



CITY OF SPARTA  
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# AGENDA

## BOARD OF MAYOR AND ALDERMEN

***Thursday, July 6, 2023 - 5:00 PM***  
***Sparta City Hall, 2<sup>nd</sup> Floor***

1. Approval of the Minutes of the June 15, 2023 regular meeting.

### **SPECIAL PRESENTATIONS**

2. Life Saving Awards to J.T. King, Justin Cunningham, & Austin Edwards.

### **RESOLUTIONS**

3. Resolution No. 23-583, a Resolution authorizing the budgeted appropriations for Financial Aid to Public Service, Nonprofit, and Charitable Organizations for the fiscal year ending June 30, 2024.

### **FINANCE**

4. Approve City Recorder's financial reports.

### **PURCHASING**

5. Authorize the solicitation of bids for a 300hp High Service Pump at Water plant.
6. Authorize the solicitation of bids for the resealing of Tennis courts at N. Carter Park.
7. Authorize the solicitation of bids for the purchase of six (6) street light poles and LED lights.

### **BEER BOARD**

*Procedural Note: Suspend meeting of Board of Mayor and Aldermen  
Convene as Beer Board*

1. Application for On-Premises beer permit. Komang Hartawan D/B/A Casa Luna located at 184 Churchill Drive, Sparta, TN 38583.

*Procedural Note: Declare business of Beer Board finished  
Reconvene as Board of Mayor and Aldermen*



**MISCELLANEOUS**

8. Department heads reports.
9. Other NEW business.
10. UNFINISHED business.
11. Citizen Comments from Sparta Citizens (3minute limit).
12. Adjourn.

*The City of Sparta is an equal opportunity provider and employer.*

# *MINUTES*

June 15, 2023

The Board of Mayor and Aldermen of the City of Sparta, White County, Tennessee, met in a scheduled meeting at Sparta City Hall, at 5:00 PM on the 15th day of June 2023, with Mayor Jerry Lowery presiding.

**Members Present**

Vice-Mayor Bobby Officer  
Alderman Jim Floyd

Alderman Travis McBride  
Alderman Judy Payne  
Alderman Brent Young

**Members Absent**

Alderman Brian Jones

Status of other city staff members were:

Tonya R. Tindle	City Administrator / City Recorder	Present
Dillard Quick	Public Works Director	Present
Caroline Sapp	City Attorney	Present
Nick Dunn	Police Chief	Absent
Kirk Young	Fire Chief	Present
Mike O'Neal	Codes Enforcement	Absent
Tonia Wilson	Finance Director	Present
Belva Bess	Electric Manager	Present

A quorum was present and notice had been previously mailed to all members and the news media. Mayor Lowery called the meeting to order. Travis McBride opened with a prayer. Bobby Officer led the Pledge of Allegiance by request of the mayor.

There was a motion by Alderman Payne with a second by Alderman McBride to approve the minutes of the June 1, 2023 regular called meeting, which had been previously mailed to all board members and read by each member prior to the meeting. All voted "Aye" by voice vote. Motion passed.

There was a motion by Alderman Floyd with a second by Alderman Payne to approve Ordinance No. 23-959 on second and final reading, an Ordinance to amend the fiscal year 2022/2023 operating budget that was adopted by ordinance #22-946. The roll call was as follows:

Alderman Floyd.....	Yes
Alderman Jones.....	Absent
Alderman McBride.....	Yes
Vice-Mayor Officer.....	Yes
Alderman Payne.....	Yes
Alderman Young.....	Yes
Mayor Lowery.....	Yes
The motion passed.	

There was a public hearing regarding Ordinance 22-960, an ordinance to provide for the general revenue thereof for the fiscal year 2023-2024 to be known as the General Revenue Ordinance for said year. No comments were heard and the public hearing was declared closed.

