routine Maint	2,500.00	143,077.00
10/31/2016	3498 IRM C & C Company	2,000.00	145,077.00
11/30/2016	IRM Non Routine Maint	500.00	145,577.00
11/30/2016	3512 IRM C & C Company	2,500.00	148,077.00
11/30/2016	3509 IRM C& C Company	2,500.00	150,577.00
11/30/2016	3511 IRM C & C Company	1,200.00	151,777.00
11/30/2016	IRM Non Routine Maint	1,000.00	152,777.00
12/31/2016	IRM Non Routine Maintenenace	4,000.00	156,777.00
12/31/2016	IRM Non Routine Maintenenace	3,000.00	159,777.00
12/31/2016	IRM Non Routine Maintenenace	2,500.00	162,277.00
12/31/2016	IRM Non Routine Maintenace	2,000.00	164,277.00
12/31/2016	IRM Non Routine Maintenenace	2,000.00	166,277.00
12/31/2016	3521 IRM C & C Company	2,000.00	168,277.00
12/31/2016	IRM Non Routine Maintenenace	1,200.00	169,477.00

Integrated Resource Management Transaction Report January - December 2016

Date	Memo/Description	Amount	Balance
12/31/2016	IRM Non Routine Maintenenace	4,500.00	173,977.00
12/31/2016	3525 IRM C & C Company	1,000.00	174,977.00
12/31/2016	3516 IRM C & C Company	1,000.00	175,977.00
12/31/2016	Clear Non-Routine Maintenance to escrow, routine and managemen	-176,977.00	-1,000.00 **
12/31/2016	IRM Non Routine Maintenenace	1,000.00	0.00
Total for 775,19 h	Maintenance Expense - Non Routine	\$ 0.00	2
Total for 775 Misce	ellaneous Expense	\$ 0.00	5
Total for 401 Operati	ng Expenses	\$ 0.00	
TOTAL	·	\$ 0.00	

Tuesday, Mar 21, 2017 07:30:47 PM GMT-7 - Accrual Basis

** - 12/31/2016 Clearing Charges consists of the following charges:

703 - Management Expense	107,053.39
235.10 - Escrow Liability	46,757.32
775.18 - Routine Maintenance Expense	23,166.29
Total	176,977.00



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

RECEIVED

May 25, 2018

JUN 1 9 2018

TN PUBLIC UTILITY COMMISSION UTILITIES DIVISION

Mr. David Foster, Chief Utilities Division Tennessee Regulatory Authority 502 Deaderick Street, 4th Floor Nashville, TN 37243

Re: 2018 Capital Budget for IRM Utility

Dear Mr. Foster:

TRA Rule 1220-4-1-.01 requires all public utilities operating in the State of Tennessee to submit a copy of their projected expenditures on capital construction projects to the TRA no later than ninety (90) days after the beginning of the current fiscal year. Please consider this letter as IRM Utility's fulfillment of this reporting requirement.

At this time, IRM Utility does not anticipate any major capital expenditures for 2018 other than some added telemetry, water meter installation, and expenses for a "Rate Case" with minor adjustable increases due to all the variables of the economic influences. Please contact me if you have any questions in regards to this response.

Sincerely,

Jeffrey W. Cox, Sr.

President



Annual Report 2017

Prepared for:
The Tennessee Public Utilities Commission

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

Vice President Pugh CPAs

Knoxville, Tennessee

We the undersigned	Jeffrey W. Cox	4
of	IRM Utility, Inc.	ži
under our direction, froutility; that we have can a correct statement of t covered by the return in	y say that the foregoing return has been om the original books, papers and record refully examined the same, and declare the business and affairs of said utility for a respect to each and every matter and thour knowledge, information and belief.	ls of said the same to be r the period
	Offende	Officer) Officer) Officer) rge of accounts)
Notary Public, Jefferso	to before me this 12th day of June, 2018 the county, The county, 15.2021	(Seal) RESA METCHING
Assisting Preparer: A Ted Hotz, CPA Vice President		TENNESSEE NOTARY PUBLIC SON CONTINUENT

AFFIDAVIT - First page of this Report FINANCIAL SECTION Identification and ownership. F-2 Officers & Managers F-2 Income Statement. F-3 Comparative Balance Sheet. F-4 Net Utility Plant. F-5 Accumulated Depreciation & Amortization of Utility Plant. F-5 Capital Stock. F-6 Retained Earnings. F-6 Proprietary Capital. F-6 Long-Term Debt. F-6 Long-Term Debt. F-6 Taxes Accrued. F-7 Payments For Services Rendered By Other Than Employees. F-7 Contributions In Aid Of Construction. F-8 Additions To Contributions In Aid Of Construction (Credits). F-8 SEWER SECTION Water Utility Plant Accounts. Valent Under Customers Valent Valent Under Customers Valent	TAB	LE OF	CONTENTS
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Master Lift Station Pumps			Treatment Plant S-5
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Name of Respondent		This Report is:		Date of Report	Year of Report			
IRM Utility	M Utility (1) X An Original			(Mo, Da, Yr)	2017			
		(2) A Resubmission IDENTIFICATION 8	& OWNERSHIP	6-15-18	2017			
Daniel II	DM LIGHTS L							
Report of:	RM Utility, Inc.	(REPORT THE EXACT NAME OF UTILITY)						
Located at: F	O Pay 642	Year Ended: 2014						
	P.O. Box 642 Vhite Pine, TN 3	7890						
Date Utility was O	riginally Organize	eq.						
	ugust 7th, 2003	·						
(i								
	Where Accounts 444 Saint Andrev	and Records are Kept:						
	aneberry, TN 37							
Charatha Massa Tilla 64	265 Address of the	Officer of the Utility to Whom Cor	recondence Chauld bo	Addressed Concerni	og this Penort:			
J	effrey W. Cox, P.	resident	Telephone:	865-674-0828	ig tills Report.			
P	O Box 642, Whi	te Pine, TN 37890						
		OFFICERS & M	ANAGERS					
	ME	Special co			LARV			
NAI Jeffrey W. Cox	VIE	TITLE President		\$0 \$0	LARY			
Marian Cox		Secretary		0				
	·							
Report every corposecurities of the re		OWNERS ral owning or holding direct		cent or more of the	ne voting			
		1						
			Percent	Salary	Meetings			
Name		Address	Ownership In Utility	Charged Utility	Attended During Year			
					_			
(a) effrey W. Cox & N	larian I Cay	(b) Baneberry, TN	(c) 100%	(d) \$0	(e) Numerous			
antey vv. Cox & N	iariari J. COX	раперену, ну	10076	φυ	HUHIGIOUS			
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Name of Respondent		eport is:		Date of Report	Year of Report
IRM Utility		An Original		(Mo, Da, Yr) 6-15 - 18	2017
	(2)I	A Resubmissio		0-13-18	2017
	Ref			0.1	70.4.1
Account Name	Page	Water	Sewer	Other	Total
(a)	(b)	(c)	(d)	(e)	(f)
Gross Revenue:					
Residential			\$71,348		\$71,348
Commercial			194,454		194,454
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
Total Gross Revenue			\$265,802	1000年100年100日	\$265,802
Operation & Maint. Expense	W3/S3		\$254,853		\$254,853
Depreciation Expense	F-5		0		0
Amortization Expense			0		0
Other Expense (Please Specify)			0		0
Other Expense (Please Specify)			0		0
Taxes Other Than Income	F-7		5,878		5,878
Income Taxes	F-7		0		0
Total Operating Expenses		One of the state of	\$260,731	有(\$P\$) \$P\$ (\$P\$) \$P\$ (\$P\$)	\$260,731
₩ ₩. ₩.					
Net Operating Income		KO SIGNATA	\$5,071	新生产的	\$5,071
0.0					
Other Income:			0000		\$293
Nonutility Income			\$293		
Other (Please Specify) Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Income			\$293		\$293
Total Other Income		COLUMN TO STATE OF THE PARTY OF	5293		Φ270
Other Deductions:					
Misc. Nonutility Expenses			\$0		\$0
Interest Expense			1,251		1251
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Other (Please Specify)			0		0
Total Other Deductions	į,	AND MANAGEMENT	\$1,251		\$1,251
Net Income			\$4,113		\$4,113
100 -4100 -410		WITH THE STREET WATER TO STREET	The state of the s	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	3,10

Name of Respondent	This Report	is:	Date of Report	Year of Report	1
IRM Utility	(1) <u>X</u> An	-	(Mo, Da, Yr)		
		esubmission	6-15-18	2017	
COMPA	RATIVE BAI	LANCE SHE	CET		
		Ref			1
Account Name		Page	Current Year	Previous Year	١.
(a)		(b)	(c)	(d)	
,		` '	``		
					1
ASSETS					
77.11; DI + 1. G - 1. (101.105)		DE /W1 /01	¢1 115 240	\$914,940	
Utility Plant in Service (101-105) Accum. Depreciation and Amortization (1)	067	F5/W1/S1 F5/W2/S2	\$1,115,340 345,476		•
Net Utility Plant	06)	1.21 44 21.32	\$769,864	\$606,821	1:
Net othey Trant			4142,000		1
Cash			\$731	\$4,407	14
Customer Accounts Receivable (141)			0	1,377	
Special Deposits (132)			12,447	5,065	40
Miscellaneous Deferred Debits (186)			0	0	J. ~
Other Receivables			29,898	0	1
Other Assets (Please Specify)			\$812,940	\$617,670	19
Total Assets			\$612,540	\$017,070	2
					2:
		24			2:
					24
LIABILITIES AND CAPITA	NL				2:
				***	20
Common Stock Issued (201)		F-6	\$1,000	\$1,000	2
Preferred Stock Issued (204)		F-6	94,340	0	28 29
Other Paid-In Capital (211) Retained Earnings (215)		F-6	42,076	-11,090	
Capital (Proprietary & Partnership-218)		F-6	0	127,034	
Total Capital			\$137,416		32
					33
					34
					3.
					36
Long-Term Debt (224)		F-6	\$0	\$0	31
Accounts Payable (231)			0	38	38 39
Notes Payable (232) Customer Deposits (235)			0	21,971	4(
Accrued Taxes (236)			0	0	41
Advances Payable			0	0	42
Escrowed Deposits (235.1)			0	-33,764	43
Other Liabilities (Please Specify)			0	0	44
Other Liabilities (Please Specify)			0	0	45
Other Liabilities (Please Specify)			0	0	40
Advances for Construction	N	F-8	675,524	512,481	47
Contributions In Aid Of ConstNet (271-2 Total Liabilities).	r-0	\$675,524	\$500,726	49
Total Liabilities			ψ010,02E	3000,720	5(
					51
					52
					53
					54
Total Liabilities & Capital			\$812,940	\$617,670	55

54

	This Report is:		Date of Report	Year of Report
	(1) X An Original		(Mo, Da, Yr) 6-15-18	2017
	(2) A Resubmission NET UTILITY P	OT A NIT	0-13-18	2017
	NEI UILLII P	LANI		
Plant Accounts (101-107) Inclu	sive Water	Sewer	Other	Total
(a)	(c)	(d)	(e)	(f)
(4)	(c)	(u)	(0)	(-)
Utility Plant in Service (101)		\$1,115,340		\$1,115,340
Construction Work in Progress (10	15)	0		0,1,1,5,5
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
Total Utility Plant		\$1,115,340		\$1,115,340
Account 100	Watan	Sawar	Other	Total
Account 108	Water	Sewer	Other (e)	Total (f)
Account 108 (a)	Water (c)	Sewer (d)	Other (e)	Total (f)
(a)	,,,			
(a) Balance First of Year	,,,	(d)		(f)
(a) alance First of Year	(c)	(d)		(f)
alance First of Year redits During Year: Accruals charged to Depr. Account Salvage	(c)	(d) \$308,119		(f) \$308,119
alance First of Year Tredits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify):	(c)	\$308,119 \$37,357 0		\$308,119 \$37,357 0 0
(a) Falance First of Year Fredits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Other Credits (Please Specify):	(c)	\$308,119 \$37,357 0 0		\$308,119 \$37,357 0 0
Credits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify):	(c)	\$308,119 \$37,357 0 0 0		\$308,119 \$37,357 0 0 0
calance First of Year Predits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify):	(c)	\$308,119 \$37,357 0 0 0 0	(e)	\$308,119 \$37,357 0 0 0 0
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Credits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify):	(c)	\$308,119 \$37,357 0 0 0 0	(e)	\$308,119 \$37,357 0 0 0 0
Credits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Cotal Credits	(c)	\$308,119 \$37,357 0 0 0 0 0 \$37,357	(e)	\$308,119 \$37,357 0 0 0 0 0 \$37,357
alance First of Year redits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): otal Credits ebits During Year: Book/Historical Cost of Plant Retire	(c)	\$308,119 \$37,357 0 0 0 0 0 \$37,357	(e)	\$308,119 \$37,357 0 0 0 0 0 0 \$37,357
alance First of Year Fredits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): otal Credits ebits During Year: Book/Historical Cost of Plant Retire Cost of Removal	(c)	\$308,119 \$37,357 0 0 0 0 0 \$37,357 \$0 0	(e)	\$308,119 \$37,357 0 0 0 0 0 \$37,357 \$37,357
alance First of Year Fredits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): otal Credits ebits During Year: Book/Historical Cost of Plant Retire Cost of Removal Other Debits (Please Specify):	(c)	\$308,119 \$37,357 0 0 0 0 0 \$37,357	(e)	\$308,119 \$37,357 0 0 0 0 0 \$37,357 \$37,357 \$0 0 0
alance First of Year Tredits During Year: Accruals charged to Depr. Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): otal Credits ebits During Year: Book/Historical Cost of Plant Retire Cost of Removal Other Debits (Please Specify): Other Debits (Please Specify):	(c)	\$308,119 \$37,357 0 0 0 0 0 \$37,357 \$0 0 0	(e)	\$308,119 \$37,357 0 0 0 0 0 \$37,357 \$37,357 \$0 0 0
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Name of Respondent This Repo			Year of Report
The state of the s		(Mo, Da, Yr)	
	A Resubmission	6-15-18	2017
CAPITAL ST	TOCK (201 - 204)		
		Common	Preferred
		Stock	Stock
(a)		(b)	(c)
Par or stated value per share		1	N/A
Shares Authorized		2,000	N/A
Shares issued and outstanding		1,000	
Total par value of stock issued		1,000	
Dividends declared per share for year		0	
RETAINED F	EARNINGS (215)		
ALD ITTELLED E	5,114 (11 (GS (212)		
	Į.	Appropriated	Unappropriated
(a)		(b)	(c)
Balance first of year		0	-11,090
Changes during year NET INCOME/(NET LOSS)) [0	4,113
Prior Period Adjustment (to adjust to tax return)		0	16,359
Changes during year (Reclassification from Propri	ietary Capital)		32,694
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Changes during year (Please Specify)			
Balance end of year		0	42,076
PROPRIETAR	Y CAPITAL (218)		
			D .
	1	Proprietor	Partner
(a)		(b)	(c) N/A
Balance first of year		\$127,034	NI/A
Deposits from Owners		\$0	N/A
Deposits from Owners Net Income		\$0	N/A N/A
Deposits from Owners Net Income Changes during year (Reclassification to Contribut		\$0 -\$94,340	N/A N/A N/A
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained		-\$94,340 -\$32,694	N/A N/A N/A N/A
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify)		\$0 -\$94,340 -\$32,694 N/A	N/A N/A N/A N/A N/A
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify)	Earnings)	\$0 -\$94,340 -\$32,694 N/A N/A	N/A N/A N/A N/A N/A N/A
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year	Earnings)	\$0 -\$94,340 -\$32,694 N/A N/A	N/A N/A N/A N/A N/A N/A
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year	Earnings)	\$0 -\$94,340 -\$32,694 N/A N/A	N/A N/A N/A N/A N/A N/A
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A	N/A N/A N/A N/A N/A N/A N/A V/A V/A
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0	N/A N/A N/A N/A N/A N/A S0 Year End Balance
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER Description of Obligation including Issue & Maturity (a)	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0 nterest Rate (b)	N/A N/A N/A N/A N/A N/A N/A S0 Year End Balance (c)
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER Description of Obligation including Issue & Maturity	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0 nterest Rate (b) 0.00%	N/A N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) \$0
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER Description of Obligation including Issue & Maturity (a)	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0 nterest Rate (b)	N/A N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) \$0
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER Description of Obligation including Issue & Maturity (a) N/A	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0 nterest Rate (b) 0.00%	N/A N/A N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) \$0 0
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER Description of Obligation including Issue & Maturity (a) N/A N/A	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0 nterest Rate (b) 0.00% 0.00%	N/A N/A N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) \$0 0
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER Description of Obligation including Issue & Maturity (a) N/A N/A N/A	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0 so nterest Rate (b) 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) \$0 0
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER Description of Obligation including Issue & Maturity (a) N/A N/A N/A N/A N/A	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0 so terest Rate (b) 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) \$0 0 0
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER Description of Obligation including Issue & Maturity (a) N/A N/A N/A N/A N/A N/A N/A N/	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0 nterest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) \$0 0 0 0 0
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER Description of Obligation including Issue & Maturity (a) N/A N/A N/A N/A N/A N/A N/A N/	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0 nterest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) 0 0 0 0 0 0 0
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER Description of Obligation including Issue & Maturity (a) N/A N/A N/A N/A N/A N/A N/A N/	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0 so nterest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) \$0 0 0 0 0 0 0 0 0
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER Description of Obligation including Issue & Maturity (a) N/A N/A N/A N/A N/A N/A N/A N/	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0 so nterest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) \$0 0 0 0 0 0 0 0 0 0 0 0 0 0
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER Description of Obligation including Issue & Maturity (a) N/A N/A N/A N/A N/A N/A N/A N/	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0 so nterest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER Description of Obligation including Issue & Maturity (a) N/A N/A N/A N/A N/A N/A N/A N/	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0 nterest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Deposits from Owners Net Income Changes during year (Reclassification to Contribut Changes during year (Reclassification to Retained Changes during year (Please Specify) Changes during year (Please Specify) Balance end of year LONG-TER Description of Obligation including Issue & Maturity (a) N/A N/A N/A N/A N/A N/A N/A N/	Earnings) M DEBT (224)	\$0 -\$94,340 -\$32,694 N/A N/A \$0 so nterest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	N/A N/A N/A N/A N/A N/A N/A N/A S0 Year End Balance (c) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Name of Respondent	This Report is:		Date of Report	Year of Report
IRM Utility	(1) X An Original		(Mo, Da, Yr)	
	(2) A Resubmiss	submission 6-15-18 2017 AXES ACCRUED (236)		
	TAXES A	ACCRUED (236)		
Description	Water	Sewer	Other	Total
(a)	(b)	(c)	(d)	(e)
	(6)			
Balance First of year		\$0		\$0
Accruals Charged:				\$0
Federal Income Tax		\$0		5,878
Local Property tax		5,878		3,670
State ad valorem tax		0		
TN State Sales Tax		0		
Regulatory Assessment Fee		0		
Payroll Tax		0		
Adjusting Journal Entry Other Taxes (Please Specify)		0		
Total Taxes Accrued	A. 14 (1979) (1984) (1984)	\$5,878	THE CONTRACTOR	\$5,878
Taxes Paid				
Federal Income Tax		\$0		\$0
Local Property tax		5,878		5,878
State ad valorem tax		0		0
TN State Sales Tax		0		
Regulatory assessment fee		0		(
Payroll Tax		0		
TN Treasurer (Permit Fee)		0		
TN Fran & Excise		0		(
Total Taxes Paid	With the Secretary	\$5,878		\$5,878
Balance End of Year		S0	NUMBERS OF STREET	10 mm 50 mm 50
PAYMENTS F	OR SERVICES RENI	DERED BY OTHER TI	HAN EMPLOYEES	
Report all info concerning rate, management, con	struction, advertising, labor r	elations, 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, amou	inted to \$500 or more.	
Name of Recipient	Amount	r	escription of Service	e
Farris Bobango PLC		Legal services		
WHN Consulting		Regulatory and accounti		
Pugh & Company, PC		Tax and accounting serv		
RM C&C Company (Routine Maint.)		Routine maintenance of		
RM C&C Co. (Non-routine Maint.)		Non-routine maintenanc		
RM C&C Co. (Management Services)		Billing and office service	es	
RM C&C Co. (Regulatory)	37,310	Regulatory		
	 			

Name of Respondent This Report is:		Date of Report	Year of Report
IRM Utility (1) X An Origin (2) A Resubr		(Mo, Da, Yr) 6-15-18	2017
CONTRIBUTIONS IN AID C			2017
Description	Water	Sewer	Total
Description (a)	(b)	(c)	(d)
Balance First of Year		\$820,600	\$820,600
Add Credits During Year		200,400	200,400
Less Charges During Year		0	
Balance End of Year		\$1,021,000	\$1,021,000
Less Accumulated Amortization		345,476	345,476
Net Contributions in Aid of Construction	分型。于不是各种人 生产	\$675,524	
ADDITIONS TO CONTRIBUTIONS IN AID OF O	CONSTRUCTION	DURING YEA	R (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)
Riverstone land by quit claim (Decatur County)	Property		30,400
Riverstone system (Decatur County)	Property		170,000
Aversione system (Decatur County)	Troperty		170,000
	*		
			h)

	e of Respondent	This Report is:		Date of Report	Year of Report
IRM	Utility	(1) X An Origin		(Mo, Da, Yr)	2017
_	CEMIDD	(2) A Resubt		6-15-18	2017
	SEWER	UIILIIY PLAN	I ACCOUNTS		
Acct				D 41 41	Current Year
No.	Account Name	Previous Year	Additions	Retirements	l .
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	\$77,343	\$0	\$0	\$77,343
	Franchises	0	0	0	0
	Land & Land Rights	59,003	30,400	0	89,403
	Structures & Improvements	0	0	0	0
	Collection Sewers - Force	0	0	0	0
	Collection Sewers - Gravity	0	0	0	0
	Special Collecting Structures Services to Customers	45,000	0	0	45,000
-	Flow Measuring Devices	3,666	0	0	3,666
	Flow Measuring Installations	0	0	0	0
	Receiving Wells	0	0	0	0
	Pumping Equipment	0	0	0	0
	Treatment & Disposal Equipment	720,000	170,000	0	890,000
	Plant Sewers	0	0	0	0
	Outfall Sewer Lines	0	0	0	0
	Other Plant & Miscellaneous Equipment	9,928	0	0	9,928 0
	Office Furniture & Equipment	0	0	0	0
	Transportation Equipment	0	0	0	0
	Stores Equipment Tools, Shop & Garage Equipment	0	0	0	0
	Laboratory Equipment	0	0	0	0
	Power Operated Equipment	0	0	0	0
	Communication Equipment	0	0	0	0
	Miscellaneous Equipment	0	0	0	0
	Other Tangible Plant	0	0	0	0
	Total Sewer Plant	\$914,940	\$200,400	\$0	\$1,115,340
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				This Report is:		Date of Report	Year of Report
- 1				(2) A Resubmission	Ü		2017
U2 :	OF ACCUIN	TULATED DE	PRECIATION	ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER	OUNT - SEWE	w	
	Average Service Life	Average Salvage Value	Depreciation Rate	Accumulated Depreciation Balance			Accumulated Denreciation Relence
	in Years (c)	in Percent (d)	¥.	Previous Year (f)	Debits (g)	Credits (h)	End of Year (i)
	0	0.00%	0.00%	0\$	80	0\$	0\$
	0	%00.0			0		
	0		%00.0		0		
	0	0.00%	%00.0	0	0		
	26	0.00%	3.85%	17,325	0	1,733	19.058
	10	0.00%			0		
	0	0.00%	%00.0	0	0		
	0	%00.0		0	0		
	0	0.00%	0.00%	0	0		0
	26	0.00%	3.85%	277,200	0	34,265	311,465
	0			0	0	0	
	0	%00.0	%00.0	0	0		
	10		00.00%	676'6	0	993	10.922
Ì	0	0.00%	%00.0	0	0	0	
	0	0.00%	%00.0	0	0		0
	0			0	0		0
	0			0	0		0
	0			0	0	0	0
	0			0	0		0
	0			0	0	0	0
	0			0	0	0	0
	0	0.00%	%00.0	0	0	0	0
				8308,119	0\$	537,357	\$345,476
*State basis used for percentages used in schedule.	٠						

		DESCRIPTION OF THE PROPERTY OF	In . an	V	. 5-3 1		
	e of Respondent	This Report is:	Date of Report	Year of Report			
IRM	Utility	(1) X An Original	(Mo, Da, Yr)	0017			
		(2) A Resubmission	6-15-18	2017	┨ 、		
	SEWE	R OPERATION & MAINTENANC	CE EXPENSE		2		
Acct					3 4		
No.		Description		Amount	5 Invoice	Amount	Notes
		(a)		(b)	6		
701	Salaries & Wages - Employ	/ees		\$0	7		
703	Salaries & Wages - Officer	s, Directors & Stockholders		0	8		
704	Employee Pensions & Bene	efits		0	9		
710	Purchased Sewage Treatme	ent		0	10		
711	Sludge Removal Expense			0	-11		
715	Purchased Power			9,359			
716	Fuel for Power Production			0	13		
718	Chemicals			0	14		
720	Materials & Supplies			2,971	•		
730	Contractual Services			184,507			
740	Rents			4,900			
	Transportation Expense			164			
	Insurance Expense			187	19		
	Regulatory Commission Ex	pense		37,310	20		
	Bad Debt Expense			0	21		
775	Miscellaneous Expenses			15,455		Trivial.	
	Total Sewer Operation	& Maintenance Expense		\$254,853		564	
					24		
					25		
					26		

	SEWER CUST	OMERS		
Description (a)	Customers First of Year (b)	Additions (c)	Disconnections (d)	Customers End of Year (e)
Metered Customers:				
5/8 Inch	0	.0	0	(
3/4 Inch	0	.0	0	(
1.0 Inch	131	17	0	148
1.5 Inch	0	0	0	
2.0 Inch	0	0	0	
2.5 Inch	0	0	0	
3.0 Inch	0	0	0	
4.0 Inch	0	0	0	
6.0 Inch	0	0	0	
8.0 Inch	0	0	0	
Other (Please Specify)	0	0	0	
Other (Please Specify)	0	0	0	(
Other (Please Specify)	0	0	0	
Unmetered Customers	0	0	0	
	131	108 Con 11 17	0 0	148

29

Name of Respondent	This Report is:		Date of Report	Year of Report
IRM Utility	ginal	(Mo, Da, Yr)		
-	(2) A Resubmission			2017
	PUMPING EQ	QUIPMENT		
	Lift	Lift	Lift	Lift
5 0 . 10 444	Station	Station	Station	Station #4
Description***	#1	#2	#3	
(a)	(b)	(c)	(d)	(e)
Make, Model, or Type of Pump	None			
Year Installed				
Rated Capacity (GPM)				
Size (HP)				
Power (Electric/Mechanical)				
Make, Model or Type of Motor				
	SERVICE CON	INECTIONS		
	SERVICE CON	ITECTIONS		
	Service	Service	Service	Service
	Connection	Connection	Connection	Connection
Description***	#1	#2	#3	#4

	SERVICE CON	INECTIONS		
Description*** (a)	Service Connection #1 (b) Commercial	Service Connection #2 (c) Residential	Service Connection #3 (d)	Service Connection #4 (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	67	59	0	0
Connections-Added during Year	15	7	0	0
Connection-Retired during Year	0	0	0	0
Connections-End of Year	82	66	0	
Number of Inactive Connections	0	0	0	0

Connections-Deginning of 1 car	07	37	U U	
Connections-Added during Year	15	7	0	
Connection-Retired during Year	0	.0	0	(
Connections-End of Year	82	66	0	
Number of Inactive Connections	0	0	0	0
COLLECTI	ING MAINS, FORC	CE MAINS, & M	ANHOLES	
		Collecting	Force	
		Mains	Mains	Manholes
Description				4.50
(a)		(b)	(c)	(d)
Size (Inches)		2-4"	None	None
Туре		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	化学的	0

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

of Report	Year of Report
o, Da, Yr)	2015
5-15-18	2017
eatment	Treatment
Facility	Facility
#3	#4
(d)	(e)
Quanics	Quanics
_	
Master	Master
Pump	Pump
#3	#4
(d)	(e)
- 1	14
erve	28
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er Day.	
tment.	
m:	
following:	
uirements.	
N/A	
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Name of Respondent	This Report is:	Date of Repor	
IRM Utility	(1) X An Original (2) A Resubmis		2017
SUPPLEMENTA	L FINANCIAL DATA TO		
SOLI EENIEN (II.	Rate Base		
Additions:			
Plant In Service			\$1,115,340
Construction Work in Progr			0
Property Held For Future U	se		0
Materials & Supplies			0
Working Capital Allowance			0
Other Additions (Please Spe			0
Other Additions (Please Spe			0
Total Additions to Rate	Base		\$1,115,340
Deductions:			
Accumulated Depreciation			\$345,476
Accumulated Deferred Inco	me Taxes		0
Pre 1971 Unamortized Inve	stment Tax Credit		0
Customer Deposits			0
Contributions in Aid of Con	struction		675,524
Escrow Deposits			0
Other Deductions (Please S			0
Total Deductions to Ra	te Base		\$1,021,000
			1
Dada Basa			\$94,340
Rate Base			- WAR
	Adjusted Net Operating	Income	
Operating Revenues:			
Residential			\$71,348
Commercial			194,454
Industrial			0
Public Authorities			0
Multiple Family			0
Fire Protection			0
All Other			\$265,802
Total Operating Revenu	ies		5205,802
Operating Expenses:			
Operation			\$254,853
Depreciation			0
Amortization			0
Taxes Other Than Income T	axes		5,878
Income Taxes			0
Total Operating Expens	se		\$260,731
			66.051
Net Operating Income			\$5,071 0
Other (Please Specify)			0
Other (Please Specify)			
Adjusted Net Operating Income			\$5,071
Rate of Return (Line 49 / Line 2	5)		5.38%
Nate of Neturn (Line 47 / Line 2	<i>5)</i>		
All amounts should be calculated	in a manner consistent with	the last Rate Order is	sued by the
Commission for this Company.			

IRM Utility Activity Report for Escrow Account For the Twelve Months Ended December 31, 2017

	Escro	w Required Per B	Escrow Required Per Books (Account 235.10)	5.10)	Escro	w Provided Per B	Escrow Provided Per Bank (Account 132.01)	.01)
	Beginning	Accrued	Removed	Ending	Beginning	Deposited	Removed	Ending
Month	Balance	Into Escrow	From Escrow	Balance	Balance	Into Escrow	From Escrow	Balance
January	-\$35,034.12	\$2,736.73	-\$35,034.12	\$2,736.73	\$4,779.07	3,000.04	7,471.80	\$307.31
February	2,736.73	4,879.68		7,616.41	307.31	10,500.01	3,005.00	7,802.32
March	7,616.41	3,373.76		10,990.17	7,802.32	1,908.46	9,503.00	207.78
April	10,990.17	3,144.76		14,134.93	207.78	0.00	5.00	202.78
May	14,134.93	3,188.03		17,322.96	202.78	4,500.00	3,005.00	1,697.78
June	17,322.96	3,204.71		20,527.67	1,697.78	4,500.01	1,505.00	4,692.79
July	20,527.67	4,419.16		24,946.83	4,692.79	5,134.77	9,000.00	827.56
August	24,946.83	3,068.39		28,015.22	827.56	3,073.77	3,005.00	896.33
September	28,015.22	3,375.98		31,391.20	896.33	4,000.01	2,806.00	2,090.34
October	31,391.20	2,805.68		34,196.88	2,090.34	2,500.00	4,506.00	84.34
November	34,196.88	2,949.65		37,146.53	84.34	5,000.00	3,505.00	1,579.34
December	37,146.53	3,222.40	40,368.93	00.00	1,579.34	13,500.04	3,000.00	12,079.38
Total		\$40,368.93	\$5,334.81			\$57,617.11	\$50,316.80	

Total Balance at End of Fiscal Year:

12,079.38	0.00	12,079.38
Escrow Assets	Escrow Liability	Net Escrow Assets (Shortfall)

NOTES:

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

Accordingly, the escrow account was reduced to \$0 since non-routine maintenance costs exceeded the required accrual deposits. See Schedule SU-3 for the detail of Non-Routine Maintenance Expense during the year. At the end of the year, the balance in the non-routine maintenance account is cleared to the escrow liability (Account 235.10). Non-routine maintenance is initially charged to account 775.19 during the year when these expenses are incurred. The total non-routine maintenance cost was \$64,531.74 which exceeded the escrow accruals of \$40,368.93.

