

**BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION  
NASHVILLE, TENNESSEE**

<b>INTEGRATED RESOURCE</b>	)	
<b>MANAGEMENT, INC.'S REQUEST,</b>	)	
<b>PURSUANT TO TPUC</b>	)	<b>DOCKET NO. 25-00051</b>
<b>RULE 1220-04-13-.07(7), FOR THE</b>	)	
<b>EMERGENCY RELEASE OF ESCROW</b>	)	
<b>FUNDS</b>	)	

**DIRECT TESTIMONY**

**OF**

**JEFFREY W. COX JR.,**

**ON BEHALF OF**

**INTEGRATED RESOURCE MANAGEMENT, INC.**

***Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS FOR THE RECORD.***

A1. Jeffrey Cox Jr., 3444 St. Andrews Drive, Baneberry, Tennessee 37890.

***Q2. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?***

A2. I am the owner and president of Integrated Resource Management, Inc. ("IRM"), a provider of wastewater utility service, regulated by this Commission.

***Q3. WHAT ARE YOUR RESPONSIBILITIES FOR IRM?***

A3. I am responsible for the day-to-day operation, permitting, and long-term planning of IRM. Among other things, this includes supervision of the system; review and approval of expenditures; reviewing and resolving customer issues; scoping and obtaining proposals for maintenance work; establishment of contracts; contact with regulatory personnel on existing and future permit requirements and issues; preparation of portions of and review of tariff documents; investigation of physical and operational conditions of the distribution systems; and evaluation of proposals for plant upgrades and replacement.

***Q4. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?***

A4. The purpose of my testimony in this proceeding is to present information to the Tennessee Public Utility Commission ("TPUC" or "the Commission") in support IRM's Petition for the Release of Escrow funds pursuant to TPUC Rule 1220-4-13-.07(7).

***Q5. MR. COX, PLEASE DESCRIBE THE NATURE OF THE REQUEST TO WITHDRAW FUNDS FROM ESCROW.***

A5. In March 2025, IRM performed the non-routine repair of a broken 2" main collection line at ISHA Enclave. The cause of the break remains unknown, although it appeared to have resulted from settling, as there was no indication of vehicle or other damage. The cost of

the March repair was \$2,220.90, as evidenced by Invoice No. 22815, dated March 4, 2025. In April 2025, IRM performed the non-routine repair of a failed pump and STEP system at Flat Hollow due to physical damage from an unknown source. The cost of the April repair was \$1,718.91, as evidenced by Invoice No. 22816, dated April 8, 2025. In June 2025, IRM performed the non-routine repair of a failed pump at 1105 Towering Oaks. The cost of the June repair was \$1,528.90, as evidenced by Invoice No. 22817, dated June 3, 2025. IRM seeks to withdraw from escrow the total cost for the March, April, and June repairs, which is \$5,468.71. Invoice Nos. 22815, 22816 and 22817 are attached collectively as **Exhibit JC-1**.

To avoid interruption of service and prevent ecological contamination, it was imperative that the March, April, and June repairs be performed as soon as possible. Despite research and investigation, IRM was uncertain about the timing of the emergency request procedure and whether such a request was permissible retroactively to incurring the expenses necessary to complete the repairs. Consequently, IRM submitted the letter to the Chairman requesting the emergency release of escrow funds after incurring the expenses and completing the repairs.

In response to IRM's letter to the Chairman requesting the emergency release of escrow funds for the March, April, and June repairs, IRM was informed that because the repairs for which reimbursement was requested were completed a month or more prior to the filing of the request, there was no impending emergency. Therefore, IRM was directed to, in accordance with the Notice Concerning Attorney Representation in Contested Case Proceedings Before the Commission, have its counsel enter an appearance in this docket, and to file this Pre-Filed Testimony in support of its Petition for the Release of Escrow Funds on or before August 1, 2025.

***Q6. HAVE YOU REVIEWED THE COMMISSION'S RULES RELATIVE TO THE RECOVERY OF REPLACEMENT COSTS FROM ESCROW?***

A6. Yes. I have reviewed Commission Rule 1220-4-13-.07(7) which anticipates and permits recovery of extraordinary expenditures from escrow funds. Rule 1220-4-13-.07(7) reads as follows:

Reserve/escrow accounts established by a public wastewater utility shall be limited to paying for or reimbursing the utility for extraordinary expenses of the utility or for necessary capital projects, unless otherwise permitted by the Commission. Extraordinary expenses are those resulting from events which are infrequent and unusual in nature, and unrelated to the utilities' routine service or business activities. The utility must first receive authorization from the Commission via approved petition or, in emergency situations, authorization in writing from the Chairman of the Commission upon written request by a representative of the utility to use such funds. The Commission may require public wastewater utility employees having signature authority over such accounts to obtain a fidelity bond. The public wastewater utility's tariff shall set forth the specific amount charged to customers to fund the reserve/escrow account.

