

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION  
AT NASHVILLE, TENNESSEE**

<b>IN RE:</b>	)	
	)	
<b>APPLICATION OF LIMESTONE</b>	)	
<b>WATER UTILITY OPERATING</b>	)	
<b>COMPANY, LLC FOR AUTHORITY TO</b>	)	
<b>SELL OR TRANSFER TITLE TO THE</b>	)	<b>DOCKET NO. 21-00055</b>
<b>ASSETS, PROPERTY AND REAL</b>	)	
<b>ESTATE OF A PUBLIC UTILITY AND</b>	)	
<b>FOR A CERTIFICATE OF</b>	)	
<b>CONVENIENCE AND NECESSITY</b>	)	
	)	

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**SHILOH FALLS UTILITIES, INC'S RESPONSES TO  
CONSUMER ADVOCATE'S FIRST SET OF DISCOVERY REQUESTS**

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**RESPONSE TO FIRST SET OF DISCOVERY REQUESTS**

**1-1.** Refer to the Company's Filing on January 27, 2022; specifically, refer to the response to Rule 1220-04-13-.08 (2)(c) which included the Company's Tariff. Provide the Commission order authorizing such rates.

**RESPONSE:** Shiloh Falls Utilities, Inc. began operations in March of 1994.. Shiloh Falls has not requested or received a rate increase. After a diligent effort, Shiloh Falls is unable to locate a copy of any Commission Order authorizing the rates.

**1-2.** Provide the revenue requirement schedules supporting the current Shiloh Falls rates approved by the Commission.

**RESPONSE:** Shiloh Falls Utilities, Inc. began operations in March of 1994. . After a diligent effort, Shiloh Falls is unable to locate a copy of the revenue requirement schedules.

**1-3.** Refer to and compare Exhibit C of the Sales Agreement (Exhibit 7 to the Company's Petition) to Exhibit 19 to the Company's Petition. Confirm whether Exhibit C to the Sales Agreement is accurate, and reconcile Exhibit C with the assets listed in Exhibit 19 to the Petition.

**RESPONSE: Exhibit 19 to the Petition list all of the accounts being transferred to Limestone. The buyer is purchasing all of the assets currently owned by Shiloh Falls.**

**1-4.** List Shiloh Falls' assets to be transferred to Limestone. Additionally, state whether any of these assets were contributed to the Company by a third party.

**RESPONSE: Please see Exhibit A. .**

**1-5.** Provide the 2021 income statement for Shiloh Falls, and indicate whether the financial statement was reviewed or audited by an independent third party.

**RESPONSE: The 2021 income statement is attached as Exhibit B; no review or audit has been performed.**

**1-6.** Provide the 2021 balance sheet for Shiloh Falls, and indicate whether the financial statement was reviewed or audited by an independent third party.

**RESPONSE: The 2021 balance sheet is attached as Exhibit C; no review or audit has been performed.**

**1-7.** Provide the Shiloh Falls general ledger detail for the period January–April 2022.

**RESPONSE: The general ledger detail for the period January 1 – April 30, 2022 is attached as Exhibit D.**

**1-8.** Provide a copy of all appraisals relied upon by Shiloh Falls to evaluate an appropriate Purchase/Sale price. To the extent such appraisals differ from the proposed purchase price of the system, provide all analysis reconciling the two amounts.

**RESPONSE: No appraisals were relied upon by Shiloh Falls to evaluate an appropriate Purchase/Sale price.**

**1-9.** Identify the amount and date of any capital expenditures by Shiloh Falls owner(s) by year since 2010.

**RESPONSE: No capital expenditures were made by the owners of Shiloh Falls Utilities.**

**1-10.** Confirm that the Company does not hold any security deposits from its customers.

**RESPONSE: Confirmed, no customer security deposits are held.**

**1-11.** Counsel associated with Farris Bobango PLC represented to the Consumer Advocate that the firm will represent both parties—the Buyer and the Seller—in this Docket. Will attorneys' fees and costs be billed separately for each party?

**RESPONSE: Shiloh Falls Utilities, Inc. is not responsible for any attorney fees.**

**1-12.** Provide a statement detailing how attorneys' fees and costs are recorded for each party and provide the total attorneys' fees and costs incurred to date for each party. This is an ongoing request and should be updated by the 15<sup>th</sup> of every month covering the prior month's regulatory expenses.

**RESPONSE: Shiloh Falls Utilities, Inc. is not responsible for any attorney fees as charged by Farris Bobango PLC.**

**1-13.** Refer to Page 5 of Exhibit 7 to the Petition (the Sales Agreement). Provide the following:

- a. A listing of the real property owned by the Shackelford Company that will be conveyed to Limestone;
- b. A narrative response detailing why the Shackelford Company was in possession of some of the assets necessary to provide wastewater service to this community; and
- c. A statement on whether either party is providing compensation to the Shackelford Company for the transfer of these assets, beyond the stated purchase price.