Integrated Resource Management Transaction Summary January - December 2017

Date	Invoice #	Memo/Description	Amount	Balance
401 Operating Expe	enses			
775 Miscellaneou	s Expense			
775.19 Maintena	ance Expense - N	Ion Routine		
01/5/00/5		Ole - O	40.00	
3/17/2017		Cleo Sargent	40.00 100.00	
8/31/2017		Jim Hopper	204,579.70	
various		IRM C&C Company	204,510.70	
		GL Balance at 12-31-17	204,719.70	
		IRM C&C totals for 2017:		
		Total expenses paid as above	204,579.70	
		Timing Differences due to cash basis	10,715.50	
			045 005 00	
		Total Expenses	215,295.20	
		00/71		
		Summary of expenses per 2017 invoices:	65 670 00	
		Management fees	65,670.00 37,310.00	
		Regulatory costs Non-routine maintenance	64,531.74	
		Routine maintenance	47,783.46	
		Nodine mantenance		
		Total	215,295.20	
		Invoice Details:		
		Management Fees (including office management & billing		
		services):		
1/1/2017	17003	IRM C&C Company	4,655.00	
2/1/2017	17008	IRM C&C Company	4,655.00	
2/13/2017	17036	IRM C&C Company	4,655.00	
3/1/2017	17015	IRM C&C Company	4,655.00	
4/1/2017	17039	IRM C&C Company	4,655.00	
4/1/2017	17037	IRM C&C Company	4,655.00 4,655.00	
5/1/2017	17040	IRM C&C Company	4,655.00	
6/1/2017	17050 17057	IRM C&C Company	4,655.00	
7/1/2017 8/1/2017	17057	IRM C&C Company IRM C&C Company	4,655.00	
8/17/2017	17009	IRM C&C Company	500.00	
9/1/2017	17075	IRM C&C Company	4,655.00	
10/1/2017	17082	IRM C&C Company	4,655.00	
11/1/2017	17090	IRM C&C Company	4,655.00	
12/1/2017	17110	IRM C&C Company	4,655.00	
		Total	65,670.00	
		Less Timing Differences due to cash basis	(10,715.50)	
		Management, Billing & Office Costs per F-7	54,954.50	
4/4/00:-	47000	Regulatory Costs:	0 665 00	
1/1/2017	17003	IRM C&C Company	2,665.00 2,665.00	
2/1/2017	17008	IRM C&C Company	2,665.00	
2/13/2017	17036 17015	IRM C&C Company IRM C&C Company	2,665.00	
3/1/2017 4/1/2017	17015	IRM C&C Company	2,665.00	
4/1/2017	17039	IRM C&C Company	2,665.00	
5/1/2017	17037	IRM C&C Company	2,665.00	
6/1/2017	17050	IRM C&C Company	2,665.00	
J 11			•	

Integrated Resource Management Transaction Summary January - December 2017

SU-3 (page 2)

Date	Invoice #	Memo/Description	Amount	Balance
7/1/2017	17057	IRM C&C Company	2,665.00	
8/1/2017	17069	IRM C&C Company	2,665.00	
9/1/2017	17075	IRM C&C Company	2,665.00	
10/1/2017	17082	IRM C&C Company	2,665.00	
11/1/2017	17090	IRM C&C Company	2,665.00	
12/1/2017	17110	IRM C&C Company	2,665.00	
		Total	37,310.00	
		Non-Routine Maintenance:		
3/31/2017	17027	IRM C&C Company	9,108.70	
6/23/2017	17056	IRM C&C Company	4,425.96	
6/30/2017	17046	IRM C&C Company	22,645.61	
9/30/2017	17073	IRM C&C Company	14,585.24	
12/31/2017	17108	IRM C&C Company	13,766.23	
		Total	64,531.74	
		Routine Maintenance:		
3/31/2017	17028	IRM C&C Company	11,974.24	
6/30/2017	17047	IRM C&C Company	11,163.86	
9/30/2017	17074	IRM C&C Company	16,320.78	
12/31/2017	17109	IRM C&C Company	8,324.58	
		Total	47,783.46	



Annual Report

2019 2018

Prepared for:
The Tennessee Public Utilities Commission

RECEIVED

JUN 2 1 2019

TN PUBLIC UTILITY COMMISSION 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

(Seal)

We the undersigned and	Jeffrey W.	Cox, Sr.	
of	IRM Utility	/	
under our direction, f utility; that we have of a correct statement of covered by the return	from the original book carefully examined the f the business and affa	ing return has been prepared in the same, and declare the same irs of said utility for the pared every matter and thing the remation and belief.	said ame to be period
STATE OF TENNESSEE NOTARY PUBLIC	Annount of the state of the sta	(Chief Offi	2.L
Subscribed and sword day of	2019 Baldiuim Cou	A. 7 Vic Pug	sisting Preparer: Ted Hotz e President th CPAs
10 010000	£	Kno	oxville, Tennessee

TABLE OF CONTENTS		
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		WATER SECTION
-		II II
		Analysis Of Accumulated Depreciation By Primary Account W-2
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		Other Water System information,
	Additions to Contributions in Aid of Constitution (Credits)1-6	
		77 24 32
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		Other Sewer System information
		Adjusted Net Operating medine
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					1 1/4 (15		
Name of Resp	ondent	This Report is:		Date of Report	Year of Report		
IRM Utility	1	(1) _X_ An Original		(Mo, Da, Yr)	1		
	1	(2) A Resubmission		6-17-19	12/31/2018		
	IC	ENTIFICATION & OWNE	RSHIP				
		e Management, Inc. d/b/a IRM Utility RT THE EXACT NAME OF UTILITY)					
Report of:							
	(REPC	THE EXACT NAME OF UTILITY)					
Located at:	P.O. Box 642	Year Ended: 2018					
Locatou at.	White Pine, TN 37	890					
Date Utility wa	s Originally Organize	d:					
	August 7, 2003						
Location of Off	ice Where Accounts						
	3444 Saint Andrev						
	Baneberry, TN 378						
Give the Name		ss of the Officer of the Utilit	y to Whom Corresp	sondence Should : 865-674-0828	a be Addressed Cond		
	Jeffrey W. Cox, Sr P.O. Box 642, Whi		relephone.	805-074-0828			
	1.0. DOX 042, VVIII	to Tille, Tre or odo					
		OFFICERS & MANAGE	RS				
		-					
		TITLE		CALADV			
Jeffrey W. Cox	- Cr	TITLE President		\$ALARY \$0 \$0			
Marian J. Cox	, Oly	Secretary					
Jeffrey W. Cox	, Jr.	Vice President		\$0			
			VICE I TESIGETI				
		OWNERSHIP					
Report every c	orporation or individu	OWNERSHIP all owning or holding direct	tly or indirectly 5 pe	ercent or more of	f the voting securities		
			tly or indirectly 5 pe	ercent or more of	f the voting securities		
			tly or indirectly 5 pe	ercent or more o	f the voting securities		
				1			
			Percent	Salary	Meetings		
the reporting u		al owning or holding direc	Percent Ownership	Salary Charged	Meetings Attended		
the reporting u		Address	Percent Ownership In Utility	Salary	Meetings Attended During Year		
the reporting u		al owning or holding direc	Percent Ownership	Salary Charged	Meetings Attended		
the reporting u Name (a)	tility.	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)		
the reporting u Name (a)		Address	Percent Ownership In Utility	Salary Charged Utility	Meetings Attended During Year		
the reporting u Name (a)	tility.	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)		
the reporting u Name (a)	tility.	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)		
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the reporting u Name (a)	tility.	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)		

Name of Respondent	This Rep			Date of Report	Year of Report
IRM Utility		n Original		(Mo, Da, Yr) 6-17-19	12/31/2018
		Resubmission OME STATES	MENT	6-17-19	12/31/2018
	INC	OWIE STATE	VIEN I		
	Ref				
Account Name	Page	Water	Sewer	Other	Total
(a)	(b)	(c)	(d)	(e)	(f)
Gross Revenue:					
Residential		-	71,038	-	71,038
Commercial		(40	208,488	(=0)	208,488
Industrial			_	(= 0)	-
Multi-Family		- 20	29	-:	
Inspection Fees	-	-	33,594	J 2 1.	33,594
		-	33,374	749,383	749,383
Development Income (Passthru)				(749,383)	(749,383)
Development Expense (Passthru)	-		7	(749,303)	(749,363)
Total Gross Revenue		*	313,120		313,120
Total Gross Revenue			313,120	D 0, 0,000	313,120
					1
		1			l
	7770/60		211 503		211.502
Operation & Maint. Expense	W3/S3	-	311,583		311,583
Depreciation Expense	F-5		•	143	
Amortization Expense			-	<u> </u>	
Other Expense (Please Specify)		13 5 8		•	-
Other Expense (Please Specify)		200	T.	-	=
Taxes Other Than Income	F-7	(=)	10,805	1.51	10,805
Income Taxes	F-7	:#:		~	
Total Operating Expenses			322,388		322,388
		- 1			į.
Net Operating Income			(9,268)		(9,268)
1 8					
Other Income:					
Nonutility Income		(#1	120	2.82	120
Other (Please Specify)		S#6	-	3-0	:=)
Other (Please Specify)			4	(*)	*
Other (Please Specify) Other (Please Specify)			- 4	V.	197
Other (Please Specify)		-		341	-
Total Other Income			120	201	120
Total Other Income			120	11.00	120
		1		1	
		ľ			
				1	
Other Deductions:					
Misc. Nonutility Expenses		7,44		0#E	1.100
Interest Expense		72	1,488	3#	1,488
Other (Please Specify)		· · ·		(#E	:4)
Other (Please Specify)		E	12	1241	48
Other (Please Specify)			3	1/24	
Total Other Deductions	100		1,488	E-8 E-8 R-8	1,488
				1	
		- 400 - 0	(10,636)		(10,636

4		his Report		Date of Report	Year of Report	
	l in)_X_ An C		(Mo, Da, Yr)	10/21/2010	
1	(2 COMPARA)		submission	6-17-19	12/31/2018	
1 2	COMPARA	IIVE BAL	ANCE SHE	2 I		
3			Ref			
4	Account Name		Page	Current Year	Previous Year	l
5	(a)		(b)	(c)	(d)	
6						1
7						l
8	ASSETS					
9	THILL DIST IS SEEN IN (101 105)		EE/W1/01	1,115,340	1,115,340	
	Utility Plant in Service (101-105) Accum. Depreciation and Amortization (108)		F5/W1/S1 F5/W2/S2	380,114	345,476	1
11 12	Net Utility Plant		1'31 W 2132	735,226	769,864	1
13	iver ounty Franc			700,220	707,001	
	Cash			422	731	1
	Customer Accounts Receivable (141)			0	0	1
	Special Deposits (132)			6,740	12,447	1
	Other Receivables			25,278	29,898	1
18	Restricted Cash - Douglas Land Development			466,652	0	
19	Other Assets (Please Specify)			0	0	
20	Total Assets			1,234,318	812,940	
21] :
22						:
23						
24						
25	LIABILITIES AND CAPITAL					
26	Common Stock Issued (201)		F-6	1,000	1,000	
- 11	Common Stock Issued (201) Preferred Stock Issued (204)		F-6	0	0	
	Other Paid-In Capital (211)		1'-0	94,340	94,340	
	Retained Earnings (215)		F-6	31,440	42,076	1
31	Capital (Proprietary & Partnership-218)		F-6	0	0	
32	Total Capital			126,780	137,416	1
33	Consideration 1990 Memorroom					1
34						
35						١.
36						l
	Long-Term Debt (224)		F-6	0	0	
	Accounts Payable (231)			0	0	
	Notes Payable (232)			0	0	-
	Customer Deposits (235)			0	0	
	Accrued Taxes (236)	accellation was		166.652	0	
	Developer Reserve Account - Douglas Land D	evelopment		466,652	0	1
	Other Liabilities (Please Specify) Other Liabilities (Please Specify)			0	0	1
	Other Liabilities (Please Specify) Other Liabilities (Please Specify)			0	0	1
	Other Liabilities (Please Specify)			0	0	
	Advances for Construction			0	0	1
- 4	Contributions In Aid Of ConstNet (271-2)		F-8	640,886	675,524	1
49	Total Liabilities			1,107,538	675,524	1
50	***** COLUMNIA CURRENCE LOCUMENTO A SUR ANNA I					1
51						l
52						١.
53						:
54						
55	Total Liabilities & Capital			1,234,318	812,940	

IRM Utility	This Report			Date of Report (Mo, Da, Yr)	Year of Report
Kivi Othity		esubmission		6-17-19	12/31/2018
		T UTILITY PLA	ANT	1 0 1, 12	1-3.0
Plant Accounts (101-107) I	n olugino	Water	Sewer	Other	Total
(a)	nciusive	(c)	(d)	(e)	(f)
Utility Plant in Service (101)		0	1,115,340	0	1,115,340
Construction Work in Progress (105) Other (Please Specify)		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
Other (Please Specify)	-	0	0	0	0
Total Utility Plant		0	1,115,340	0	1,115,340
ACCUMULATED	DEPRECIATION	ON AND AMOR	RTIZATION O	F UTILITY PLA	ANT
Account 108		Water (c)	Sewer (d)	Other (e)	Total (f)
(a) Balance First of Year		(c)	(d)	(e)	(f)
(a) Balance First of Year	on Account	(c) 0	(d)	(e) 0	(f)
(a) Balance First of Year Credits During Year: Accruals charged to Depreciati Salvage		(c) 0	345,476 34,638 0	(e) 0	345,476 34,638
Balance First of Year Credits During Year: Accruals charged to Depreciati Salvage Other Credits (Please Specify):		(c) 0 0 0	345,476 34,638 0	(e) 0 0 0	345,476 34,638 0
Balance First of Year Credits During Year: Accruals charged to Depreciati Salvage Other Credits (Please Specify): Other Credits (Please Specify):		(c) 0 0 0 0	345,476 34,638 0 0	(e) 0 0 0 0	345,476 34,638 0 0
Balance First of Year Credits During Year: Accruals charged to Depreciati Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify):		(c) 0 0 0 0 0 0	345,476 34,638 0 0 0	(e) 0 0 0 0 0	345,476 34,638 0
Balance First of Year Credits During Year: Accruals charged to Depreciating Salvage Other Credits (Please Specify):		(c) 0 0 0 0	345,476 34,638 0 0 0	(e) 0 0 0 0	345,476 34,638 0 0 0
Balance First of Year Credits During Year: Accruals charged to Depreciati Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify):		(c) 0 0 0 0 0 0	345,476 34,638 0 0 0	(e) 0 0 0 0 0 0 0	345,476 34,638 0 0 0 0
Balance First of Year Credits During Year: Accruals charged to Depreciati Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify):		(c) 0 0 0 0 0 0	345,476 34,638 0 0 0	(e) 0 0 0 0 0 0 0	345,476 34,638 0 0 0 0
Balance First of Year Credits During Year: Accruals charged to Depreciati Salvage Other Credits (Please Specify): Total Credits Debits During Year: Book/Historical Cost of Plant F		(c) 0 0 0 0 0 0	345,476 34,638 0 0 0 34,638	(e) 0 0 0 0 0 0 0	345,476 34,638 0 0 0 0 34,638
Balance First of Year Credits During Year: Accruals charged to Depreciati Salvage Other Credits (Please Specify): Total Credits Debits During Year: Book/Historical Cost of Plant F		(c) 0 0 0 0 0 0 0	345,476 34,638 0 0 0 34,638	(e) 0 0 0 0 0 0 0 0	345,476 34,638 0 0 0 0 34,638
Balance First of Year Credits During Year: Accruals charged to Depreciati Salvage Other Credits (Please Specify): Fotal Credits Debits During Year: Book/Historical Cost of Plant F Cost of Removal Other Debits (Please Specify):		(c) 0 0 0 0 0 0 0 0	345,476 34,638 0 0 0 34,638	(e) 0 0 0 0 0 0 0 0 0	345,476 345,476 34,638 0 0 0 34,638
Balance First of Year Credits During Year: Accruals charged to Depreciatis Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Total Credits Debits During Year: Book/Historical Cost of Plant Foct of Removal Other Debits (Please Specify): Other Debits (Please Specify):		(c) 0 0 0 0 0 0 0 0 0	345,476 34,638 0 0 0 34,638 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0	345,476 345,476 34,638 0 0 0 34,638
Balance First of Year Credits During Year: Accruals charged to Depreciatis Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Total Credits Debits During Year: Book/Historical Cost of Plant Fost of Removal Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify):		(c) 0 0 0 0 0 0 0 0 0 0	345,476 34,638 0 0 0 34,638 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	345,476 345,476 34,638 0 0 34,638
Balance First of Year Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify): Other Debits (Please Specify):		(c) 0 0 0 0 0 0 0 0 0 0 0 0 0	345,476 34,638 0 0 0 34,638 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	345,476 345,476 34,638 0 0 34,638 0 0 0 0 0 0 0 0 0 0 0 0 0
Balance First of Year Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify): Other Credits Debits During Year: Book/Historical Cost of Plant For Cost of Removal Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify):		(c) 0 0 0 0 0 0 0 0 0 0	345,476 34,638 0 0 0 34,638 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	345,476 345,476 34,638

	lmit n (1	D (CD)	Varant Domont
Name of Respondent	This Report is:	Date of Report	Year of Report
IRM Utility	(1) _X_ An Original	(Mo, Da, Yr)	10/21/2010
	(2) A Resubmission		12/31/2018
I	CAPITAL STOCK (201 - 204	4)	
		I	
3			Ded
1		Common	Preferred
5		Stock	Stock
(a)		(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	
2			
RETAINED EAR	RNINGS (215)		
1			
5		Appropriated	Unappropriated
(a)		(b)	(c)
Balance first of year		` -	42,076
Changes during year NET INCOM	E/(NET LOSS)	-	(10,636)
Changes during year (Please Special	·		#
Changes during year (Please Special		:= 1	
Changes during year (Please Special Changes during year (Please Sp		:=:	-
		387	# I
Changes during year (Please Special		_	
Changes during year (Please Specia	1y)	0	31,440
Balance end of year		U	31,440
PROPRIETARY C	CAPITAL (218)		
5			ř –
7			.
3	NONE	Proprietor	Partner
(a)		(b)	(c)
Balance first of year		-	-
Changes during year (Please Speci	fv)	-	
	-		=
Changes during year (Please Speci	fy)		-
Changes during year (Please Speci-	fy) fy)		
B Changes during year (Please Special Changes during year (Please	fy) fy) fy)		
B Changes during year (Please Special Changes during year (Please	fy) fy) fy)		
B Changes during year (Please Special Changes during year (Please	fy) fy) fy) fy)		
Changes during year (Please Special Changes during year (Please Sp	fy) fy) fy) fy)		
	fy) fy) fy) fy) fy)		
Changes during year (Please Special Balance end of year LONG-TERM	fy) fy) fy) fy) fy)		
Changes during year (Please Special Changes during year (Please Sp	fy) fy) fy) fy) fy)		
Changes during year (Please Special Changes during year (Please Sp	fy) fy) fy) fy) fy) DEBT (224)		- 0
Changes during year (Please Special Changes year (Please Special Changes year (Please Special Changes	fy) fy) fy) fy) fy) DEBT (224)	o Interest Rate	Year End
Changes during year (Please Speci-Changes during year year (Please Speci-Changes during year year year year year year year year	fy) fy) fy) fy) fy) DEBT (224)	0	Year End Balance (c)
Changes during year (Please Special Changes year (Please Special C	fy) fy) fy) fy) fy) DEBT (224)	Interest Rate (b) 0.00%	Year End Balance (c)
Changes during year (Please Special Changes year (Please Special Changes year (Please Special Changes	fy) fy) fy) fy) fy) DEBT (224)	Interest Rate (b) 0.00% 0.00%	Year End Balance (c)
Changes during year (Please Special Changes year (Please Special Changes year (Please Special Changes	fy) fy) fy) fy) fy) DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00%	Year End Balance (c)
Changes during year (Please Special Changes during year (Please Sp	fy) fy) fy) fy) fy) DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Changes during year (Please Special Changes during year (Please Sp	fy) fy) fy) fy) fy) DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Changes during year (Please Special Changes during year (Please Sp	fy) fy) fy) fy) fy) DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Changes during year (Please Special Changes during year (Please Sp	fy) fy) fy) fy) fy) DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Changes during year (Please Special Changes during year (Please Sp	fy) fy) fy) fy) fy) DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c) -
Changes during year (Please Special Changes during year (Please Sp	fy) fy) fy) fy) fy) DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Changes during year (Please Special Changes during year (Please Sp	fy) fy) fy) fy) fy) DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Changes during year (Please Special Changes during year (Please Sp	fy) fy) fy) fy) fy) DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Changes during year (Please Special Changes during year (Please Sp	fy) fy) fy) fy) fy) DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)

	This Report is:		Date of Report	Year of Report		
IRM Utility	(1) _X_ An Original		(Mo, Da, Yr)			
	(2) A Resubmissio		6-17-19	12/31/2018		
	TAXES A	CCRUED (236)				
Description	Water	Sewer	Other	Total		
(a)	(b)	(c)	(d)	(e)		
(a)	(10)	(6)	(u)	(0)		
Balance First of year		-	-	0		
Accruals Charged:						
Federal Income Tax	25			0		
Local Property tax		8,773		8,773		
State ad valorem tax	*			0		
TN State Sales Tax		-		0		
Regulatory Assessment Fee	¥	¥		0		
Payroll Tax	-			0		
TN Franchise & Excise tax	n .	2,032		2,032		
Other Taxes (Please Specify)	-	2	-	0		
Total Taxes Accrued	0	10,805	0	10,805		
Taxes Paid						
Federal Income Tax		12	90	0		
Local Property tax	#:	8,773	(#)	8,773		
State ad valorem tax	*	-	(9)	0		
TN State Sales Tax		-		0		
Regulatory assessment fee	*		(#0	0		
Payroll Tax	 	2.022	37) 120	2,032		
TN Franchise & Excise tax	- F	2,032		2,032		
Other Taxes (Please Specify) Total Taxes Paid	0	10,805	0	10,805		
Total Taxes Falu	0,	10,003	0	10,003		
Balance End of Year	Ŏ	0	0	0		
Balance End of Teat	V	0	U			
PAYMENTS FO	OR SERVICES RENI	DERED BY OTHER	THAN EMPLOYEES			
Report all info concerning rate, managem	ent, construction, adve	ertising, labor relations,	or other professional	services rendered to the		
Utility for which total payments during th	e year to any Corp, Pti	I I I I I I I I I I I I I I I I I I I	mon or any kina, amou	inted to \$500 of more.		
Name of Recipient	Amount		Description of Service	e		
		Lagal carvices				
Formin Dohongo DI C	21 000	21,000 Legal services 6,500 Regulatory and accou		nting services		
Farris Bobango PLC			nting services			
WHN Consulting	6,500	Regulatory and accou				
WHN Consulting K & S Bookkeeping and Tax	6,500 2,625	Regulatory and accou Bookkeeping & payro	ll services	ces		
WHN Consulting K & S Bookkeeping and Tax Pugh & Company, PC	6,500 2,625 4,055	Regulatory and accour Bookkeeping & payro Tax, accounting & reg	Il services gulatory reporting servi	ces		
WHN Consulting K & S Bookkeeping and Tax Pugh & Company, PC IRM C&C Company (Routine Maint.)	6,500 2,625 4,055 47,879	Regulatory and accou Bookkeeping & payro Tax, accounting & reg Routine maintenance	Il services sulatory reporting servi- of plants and materials	ces		
WHN Consulting K & S Bookkeeping and Tax Pugh & Company, PC IRM C&C Company (Routine Maint.) IRM C&C Co. (Non-routine Maint.)	6,500 2,625 4,055 47,879 51,880	Regulatory and accou Bookkeeping & payro Tax, accounting & reg Routine maintenance Non-routine maintena	Il services gulatory reporting servi of plants and materials nce and materials	ces		
WHN Consulting K & S Bookkeeping and Tax Pugh & Company, PC IRM C&C Company (Routine Maint.) IRM C&C Co. (Non-routine Maint.) IRM C&C Co. (Management Services)	6,500 2,625 4,055 47,879 51,880 40,040	Regulatory and accou Bookkeeping & payro Tax, accounting & reg Routine maintenance	Il services gulatory reporting servi of plants and materials nce and materials	ces		
WHN Consulting K & S Bookkeeping and Tax Pugh & Company, PC IRM C&C Company (Routine Maint.) IRM C&C Co. (Non-routine Maint.)	6,500 2,625 4,055 47,879 51,880 40,040	Regulatory and accou Bookkeeping & payro Tax, accounting & reg Routine maintenance Non-routine maintena Billing and office serv	Il services gulatory reporting servi of plants and materials nce and materials	ces		
WHN Consulting K & S Bookkeeping and Tax Pugh & Company, PC IRM C&C Company (Routine Maint.) IRM C&C Co. (Non-routine Maint.) IRM C&C Co. (Management Services)	6,500 2,625 4,055 47,879 51,880 40,040	Regulatory and accou Bookkeeping & payro Tax, accounting & reg Routine maintenance Non-routine maintena Billing and office serv	Il services gulatory reporting servi of plants and materials nce and materials	ces		
WHN Consulting K & S Bookkeeping and Tax Pugh & Company, PC IRM C&C Company (Routine Maint.) IRM C&C Co. (Non-routine Maint.) IRM C&C Co. (Management Services)	6,500 2,625 4,055 47,879 51,880 40,040	Regulatory and accou Bookkeeping & payro Tax, accounting & reg Routine maintenance Non-routine maintena Billing and office serv	Il services gulatory reporting servi of plants and materials nce and materials	ces		

Name of Respondent	This Report is:		Date of Report	Year of Report
IRM Utility	(1) X An Origin		(Mo, Da, Yr)	12/21/2010
CONT	(2) A Resubm		6-17-19	12/31/2018
CONI	TRIBUTIONS IN AID O	CONSTRUCTIO	JN (2/1)	
Descrip	tion	Water	Sewer	Total
(a)		(b)	(c)	(d)
(4)		(6)	(0)	(-)
Balance First of Year			1,021,000	1,021,000
Add Credits During Year		170		
Less Charges During Year		-	-	() = -
Balance End of Year		0	1,021,000	1,021,000
Less Accumulated Amortization			380,114	380,114
Net Contributions in Aid of Co	nstruction	0	640,886	640,886
NUMBER OF STREET	NO IN AID OF CONCED	LICTION DUDING	C VEAD (CDED	TTC)
DITIONS TO CONTRIBUTION	NS IN AID OF CONSTR	UCTION DURING	J TEAK (CRED	(13)
		T		
Report below all developers or	contractors agreements f	rollndicate "Cash"		
which cash or property was rec		or "Property"	Water	Sewer
(a)	erved daring one jeur	(b)	(c)	(d)
Contractor or Developer #1		(~)	-	<u> </u>
Contractor or Developer #2			-	"
Contractor or Developer #3				¥
Contractor or Developer #4			(3)	-
Contractor or Developer #5			in.	-
Contractor or Developer #6			.=:	-
Contractor or Developer #7			E - €0	-
Contractor or Developer #8			:=0	-
Contractor or Developer #9			(-)	-
Contractor or Developer #10			a 1.	-
Contractor or Developer #11				Ξ
Contractor or Developer #12			•	
Contractor or Developer #13				
Contractor or Developer #14				
Contractor or Developer #15				-
Contractor or Developer #16				
Contractor or Developer #17			-	
Contractor or Developer #18		:		
Contractor or Developer #19				-
Contractor or Developer #20			-	
O-040-4-0-D- 1 HA1				-
Contractor or Developer #21			-	-
Contractor or Developer #22				
Contractor or Developer #22 Contractor or Developer #23				-
Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24			(#1	-
Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25				- :
Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26				
Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27			-	
Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27 Contractor or Developer #28			-	# # # # # # # # # # # # # # # # # # #
Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27			-	

	e of Respondent Utility	This Report is: (1) _X_ An Origir		Date of Report (Mo, Da, Yr)	Year of Report
		(2) A Resubm		6-17-19	6-17-19
	SEWER U	TILITY PLANT	ACCOUNTS		
Acct					
No.	Account Name	Previous Year	Additions	Retirements	Current Year
(a)	(b)	(c)	(d)	(e)	(f)
					77.242
	Organization	77,343			77,343
	Franchises Land & Land Rights	89,403	-		89,403
	Structures & Improvements	57,103	-	·	2
	Collection Sewers - Force	-		5.	-
	Collection Sewers - Gravity		(/ e :	(*)	
	Special Collecting Structures	4	()	100	-
	Services to Customers	45,000	(196) M.	45,000
	Flow Measuring Devices	3,666	1124		3,666
	Flow Measuring Installations	-		-	-
	Receiving Wells		.	-	-
	Pumping Equipment Treatment & Disposal Equipment	890,000		 	890,000
	Plant Sewers	890,000		-	
	Outfall Sewer Lines		•	3.40	-
	Other Plant & Miscellaneous Equipment	9,928	á:	5#1	9,928
	Office Furniture & Equipment	I E	-	*	745
391	Transportation Equipment	1. 	¥.	-	(4)
	Stores Equipment			9	-
	Tools, Shop & Garage Equipment			151	
	Laboratory Equipment			3.50	150
	Power Operated Equipment				(e):
	Communication Equipment Miscellaneous Equipment				(4)
	Other Tangible Plant			Tan-	
370	Total Sewer Plant	1,115,340	Call III III W	THE RESERVE	1,115,340
				1	
					1
				1	

	ame of M Utili	•				This Report is: (1) _X_ An Original (2) A Resubmission		(Mo, Da, Yr) 6-17-19	Year of Report 12/31/2018
		ANALYSI	S OF ACCUM	MULATED DE	PRECIATION	BY PRIMARY ACCO	UNT - SEWE	R	
Nu	ccount umber (a)	Account (b)	Average Service Life in Years (c)	Average Salvage Value in Percent (d)	Depreciation Rate Applied* (c)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
_	354	Structures & Improvements	-	0.00%	0.00%				
		Collection Sewers - Force		0.00%					- 5
		Collection Sewers - Gravity	2	0.00%	0,00%	785			*:
		Special Collecting Structures		0.00%	0.00%	72	20		
		Services to Customers	26	3,85%	0.00%	19,058	i	1,733	20,791
	364	Flow Measuring Devices	10	10.00%	0.00%	4,032		(366)	3,666
		Flow Measuring Installations		0,00%	0,00%	(e)			
	370	Receiving Wells		0.00%	0.00%				*
ņ.	371	Pumping Equipment		0.00%	0.00%				
	380	Treatment & Disposal Equipment	26	3,85%	0.00%	311,464		34,265	345,729
	381	Plant Sewers		0.00%	0.00%				
		Outfall Sewer Lines		0.00%	0.00%				
		Other Plant & Miscellaneous Equipment	10	10.00%	0.00%	10,922		(994)	9,928
1		Office Furniture & Equipment	-	0.00%	0.00%	/#:	×		
		Transportation Equipment		0.00%	0.00%	\ F:		-	-
i		Stores Equipment	-	0,00%	0,00%	-			-
		Tools, Shop & Garage Equipment		0.00%				-	
		Laboratory Equipment		0.00%	0.00%	3*1	-		
		Power Operated Equipment		0.00%	0.00%		*	- :	
		Communication Equipment		0.00%	0,00%			-	
		Miscellaneous Equipment		0.00%	0.00%	- 14			
	398	Other Tangible Plant		0.00%	0.00%	345,476	- 0		380,114
	*Sti	Totals ate basis used for percetages used in sched	lule.						

	e of Respondent Utility	This Report is: (1) X An Orig	inal	Date of Report (Mo, Da, Yr)	rear of Report
		(2) A Resub			12/31/2018
	SEWER OPERATION				N/A
Acct		l l	A		
No.		Description			Amount
		(a)			(b)
	Salaries & Wages - Employees			}	
	Salaries & Wages - Officers, Di	rectors & Stockhold	ers	}	171
	Employee Pensions & Benefits			}	2,000
	Purchased Sewage Treatment Sludge Removal Expense			+	2,000
	Purchased Power			ŀ	8,134
	Fuel for Power Production			ł	0,151
	Chemicals			Ì	1 = 1
	Materials & Supplies			İ	7,151
	Contractual Services			Ì	217,658
	Rents			Ţ	3,951
750	Transportation Expense				1,093
	Insurance Expense				187
	Regulatory Commission Expens	se		1	55,770
	Bad Debt Expense				
775	Miscellaneous Expenses			1	15,639
113					311,583
113	Total Sewer Operation & N	Maintenance Expen	ise	1	011,000
113	Total Sewer Operation & N	Maintenance Expen	se		511,000
113	Total Sewer Operation & N	Maintenance Expen	se		511,000
113	Total Sewer Operation & N	Maintenance Expen	se		211,000
773	Total Sewer Operation & N	Maintenance Expen	ise		011,00
113	Total Sewer Operation & N	SEWER CUST			011,00
113	Total Sewer Operation & N	SEWER CUST			
113		SEWER CUST	OMERS	Diggonnoctions	Customers
113	Description	SEWER CUST Customers First of Year	OMERS Additions	Disconnections	Customers End of Year
	Description (a)	SEWER CUST	OMERS	Disconnections (d)	Customers
	Description (a) red Customers:	SEWER CUST Customers First of Year (b)	OMERS Additions (c)		Customers End of Year
	Description (a) red Customers: 5/8 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)		Customers End of Year
	Description (a) red Customers: 5/8 Inch 3/4 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)		Customers End of Year (e)
	Description (a) red Customers: 5/8 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	Customers End of Year (e)
	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch	Customers First of Year (b)	OMERS Additions (c)	(d)	Customers End of Year (e)
	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d) - - -	Customers End of Year (e)
	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch	SEWER CUST Customers First of Year (b)	Additions (c)	(d)	Customers End of Year (e)
	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	Customers End of Year (e)
	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	Customers End of Year (e)
	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch	SEWER CUST Customers First of Year (b)	Additions (c)	(d)	Customers End of Year (e)
	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify)	SEWER CUST Customers First of Year (b)	Additions (c)	(d)	Customers End of Year (e)
	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify)	SEWER CUST Customers First of Year (b)	Additions (c)	(d)	Customers End of Year (e)
Mete	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 6.0 Inch Other (Please Specify) Other (Please Specify) Other (Please Specify)	SEWER CUST Customers First of Year (b)	Additions (c)	(d)	Customers End of Year (e)
Mete	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) etered Customers	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	Customers End of Year (e)
Mete	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 6.0 Inch Other (Please Specify) Other (Please Specify) Other (Please Specify)	SEWER CUST Customers First of Year (b)	Additions (c)	(d)	Customers End of Year (e)
Mete	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) etered Customers	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	Customers End of Year (e)
Mete	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) etered Customers	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	Customers End of Year (e)
Mete	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) etered Customers	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	Customers End of Year (e)
Mete	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) etered Customers	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	Customers End of Year (e)

Name of Respondent IRM Utility	This Report is: (1) _X_ An Original (2) A Resubs		Date of Report (Mo, Da, Yr) 6-17-19	Year of Report 12/31/2018
	PUMPING EQ		0 17 17	12/31/2010
Description*** (a)	Lift Station #1 (b)	Lift Station #2 (c)	Lift Station #3 (d)	Lift Station #4 (e)
) Make, Model, or Type of Pump	Sta-Rite Service			
Year Installed	Connect			
Rated Capacity (GPM)	20 GPM			
Size (HP)	1/2 HP			
Power (Electric/Mechanical)	Electric			
Make, Model or Type of Motor	Sta-Rite			
SERVICE CONNECTIONS				
Description***	Service Connection #1	Service Connection #2	Service Connection #3	Service Connection #4
(a)	(b)	(c)	(d)	(e)
Size (Inches) Type (PVC, VCP, etc) Average Length (Feet)	1-2" PVC Sch 40 Commercial	1-2" PVC Sch 40 Residential (75)		
Connections-Beginning of Year	82	66	:•.	
Connections-Added during Year Connection-Retired during Year	2	1	(+)	-
Connections-End of Year	84	65	0	0
Number of Inactive Connections		3	2	2
COLLECTING	G MAINS, FORC	E MAINS, & MA	ANHOLES	
Description		Collecting Mains	Force Mains	Manholes
(a)		(b)	(c)	(d)
Size (Inches) Type		2-4" PVC Sch 40	None	None
Length/Number-Beginning of Year		14,700	(4)	-
Length/Number-Added During Year Length/Number-Retired During Year				-
Length/Number-End of Year		14700	0	0