***Q7. BASED ON YOUR UNDERSTANDING OF COMMISSION RULE 1220-4-13-.07(7), ARE THE REPLACEMENT COSTS RECOVERABLE FROM ESCROW?***

A7. Yes. Based on my understanding of Commission Rule 1220-4-13-.07(7), and according to Staff Workpaper 4.01 attached to the testimony of Craig Cox in TPUC Docket No. 24-00073, pump replacements, vault replacements, and service line replacements are escrowable items. The present request seeks to recover replacement costs relative to broken pumps and a broken collection line. Thus, based on my understanding, Rule 1220-4-13-.07(7) permits recovery of the replacement costs from escrow.

***Q8. ARE THESE REPLACEMENT COSTS INFREQUENT AND UNUSUAL AS DESCRIBED IN TENN. RULES AND REGS. 1220-4-13-.07(7)?***

A8. Yes.

***Q9. DOES IRM HAVE ANY OTHER MEANS TO RECOVER THESE REPLACEMENT COSTS?***

A9. No. The replacement costs sought to be recovered are not included in any specific line item on IRM's base rates. Therefore, IRM has no means to recover these replacement costs other than to withdraw from the escrow reserve.

***Q10. PLEASE DESCRIBE THE DIFFERENT COMPONENTS OF THE REPLACEMENT COSTS.***

A10. A summary of the replacement components totaling \$5,468.00 is set forth below in Table 1. The details of these components are included in Invoice Nos. 22815, 22816, and 22817, attached collectively hereto as **Exhibit JC-1**.

<b>Table 1 – Replacement Cost Summary</b>		
<b>Component</b>	<b>Invoice No.</b>	<b>Cost</b>
<b>Direct Cost:</b>		
Labor	22815	\$1,025.00
Service Truck Mileage	22815	\$130.90
Pipe	22815	\$65.00
Excavation	22815	\$1,000.00
Labor	22816	\$820.00
Service Truck Mileage	22816	\$51.80
Pump	22816	\$565.11
Misc. Parts	22816	\$147.00
Emergency Service Call Fee	22816	\$135.00
Labor	22817	\$410.00
Service Truck Mileage	22817	\$25.90
Pump	22817	\$855.00
Misc. Parts	22817	\$103.00
Emergency Service Call Fee	22817	\$135.00
<b>Total Cost</b>		<b>\$5468.71</b>

***Q11. IS THE BALANCE IN IRM'S ESCROW RESERVE ADEQUATE FOR A WITHDRAWAL OF \$5,468.71 AT THIS TIME?***

A11. Yes. As of July 23, 2025, the balance of IRM's escrow reserve is \$96,257.97.

***Q12. MR. COX, PLEASE SUMMARIZE IRM'S REQUEST TO THE COMMISSION.***

A12. IRM is requesting to withdraw \$5,468.71 from its escrow reserve to recover the costs incurred to complete the non-routine repair of a broken main collection line on March 4, 2025, a broken pump and STEP system on April 8, 2025, and a broken pump on June 3, 2025.

***Q13. DOES THIS COMPLETE YOUR TESTIMONY?***

A 13. Yes, it does.

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FUNDS )

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AFFIDAVIT OF JEFFREY COX, JR.

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I, Jeffrey W. Cox, Jr., on behalf of Integrated Resource Management, Inc., hereby certify that the attached direct testimony represents my opinion in the above-referenced matter and is true and accurate to the best of my knowledge, information, and belief.

  
\_\_\_\_\_  
Jeffrey W. Cox, Jr.

Sworn to and subscribed before me this 28<sup>th</sup> day of July, 2025

  
\_\_\_\_\_  
NOTARY PUBLIC

My Commission expires: \_\_\_\_\_ My Commission Expires Feb. 28, 2027



**Exhibit JC-1**  
**Invoices and Cost Details**



**INVOICE****IRM-C&C COMPANY**

3444 Saint Andrews Dr  
Baneberry, TN 37890-4924

irmutility@gmail.com

+1 (865) 674-0828

**IRM-UTILITY:Non-Routine****Bill to**

Mr. Jeffrey W. Cox JR  
Intergrated Resource Management, Inc  
IRM Utility, Inc. P.O. Box 71526  
Knoxville, TN 37938

**Ship to**

Mr. Jeffrey W. Cox JR  
Intergrated Resource Management, Inc  
IRM Utility, Inc. P.O. Box 71526  
Knoxville, TN 37938

**Invoice details**

Invoice no.: 22815  
Terms: Due on receipt  
Invoice date: 03/31/2025  
Due date: 04/01/2025

