

**BEFORE THE TENNESSEE WATER AND WASTEWATER FINANCING BOARD**

**IN THE MATTER OF:** )  
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**TOWN OF** ) **TENN. CODE ANN. § 68-221-1010**  
**ERIN** ) **-FINANCIAL DISTRESS**  
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**ORDER**

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On March 24, 2022, the Tennessee Water & Wastewater Financing Board (“the Board”) reviewed the financially distressed status of the Town of Erin’s utilities (“the Utility”) pursuant to Tenn. Code Ann. § 68-221-1010.

The City of Erin ("the Entity") has been under the supervision of the Water and Wastewater Financing Board ("the Board") for financial distress since their fiscal year 2019 audit. The Entity has not complied with the most recent order from the Board. TAUD is still completing work with the Entity.

Based on Board staff’s statements and recommendations the Board orders the following:

1. By July 1, 2022, the Entity shall provide Board staff with the completed rate study and either proof of implementation of the resulting recommendations or a proposed plan of implementation.

2. Should the Entity fail to comply with any directive in this order, Board staff and Counsel shall issue subpoenas for the Entity's governing body and Manager to appear in-person before the Board during its next meeting following non-compliance of this order.

ENTERED this 22 day of April 2022.



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Betsy Knotts, Chair  
Water & Wastewater Financing Board



**BEFORE THE TENNESSEE WATER AND WASTEWATER FINANCING BOARD**

**IN THE MATTER OF:** )  
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**TOWN OF** ) **TENN. CODE ANN. § 68-221-1010**  
**PARROTTSVILLE** ) **-FINANCIAL DISTRESS**  
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**ORDER**

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On March 24, 2022, the Tennessee Water & Wastewater Financing Board (“the Board”) reviewed the financially distressed status of the Town of Parrottsville’s utilities (“the Entity”) pursuant to Tenn. Code Ann. § 68-221-1010.

The Town of Parrottsville ("the Entity") has been referred to the Water and Wastewater Financing Board ("the Board") for financial distress since the 2019 fiscal year audit. The Board has previously indicated that if the Entity does not comply with the Board’s order(s), staff should refer the matter to the Attorney General's office for enforcement through Chancery. There has been a development such that this may not be necessary.

Board staff has been informed that the City of Newport is now in talks with the Entity to help with the sewer system. Newport currently provides the water to the Entity's wastewater customers. The Entity has made efforts for Newport to take over the billing for the Entity's wastewater system, which should help enforcement of payment against delinquent customers. Further, by taking over the billing, Newport may find that they are able to take over the system entirely from the Entity. The Entity should continue pursuit of Newport billing for the Entity and seek an outside opinion on the benefits and feasibility of a merger between the Entity and Newport.

Based on Board staff's statements and recommendations the Board orders the following:

1. By July 1, 2022, the Entity shall provide an update to Board staff regarding Newport's billing of the Entity's sewer system customers.
2. By July 1, 2022, the Entity shall contract with TAUD, or another qualified expert, to conduct a feasibility study of the potential merger between the Entity's utility and the City of Newport's utility.
3. Should the Entity fail to comply with any directive in this order, Board staff and Counsel shall issue subpoenas for the Entity's governing body and Manager to appear in-person before the Board during its next meeting following non-compliance of this order.
4. The Board rescinds its prior order directing staff to refer the matter for enforcement through Chancery Court.

ENTERED this 22 day of April 2022.



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Betsy Knotts, Chair  
Water & Wastewater Financing Board



**BEFORE THE TENNESSEE WATER AND WASTEWATER FINANCING BOARD**

**IN THE MATTER OF:**

**CITY OF  
PURYEAR**

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**TENN. CODE ANN. § 68-221-1010  
-FINANCIAL DISTRESS**

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**ORDER**

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On March 24, 2022, the Tennessee Water & Wastewater Financing Board (“the Board”) reviewed the financially distressed status of the City of Puryear’s utilities (“the Entity”) pursuant to Tenn. Code Ann. § 68-221-1010.

The Entity was referred to the Board for financial distress following its fiscal year 2019 audit. The Entity has not complied with the most recent order from the Board. TAUD is still completing work with the Entity. The Entity must be diligent in its efforts to provide timely, accurate information to TAUD to complete the work as ordered. TAUD should have the rate study completed by July 1, 2022 assuming the Entity provides TAUD the correct information.

Based on Board staff’s statements and recommendations the Board orders the following:

1. By July 1, 2022, the Entity shall provide Board staff with the completed rate study and either proof of implementation of the resulting recommendations or a proposed plan of implementation.