There was a motion by Alderman Payne with a second by Alderman Floyd to approve Ordinance No. 23-960 on second and final reading, an ordinance to provide for the general revenue thereof for the fiscal year 2023/2024 to be known as the General Revenue Ordinance for said year. The roll call was as follows:

Alderman Floyd.....	Yes
Alderman Jones.....	Absent
Alderman McBride.....	Yes
Vice-Mayor Officer.....	Yes
Alderman Payne.....	Yes
Alderman Young.....	Yes
Mayor Lowery.....	Yes
The motion passed.	

There was a public hearing regarding Ordinance 22-961, an ordinance making and fixing the annual appropriations of the several departments of the city for the fiscal year beginning July 1, 2023 and ending June 30, 2024. No comments were heard and the public hearing was declared closed.

There was a motion by Alderman Payne with a second by Alderman Floyd to approve Ordinance No. 23-961 on second and final reading, and ordinance making and fixing the annual appropriations of the several departments of the city for the fiscal year, beginning July 1, 2023 and ending June 30, 2024. The roll call was as follows:

Alderman Floyd.....	Yes
Alderman Jones.....	Absent
Alderman McBride.....	Yes
Vice-Mayor Officer.....	Yes
Alderman Payne.....	Yes
Alderman Young.....	Yes
Mayor Lowery.....	Yes
The motion passed.	

There was a motion by Alderman Floyd with a second by Alderman Payne to approve Ordinance No. 23-962 on second and final reading, an Ordinance to amend Title 12, Chapter 7, Section 701 of the Sparta Municipal Code adopting the International Energy Code 2018 Edition with Charts from the 2009 Edition. The roll call was as follows:

Alderman Floyd.....	Yes
Alderman Jones.....	Absent
Alderman McBride.....	Yes
Vice-Mayor Officer.....	Yes
Alderman Payne.....	Yes
Alderman Young.....	Yes
Mayor Lowery.....	Yes
The motion passed.	

There was a motion by Alderman Young with a second by Alderman Payne to approve Resolution No.23-582, a resolution adopting a Cyber Security Policy for the City. The roll call was as follows:

Alderman Floyd.....	Yes
Alderman Jones.....	Absent
Alderman McBride.....	Yes
Vice-Mayor Officer.....	Yes
Alderman Payne.....	Yes
Alderman Young.....	Yes
Mayor Lowery.....	Yes
The motion passed.	

There was a motion by Alderman Floyd with a second by Alderman Payne to approve the City Recorder's Financials for April 2023. All voted "Aye" by voice vote. Motion passed.

There was a motion by Alderman Young with a second by Vice-Mayor Officer to approve to approve bid results for the purchase of chemicals for the water, wastewater plants and the swimming pool. The low bids of Kemira PAX-XL 8/lb. at .483/lb. with 2.5% fuel charge, Bioxide @ 2.74/gal., Muriatic Acid @.40/lb. and, bulk Sodium Hypochlorite at \$3.29/gal., from Dycho, and, Sulfur Dioxide 150 lb. cylinders @ 1.32/lb., and 150 lb. cylinders of Chlorine at \$1.58/lb. from Citco Water, Calcium Hypochlorite at \$2.14/lb., and Sodium Hypochlorite at \$2.37/gal. from Brenntag, Liquid Fluoride at \$3.67gal. and Super floc C-1598/gal at \$20.59 from Univar Solutions. All voted "Aye" by voice vote. The motion passed.

There was a motion by Alderman Payne with a second by Vice-Mayor Officer to approve the low bid for two (2) 24' concrete drain tiles for the Allen Drive Rehab project to Hayes Pipe in the amount of \$20,760.00, to be bought in the 2023/2024 budget. All voted "Aye" by voice vote. Motion passed.

There was a motion by Vice-Mayor Officer with a second by Alderman Young to approve the low bid for various sizes of wood utility poles to Thomasson Company in the amount of \$19,434.00. All voted "Aye" by voice vote. Motion passed.