**RESPONSE: a. The Shackelford Company owns approximately 12 acres surrounding the sewage treatment plant and 6 residential lots that join both properties and front on Holiday Hills Lane. The spray field occupies a portion of this acreage. All of the adjoining land owned by The Shackelford Company, including the residential lots, was included in the surveyed and tested area for possible use in the installation of the drip system. We will not know what additional land will be required in the sale until we see the proposed plan and it is approved by TDEC. According to Exhibit B of the *Agreement for Sale of Utility System*, the property to be conveyed includes, but is not limited to, the spray field property. Since the agreement was drawn prior to the NOV and the installation of a drip system, the land to be conveyed could possibly change.**

**b. The Shackelford Company was the original owner of the larger tract of land which was subdivided into residential lots and upon which the sewage treatment plant was constructed. The plant itself is owned by Shiloh Falls Utilities, Inc. The property upon which the spray field is located is the only portion still held by The Shackelford Company.**

**c. The purchase price of the utility will be prorated between the utility company and The Shackelford Company with the Shackelford Company being compensated for the land that will ultimately be included in the purchase.**

**1-14.** Refer to the publicly available document posted on the TPUC website, <https://www.tn.gov/content/dam/tn/publicutility/documents/utilitydivdocs/ListofWaterWasteWaterUtilities.pdf>. Provide answers to the following:

- a. When and in what docket did Shiloh Falls obtain a CCN to provide water service?
- b. Is Shiloh Falls currently providing water service to any customers? If not, is it the intention of Shiloh Falls to provide water service and if so, to whom and at what point in time?
- c. Have there been any capital expenditures or contributions to the construction of a water system?
- d. Is it the intention of Shiloh Falls to transfer a water CCN to Limestone in this Docket?

**RESPONSE: Shiloh Falls does not provide water service; Shiloh Falls is a waste water treatment system only.**

**1-15.** Refer to Section 6.B. on Page 5 of Exhibit 7 to the Petition (the Sales Agreement). Section 6.B. contains general language regarding the assumption of liabilities associated with the proposed transaction, further indicating liabilities/obligations of the Seller incurred prior to the date of the transaction shall remain with the Seller. On May 28, 2021, and on September 27, 2021, the Tennessee Department of Environment and Conservation (“TDEC”) issued Notice of Violations (“NOVs”) identifying multiple deficiencies in the wastewater treatment process. The NOVs are attached to this request as Exhibits 1 and 2, respectively. Provide answers to the following:

- a. Explain and provide support regarding Shiloh Fall’s activities to correct the deficiencies documented in the NOVs. Provide separate responses detailing Shiloh Fall’s corrective actions for each finding within the NOVs.
- a. In light of the NOVs involving Shiloh Falls, provide a comprehensive explanation to the extent in which Limestone will assume such liabilities in light of Section 6.B. of the Sales Agreement
- b. If the deficiencies noted in the NOVs were disclosed to Limestone/CSWR.

RESPONSE: a. Please see Exhibit E..  
b. No discussion has been held with Limestone as to the extent of their assumption of any liabilities in this matter.  
c. Limestone/CSWR is aware of the deficiencies noted in the NOV.

1-16. Refer to the Petition, Exhibit 7, Sales Agreement at Page 3, § 4. The Agreement is dated October 31, 2018, approximately three and a half years ago. Have there been any material changes to the terms of that agreement, including the purchase price? If yes, list the change(s) and explain the justification for the change(s). If no, admit that all of the terms of the parties' agreement remain as set forth in the Sales Agreement (Exhibit 7 to the Petition).

RESPONSE: Currently no changes have been made to the agreement dated October 31, 2018; however, the system will have been significantly improved It is possible that changes will be made to address the improvements.

RESPECTFULLY SUBMITTED,



Charles B. Welch, Jr.

Tyler A. Cosby

Farris Bobango PLC

414 Union Street, Suite 1105

Nashville, TN 37219

Email: [cwelch@farris-law.com](mailto:cwelch@farris-law.com)

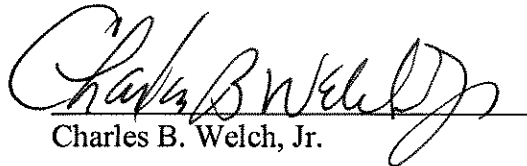
Email: [tcosby@farris-law.com](mailto:tcosby@farris-law.com)

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail,  
with a courtesy copy by electronic mail, upon:

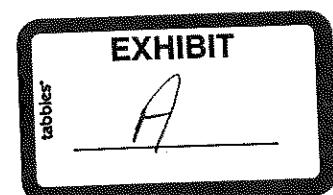
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On this the 16th day of June 2022.