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

Name of Respondent	This Report is:		Date of Report (Mo, Da, Yr)	Year of Report
IRM Utility	(1) _X_ An Origi (2) A Resubi		6-17-19	12/31/2018
	TREATMENT		0-17-19	112/31/2016
	INEATMENT	TEANT		
	Treatment Facility	Treatment Facility	Treatment Facility	Treatment Facility
Description***	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(e)
()	()		l `´	\
Manufacturer				
Туре				
Steel or Concrete				
Total Capacity				
Average Daily Flow				
Effluent Disposal				
Total Gallons of Sewage Treated				
I.	IASTER LIFT STA	ATION PUMPS		
			1	
	Master	Master	Master	Master
	Pump	Pump	Pump	Pump
Description***	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(e)
(44)		(5)	(=)	
Manufacturer	Quanics			
Capacity (GPM)	10 to 50			
Size (HP)	One-half			
Power (Electric/Mechanical)	120 V			
Make, Model, or Type of Motor	PTE 10 or 20		1	
OTHE	R SEWER SYSTE	MINEODMAT	TON	
OTHE	K SEWEK SISIE	MINFORMAI	ION	
Present Number of Equivalent Resider	ntial Customer's * be	eing served		65
Maximum Number of Equivalent Resi			can efficiently ser	288
Estimated Annual Increase in Equivale				10
* Equivalent Residential Customers =				Day.
Total Gallons Treated includes both				<u></u>
State any plans and estimated complet	ion dates for any en	largements of thi	s system:	
N/A				 ;
-				
1641	dunnum or t = 1 !	anta mlanes miles	mit the fellowing	
If the present systems do not meet env				
A. An evaluation of the present			ne requirements.	-
B. Plans for funding and constru C. The date construction will be		a apgrading.		-
				-
C. The date construction will be	giii.			
-		ce connections in	stalled?	
What is the percent of the certificated	area that have service			
-	area that have service			
What is the percent of the certificated	area that have service			=
What is the percent of the certificated	area that have service			-

Name of Respondent	This Report is:	Date of Report	Year of Report
IRM Utility	(1) _X_ An Original	(Mo, Da, Yr)	
	(2) A Resubmission		12/31/2018
SUPPLEMENTAL FIN	ANCIAL DATA TO THE Rate Base	ANNUAL REPO	ORT
Additions:	Rate Dase		
Plant In Service			1,115,340
Construction Work in Progress			
Property Held For Future Use			
Materials & Supplies			
Working Capital Allowance			
Other Additions - Common Plan	t Alloc from Parent Compar	ny	
Other Additions (Please Specify		•	
Total Additions to Rate Bas			1,115,340
Deductions:			1 1
Accumulated Depreciation			380,114
Accumulated Deferred Income			
Pre 1971 Unamortized Investme	nt Tax Credit		
Customer Deposits			
Contributions in Aid of Construc			640,886
Other Deductions (Please Specif			
Other Deductions (Please Specif			1.001.000
Total Deductions to Rate Ba	ase		1,021,000
			1
Data Basa			94,340
Rate Base			74,540
Adi	usted Net Operating Incon	1e	
Operating Revenues:	usted free Operating mean		
Residential			71,038
Commercial			208,488
Industrial			
Public Authorities			
Multiple Family			
Fire Protection			
All Other			33,594
Total Operating Revenues			313,120
15			
Operating Expenses:			
Operation			311,583
Depreciation			
Amortization			10.005
Taxes Other Than Income Taxes	S		10,805
Income Taxes			322,388
Total Operating Expense			344,300
Not Operating Income			(9,268)
Net Operating Income Other (Please Specify)			(7,200)
Other (Please Specify) Other (Please Specify)			
Adjusted Net Operating Income			(9,268)
Aujusteu Net Operating income			(2,200)
Rate of Return (Line 49 / Line 25)			-9.82%
Rate of Return (Diffe 42 / Diffe 23)			7102 70
All amounts should be calculated in a	manner consistent with the	last Rate Order is	sued by the
Commission for this Company.			-

IRM Utility Activity Report for Escrow Account For the Twelve Months Ended December 31, 2018

	Escro	Escrow Required Per Books	300ks (Account 235.10)	5.10)	Escro	w Provided Per I	Escrow Provided Per Bank (Account 132.01)	.01)
	Beginning	Accrued	Removed	Ending	Beginning	Deposited	Removed	Ending
Month	Balance	Into Escrow	From Escrow	Balance	Balance	Into Escrow	From Escrow	Balance
January	\$0.00	\$3,811.38		\$3,811.38	\$12,079.38	3,500.03	11,003.00	\$4,576.41
February	3,811.38	3,071.36		6,882.74	4,576.41	1,000.01	4,505.00	1,071.42
March	6,882.74	3,539.85		10,422.59	1,071.42	00.0	750.00	321.42
April	10,422.59	3,097.36		13,519.95	321.42	2,200.00	755.00	1,766.42
May	13,519.95	3,461.22		16,981.17	1,766.42	0.01	1,500.00	266.43
June	16,981.17	3,510.56		20,491.73	266.43	3,500.01	2.00	3,761.44
July	20,491.73	3,002.69		23,494.42	3,761.44	4,000.00	3,200.00	4,561.44
August	23,494.42	3,304.68		26,799.10	4,561.44	8,000.02	7,000.00	5,561.46
September	26,799.10	3,619.45		30,418.55	5,561.46	8,500.04	6,000.00	8,061.50
October	30,418.55	3,432.75		33,851.30	8,061.50	3,000.02	6,250.00	4,811.52
November	33,851.30	3,389.87		37,241.17	4,811.52	6,000.04	3,500.00	7,311.56
December	37,241.17	3,144.39	40,385.56	00.00	7,311.56	6,000.03	7,000.00	6,311.59
Total		\$40,385.56	\$40,385.56			\$45,700.21	\$51,468.00	

Total Balance at End of Fiscal Year:

6,311.59	0.00	6,311.59
Escrow Assets	Escrow Liability	Net Escrow Assets (Shortfall)

NOTES:

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

Accordingly, the escrow account was reduced to \$0 since non-routine maintenance costs exceeded the required accrual deposits. At the end of the year, the balance in the non-routine maintenance account is cleared to the escrow liability (Account 235.10) Non-routine maintenance is initially charged to account 775.19 during the year when these expenses are incurred. The total non-routine maintenance cost was \$51,879.96 which exceeded the escrow accruals of \$40,385.56. See Schedule SU-3 for the detail of Non-Routine Maintenance Expense during the year.

Integrated Resource Management Transaction Summary January - December 2018

101 Operating Expense	_		
	S		
775 Miscellaneous Ex	pense		
775.18 Maintenance	Expense - Ro	utine	
various		IRM C&C Company (see invoice list below)	195,568.53
5/24/2018		Jim Hopper	100.00
7/19/2018		Campus Cargo	79.02
various		Other miscellaneous charges	204.75
various		•	
		GL Balance at 12-31-18 (prior to reclassifications)	195,952.30
		Classification summary of IRM C&C Company expenses per 2018 invoices:	10.010.00
		Management fees	40,040.00
		Regulatory costs	55,770.00
		Non-routine maintenance	51,879.96
		Routine maintenance	47,878.57
		Subtotal	195,568.53
		Add other routine maintenance costs (non-IRM C&C Company) (see above) Total	383.77 195,952.30
		, 5.5.	
		Invoice Details from IRM C&C Company:	
		Management Fees (including office management & billing services):	
	8001	IRM C&C Company	3,080.00
	8048	IRM C&C Company	3,080.00
	8020	IRM C&C Company	3,080.00
	8049	IRM C&C Company	3,080.00
	8050	IRM C&C Company	3,080.00
	8051	IRM C&C Company	3,080.00
	8083	IRM C&C Company	3,080.00
	8084	IRM C&C Company	3,080.00
	8085	IRM C&C Company	3,080.00
	8120	IRM C&C Company	3,080.00
	8121	IRM C&C Company	3,080.00
	8122	IRM C&C Company	3,080.00
12/1/2018 1	9031	IRM C&C Company Total Management, Billing & Office Costs per F-7	3,080.00
1/1/2018 1	8001	Regulatory Costs: IRM C&C Company	4,290.00
	8048	IRM C&C Company	4,290.00
	8020	IRM C&C Company	4,290.00
	8049	IRM C&C Company	4,290.00
	8050	IRM C&C Company	4,290.00
	8050	IRM C&C Company	4,290.00
	8083	IRM C&C Company	4,290.00
	8084	IRM C&C Company	4,290.00
	8085	IRM C&C Company	4,290.00
	8120	IRM C&C Company	4,290.00
	8121	IRM C&C Company	4,290.00
	8122	IRM C&C Company	4,290.00
	9031	IRM C&C Company	4,290.00
		Total Regulatory Costs per F-7	55,770.00

3/31/2018 6/30/2018 9/30/2018 12/31/2018	18032 18124 18132 18134	Non-Routine Maintenance: IRM C&C Company	16,977.65 15,708.68 11,005.09 8,188.54
		Total Non-Routine Maintenance per F-7	51,879.96
1/5/2018	18021	Routine Maintenance: IRM C&C Company	949.97
3/31/2018	18033	IRM C&C Company	15,030.64
6/30/2018	18125	IRM C&C Company	10,077.08
9/30/2018	18133	IRM C&C Company	8,650.09
12/31/2018	18135	IRM C&C Company	13,170.79
		Total Routine Maintenance per F-7	47,878.57

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Name of Respo	ondent 	This Report is: (1) _X_ An Original (2) A Resubmission	1	Date of Report (Mo, Da, Yr) 6/25/2020	Year of Report 12/31/2019
	IE	DENTIFICATION & OWNE		0/23/2020	12/01/2010
Report of:	Intograted Resour	oo Managamant Inc. d/h/	a IDM Litility		
Report of.		ce Management, Inc. d/b/ DRT THE EXACT NAME (
Located at:	P.O. Box 642		Vaar Endad	2019	
Located at.	White Pine, TN 37	'890	Teal Elided	2019	
Data Utility was	Ovininally Ossanisa	Al.			
Date Offility was	Originally Organize August 7, 2003	su.			
	-				
Location of Office	ce Where Accounts	and Records are Kept:			
	3444 Saint Andrew Baneberry, TN 378				
Give the Name,	Title,&Office Address Jeffrey W. Cox, Sr	ss of the Officer of the Util			
	P.O. Box 642; Whi		Telephone	: (865) 674-0828	
1					
		OFFICERS & MANAGE	RS		
		·			
NAME		TITLE		SALARY	
Jeffrey W. Cox,	Sr.	President		\$0	
Marian J. Cox Jeffrey W. Cox,	Jr=	Secretary Vice President		\$0	
oamoj vi oox,		Viocitionia		4.0	
		OWNERSHIP			
Report every co the reporting uti		ual owning or holding direc	ctly or indirectly 5 p	ercent or more o	the voting securities
the reporting diff					
			Percent	Salary	Meetings
			Ownership	Charged	Attended
Name		Address	In Utility	Utility	During Year
(a)		(b)	(c)	(d)	(e)
Inffroy M. Cox	Sr & Marian J Cox	Baneberry, TN	100%	\$0	Numerous
Jemey VV. Oox,	OI & IVIAIIAII 9 OOX	Baneberry, 114	10070	ΨΟ	Ttumerous

Name of Respondent IRM Utility		ort is: An Original . Resubmission		Date of Report (Mo, Da, Yr) 6/25/2020	Year of Report 12/31/2019
	INC	COME STATE	MENT		
Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
Gross Revenue:					
Residential			106,123	=	106,123
Commercial Industrial		(#3	214,019	-	214,019
Industrial			5,90		· ·
Multi-Family				=	- 20.500
Inspection Fees			38,598	104044	38,598
Development Income (Passthru)			(#E	134,314	134,314
Development Expense (Passthru)		:#3.		(134,314)	(134,314)
Other (Please Specify) Total Gross Revenue	-	(4)	358,740	Segment of	358,740
Total Gross Revenue			330,740	-	330,740
Operation & Maint. Expense	W3/S3	27	347,230	Tes	347,230
Depreciation Expense	F-5		317,230	2	317,230
Amortization Expense				5.5	
Other Expense (Please Specify)		:4:	: : : : : : : : : : : : : : : : : : :	: E	*
Other Expense (Please Specify)		2	1	35	¥
Taxes Other Than Income	F-7	- F	12,985	72	12,985
Income Taxes	F-7	-	3.53	0.5	
Total Operating Expenses			360,215		360,215
	-				
Net Operating Income			(1,475)		(1,475)
0.1					
Other Income:			200		_
Nonutility Income Other (Please Specify)		*	(4)		# 4
Other (Please Specify)			(A)		
Other (Please Specify)			17/		
Other (Please Specify)		-			
Total Other Income					
Other Deductions:					
Misc. Nonutility Expenses		ш	14	(=)	#
Interest Expense		â	1,060	: E	1,060
Other (Please Specify)		-	-		
Other (Please Specify)		.	-		₩.
Other (Please Specify)			-	le:	
Total Other Deductions	T P		1,060		1,060
Net Income			(2,535)	Hassilan var Bill	(2,535)

	is Report is:	Date of Report	Year of Report
	X An Original	(Mo, Da, Yr)	10/21/20:0
(2)		6/25/2020	12/31/2019
COMPARAT	IVE BALANCE SH	RR I	
	Ref	T	
Account Name	Page	Current Year	Previous Year
(a)	(b)	(c)	(d)
()			
ASSETS			
Utility Plant in Service (101-105)	F5/W1/S1	1,115,340	1,115,340
Accum. Depreciation and Amortization (108)	F5/W2/S2		380,114
Net Utility Plant		699,228	735,226
,		, , , , , , , , , , , , , , , , , , , ,	
Cash		6,696	422
Customer Accounts Receivable (141)		0	0
Special Deposits		10,842	6,740
Other Receivables	-	12,367	25,278
Restricted Cash - Douglas Land Development		321,587	466,652
Other Assets (Please Specify)		0	0
Total Assets		1,050,720	1,234,318
LIABILITIES AND CAPITAL			
Common Stock Issued (201)	F-6	1,000	1,000
Preferred Stock Issued (204)	F-6	0	0
Other Paid-In Capital (211)		94,340	94,340
Retained Earnings (215)	F-6	28,905	31,440
Capital (Proprietary & Partnership-218)	F-6	0	0
Total Capital	-	124,245	126,780
Long-Term Debt (224)	F-6	0	0
Accounts Payable (231)	1 -0	0	0
Notes Payable (232)		0	0
Customer Deposits (235)		0	0
Accrued Taxes (236)		0	0
Developer Reserve Account-Douglas Land Dev	elopment	321,587	466,652
Other Liabilities (Please Specify)		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 ConstNet (271-2)	F-8	604,888	640,886
Total Liabilities		926,475	1,107,538
			4.001.010
Total Liabilities & Capital		1,050,720	1,234,318

IRM Utility	This Report (1) X An C			Date of Report (Mo, Da, Yr)	Year of Report
		submission		6/25/2020	12/31/2019
	NET	UTILITY PL	ANT)	
DI			G	0.11	T. / I
Plant Accounts (101-107) Ind (a)	clusive	Water (c)	Sewer (d)	Other (e)	Total (f)
Utility Plant in Service (101)		0	1,115,340	0	1,115,340
Construction Work in Progress ((105)	0	0	0	0
Other (Please Specify)	-	0	0	0	0
Other (Please Specify) Other (Please Specify)	-	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
Total Utility Plant	1111	0	1,115,340	0	1,115,340
ACCUMULATED DI	EPRECIATIO	N AND AMOI	RTIZATION O	F UTILITY PLA	ANT
Account 108		Water	Sawar	Other	Total
Account 108		Water (c)	Sewer	Other (e)	Total (f)
Account 108 (a)		Water (c)	Sewer (d)	Other (e)	Total (f)
(a)					
(a) Balance First of Year		(c)	(d)	(e)	(f)
(a) Balance First of Year Credits During Year:	1 Account	(c) 0	(d) 380,114	(e) 0	(f) 380,114
(a) Balance First of Year Credits During Year: Accruals charged to Depreciation	1 Account	(c)	(d)	(e)	(f)
(a) Balance First of Year Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify):	1 Account	(c) 0	380,114 35,998	(e) 0	380,114 35,998
(a) Balance First of Year Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify): Other Credits (Please Specify):	n Account	(c) 0 0 0 0	380,114 35,998 0 0	(e) 0 0 0 0	380,114 35,998 0 0
(a) Balance First of Year Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify):	1 Account	(c) 0 0 0 0 0	380,114 35,998 0 0 0	(e) 0 0 0 0 0	380,114 35,998 0 0
(a) Balance First of Year Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify):	1 Account	(c) 0 0 0 0 0 0	380,114 35,998 0 0 0	(e) 0 0 0 0 0 0	380,114 35,998 0 0 0
(a) Balance First of Year Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify):	n Account	(c) 0 0 0 0 0	380,114 35,998 0 0 0	(e) 0 0 0 0 0	380,114 35,998 0 0
Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify):	n Account	(c) 0 0 0 0 0 0	380,114 35,998 0 0 0	(e) 0 0 0 0 0 0	380,114 35,998 0 0 0
(a) Balance First of Year Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify): Cotal Credits Debits During Year:		(c) 0 0 0 0 0 0 0	380,114 35,998 0 0 0	(e) 0 0 0 0 0 0	380,114 35,998 0 0 0
Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify):		(c) 0 0 0 0 0 0	380,114 35,998 0 0 0 35,998	(e) 0 0 0 0 0 0 0	380,114 35,998 0 0 0 0 35,998
Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify): Cotal Credits Debits During Year: Book/Historical Cost of Plant Re Cost of Removal Other Debits (Please Specify):		(c) 0 0 0 0 0 0 0 0	(d) 380,114 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	380,114 35,998 0 0 0 35,998 0 0 0 0 0
Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify): Cotal Credits Debits During Year: Book/Historical Cost of Plant Re Cost of Removal Other Debits (Please Specify): Other Debits (Please Specify):		(c) 0 0 0 0 0 0 0 0	(d) 380,114 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	380,114 35,998 0 0 0 35,998 0 0 0 0 0 0
Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify): Other Credits Credits Debits During Year: Book/Historical Cost of Plant Re Cost of Removal Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify):		(c) 0 0 0 0 0 0 0 0 0 0	(d) 380,114 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	380,114 35,998 0 0 0 35,998 0 0 0 0 0 0 0
Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify): Other Credits Cotal Credits Debits During Year: Book/Historical Cost of Plant Re Cost of Removal Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify):		(c) 0 0 0 0 0 0 0 0 0 0 0	(d) 380,114 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	380,114 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify): Other Credits Credits Debits During Year: Book/Historical Cost of Plant Re Cost of Removal Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify):		(c) 0 0 0 0 0 0 0 0 0 0	(d) 380,114 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	380,114 35,998 0 0 0 35,998 0 0 0 0 0 0 0
Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify): Other Credits Cotal Credits Debits During Year: Book/Historical Cost of Plant Re Cost of Removal Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify):		(c) 0 0 0 0 0 0 0 0 0 0 0	(d) 380,114 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	380,114 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Credits During Year: Accruals charged to Depreciation Salvage Other Credits (Please Specify): Other Credits Cotal Credits Debits During Year: Book/Historical Cost of Plant Re Cost of Removal Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify):		(c) 0 0 0 0 0 0 0 0 0 0 0	(d) 380,114 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	380,114 35,998 0 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Name of Respondent	This Report is:		Year of Report
IRM Utility	(1) _X_ An Original	(Mo, Da, Yr)	
	(2) A Resubmission		12/31/2019
	CAPITAL STOCK (201 - 20	(4)	
		Common	Preferred
		Stock	Stock
(2))	(b)	(c)
Par or stated value per share			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
	-		-
RETAINED EA	ARNINGS (215)		
		Appropriated	Unappropriated
(a	.)	(b)	(c)
Balance first of year		-	31,440
Changes during year NET INCO			(2,535)
Changes during year (Please Spe	• •	-	347
Changes during year (Please Spe	• /	-	-
Changes during year (Please Spec		=	
Changes during year (Please Spec	* *	-	383
Changes during year (Please Spec	cify)	-	
Balance end of year		0	28,905
PROPRIETARY	CAPITAL (218)		
		_	
			_
_	NONE	Proprietor	Partner
(a)	(b)	(c)
Balance first of year	10.	- ×	(+)
Changes during year (Please Spec	* *		*
Changes during year (Please Spec	• /	-	
Changes during year (Please Spec	* *	B	
Changes during year (Please Spec			
Changes during year (Please Spec	CITV)	H	
			<u>~</u>
Changes during year (Please Spec		п	-
Balance end of year	pify)		
	pify)	п	-
Balance end of year	pify)	п	0
Balance end of year LONG-TERM	DEBT (224)	п	-
Balance end of year LONG-TERM Obligation including Issue & Ma	DEBT (224) turity Dates NONE	Interest Rate	Year End Balance
Balance end of year LONG-TERM Deligation including Issue & Ma (a)	DEBT (224) turity Dates NONE	0	- 0 Year End
Balance end of year LONG-TERM Obligation including Issue & Ma	DEBT (224) turity Dates NONE	Interest Rate (b)	Year End Balance (c)
Debt #1	DEBT (224) turity Dates NONE	Interest Rate (b) 0.00%	Year End Balance (c)
Debt #1 Debt #2	DEBT (224) turity Dates NONE	Interest Rate (b) 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #3	DEBT (224) turity Dates NONE	Interest Rate (b) 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #3 Debt #4	DEBT (224) turity Dates NONE	Interest Rate (b) 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #4 Debt #4 Debt #5	DEBT (224) turity Dates NONE	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6	DEBT (224) turity Dates NONE	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #4 Debt #4 Debt #5 Debt #7 Debt #8	DEBT (224) turity Dates NONE	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #3 Debt #4 Debt #5 Debt #6 Debt #7	DEBT (224) turity Dates NONE	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #4 Debt #4 Debt #5 Debt #6 Debt #7 Debt #8 Debt #9	DEBT (224) turity Dates NONE	0 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6 Debt #7 Debt #8 Debt #9 Debt #10	DEBT (224) turity Dates NONE	0 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)

Name of Respondent IRM Utility	This Report is: (1) X An Original		Date of Report (Mo, Da, Yr)	Year of Report
	(2) A Resubmissi	on	6/25/2020	12/31/2019
		ACCRUED (236)		
D 1.1			O.I.	77 1
Description	Water	Sewer	Other	Total
(a)	(b)	(c)	(d)	(e)
Balance First of year		9	-	(
Accruals Charged:				
Federal Income Tax		=	5	(
Local Property tax	3	3,525	2	3,525
State ad valorem tax	-	2		(
TN State Sales Tax	Ţ.	H		(
Regulatory Assessment Fee	*	1,295		1,295
Payroll Tax IN Franchise & Excise Tax		2,000	÷	2,000
Business Licenses/ Permits		6.165	-	6,165
Total Taxes Accrued	0	12,985	0	12,985
Total Thats / teel ded		Amjesto		2,000
Saxes Paid				
Federal Income Tax				(
Local Property tax	*	3,525	*	3,525
State ad valorem tax				
TN State Sales Tax	15.		-	(
Regulatory assessment fee	141	1.295	-	1,295
Payroll Tax	18:	2,000	-	2,000
N Franchise & Excise Tax	(<u>#</u>	2,000	#	2,000
usiness Licenses/ Permits Total Taxes Paid	0	6,165 12,985	- 0	6,165 12,985
Total Taxes Laid	U	12,993	U U	12,263
salance End of Year	0	0	0	
and of Yen				
PAYMENTS F	OR SERVICES RENI	DERED BY OTHER T	THAN EMPLOYEES	
eport all info concerning rate, managem	nent, construction, adve-	rtising, labor relations, o	or other professional se	rvices rendered to the
tility for which total payments during the	ne year to any Corp, Ptr	nshp, indiv, or organizat I	ion of any kind, amoun	ited to \$500 or more.
Name of Recipient	Amount		Description of Service	
owis Dohonos DI C	15,000	Local samiles		
arris Bobango PLC /HN Consulting	15,000 7,512	Legal services Regulatory and accoun	ting cervices	
& S Bookkeeping and Tax		Bookkeeping & payrol		
ugh & Company, PC	7,290	Tax, accounting & regu		es
RM C&C Company (Routine Maint.)		Routine maintenance o		
RM C&C Co. (Non-routine Maint.)	55,927	Non-routine maintenan		
		Billing and office servi		
	44,230	Diffing and Office servi		
RM C&C Co. (Management Services)	59,375	Regulatory		
RM C&C Co. (Management Services) RM C&C Co. (Regulatory) RM C&C Co. (Monitoring)	59.375 10,558	Regulatory Analytical monitoring	services	
RM C&C Co. (Management Services) RM C&C Co. (Regulatory) RM C&C Co. (Monitoring)	59,375	Regulatory	services	
RM C&C Co. (Management Services) RM C&C Co. (Regulatory) RM C&C Co. (Monitoring) S1	59.375 10,558	Regulatory Analytical monitoring	services	

Name of Respondent	This Report is:	.a1	Date of Report (Mo, Da, Yr)	Year of Report
IRM Utility	(1) _X_ An Origin (2) A Resubm		6/25/2020	12/31/2019
CON	NTRIBUTIONS IN AID OF			12/31/2017
D		Water	Sewer	Total
Descri	-	Water		(d)
(a)	(b)	(c)	(u)
Balance First of Year		7. 00	1,021,000	1,021,000
Add Credits During Year		60	-	
Less Charges During Year		_ E	-	
Balance End of Year		0	1,021,000	1,021,000
Less Accumulated Amortiza	tion		416,112	416,112
Net Contributions in Aid of C		0	604,888	604,888
DITIONS TO CONTRIBUTION	ONG IN A ID OF CONSTR	ICTION DUDING	VEAD (CDEN	ITS)
DITIONS TO CONTRIBUTIO	ONS IN AID OF CONSTR	UCTION DURING	S YEAR (CRED	113)
Report below all developers o	_	1		
which cash or property was re	eceived during the year	or "Property"	Water	Sewer
(a))	(b)	(c)	(d)
Contractor or Developer #1				-
Contractor or Developer #2				
Contractor or Developer #3				
Contractor or Developer #4				9
Contractor or Developer #5			100	4
Contractor or Developer #6			(E)	-
Contractor or Developer #7			12	
Contractor or Developer #8			16)	
Contractor or Developer #9			3.00	е.
Contractor or Developer #10			-	12
Contractor or Developer #11			9	72
Contractor or Developer #12		-	(5)	1.5
Contractor or Developer #13				
Contractor or Developer #14) je
Contractor or Developer #15				04
Contractor or Developer #16 Contractor or Developer #17				
Contractor or Developer #17 Contractor or Developer #18			2.7	15
Contractor or Developer #19			96	(-
Contractor of Developer #19			74	1/45
Contractor or Developer #20				
Contractor or Developer #20 Contractor or Developer #21			(2)	1/a
Contractor or Developer #21			9	, iii
Contractor or Developer #21 Contractor or Developer #22				(#)
Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23			- 3	(E)
Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24) 2
Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25				(E)
Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26				, ii
Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27			2 2 2 2 2	, e.
Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27 Contractor or Developer #28			2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27			2 2 2 2 2	

	e of Respondent Utility	This Report is: (1) _X_ An Origin		Date of Report (Mo, Da, Yr)	
		(2) A Resubm		6/25/2020	6/25/2020
	SEWER I	UTILITY PLANT	ACCOUNTS		
Acct No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year
351	Organization	77,343	2		77,343
	Franchises	2		7.	
	Land & Land Rights Structures & Improvements Collection Sewers - Force Collection Sewers - Gravity	89,403		(2)	89,403
354		:*	2	(H)	
		V.21	a a	14 1	S#3
		.050	8	*	
	Special Collecting Structures	(e)			<u></u>
	Services to Customers	45,000	<u> </u>		45,000
	Flow Measuring Devices	3,666	¥		3,666
	Flow Measuring Installations	-	= =	-	
	Receiving Wells		<u> </u>		
	Pumping Equipment Treatment & Disposal Equipment	890,000			890,000
	Plant Sewers	890,000		-	890,000
	Outfall Sewer Lines				
	Other Plant & Miscellaneous Equipment	9,928		-	9,928
	Office Furniture & Equipment	7,720	H.	+	7,720
	Transportation Equipment		#	#	\$ 3
	Stores Equipment	- 3	£	*	720
	Tools, Shop & Garage Equipment	:==	Je.		17)
	Laboratory Equipment	(44)	166	ж	
	Power Operated Equipment		- 1	2	
	Communication Equipment	TEX .	72		14 8
	Miscellaneous Equipment	-	977		*
398	Other Tangible Plant	(1 0)		-	-
	Total Sewer Plant	1,115,340	post Marchine		1,115,340

National Content National Co	;	\$ 0							
(1), X, An Original (1), An Chestometric (1),	Name	of Kespondent				This Report is:		Date of Report	Year of Report
Average	IKM	Junty				(1) X An Original		(Mo, Da, Yr)	12/31/2019
Average	1 2	ANALYSI		TULATED DE	PRECIATION	BY PRIMARY ACC	OUNT - SEWE	1	12/21/2017
Name	1 (1		A						
Number Account in Years in Present Account Accou		- #i	Average Service Life	Average		Accumulated			Accumulated
(a) (b) (c) (c) (d) (c) (d) (d) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f			in Years	in Percent		Dept ectation Datance	Dabite	Crodito	Depreciation Balance
256 Structures & Ingrove anents			(3)	(p)	(e)	(f)	(g)	(h)	(i)
Second Collection Severa - Greece			er.	0.00%		34	39	19.	
Sol Collecting Servacts Cravity Cross		50 Collection Sewers - Force		0.00%		•	1/4		
Secretary Conference Confer		51 Collection Sewers - Gravity	æ	0.00%		3			S Re
Services to Customers 26 0.00% 0.00% 20.79 1.733 Services to Customers 26 0.00% 0.00% 3.666 Self low Measuring Devices 10 0.00% 0.00% Self leve whearing Institutions 0.00% 0.00% Store white we will be supported by the control of		52 Special Collecting Structures	E	0.00%		*	,		1010
36 Flow Measuring Devices 10 0.00% 0.00%		53 Services to Customers	26	0.00%			3	1.733	22.524
366 Flow descrining listallations 0.00%		54 Flow Measuring Devices	10	0.00%		3,666	78		3.666
370 Receiving Wells		55 Flow Measuring Installations	•17	%00.0			ji.		20,6
20 Pumping Equipment 2 0.00% 0.00% 345,729 2 34,265 338 381 Parametra & Disposal Equipment 2 0.00%		70 Receiving Wells	V.	0.00%		ж	*	¥	
380 Preatment & Disposal Equipment 26			97	%00.0		185	*	*	14
10 Plant Sewers 38 Plant Sewers 39 Plant Sewers 200 Plant Sewer		80 Treatment & Disposal Equipment	26	0.00%			E.	34,265	379.994
382 Outfall Sewer Lines 39 Office Furniture & Equipment 39 Office Furniture & Equipment 39 I Transportation Equipment 39 I Transportation Equipment 39 I Laboratory Equipment 39 I Laboratory Equipment 39 Communication Equipment 39 I Miscellaneous Equipment 39 Office Furniture & Equipment 39 I Miscellaneous Equipment 39 I Miscellaneous Equipment 39 I Miscellaneous Equipment 39 Office I Laboratory Equipment 39 I Laboratory Equipment 30 I Laboratory Equipment			a	0.00%		400	¥.	ï	(6)
38) Other Plant & Miscellancous Equipment 10 0.00% 0.0		82 Outfall Sewer Lines	9	0.00%			100	è	*
390 (Office Furniture & Equipment - 0.00% 0.00%		89 Other Plant & Miscellaneous Equipment	10	%00.0			8		9.928
393 Transportation Equipment		90 Office Furniture & Equipment	7	%00.0			Ē	7.1	x
392 Stores Equipment			Ŷ	0.00%			9	6	
393 Tools, Shop & Garage Equipment - 0.00%			T.	%00.0			3	100	•3
394 Laboratory Equipment			ï	%00.0			(80)	â	10
395 Power Operated Equipment		94 Laboratory Equipment	Ť	0.00%			ā	5	(10)
396 Communication Equipment - 0.00% 0.00%			ī	%00.0			ą	ji	3 (4
397 Miscellaneous Equipment - 0.00% 0.00%			Ī	0.00%			3	ā	•
#State basis used for percetages used in schedule.			1	0.00%		3	i i	3	200
*State basis used for percetages used in schedule.		98 Other Tangible Plant	1	0.00%		3	4/	j	(0#
*State basis used for percetages used in schedule.	30	Totals	A 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18	ALC: ALC: NO	THE PERSON AS IN		U	35 998	416 113
	31								
		State basis used for percetages used in scheo	ule.						
35 36 37 38 39 40 41 42									
35 37 38 39 40 41 42	34								
33 38 39 40 41 42	35								
3.8 3.9 4.0 4.1 4.2 4.3	37								
39 40 41 42 43	20								
40 41 42 43	39								
41 42 43	40								
42	41								
43	42								
	43								