2. Should the Entity fail to comply with any directive in this order, Board staff and Counsel shall issue subpoenas for the Entity's governing body and Manager to appear in-person before the Board during its next meeting following non-compliance of this order.

ENTERED this 22 day of April 2022.



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Betsy Knotts, Chair  
Water & Wastewater Financing Board





**BEFORE THE TENNESSEE WATER AND WASTEWATER FINANCING BOARD**

**IN THE MATTER OF:**

**TOWN OF  
BRUCETON**

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**TENN. CODE ANN. § 68-221-1010  
-FINANCIAL DISTRESS**

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**ORDER**

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On March 24, 2022, the Tennessee Water & Wastewater Financing Board (“the Board”) reviewed the financially distressed status of the Town of Bruceton’s utilities (“the Utility”) pursuant to Tenn. Code Ann. § 68-221-1010.

The Town of Bruceton (“the Entity”) has been referred to the Water and Wastewater Financing Board (“the Board”) for financial distress since its fiscal year 2019 audit. The Entity has complied with prior directives of the Board and shown progress in correcting their financial distress.

Based on Board staff’s statements and recommendations the Board orders the following:

1. The Entity shall send financial updates to Board staff by March 1st and September 1st of each year beginning September 1, 2022, until the Board releases the Entity from its oversight.

ENTERED this 22 day of April 2022.



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Betsy Knotts, Chair  
Water & Wastewater Financing Board



**BEFORE THE TENNESSEE WATER AND WASTEWATER FINANCING BOARD**

**IN THE MATTER OF:**

**CITY OF  
GOODLETTSVILLE**

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**TENN. CODE ANN. § 68-221-1010  
-FINANCIAL DISTRESS**

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**ORDER**

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On March 24, 2022, the Tennessee Water & Wastewater Financing Board (“the Board”) reviewed the financially distressed status of the City of Goodlettsville’s utilities (“the Utility”) pursuant to Tenn. Code Ann. § 68-221-1010.

The City of Goodlettsville ("the Entity") has been referred to the Water and Wastewater Financing Board ("the Board") for financial distress since its fiscal year 2019 audit. The Entity has complied with prior directives of the Board and shown progress in correcting their financial distress.

Based on Board staff’s statements and recommendations the Board orders the following:

1. The Entity shall send financial updates to Board staff by March 1st and September 1st of each year beginning September 1, 2022, until the Board releases the Entity from its oversight.

ENTERED this 22 day of April 2022.



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Betsy Knotts, Chair  
Water & Wastewater Financing Board



**BEFORE THE TENNESSEE WATER AND WASTEWATER FINANCING BOARD**

**IN THE MATTER OF:**

**COUNTY OF  
LINCOLN**

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**TENN. CODE ANN. § 68 221-1010  
-FINANCIAL DISTRESS**

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**ORDER**

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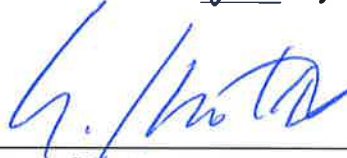
On March 24, 2022, the Tennessee Water & Wastewater Financing Board (“the Board”) reviewed the financially distressed status of the County of Lincoln’s utilities (“the Utility”) pursuant to Tenn. Code Ann. § 68-221-1010.

Lincoln County ("the Entity") has been referred to the Water and Wastewater Financing Board ("the Board") for financial distress since 2019. The Entity has complied with prior directives of the Board and shown progress in correcting their financial distress.

Based on Board staff’s statements and recommendations the Board orders the following:

1. The Entity shall send financial updates to Board staff by March 1st and September 1st of each year beginning September 1, 2022, until the Board releases the Entity from its oversight.

ENTERED this 22 day of April 2022.



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Betsy Knotts, Chair  
Water & Wastewater Financing Board



**BEFORE THE TENNESSEE WATER AND WASTEWATER FINANCING BOARD**

**IN THE MATTER OF:**

**TOWN OF  
TELLICO PLAINS**

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**TENN. CODE ANN. § 68-221-1010  
-FINANCIAL DISTRESS**

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**ORDER**

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On March 24, 2022, the Tennessee Water & Wastewater Financing Board (“the Board”) reviewed the financially distressed status of the Town of Tellico Plains’s utilities (“the Entity”) pursuant to Tenn. Code Ann. § 68-221-1010.

The Town of Tellico Plains ("the Entity") has been referred to the Water and Wastewater Financing Board ("the Board") for financial distress since its fiscal year 2018 audit. The Entity has complied with prior directives of the Board and shown progress in correcting their financial distress.