  
Charles B. Welch, Jr.

1-4 Assets to be transferred from Shiloh Falls Utilities, Inc. to Limestone, as per the *Agreement for Sale of Utility System*:

- A. The land, improvements thereon, easements, rights of way, permits and leases related to the System area;
- B. All of Seller's *sewer* service facilities, equipment, lines, plant, pipes, manholes and appurtenances;
- C. Any machinery and equipment such as meters, tools, devices, mobile work equipment, and all furniture, fixtures, machinery, supplies and other tangible items, if any, located in Hardin County, Tennessee, and used or held for use in connection with the System.
- D. All of Seller's rights, title and interest in and to any franchise agreements, franchise rights, warranties, contracts, supply contracts, agreements, and customer deposits, if any, pertaining to, allocable to or arising out of the provision of *sewer* service in Hardin County;
- E. All of Seller's inventory, merchandise, contract rights, supplies, goodwill, and general intangibles including accounts receivable pertaining to the *sewer* service, except accounts receivable accrued prior to the closing of this sale; and
- F. All assets not described which are located in Hardin County, Tennessee, and used or useful to operate the System, excepting therefrom, and from any other assets described in the paragraphs above of this Section 1, any and all cash, cash equivalents and banking deposits in existence prior to the closing of the sale contemplated under this Agreement.



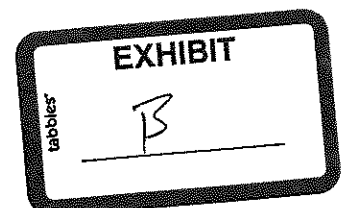


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Accrual Basis

Shiloh Falls Utilities, Inc.  
**Profit & Loss**  
January through December 2021

	Jan - Dec 21
<b>Income</b>	
310 · Sewerage Revenue - Residential	55,651.37
312 · Sewerage Revenue - Commercial	11,586.59
315 · Revenue From Tap Fees	1,700.00
<b>Total Income</b>	<b>68,937.96</b>
<b>Expense</b>	
460 · Depreciation	21,509.47
490 · Insurance	2,290.02
500 · Interest	48.53
505 · Legal and Accounting	3,665.00
510 · Miscellaneous Expense	93.50
515 · Supplies	81.50
523 · Office Supplies	0.00
535 · Repairs, Pump Costs, Etc.	25,152.50
538 · Engineering Services	2,463.28
540 · Testing Services	426.90
541 · Billing Services	300.00
543 · Sludge Removal	9,420.00
545 · Taxes and Licenses	4,958.79
550 · Telephone	466.19
560 · Utilities	15,079.28
<b>Total Expense</b>	<b>85,954.96</b>
<b>Net Income</b>	<b>-17,017.00</b>

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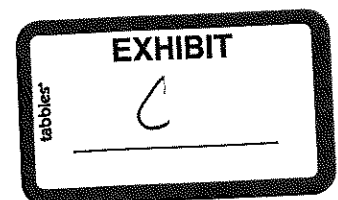
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Accrual Basis

**Shiloh Falls Utilities, Inc.**  
**Balance Sheet**  
As of December 31, 2021

	Dec 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
110 · Cash In Bank	-623.24
<b>Total Checking/Savings</b>	-623.24
Other Current Assets	
120 · Accounts Receivable	52,932.69
<b>Total Other Current Assets</b>	52,932.69
<b>Total Current Assets</b>	52,309.45
<b>Fixed Assets</b>	
133 · Land	81,000.00
134 · Sewer Plant	424,024.62
135 · Sprayfield	164,346.85
140 · Accumulated Depreciation	-450,755.11
<b>Total Fixed Assets</b>	218,616.36
Other Assets	
150 · Construction in Progress	5,947.50
<b>Total Other Assets</b>	5,947.50
<b>TOTAL ASSETS</b>	<b>276,873.31</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
202 · Accounts Payable	63,897.50
206 · Accrued Taxes	473.00
<b>Total Other Current Liabilities</b>	64,370.50
<b>Total Current Liabilities</b>	64,370.50
<b>Total Liabilities</b>	64,370.50
<b>Equity</b>	
278 · Common Stock	1,000.00
279 · Contributed Capital	553,018.04
280 · Retained Earnings	-324,498.23
Net Income	-17,017.00
<b>Total Equity</b>	212,502.81
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>276,873.31</b>