Nam	e of Respondent	This Report is:			Year of Report
IRM	Utility	(1) _X_ An Orig		(Mo, Da, Yr)	
		(2) A Resub			12/31/2019
	SEWER OPERATION	ON & MAINTENA	NCE EXPENS	SE	N/A
Acct					
No.		Description			Amount
701	C. L. C. W Francisco	(a)			(b)
	Salaries & Wages - Employees Salaries & Wages - Officers, D	inactors & Stockhold	lare	+	
	Employee Pensions & Benefits	irectors & Stockhold	1015	ŀ	
	Purchased Sewage Treatment			ľ	1,750
	Sludge Removal Expense			Ī	. In
	Purchased Power				9,653
	Fuel for Power Production			1	-
	Chemicals			-	2.051
	Materials & Supplies			-	2,951 255,413
	Contractual Services			1	5,975
	Rents Transportation Expense			ŀ	3,014
	Insurance Expense			1	193
	Regulatory Commission Expen	se		Ī	59,375
	Bad Debt Expense				#
775	Miscellaneous Expenses			1	8,906
	Total Sewer Operation &	Maintenance Exper	ise	[347,230
	Total Series Operation ex			- F	
	Total Series Operation &	•		-	
	Total Sever Operation &	•			
	Total Sever Operation &				
	Total Sever Operation &				
	Total Sever Operation &	SEWER CUST			
	Total Sever Operation &	SEWER CUST			
		SEWER CUSTO	OMERS	Disconnections	Customers End of Voor
	Description	SEWER CUSTO Customers First of Year	OMERS Additions	Disconnections	End of Year
Meter	Description (a)	SEWER CUSTO	OMERS	Disconnections (d)	
Meter	Description (a) red Customers:	SEWER CUSTO Customers First of Year	OMERS Additions		End of Year
Meter	Description (a)	SEWER CUSTO Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year
Meter	Description (a) red Customers: 5/8 Inch	SEWER CUSTO Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year
Meter	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch	Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)
Meter	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch	Customers First of Year (b)	Additions (c)	(d)	End of Year (e)
Meter	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch	SEWER CUSTO Customers First of Year (b)	Additions (c)	(d)	End of Year (e)
Meter	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch	SEWER CUSTO Customers First of Year (b)	Additions (c)	(d)	End of Year (e)
Meter	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch	SEWER CUSTO Customers First of Year (b)	Additions (c)	(d)	End of Year (e)
Meter	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch	SEWER CUSTO Customers First of Year (b)	Additions (c)	(d)	End of Year (e)
Meter	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch	Customers First of Year (b)	Additions (c)	(d)	End of Year (e)
Meter	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch	SEWER CUSTO Customers First of Year (b)	Additions (c)	(d)	End of Year (e)
Meter	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify)	SEWER CUSTO Customers First of Year (b)	Additions (c)	(d)	End of Year (e)
	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify)	SEWER CUSTO Customers First of Year (b)	Additions (c)	(d)	End of Year (e)
Unme	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify)	SEWER CUSTO Customers First of Year (b)	Additions (c)	(d)	End of Year (e)
Unme	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) Other (Please Specify) etered Customers	SEWER CUSTO Customers First of Year (b)	Additions (c)	(d)	End of Year (e)
Unme	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) Other (Please Specify) etered Customers	SEWER CUSTO Customers First of Year (b)	Additions (c)	(d)	End of Year (e)
Unme	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) Other (Please Specify) etered Customers	SEWER CUSTO Customers First of Year (b)	Additions (c)	(d)	End of Year (e)
Unme	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) Other (Please Specify) etered Customers	SEWER CUSTO Customers First of Year (b)	Additions (c)	(d)	End of Year (e)

Name of Respondent IRM Utility	This Report is: (1) X An Orig	inal	Date of Report (Mo, Da, Yr)	Year of Report
	(2) A Resub		6/25/2020	12/31/2019
	PUMPING EQ		1	
Description*** (a)	Lift Station #1 (b)	Lift Station #2 (c)	Lift Station #3 (d)	Lift Station #4 (e)
Make, Model, or Type of Pump	Sta-Rite Service			
Year Installed	Contract			
Rated Capacity (GPM)	20 GPM			
Size (HP)	1/2 HP			
Power (Electric/Mechanical)	Electric			
Make, Model or Type of Motor	Sta-Rite			
	SERVICE CON	NECTIONS		
Description*** (a)	Service Connection #1 (b)	Service Connection #2 (c)	Service Connection #3 (d)	Service Connection #4 (e)
	1-2"	1-2"		
Size (Inches) Type (PVC, VCP, etc)	PVC Sch 40	PVC Sch 40		
Average Length (Feet)	Commercial	Residential (75)		
a tronge Zengun (z eer)		` '		
Connections-Beginning of Year	84	65	(5)	
Connections-Added during Year	29	3	35	:=:
Connection-Retired during Year	(8)	-	*	(2)
Connections-End of Year	113	68	0	0
Number of Inactive Connections		(-	121	藩
COLLECTING	MAINS, FORC	E MAINS, & M.	ANHOLES	
Description		Collecting Mains	Force Mains	Manholes
(a)		(b)	(c)	(d)
Size (Inches)		2-4"	None	None
Type		PVC Sch 40		
Length/Number-Beginning of Year		14,700	-21	343
Length/Number-Added During Year		17.1	-	748
Length/Number-Retired During Year		(#)	-	
Length/Number-End of Year		14700	0	0

^{***}If more space is needed to list equipment please attach additional sheets as necessary,

Name of Respondent IRM Utility	This Report is: (1) X An Orig	inal	Date of Report (Mo, Da, Yr)	Year of Repor
	(2) A Resub	mission	6/25/2020	12/31/2019
	TREATMENT	T PLANT		
	Treatment Facility	Treatment Facility	Treatment Facility	Treatment Facility
Description***	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(e)
Manufacturer				
Type				
Steel or Concrete Total Capacity	-			
Average Daily Flow				
Effluent Disposal				
Total Gallons of Sewage Treated				
¥			- 1	
N	1ASTER LIFT STA	TION PUMPS		
	34-4	D.// 4	Magéan	Master
	Master Pump	Master Pump	Master Pump	Pump
Description***	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(e)
(4)		(-)		
Manufacturer	Quanics			
Capacity (GPM)	10 to 50			
Size (HP)	One-half			
Power (Electric/Mechanical)	120 V			
Make, Model, or Type of Motor	PTE 10 or 20			
ОТНЕ	R SEWER SYSTE	M INFORMAT	ION	
Present Number of Equivalent Reside				70
Maximum Number of Equivalent Res		•	can efficiently ser	
Estimated Annual Increase in Equival	ent Residential Custo	omers *		1
* Equivalent Residential Customers	- (Total Gallons Tres	stad / 365 Dave)	/ 275 Gallons Per	Day
Total Gallons Treated includes bot				Day
Total Gallons Treated melades cor	i somage treated and	parendou demag	, , , , , , , , , , , , , , , , , , , ,	3
State any plans and estimated comple	tion dates for any enl	argements of this	s system:	
3.1/4				
:				
			14 d = C-11	
If the present systems do not meet en				
A. An evaluation of the present B. Plans for funding and constr			ie requirements.	
C. The date construction will b		a apgraumg,		
c. The date constitution will b	5			
What is the percent of the certificated	area that have service	e connections ins	stalled?	
All (100%) of the certificated an				
<u> </u>				

Name of Respondent	This Report is:	Date of Report	Year of Report
IRM Utility	(1) _X_ An Original	(Mo, Da, Yr)	
	(2) A Resubmission		12/31/2019
SUPPLEMENTAL FI	NANCIAL DATA TO THE Rate Base	ANNUAL REP	ORT
Additions:			
Plant In Service			1,115,340
Construction Work in Progress	3		
Property Held For Future Use			
Materials & Supplies			
Working Capital Allowance			
Other Additions - Common Pla		ny	
Other Additions (Please Specif	* *		1,115,340
Total Additions to Rate B.	ase		1,115,540
Deductions:			
Accumulated Depreciation			416,112
Accumulated Deferred Income	Taxes		1,10,112
Pre 1971 Unamortized Investm			
Customer Deposits			
Contributions in Aid of Constr	uction		604,888
Other Deductions (Please Spec			
Other Deductions (Please Spec	* *		
Total Deductions to Rate l	Base		1,021,000
Rate Base			94,340
Rate base			74,540
Ad	justed Net Operating Incom	ie	
Operating Revenues:		1	
Residential			106,123
Commercial			214,019
Industrial			
Public Authorities			
Multiple Family			
Fire Protection			38,598
All Other Total Operating Revenues			358,740
Total Operating Revenues			330,740
Operating Expenses:			
Operation Operation			347,230
Depreciation			
Amortization			
Taxes Other Than Income Taxe	es		12,985
Income Taxes			
Total Operating Expense			360,215
L			
Net Operating Income			(1,475)
Other (Please Specify)			
Other (Please Specify)			(1 AME)
Adjusted Net Operating Income			(1,475)
Rate of Return (Line 49 / Line 25)			-1.56%
Mate of Meturii (Line 49 / Line 23)			-1130 /0
All amounts should be calculated in a	manner consistent with the l	ast Rate Order iss	sued by the
Commission for this Company.			

Company Name:	IRM Utility	
Report Period:	12/31/2019	
Report Date:	6/25/2020	

BALANCE SHEET:	Amount for 1st Reference	Amount for 2nd Reference	Difference
L Line 10 on F4, col. "C" agrees w/line 16 on F5, col. "F"	1,115,340	1,115,340	0
2. Line 10 on F4, col. "C" agrees w/lines 34, W1, col. "F" & 32, S1, col. "F",	1,115,340	1,115,340	0
3. Line 11 on F4, col. "C" agrees w/line 52 on F5, col. "F".	416,112	416,112	0
4_{\circ} Line 11 on F4, col, "C" agrees w/lines 32, W2, col, [& 30, S2, col, [416,112	4[6,1[2	0
5; Line 27 on F4, col, "C" agrees w/line 10 on F6, col, "B".	1,000	1,000	0
6. Line 28 on F4, col. "C" agrees w/line 10 on F6, col. "C".	2	N/A	#VALUE!
7. Line 30 on F4, col. "C" agrees w/line 24 on F6, cols. "B" & "C".	28,905	28,905	0
8. Line 31 on F4, col, "C" agrees w/line 37 on F6, cols, "B" & "C",	Ę.		0
9, Line 37 on F4, col. "C" agrees w/line 55 on F6, col. "C"		E/	0
10, Line 41 on F4, col, "C" agrees w/line 32 on F7, col, "E",	E;		0
11. Line 48 on F4, col. "C" agrees w/line 13 on F8, col. "D"	604,888	604,888	0
12, Line 8 on F8, col, "D" agrees w/line 55 on F8, cols, "C & D"	1,5	E)	0

IRM Utility Activity Report for Escrow Account For the Twelve Months Ended December 31, 2019

	Escro	Escrow Required Per Books (Account 235.10)	300ks (Account 2.	35.10)	Escro	w Provided Per E	Escrow Provided Per Bank (Account 132.01)	.01)
	Beginning	Accrued	Removed	Ending	Beginning	Deposited	Removed	Ending
Month	Balance	Into Escrow	From Escrow	Balance	Balance	Into Escrow	From Escrow	Balance
January	\$0.00	\$4,547.41		\$4,547.41	\$6,311.60	3,000.03	5,500.00	\$3,811.63
February	4,547.41	3,756.86		8,304.27	3,811.63	6,000.03	5,000.00	4,811.66
March	8,304.27	3,333.58		11,637.85	4,811.66	2,000.01	4,505.00	2,306.67
April	11,637.85	3,575.38		15,213.23	2,306.67	4,000.02	2,000.00	4,306.69
May	15,213.23	3,248.17		18,461.40	4,306.69	4,000.02	2,800.00	5,506.71
June	18,461.40	3,857.56		22,318.96	5,506.71	2,200.02	3,000.00	4,706.73
July	22,318.96	4,010.75		26,329.71	4,706.73	5,118.91	4,406.00	5,419.64
August	26,329.71	3,665.39		29,995.10	5,419.64	0.01	5,255.00	164.65
September	29,995.10	3,730.70		33,725.80	164.65	4,500.00	4,505.00	159.65
October	33,725.80	3,525.00		37,250.80	159.65	5,700.01	3,505.00	2,354.66
November	37,250.80	3,392.35		40,643.15	2,354.66	5,000.00	7,206.00	148.66
December	40,643.15	3,458.15	44,101.30	0.00	148.66	10,000.44	0.00	10,149.10
Total		\$44,101.30	\$44,101.30			\$51,519.50	\$47,682.00	

Total Balance at End of Fiscal Year:

10,149.10	0.00	10,149.10
Escrow Assets	Escrow Liability	Net Escrow Assets (Shortfall)

NOTES:

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

Accordingly, the escrow account was reduced to \$0 since non-routine maintenance costs exceeded the required accrual deposits. At the end of the year, the balance in the non-routine maintenance account is cleared to the escrow liability (Account 235.10). Non-routine maintenance is initially charged to account 775.19 during the year when these expenses are incurred. The total non-routine maintenance cost was \$55,927.49 which exceeded the escrow accruals of \$44,101.30. See Schedule SU-3 for the detail of Non-Routine Maintenance Expense during the year.

Integrated Resource Management Transaction Summary January - December 2019

Date	Invoice #	Memo/Description		Amount
401 Operating Expe	enses			
775.18 Maintena	ance Expense -	Routine/ 775.19 Maintenance Expense - Nonroutine/ 700.00 Operating Expense	es-Other	
various various		IRM C&C Company (see invoice list below) Jim Hopper	\$	235,205,87
		GL Balance at 12-31-19 (prior to reclassifications)	\$	235,505.87
		Classification summary of IRM C&C Company expenses per 2018 Management fees Regulatory costs Non-routine maintenance Routine maintenance Analytical monitoring	9 invoices: \$	44,250.00 59,375.00 55,927.49 65,095.04 10,558.34
		Subtotal Add other routine maintenance costs (non-IRM C&C Company) (s Total	see above)	235,205,87 300.00 235,505.87
		Invoice Details from IRM C&C Company:		
11110010	10000	Management Fees (including office management & billing service		0.000.00
1/1/2019	19032	IRM C&C Company	\$	3,080.00
2/1/2019	19033	IRM C&C Company		3,080.00
3/1/2019	19034	IRM C&C Company		3,080.00
4/1/2019	19101	IRM C&C Company		3,080.00
5/1/2019	19102	IRM C&C Company		3,080.00
6/1/2019	19103	IRM C&C Company		3,080.00
7/1/2019	19104	IRM C&C Company		3,080.00
8/1/2019	19132	IRM C&C Company		3,080.00
9/1/2019	19133	IRM C&C Company		3,080.00
10/1/2019 11/1/2019	19139 19140	IRM C&C Company		3,080.00 3,080.00
12/1/2019	19153	IRM C&C Company IRM C&C Company		3,080.00
12/31/2019	19199	IRM C&C Company		7,290.00
12/01/2010		Total Management, Billing & Office Costs per F-7	\$=	44,250.00
		Regulatory Costs:		
1/1/2019	19032	IRM C&C Company	\$	4,290.00
2/1/2019	19033	IRM C&C Company		4,290.00
3/1/2019	19034	IRM C&C Company		4,290.00
4/1/2019	19101	IRM C&C Company		4,290.00
5/1/2019	19102	IRM C&C Company		4,290.00
6/1/2019	19103	IRM C&C Company		4,290.00
7/1/2019	19104	IRM C&C Company		4,290.00
8/1/2019	19132	IRM C&C Company		4,290.00
9/1/2019	19133	IRM C&C Company		4,290.00
10/1/2019	19139	IRM C&C Company		4,290.00
11/1/2019	19140	IRM C&C Company		4,290.00
12/1/2019	19153	IRM C&C Company		4,290.00
12/31/2019		IRM C&C Company	÷	7,895.00

		Non-Routine Maintenance:		
3/31/2019	19115	IRM C&C Company	\$	11,730.87
6/30/2019	19117	IRM C&C Company		16,061.49
9/30/2019	19141	IRM C&C Company		16,972.73
12/31/2019	19166	IRM C&C Company	-	11,162.40
		Total Non-Routine Maintenance per F-7	\$_	55,927.49
		Routine Maintenance:		
3/31/2019	19116	IRM C&C Company	\$	20,341.02
6/30/2019	19118	IRM C&C Company		7,792.22
9/30/2019	19142	IRM C&C Company		19,777.77
12/31/2019	19167	IRM C&C Company	-	17,184.03
		Total Routine Maintenance per F-7	\$	65,095.04
		Analytical Monitoring:		
6/30/2019	19100	IRM C&C Company	\$	6,448.77
12/31/2019	19168	IRM C&C Company	-	4,109.57
		Total Analytical Monitoring per F-7	\$	10,558.34

STATE OF TENNESSEE

COUNTY OF . JEFFERSON

We the undersigned	Jeffrey W. Co	ox, Jr.	
and of	IRM Utility		
under our direction, futility; that we have a correct statement of covered by the return	from the original books, parefully examined the safther the business and affairs	g return has been prepared papers and records of said ame, and declare the same of said utility for the periovery matter and thing there nation and belief.	to be
STATE OF TENNESSEE NOTARY PUBLIC		(Chief Officer) (Officer in charge of ac	
Subscribed and sword day of	n to before me this.15 2021 ang Martun Cour expire 9/28/24	A. Ted	esident PAs

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3	AFFIDAVIT - First page of this Report		
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41			4
42			4
43			4
44			4
45			4
46			4
47			4
48			4
49			4
50			5
51			5
52			5
53			5
54			
55			5
56			5
57			5
58			5
59			6
60			6
61			6
62			U.

Name of Res	oondent	This Report is:		Date of Report	Year of Report	
IRM Utility		(1) _X_ An Original		(Mo, Da, Yr)		
	1	(2) A Resubmission		6/15/2021	12/31/2020	
	IE	ENTIFICATION & OWNE	RSHIP			
		N	IDRA LIGIGIA			
Report of:	Integrated Resource	ce Management, Inc. d/b/a ORT THE EXACT NAME O	F UTILITY)			
	(1121	7111 1112 277101 17 11112 0	,			
Located at:	P.O. Box 642		Year Ended:	2020		
	White Pine, TN 37	890				
Data Hilliann	as Originally Organize	4.				
Date Utility wa	August 7, 2003	u.				
	2000 V 3500 V 3					
31 80		and Records are Kept:				
	3444 Saint Andrew Baneberry, TN 378					
8						
Give the Nam	e,Title,&Office Addres	s of the Officer of the Utili	ty to Whom Corresp	ondence Should	l be Addressed Conc	
	Jeffrey W. Cox, Jr.	, Vice President	Telephone:	(865) 674-0828		
	P.O. Box 642; Whi	te Pine, TN 37890				
		OFFICERS & MANAGE	RS			
				OAL ADV		
NAME		TITLE President		\$ALARY \$0 \$0		
Jeffrey W. Co		Secretary				
Jeffrey W. Co		Vice President		\$0		
		1				
						
		OWNERSHIP			the voting acquition	
Report every		OWNERSHIP al owning or holding direc	tly or indirectly 5 pe	rcent or more of	the voting securities	
Report every			tly or indirectly 5 pe	rcent or more of	the voting securities	
Report every the reporting			tly or indirectly 5 pe		Г	
Report every			Percent	Salary	Meetings	
Report every the reporting	utility.	al owning or holding direc	Percent Ownership	Salary Charged	Meetings Attended	
Report every the reporting	utility.		Percent	Salary	Meetings	
Report every the reporting	utility.	al owning or holding direc	Percent Ownership In Utility	Salary Charged	Meetings Attended	
Report every the reporting Name	utility.	al owning or holding direc Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)	
Report every the reporting Name (a)	utility.	al owning or holding direc	Percent Ownership In Utility	Salary Charged Utility	Meetings Attended During Year	
Report every the reporting Name (a) Jeffrey W. Co	utility.	al owning or holding direc Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)	
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Report every the reporting Name (a) Jeffrey W. Co	utility.	al owning or holding direc Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)	
Report every the reporting Name (a) Jeffrey W. Co	utility.	al owning or holding direc Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)	
Report every the reporting Name (a) Jeffrey W. Co	utility.	al owning or holding direc Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)	

Name of Respondent IRM Utility	(1) _X_	eport is: An Original		(Mo, Da, Yr)	Year of Report
1		A Resubmission NCOME STATE	CMENT	6/15/2021	12/31/2020
2 3	Ref				
4 Account Name	Page	Water	Sewer	Other	Total
5 (a)	(b)	(c)	(d)	(e)	(f)
6 P					
7 Gross Revenue: 8 Residential		_	86,901	_	86,901
9 Commercial		-	225,865		225,865
0 Industrial		-	-	-	-
1 Multi-Family		-	-	-	-
2 Development Income (Passthru)		-		289,501	289,501
3 Development Expense (Passthru		-	-	(289,501)	(289,501)
4 Other (Please Specify)		-	-	-	-
5 Other (Please Specify)			-	-	-
6 Total Gross Revenue			312,766	的形式。在是主流	312,766
7					
8					
9	l		200 500		200 520
Operation & Maint. Expense	W3/S3		289,539	-	289,539
1 Depreciation Expense	F-5	-	-	-	-
2 Amortization Expense		-	-	-	
3 Other Expense (Please Specify)		-	-	-	
4 Other Expense (Please Specify)	F-7		14,377	 	14,377
5 Taxes Other Than Income	F-7	-	14,577	-	- 1,577
6 Income Taxes 7 Total Operating Expenses	r-/	100 (0.872) P. H. H. H. N. N.	303,916	English to the control of	303,916
7 Total Operating Expenses 8	-	ANAMES SELECTION OF THE	DAGNOTE AS EDUCAÇÃO	Date Principle Control Vision	La company of the com
9					
0					
1 Net Operating Income		725 U.C. (2)	8,850	量的形式的 2011年	8,850
2					
3					
4					
5 Other Income:					
6 Nonutility Income			-	-	-
7 Interest Income		-	13	-	13
8 Other (Please Specify)			-	-	-
9 Other (Please Specify)		-			-
Other (Please Specify)		AGUATONSKA JAROV SEDERA	answer water and a to	-	13
1 Total Other Income			13		13 Miles
2					
3					
4					
Other Deductions:		_	_	_	_
Misc. Nonutility Expenses			2,196	-	2,196
7 Interest Expense 8 Other (Please Specify)			-	-	-
Other (Please Specify) Other (Please Specify)		-	-	-	-
Other (Please Specify) Other (Please Specify)			-		-
Total Other Deductions			2,196	10 (10 (10 (10 (10 (10 (10 (10 (10 (10 (2,196
2		the same of the sa			
3					
4					MINITED TO THE STATE OF THE STA
· .		16、1970年中共1976年	6,667	新安全处的东西	6,667

F-4		Imi t n	•	D. t. en	V	1
	Name of Respondent	This Report		Date of Report	Year of Report	
	IRM Utility	(1) _X_ An C	The state of the s	(Mo, Da, Yr)	10/21/2020	
_	COMPAN		submission	6/15/2021	12/31/2020	1
1		RATIVE BAL	ANCE SHE	<u>5 1</u>		
2			Dof		Т	1
3	1		Ref	Current Year	Previous Year	
4	20 404		Page			
5	(a)		(b)	(c)	(d)	
6						+
7	ACCETE					
8	ASSETS					
-	Ittility Diout in Compies (101 105)		F5/W1/S1	1,115,340	1,115,340	1
	Utility Plant in Service (101-105) Accum. Depreciation and Amortization (108)	87	F5/W2/S2	452,110	416,112	i
		0)	T-3/ VV 2/32	663,230	699,228	í
12 13				005,250	0,00,000	i
	Cash	ĺ		789	6,696	1
	Customer Accounts Receivable (141)			0	0,000	1
	Special Deposits			23,595	10,842	1
	Other Receivables - Related Parties			13,122	12,367	1
	Restricted Cash - Douglas Land Developme	nt		259,033	321,587	1
	Other Assets (Please Specify)	1111		0	0	1
19 20	Total Assets			959,769	1,050,720	2
21	Total Assets			4150 10 10 10 10 10 10 10 10 10 10 10 10 10	2,0,0,0,7,20,	2
22						2
23						2
24						2
25	LIABILITIES AND CAPITA	т.				2
26	DIABILITIES AND CALITY	~				2
	Common Stock Issued (201)		F-6	1,000	1,000	2
	Preferred Stock Issued (204)		F-6	0	0	2
	Other Paid-In Capital (211)			94,340	94,340	2
	Retained Earnings (215)		F-6	35,572	28,905	3
31	Capital (Proprietary & Partnership-218)		F-6	0	0	3
32	Total Capital	Ì	~	130,912	124,245	3
33	23 3 F					3
34				9		3
35						3
36						3
2009000	Long-Term Debt (224)		F-6	0	0	3
4400000	Accounts Payable (231)			0	0	3
	Notes Payable (232)	ſ		0	0	3
	Customer Deposits (235)	Ī		934	0	4
CON 120 CAS (1	Accrued Taxes (236)	Ī		0	0	4
	Developer Reserve Account-Douglas Land I	Development		259,033	321,587	4
	Other Liabilities (Please Specify)			0	0	4
AUROSON	Other Liabilities (Please Specify)	Ī		0	0	4
	Other Liabilities (Please Specify)	İ		0	0	4
	Other Liabilities (Please Specify)	Ī	CONTROL OF ALL AND ADDRESS.	0	0	4
	Advances for Construction			0	0	4
	Contributions In Aid Of ConstNet (271-2)	Ī	F-8	568,890	604,888	4
49	Total Liabilities			828,857	926,475	4
50	6 Y	Ī				5
51						5
- 11						5
		1				
52						53
					1,050,720	5 5 5

[Name of Respondent	This Repo				Year of Report	
	IRM Utility	(1) _X_ A			(Mo, Da, Yr)	10/01/0000	
			Resubmission	1270	6/15/2021	12/31/2020	1
1 2		N	ET UTILITY PI	JANT			2
3							3
4	Plant Accounts (101-107) Incl	usive	Water	Sewer	Other	Total	4
5	(a)	No. 12 No. 2 Degree (1919)	(c)	(d)	(e)	(f)	5
6	• •						6
7			0	1 115 240		1,115,340	8
8	Utility Plant in Service (101)		0	1,115,340	0	1,113,340	9
9	Construction Work in Progress (10	15)	0	0	0	0	10
10	Other (Please Specify)		0	0	0	0	11
11	Other (Please Specify)		0	0	0	0	12
12	Other (Please Specify)		0	0	0	0	13
13	Other (Please Specify)		0	0	0	0	14
14	Other (Please Specify)		0	0	0	0	15
15	Other (Please Specify)		0	1,115,340	0	1,115,340	16
16	Total Utility Plant		**************************************	I I I J J J J J J J J J J J J J J J J J	White the state of	-,,	17
17							18
18							19
19							20
20							21
21							22
22	ACCUMULATED DI	DDECIA	CION AND AMO	DTIZATION O	E HTH ITV PLA	NT	23
23	ACCUMULATED DI	EPRECIA.	I ION AND AMC	KIIZATION	T UTILITY I DE	2112	24
24			Γ		T	1	25
25			Water	Sewer	Other	Total	26
26	Account 108			(d)	(e)	(f)	27
27	(a)		(c)	(u)	(6)	(.)	28
28							29
29	P. I. Want - C.Wann		0	416,112	0	416,112	30
2232222	Balance First of Year		-	110,111			31
31	Credits During Year:						32
0.000	Accruals charged to Depreciation	Account	0	35,998	0	35,998	33
33 34	-	Account	0	0	0	0	34
	Salvage Other Credits (Please Specify):		0	0	0	0	35
35 36	Other Credits (Please Specify):		0	0	0	0	36
37	Other Credits (Please Specify):		0	0	0	0	37
38	Other Credits (Please Specify):		0	0	0	0	38
	Total Credits		0	35,998	0)	35,998	39
40	Total Cicuis						40
41							41
100000000000000000000000000000000000000	Debits During Year:						42
43	Book/Historical Cost of Plant Reti	red	0	0	0	0	43
44	Cost of Removal		0	0	0	0	44
44	Other Debits (Please Specify):		0	0	0	0	45
45	Other Debits (Please Specify):		0	0	0	0	46
47	Other Debits (Please Specify):		0	0	0	0	47
48	Other Debits (Please Specify):		0	0	0	0	48
	Total Debits		0	0	0	0	49
50	Total Debits						50
51					1		51
40.	Balance End of Year		0°	452,110	0	452,110	52
53	Datafice Blid Of Teat		de linde le 2 de la Particio VIII				53
54							54
55							55
22							

)	mi i m	In. t. en	Wass -CD
Name of Respondent	This Report is:	Date of Report	Year of Report
IRM Utility	(1) _X_ An Original	(Mo, Da, Yr) n 6/15/2021	12/31/2020
	(2) A Resubmission		12/31/2020
	CAPITAL STOCK (201 - 20	14)	
3		Common	Preferred
4		Common	Stock
5		Stock (b)	(c)
(a)	The state of the s	1	N/A
Par or stated value per share		2,000	N/A
Shares Authorized Shares issued and outstanding		1,000	N/A
Shares issued and outstanding Total par value of stock issued		1,000	N/A
Dividends declared per share for year	ar	0	0
Dividends declared per share for ye	out		
RETAINED EAR	RNINGS (215)		was publicate autoposition and one natural service and of the service and the
1			
5		Appropriated	Unappropriated
(a)		(b)	(c)
Balance first of year		-	28,905
Changes during year NET INCOM		-	6,667
Changes during year (Please Speci			-
Changes during year (Please Speci		-	-
Changes during year (Please Speci		-	-
Changes during year (Please Speci		-	
Changes during year (Please Speci	fy)	-	35.572
Balance end of year		0	35,572
PROPRIETARY C	CAPITAL (218)		
7			
3	NONE	Proprietor	Partner
(a)		(b)	(c)
Balance first of year		-	-
Changes during year (Please Specia	fy)	-	-
Changes during year (Please Specia	fy)	-	-
Changes during year (Please Specia	fy)	-	
Changes during year (Please Specia		-	_
Changes during year (Please Specia		-	-
Changes during year (Please Specia	fv)	-	-
	3)		
Balance end of year		0	0
Balance end of year LONG-TERM		0	<u> </u>
Balance end of year LONG-TERM		0	Year End
Balance end of year LONG-TERM	DEBT (224)	Interest Rate	
Balance end of year LONG-TERM bligation including Issue & Matu	DEBT (224)		Year End
Balance end of year LONG-TERM bligation including Issue & Matu (a)	DEBT (224)	Interest Rate	Year End Balance
Balance end of year LONG-TERM bligation including Issue & Matu (a) Debt #1	DEBT (224)	Interest Rate (b)	Year End Balance (c)
Balance end of year LONG-TERM bligation including Issue & Matu (a) Debt #1 Debt #2	DEBT (224)	Interest Rate (b) 0.00%	Year End Balance (c)
Balance end of year LONG-TERM bligation including Issue & Matu (a) Debt #1 Debt #2 Debt #3	DEBT (224)	Interest Rate (b) 0.00% 0.00%	Year End Balance (c) -
Balance end of year LONG-TERM bligation including Issue & Matu (a) Debt #1 Debt #2 Debt #3 Debt #4	DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c) - -
Debt #1 Debt #3 Debt #4 Debt #5	DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c) - -
Balance end of year LONG-TERM 1 bligation including Issue & Matu (a) Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #5 Debt #6	DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c) - - -
Balance end of year LONG-TERM bligation including Issue & Matu (a) Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6 Debt #7	DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c) - - -
Balance end of year LONG-TERM bligation including Issue & Matu (a) Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6 Debt #7 Debt #8	DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c) - - - -
Balance end of year LONG-TERM 1 Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #5 Debt #6 Debt #7 Debt #8 Debt #8 Debt #9	DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c) - - - -
Balance end of year LONG-TERM bligation including Issue & Matu (a) Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6 Debt #7 Debt #8	DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c) - - - -
Balance end of year LONG-TERM 1 Deligation including Issue & Mature (a) Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #5 Debt #6 Debt #7 Debt #8 Debt #9 Debt #9 Debt #10	DEBT (224)	Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)

Name of Respondent This Report is: Date of Report Year of Report							
IRM Utility	(1) X_ An Original	(Mo, Da, Yr)					
IRM Office	(2) A Resubmission	n	6/15/2021	12/31/2020			
		CCRUED (236)	,				
		, ,		-			
Description	Water	Sewer	Other	Total			
(a)	(b)	(c)	(d)	(e)			
(-)	, ,						
Balance First of year	-	-	-	0			
2							
Accruals Charged:							
Federal Income Tax	ome Tax						
Local Property tax	-	3,702		3,702			
State ad valorem tax		-					
TN State Sales Tax	-		-	1.503			
Regulatory Assessment Fee	-	1,503		1,503			
Payroll Tax			-	0			
TN Franchise & Excise Tax	•	1,800	-	1,800			
Business Licenses/ Permits	-	7,372	-	7,372			
Total Taxes Accrued	0	14,377	0	14,377			
18 Total Taxes Accrued 19							
Taxes Paid				0			
Federal Income Tax	-	-	•	3,702			
Local Property tax	-	3,702	-	3,702			
State ad valorem tax	•	-	-	0			
TN State Sales Tax			-	1,503			
Regulatory assessment fee		1,503	-	1,303			
Payroll Tax	-	1 000	-	1,800			
TN Franchise & Excise Tax	-	1,800	-	7,372			
Business Licenses/ Permits	, .	7.372	0	-			
Total Taxes Paid	0	14,377	Mary transfer to U	17-51 AND 12-4 AND 12-11-11-11-11-11-11-11-11-11-11-11-11-1			
	7,000	0	\$ - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	0.			
Balance End of Year	0	U	in the contract of the contrac	2000年 (1900年)			
		PEDED BY OTHER	CHAN EMDI OVERS				
PAYMENTS F	OR SERVICES RENI	DERED BY OTHER	HAN EMILOTEES				
		tising labor relations	or other professional s	ervices rendered to the			
Report all info concerning rate, manager	nent, construction, adve	rnsing, labor relations,	tion of any kind amou	nted to \$500 or more.			
Utility for which total payments during	ne year to any Corp, Pu	lshp, murv, or organiza	tion of any kind, amou				
	Amount		Description of Service	ee			
Name of Recipient	Amount		270001.				
n t n t n C	21,000	Legal services					
Farris Bobango PLC	5,000	Bookkeeping & payro	ll services				
K & S Bookkeeping and Tax	15.249	Tax, accounting & reg	ulatory reporting servi	ces			
Pugh & Company, PC IRM C&C Company (Routine Maint.)	38,674	Routine maintenance	of plants and materials				
IRM C&C Company (Routine Maint.)	49.485	Non-routine maintena	nce and materials				
IRM C&C Co. (Non-routine Maint.) IRM C&C Co. (Management Services)	36.960	Billing and office serv	ices				
HEINI CW. CO. HAMINAGINGII DELAICES)							
	00,000	Regulatory					
IRM C&C Co. (Regulatory)	9,248	Analytical monitoring services					
IRM C&C Co. (Regulatory) IRM C&C Co. (Monitoring)		Analytical monitoring services					
IRM C&C Co. (Regulatory) IRM C&C Co. (Monitoring) QS1		Billing services					
IRM C&C Co. (Regulatory) IRM C&C Co. (Monitoring) QS1							
IRM C&C Co. (Regulatory) IRM C&C Co. (Monitoring) QS1							