There was a motion by Alderman Payne with a second by Alderman Young to approve the emergency purchase and repair of an 8-phase pole mount street light cabinet with new controller to S & W Contracting Co, in the amount of \$25,160.00, due to a lightning strike. The roll call was as follows:

Alderman Floyd.....	Yes
Alderman Jones.....	Absent
Alderman McBride.....	Yes
Vice-Mayor Officer.....	Yes
Alderman Payne.....	Yes
Alderman Young.....	Yes
Mayor Lowery.....	Yes
The motion passed.	

There was a motion by Vice-Mayor Officer with a second by Alderman Payne to authorize the solicitation of bids for the installation of guardrails on Wagoner Street. All voted "Aye" by voice vote. Motion passed.

There was a motion by Alderman Young with a second by Alderman Payne to authorize the solicitation of bids for the replacement of garage doors at the N. Spring Street Fire Hall. All voted "Aye" by voice vote. Motion passed.

There was a motion by Alderman Young with a second by Alderman Payne to approve the parade permit for American Legion Post on November 11, 2023. All voted "Aye" by voice vote. Motion passed.

Department heads placed their reports in the agenda and Aldermen asked questions.

Citizens comments were heard:

- Erbie Price addressed the Board regarding help with Veterans Day Program.

No additional items were discussed.

There being no further business, there was a motion to adjourn by Alderman Payne with a second by Alderman Young. All voted "Aye" by voice vote. Motion passed. The meeting was adjourned at 5:17 P.M.

Read and approved this \_\_\_\_\_ day of \_\_\_\_\_, 2023

\_\_\_\_\_  
Jerry Lowery, Mayor

ATTEST

\_\_\_\_\_  
Tonya R. Tindle, City Recorder

## *AGENDA ITEM #2*



## SPECIAL PRESENTATIONS

J.T. King, Justin Cunningham, and Austin Edwards will be presented with life-saving awards for their heroic efforts for an incident that happened at the Calfkiller River Dam, where two kayakers were trapped in the rapids at the dam.

## *AGENDA ITEM #3*

## RESOLUTION

<b>A RESOLUTION AUTHORIZING APPROPRIATIONS FOR FINANCIAL AID TO PUBLIC SERVICE, NONPROFIT, AND CHARITABLE ORGANIZATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2024</b>	<b>RESOLUTION # 23- 583</b>
	Requested By: City Recorder
	Prepared By: Tonya Tindle, City Recorder
	Approved as to form and correctness:  _____ (City Attorney)
	Date Passed:
	Minute Book                      Page

**WHEREAS**, pursuant to authority granted by Section 6-54-111, of the Tennessee Code Annotated, the City of Sparta, Tennessee is authorized to make appropriations for financial aid to any nonprofit charitable organization or a nonprofit civic organization; and

**WHEREAS**, the Sparta Mayor and Board of Alderman may appropriate funds, in such amounts as it deems proper, for the financial aid of public service, nonprofit charitable or nonprofit civic organizations whose year-round services benefit the general welfare of the residents of the municipality; and

**WHEREAS**, funds appropriated for such organizations shall only be spent for operational functions.

**NOW, THEREFORE BE IT RESOLVED** by the Mayor and Board of Aldermen of the City of Sparta that the following appropriations, previously approved by Budget Ordinance 23- 960, be made upon request:

1. That \$30,000 be appropriated to the Sparta White County Chamber of Commerce to promote the economic welfare of the citizens of the city.
2. That \$1,050 be appropriated to the Upper Cumberland Development District to promote the economic welfare of the citizens of the city.
3. That \$7,000 be appropriated to White County Imagination Library Program to promote the general welfare of the citizens of the city.
4. That \$2,500 be appropriated to College Advisory Partnership /Motlow Community College to promote the general welfare of the citizens of the city.
5. That \$2,550 be appropriated to the Upper Cumberland Human Resources Agency to be used exclusively for the Meals on Wheels program.
6. That \$8,000 be appropriated to Pacesetters to promote the general welfare of the citizens of the city.