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Accrual Basis

## Shiloh Falls Utilities, Inc.

## General Ledger

As of April 30, 2022

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
110 - Cash In Bank									-623.24
Deposit	01/07/2022				Deposit	-SPLIT-	858.90		235.66
Deposit	01/14/2022				Deposit	-SPLIT-	901.70		1,137.36
Check	01/14/2022	3045		DK Mfg. & Construct...		535 - Repairs, ...		750.00	387.36
Check	01/14/2022	3043			VOID:	535 - Repairs, ...	0.00		387.36
Check	01/14/2022	3044			VOID:	535 - Repairs, ...	0.00		387.36
Check	01/17/2022	3046		Charter Communica...		550 - Telephone		38.40	348.96
Deposit	01/24/2022				Deposit	315 - Revenue ...	2,550.00		2,898.96
Check	01/27/2022	3047		Pickwick Electric		560 - Utilities		1,120.46	1,778.50
Check	01/31/2022	3048		DK Mfg. & Construct...		-SPLIT-		3,800.00	-2,021.50
Check	02/04/2022	3049		Waypoint Analytical		540 - Testing S...		256.51	-2,278.01
Check	02/07/2022	3050		Mid-South Engineeri...		-SPLIT-		7,297.50	-9,575.51
Check	02/07/2022	3051		Craig Chrestman	Preliminary sit...	202 - Accounts...		500.00	-10,075.51
Check	02/07/2022	3052		L.I. Smith & Associa...	Survey / grid ...	150 - Construct...		6,000.00	-16,075.51
Check	02/07/2022	3053		First Utility District		-SPLIT-		55.92	-16,131.43
Check	02/07/2022			Central Bank	Bank charges	510 - Miscellan...		64.00	-16,195.43
Check	02/14/2022	3054		Charter Communica...		550 - Telephone		38.40	-16,233.83
Deposit	02/14/2022				Deposit	279 - Contribut...	13,797.50		-2,436.33
Deposit	02/22/2022				Deposit	310 - Sewerag...	55.60		-2,380.73
Check	02/25/2022	3055		Pickwick Electric		560 - Utilities		783.06	-3,163.79
Check	02/28/2022	3056		Pickwick Electric		560 - Utilities		484.80	-3,648.59
Check	02/28/2022			Central Bank	Bank charge	510 - Miscellan...		7.50	-3,656.09
Deposit	03/01/2022				Deposit	202 - Accounts...	5,000.00		1,343.91
Check	03/04/2022	3057		First Utility District		-SPLIT-		55.92	1,287.99
Check	03/11/2022	3058		Charter Communica...		550 - Telephone		38.40	1,249.59
Check	03/25/2022	3059		Pickwick Electric		560 - Utilities		1,272.22	-22.63
Check	03/29/2022	3060			VOID:	545 - Taxes an...	0.00		-22.63
Check	03/29/2022	3061		TN Public Utility Co...	UD-20	545 - Taxes an...		120.62	-143.25
Check	03/31/2022			Central Bank	Bank charge	510 - Miscellan...		7.50	-150.75
Deposit	04/01/2022				Deposit	279 - Contribut...	13,171.84		13,021.09
Check	04/01/2022	3062		Quality Outdoor Pro...	Metal building	150 - Construct...		9,220.84	3,800.25
Check	04/01/2022	3063		Gerald Townsend	Building deliv...	150 - Construct...		1,951.00	1,849.25
Check	04/05/2022	3064		Auto-Owners Insura...	Property / Lia...	490 - Insurance		458.25	1,391.00
Check	04/05/2022	3065		First Utility District		-SPLIT-		55.92	1,335.08
Check	04/06/2022	3066		Charles Wilkerson	VOID:	150 - Construct...	0.00		1,335.08
Check	04/06/2022	3067		Charles Wilkerson	Old building r...	150 - Construct...		3,788.00	-2,452.92
Check	04/11/2022	3068		Charter Communica...		550 - Telephone		38.21	-2,491.13
Check	04/12/2022	3069		Lowe's	Building plum...	150 - Construct...		621.53	-3,112.66
Check	04/15/2022	3070		RaeKar	Dumpster rent...	510 - Miscellan...		135.10	-3,247.76
Check	04/15/2022	EFT		Tennessee Departm...	2021 extensio...	206 - Accrued ...		500.00	-3,747.76
Deposit	04/16/2022				Deposit	279 - Contribut...	3,788.00		40.24
Check	04/19/2022	3071		Craig Chrestman	Soil testing/m...	150 - Construct...		3,375.00	-3,334.76
Check	04/19/2022	3072		Mid-South Engineeri...		150 - Construct...		2,250.00	-5,584.76
Check	04/20/2022	3073		Business Card	Dumpster rental	510 - Miscellan...		400.00	-5,984.76
Check	04/20/2022			Central Bank	Bank charge	510 - Miscellan...		32.00	-6,016.76
Deposit	04/26/2022				Deposit	279 - Contribut...	6,160.10		143.34