				W AD .
Name of Respondent	This Report is:		Date of Report	Year of Report
IRM Utility	(1) _X_ An Original		(Mo, Da, Yr)	10/01/0000
	(2) A Resubmis		6/15/2021	12/31/2020
CON	TRIBUTIONS IN AID OF	CONSTRUCTIO	N (271)	
			C	Total
Descrip	otion	Water	Sewer	Total
(a)		(b)	(c)	(d)
Balance First of Year		_	1,021,000	1,021,000
Add Credits During Year		-	-	-
Less Charges During Year		-	-	-
Balance End of Year		0	1,021,000	1,021,000
Balance Bild of Year				
Less Accumulated Amortizati	on	-	452,110	452,110
Net Contributions in Aid of Co		0	568,890	568,890
. Contributions in 1212 of 0				
,				
DITIONS TO CONTRIBUTIO	NS IN AID OF CONSTRU	CTION DURING	YEAR (CREDI	TS)
			•	
		T		
Report below all developers or	contractors agreements fro	Indicate "Cash"		
which cash or property was rec	reived during the year	or "Property"	Water	Sewer
(a)		(b)	(c)	(d)
Contractor or Developer #1			-	-
Contractor or Developer #2			-	-
Contractor or Developer #2			-	-
Contractor or Developer #4			-	-
Contractor or Developer #5			-	-
Contractor or Developer #6			-	-
Contractor or Developer #7			-	-
Contractor or Developer #8			-	-
Contractor or Developer #9			-	-
Contractor or Developer #10			-	-
Contractor or Developer #10			-	-
Contractor or Developer #12			-	-
Contractor or Developer #12			-	-
Contractor or Developer #14			-	-
Contractor or Developer #15			-	-
Contractor or Developer #15			-	-
Contractor or Developer #17				-
			_	-
Contractor or Developer #18				-
Contractor or Developer #18 Contractor or Developer #19			-	
Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20			-	-
Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21				-
Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22				-
Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23				
Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24			- - - - -	- - - -
Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25			- - - - -	- - - -
Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26			- - - - -	- - - - -
Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #26 Contractor or Developer #27			- - - - -	- - - - - -
Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27 Contractor or Developer #27 Contractor or Developer #28			- - - - - - -	- - - - - -
Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #26 Contractor or Developer #27			- - - - - - - -	- - - - - -

	e of Respondent	This Report is: (1) _X_ An Origin	nal	Date of Report (Mo, Da, Yr)	Year of Report
IVL)1.	Utility	(2) A Resubm		6/15/2021	6/15/2021
	SEWER I	UTILITY PLANT		0/10/2021	1-1-201-201-2
Acct					
No.	Account Name	Previous Year	Additions	Retirements	Current Year
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	77,343	-		77,343
	Franchises	-	-	-	
353	Land & Land Rights	89,403	-		89,403
	Structures & Improvements	-	-	-	-
	Collection Sewers - Force	-	_	-	-
	Collection Sewers - Gravity	-	-	-	-
	Special Collecting Structures	- 17.000	-	-	45,000
	Services to Customers	45,000	-		45,000
	Flow Measuring Devices	3,666	-	-	3,666
	Flow Measuring Installations	-	-	-	
	Receiving Wells	-	-	-	<u> </u>
	Pumping Equipment	890,000			890,000
	Treatment & Disposal Equipment Plant Sewers	890,000		-	- 0,0,000
	Outfall Sewer Lines		-	-	-
	Other Plant & Miscellaneous Equipment	9,928	-	-	9,928
	Office Furniture & Equipment	-	-	-	-
	Transportation Equipment	-	-		-
	Stores Equipment	-	-	-	-
	Tools, Shop & Garage Equipment	-	-	-	
	Laboratory Equipment	-	_	-	-
	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	_	-	-
	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	Marine Action Control of the Control	-
	Total Sewer Plant	1,115,340		•	1,115,340
i					
					1
					i

Name	Name of Respondent				This Report is:		Date of Report	Year of Report
RM Utility	ility				(1) X An Original (2) A Resubmission		(Mo, Da, Yr) 6/15/2021	12/31/2020
2	ANALYS	S OF ACCUM	TULATED DE	PRECIATION	Y PF	OUNT - SEWEI	~	
4 Account		<u>e</u>	Average Salvage Value	Depreciation Rate	Accumulated Depreciation Balance	d.	2	Accumulated Depreciation Balance
6 (a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
8 354	Structures & Improvements		0.00%	0.00%	1	1	1	1
	Collection Sewers - Force	-	0.00%		1	1		
10 361	Collection Sewers - Gravity	1	0.00%	0.00%			,	1
11 362	Special Collecting Structures	1	0.00%	0.00%	1	-	1	1
12 363	Services to Customers	26	3.85%		22,524	•	1,733	24,257
13 364	4 Flow Measuring Devices	10	%00.0	0.00%	3,666		1	3,666
14 365	5 Flow Measuring Installations	1	%00.0		1	-		1
15 370	0 Receiving Wells		%00.0	0.00%		-	1	1
16 371	1 Pumping Equipment	,	%00.0	0.00%		•	'	
380	O Treatment & Disposal Equipment	26	3.85%	%00.0	379,994	1	34,265	414,259
	1 Plant Sewers	-	0.00%	0.00%	1	1	1	1
	382 Outfall Sewer Lines	•	%00'0			,	1	1
	389 Other Plant & Miscellaneous Equipment	10		0.00%	9,928	1	1	9,928
	390 Office Furniture & Equipment	1	0.00%	0.00%	1	1	L	1
	1 Transportation Equipment	,	%00.0	0.00%	-	1	1	1
23 392	2 Stores Equipment	1	0.00%	0.00%	1	1	1	
24 393	3 Tools, Shop & Garage Equipment	1	%00.0	0.00%	-	1	,	•
25 394	4 Laboratory Equipment		%0000	0.00%	-	-	1	•
26 395	15 Power Operated Equipment	,	%00.0		- 0	T	1	1
27 39	396 Communication Equipment		%00.0	0.00%	-	1	1	1
	397 Miscellaneous Equipment	1	%00.0	9000	1	1	1	1
	398 Other Tangible Plant	1	0.00%	%00.0	1	,	1	•
	Totals				416,112	0	35,998	452,110
32 ***	Crots booting for margatings made in only	9						
	olate basis used for percetages used in selecture.	dure.						-
35								
37								
38								
40								
41								
12		_	_				_	_

Γ	Name	e of Respondent	This Report is:		Date of Report	Year of Report
		Utility	(1) X An Orig		(Mo, Da, Yr)	*
	IICIVI	Othity	(2) A Resub	,		12/31/2020
1		SEWER OPERATION			E	N/A
2						
3						
4	Acct		~			Amount
5	No.		Description			(b)
6			(a)			(0)
7	701	Salaries & Wages - Employees	0.041-11-	1		
8		Salaries & Wages - Officers, Dire	ctors & Stockhold	iers		
9		Employee Pensions & Benefits				859
0		Purchased Sewage Treatment				1,568
1		Sludge Removal Expense				10,927
2		Purchased Power				-
3		Fuel for Power Production				
4		Chemicals				7,505
5		Materials & Supplies				191,560
6		Contractual Services				3,600
7		Rents				1,306
8		Transportation Expense				193
9		Insurance Expense				63,000
0		Regulatory Commission Expense				
1		Bad Debt Expense				9,021
2	775	Miscellaneous Expenses	ointononce Evner	160		289,539
3		Total Sewer Operation & Ma	amtenance Exper	130		N, Art Leading 200 J Co.
4						
5						
6 7						
8						
9			SEWER CUST	OMERS		
0						
1			Customers			Customers
2		Description	First of Year	Additions	Disconnections	End of Year
3		(a)	(b)	(c)	(d)	(e)
	Mete	red Customers:				
5		5/8 Inch	-	-	-	-
		1200				

28					
29		SEWER CUST	OMERS	,	
30 31 32	Description	Customers First of Year	Additions	Disconnections	Customers End of Year
33	(a)	(b)	(c)	(d)	(e)
	Aetered Customers:	(~)			
35	5/8 Inch	_	-	-	-
36	3/4 Inch	-	-	-	-
37	1.0 Inch		₩0	-	-
38	1.5 Inch	-		-	-
39	2.0 Inch	-		-	-
40	2.5 Inch	-	-	-	-
41	3.0 Inch	-	-	-	
42	4.0 Inch	-	-	-	-
43	6.0 Inch	-	1	-	
44	8.0 Inch	-	-	-	-
45	Other (Please Specify)	-		-	-
46	Other (Please Specify)	-	_	-	
47	Other (Please Specify)	-	-	-	-
	Inmetered Customers	181	6	19	168
	otal Customers	181	6	19	168
50					
51					
52		1 1			
53					
54					
55					

Name of Respondent IRM Utility Description*** (a) Make, Model, or Type of Pump Year Installed Rated Capacity (GPM)	This Report is: (1) _X_ An Origin (2) _ A Resubm PUMPING EQU Lift Station #1 (b) Sta-Rite Service	nal nission	Date of Report (Mo, Da, Yr) 6/15/2021 Lift Station #3 (d)	Lift Station #4		
Description*** (a) Make, Model, or Type of Pump Year Installed Rated Capacity (GPM)	Lift Station #1 (b) Sta-Rite	Lift Station #2	Lift Station #3	Lift Station		
Description*** (a) Make, Model, or Type of Pump Year Installed Rated Capacity (GPM)	Lift Station #1 (b) Sta-Rite	Lift Station #2	Lift Station #3	Lift Station		
Description*** (a) Make, Model, or Type of Pump Year Installed Rated Capacity (GPM)	Lift Station #1 (b) Sta-Rite	Lift Station #2	Station #3	Station		
Description*** (a) Make, Model, or Type of Pump Year Installed Rated Capacity (GPM)	Station #1 (b) Sta-Rite	Station #2	Station #3	Station		
Description*** (a) Make, Model, or Type of Pump Year Installed Rated Capacity (GPM)	Station #1 (b) Sta-Rite	Station #2	Station #3	Station		
Description*** (a) Make, Model, or Type of Pump Year Installed Rated Capacity (GPM)	Station #1 (b) Sta-Rite	Station #2	Station #3	Station		
Description*** (a) Make, Model, or Type of Pump Year Installed Rated Capacity (GPM)	#1 (b) Sta-Rite	#2	#3			
(a) Make, Model, or Type of Pump Year Installed Rated Capacity (GPM)	(b) Sta-Rite	037.570				
Make, Model, or Type of Pump Year Installed Rated Capacity (GPM)	Sta-Rite	(c)	(a)	(e)		
Make, Model, or Type of Pump Year Installed Rated Capacity (GPM)			` '	(6)		
Make, Model, or Type of Pump Year Installed Rated Capacity (GPM)						
Year Installed Rated Capacity (GPM)						
Year Installed Rated Capacity (GPM)	Service					
Rated Capacity (GPM)						
Rated Capacity (GPM)	Contract					
A 100 CO CO CO CO CO CO CO CO CO CO CO CO CO	20 GPM					
	ZU GPIVI					
Gigo (HD)	1/2 HP					
Size (HP)						
Power (Electric/Mechanical)	Electric					
)						
Make, Model or Type of Motor	Sta-Rite					
, iritate, ricust stray pe or the stray is a stray of the						
	SERVICE CON	NECTIONS				
3				1		
		Service	Service	Service		
	Service		Connection	Connection		
5	Connection	Connection		#4		
Description***	#1	#2	#3	02/25/00/00		
(a)	(b)	(c)	(d)	(e)		
	1-2"	1-2"				
Size (Inches)	PVC Sch 40	PVC Sch 40				
Type (PVC, VCP, etc)	Commercial	Residential (75)				
Average Length (Feet)	Commercial	Residential (73)				
G d Designing of Voor	113	68	_	-		
Connections-Beginning of Year	- 115	6	_	-		
Connections-Added during Year	19		_	-		
Connection-Retired during Year	94	74	0	0		
Connections-End of Year	(2) 机管理分离的 (c. An in 2)	·	PERSONAL PROPERTY AND ADDRESS.			
Number of Inactive Connections	_	_	-	-		
Number of mactive connections						
COLLECTING	G MAINS, FORC	E MAINS, & MA	NHOLES			
2						
3						
, 1		Collecting	Force			
5		Mains	Mains	Manholes		
Description			50002			
(a)		(b)	(c)	(d)		
3				ļ.,		
Size (Inches)		2-4"	None	None		
		PVC Sch 40				
Type		14,700	-			
Type Length/Number-Beginning of Year	ŀ	11,700				
Type Length/Number-Beginning of Year Length/Number-Added During Year		-				
Type Length/Number-Beginning of Year Length/Number-Added During Year Length/Number-Retired During Year		-	-	-		
Type Length/Number-Beginning of Year Length/Number-Added During Year			-	. 0		

Name of Respondent	This Report is:		Date of Report	Year of Report			
IRM Utility (1) _X_ An Original (Mo, Da, Yr)							
The state of the s	(2) A Resubr		6/15/2021	12/31/2020			
	TREATMENT	Γ PLANT					
	Treatment	Treatment	Treatment	Treatment			
	Facility	Facility	Facility	Facility			
Description***	#1	#2	#3	#4			
(a)	(b)	(c)	(d)	(e)			
(4)							
Manufacturer							
Type							
Steel or Concrete							
Total Capacity							
Average Daily Flow							
Effluent Disposal							
Total Gallons of Sewage Treated							
	WA COURT A TEST COT	TION DIME					
	MASTER LIFT STA	ATTOM PUMPS					
3		T	T	1			
	N/4	Master	Master	Master			
	Master		Pump	Pump			
4	Pump	Pump	#3	#4			
Description***	#1	#2	AND STATE OF THE S				
(a)	(b)	(c)	(d)	(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 or 20						
)		and the same of th					
C	THER SEWER SYSTE	EM INFORMAT	TION				
2							
3							
Present Number of Equivalent R	esidential Customer's * be	eing served		70			
Maximum Number of Equivalent	t Residential Customer's	* that the system	can efficiently ser	v 288			
Estimated Annual Increase in Eq	uivalent Residential Cust	omers *		10			
7							
* Equivalent Residential Custon	ners = (Total Gallons Tre	ated / 365 Days)	/ 275 Gallons Per	Day.			
Total Gallons Treated includes	s both sewage treated and	purchased seway	ge treatment.				
) State any plans and estimated co	mpletion dates for any en	largements of thi	s system:				
2	inproviou and a series	0		Primers			
			MINISTER 1	-			
If the present systems do not med	et environmental requiren	nents, nlease sub	mit the following:				
	econt plant or plants in re	gard to meeting t	he requirements				
A. An evaluation of the pr	esem plant or plants in re	d ungrading	o-Jan ooo.	-			
B. Plans for funding and c	onstruction of the require	a upgraumg.		-			
C. The date construction v	viii begin.			-			
9			etallod?				
What is the percent of the certific	cated area that have service	ce connections in	statieu?				
1				-			
2							
3							
4							
_l							

F	Name of Respondent	This Report is:	Date of Report	Year of Report
	IRM Utility	(1) X An Original	(Mo, Da, Yr)	
L	320	(2) A Resubmission		12/31/2020
1	SUPPLEMENTAL FINA		ANNUAL REPO	ORT
2		Rate Base		
	Additions:			1,115,340
4 5	Plant In Service Construction Work in Progress			1,115,510
6	Property Held For Future Use			
7	Materials & Supplies			
8	Working Capital Allowance			
9	Other Additions - Common Plant	Alloc from Parent Compar	ıy	
10	Other Additions (Please Specify)	5.		
11	Total Additions to Rate Base			1,115,340
12				
13				
	Deductions:			450 110
15	Accumulated Depreciation			452,110
16	Accumulated Deferred Income Tax			
17	Pre 1971 Unamortized Investment	Tax Credit		
18	Customer Deposits			568,890
19	Contributions in Aid of Constructi Other Deductions (Please Specify)			300,070
20 21	Other Deductions (Please Specify)			
22	Total Deductions to Rate Base			1,021,000
23	Total Deductions to Nate Basi	•		2.234344
24				
	Rate Base			94,340
26				
27	Adjus	ted Net Operating Incon	1e	
28	Operating Revenues:			
29	Residential			86,901
30	Commercial			225,865
31	Industrial			
32	Public Authorities			
33	Multiple Family			
34	Fire Protection			
35	All Other Total Operating Revenues			312,766
36 37	Total Operating Revenues			ELECTION OF
	Operating Expenses:			1
39	Operation			289,539
40	Depreciation			
11	Amortization			
12	Taxes Other Than Income Taxes			14,377
43	Income Taxes			
44	Total Operating Expense			303,916
15				0.050
	Net Operating Income			8,850
17	Other (Please Specify)			
18	Other (Please Specify)			8,850
	Adjusted Net Operating Income			3,000
50	Rate of Return (Line 49 / Line 25)			9.38%
52	Nate of Meturn (Line 4) / Line 25)			
53				
541				
54 55 <i>I</i>	All amounts should be calculated in a ma	nner consistent with the la	ast Rate Order issi	ued by the

IRM Utility Activity Report for Escrow Account For the Twelve Months Ended December 31, 2020

Escrow Provided Per Bank (Account 132.01) Escrow Required Per Books (Account 235.10) Removed Ending Deposited Removed Accrued **Ending** Beginning Beginning Balance Into Escrow From Escrow Balance Into Escrow From Escrow Balance Balance Month \$8,650.62 00.000,8 6,501.52 \$3,466,83 \$3,466,83 \$10,149,10 \$0.00 January 7,651.68 8,650.62 4,501.06 5,500.00 3.466.83 3,928,47 7,395.30 February 6,000.59 3.000.00 10,652.27 7,651.68 10,712.55 March 7,395.30 3,317.25 13,652.72 3.000.45 0.00 10,652.27 10,712.55 3.624.75 14,337.30 April 17,153.32 0.00 13,652.72 3,500.60 14.337.30 3,352.23 17,689.53 May 21,154.17 0.00 21,731.73 17,153.32 4,000.85 17,689.53 4.042.20 June 27,155.20 21,154.17 6,001.03 0.00 21.731.73 3,980.34 25,712.07 July 0.00 30,656.37 3,501.17 29,621.55 27,155.20 25,712.07 3,909.48 August 34,157.68 0.00 30,656.37 3,501.31 33,584.76 September 29,621.55 3,963.21 38,159.18 60.00 4,061.50 33,584.76 3,841.48 37,426,24 34,157.68 October 27,660.30 15,500.00 40.838.94 38,159.18 5.001.12 November 37,426.24 3,412.70 22,661.11 27,660.30 5,000.81 10,000.00 0.00 December 40,838.94 3,566.95 44,405.89 \$42,060.00 \$54,572.01 \$44,405.89 \$44,405.89 Total

Total Balance at End of Fiscal Year:

Escrow Assets	22,661.11
Escrow Liability	0.00
Net Escrow Assets (Shortfall)	22,661.11

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 total non-routine maintenance cost was \$49,485.07 which exceeded the escrow accruals of \$44,405.89.

Accordingly, the escrow liability account was reduced to \$0 since non-routine maintenance costs exceeded the required accrual deposits.

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

Date	Invoice #	Memo/Description		Amount
Operating Expe	enses			
75.18 Maintena	ınce Expense - I	Routine/ 775.19 Maintenance Expense - Nonroutine/ 700.00 Operating Expenses-Other		
various		IRM C&C Company (see invoice list below)	\$	197,367.
various		Jim Hopper		200.
		GL Balance at 12-31-20 (prior to reclassifications)	\$_	197,567.
		Classification summary of IRM C&C Company expenses per 2020 invoices:		
		Management fees	\$	36,960
2		Regulatory costs		63,000
		Non-routine maintenance		49,485
		Routine maintenance		38,674
		Analytical monitoring	-	9,247
		Subtotal		197,367
		Add other routine maintenance costs (non-IRM C&C Company) (see above) Total	\$_	200 197,567
		Invoice Details from IRM C&C Company:		
		Management Fees (including office management & billing services):		
1/1/2020	20011	IRM C&C Company	\$	3,080
2/1/2020	20012	IRM C&C Company		3,080
3/1/2020	20032	IRM C&C Company		3,080
4/1/2020	20037	IRM C&C Company		3,080
5/1/2020	20058	IRM C&C Company		3,080
6/1/2020	20059	IRM C&C Company		3,080
7/1/2020	20070	IRM C&C Company		3,080
8/1/2020	20089	IRM C&C Company		3,080
9/1/2020	20090	IRM C&C Company		3,080
10/1/2020	20091	IRM C&C Company		3,080
11/1/2020	20099	IRM C&C Company		3,080 3,080
12/1/2020	21057	IRM C&C Company Total Management, Billing & Office Costs per F-7	\$	36,960
		Regulatory Costs:		
1/1/2020	20011	IRM C&C Company	\$	4,290
2/1/2020	20012	IRM C&C Company		4,290
3/1/2020	20032	IRM C&C Company		4,290
4/1/2020	20037	IRM C&C Company		4,290
5/1/2020	20058	IRM C&C Company		4,290
6/1/2020	20059	IRM C&C Company		4,290
7/1/2020	20070	IRM C&C Company		4,290
8/1/2020	20089	IRM C&C Company		4,290
9/1/2020	20090	IRM C&C Company		4,290
10/1/2020	20091	IRM C&C Company		4,290
11/1/2020	20099	IRM C&C Company		4,290
12/1/2020	21057	IRM C&C Company		4,290
12/31/2020	21065	IRM C&C Company	-	11,520. 63,000.

Date	Invoice #	Memo/Description		Amount
		Non-Routine Maintenance:	\$	8,711.64
3/31/2020	20039	IRM C&C Company	φ	10,386.57
6/30/2020	21009	IRM C&C Company		
9/30/2020	21011	IRM C&C Company		21,945.32
12/31/2020	21017	IRM C&C Company	******	8,441.54
		Total Non-Routine Maintenance per F-7	\$_	49,485.07
		Routine Maintenance:		VII. Protectional contract
3/31/2020	20040	IRM C&C Company	\$	14,252.54
6/30/2020	21010	IRM C&C Company		4,992.66
9/30/2020	21016	IRM C&C Company		9,798.95
12/31/2020	21018	IRM C&C Company		9,630.34
		Total Routine Maintenance per F-7	\$_	38,674.49
		Analytical Monitoring:	_	
12/31/2020	21064	IRM C&C Company	\$_	9,247.85
		Total Analytical Monitoring per F-7	\$_	9,247.85

STATE OF TENNESSEE

COUNTY OF . JEFFERSON

RECEIVED

AUG 1 5 2022

TN PUBLIC UTILITY COMMISSION UTILITIES DIVISION

We the undersigned	Jeffrey W. Cox, Jr.	
and		
of	IRM Utility	
on our oath do severally s	ay that the foregoing return has	been prepared,
under our direction, from	the original books, papers and r	ecords of said
utility; that we have careful	ally examined the same, and dec	clare the same to be
•	business and affairs of said utili	
	espect to each and every matter	
·		
set forth, to the best of our	knowledge, information and be	ener.
STATE OF ENNESSEE NOTARY PUBLIC UNTY OF WICH		Chief Officer) n charge of accounts)
Subscribed and sworn to be day of	2022 XCou	Assisting Preparer: A. Ted Hotz Vice President Pugh CPAs Knoxyille, TN

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3 4	AFFIDAVIT - First page of this Report		
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32			3
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88			3
19			3
10			4
11			4
2			4
13			4
4			4
15			4
6			4
7			4
8			4
0			51
1			5
2			5:
3			5
4			5
5			5
6			5
7			5
8			5
9			5
0			6
1			6
ار			6

Name of Res	pondent 	This Report is: (1) _X_ An Original (2) A Resubmission	n	Date of Report (Mo, Da, Yr) 7/26/2022	t Year of Report 12/31/2021
		IDENTIFICATION & OWN		112012022	12/01/2021
Report of:		ource Management, Inc. d/b/ EPORT THE EXACT NAME			
	·		,	0004	
Located at:	P.O. Box 642 White Pine, TN	37890	Year Ended	:2021	
	Willie I life, 114	07000			
Date Utility wa	as Originally Organ				
	August 7, 2003				
Location of O	ffice Where Accour 3444 Saint And	nts and Records are Kept:			
	Baneberry, TN				
Oire the News	- Tide 9 Office Add	lunna of the Officer of the Hail	litus to Mileana Carras	mandanas Shaul	d be Addressed Car
Give the Nam		lress of the Officer of the Util Jr., Vice President		pondence Snoul : (865) 674-0828	
		White Pine, TN 37890		1	
		OFFICERS & MANAG	ERS		
NAME		TITLE		SALARY	
Jeffrey W. Co	x, Jr.	Vice President		\$0	
Marian J. Cox		Secretary		\$0	
		OWNERSHIP		<u> </u>	
Report every	corporation or indiv	idual owning or holding direct	ctly or indirectly 5 pe	ercent or more of	f the voting securities
the reporting u					
			Percent	Salary	Meetings
Name		Address	Ownership In Utility	Charged Utility	Attended During Year
Name		Address	In Othicy	Othity	Duning real
(a)		(b)	(c)	(d)	(e)
Marian J. Cox		Baneberry, TN	100%	\$0	Numerous

Name of Respondent IRM Utility	This Rep	ort is: .n Original		Date of Report (Mo, Da, Yr)	Year of Report
		Resubmission		7/26/2022	12/31/2021
	INC	COME STATE	MENT		,
	Ref				
Account Name	Page	Water	Sewer	Other	Total
(a)	(b)	(c)	(d)	(e)	(f)
Gross Revenue:					
Residential			103,159	-	103,159
Commercial		-	235,755		235,755
Industrial		20	(<u>*</u>	-	4 1
Multi-Family		(7))T/	1015	4015
Development Income (Passthru)		=0	le:	4,915	4,915
Development Expense (Passthru)			/; = 3	(4,915)	(4,915)
Other (Please Specify)		= /.	*	-	-
Other (Please Specify)		(7)	200.01	-	200.04.1
Total Gross Revenue		-	338,914	-	338,914
	VV 2 /C2		202 522		202 722
Operation & Maint. Expense	W3/S3		303,723		303,723
Depreciation Expense	F-5	*	=	-	
Amortization Expense	-	-	1.162	140	1.1/2
Service Charge Expense			1,163	-	1,163
Other Expense (Please Specify)		21	10.410		12 412
Taxes Other Than Income	F-7		13,412		13,412
Income Taxes	F-7		210 200		210 200
Total Operating Expenses	150		318,298	-	318,298
	1 1				
NI 4 O			20 (16		20,616
Net Operating Income		*1	20,616	-	20,010
Other Income.	1 1				
Other Income: Nonutility Income		230		1400	433
Interest Income		•	1 4	100	14
Other (Please Specify)			14		- 14
Other (Please Specify) Other (Please Specify)			-) E	
Other (Please Specify) Other (Please Specify)		-		12	
Total Other Income			14		14
Total Other Income		-	14		17
					1
Other Deductions:					
Misc. Nonutility Expenses		_		12	2
Other (Please Specify)			520		
			6 0 01		
Other (Please Specify)		<u>#</u>	*	H-	# 2
Other (Please Specify)			(- -1)		*
Other (Please Specify)		5	-	-	
Total Other Deductions					
Total Other Deductions					
Total Other Deductions					

Name of Respondent	This Report is:	Date of Report	Year of Report
IRM Utility	(1) X An Original	(Mo, Da, Yr)	•
	(2) A Resubmission	7/26/2022	12/31/2021
1	RATIVE BALANCE SHE	ET	
2 3	Ref	I	ĺ
4 Account Name	Page	Current Year	Previous Year
5 (a)	(b)	(c)	(d)
6		(*)	
7 8 ASSETS			
9 0 Utility Plant in Service (101-105)	F5/W1/S1	1,115,340	1,115,340
1 Accum. Depreciation and Amortization (10		488,108	452,110
Net Utility Plant	13/11/2/32	627,232	663,230
3		021,232	003,250
4 Cash		(1,207)	789
5 Customer Accounts Receivable (141)		0	0
6 Special Deposits		9,122	23,595
7 Other Receivables - Related Parties		54.940	13,122
8 Restricted Cash - Douglas Land Developme	ent	254,118	259,033
9 Other Assets (Please Specify)		0	0
Total Assets		944,205	959,769
1		27.1,200	
2			
3			
4			
LIABILITIES AND CAPITA	I.		
6			
7 Common Stock Issued (201)	F-6	1,000	1,000
8 Preferred Stock Issued (204)	F-6	0	0
9 Other Paid-In Capital (211)		94,340	94,340
Retained Earnings (215)	F-6	56,202	35,572
Capital (Proprietary & Partnership-218)	F-6	0	0
2 Total Capital		151,542	130,912
3		101,012	200,922
4			
5			
6			
7 Long-Term Debt (224)	F-6	0	0
Accounts Payable (231)		0	0
9 Notes Payable (232)		0	0
Customer Deposits (235)		1,114	934
Accrued Taxes (236)		0	0
2 Developer Reserve Account-Douglas Land	Development	254,118	259,033
Credit Card Payable	2 troiopinont	4,539	0
Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify) Other Liabilities (Please Specify)		0	0
Other Liabilities (Please Specify) Other Liabilities (Please Specify)		0	0
Advances for Construction		0	0
Contributions In Aid Of ConstNet (271-2)	F-8	532,892	568,890
Total Liabilities	1'-0	792,663	828,857
1		172,003	020,037
2			
3			
Total Liabilities & Capital		944,205	959,769
A TOTAL LANDING AND SANITAL		744,203	737,709

Name of Respondent This Report (1) X An			Date of Report (Mo, Da, Yr)	Year of Report
	Resubmission		7/26/2022	12/31/2021
	ET UTILITY PLA	ANT		
Plant Accounts (101-107) Inclusive	Water	Sewer	Other	Total
(a)	(c)	(d)	(e)	(f)
Utility Plant in Service (101)	0	1,115,340	0	1,115,340
Construction Work in Progress (105)	0	0	0	
Other (Please Specify) Other (Please Specify)	0	0	0	
Other (Please Specify) Other (Please Specify)	0	0	0	
Other (Please Specify)	0	0	0	C
Other (Please Specify)	0	0	0	C
Other (Please Specify)	0	0	0	C
Total Utility Plant	0	1,115,340	0	1,115,340
ACCUMULATED DEPRECIATI	ION AND AMOR	TIZATION O	FUTH ITV PLA	NT
ACCOMOLATED DEI RECIATI	ION AND AMON	CITZATION O	r Ottlett i LA	
Account 108	Water	Sewer	Other	Total
/ \				
(a)	(c)	(d)	(e)	(f)
(a)	(c)	(d)	(e)	
				(f)
Balance First of Year	(c) 0	(d) 452,110	(e) 0	(f)
Balance First of Year				(f)
Balance First of Year Credits During Year:	0	452,110	0	(f) 452,110
Balance First of Year Credits During Year: Accruals charged to Depreciation Account	0	452,110 35,998	0	452,110 35,998
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage	0	452,110	0	452,110 35,998
Balance First of Year Credits During Year: Accruals charged to Depreciation Account	0 0	452,110 35,998 0	0 0	452,110 35,998
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage Other Credits (Please Specify):	0 0 0 0	452,110 35,998 0 0	0 0 0	35,998 0 0
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify):	0 0 0 0 0	35,998 0 0 0 0	0 0 0 0 0	35,998 0 0 0 0
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify):	0 0 0 0 0	35,998 0 0 0	0 0 0 0	
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify):	0 0 0 0 0	35,998 0 0 0 0	0 0 0 0 0	35,998 0 0 0 0
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Cotal Credits	0 0 0 0 0	35,998 0 0 0 0	0 0 0 0 0	35,998 0 0 0 0
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Cotal Credits Debits During Year:	0 0 0 0 0 0	35,998 0 0 0 0 0 35,998	0 0 0 0 0 0	35,998 35,998 0 0 0 35,998
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Cotal Credits Debits During Year: Book/Historical Cost of Plant Retired	0 0 0 0 0 0 0	35,998 0 0 0 0 35,998	0 0 0 0 0 0	35,998 0 0 0 0 35,998
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Cotal Credits Debits During Year: Book/Historical Cost of Plant Retired Cost of Removal	0 0 0 0 0 0 0	35,998 0 0 0 0 0 35,998	0 0 0 0 0 0	(f) 452,110 35,998 0 0 0 35,998 0 0 0 0 0 0 0
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Cotal Credits Debits During Year: Book/Historical Cost of Plant Retired Cost of Removal Other Debits (Please Specify):	0 0 0 0 0 0 0	35,998 0 0 0 0 35,998	0 0 0 0 0 0 0	(f) 452,110 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Cotal Credits Debits During Year: Book/Historical Cost of Plant Retired Cost of Removal	0 0 0 0 0 0 0 0	35,998 0 0 0 0 35,998 0 0 0 0 0 0 0	0 0 0 0 0 0 0	35,998 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Cotal Credits Debits During Year: Book/Historical Cost of Plant Retired Cost of Removal Other Debits (Please Specify): Other Debits (Please Specify):	0 0 0 0 0 0 0 0	35,998 0 0 0 0 35,998 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	35,998 00 00 00 35,998 00 00 00 00 00 00 00 00 00 0
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Cotal Credits Debits During Year: Book/Historical Cost of Plant Retired Cost of Removal Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify):	0 0 0 0 0 0 0 0	35,998 0 0 0 0 35,998 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	35,998 35,998 00 00 35,998 00 00 00 00 00 00 00 00 00 0
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Cotal Credits Debits During Year: Book/Historical Cost of Plant Retired Cost of Removal Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify):	0 0 0 0 0 0 0 0 0	35,998 0 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	35,998 35,998 00 00 35,998
Balance First of Year Credits During Year: Accruals charged to Depreciation Account Salvage Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Other Credits (Please Specify): Cotal Credits Debits During Year: Book/Historical Cost of Plant Retired Cost of Removal Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify): Other Debits (Please Specify):	0 0 0 0 0 0 0 0 0	35,998 0 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	35,998 0 0 0 0