7. That \$6,000 be appropriated to the White County Library to promote the assist with the operational expenses of the library.
8. That \$5,000 be appropriated to the Sparta White County YMCA to promote the general welfare of the citizens of the city.
9. That \$20,090 be appropriated to the Sparta White County Senior Citizens to promote the general welfare of the citizens of the city with \$6,574 designated for loan payments.
10. That \$35,000 be appropriated to the Upper Cumberland Regional Airport to promote the general welfare of the citizens of the city.
11. That \$10,000 be appropriated to the Highlands Economic Initiative to promote Industrial Development.
12. That \$88,954 be appropriated to the Sparta White County E-911 to promote emergency protection services for the citizens of the city.
13. That \$3,800 be appropriated to the Sparta White County Rescue Squad to promote emergency protection services for the citizens of the city.

**READ AND ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023.**

**CITY OF SPARTA**

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Jerry Lowery, Mayor

ATTEST:

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Tonya R. Tindle, City Recorder

## *AGENDA ITEM #4*

## UTILITY PLANT

Description		Item	May 2023	May 2022
Electric Plant		1	\$13,239,157.12	\$12,656,486.17
Less Depreciation		2	\$6,825,942.48	\$6,477,985.28
<b>TOTAL</b>		<b>3</b>	<b>\$6,413,214.64</b>	<b>\$6,178,500.89</b>
Unamortized Acquisition Adjustment		4		
Other Utility Plant - Net		5		
<b>TOTAL PLANT - NET</b>		<b>6</b>	<b>\$6,413,214.64</b>	<b>\$6,178,500.89</b>

## OTHER PROPERTY AND INVESTMENTS

Description		Item	May 2023	May 2022
Non-Utility Property - Net		7		
Other Investments		8	\$15,922.02	\$11,625.87
Sinking Funds		9		
Depreciation Funds		10		
Other Special Funds		12	\$3,598,934.50	\$2,990,308.74
<b>TOTAL</b>		<b>13</b>	<b>\$3,614,856.52</b>	<b>\$3,001,934.61</b>

## CURRENT AND ACCRUED ASSETS

Description		Item	May 2023	May 2022
General Cash and Temporary Cash Investments		14	\$4,125,269.99	\$3,821,976.63
Accounts Receivable		15	\$1,128,133.91	\$1,134,711.80
Materials and Supplies		16	\$477,213.31	\$330,276.88
Prepayments		17	\$1,289,053.95	\$1,108,032.92
Other Current Assets		18	\$376,072.28	\$307,935.37
<b>TOTAL</b>		<b>19</b>	<b>\$7,395,743.44</b>	<b>\$6,702,933.60</b>

## DEFERRED DEBITS

Description		Item	May 2023	May 2022
Debt Expense		20		
Preliminary Survey		21		
Clearing Accounts		22		
Energy Service Loans Receivables		24	\$1,236.26	\$0.00
Deferred Costs on TVA Leases		25		
Other Deferred Debits		26	\$487,219.00	\$317,345.25
<b>TOTAL</b>		<b>27</b>	<b>\$488,455.26</b>	<b>\$317,345.25</b>

## TOTAL ASSETS AND OTHER DEBITS

Description		Item	May 2023	May 2022
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>28</b>	<b>\$17,912,269.86</b>	<b>\$16,200,714.35</b>

## ADDITIONAL INFORMATION

Description	Amount
CFC or CoBank Investments Included in Item No. 8	
Construction Work In-Progress Included in Item No. 1	\$396,638.65
Construction Fund Included in Item No. 12	
Total Miles of Distribution Lines	100.00
Total Miles of Transmission Lines	

## CAPITAL

Description		Item	May 2023	May 2022
Membership Certificates		30		

## UNAPPROPRIATED EARNINGS

Description		Item	May 2023	May 2022
End of Previous Year		--	\$12,877,264.70	\$11,523,682.24
Retained Earnings Adjustment		--		
Beginning of Year		33A	\$12,877,264.70	\$11,523,682.24
Current Year		34A	\$1,298,346.85	\$989,374.49
<b>TOTAL</b>		<b>35A</b>	<b>\$14,175,611.55</b>	<b>\$12,513,056.73</b>

## UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS

Description		Item	May 2023	May 2022
End of Previous Year		--		
Retained Earnings Adjustment		--		
Beginning of Year		33B		
Current Year		34B		
<b>TOTAL</b>		<b>35B</b>		

## TOTAL UNAPPROPRIATED EARNINGS AND UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS

Description		Item	May 2023	May 2022
<b>Total</b>		<b>--</b>	<b>\$14,175,611.55</b>	<b>\$12,513,056.73</b>

## LONG-TERM DEBT

Description		Item	May 2023	May 2022
RUS		36		
CFC		37		
CoBank		38		
Bonds and Other Long-Term Debt		39.1		
TVA		39.3		
Debt Premium and Discount		40		
<b>TOTAL</b>		<b>41</b>		

## OTHER NON-CURRENT LIABILITIES

Description		Item	May 2023	May 2022
Postretirement Benefits		39.2	(\$388,457.32)	\$136,197.32
Energy Service Loans - Advances		42		
Energy Service Loans - Other		43	\$1,236.26	\$5,592.25
<b>TOTAL</b>		<b>44</b>	<b>(\$387,221.06)</b>	<b>\$141,789.57</b>

### CURRENT AND ACCRUED LIABILITIES

Description		Item	May 2023	May 2022
TVA Notes Payable		45.1		
Other Notes Payable		45.2		
Accounts Payable		46	\$2,845,254.21	\$2,896,220.53
Customer Deposits		47	\$617,185.00	\$504,165.00
Taxes and Equivalents Accrued		48		
Interest Accrued - RUS		49		
Interest Accrued - CFC		50		
Interest Accrued - CoBank		51		
Interest Accrued - TVA		52.1		
Interest Accrued - Other		52.2		
Other Current Liabilities		53	\$99,569.16	\$113,811.52
<b>TOTAL</b>		<b>54</b>	<b>\$3,562,008.37</b>	<b>\$3,514,197.05</b>

### DEFERRED CREDITS

Description		Item	May 2023	May 2022
Advances for Construction - Refundable		55	\$0.00	\$0.00
Other Deferred Credits		56	\$561,871.00	\$31,671.00
<b>TOTAL</b>		<b>57</b>	<b>\$561,871.00</b>	<b>\$31,671.00</b>

### TOTAL LIABILITIES AND OTHER CREDITS

Description		Item	May 2023	May 2022
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>		<b>58</b>	<b>\$17,912,269.86</b>	<b>\$16,200,714.35</b>



## OPERATING REVENUE

Description	Item	May 2023	Year to Date
Electric Sales Revenue (Page 7, Item 332)	59	\$988,512.61	\$12,302,562.04
Revenue From Late Payments	60	\$3,358.68	\$50,978.80
Miscellaneous Service Revenue	61	\$2,612.95	\$30,235.36
Rent From Electric Property	62	\$23,872.38	\$262,491.17
Other Electric Revenue	63	\$43.36	\$4,261.83
<b>TOTAL OPERATING REVENUE</b>	<b>64</b>	<b>\$1,018,399.98</b>	<b>\$12,650,529.20</b>

## PURCHASED POWER

Description	Item	May 2023	Year to Date
<b>TOTAL POWER COST (PAGE 7, ITEM 342)</b>	<b>65</b>	<b>\$770,374.31</b>	<b>\$9,469,492.68</b>

## OPERATING EXPENSE

Description	Item	May 2023	Year to Date
Transmission Expense	66		
Distribution Expense	67	\$21,824.13	\$253,914.22
Customer Accounts Expense	68	\$12,083.15	\$148,785.96
Customer Service and Informational Expense	69	\$416.66	\$4,817.21
Sales Expense	70	\$80.00	\$11,157.24
Administrative and General Expense	71	\$49,794.08	\$468,538.65
<b>OPERATING EXPENSE</b>	<b>72</b>	<b>\$84,198.02</b>	<b>\$887,213.28</b>