Based on Board staff’s statements and recommendations the Board orders the following:

1. The Entity shall send financial updates to Board staff by March 1st and September 1st of each year beginning September 1, 2022, until the Board releases the Entity from its oversight.

ENTERED this 22 day of April 2022.

  
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Betsy Knotts, Chair  
Water & Wastewater Financing Board





**BEFORE THE TENNESSEE WATER AND WASTEWATER FINANCING BOARD**

**IN THE MATTER OF:**

**TOWN OF  
TRIMBLE**

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**TENN. CODE ANN. § 68-221-1010  
-FINANCIAL DISTRESS**

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**ORDER**

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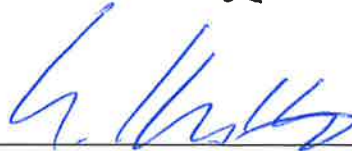
On March 24, 2022, the Tennessee Water & Wastewater Financing Board (“the Board”) reviewed the financially distressed status of the Town of Trimble’s utilities (“the Utility”) pursuant to Tenn. Code Ann. § 68-221-1010.

The Town of Trimble ("the Entity") has been referred to the Water and Wastewater Financing Board ("the Board") for financial distress since its fiscal year 2019 audit. The Entity has complied with prior directives of the Board and shown progress in correcting their financial distress.

Based on Board staff’s statements and recommendations the Board orders the following:

1. The Entity shall send financial updates to Board staff by March 1st and September 1st of each year beginning September 1, 2022, until the Board releases the Entity from its oversight.

ENTERED this 22 day of April 2022.



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Betsy Knotts, Chair  
Water & Wastewater Financing Board



**BEFORE THE TENNESSEE WATER AND WASTEWATER FINANCING BOARD**

**IN THE MATTER OF:**

**MULTIPLE CITIES**

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**TENN. CODE ANN. § 68-221-1010  
-FINANCIAL DISTRESS**

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**ORDER**

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On March 24, 2022, the Tennessee Water & Wastewater Financing Board (“the Board”) reviewed the financially distressed status of the entities listed below, pursuant to Tenn. Code Ann. § 68-221-1010.

The listed entities have complied with prior directives of the Board and shown positive changes in net position. Based on Board staff’s statements and recommendations the Board orders that the following entities are officially released from Board oversight:

Alexandria	Kenton	Pikeville
Allardt	La Grange	Oakdale
Clinton	Michie	Rocky Top
Cowan	Millersville	Spring Hill
Greenfield	Mount Juliet	Tracy City
Huntland	Mountain City	Woodland Mills
Jasper	New Johnsonville	

Staff and counsel may close any active cases or investigations unless the entities fall under Board oversight in the future.

ENTERED this 22 day of April 2022.



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Betsy Knotts, Chair  
Water & Wastewater Financing Board



**BEFORE THE TENNESSEE WATER AND WASTEWATER FINANCING BOARD**

**IN THE MATTER OF:** )  
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**TOWN OF** ) **TENN. CODE ANN. § 68-221-1010**  
**MASON** ) **-FINANCIAL DISTRESS**  
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**ORDER**

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On November 10, 2021, the Tennessee Water & Wastewater Financing Board (“the Board”) ordered an investigation of the financial condition of the town of Mason’s utilities (“the Utility”) pursuant to Tenn. Code Ann. § 68-221-1009.

The Town of Mason requires infrastructure upgrades and improved internal controls, policies, and procedure to ensure improved administrative management. The Utility needs to conduct rate studies to accurately evaluate its rates.

Based on Board staff’s statements and recommendations the Board orders the following:

1. The Utility shall have the Tennessee Association of Utility Districts, or another qualified expert as approved by Board staff, perform a rate study that includes the following:
  - a. A review of The Utility’s capitalization policy, including any recommended modifications;
  - b. A justification for the disparity in rates between customers inside the city limits and outside the city limits;
  - c. A review of The Utility’s capital asset list, including any recommended modifications or upgrades;

- d. A review of The Utility's debt management policy, including any recommended modifications;
  - e. A review of The Utility's purchasing policy, including any recommended modifications;
  - f. Creation of a five-year capital asset budget, to be taken from the current capital asset list and to include future anticipated needs;
  - g. And a review of connection fees, tap fees, and required deposit amounts including any recommended modifications;
2. By June 3, 2022, The Utility shall send Board staff a copy of the contract between The Utility and the qualified expert who is to perform the tasks in paragraph 1. This qualified expert must be approved by Board staff if it is other than the Tennessee Association of Utility Districts.
  3. By December 31, 2022, The Utility shall provide Board staff with the completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation.
  4. Board staff is given the authority to grant an extension of up to six months of the foregoing deadlines upon a showing of good cause by the Utility.