Name of Respondent	This Report is:	Date of Report	Year of Report
IRM Utility	(1) X An Original	(Mo, Da, Yr)	Town or respond
The standy	(2) A Resubmission		12/31/2021
	CAPITAL STOCK (201 - 20		
2	0 1 2.1 0.011 (201 20	-/	
3			
4		Common	Preferred
5		Stock	Stock
(a)		(b)	(c)
7 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 ye	ear	0	0
2			
RETAINED EAF	RNINGS (215)		
4			
5		Appropriated	Unappropriated
(a)		(b)	(c)
Balance first of year		45	35,572
Changes during year NET INCOM	E/(NET LOSS)	.91	20,630
Changes during year (Please Speci	fy)	981	н
Changes during year (Please Speci	fy)	2	¥
Changes during year (Please Special	fy)	1.51	3
Changes during year (Please Specia	fy)		
Changes during year (Please Specia	fy)	W-	2
Balance end of year		0	56,202
PROPRIETARY C	CAPITAL (218)		
5			
7			
3	NONE	Proprietor	Partner
(a)		(b)	(c)
Balance first of year		~	-
Changes during year (Please Special	- ·		-
Changes during year (Please Special			7.
Changes during year (Please Special			=======================================
Changes during year (Please Special			
Changes during year (Please Special			
Changes during year (Please Special	ry)		5
	• *	0	0
Balance end of year	DEDE (AS A)	0	0
LONG-TERM	DEBT (224)	0	0
LONG-TERM I	DEBT (224)	0	
LONG-TERM			Year End
LONG-TERM 1 Obligation including Issue & Matu		Interest Rate	Year End Balance
LONG-TERM I Obligation including Issue & Matu (a)		Interest Rate (b)	Year End Balance (c)
Debt #1		Interest Rate (b) 0.00%	Year End Balance (c)
Debt #1 Debt #2		Interest Rate (b) 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #3		Interest Rate (b) 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #3 Debt #4		Interest Rate (b) 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #3 Debt #4 Debt #4 Debt #5		Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6		Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6 Debt #7		Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6 Debt #7 Debt #8		Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6 Debt #7 Debt #8 Debt #8 Debt #9		Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6 Debt #7 Debt #8 Debt #9 Debt #9 Debt #9 Debt #9		Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)
Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6 Debt #7 Debt #8 Debt #8 Debt #9		Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	Year End Balance (c)

Name of Respondent IRM Utility	This Report is: (1) _X_ An Original		Date of Report (Mo, Da, Yr)	Year of Report
	(2) A Resubmissi		7/26/2022	12/31/2021
	TAXES A	ACCRUED (236)		
Description	Water	Sewer	Other	Total
Description (a)	(b)		(d)	(e)
(a)	(0)	(c)	(4)	(6)
Balance First of year		ie.		0
Accruals Charged:				
Federal Income Tax		12	V2:	0
Local Property tax		4,732	· ·	4,732
State ad valorem tax			(6)	0
TN State Sales Tax		(4)	(e)	0
Regulatory Assessment Fee	183	1,308	1+1	1,308
Payroll Tax	25	\%)5)	0
TN Franchise & Excise Tax	3	1,800	72	1,800
Business Licenses/ Permits	- 20	5,572	341	5,572
Total Taxes Accrued	0	13,412	0	13,412
Taxes Paid				
Federal Income Tax	34	27	(3)	0
Local Property tax	-	4,732	721	4,732
State ad valorem tax			<u> </u>	0
TN State Sales Tax	20	1.000	Oe:	0
Regulatory assessment fee	**		(#E	1,308
Payroll Tax	<u> </u>	1 000		1 200
TN Franchise & Excise Tax	21	1,800	25	1,800
Business Licenses/ Permits	0	5,572	0	5,572 13,412
Total Taxes Paid	U	13,412	U	13,412
Balance End of Year	0	0	0	0
-			·	
PAYMENTS FO	DR SERVICES RENI	DERED BY OTHER T	THAN EMPLOYEES	
Report all info concerning rate, managem				
Utility for which total payments during th	e year to any Corp, Pti	nsnp, indiv, or organiza I	tion of any kind, amour	nted to \$500 or more.
Name of Recipient	Amount		Description of Service	ρ
Traine of Recipient	1 km Junt		2 Josephon of Service	
Farris Bobango PLC	12,000	Legal services		
K & S Bookkeeping and Tax		Bookkeeping & payrol	l services	
Pugh & Company, PC		Tax, accounting & reg		es
IRM C&C Company (Routine Maint.)		Routine maintenance of		
IRM C&C Co. (Non-routine Maint.)		Non-routine maintenar		
IRM C&C Co. (Management Services)		Billing and office servi	ices	
IRM C&C Co. (Regulatory)		Regulatory		
IRM C&C Co. (Monitoring)		Analytical monitoring	services	
IRM C&C Co. (Technical Assistance)		Technical assistance		
QS1	1,300	Billing services		

Name of Respondent Th	is Report is:	Date of Report	Year of Report
	X An Original	(Mo, Da, Yr)	
(2)	-	7/26/2022	12/31/2021
CONTRIBUTIO	ONS IN AID OF CONSTRUCTI	ON (271)	
	Water	Comen	Total
Description	Water	Sewer	
(a)	(b)	(c)	(d)
Balance First of Year	=======================================	1,021,000	1,021,000
Add Credits During Year		77.0	-
Less Charges During Year	-	(#1)	-
Balance End of Year		1,021,000	1,021,000
Less Accumulated Amortization		488,108	488,108
Net Contributions in Aid of Construction		532,892	532,892
Tet Contributions in The or Construction		002,002	
DITIONS TO CONTRIBUTIONS IN AID	OF CONSTRUCTION DURIN	G YEAR (CRED	TS)
Report below all developers or contractor			
which cash or property was received duri		1	Sewer
(a)	(b)	(c)	(d)
Contractor or Developer #1			
Contractor or Developer #2		***	=
Contractor or Developer #3		590	-
Contractor or Developer #4		(4).	H
Contractor or Developer #5			
•			
Contractor or Developer #6		77/	1
Contractor or Developer #6 Contractor or Developer #7			-
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8		77/	- E
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9		7. 15. 17. 21.	* * * * * * * * * * * * * * * * * * *
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10			8 8 8
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11			2 5 7 9
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12		5 S S S S S S S S S S S S S S S S S S S	
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13		7	8 9 8 8
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14		5 S S S S S S S S S S S S S S S S S S S	
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #14 Contractor or Developer #15			
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #15 Contractor or Developer #16			
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #16 Contractor or Developer #17			* * * * * * * * * * * * * * * * * * *
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18			5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #18 Contractor or Developer #19			* * * * * * * * * * * * * * * * * * *
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20			5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21			5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #21 Contractor or Developer #22			5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #22 Contractor or Developer #23			5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #23 Contractor or Developer #24			5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25			* * * * * * * * * * * * * * * * * * *
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #25 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #26			* * * * * * * * * * * * * * * * * * *
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #26 Contractor or Developer #26 Contractor or Developer #27			
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #25 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27 Contractor or Developer #27 Contractor or Developer #28			
Contractor or Developer #5 Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #12 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27 Contractor or Developer #28 Contractor or Developer #29 Contractor or Developer #29 Contractor or Developer #30			

	e of Respondent	This Report is:		Date of Report	Year of Report
RM	Utility	(1) _X_ An Origin		(Mo, Da, Yr)	L
		(2) A Resubm		7/26/2022	7/26/2022
	SEWER	UTILITY PLANT	ACCOUNTS		
Acct No.	Account Name	Previous Year	Additions	Retirements	Current Year
(a)	(b)	(c)	(d)	(e)	(f)
	Organization	77,343		2	77,343
	Franchises	-		=======================================	-
	Land & Land Rights	89,403	-	-	89,403
	Structures & Improvements	=	C44	-	*
	Collection Sewers - Force			Ê	727
	Collection Sewers - Gravity			π	
	Special Collecting Structures Services to Customers	45,000		H 2	45,000
	Flow Measuring Devices	3,666	Tari		3,666
	Flow Measuring Installations	3,000			3,000
	Receiving Wells			8	_
	Pumping Equipment			_	
	Treatment & Disposal Equipment	890,000	-	-	890,000
	Plant Sewers				
	Outfall Sewer Lines	= 1	-	9	-
	Other Plant & Miscellaneous Equipment	9,928		2	9,928
	Office Furniture & Equipment	=			<u>, , , , , , , , , , , , , , , , , , , </u>
91	Transportation Equipment	-		-	-
	Stores Equipment	=		=	
	Tools, Shop & Garage Equipment	¥	~	-	-
	Laboratory Equipment	=		=======================================	
	Power Operated Equipment			*	
	Communication Equipment	× 1		-	-
	Miscellaneous Equipment	¥ .	21	=	-
98	Other Tangible Plant	1 11 2 10		=	1,115,340
	Total Sewer Plant	1,115,340	-	- 11 -	1,115,340
- 1					
	j				
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		l L			
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Name of Re	Name of Respondent				This Report is:		Date of Report	Year of Report
					(1) _A_ An Original (2) A Resubmission		(Mo, Da, Yr) 7/26/2022	12/31/2021
1 2	ANALYSIS OF		TULATED DE	PRECIATION	Y P.F	OUNT - SEWEI		
3 4 Account	at	Average Service Life	Average Salvage Value	Depreciation Rate	Accumulated Depreciation Balance			Accumulated Denreciation Ralance
	er Account (b)		in Percent (d)	A	Previous Year (f)	Debits (g)	Credits (h)	End of Year (i)
8 354	4 Structures & Improvements	900	0.00%	0.00%	*	(8))	
	360 Collection Sewers - Force	6	0.00%			i	ж	
10 361	Collection Sewers - Gravity	100	%00.0	0.00%	**	ĩ		*
11 362	2 Special Collecting Structures	1,91	%00.0	0.00%	**	î	(4)	
	3 Services to Customers	26	%00.0	0.00%	24,257	**	1,733	25,990
	4 Flow Measuring Devices	10	0.00%	0.00%	3,666	6	100	3,666
	365 Flow Measuring Installations	.*.	%00.0	%00.0		í		
	370 Receiving Wells		%00.0	0.00%	2	4	(40)	
	1 Pumping Equipment	3.	%00.0	%00.0	13/	ā	(0)	0
	380 Treatment & Disposal Equipment	26	0.00%		414,259	181	34,265	448,524
	I Plant Sewers	*	0.00%	0.00%	*	*	(W	
	(2) Outfall Sewer Lines	£	0.00%		(2)		х	(/4
	389 Other Plant & Miscellaneous Equipment	10	0.00%	%00.0	9,928	9	ø	9,928
	390 Office Furniture & Equipment	#(0.00%	%00.0	E.	E	[A]	.9
	1 Transportation Equipment	ŧi	0.00%	%00.0	*	ř	90	Ø
		0.	0.00%		**	Ñ	ME.	*
	13 Tools, Shop & Garage Equipment	15	0.00%	0.00%	500	¥i.	30	
	14 Laboratory Equipment	V.	0.00%	%00.0	<u> </u>	9)	A1.	9)
	395 Power Operated Equipment	5(#7)	0.00%	0.00%	(2)	r)	16	**
	6 Communication Equipment	31	%00.0	%00.0	100	725	*17	¥0.
	397 Miscellaneous Equipment	10	%00.0		190	(9)	10	36)
	398 Other Tangible Plant		0.00%	0.00%	100	XI	et i	
30	Totals	Se or fi			452,110	0	35,998	488,108
332 **. **. **. **. **. **. **. **. **. **	*State basis used for percetages used in schedule.	ije.						
43								

 $\begin{smallmatrix} 1 & 2 & 2 & 3 \\ 2 & 2 & 3 \\ 3 & 3 & 3 \\ 2 & 3 & 3 \\ 3 & 3 & 3 \\ 3 & 3 & 3 \\ 4 & 2 & 3 \\ 4 & 3 & 3$

	ne of Respondent 1 Utility	This Report is: (1) _X_ An Orig	ginal	(Mo, Da, Yr)	Year of Report
_			omission	7/26/2022	12/31/2021
	SEWER OPERATION	N & MAINTENA	NCE EXPENS	SE	N/A
Acc	t				
No.	.	Description			Amount
		(a)			(b)
	Salaries & Wages - Employees				-
	Salaries & Wages - Officers, Dire	ctors & Stockholo	iers		-
	Employee Pensions & Benefits				
	Purchased Sewage Treatment				1,000
	Sludge Removal Expense				0.207
	Purchased Power				9,397
	Fuel for Power Production				•
	Chemicals				(5.40
	Materials & Supplies				6,548
	Contractual Services Rents				184,038
	Transportation Expense				12,660
	Insurance Expense				193
	Regulatory Commission Expense				76,650
	Bad Debt Expense				70,030
	Miscellaneous Expenses				11,203
110		intenance Expen	ise		303,723
	I I III Sewer Ciberation & Via				000,720
	Total Sewer Operation & Ma				
	Total Sewer Operation & Ma	•			
	Total Sewer Operation & Ma				
	Total Sewer Operation & Ma	•			
	Total Sewer Operation & Ma				
	Total Sewer Operation & Ma	SEWER CUST			
	Total Sewer Operation & Ma	SEWER CUST			
		SEWER CUST	OMERS		Customers
	Description	SEWER CUST Customers First of Year	OMERS Additions	Disconnections	End of Year
	Description (a)	SEWER CUST	OMERS	Disconnections (d)	I .
	Description (a) ered Customers:	SEWER CUST Customers First of Year	OMERS Additions		End of Year
	Description (a) ered Customers: 5/8 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions		End of Year
	Description (a) ered Customers: 5/8 Inch 3/4 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year
	Description (a) ered Customers: 5/8 Inch 3/4 Inch 1.0 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions	(d)	End of Year
	Description (a) ered Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)
	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year
	Description (a) ered Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)
	Description (a) ered Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)
	Description (a) ered Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)
	Description (a) ered Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)
	Description (a) Pered Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)
	Description (a) ered Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify)	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)
	Description (a) Pered Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)
Mete	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify)	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)
Mete	Description (a) red Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) Other (Please Specify)	SEWER CUST Customers First of Year (b)	Additions (c)	(d)	End of Year (e)
Mete	Description (a) cred Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) etered Customers	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)
Mete	Description (a) cred Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) etered Customers	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)
Mete	Description (a) cred Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) etered Customers	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)
Mete	Description (a) cred Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) etered Customers	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)
Mete	Description (a) cred Customers: 5/8 Inch 3/4 Inch 1.0 Inch 1.5 Inch 2.0 Inch 2.5 Inch 3.0 Inch 4.0 Inch 6.0 Inch 8.0 Inch Other (Please Specify) Other (Please Specify) etered Customers	SEWER CUST Customers First of Year (b)	OMERS Additions (c)	(d)	End of Year (e)

Name of Respondent	This Report is:		Date of Report	Year of Report
IRM Utility	(1) _X_ An Orig		(Mo, Da, Yr)	1.0/0.1/0.00
	(2) A Resub		7/26/2022	12/31/2021
	PUMPING EQ	UIPMENT		
	Lift	Lift	Lift	Lift
	Station	Station	Station	Station
Description***	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(e)
Make, Model, or Type of Pump	Sta-Rite			
Trans, model, or type of tump	Service			
Year Installed	Contract			
Rated Capacity (GPM)	20 GPM			
Size (HP)	1/2 HP			
Power (Electric/Mechanical)	Electric			
Make, Model or Type of Motor	Sta-Rite			
iviace, wieder or Type of Wieter	ota-Rite			
	SERVICE CON	NECTIONS		
	T	ľ	I.	Ī
	Service	Service	Service	Service
	Connection	Connection	Connection	Connection
Description***	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(e)
(4)	(6)	(6)	(4)	(6)
Size (Inches)	1-2"	1-2"		
Type (PVC, VCP, etc)	PVC Sch 40	PVC Sch 40		
Average Length (Feet)	Commercial	Residential (75)		
Connections-Beginning of Year	94	74		-
Connections-Added during Year	22			
Connection-Retired during Year	9	3		
Connections-End of Year	116	71	0	0
Number of Inactive Connections	*	-	:=:	
	~			
COLLECTING	G MAINS, FORC	E MAINS, & MA	ANHOLES	
		Collecting	Force	
		Mains	Mains	Manholes
Description				
(a)		(b)	(c)	(d)
Size (Inches)		2-4"	None	None
Гуре		PVC Sch 40		
		14,700	(-1)	(#X
Length/Number-Beginning of Year		14,700		
Length/Number-Beginning of Year Length/Number-Added During Year		14,700	12 0	(a)
Length/Number-Beginning of Year Length/Number-Added During Year Length/Number-Retired During Year Length/Number-End of Year		14,700	- 0	- 0

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

Name of Respondent	This Report is:		Date of Report	Year of Report
IRM Utility	(1) _X_ An Origi		(Mo, Da, Yr)	
	(2) A Resubi		7/26/2022	12/31/2021
	TREATMENT	I PLANT		
		1		
	Treatment	Treatment	Treatment	Treatment
	Facility	Facility	Facility	Facility
Description***	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(e)
Manufacturer				
Туре				
Steel or Concrete				
Total Capacity				
Average Daily Flow Effluent Disposal				
Total Gallons of Sewage Treated				
Total Gallons of Sewage Treated				
	MASTER LIFT STA	ATION PUMPS		
	Master	Master	Master	Master
	Pump	Pump	Pump	Pump
Description*** (a)	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(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 or 20			
ОТІ				
	HER SEWER SYSTE	M INFORMAT	ION	
Present Number of Equivalent Resid	lential Customer's * he	ing served		71
Maximum Number of Equivalent Res			an efficiently serv	
Estimated Annual Increase in Equiv		•	J saraw	10
•				
* Equivalent Residential Customers				ay.
Total Gallons Treated includes bo	th sewage treated and	purchased sewage	e treatment.	
State any plans and estimated compl	etion dates for any enla	argements of this	system:	
()				
14-				
If the present systems do not meet en	nvironmental requirem	ents, please subm	it the following:	
A. An evaluation of the presen			_	
B. Plans for funding and cons				
C. The date construction will				
What is the percent of the certificate	d area that have service	e connections ins	talled?	
50				

Name of Respondent	This Report is:	Date of Report	Year of Report
IRM Utility	(1) X An Original	(Mo, Da, Yr)	
	(2) A Resubmission	The state of the s	12/31/2021
	FINANCIAL DATA TO TH	E ANNUAL REP	ORT
Additions:	Rate Base		1
Additions: Plant In Service			1,115,340
5 Construction Work in Progres			1,113,340
6 Property Held For Future Use			
7 Materials & Supplies			
Working Capital Allowance			
9 Other Additions - Common P	lant Allas from Parent Compa	ini/	
Other Additions (Please Spec	4	шу	
Total Additions to Rate I			1,115,340
2	7 43C		1,110,010
3			
4 Deductions:			
5 Accumulated Depreciation			488,108
6 Accumulated Deferred Incom	e Taxes		,,,,,,
7 Pre 1971 Unamortized Investi			
8 Customer Deposits			
9 Contributions in Aid of Const	ruction		532,892
Other Deductions (Please Spe			,
Other Deductions (Please Spe	= '		
2 Total Deductions to Rate			1,021,000
3			
4			
Rate Base			94,340
6			
	djusted Net Operating Inco	me	
8 Operating Revenues:			400 400
9 Residential			103,159
Commercial			235,755
1 Industrial			
Public Authorities			
Multiple Family			
Fire Protection			
All Other			220.014
Total Operating Revenue	S		338,914
7			
Operating Expenses:			202 722
Operation Depresistion			303,723
Depreciation			
Amortization Taxes Other Than Income Tax	/AG		13,412
	769		13,412
			317,135
Total Operating Expense			317,133
			21,779
Net Operating Income Service Charge Expenses			1,163
Other (Please Specify)			1,103
Adjusted Net Operating Income			20,616
Adjusted Net Operating Income			20,010
/ Rate of Return (Line 49 / Line 25)			21.85%
Rate of Return (Line 49 / Line 25)			21.03/0
3 1			
All amounts should be calculated in	a manner consistent with the	last Rate Order iso	ued by the
Commission for this Company	a manner consistent with the	iasi Itale Oldel 188	aca by the

IRM Utility Activity Report for Escrow Account For the Twelve Months Ended December 31, 2021

	Escro	w Required Per B	Escrow Required Per Books (Account 235.10)	5.10)	Escro	w Provided Per I	Escrow Provided Per Bank (Account 132.06)	2.06)
	Beginning	Accrued	Removed	Ending	Beginning	Deposited	Removed	Ending
Month	Balance	Into Escrow	From Escrow	Balance	Balance	Into Escrow	From Escrow	Balance
January	\$0.00	\$4,638.52		\$4,638.52	\$22,661.11	5,000.66	11,000.00	\$16,661.77
February	4,638.52	4,153.85		8,792.37	16,661.77	13,060.95	00.00	29,722.72
March	8,792.37	4,140.97		12,933.34	29,722.72	6,001.36	0.00	35,724.08
April	12,933.34	5,117.04		18,050.38	35,724.08	6,001.59	00.00	41,725.67
Мау	18,050.38	3,041.96		21,092.34	41,725.67	8,001.93	5,000.00	44,727.60
June	21,092.34	4,092.74		25,185.08	44,727.60	6,001.46	14,666.49	36,062.57
July	25,185.08	4,150.77		29,335.85	36,062.57	1.53	0.00	36,064.10
August	29,335.85	5,100.33		34,436.18	36,064.10	4,001.49	10,000.00	30,065.59
September	34,436.18	3,461.64		37,897.82	30,065.59	1.23	0.00	30,066.82
October	37,897.82	4,348.06		42,245.88	30,066.82	5,000.95	0.00	35,067.77
November	42,245.88	3,562.96		45,808.84	35,067.77	10,000.17	27,000.00	18,067.94
December	45,808.84	4,781.63	50,590.47	00.00	18,067.94	0.10	10,000.00	8,068.04
Total		\$50,590.47	\$50,590.47			\$63,073.42	\$77,666.49	

Total Balance at End of Fiscal Year:

Escrow Assets 8,068.04
Escrow Liability 0.00
Net Escrow Assets (Shortfall) 8,068.04

NOTES:

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

The escrow liability account was reduced to \$0 even though the required accrual deposits exceeded the non-routine maintenance costs. At the end of the year, the balance in the non-routine maintenance account is cleared to the escrow liability (Account 235.10). Non-routine maintenance is initially charged to account 775.19 during the year when these expenses are incurred. The escrow accruals of \$50,590.47 exceeded the total non-routine maintenance cost of \$44,018.79.

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

Date	Invoice #	Memo/Description		Amount
1 Operating Expe	enses			
775.18 Maintena	ance Expense - I	Routine/ 775.19 Maintenance Expense - Nonroutine/ 700.00 Operating Expenses-Other		
various		IRM C&C Company (see invoice list below)	\$	227,889.37
3/12/2021		Cecil Brown		1,200.00
7/27/2021		Jim Hopper	=	100.00
		GL Balance at 12-31-21 (prior to reclassifications)	\$	229,189.37
		Classification summary of IRM C&C Company expenses per 2021 invoices:		5.4.500.00
		Management fees	\$	54,508.92
		Regulatory costs		76,650.00
		Non-routine maintenance		44,018.79
		Routine maintenance		41,533.19
		Analytical monitoring		3,684.3
		Technical assistance	-	7,494.12
		Subtotal		227,889.37
		Add other routine maintenance costs (non-IRM C&C Company) (see above) Total	\$_	1,300.00 229,189.37
		Invoice Details from IRM C&C Company:		
		Management Fees (including office management & billing services):		
1/1/2021	21058	IRM C&C Company	\$	3,080.0
2/1/2021	21059	IRM C&C Company		3,080.00
3/1/2021	21060	IRM C&C Company		3,080.0
4/1/2021	21061	IRM C&C Company		3,080.0
5/1/2021	21062	IRM C&C Company		3,080.0
6/1/2021	21063	IRM C&C Company		4,400.0
7/1/2021	21076	IRM C&C Company		4,400.0
8/1/2021	21080	IRM C&C Company		4,400.0
9/1/2021	21104	IRM C&C Company		4,400.00
10/1/2021	21105	IRM C&C Company		4,400.0
11/1/2021	21106	IRM C&C Company		4,400.0
12/1/2021	21144	IRM C&C Company		4,400.00
12/31/2021	21184	IRM C&C Company Total Management, Billing & Office Costs per F-7	\$_	8,308.92 54,508.92
		Regulatory Costs:		
1/1/2021	21058	IRM C&C Company	\$	5,250.00
2/1/2021	21059	IRM C&C Company		5,250.00
3/1/2021	21060	IRM C&C Company		5,250.0
4/1/2021	21061	IRM C&C Company		5,250.00
5/1/2021	21062	IRM C&C Company		5,250.0
6/1/2021	21063	IRM C&C Company		7,200.00
7/1/2021	21076	IRM C&C Company		7,200.0
8/1/2021	21080	IRM C&C Company		7,200.0
9/1/2021	21104	IRM C&C Company		7,200.0
10/1/2021	21105	IRM C&C Company		7,200.00
11/1/2021	21106	IRM C&C Company		7,200.00
12/1/2021	21144	IRM C&C Company Total Regulatory Costs per F-7	\$=	7,200.00 76,650.00

Date	Invoice #	Memo/Description	Amount
		Non-Routine Maintenance:	
3/31/2021	21038	IRM C&C Company	\$ 17,329.32
6/30/2021	21055	IRM C&C Company	5,020.52
9/30/2021	21170	IRM C&C Company	8,216.06
12/31/2021	21172	IRM C&C Company	13,452.89
		Total Non-Routine Maintenance per F-7	\$ 44,018.79
		Routine Maintenance:	
3/31/2021	21043	IRM C&C Company	\$ 10,432.29
6/30/2021	21056	IRM C&C Company	13,742.06
9/30/2021	21171	IRM C&C Company	10,846.11
12/31/2021	21173	IRM C&C Company	6,512.73
		Total Routine Maintenance per F-7	\$41,533.19
		Analytical Monitoring:	
6/30/2021	21071	IRM C&C Company	\$3,684.35
		Total Analytical Monitoring per F-7	\$3,684.35
		Technical Assistance:	
12/31/2021	21184	IRM C&C Company	\$7,494.12
		Total Technical Assistance per F-7	\$7,494.12

STATE OF TENNESSEE

COUNTY OF . JEFFERSON

We the undersigned	Marian J. Cox		
and			
of	IRM Utility		
under our direction, fi utility; that we have of a correct statement of	rom the original book arefully examined th the business and affa in respect to each an	oing return has been pass, papers and records e same, and declare that its of said utility for the devery matter and this ormation and belief.	of said e same to be he period
STAL WARREN OF TENNESSEE NOTARY PUBLIC OF COUNTY		Maria (Chief Control of Chief Control of Con	96
Subscribed and sword day of	C		Assisting Preparer: A. Ted Hotz Vice President Pugh CPAs Knoxville, TN

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IRM Utility	ondent 	This Report is: (1) _X_ An Original		Date of Report (Mo, Da, Yr)	
		(2) A Resubmission		07/27/2023	12/31/2022
	IC	DENTIFICATION & OWNE	RSHIP		
Report of:	Integrated Resour	ce Management, Inc. d/b/a	a IRM Utility		
	(REPO	ORT THE EXACT NAME (OF UTILITY)		
Located at:	P.O. Box 71526		Year Ended:	2022	
Localed at.	Knoxville, TN 3793	38	rear Ended.	2022	
	·				
Date Utility was	s Originally Organize August 7, 2003	ed:			
	August 1, 2003				
_ocation of Off	ice Where Accounts 3444 Saint Andrev	and Records are Kept:			
	Baneberry, TN 37				
Give the Name	Title,&Office Addres, Jeffrey W. Cox, Jr	ss of the Officer of the Utili		ondence Should (865) 674-0828	
		., Vice President (noxville TN 37938	releptione.	(803) 074-0828	
	,				
		OFFICERS & MANAGE	:De		
		OI I IOERO & WANAGE			
NIA BAE		TIT! 5		CALADY	
NAME Jeffrey W. Cox	· .lr	TITLE Vice President		\$ALARY	
Marian J. Cox	, 01.	President		\$0	
		OWNERSHIP			
	•	OWNERSHIP ual owning or holding direct	ctly or indirectly 5 pe	rcent or more of	the voting securitie
	•		ctly or indirectly 5 pe	rcent or more of	the voting securitie
	•		itly or indirectly 5 pe	rcent or more of	the voting securitie
	•		Percent	Salary	Meetings
he reporting u	•	ual owning or holding direc	Percent Ownership	Salary Charged	Meetings Attended
	•		Percent	Salary	Meetings
he reporting u	•	ual owning or holding direc	Percent Ownership	Salary Charged	Meetings Attended
he reporting under the rep	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
Name	•	ual owning or holding direct	Percent Ownership In Utility	Salary Charged Utility	Meetings Attended During Year
he reporting under the rep	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
he reporting under the rep	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
he reporting under the rep	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
he reporting under the rep	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
he reporting under the rep	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
he reporting under the rep	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
Name	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
Name	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
Name	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
Name	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
Name	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
Name	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
Name	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
the reporting u	•	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)

Name of Respondent IRM Utility	This Rep	ort is: In Original		Date of Report (Mo, Da, Yr)	Year of Report
		Resubmission		07/27/2023	12/31/2022
	INC	COME STATE	MENT		
	Ref			Ι	1
Account Name	Page	Water	Sewer	Other	Total
(a)	(b)	(c)	(d)	(e)	(f)
Gross Revenue:					
Residential		-	132,477	-	132,477
Commercial		-	267,960	-	267,960
Industrial		-	-	-	-
Multi-Family		-	-	2 (70	2 (70
Other (Miscellaneous)		-	_	3,678	3,678
Other (Please Specify) Other (Please Specify)		-	-	-	-
Other (Please Specify) Other (Please Specify)		-		-	
Total Gross Revenue		-	400,437	3,678	404,115
Total Gross Revenue			100,107	3,070	104,113
Operation & Maint. Expense	W3/S3	-	446,535	_	446,535
Depreciation Expense	F-5	-	-	-	-
Amortization Expense		-	-	-	-
Other Expense (Service Charges)		-	849	-	849
Other Expense (Please Specify)		-	-	-	-
Taxes Other Than Income	F-7	-	9,878	-	9,878
Income Taxes	F-7	-	-	-	-
Total Operating Expenses		-	457,262	-	457,262
Not Operating Income			(56,825)	3,678	(53,147)
Net Operating Income		-	(30,623)	3,076	(33,147)
Other Income:					
Nonutility Income		-	_	_	_
Other (Interest Income)		-	-	5	5
Other (Please Specify)		-	-	-	-
Other (Please Specify)		-	-	-	-
Other (Please Specify)		-	-	-	-
Total Other Income		-	-	5	5
					1
Other Deductions:					
Misc. Nonutility Expenses		-	-	-	-
Other (Please Specify)		-	-	-	-
Other (Please Specify)	 	-	-	-	-
Other (Please Specify) Other (Please Specify)	-		_	-	-
Other (Please Specify) Total Other Deductions			-	-	
Total Other Deductions		-	-	-	-
Net Income			(56,825)	3,683	(53,142)

4 Name of Respondent	This Report i		_	Year of Report
IRM Utility	(1) _X_ An O	-	(Mo, Da, Yr)	10/04/0000
1	(2) A Res MPARATIVE BALA	ubmission	07/27/2023	12/31/2022
1 2	MIPAKATIVE BALA	ANCE SHE	Ľ I	
3		Ref		
4 Account Name		Page	Current Year	Previous Year
5 (a)		(b)	(c)	(d)
5				
ASSETS				
9				
Utility Plant in Service (101-105)		F5/W1/S1	1,115,340	1,115,340
Accum. Depreciation and Amortization	ion (108)	F5/W2/S2	524,106	488,108
Net Utility Plant			591,234	627,232
3			1.1.120	(1.207)
Customer Assourts Passivable (141	\ <u> </u>		14,439	(1,207)
Customer Accounts Receivable (141 Other Assets (Special Deposits)	<i>'</i>		6,098	9,122
Other Assets (Special Deposits) Other Assets (Other Receivables - Re	elated Party)		0,098	54,940
Other Assets (Restricted Cash-Dough	• *	t)	254,118	254,118
Other Assets (Please Specify)		/	0	0
Total Assets			865,889	944,205
2				
3				
LIABILITIES AND CA	APITAL			
5		Г.	1 000	1 000
Common Stock Issued (201)	_	F-6 F-6	1,000	1,000
Preferred Stock Issued (204) Other Paid-In Capital (211)	-	F-0	94,340	94,340
Retained Earnings (215)		F-6	3,060	56,202
Capital (Proprietary & Partnership-2	18)	F-6	0	0
Total Capital		1 0	98,400	151,542
S Common Suprem			70,100	101,012
.				
5				
5				
Long-Term Debt (224)		F-6	0	0
Accounts Payable (231)	_		0	0
Notes Payable (232)	_		1.504	0
Customer Deposits (235)	<u> </u>		1,594	1,114
Accrued Taxes (236) Other Liab (Developer Reserve Acct	Douglas Land Davids	nmant)	254,118	254,118
Other Liabilities (Credit Card Loan I		opinent)	5,795	4,539
Other Liabilities (Other Payable - Re	•		9,088	4,339
Other Liabilities (Please Specify)	1 410)		0	0
Other Liabilities (Please Specify)	-		0	0
Advances for Construction			0	0
Contributions In Aid Of ConstNet ((271-2)	F-8	496,894	532,892
Total Liabilities			767,489	792,663
2				
3				
1	_		067.000	044.005
Total Liabilities & Capital			865,889	944,205