## MAINTENANCE EXPENSE

Description	Item	May 2023	Year to Date
Transmission Expense	73		
Distribution Expense	74	\$71,152.87	\$666,172.76
Administrative and General Expense	75	\$4,007.24	\$22,417.36
<b>MAINTENANCE EXPENSE</b>	<b>76</b>	<b>\$75,160.11</b>	<b>\$688,590.12</b>

## OTHER OPERATING EXPENSE

Description	Item	May 2023	Year to Date
Depreciation Expense	77	\$27,917.70	\$307,094.70
Amortization of Acquisition Adjustment	78		
Taxes and Tax Equivalents	79	\$15,174.68	\$152,463.56
<b>OTHER OPERATING EXPENSE</b>	<b>80</b>	<b>\$43,092.38</b>	<b>\$459,558.26</b>

## TOTAL OPERATING EXPENSE AND PURCHASED POWER

Description	Item	May 2023	Year to Date
<b>TOTAL OPERATING EXPENSE AND PURCHASED POWER</b>	<b>81</b>	<b>\$972,824.82</b>	<b>\$11,504,854.34</b>

## INCOME

Description	Item	May 2023	Year to Date
<b>Operating Income (Item 64, Less Item 81)</b>	<b>82</b>	<b>\$45,575.16</b>	<b>\$1,145,674.86</b>
Other Income	83	\$21,058.56	\$153,381.34
<b>TOTAL INCOME</b>	<b>84</b>	<b>\$66,633.72</b>	<b>\$1,299,056.20</b>
Miscellaneous Income Deductions	85		\$500.00
<b>NET INCOME BEFORE DEBT EXPENSE</b>	<b>86</b>	<b>\$66,633.72</b>	<b>\$1,298,556.20</b>

## DEBT EXPENSE

Description		Item	May 2023	Year to Date
Interest on Long-Term Debt - RUS		87		
Interest on Long-Term Debt - CFC		88		
Interest on Long-Term Debt - CoBank		89		
Interest on Long-Term Debt - Other		90.1		
Interest - TVA		90.2		
Other Interest Expense		92	\$58.47	\$209.35
Amortization of Debt Discount and Expense		93		
Amortization of Premium on Debt - Credit		94		
<b>TOTAL DEBT EXPENSE</b>		<b>95</b>	<b>\$58.47</b>	<b>\$209.35</b>

## NET INCOME

Description		Item	May 2023	Year to Date
Net Income Before Extraordinary Items and Subsidiary Earnings (Item 86, Less Item 95)		96	\$66,575.25	\$1,298,346.85
Extraordinary Items		97		
Subsidiary Earnings		97.1		
<b>NET INCOME</b>		<b>98</b>	<b>\$66,575.25</b>	<b>\$1,298,346.85</b>

### CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES

Description	May 2023	May 2022
Net Income	\$1,298,346.85	\$989,374.49
Adjustments to Reconcile Net Income to Net Cash:		
Depreciation	\$307,094.70	\$259,940.67
Amortization of:		
Acquisition Adjustment		
Additions to TVA Leases		
Debt Premium or Discount		
Changes in Current and Deferred Items:		
Accounts Receivable	\$245,705.31	\$63,477.74
Materials and Supplies	(\$182,024.66)	(\$77,978.90)
Prepayments and Other Current Assets	(\$206,938.36)	(\$11,134.47)
Deferred Debits	\$0.00	(\$5,592.25)
Accounts Payable	\$194,563.11	\$406,128.74
Customer Deposits	\$108,040.00	\$36,650.00
Taxes and Interest Accrued		
Other Current Liabilities	(\$20,455.13)	(\$15,974.02)
Deferred Credits	\$291.15	\$945.31
Retained Earnings Adjustments		
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<b>\$1,744,622.97</b>	<b>\$1,645,837.31</b>

### CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES

Description	May 2023	May 2022
Change in Net Plant	(\$339,100.99)	(\$461,920.54)
Net Change in Other Property and Investment	(\$606,241.71)	(\$392,443.76)
Energy Service Loans Receivable	\$4,004.24	\$12,385.82
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<b>(\$941,338.46)</b>	<b>(\$841,978.48)</b>

### CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES

Description	May 2023	May 2022
Change in Long-Term Debt		
Notes Payable		
Memberships		
Energy Service Loans Advances	(\$4,004.24)	(\$6,793.57)
Post Retirement Benefit Adjustments	\$0.00	\$0.00
<b>NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES</b>	<b>(\$4,004.24)</b>	<b>(\$6,793.57)</b>

### NET INCREASE (DECREASE) IN CASH AND TEMPORARY INVESTMENTS

Description	May 2023	May 2022
<b>NET INCREASE (DECREASE) IN CASH AND TEMPORARY INVESTMENTS</b>	<b>\$799,280.27</b>	<b>\$797,065.26</b>
CASH AND TEMPORARY INVESTMENTS BEGINNING OF YEAR	\$3,325,989.72	\$3,024,911.37
CASH AND TEMPORARY INVESTMENTS END OF YEAR	\$4,125,269.99	\$3,821,976.63

### TRANSMISSION

Acct.	Operating Expense Description	Expenses May 2023	Expenses May 2022	Payroll May 2023	Payroll May 2022
560	Supervision and Engineering				
561	Load Dispatching				
562	Station Expense				
563	Overhead Line Expense				
564	Underground Line Expense				
566	Miscellaneous				
567	Rents				
(600)	<b>TOTAL TRANSMISSION OPERATING EXPENSE (PAGE 3, ITEM 66)</b>				

### DISTRIBUTION

Acct.	Operating Expense Description	Expenses May 2023	Expenses May 2022	Payroll May 2023	Payroll May 2022
580	Supervision and Engineering	\$12,101.73	\$10,959.12		
581	Load Dispatching				
582	Station Expense				
583	Overhead Line Expense	\$400.00	\$1,497.17		
584	Underground Line Expense				
585	Street Lighting and Signal System Expense		\$560.00		
586	Meter Expense	\$1,463.86	\$1,162.02		
587	Customer Installation Expense	\$870.00	\$0.00		
588	Miscellaneous	\$6,861.23	\$6,497.99		
589	Rents	\$127.31	\$101.03		
(605)	<b>TOTAL DISTRIBUTION OPERATING EXPENSE (PAGE 3, ITEM 67)</b>	<b>\$21,824.13</b>	<b>\$20,777.33</b>		

### CUSTOMER ACCOUNTS EXPENSE

Acct.	Operating Expense Description	Expenses May 2023	Expenses May 2022	Payroll May 2023	Payroll May 2022
901	Supervision				
902	Meter Reading Expense		\$4,275.32		
903	Customer Records and Collection Expense	\$11,522.11	\$11,885.13		
904	Uncollectible Accounts	\$561.04	\$512.52		
905	Miscellaneous				
(610)	<b>TOTAL CUSTOMER ACCOUNTS EXPENSE (PAGE 3, ITEM 68)</b>	<b>\$12,083.15</b>	<b>\$16,672.97</b>		

### CUSTOMER SERVICES & INFORMATIONAL EXPENSE

Acct.	Operating Expense Description	Expenses May 2023	Expenses May 2022	Payroll May 2023	Payroll May 2022
907	Supervision				
908	Customer Assistance Expense	\$416.66	(\$334.74)		
909	Informational and Instructional Advertising Expense				
910	Miscellaneous Customer Service and Informational Expense				
(615)	<b>TOTAL CUSTOMER SERVICES AND INFORMATIONAL EXPENSE (PAGE 3, ITEM 69)</b>	<b>\$416.66</b>	<b>(\$334.74)</b>		