EXHIBIT

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Accrual Basis

**Shiloh Falls Utilities, Inc.**  
**General Ledger**  
**As of April 30, 2022**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Check	04/27/2022	3074		Pickwick Electric		560 · Utilities		1,120.16	-976.82
Check	04/30/2022			Central Bank	Bank charge	510 · Miscellan...		7.50	-984.32
Total 110 · Cash In Bank							46,283.64	46,644.72	-984.32
									52,932.69
120 · Accounts Receivable									52,932.69
Total 120 · Accounts Receivable									52,932.69
125 · Prepaid Expenses									0.00
Total 125 · Prepaid Expenses									0.00
133 · Land									81,000.00
Total 133 · Land									81,000.00
134 · Sewer Plant									424,024.62
Total 134 · Sewer Plant									424,024.62
135 · Sprayfield									164,346.85
Total 135 · Sprayfield									164,346.85
140 · Accumulated Depreciation									-450,755.11
Total 140 · Accumulated Depreciation									-450,755.11
150 · Construction In Progress									5,947.50
Check	02/07/2022	3050		Mid-South Engineer...	Drip system p...	110 · Cash In ...	1,850.00		7,797.50
Check	02/07/2022	3052		L. I. Smith & Associa...	Survey / grid ...	110 · Cash In ...	6,000.00		13,797.50
Check	04/01/2022	3062		Quality Outdoor Pro...	Metal building	110 · Cash In ...	9,220.84		23,018.34
Check	04/01/2022	3063		Gerald Townsend	Building deliv...	110 · Cash In ...	1,951.00		24,969.34
Check	04/06/2022	3066		Charles Wilkerson	VOID:	110 · Cash In ...	0.00		24,969.34
Check	04/06/2022	3067		Charles Wilkerson	Old building r...	110 · Cash In ...	3,788.00		28,757.34
Check	04/12/2022	3069		Lowe's	Building plum...	110 · Cash In ...	621.53		29,378.87
Check	04/19/2022	3071		Craig Chrestman	Soil testing/m...	110 · Cash In ...	3,375.00		32,753.87
Check	04/19/2022	3072		Mid-South Engineeri...	Dnp Sytstern ...	110 · Cash In ...	2,250.00		35,003.87
Total 150 · Construction In Progress							29,056.37	0.00	35,003.87
202 · Accounts Payable									-63,897.50
Check	01/31/2022	3048		DK Mfg. & Construct...		110 · Cash In ...	3,000.00		-60,897.50
Check	02/07/2022	3050		Mid-South Engineeri...		110 · Cash In ...	5,447.50		-55,450.00
Check	02/07/2022	3051		Craig Chrestman	Preliminary sit...	110 · Cash In ...	500.00		-54,950.00
Deposit	03/01/2022			SFD Savannah	Loan	110 · Cash In ...		5,000.00	-59,950.00
Total 202 · Accounts Payable							8,947.50	5,000.00	-59,950.00
203 · Refundable Deposits									0.00
Total 203 · Refundable Deposits									0.00

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06/04/22

Accrual Basis

## Shiloh Falls Utilities, Inc.

## General Ledger

As of April 30, 2022

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
206 · Accrued Taxes									-473.00
Check	04/15/2022	EFT		Tennessee Departm...	2021 extensio...	110 · Cash In ...	500.00		27.00
Total 206 · Accrued Taxes							500.00	0.00	27.00
221 · Tennessee Excise Tax Payable									0.00
Total 221 · Tennessee Excise Tax Payable									0.00
240 · Payroll Liabilities									0.00
Total 240 · Payroll Liabilities									0.00
278 · Common Stock									-1,000.00
Total 278 · Common Stock									-1,000.00
279 · Contributed Capital									-553,018.04
Deposit	02/14/2022				Deposit	110 · Cash In ...		13,797.50	-566,815.54
Deposit	04/01/2022				Deposit	110 · Cash In ...		13,171.84	-579,987.38
Deposit	04/16/2022				Deposit	110 · Cash In ...		3,788.00	-583,775.38
Deposit	04/26/2022				Deposit	110 · Cash In ...		6,160.10	-589,935.48
Total 279 · Contributed Capital							0.00	36,917.44	-589,935.48
280 · Retained Earnings									341,515.23
Total 280 · Retained Earnings									341,515.23
281 · Dividends Paid									0.00
Total 281 · Dividends Paid									0.00
285 · Opening Balance Equity									0.00
Total 285 · Opening Balance Equity									0.00
310 · Sewerage Revenue - Residential									0.00
Deposit	01/07/2022				Deposit	110 · Cash In ...		8.90	-8.90
Deposit	01/14/2022				Deposit	110 · Cash In ...		51.70	-60.60
Deposit	02/22/2022				Deposit	110 · Cash In ...		55.60	-116.20
Total 310 · Sewerage Revenue - Residential							0.00	116.20	-116.20
312 · Sewerage Revenue - Commercial									0.00
Total 312 · Sewerage Revenue - Commercial									0.00
315 · Revenue From Tap Fees									0.00
Deposit	01/07/2022				Deposit	110 · Cash In ...		850.00	-850.00
Deposit	01/14/2022				Deposit	110 · Cash In ...		850.00	-1,700.00
Deposit	01/24/2022				Deposit	110 · Cash In ...		2,550.00	-4,250.00
Total 315 · Revenue From Tap Fees							0.00	4,250.00	-4,250.00
318 · Pumps and Installation									0.00
Total 318 · Pumps and Installation									0.00