Name of Respondent IRM Utility	This Repor (1) _X_ An	Original		Date of Report (Mo, Da, Yr)	Year of Report
		esubmission T UTILITY PLA	ANT	07/27/2023	12/31/2022
Plant Accounts (101-107)	Inclusive	Water (c)	Sewer (d)	Other (e)	Total (f)
Utility Plant in Service (101)		0	1,115,340	0	1,115,340
Construction Work in Progres	ss (105)	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
Other (Please Specify)		0	0	0	0
Other (Please Specify)		0	0	0	0
Other (Please Specify)	_	0	0	0	0
Total Utility Plant		0	1,115,340	0	1,115,340
A CCUMUL A TEL	D DEPRECIATI	ON AND AMOR	TIZATION O	F UTILITY PLA	ANT
ACCUMULATE					_
Account 108 (a)		Water (c)	Sewer (d)	Other (e)	Total (f)
Account 108					
Account 108 (a) Balance First of Year		(c)	(d)	(e)	(f)
Account 108 (a) Balance First of Year Credits During Year:		(c)	(d) 488,108	(e)	(f) 488,108
Account 108 (a) Balance First of Year		(c) 0	(d)	(e) 0	(f)
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecia Salvage Other Credits (Please Specify	ation Account	(c) 0	488,108 35,998	(e) 0 0 0	35,998 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecia Salvage Other Credits (Please Specify Other Credits (Please Specif	ation Account ():	(c) 0	35,998 0 0	(e) 0 0 0 0	35,998 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecia Salvage Other Credits (Please Specify Other Credits (Please Specif	ation Account	(c) 0 0 0 0 0	35,998 0 0 0	(e) 0 0 0 0 0	35,998 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecia Salvage Other Credits (Please Specify Other Credits (Please Specif	ation Account	(c) 0 0 0 0 0 0 0	35,998 0 0 0 0	(e) 0 0 0 0 0 0 0	35,998 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecia Salvage Other Credits (Please Specify Other Credits (Please Specif	ation Account	(c) 0 0 0 0 0	35,998 0 0 0	(e) 0 0 0 0 0	35,998 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecia Salvage Other Credits (Please Specify Other Credits (Please Specif	ation Account	(c) 0 0 0 0 0 0 0	35,998 0 0 0 0	(e) 0 0 0 0 0 0 0	35,998 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecia Salvage Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Total Credits	ation Account	(c) 0 0 0 0 0 0 0	35,998 0 0 0 0	(e) 0 0 0 0 0 0 0	35,998 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecia Salvage Other Credits (Please Specify Other Credits (Please Specif	ation Account (1): (2): (2): (3): (4):	(c) 0 0 0 0 0 0 0	488,108 35,998 0 0 0 35,998	(e) 0 0 0 0 0 0 0	35,998 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecia Salvage Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits) Total Credits Debits During Year:	ation Account (1): (2): (2): (3): (4):	(c) 0 0 0 0 0 0 0	35,998 0 0 0 0	(e) 0 0 0 0 0 0 0	(f) 488,108 35,998 0 0 0 35,998
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecia Salvage Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits) Total Credits Debits During Year: Book/Historical Cost of Plant	ation Account (1): (2): (2): (3): (4): (5): (5): (6): (7): (7): (8): (8): (1): (1): (1): (1): (1): (1): (2): (3): (4): (4): (5): (6): (7): (7): (7): (7): (8): (8): (8): (1): (1): (1): (1): (1): (1): (1): (1	(c) 0 0 0 0 0 0 0	488,108 35,998 0 0 0 35,998	(e) 0 0 0 0 0 0 0	(f) 488,108 35,998 0 0 0 35,998
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecia Salvage Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits) Total Credits Debits During Year: Book/Historical Cost of Plant Cost of Removal	tion Account (1): (2): (2): (3): (4): (5): (5): (6): (7): (7): (8): (8): (1): (1): (1): (1): (1): (1): (2): (3): (4): (5): (6): (7): (7): (7): (8): (8): (1): (1): (1): (1): (1): (1): (1): (1	(c) 0 0 0 0 0 0 0 0 0 0 0 0 0	488,108 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0	(f) 488,108 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecial Salvage Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify)	tion Account (): (): (): (): (): (): (): (): (): ()	(c) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	488,108 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	(f) 488,108 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecia Salvage Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify)	tion Account (): (): (): (): (): (): (): (): (): ()	(c) 0 0 0 0 0 0 0 0 0 0 0 0 0	488,108 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	(f) 488,108 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecial Salvage Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify)	tion Account (): (): (): (): (): (): (): (): (): ()	(c) 0 0 0 0 0 0 0 0 0 0 0 0 0	488,108 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	(f) 488,108 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecia Salvage Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify)	tion Account (): (): (): (): (): (): (): (): (): ()	(c) 0 0 0 0 0 0 0 0 0 0 0 0 0	488,108 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	(f) 488,108 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0
Account 108 (a) Balance First of Year Credits During Year: Accruals charged to Deprecia Salvage Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Credits (Please Specify Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify) Other Debits (Please Specify)	tion Account (): (): (): (): (): (): (): (): (): ()	(c) 0 0 0 0 0 0 0 0 0 0 0 0 0	488,108 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0	(e) 0 0 0 0 0 0 0 0 0 0 0 0 0	(f) 488,108 35,998 0 0 0 35,998 0 0 0 0 0 0 0 0 0 0 0 0 0

Name of Respondent	This Report is:	Date of Report	Year of Report
IRM Utility	(1) X An Original	(Mo, Da, Yr)	Tear of Report
navi cunty	(2) A Resubmiss		12/31/2022
1 C.	APITAL STOCK (201 -		12/31/2022
2	M 1171L 51 OCK (201 -	204)	
3			
4		Common	Preferred
5		Stock	Stock
6 (a)		(b)	(c)
7 Par or stated value per share		1	-
8 Shares Authorized		2,000	_
9 Shares issued and outstanding		1,000	_
_	Total par value of stock issued		_
1 Dividends declared per share for year		1,000	0
2	-		Ů
RETAINED EARN	JINCS (215)		
4	(11105 (213)		
5		Appropriated	Unappropriated
(a)		(b)	(с)
		(0)	(/
7 Balance first of year	/(NET LOSS)	-	56,202
8 Changes during year NET INCOME/(NET LOSS) 9 Changes during year (Please Specify)		-	(53,142)
		-	
O Changes during year (Please Specify		-	-
1 Changes during year (Please Specify		-	-
2 Changes during year (Please Specify		-	-
Changes during year (Please Specify	·)	-	2.0(0
4 Balance end of year		0	3,060
5 PROPRIETARY CA	APITAL (218)		
6			
7			
8	NONE	Proprietor	Partner
9 (a)		(b)	(c)
0 Balance first of year	`	-	-
1 Changes during year (Please Specify		-	-
2 Changes during year (Please Specify)		-	-
3 Changes during year (Please Specify)		-	-
4 Changes during year (Please Specify		-	-
5 Changes during year (Please Specify		-	-
6 Changes during year (Please Specify)	-	-
7 Balance end of year		0	0
8 LONG-TERM D	EBT (224)		
9			
0	to B		Year End
1 bbligation including Issue & Matur	ity Dates NONI		Balance
2 (a)		(b)	(c)
3 Debt #1		0.00%	-
4 Debt #2		0.00%	-
5 Debt #3		0.00%	-
6 Debt #4		0.00%	-
7 Debt #5		0.00%	-
8 Debt #6		0.00%	-
9 Debt #7		0.00%	-
		0.00%	-
1 Debt #9		0.00% 0.00%	-
1 Debt #9 2 Debt #10		0.00% 0.00% 0.00%	
0 Debt #8 1 Debt #9 2 Debt #10 3 Debt #11		0.00% 0.00%	-
1 Debt #9 2 Debt #10		0.00% 0.00% 0.00%	

	This Report is: (1) X An Original		Date of Report (Mo, Da, Yr)	Year of Report
IIIII Juniy	(2) A Resubmission	nn	07/27/2023	12/31/2022
		CCRUED (236)	0112112023	12/31/2022
		Γ	1	T
Description	Water	Sewer	Other	Total
(a)	(b)	(c)	(d)	(e)
Balance First of year	-	-	-	0
Accruals Charged:				
Federal Income Tax	_	_	_	0
Local Property tax	_	4,915	_	4,915
State ad valorem tax	-	-	-	0
TN State Sales Tax	-	-	-	0
Regulatory Assessment Fee	1	1,419	-	1,419
Payroll Tax	-	-	-	0
Other Taxes (TN Franchise Tax)	-	1,800	-	1,800
Other Tax (Business Licenses/Permits		1,744	-	1,744
Total Taxes Accrued	0	9,878	0	9,878
Taxes Paid				
Federal Income Tax	_	_	_	0
Local Property tax	_	4,915	_	4,915
State ad valorem tax	-	-	-	0
TN State Sales Tax	-	-	-	0
Regulatory assessment fee	-	1,419	-	1,419
Payroll Tax	-	-	-	0
Other Taxes (TN Franchise Tax)	-	1,800	-	1,800
Other Tax (Business Licenses/Permits		1,744	-	1,744
Total Taxes Paid	0	9,878	0	9,878
Balance End of Year	0	0	0	0
PAYMENTS FO	OR SERVICES RENI	DERED BY OTHER T	THAN EMPLOYEES	
Report all info concerning rate, managem				
Utility for which total payments during the	ne year to any Corp, Pti	ishp, indiv, or organiza	tion of any kind, amou	inted to \$500 or more.
Name of Recipient	Amount		Description of Service	•
Name of Recipient	Amount		Description of Service	.c
Farris Bobango PLC	19,500	Legal services		
K & S Bookkeeping and Tax	525	Bookkeeping & payro	ll services	
Pugh & Company, PC		Tax, accounting & reg	<u> </u>	ces
IRM C&C Company (Routine Maint.)		Routine maintenance of		
IRM C&C Co. (Non-routine Maint.)		Non-routine maintenar		
IRM C&C Co. (Management Services)		Billing and office serv	rices	
IRM C&C Co. (Regulatory)		Regulatory		
IRM C&C Co. (Monitoring) IRM C&C Co. (Technical Assistance)		Analytical monitoring Technical assistance	services	
QS1		Billing services		
X21	1,010	Diffing scrytees		
	i de la companya de la companya de la companya de la companya de la companya de la companya de la companya de			

Name of Respondent IRM Utility	This Report is: (1) _X_ An Origina (2) A Resubmis		Date of Report (Mo, Da, Yr) 07/27/2023	Year of Report 12/31/2022
CO	NTRIBUTIONS IN AID OF			12/01/2022
Descri (a	•	Water (b)	Sewer (c)	Total (d)
Balance First of Year		_	1,021,000	1,021,000
Add Credits During Year		_	-	-
Less Charges During Year		-	-	-
Balance End of Year		0	1,021,000	1,021,000
Less Accumulated Amortiza	tion		524,106	524,106
Net Contributions in Aid of C		0	496,894	496,894
DITIONS TO CONTRIBUTION	ONS IN AID OF CONSTRU	CTION DURING	G YEAR (CREDI	TTS)
Report below all developers o	r contractors agreements fro	olIndicate "Cash'	•	
which cash or property was ro	eceived during the year	or "Property"	Water	Sewer
(a)	(b)	(c)	(d)
Contractor or Developer #1			-	-
Contractor or Developer #2			-	-
Contractor or Developer #3			-	-
Contractor or Developer #4			-	-
Contractor or Developer #5			1	
Contractor of Beveloper #5			-	-
			-	-
Contractor or Developer #6				1
Contractor or Developer #6 Contractor or Developer #7				1
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8				1
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9				1
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10				-
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11			- - - -	
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12			- - - -	- - - - -
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13			- - - - -	- - - - - -
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14			- - - - - -	- - - - - - -
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #14 Contractor or Developer #15			- - - - - - -	- - - - - - -
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16			- - - - - - - -	
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17			- - - - - - - - - -	
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #18			- - - - - - - - -	
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #18 Contractor or Developer #19			- - - - - - - - - - - - - - -	
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #19 Contractor or Developer #20			- - - - - - - - - - - - - - - -	
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21			- - - - - - - - - - - - - - - - - - -	
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #21 Contractor or Developer #22			- - - - - - - - - - - - - - - - - - -	
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #22 Contractor or Developer #23			- - - - - - - - - - - - - - - - - - -	
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #23 Contractor or Developer #24			- - - - - - - - - - - - - - - - - - -	
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #24 Contractor or Developer #25			- - - - - - - - - - - - - - - - - - -	
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #25 Contractor or Developer #25 Contractor or Developer #26			- - - - - - - - - - - - - - - - - - -	
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #26 Contractor or Developer #27				
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #25 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27 Contractor or Developer #27 Contractor or Developer #28				
Contractor or Developer #6 Contractor or Developer #7 Contractor or Developer #8 Contractor or Developer #9 Contractor or Developer #10 Contractor or Developer #11 Contractor or Developer #12 Contractor or Developer #13 Contractor or Developer #14 Contractor or Developer #15 Contractor or Developer #16 Contractor or Developer #17 Contractor or Developer #17 Contractor or Developer #18 Contractor or Developer #19 Contractor or Developer #20 Contractor or Developer #21 Contractor or Developer #22 Contractor or Developer #23 Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27 Contractor or Developer #28 Contractor or Developer #28 Contractor or Developer #28 Contractor or Developer #29 Contractor or Developer #29 Contractor or Developer #30				

	e of Respondent	This Report is:		Date of Report	Year of Report
	Utility	(1) X An Origin		(Mo, Da, Yr)	
		(2) A Resubm	ission	07/27/2023	07/27/2023
	SEWER U	UTILITY PLANT	ACCOUNTS		
cct					
No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	77,343	_	_	77,343
	Franchises	-	-	-	-
	Land & Land Rights	89,403	-	-	89,403
	Structures & Improvements	-	-	-	-
	Collection Sewers - Force	-	-	-	-
	Collection Sewers - Gravity	-	-	-	-
	Special Collecting Structures	45,000	_	-	45.000
	Services to Customers Flow Measuring Devices	45,000	_	-	45,000
	Flow Measuring Installations	3,666	_	-	3,666
	Receiving Wells	-	-		-
	Pumping Equipment	_			-
	Treatment & Disposal Equipment	890,000		_	890,000
	Plant Sewers	-	_	_	-
	Outfall Sewer Lines	_	_	_	_
	Other Plant & Miscellaneous Equipment	9,928	_	_	9,928
	Office Furniture & Equipment	-	-	-	-
	Transportation Equipment	-	-	-	-
	Stores Equipment	-	-	-	-
93	Tools, Shop & Garage Equipment	-	-	-	-
	Laboratory Equipment	-	-	-	-
	Power Operated Equipment	-	-	-	-
	Communication Equipment	-	-	-	-
	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
	Total Sewer Plant	1,115,340	-	-	1,115,340

S-2

Name of IRM Util	•	IS OF ACCUM	MILATED DE	DDECLATION	This Report is: (1) _X_ An Original (2) A Resubmission N BY PRIMARY ACCO		(Mo, Da, Yr) 07/27/2023	Year of Report 12/31/2022
Account Number (a)		Average	Average Salvage Value in Percent (d)	Depreciation		Debits (g)	Credits (h)	Accumulated Depreciation Balanc End of Year (i)
354	Structures & Improvements	-	0.00%	0.00%	-	-	-	-
	Collection Sewers - Force	-	0.00%	0.00%	-	-	-	-
361	Collection Sewers - Gravity	-	0.00%	0.00%	-	-	-	-
362	Special Collecting Structures	-	0.00%	0.00%	-	-	-	-
363	Services to Customers	26	0.00%	0.00%	25,990	-	1,733	27,723
364	Flow Measuring Devices	10	0.00%	0.00%	3,666	-	-	3,666
365	Flow Measuring Installations	-	0.00%	0.00%	-	-	-	-
370	Receiving Wells	-	0.00%	0.00%	-	-	-	-
371	Pumping Equipment	-	0.00%	0.00%	-	-	-	-
	Treatment & Disposal Equipment	26	0.00%	0.00%	448,524	-	34,265	482,789
	Plant Sewers	1	0.00%	0.00%	-	-	-	-
	Outfall Sewer Lines	-	0.00%	0.00%	-	-	-	-
	Other Plant & Miscellaneous Equipment	10	0.00%	0.00%	9,928	-	-	9,928
	Office Furniture & Equipment	-	0.00%	0.00%	-	-	-	-
	Transportation Equipment	-	0.00%	0.00%	-	-	-	-
	Stores Equipment	-	0.00%	0.00%	-	-	-	-
	Tools, Shop & Garage Equipment	-	0.00%	0.00%	-	-	-	-
	Laboratory Equipment	-	0.00%	0.00%	-	-	-	-
	Power Operated Equipment	-	0.00%	0.00%	-	-	-	-
396	Communication Equipment	-	0.00%	0.00%	-	-	-	-
	Miscellaneous Equipment	-	0.00%	0.00%	-	-	-	-
398	Other Tangible Plant	-	0.00%	0.00%	-	-	-	-
	Totals				488,108	0	35,998	524,100
*St	ate basis used for percetages used in sched	ule.						
]	1			

Name of Resp	pondent	This Report is:	Date of Report	Year of Report
IRM Utility		(1) _X_ An Original	(Mo, Da, Yr)	
		(2) A Resubmission	07/27/2023	12/31/2022
	SEWER OPERA	TION & MAINTENANCE EXPE	ENSE	N/A
Acct				
No.		Description		Amount
5		(a)		(b)
	& Wages - Employ			-
	•	s, Directors & Stockholders		-
	ee Pensions & Bene			_
	ed Sewage Treatme	nt		- 450
	Removal Expense			450
				10,913
	Power Production			_
	ars ls & Supplies			2,305
730 Contrac	* *			310,833
7 740 Rents	iuai Seivices			14,400
	rtation Expense			1,515
755 Insurance	•			-
	ory Commission Ex	nense		87,820
770 Bad Del	•	pende		-
	aneous Expenses			18,299
	_	& Maintenance Expense		446,535
4	<u>.</u>	r		
5				
5				
7				•
3				

28					
29		SEWER CUST	OMERS		
30	5	Customers			Customers
32	Description	First of Year	Additions	Disconnections	End of Year
33	(a)	(b)	(c)	(d)	(e)
	Metered Customers:				
35	5/8 Inch 3/4 Inch	-		-	
36		-	_	-	
37	1.0 Inch	-	-	-	-
38	1.5 Inch 2.0 Inch	-	-	-	
39	2.0 Inch 2.5 Inch	-	_	-	-
40		-	_	-	-
41	3.0 Inch	-	_	-	-
42	4.0 Inch	-	_	-	-
43	6.0 Inch	-	_	-	-
44	8.0 Inch	-	_	-	-
45	Other (Please Specify)	_	-	-	-
46	Other (Please Specify)	_	-	-	-
47	Other (Please Specify)	-	-	-	-
	Unmetered Customers	187	37	-	224
	Total Customers	187	37	0	224
50					
51					
52					
53					
54					
55					

	I		In	Ter an
Name of Respondent	This Report is:	1	Date of Report	Year of Report
IRM Utility	(1) _X_ An Original (2) A Resubi		(Mo, Da, Yr) 07/27/2023	12/31/2022
	PUMPING EQ		07/27/2023	12/31/2022
	70			.
	Lift	Lift	Lift	Lift
	Station	Station	Station	Station
Description***	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(e)
	(0)	(0)	(3)	
Make, Model, or Type of Pump	Sta-Rite			
lviake, wroder, or Type of Fump	Service Service			1
Year Installed	Contract			
Rated Capacity (GPM)	20 GPM			
Size (HP)	1/2 HP			
Dawar (Flaatria/Machanical)	Electric			
Power (Electric/Mechanical)	Electric			<u> </u>
Make, Model or Type of Motor	Sta-Rite			
	SERVICE CON	NECTIONS		
	SERVICE COM	NECTIONS		
	Service	Service	Service	Service
Description***	Connection #1	Connection #2	Connection #3	Connection #4
(a)	(b)	(c)	(d)	(e)
(a)	(6)	(c)	(u)	(6)
Size (Inches)	1-2"	1-2"		
Type (PVC, VCP, etc)	PVC Sch 40	PVC Sch 40		
Average Length (Feet)	Commercial	Residential (75)		
~				
Connections-Beginning of Year	116	71	-	-
Connections-Added during Year	19	18	-	-
Connection-Retired during Year Connections-End of Year	135	89	- 0	- 0
Connections-End of Tear	133	67	0	
Number of Inactive Connections	_	-	_	-
COLLECTIV	C MADIC FORCE	E MAING O M	ANHOLES	
COLLECTIN	G MAINS, FORC	E MAINS, & MA	ANHOLES	
		Collecting	Force	
		Mains	Mains	Manholes
Description		(L)	(-)	(4)
(a)		(b)	(c)	(d)
Sign (Inches)		2-4"	None	None
Size (inches)		PVC Sch 40		
		r v C Sch 40		
Type		14,700	-	-
Type Length/Number-Beginning of Year Length/Number-Added During Year			-	
Size (Inches) Type Length/Number-Beginning of Year Length/Number-Added During Year Length/Number-Retired During Year Length/Number-End of Year				-

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

Name of Respondent IRM Utility	This Report is: (1) X An Orig	1	Date of Report (Mo, Da, Yr)	Year of Report
	(2) A Resub		07/27/2023	12/31/2022
	TREATMEN		07/27/2023	12/31/2022
	IKEATHEN	LLANI		
	Treatment	Treatment	Treatment	Treatment
	Facility	Facility	Facility	Facility
Description***	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(e)
No. C. d				
Manufacturer				
Type Steel or Concrete				
Total Capacity				
Average Daily Flow Effluent Disposal				
-				
Total Gallons of Sewage Treated		1	1	<u>I</u>
	MASTER LIFT STA	ATION PIIMPS		
	MINICIALITY OF			
	Master	Master	Master	Master
	Pump	Pump	Pump	Pump
Description***	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(e)
Manufacturer	Quanics			
Capacity (GPM)	10 to 50			
Size (HP)	One-half			
Power (Electric/Mechanical)	120 V	ļ		
Make, Model, or Type of Motor	PTE 10 or 20			
OTT	TED CEWED CVCTE		ION	
	HER SEWER SYSTE	ZM INFORMAT	ION	
				I
Present Number of Equivalent Resid	dential Customer's * be	eing served		89
Maximum Number of Equivalent R			ean efficiently serv	
Estimated Annual Increase in Equiv		•	criticionity serv	10
Equiv				
* Equivalent Residential Customers	s = (Total Gallons Trea	ated / 365 Days) /	275 Gallons Per I	Day.
Total Gallons Treated includes be		• .		
State any plans and estimated comp	letion dates for any enl	largements of this	system:	
	•	-	-	
				-
				_
If the present systems do not meet e	-	•		
A. An evaluation of the prese			ne requirements.	=
B. Plans for funding and cons		d upgrading.		<u>-</u>
C. The date construction will	begin.			<u>-</u>
What is the percent of the certificate	ed area that have service	ce connections ins	talled?	
				_
				_

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

Name of Respondent	This Report is:	Date of Report	Year of Report
IRM Utility	(1) _X_ An Original	(Mo, Da, Yr)	
	(2) A Resubmission		12/31/2022
SUPPLEMENTA	AL FINANCIAL DATA TO THE Rate Base	E ANNUAL REPO	ORT
Additions:	Rate Base		
Plant In Service			1,115,340
Construction Work in Pro	ogress		
Property Held For Future	Use		
Materials & Supplies			
Working Capital Allowar			
	on Plant Alloc from Parent Compa	any	
Other Additions (Please S Total Additions to Ra			1,115,340
Total Additions to Ka	ate base		1,113,540
Deductions:			
Accumulated Depreciatio	n		524,106
Accumulated Deferred In			
Pre 1971 Unamortized In	vestment Tax Credit		
Customer Deposits			10.5.00
Contributions in Aid of C			496,894
Other Deductions (Please			
Other Deductions (Please Total Deductions to I	- · · · · · · · · · · · · · · · · · · ·		1,021,000
Total Deductions to I	Auto Dast		1,021,000
Rate Base			94,340
	Adjusted Net Operating Inco	me	
Operating Revenues:			
Residential			132,477
Commercial Industrial			267,960
Public Authorities			
Multiple Family			
Fire Protection			
All Other			3,678
Total Operating Revo	enues		404,115
Operating Expenses:			
Operation			446,535
Depreciation			
Amortization Taxes Other Than Income	Toyes		9,878
Income Taxes	LIANTS		9,8/8
Total Operating Exp	ense		456,413
Total Operating Exp	~~ <i>~</i>		130,413
Net Operating Income			(52,298)
Other (Service Charge Ex	epenses)		849
Other (Please Specify)			
Adjusted Net Operating Incom	me		(53,147)
D . 4D	••		
Rate of Return (Line 49 / Line	e 25)		-56.34%
All amounts should be calculate	ed in a manner consistent with the	last Rate Order iss	ued by the

IRM Utility Activity Report for Escrow Account For the Twelve Months Ended December 31, 2022

	Escrov	w Required Per B	Escrow Required Per Books (Account 235.10)	5.10)	Escro	w Provided Per B	Escrow Provided Per Bank (Account 132.06)	2.06)
	Beginning	Accrued	Removed	Ending	Beginning	Deposited	Removed	Ending
Month	Balance	Into Escrow	From Escrow	Balance	Balance	Into Escrow	From Escrow	Balance
January	\$0.00	\$4,876.22		\$4,876.22	\$8,068.04	3,000.05	7,500.00	\$3,568.09
February	4,876.22	4,928.75		9,804.97	3,568.09	10,000.03	0.00	13,568.12
March	9,804.97	4,913.74		14,718.71	13,568.12	0.11	0.00	13,568.23
April	14,718.71	4,834.74		19,553.45	13,568.23	0.09	5,000.00	8,568.32
May	19,553.45	3,918.87		23,472.32	8,568.32	7,500.06	12,500.00	3,568.38
June	23,472.32	4,973.98		28,446.30	3,568.38	11,000.07	6,000.00	8,568.45
July	28,446.30	5,463.79		33,910.09	8,568.45	5,463.86	5,000.00	9,032.31
August	33,910.09	5,270.37		39,180.46	9,032.31	5,016.97	0.00	14,049.28
September	39,180.46	4,663.14		43,843.60	14,049.28	4,917.23	4,000.00	14,966.51
October	43,843.60	5,185.58		49,029.18	14,966.51	5,186.49	10,000.00	10,153.00
November	49,029.18	5,639.98		54,669.16	10,153.00	5,641.34	12,000.00	3,794.34
December	54,669.16	4,648.17	59,317.33	0.00	3,794.34	4,648.75	4,000.00	4,443.09
Total		\$59,317.33	\$59,317.33			\$62,375.05	\$66,000.00	

Total Balance at End of Fiscal Year:

4,443.09	0.00	4,443.09
Escrow Assets	Escrow Liability	Net Escrow Assets (Shortfall)

NOTES:

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

Accordingly, the escrow liability account was reduced to \$0 since non-routine maintenance costs exceeded the required accrual deposits. At the end of the year, the balance in the non-routine maintenance account is cleared to the escrow liability (Account 235.10). Non-routine maintenance is initially charged to account 775.19 during the year when these expenses are incurred. The total non-routine maintenance cost was \$74,546.63 which exceeded the escrow accruals of \$59,317.33. See Schedule SU-3 for the detail of Non-Routine Maintenance Expense during the year.

Integrated Resource Management Transaction Summary January - December 2022

Date	Invoice #	Memo/Description		Amount
101 Operating Exp	enses			
		Routine/ 775.19 Maintenance Expense - Nonroutine/ Others		
various		IRM C&C Company (see invoice list below)	\$_	354,131.67
		GL Balances at 12-31-22	\$_	354,131.67
	GL Account	#		
		Classification summary of IRM C&C Company expenses per 2022 invoices:		
	736.00	Management fees	\$	34,200.00
	736.00	Regulatory costs		87,820.00
	775.19	Non-routine maintenance		74,546.63
	775.18	Routine maintenance		134,110.13
	775.18	Other maintenance		2,160.00
	775.20	Analytical monitoring		13,794.91
	775.22	Technical assistance		7,500.00
		Total	Φ=	354,131.67
	Invoice Det	ails from IRM C&C Company for Non-Routine Maintenance and Routine M	ainter	nance:
		Non-Routine Maintenance:		
3/31/2022	21242	IRM C&C Company	\$	28,752.06
6/30/2022	21303	IRM C&C Company		10,868.08
9/30/2022	21306	IRM C&C Company		20,461.59
12/31/2022	21308	IRM C&C Company	_	14,464.90
		Total Non-Routine Maintenance per F-7	\$_	74,546.63
		Routine Maintenance:		
3/31/2022	21243	IRM C&C Company	\$	29,592.74
6/30/2022	21304	IRM C&C Company		26,145.80
9/30/2022	21305	IRM C&C Company		35,129.65
12/31/2022	21307	IRM C&C Company	_	43,241.94
		Total Routine Maintenance per F-7	\$_	134,110.13

STATE OF TENNESSEE

COUNTY OF . JEFFERSON

We the undersigned	Jeffrey W. Cox, Jr.	
and		
of	IRM Utility	
on our oath do severa	ally say that the foregoing return has been po	repared,
under our direction, f	rom the original books, papers and records	of said
utility; that we have o	carefully examined the same, and declare the	e same to be
a correct statement of	the business and affairs of said utility for the	he period
covered by the return	in respect to each and every matter and thin	ng therein
set forth, to the best of	of our knowledge, information and belief.	
STATE OF TENNESSEE NOTARY PUBLIC COUNTY OF YEAR		Officer) arge of accounts)
Subscribed and sword day of	41 49 11176	Assisting Preparer: A. Ted Hotz Vice President Pugh CPAs Knoxville, TN

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F-2 1	Name of Respo					
1		ndent	This Report is:		Date of Report	Year of Report
1	IRM Utility		(1) _X_ An Original		(Mo, Da, Yr)	'
1		•	(2) A Resubmission		07/12/2024	12/31/2023
		ID	ENTIFICATION & OWNE	RSHIP		1
2						
3	Report of:		e Management, Inc. d/b/a			
4		(REPO	RT THE EXACT NAME C	F UTILITY)		
5						
6	Located at:	P.O. Box 71526	^	Year Ended	2023	
7		Knoxville, TN 3793	8			
8 9	Date Utility was	Originally Organized	1.			
10	Date Othicy was	8/7/2003	1.			
11		5///2000				
12						
13	Location of Office	ce Where Accounts a	and Records are Kept:			
14		3444 Saint Andrew				
15		Baneberry, TN 378	90			
16	Cive the Name	Title O Office Address			andanaa Chaula	
17 18	Give the Name,	Jeffrey W. Cox, Jr.,	s of the Officer of the Utilit		: (865) 674-0828	
19		P.O. Box 71526; Kr			(000) 074-0020	
20			.5.14115 114 07 000			
21						
22			OFFICERS & MANAGE	RS		2
23						
24						
25	NAME		TITLE		SALARY	
26	Jeffrey W. Cox,	Jr.	President Vice President		\$0 \$0	
27 28	Marian J. Cox		Vice President		ΦU	
29						
30						
31						
32						;
33						;
34						
35						
36			OWNERSHIP		<u> </u>	;
	Report every co	rporation or individua	OWNERSHIP al owning or holding direc	ly or indirectly 5 pe	ercent or more of	
36 37	Report every co			ly or indirectly 5 pe	ercent or more of	the voting securities
36 37 38				ly or indirectly 5 pe	ercent or more of	the voting securities of
36 37 38 39						the voting securities (
36 37 38 39 40				Percent	Salary	the voting securities of the voting securities
36 37 38 39 40 41	the reporting uti		al owning or holding direc	Percent Ownership	Salary Charged	the voting securities of the voting securities
36 37 38 39 40 41 42				Percent	Salary	the voting securities of the voting securities
36 37 38 39 40 41 42 43	the reporting uti		al owning or holding direc	Percent Ownership	Salary Charged	Meetings Attended During Year (e)
36 37 38 39 40 41 42 43 44 45	the reporting uti	lity.	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e)
36 37 38 39 40 41 42 43 44 45 46	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous
36 37 38 39 40 41 42 43 44 45 46 47	the reporting uti	lity.	Address (b)	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48 49	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 55 56	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 56 57 58	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 55 56 57 58 59	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 50 51 52 53 54 55 56 57 58 59 60	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous
36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	Name (a) Jeffrey W. Cox,	lity.	Address (b) Knoxville, TN	Percent Ownership In Utility (c)	Salary Charged Utility (d)	Meetings Attended During Year (e) Numerous Numerous

Name of Respondent IRM Utility		n Original		(Mo, Da, Yr)	Year of Report
		Resubmission COME STATEM	MENT	07/12/2024	12/31/2023
	l n.e l				I
Account Name	Ref Page	Water	Sewer	Other	Total
(a)	(b)	(c)	(d)	(e)	(f)
Gross Revenue:	+ +				
Residential		-	169,428	-	169,428
Commercial		-	297,669	-	297,669
Industrial		-	_	-	-
Multi-Family		-	_	-	-
Other (Please Specify)		-	_	-	-
Other (Please Specify)		-	-	-	-
Other (Please Specify)		-	-	-	-
Other (Please Specify)		-	-	-	-
Total Gross Revenue		-	467,097	-	467,097
Operation & Maint. Expense	W3/S3	-	452,732	-	452,732
Depreciation Expense	F-5	-	-	-	-
Amortization Expense		-	-	-	-
Other Expense (Service Charges)		-	1,837	-	1,837
Other Expense (Please Specify)		-	-	-	-
Taxes Other Than Income	F-7	-	11,683	-	11,683
Income Taxes	F-7	-	-	-	-
Total Operating Expenses		-	466,252	-	466,252
N (O)	\perp		0.45		0.45
Net Operating Income		-	845	-	845
Other Income:					
Nonutility Income					
Other (Interest Income)		- +		38	38
Other (Please Specify)		- +			-
Other (Please Specify) Other (Please Specify)		- +	<u> </u>	<u>-</u>	_
Other (Please Specify) Other (Please Specify)	 		<u> </u>		
Total Other Income		-	-	38	38
Total Other Income				30	30
Other Deductions:					
Misc. Nonutility Expenses		_	_	_	_
Other (Please Specify)		-	_	_	_
Other (Please Specify)	 	_	_	_	_
Other (Please Specify) Other (Please Specify)		-	_	_	_
Other (Please Specify) Other (Please Specify)		_		_	_
Total Other Deductions		-	-	-	-
Total other beductions					
Net Income			845	38	883