#	Product or service	Description	Qty	Rate	Amount
1.		March 2025 Non-Routine Maintenance			
2.		<p>03-04-2025 - ISHA Enclave - Lot 104 make repairs on 2" main collection line. (Settling may have caused the break no evidence of vehicle or other damage).</p> <p>Used: 10' of 2" pipe, one 90° one 11&amp; 1/4° and a 2" valve, cover with valve box and lid then backfill</p> <p>Made repairs on 2" line at tap for lot 161, used 2" valve and 2' of pipe, cover with valve box and lid then backfill</p> <p>Check main plant, levels are good</p> <p>Repair at lot 161 tap box valve was broken. Used 2" ball valve, 2" couplings, 2" cap, 2' PVC 2", 18" Carson box, Main plant levels are good.</p> <p>Bill Roberts dug with back hoe sent invoice for \$1000 for the work</p>			
3.	<b>Foreman Construction Supervisor</b>	Foreman Construction Supervisor	10	\$47.50	\$475.00
4.	<b>Laborer</b>	Laborer	10	\$27.50	\$275.00
5.	<b>Laborer</b>	Laborer	10	\$27.50	\$275.00
6.	<b>Mileage Service Truck</b>	Mileage - Service Truck	187	\$0.70	\$130.90

7.	Reimbursable Materials	Reimbursable Materials - 2" stick of pipe & 4 (2") 90's	1	\$65.00	\$65.00
8.	Reimbursable Excavation	Flat Fee Excavation (Bill Roberts)	1	\$1,000.00	\$1,000.00

Total \$2,220.90

Ways to pay



Overdue 04/01/2025

View and pay

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Invoice details  
Invoice no.: 22816  
Terms: Due on receipt  
Invoice date: 04/30/2025  
Due date: 05/01/2025

#	Product or service	Description	Qty	Rate	Amount
1.		April 2025 Non-Routine Maintenance			
2.		04-08-2025 - Emergency Service Call 671 Flat Hollow replace pump & make repairs on STEP system. Somehow physical damage was made to pump and pump components (ball & check valves) unsure of the cause.  Ball check on pump outtake had snapped at union, pull pump and replace, adjust floats, cut out check valve fitting and replace with proper 1&1/4" ball-check valve and replace fittings , backfill gravel around pump outtake line, pump levels back down in hand, put system back in auto (Need to return to replace failed ball valve as it was not in stock or on truck system will work for now) Return trip for valve replacement will be billed to Routine Maintenance			
3.	Foreman Construction Supervisor	Foreman Construction Supervisor	8	\$47.50	\$380.00
4.	Laborer	Laborer	8	\$27.50	\$220.00
5.	Laborer	Laborer	8	\$27.50	\$220.00

6.	Mileage Service Truck	Mileage - Service Truck	74	\$0.70	\$51.80
7.	DSI-20gpm pump	1/2 HP 20 GPM Effluent Pump	1	\$565.11	\$565.11
8.	1.25" TU Ball Check INV	1.25" True Union Ball Check Valve	1	\$140.00	\$140.00
9.	Reimbursable Materials	Reimbursable Materials (PVC Parts)	1	\$7.00	\$7.00
10.	Emergency Service Call	Emergency Service Call	1	\$135.00	\$135.00

Ways to pay



Total \$1,718.91

Overdue 05/01/2025

View and pay

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**Invoice details**

Invoice no.: 22817

Terms: Due on receipt

Invoice date: 06/03/2025

Due date: 07/01/2025

#	Product or service	Description	Qty	Rate	Amount
1.		June 2025 Non-Routine Maintenance			
2.		06-03-2025 - 1105 Towering Oaks- test panel, test floats, Found pump dead: replace pump and replumb PVC into riser, dig outside of riser to 1" sch 80 and tie in 1&1/4" pump line with reducer, replace alarm float, pump levels back down and put system back in auto			
3.	<b>Foreman Construction Supervisor</b>	Foreman Construction Supervisor	4	\$47.50	\$190.00
4.	<b>Laborer</b>	Laborer	4	\$27.50	\$110.00
5.	<b>Laborer</b>	Laborer	4	\$27.50	\$110.00
6.	<b>Mileage Service Truck</b>	Mileage - Service Truck	37	\$0.70	\$25.90
7.	<b>10gpm pump 0.5hp</b>	0.5HP 10GPM Pump	1	\$855.00	\$855.00
8.	<b>Float Switch - INV</b>	Float/Filter Switch	1	\$78.00	\$78.00
9.	<b>Reimbursable Materials</b>	Reimbursable Materials (PVC fittings)	1	\$25.00	\$25.00
10.	<b>Emergency Service Call</b>	Emergency Service Call	1	\$135.00	\$135.00

Total

\$1,528.90

Ways to pay



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Invoice date: 06/03/2025

Due date: 07/01/2025

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Ways to pay



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