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06/04/22

Accrual Basis

## Shiloh Falls Utilities, Inc.

## General Ledger

As of April 30, 2022

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
320 · Miscellaneous Income									0.00
Total 320 · Miscellaneous Income									0.00
440 · Bank Charges									0.00
Total 440 · Bank Charges									0.00
460 · Depreciation									0.00
Total 460 · Depreciation									0.00
490 · Insurance									0.00
Check	04/05/2022	3064		Auto-Owners Insura...	Property / Lia...	110 · Cash In ...	458.25		458.25
Total 490 · Insurance							458.25	0.00	458.25
500 · Interest									0.00
Total 500 · Interest									0.00
505 · Legal and Accounting									0.00
Total 505 · Legal and Accounting									0.00
510 · Miscellaneous Expense									0.00
Check	02/07/2022			Central Bank	Bank charges	110 · Cash In ...	64.00		64.00
Check	02/26/2022			Central Bank	Bank charge	110 · Cash In ...	7.50		71.50
Check	03/31/2022			Central Bank	Bank charge	110 · Cash In ...	7.50		79.00
Check	04/15/2022	3070		RaeKar	Dumpster rent...	110 · Cash In ...	135.10		214.10
Check	04/20/2022	3073		Business Card	Dumpster rental	110 · Cash In ...	400.00		614.10
Check	04/20/2022			Central Bank	Bank charge	110 · Cash In ...	32.00		646.10
Check	04/30/2022			Central Bank	Bank charge	110 · Cash In ...	7.50		653.60
Total 510 · Miscellaneous Expense							653.60	0.00	653.60
515 · Supplies									0.00
Total 515 · Supplies									0.00
523 · Office Supplies									0.00
Total 523 · Office Supplies									0.00
525 · Postage									0.00
Total 525 · Postage									0.00
535 · Repairs, Pump Costs, Etc.									0.00
Check	01/14/2022	3045		DK Mfg. & Construct...		110 · Cash In ...	750.00		750.00
Check	01/14/2022	3043			VOID:	110 · Cash In ...	0.00		750.00
Check	01/14/2022	3044			VOID:	110 · Cash In ...	0.00		750.00
Check	01/31/2022	3048		DK Mfg. & Construct...	4 Tap fees	110 · Cash In ...	800.00		1,550.00
Total 535 · Repairs, Pump Costs, Etc.							1,550.00	0.00	1,550.00
538 · Engineering Services									0.00
Total 538 · Engineering Services									0.00

6:30 PM  
06/04/22  
Accrual Basis

Shiloh Falls Utilities, Inc.  
General Ledger  
As of April 30, 2022

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
539 · Wastewater Treatment									0.00
Total 539 · Wastewater Treatment									0.00
540 · Testing Services									0.00
Check	02/04/2022	3049		Waypoint Analytical		110 · Cash In ...	256.51		256.51
Total 540 · Testing Services							256.51	0.00	256.51
541 · Billing Services									0.00
Check	02/07/2022	3053		First Utility District		110 · Cash In ...	25.00		25.00
Check	03/04/2022	3057		First Utility District		110 · Cash In ...	25.00		50.00
Check	04/05/2022	3065		First Utility District		110 · Cash In ...	25.00		75.00
Total 541 · Billing Services							75.00	0.00	75.00
542 · Management Fees									0.00
Total 542 · Management Fees									0.00
543 · Sludge Removal									0.00
Total 543 · Sludge Removal									0.00
545 · Taxes and Licenses									0.00
Check	03/29/2022	3060			VOID:	110 · Cash In ...	0.00		0.00
Check	03/29/2022	3061		TN Public Utility Co...	UD-20	110 · Cash In ...	120.62		120.62
Total 545 · Taxes and Licenses							120.62	0.00	120.62
550 · Telephone									0.00
Check	01/17/2022	3046		Charter Communica...		110 · Cash In ...	38.40		38.40
Check	02/14/2022	3054		Charter Communica...		110 · Cash In ...	38.40		76.80
Check	03/11/2022	3058		Charter Communica...		110 · Cash In ...	38.40		115.20
Check	04/11/2022	3068		Charter Communica...		110 · Cash In ...	38.21		153.41
Total 550 · Telephone							153.41	0.00	153.41
560 · Utilities									0.00
Check	01/27/2022	3047		Pickwick Electric		110 · Cash In ...	1,120.46		1,120.46
Check	02/07/2022	3053		First Utility District		110 · Cash In ...	30.92		1,151.38
Check	02/25/2022	3055		Pickwick Electric		110 · Cash In ...	783.06		1,934.44
Check	02/28/2022	3056		Pickwick Electric		110 · Cash In ...	484.80		2,419.24
Check	03/04/2022	3057		First Utility District		110 · Cash In ...	30.92		2,450.16
Check	03/25/2022	3059		Pickwick Electric		110 · Cash In ...	1,272.22		3,722.38
Check	04/05/2022	3065		First Utility District		110 · Cash In ...	30.92		3,753.30
Check	04/27/2022	3074		Pickwick Electric		110 · Cash In ...	1,120.16		4,873.46
Total 560 · Utilities							4,873.46	0.00	4,873.46
701 · Payroll Expenses									0.00
Total 701 · Payroll Expenses									0.00