	Name of Respondent IRM Utility	This Report is: (1) _X_ An Original	Date of Report (Mo, Da, Yr)	Year of Report
1	COMPAD	(2) A Resubmission ATIVE BALANCE SH		12/31/2023
2	COMI AR	ATIVE DALANCE SIL	EE I	
3 4	Account Name	Ref Page	Current Year	Previous Year
5 6	(a)	(b)	(c)	(d)
7 8	ASSETS			
9	T	77.5 (N. 14.16)		4.44.7.040
	Utility Plant in Service (101-105) Accum. Depreciation and Amortization (108)	F5/W1/S F5/W2/S		1,115,340
11 12	Net Utility Plant	r 5/ W 2/ 8.	560,104 545,971	524,106 591,234
13	Net Othicy I fait		343,771	371,234
	Cash		24,338	14,439
15	Customer Accounts Receivable (141)		0	0
	Other Assets (Special Deposits)		22,195	6,098
	Other Assets (Other Receivables - Related P	• /	0	0
	Other Assets (Restricted Cash-Douglas Land	l Development)	254,118	254,118
	Other Assets (Please Specify)		0	0
20 21	Total Assets		846,622	865,889
22				
23				
24				
25	LIABILITIES AND CAPITAI	L		
26				
	Common Stock Issued (201)	F-6	1,000	1,000
	Preferred Stock Issued (204)	F-6	0	0
	Other Paid-In Capital (211)		85,075	94,340
	Retained Earnings (215)	F-6	3,943	3,060
	Capital (Proprietary & Partnership-218)	F-6	00.010	00.400
32 33	Total Capital		90,018	98,400
34				
35				
36				
	Long-Term Debt (224)	F-6	0	0
	Accounts Payable (231)		0	0
	Notes Payable (232)		0	0
	Customer Deposits (235)		2,074	1,594
	Accrued Taxes (236) Other Lieb (Dayslaner Reserve Acet Daysla	us Land Davidar +\	254 118	254 119
	Other Liab (Developer Reserve Acct-Dougla Other Liabilities (Credit Card Loan Payable)		254,118 11,414	254,118 5,795
	Other Liabilities (Credit Card Loan Payable) Other Liabilities (Other Payable - Related Pa		28,102	9,088
	Other Liabilities (Please Specify)		0	0
	Other Liabilities (Please Specify)		0	0
	Advances for Construction		0	0
48	Contributions In Aid Of ConstNet (271-2)	F-8	460,896	496,894
49	Total Liabilities		756,604	767,489
50				
51				
52 52				
53 54				
	1		ī	1

IRM Utility	This Report			_	Year of Report
	(1) _X_ An ((2) A Re	Original esubmission		(Mo, Da, Yr) 07/12/2024	12/31/2023
		T UTILITY PLA	NT	07/12/2024	12/31/2023
Plant Accounts (101-107) Incl		XX - 4	C	Other	Takal
Plant Accounts (101-107) Incl (a)	usive	Water (c)	Sewer (d)	Other (e)	Total (f)
(a)		(c)	(u)		(1)
Thirty Division in (101)			1 106 075	0	1 106 075
Utility Plant in Service (101) Construction Work in Progress (10)	05)	0	1,106,075	0	1,106,075
Other (Please Specify)	b)	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
Other (Please Specify)	L	0	0	0	0
Other (Please Specify) Total Utility Plant	_	0	0	0	0
Total Utility Plant		0	1,106,075	0	1,106,075
ACCUMULATED DE	EPRECIATIO	ON AND AMOR	TIZATION O	F UTILITY PLA	NT
Account 108 (a)		Water	Sewer	Other	Total
()		(c)	(d)	(e)	(f)
Balance First of Year		0	524,106	0	524,106
Datance Prist of Tear	<u> </u>	<u> </u>	324,100	V	324,100
Credits During Year:					
Accruals charged to Depreciation	Account	0	35,998	0	35,998
Salvage		0	0	0	0
Other Credits (Please Specify):		0	0	0	0
Other Credits (Please Specify):		0	0	0	0
Other Credits (Please Specify):		0	0	0	0
Other Credits (Please Specify):	L	0	0	0	0
Total Credits		0	35,998	0	35,998
Debits During Year:					
Book/Historical Cost of Plant Reti	ired	0	0	0	0
Cost of Removal	-	0	0	0	0
Other Debits (Please Specify):		0	0	0	0
Other Debits (Please Specify):		0	0	0	0
Other Debits (Please Specify):	F	0	0	0	0
Other Debits (Please Specify):		0	0	0	0
Total Debits		0	0	0	0
•	L				
			= <0.404		5(0.104
Balance End of Year		0	560,104	0	560,104
Balance End of Year	Ш	0	560,104	U	500,104
Balance End of Year		0	560,104	U	500,104

Name of Respondent	This Report is:	Date of Report	Year of Report
IRM Utility	(1) X An Original	(Mo, Da, Yr)	_
	(2) A Resubmission		12/31/2023
	APITAL STOCK (201 - 20	4)	
		1	T
		G	D.,, C.,,,,, 1
		Common Stock	Preferred
(a)			Stock
(a)		(b)	(c)
Par or stated value per share Shares Authorized		2,000	-
Shares issued and outstanding		1,000	-
Total par value of stock issued		1,000	_
Dividends declared per share for year	ar	0	0
2	*1	ı	Ů
RETAINED EAR	NINGS (215)		
KETANCES EAR	(213)		
5		Appropriated	Unappropriated
(a)		(b)	(c)
Balance first of year		-	3,060
Changes during year NET INCOME	E/(NET LOSS)	-	883
Changes during year (Please Specify	*	-	=
Changes during year (Please Specify		-	-
Changes during year (Please Specify		-	-
Changes during year (Please Specify		-	-
Changes during year (Please Specify	y)	_	-
Balance end of year		0	3,943
PROPRIETARY CA	APITAL (218)		-
5			
7			
7	NONE	Proprietor	Partner
	NONE	Proprietor (b)	Partner (c)
(a) Balance first of year		_	
Balance first of year Changes during year (Please Specify	y)	_	
(a) Balance first of year Changes during year (Please Specify Changes during year (Please Specify	y) y)	_	
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify	y) y) y)	_	
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify	y) y) y) y)	_	
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify	y) y) y) y) y)	(b)	(c) - - -
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify	y) y) y) y) y)	(b)	(c) - - - - - -
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year	y) y) y) y) y)	(b)	(c) - - - - -
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D	y) y) y) y) y)	(b)	(c) - - - - - -
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D	y) y) y) y) y)	(b)	(c)
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D	y) y) y) y) y) pEBT (224)	(b)	(c)
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D Obligation including Issue & Mature	y) y) y) y) y) pEBT (224)	(b)	(c)
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D Dbligation including Issue & Mature (a)	y) y) y) y) y) pEBT (224)	(b) 0 Interest Rate (b)	(c) 0 Year End Balance (c)
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D bligation including Issue & Mature (a) Debt #1	y) y) y) y) y) pEBT (224)	(b)	(c)
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D Debt #1 Debt #2	y) y) y) y) y) pEBT (224)	(b) 0 Interest Rate (b) 0.00% 0.00%	(c) 0 Year End Balance (c)
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D Debt #1 Debt #2 Debt #3	y) y) y) y) y) pEBT (224)	(b)	(c)
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D Debt #1 Debt #2 Debt #3 Debt #4	y) y) y) y) y) pEBT (224)	(b) 0 Interest Rate (b) 0.00% 0.00% 0.00% 0.00%	(c)
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D Debt #1 Debt #2 Debt #3 Debt #4 Debt #4 Debt #5	y) y) y) y) y) pEBT (224)	(b) 0 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00%	(c)
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D bligation including Issue & Mature (a) Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #5 Debt #6	y) y) y) y) y) pEBT (224)	(b) 0 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	(c)
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6 Debt #6 Debt #7	y) y) y) y) y) pEBT (224)	(b) 0 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	(c)
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6 Debt #7 Debt #8	y) y) y) y) y) pEBT (224)	(b)	(c)
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6 Debt #7 Debt #8 Debt #8 Debt #9	y) y) y) y) y) pEBT (224)	(b) 0 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	(c)
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6 Debt #7 Debt #8 Debt #9 Debt #10	y) y) y) y) y) pEBT (224)	(b)	(c)
Balance first of year Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Changes during year (Please Specify Balance end of year LONG-TERM D Debt #1 Debt #2 Debt #3 Debt #4 Debt #5 Debt #6 Debt #7 Debt #8 Debt #8 Debt #9	y) y) y) y) y) pEBT (224)	(b) 0 Interest Rate (b) 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	(c)

Name of Respondent	This Report is:		Date of Report	Year of Report
IRM Utility	(1) X_ An Original		(Mo, Da, Yr)	
	(2) A Resubmission	on	07/12/2024	12/31/2023
	TAXES A	CCRUED (236)		
	1	1	1	T
TO 1.4	***	C	0.1	TC 4.1
Description	Water	Sewer	Other	Total
(a)	(b)	(c)	(d)	(e)
Balance First of year				0
balance First of year		-	-	0
Accruals Charged:				
Federal Income Tax	_	_	_	0
Local Property tax	_	7,773	_	7,773
State ad valorem tax	_	- 1,113	_	0
State ad valorem tax TN State Sales Tax	_	_	_	0
Regulatory Assessment Fee	_	1,702	_	1,702
Payroll Tax	_	- 1,702	_	0
Other Taxes (TN Franchise Tax)	_	1,450	_	1,450
Other Tax (Business Licenses/Permit		758	_	758
Other Tax (Business Licenses/Permit Total Taxes Accrued	0	11,683	0	11,683
Total Taxes free acu				21,500
Taxes Paid				
Federal Income Tax	_	_	_	0
Local Property tax	_	7,773	_	7,773
State ad valorem tax	_	-	_	0
TN State Sales Tax	_	_	_	0
Regulatory assessment fee	_	1,702	_	1,702
Payroll Tax	_	-	-	0
Other Taxes (TN Franchise Tax)	_	1,450	-	1,450
Other Tax (Business Licenses/Permit	-	758	-	758
Total Taxes Paid	0	11,683	0	11,683
		,		,
Balance End of Year	0	0	0	0
PAYMENTS F	OR SERVICES RENI	TERED BY OTHER T	THAN EMPLOYEES	
		DERED DI OTHER		
		ertising, labor relations,	-	
		ertising, labor relations,	-	
Utility for which total payments during t	he year to any Corp, Ptr	ertising, labor relations,	tion of any kind, amou	nted to \$500 or more.
		ertising, labor relations,	-	nted to \$500 or more.
Utility for which total payments during t	he year to any Corp, Ptr	ertising, labor relations,	tion of any kind, amou	nted to \$500 or more.
Utility for which total payments during t Name of Recipient	he year to any Corp, Ptr Amount	ertising, labor relations, nshp, indiv, or organiza	tion of any kind, amou	nted to \$500 or more.
Utility for which total payments during t Name of Recipient Farris Bobango PLC	Amount 19,500	ertising, labor relations, nshp, indiv, or organiza Legal services	tion of any kind, amou	nted to \$500 or more.
Utility for which total payments during t Name of Recipient Farris Bobango PLC Pugh & Company, PC	Amount 19,500 12,737	ertising, labor relations, nshp, indiv, or organiza Legal services Tax, accounting & reg	Description of Service	nted to \$500 or more.
Utility for which total payments during t Name of Recipient Farris Bobango PLC Pugh & Company, PC IRM C&C Company (Routine Maint.)	Amount 19,500 12,737 130,960	ertising, labor relations, nshp, indiv, or organiza Legal services Tax, accounting & reg Routine maintenance of	Description of Service ulatory reporting service of plants and materials	nted to \$500 or more.
Name of Recipient Farris Bobango PLC Pugh & Company, PC IRM C&C Company (Routine Maint.) IRM C&C Co. (Non-routine Maint.)	Amount 19,500 12,737 130,960 81,574	ertising, labor relations, nshp, indiv, or organizate the laborate that the laborate	Description of Service ulatory reporting service of plants and materials nee and materials	nted to \$500 or more.
Name of Recipient Farris Bobango PLC Pugh & Company, PC IRM C&C Company (Routine Maint.) IRM C&C Co. (Non-routine Maint.) IRM C&C Co. (Management Services)	Amount 19,500 12,737 130,960 81,574 30,360	Legal services Tax, accounting & reg Routine maintenance of Non-routine maintenance Billing and office serv	Description of Service ulatory reporting service of plants and materials nee and materials	nted to \$500 or more.
Name of Recipient Farris Bobango PLC Pugh & Company, PC IRM C&C Company (Routine Maint.) IRM C&C Co. (Non-routine Maint.) IRM C&C Co. (Management Services) IRM C&C Co. (Regulatory)	Amount 19,500 12,737 130,960 81,574 30,360 80,530	Legal services Tax, accounting & reg Routine maintenance of Non-routine maintenan Billing and office serv Regulatory	Description of Service ulatory reporting service of plants and materials nee and materials ices	nted to \$500 or more.
Utility for which total payments during to Name of Recipient Farris Bobango PLC Pugh & Company, PC IRM C&C Company (Routine Maint.) IRM C&C Co. (Non-routine Maint.) IRM C&C Co. (Management Services) IRM C&C Co. (Regulatory) IRM C&C Co. (Monitoring)	19,500 12,737 130,960 81,574 30,360 80,530 24,690	Legal services Tax, accounting & reg Routine maintenance of Non-routine maintenan Billing and office serv Regulatory Analytical monitoring	Description of Service ulatory reporting service of plants and materials nee and materials ices	nted to \$500 or more.
Name of Recipient Farris Bobango PLC Pugh & Company, PC IRM C&C Co. (Non-routine Maint.) IRM C&C Co. (Management Services) IRM C&C Co. (Monitoring) IRM C&C Co. (Monitoring) IRM C&C Co. (Technical Assistance)	19,500 12,737 130,960 81,574 30,360 80,530 24,690 7,500	Legal services Tax, accounting & reg Routine maintenance of Non-routine maintenance Billing and office serv Regulatory Analytical monitoring Technical assistance	Description of Service ulatory reporting service of plants and materials nee and materials ices	nted to \$500 or more.
Report all info concerning rate, manager Utility for which total payments during t Name of Recipient Farris Bobango PLC Pugh & Company, PC IRM C&C Company (Routine Maint.) IRM C&C Co. (Non-routine Maint.) IRM C&C Co. (Management Services) IRM C&C Co. (Regulatory) IRM C&C Co. (Monitoring) IRM C&C Co. (Technical Assistance) QS1	19,500 12,737 130,960 81,574 30,360 80,530 24,690 7,500	Legal services Tax, accounting & reg Routine maintenance of Non-routine maintenan Billing and office serv Regulatory Analytical monitoring	Description of Service ulatory reporting service of plants and materials nee and materials ices	nted to \$500 or more.
Name of Recipient Farris Bobango PLC Pugh & Company, PC IRM C&C Company (Routine Maint.) IRM C&C Co. (Non-routine Maint.) IRM C&C Co. (Management Services) IRM C&C Co. (Monitoring) IRM C&C Co. (Monitoring) IRM C&C Co. (Technical Assistance)	19,500 12,737 130,960 81,574 30,360 80,530 24,690 7,500	Legal services Tax, accounting & reg Routine maintenance of Non-routine maintenance Billing and office serv Regulatory Analytical monitoring Technical assistance	Description of Service ulatory reporting service of plants and materials nee and materials ices	nted to \$500 or more.
Name of Recipient Farris Bobango PLC Pugh & Company, PC IRM C&C Co. (Non-routine Maint.) IRM C&C Co. (Management Services) IRM C&C Co. (Monitoring) IRM C&C Co. (Monitoring) IRM C&C Co. (Technical Assistance)	19,500 12,737 130,960 81,574 30,360 80,530 24,690 7,500	Legal services Tax, accounting & reg Routine maintenance of Non-routine maintenance Billing and office serv Regulatory Analytical monitoring Technical assistance	Description of Service ulatory reporting service of plants and materials nee and materials ices	nted to \$500 or more.

Name of Respondent	This Report is:		-	Year of Report
IRM Utility	(1) _X_ An Origin		(Mo, Da, Yr)	10/21/2022
CON	(2) A Resubm		07/12/2024	12/31/2023
CON	NTRIBUTIONS IN AID O	F CONSTRUCTIO	N (271)	
Descri	ntion	Water	Sewer	Total
(a)	•	(b)	(c)	(d)
(4)	,	(6)	(c)	(u)
Balance First of Year		_	1,021,000	1,021,000
Add Credits During Year		_	-	-
Less Charges During Year		_	_	_
Balance End of Year		0	1,021,000	1,021,000
Less Accumulated Amortizat	ion	-	560,104	560,104
Net Contributions in Aid of Co	onstruction	0	460,896	460,896
DITIONS TO CONTRIBUTION	ONS IN AID OF CONSTR	RUCTION DURING	YEAR (CREDI	TS)
				1
Report below all developers or	, controctors agreements (fra Indiaata "Cash"		
which cash or property was re	_	or "Property"	Water	Sewer
		(b)	(c)	(d)
Contractor or Developer #1)	(0)	(c) -	(u)
Contractor or Developer #2				_
Contractor or Developer #3				_
Contractor or Developer #4				_
Contractor or Developer #5			_	_
Contractor or Developer #6				_
Contractor or Developer #7			_	_
Contractor or Developer #8			_	_
Contractor or Developer #9			_	_
Contractor or Developer #10			_	_
Contractor or Developer #11			_	_
Contractor or Developer #12			_	_
Contractor or Developer #13			-	-
Contractor or Developer #14			_	-
Contractor or Developer #15			-	-
Contractor or Developer #16			-	-
Contractor or Developer #17			-	-
Contractor or Developer #18			-	-
Contractor or Developer #19			-	-
Contractor or Developer #20			-	-
Contractor or Developer #21			-	-
Contractor or Developer #22			-	-
Contractor or Developer #23			-	-
-			-	-
Contractor or Developer #24				_
Contractor or Developer #24 Contractor or Developer #25			-	
Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26			-	-
Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27				-
Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27 Contractor or Developer #28			-	-
Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27 Contractor or Developer #28 Contractor or Developer #29			- - - -	- - -
Contractor or Developer #24 Contractor or Developer #25 Contractor or Developer #26 Contractor or Developer #27 Contractor or Developer #28			- - -	

ame of Respondent RM Utility	This Report is: (1) _X_ An Origin (2) A Resubm		Date of Report (Mo, Da, Yr) 07/12/2024	Year of Report 07/12/2024		
SEWI	ER UTILITY PLANT	UTILITY PLANT ACCOUNTS				
cct No. Account Name (b)	Previous Year	Additions (d)	Retirements (e)	Current Year		
		. ,		()		
351 Organization	77,343	-	9,265	68,078		
352 Franchises	- 00.402	-	-	-		
Land & Land Rights Structures & Improvements	89,403		-	89,403		
360 Collection Sewers - Force	-		-	-		
361 Collection Sewers - Gravity	_		_	_		
362 Special Collecting Structures	_		_	_		
363 Services to Customers	45,000	_	_	45,000		
864 Flow Measuring Devices	3,666	_	-	3,666		
Flow Measuring Installations	-	-	-	-		
Receiving Wells	-	_	-	-		
Pumping Equipment	-	-	-	-		
Treatment & Disposal Equipment	890,000	-	-	890,000		
Plant Sewers	-	-	-	-		
Outfall Sewer Lines	-	-	-	-		
Other Plant & Miscellaneous Equipme		-	-	9,928		
Office Furniture & Equipment	-	-	-	-		
Transportation Equipment Stores Equipment	-		-	-		
393 Tools, Shop & Garage Equipment	-		-	_		
394 Laboratory Equipment	_	_	_	_		
395 Power Operated Equipment	_	_	_	-		
Communication Equipment	_	_	_	-		
397 Miscellaneous Equipment	-	-	-	-		
Other Tangible Plant	-	-	-	-		
Total Sewer Plant	1,115,340	-	9,265	1,106,075		

Name of IRM Util					This Report is: (1) _X_ An Original (2) A Resubmission		(Mo, Da, Yr) 07/12/2024	Year of Report 12/31/2023		
	ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER									
Account Number (a)		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 Baland End of Year (i)		
354	Structures & Improvements	-	0.00%	0.00%	-	-	-	-		
	Collection Sewers - Force	-	0.00%	0.00%	-	-	-	-		
	Collection Sewers - Gravity	-	0.00%	0.00%	-	-	-	-		
	Special Collecting Structures	-	0.00%	0.00%	-	-	-	-		
	Services to Customers	26	0.00%	0.00%	27,723	-	1,733	29,45		
	Flow Measuring Devices	10	0.00%	0.00%	3,666	-	-	3,66		
	Flow Measuring Installations	-	0.00%	0.00%	-	-	-	-		
	Receiving Wells	-	0.00%	0.00%	-		-	-		
	Pumping Equipment	- 26	0.00%	0.00%	492.790	_	24.265	- 517.05		
	Treatment & Disposal Equipment Plant Sewers	26	0.00%	0.00%	482,789		34,265	517,05		
	Outfall Sewer Lines	_	0.00%	0.00%	-		_			
	Other Plant & Miscellaneous Equipment	10	0.00%	0.00%	9,928		_	9,92		
	Office Furniture & Equipment	-	0.00%	0.00%	-	_	_			
	Transportation Equipment	_	0.00%	0.00%	-	_	-	_		
	Stores Equipment	_	0.00%	0.00%	-	_	-	-		
393	Tools, Shop & Garage Equipment	-	0.00%	0.00%	-	-	-	-		
394	Laboratory Equipment	-	0.00%	0.00%	-	-	-	-		
	Power Operated Equipment	-	0.00%	0.00%	-	-	-	-		
	Communication Equipment	-	0.00%	0.00%	-	-	-	-		
	Miscellaneous Equipment	-	0.00%	0.00%	-	-	-	-		
398	Other Tangible Plant	-	0.00%	0.00%	-	-	-	-		
	Totals				524,106	0	35,998	560,10		
*04	-4-1:161:1:1:-	l1.								
*Si	ate basis used for percetages used in sched	luie. I								

Ī	Nam	e of Respondent	This Report is:	Date of Report	Year of Report
]	IRM	Utility	(1) _X_ An Original	(Mo, Da, Yr)	
			(2) A Resubmission	07/12/2024	12/31/2023
1		SEWER OPER	ATION & MAINTENANCE EXPE	NSE	N/A
2					
3					
4	Acct				
5	No.		Description		Amount
6			(a)		(b)
7		Salaries & Wages - Emplo	•		-
8		_	rs, Directors & Stockholders		-
9		Employee Pensions & Ber			-
0		Purchased Sewage Treatm	ent		-
1		Sludge Removal Expense			3,100
2		Purchased Power			12,125
3		Fuel for Power Production			-
4		Chemicals			-
5		Materials & Supplies			1,659
6		Contractual Services			323,707
7		Rents			14,400
8		Transportation Expense			573
9		Insurance Expense			394
0		Regulatory Commission E	xpense		80,530
1		Bad Debt Expense			-
2	775	Miscellaneous Expenses	0.75.4		16,244
3		Total Sewer Operation	n & Maintenance Expense		452,732
4					
5					
6					
7 ог					

<u> </u>			<u> </u>	
27				
28 29	SEWER CUST	OMERS		
33 Description 33 (a)	Customers First of Year (b)	Additions (c)	Disconnections (d)	Customers End of Year
34 Metered Customers:	(0)	(c)	(u)	(e)
35 5/8 Inch	_	_	_	_
3/4 Inch	_		_	
1.0 Inch	_	_	_	_
38 1.5 Inch	-	-	-	-
39 2.0 Inch	-	-	-	-
40 2.5 Inch	-	-	-	_
3.0 Inch	-	-	-	-
4.0 Inch	-	-	-	-
6.0 Inch	-	-	-	-
8.0 Inch	-	-	-	-
Other (Please Specify)	-	-	-	-
Other (Please Specify)	-	-	-	-
Other (Please Specify)	-	-	-	_
48 Unmetered Customers	224	48	-	272
Total Customers	224	48	0	272
50				
51				
52				
53				
54				
55			1	

Name of Respondent	This Report is:		Date of Report	Year of Report	
IRM Utility	ginal	(Mo, Da, Yr)	12/31/2023		
	(2) A Resubi				
	PUMPING EQ	UIPMENT			
D	Lift Station	Lift Station	Lift Station	Lift Station	
Description*** (a)	#1 (b)	#2 (c)	#3 (d)	#4 (e)	
Make, Model, or Type of Pump	Sta-Rite				
Year Installed	Service Contract				
Rated Capacity (GPM)	20 GPM				
Size (HP)	1/2 HP				
Power (Electric/Mechanical)	Electric				
Make, Model or Type of Motor	Sta-Rite				
	SERVICE CON	NECTIONS			
	Service Connection	Service Connection	Service Connection	Service Connection	
Description*** (a)	#1 (b)	#2 (c)	#3 (d)	#4 (e)	
Size (Inches)	1-2"	1-2"			
Type (PVC, VCP, etc)	PVC Sch 40	PVC Sch 40			
Average Length (Feet)	Commercial	Residential (75)			
Connections-Beginning of Year	135	89	_	-	
Connections-Added during Year	13	35	-	-	
Connection-Retired during Year	_	-	-	-	
Connections-End of Year	148	124	0	0	
Number of Inactive Connections	_	-	-	-	
	G MAINS, FORC	CE MAINS, & MA	ANHOLES		
Description		Collecting Mains	Force Mains	Manholes	
Description (a)		(b)	(c)	(d)	
Size (Inches)		2-4"	None	None	
Type		PVC Sch 40			
Length/Number-Beginning of Year		14,700	-	-	
Length/Number-Added During Year		-	-	-	
Length/Number-Added During Year Length/Number-Retired During Year Length/Number-End of Year		14700	-	-	

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

Name of Respondent	This Report is:		Date of Report	Year of Report
IRM Utility	(1) X An Original	inal	(Mo, Da, Yr)	_
•	(2) A Resubi		07/12/2024	12/31/2023
	TREATMENT	T PLANT	•	•
	Treatment	Treatment	Treatment	Treatment
	Facility	Facility	Facility	Facility
Description***	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(e)
()		(6)	(4)	
Manufacturer				
Type				
Steel or Concrete				
Total Capacity				
Average Daily Flow				
Effluent Disposal				
Total Gallons of Sewage Treated				
	MASTER LIFT STA	TION PUMPS		
		I		<u> </u>
	Master	Master	Master	Master
	Pump	Pump	Pump	Pump
Description***	#1	#2	#3	#4
(a)	(b)	(c)	(d)	(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 or 20		1	
ОТН	ER SEWER SYSTE	M INFORMAT	ION	
Present Number of Equivalent Resid		-	cc	124
Maximum Number of Equivalent Re Estimated Annual Increase in Equiva		•	can efficiently ser	288
Estimated Aimual increase in Equiva	ileni Residentiai Eusi	omers		10
* Equivalent Residential Customers	= (Total Gallons Trea	ated / 365 Days)	/ 275 Gallons Per	I Day.
Total Gallons Treated includes bo	th sewage treated and	purchased sewag	ge treatment.	
State any plans and estimated compl	etion dates for any enl	largements of thi	s system:	
				_
				=
If the present systems do not meet er	vironmental requirem	nents inlease sub-	mit the following:	
A. An evaluation of the preser	-	•	_	
B. Plans for funding and const			15 Jan ements.	_
C. The date construction will 1		10		_
	-			_
What is the percent of the certificate	d area that have service	e connections in	stalled?	
				_
				_

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

Name of Respondent	This Report is:	Date of Report	Year of Report
IRM Utility	(1) X An Original	(Mo, Da, Yr)	Tear of Report
	(2) A Resubmission	,	12/31/2023
1 SUPPLEMENTAL FINA	ANCIAL DATA TO THE		
2	Rate Base		
3 Additions:			
Plant In Service			1,106,075
Construction Work in Progress			
Property Held For Future Use			
7 Materials & Supplies			
Working Capital Allowance			
Other Additions - Common Plant		ny	
Other Additions (Please Specify)			
1 Total Additions to Rate Base	9		1,106,075
2			
3			
4 Deductions:			
Accumulated Depreciation			560,104
Accumulated Deferred Income To			
Pre 1971 Unamortized Investment Customer Deposits	ii Tax Cicuil		
8 Customer Deposits 9 Contributions in Aid of Construct	tion		460,896
Other Deductions (Please Specify			700,070
Other Deductions (Please Specify Other Deductions (Please Specify			
2 Total Deductions to Rate Ba			1,021,000
3			
4			
5 Rate Base			85,075
6			
	sted Net Operating Incom	ne	
8 Operating Revenues:			
9 Residential			169,428
0 Commercial			297,669
Industrial			
Public Authorities			
Multiple Family Fire Protection			
Fire Protection All Other			
Total Operating Revenues			467,097
7			407,077
8 Operating Expenses:			
9 Operation			452,732
Depreciation			.52,752
1 Amortization			
Taxes Other Than Income Taxes			11,683
Income Taxes			
Total Operating Expense			464,415
5			
6 Net Operating Income			2,682
Other (Please Specify)			1,837
Other (Please Specify)			
9 Adjusted Net Operating Income			845
0			
Rate of Return (Line 49 / Line 25)			0.99%
2			
3			
4			
5 All amounts should be calculated in a r	nanner consistent with the	last Rate Order iss	sued by the
Commission for this Company.			

Escrow Required Per Books (Account 235.10)

	Beginning	Accrued	Removed	Ending	Beginning	Deposited	Removed	Ending
Month	Balance	Into Escrow	From Escrow	Balance	Balance	Into Escrow	From Escrow	Balance
January	\$0.00	\$7,380.27		\$7,380.27	\$4,443.09	6,967.20	11,000.00	\$410.29
February	7,380.27	5,457.34		12,837.61	410.29	5,871.00	2,000.00	4,281.29
March	12,837.61	2,275.93		15,113.54	4,281.29	2,276.17	6,500.00	57.46
April	15,113.54	6,819.70		21,933.24	57.46	7,285.97	3,000.00	4,343.43
May	21,933.24	5,480.37		27,413.61	4,343.43	5,482.98	5,000.00	4,826.41
June	27,413.61	6,180.06		33,593.67	4,826.41	5,165.32	0.00	9,991.73
July	33,593.67	5,102.93		38,696.60	9,991.73	6,126.60	0.00	16,118.33
August	38,696.60	7,783.51		46,480.11	16,118.33	6,002.30	8,500.00	13,620.63
September	46,480.11	1,704.99		48,185.10	13,620.63	1,787.50	14,500.00	908.13
October	48,185.10	9,379.29		57,564.39	908.13	9,027.63	3,000.00	6,935.76
November	57,564.39	7,637.67		65,202.06	6,935.76	3,368.00	0.00	10,303.76
December	65,202.06	6,322.59	71,524.65	0.00	10,303.76	7,451.38	0.00	17,755.14
Total		\$71,524.65	\$71,524.65			\$66,812.05	\$53,500.00	

Total Balance at End of Fiscal Year:

 Escrow Assets
 17,755.14

 Escrow Liability
 0.00

 Net Escrow Assets (Shortfall)
 17,755.14

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 total non-routine maintenance cost was \$81,573.74 which exceeded the escrow accruals of \$71,524.65.

Accordingly, the escrow liability account was reduced to \$0 since non-routine maintenance costs exceeded the required accrual deposits.

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

Integrated Resource Management Transaction Summary January - December 2023

Date	Invoice #	Memo/Description		Amount
Operating Expen	ses			
775.18 Maintenan	ce Expense - R	outine/ 775.19 Maintenance Expense - Nonroutine/ Others		
various		IRM C&C Company (see invoice list below)	\$_	355,614.30
		GL Balances at 12-31-23	\$_	355,614.30
G	L Account #	!		
		Classification summary of IRM C&C Company expenses per 2022 invoices:		
	736.00	Management fees	\$	28,200.0
	736.00	Regulatory costs		80,530.0
	775.19	Non-routine maintenance		81,573.7
	775.18	Routine maintenance		130,960.1
	775.18	Other maintenance		2,160.0
	775.20	Analytical monitoring		24,690.4
	775.22	Technical assistance		7,500.0
		Total	\$	355,614.3
1/31/2023	21330	Non-Routine Maintenance: IRM C&C Company	\$	7,198.3
1/21/2022	21220		¢	7 100 3
2/28/2023	21371	IRM C&C Company	*	529.9
3/31/2023	21374	IRM C&C Company		6,948.4
4/30/2023	21377	IRM C&C Company		10,466.7
5/31/2023	22398	IRM C&C Company		4,153.7
6/30/2023	22400	IRM C&C Company		14,047.5
7/31/2023	22492	IRM C&C Company		4,304.0
8/31/2023	22493	IRM C&C Company		2,550.8
9/30/2023	22494	IRM C&C Company		14,160.2
10/31/2023	22495	IRM C&C Company		7,230.0
11/30/2023	22496	IRM C&C Company		5,605.7
12/31/2023	22497	IRM C&C Company		4,378.1
12/01/2020	22-107	Total Non-Routine Maintenance per F-7	\$	81,573.7
		Routine Maintenance:		
1/31/2023	21331	IRM C&C Company	\$	12,275.8
2/28/2023	21336	IRM C&C Company		10,505.2
3/31/2023	21372	IRM C&C Company		9,627.4
4/30/2023	21375	IRM C&C Company		8,314.8
5/31/2023	22397	IRM C&C Company		11,424.6
6/30/2023	22399	IRM C&C Company		14,604.6
7/31/2023	22486	IRM C&C Company		11,200.0
8/31/2023	22487	IRM C&C Company		17,001.8
9/30/2023		IRM C&C Company		10,920.3
10/31/2023	22489	IRM C&C Company		11,556.0
11/30/2023	22490			5,073.8
12/31/2023	22491	IRM C&C Company		8,455.5
		Total Routine Maintenance per F-7		