5. Should The Utility fail to comply with any directive in this order, Board staff and Counsel shall issue subpoenas for The Utility's governing body and Manager to appear in-person before the Board during its next meeting following non-compliance of this order.

ENTERED this 21 day of April, 2022.



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Betsy Knotts, Chair  
Water & Wastewater Financing Board

### CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served via certified mail return receipt requested to the following on this 21 day of April, 2022:

Town of Mason  
Attn: Emmitt Gooden  
12157 Main Street  
Mason, TN 38049



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J. Seth May  
Assistant General Counsel







- c. If costs are not adequately allocated between the city's utilities functions and other city functions, the qualified expert shall conduct a new rate study;
- d. A review of the City's capital asset list, including any recommended modifications;
- e. A review of the City's debt management policy, including any recommended modifications;
- f. A review of the City's purchasing policy, including any recommended modifications;
- g. A review of connection fees, tap fees, and required deposit amounts including any recommended modifications; and,
- h. An evaluation of the potential of a merger of the City's utility with a surrounding utility system. This includes a financial analysis of the costs for Spencer's utilities to be taken over by Warren County, including a rate comparison showing the effect of this takeover on customers within Spencer.

Experts contracted to assist with any of the above must be approved by Boards staff.

2. By June 3, 2022, the City shall send Board staff a copy of the contract between the City and the qualified expert who is to perform the tasks in paragraph 1.
3. By December 31, 2022, the City shall provide Board staff with the completed rate study, and either proof of implementation of the resulting recommendations or a proposed plan of implementation. If it is determined that the costs have been adequately allocated between the correct city funds, then the City shall also provide proof of implementation of the previous recommendations of the 2021 Jackson Thornton Water Cost of Service Study.
4. Board staff is given the authority to grant two extensions of up to six months of the foregoing deadlines upon a showing of good cause by the City.

5. Should the City fail to comply with any directive in this order, Board staff and Counsel shall issue subpoenas for the City's governing body and Manager to appear in-person before the Board during its next meeting following non-compliance of this order.

ENTERED this 21 day of April 2022.



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Betsy Knotts, Chair  
Water & Wastewater Financing Board



**BEFORE THE TENNESSEE WATER AND WASTEWATER FINANCING BOARD**

**IN THE MATTER OF:** )  
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 ) **TENN. CODE ANN. § 68-221-1010**  
 ) **FINANCIAL DISTRESS**  
**CITY OF FRIENDSHIP** )

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**ORDER**

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On March 24, 2022, the Tennessee Water & Wastewater Financing Board (the “Board”) reviewed the financially distressed status of the City of Friendship (the “City”) pursuant to Tenn. Code Ann. § 68-221-1010. Board staff updated the Board on certain steps the City has taken as a result of the Board’s Order entered on September 18, 2020 (“September 18 Order”), and on litigation involving the City. Based on Board staff’s statements and recommendations, and with the consent of the City, the Board hereby modifies its September 18 Order as follows:

1. The requirement for the City to implement water rate option 4 of the TAUD report and TAUD’s sewer rate recommendation is hereby stayed indefinitely pending further order of the Board. The Board reserves the right to reinstate or modify said requirement in any such subsequent order.
2. By June 30, 2022, the City shall implement, or adopt a plan for implementing that is acceptable to the Board staff, the recommendations listed under “Other Suggestions” on page 18 of the TAUD report and shall send Board staff proof of the same by July 31, 2022.
3. Notwithstanding the above, the City may proceed to install Zenner water meters in lieu of those currently used by Countywide Utility District.
4. The City shall provide Board staff regular updates on the status of litigation related to its water system and the City’s progress in complying with this Order on at least a monthly basis.

5. Unless specifically modified herein, the provisions of the September 18 Order shall remain in full force and effect.

ENTERED this 21 day of April, 2022.



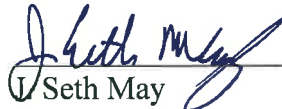
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BETSY KNOTTS, Chair  
Water & Wastewater Financing Board

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing has been served via certified mail return receipt requested to the following on this 21 day of April, 2022:

City of Friendship  
PO Box 265  
Friendship, TN 38034



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Seth May  
Assistant General Counsel

Courtesy copy via mail:  
Carol Austin  
Ashley & Arnold  
322 Church Ave. N  
Dyersburg, TN 38024