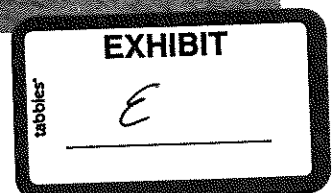
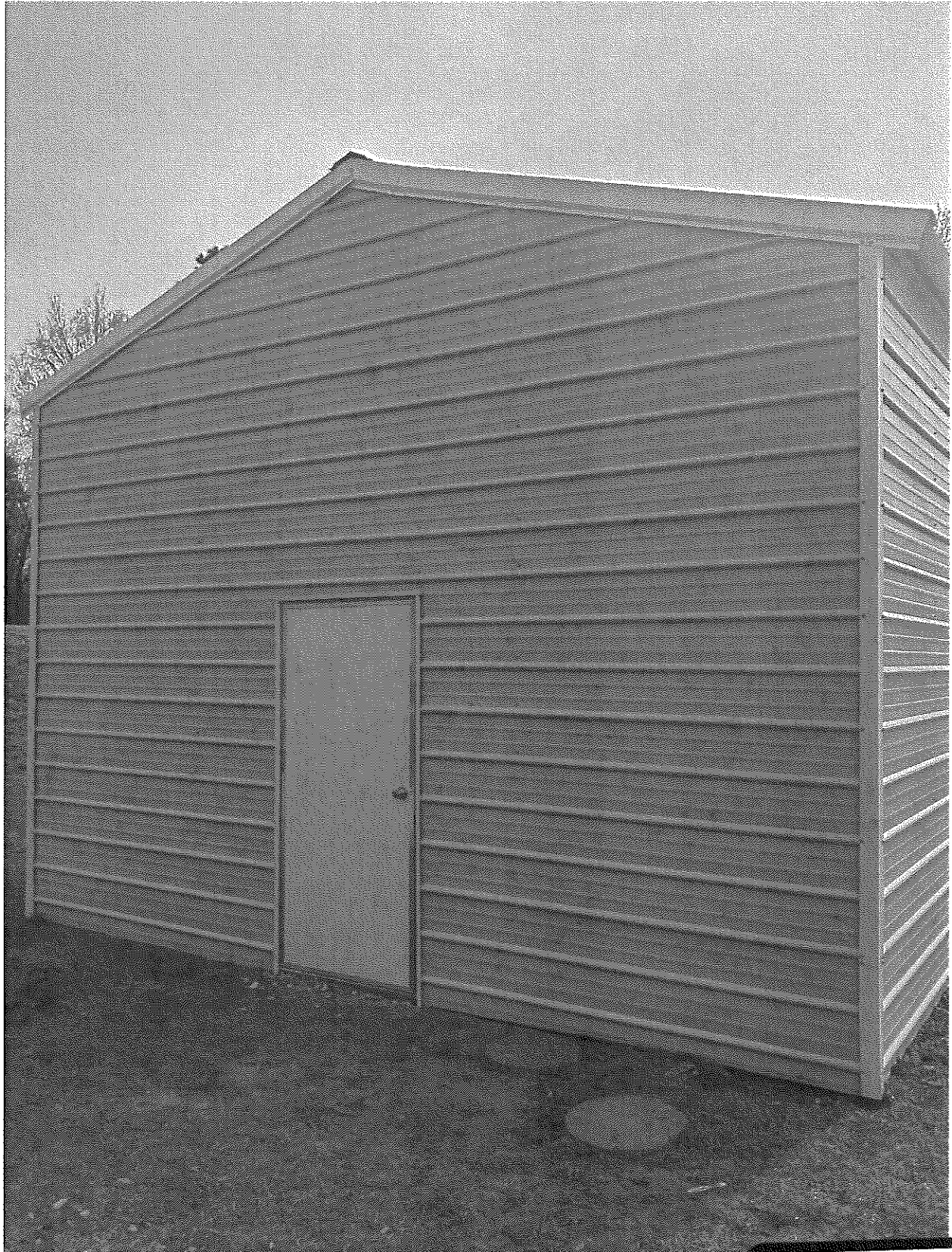
6:30 PM  
06/04/22  
Accrual Basis

Shiloh Falls Utilities, Inc.  
General Ledger  
As of April 30, 2022

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
883 - Tennessee Excise Tax									0.00
Total 883 - Tennessee Excise Tax									0.00
884 - Federal Income Tax									0.00
Total 884 - Federal Income Tax									0.00
No acct									0.00
Total no acct									0.00
TOTAL							92,928.36	92,928.36	0.00



1-15a Documentation





# SHILOH FALLS UTILITIES, INC.

*P. O. Box 1027  
Savannah, Tennessee 38372-1027  
(731) 925-8088 Fax (731) 926-2425*

October 17, 2021

Tennessee Department of Environment and Conservation  
Jackson Environmental Field Office  
Division of Water Resources  
1625 Hollywood Drive  
Jackson, Tennessee 38305

RE: Shiloh Falls Utilities, Inc.  
Temporary and Permanent Remediation Plans

## TO WHOM IT MAY CONCERN:

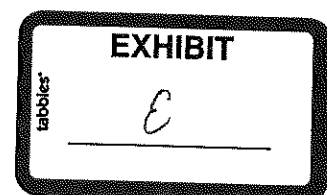
In an effort to comply with the criteria outlined during the compliance review meeting of June 22, 2021, the following steps have been taken to temporarily address the issues relating to the discharge from the existing spray field:

1. Check dams have been installed at points of potential run-off.
2. Six additional spray nozzles have been installed as per the attached map, the use of which is to be alternated with the previously installed heads. These heads are located within previously mapped areas.
3. In an effort to alleviate potential run-off, the spray field will be in operation more days during the month, but spraying a reduced amount of effluent on each day. Prior monthly reports indicated the spray field was activated anywhere from 12-15 days per month, discharging approximately 100,000 gallons each time. The spray field is now being activated twice as many days, but discharge is being held at 50,000 gallons per day.
4. The spray field is being physically examined each day to detect any potential run-off. Should a problem be detected, samples will be taken at the point of entry using sample kits that are on-site. These samples will be immediately taken to Waypoint Labs for testing.

Long-range plans for mitigation are currently being formulated. Soil sampling has been performed by Craig Chrestman on areas of the Shiloh Falls Golf Course as approved by the Shiloh Falls Homeowners Association as well as on property owned by The Shackelford Company that is adjacent to the sewage treatment lagoons. A copy of Mr. Chrestman's report is attached. It appears that several areas are conducive to the installation of a drip system which will eliminate the possibility of run-off. Since this is only a preliminary assessment, a decision will be made regarding which areas to pursue for a more thorough evaluation. Updates will be provided as we move through this process.

Sincerely,

Lisa S. Thomas, President



1-15 (a) Explain and provide support regarding Shiloh Fall's activities to correct the deficiencies documented in the NOV's. Provide separate responses detailing Shiloh Fall's corrective actions for each finding within the NOV's.

1. The UV/Filter building at the waste water treatment plant has been replaced with a new, larger building that has been completed replumbed and rewired. Pictures are attached.
2. Signs were posted but not in the locations specified by the State. This has been corrected.
3. The Roberts Lane pump station had been subject to vandalism and tampering by unknown parties in the past. This often caused the station to malfunction. Steps have been taken to reduce these events and no further episodes have occurred.
4. The broken lateral line in the spray field has been repaired, as noted in the NOV.

As for the one violation noted during the inspection:

1. In order to address the ponding and runoff noted during the inspection, the original spray field was enlarged with the addition of six (6) spray heads. Check dams were also installed at strategic points to catch any runoff with the spray field being walked daily to determine if any runoff or pooling were present. Additionally, the new plant operator began spraying more days but dispersing fewer gallons each time. This eliminated the ponding and the runoff. These measures were intended to provide a temporary solution while we worked toward a more permanent one. A copy of the letter updating TDEC of our efforts is included.

Currently, Mid-South Engineering is designing a drip system which should greatly expand our capacity without the drawbacks of utilizing a spray field. The available area has been surveyed and mapped by L. I. Smith and Associates and then sampled and tested by Craig Chrestman. Mr. Chrestman's work was forwarded to Bob Conrad with Mid-South who advised as of today (June 3, 2022) that they are very close to being able to submit a plan to TDEC.