### SALES EXPENSE

Acct.	Operating Expense Description	Expenses May 2023	Expenses May 2022	Payroll May 2023	Payroll May 2022
911	Supervision				
912	Demonstrating and Selling Expense				
913	Advertising Expense		\$87.50		
916	Miscellaneous				
(620)	<b>TOTAL SALES EXPENSE (PAGE 3, ITEM 70)</b>		<b>\$87.50</b>		

**ADMINISTRATIVE & GENERAL**

Acct.	Operating Expense Description	Expenses May 2023	Expenses May 2022	Payroll May 2023	Payroll May 2022
920	Administrative and General Salaries	\$6,113.72	\$4,745.00		
921	Office Supplies and Expense	\$5,142.18	\$4,197.05		
922	Administrative Expense Transferred - Credit				
923	Outside Services Employed	\$4,050.00	\$525.00		
924	Property Insurance	\$1,851.11	\$1,330.88		
925	Injuries and Damages	\$6,274.72	\$2,235.63		
926	Employee Pensions and Benefits	\$26,647.30	\$31,714.69		
927	Franchise Requirements				
928	Regulatory Commission Expense				
929	Duplicate Charges - Credit	(\$284.95)	(\$311.81)		
930	Miscellaneous General Expense				
931	Rents				
(625)	<b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSE (PAGE 3, ITEM 71)</b>	<b>\$49,794.08</b>	<b>\$44,436.44</b>		
(630)	<b>TOTAL OPERATING EXPENSE (PAGE 3, ITEM 72)</b>	<b>\$84,118.02</b>	<b>\$81,639.50</b>		

**ADMINISTRATIVE & GENERAL**

Acct.	Maintenance Expense Description	Expenses May 2023	Expenses May 2022	Payroll May 2023	Payroll May 2022
935	Maintenance of General Plant (Page 3, Item 75)	\$4,007.24	\$2,825.53		
(645)	<b>TOTAL MAINTENANCE EXPENSE (PAGE 3, ITEM 76)</b>	<b>\$75,160.11</b>	<b>\$86,452.20</b>		
(650)	<b>TOTAL OPERATING AND MAINTENANCE EXPENSE</b>	<b>\$159,278.13</b>	<b>\$168,091.70</b>		
(655)	Total Direct and Indirect Payroll Charged to Construction and Retirements				
(660)	Payroll Charged to Other Accounts				
(662)	Fiscal Year Net Change in Accrued Leave Account - (Increase) Decrease				
(665)	<b>TOTAL PAYROLL DISTRIBUTION FOR YEAR</b>				

**TRANSMISSION**

Acct.	Maintenance Expense Description	Expenses May 2023	Expenses May 2022	Payroll May 2023	Payroll May 2022
568	Supervision and Engineering				
569	Maintenance of Structures				
570	Maintenance of Station Equipment				
571	Maintenance of Overhead Lines				
572	Maintenance of Underground Lines				
573	Miscellaneous				
(635)	<b>TOTAL TRANSMISSION MAINTENANCE EXPENSE (PAGE 3, ITEM 73)</b>				

**DISTRIBUTION**

Acct.	Maintenance Expense Description	Expenses May 2023	Expenses May 2022	Payroll May 2023	Payroll May 2022
590	Supervision and Engineering				
591	Maintenance of Structures				
592	Maintenance of Station Equipment	\$418.75	\$5,925.49		
593	Maintenance of Overhead Lines	\$45,392.39	\$55,639.23		
594	Maintenance of Underground Lines	\$2,188.05	\$6,953.08		
595	Maintenance of Line Transformers	\$9,317.50	\$261.10		
596	Street Lighting and Signal Systems	\$6,025.91	\$7,337.53		
597	Maintenance of Meters	\$6,790.95	\$6,750.23		
598	Maintenance of Miscellaneous Distribution Plant	\$1,019.32	\$760.01		
(640)	<b>TOTAL DISTRIBUTION MAINTENANCE EXPENSE (PAGE 3, ITEM 74)</b>	<b>\$71,152.87</b>	<b>\$83,626.67</b>		

### STATISTICAL DATA - REVENUE

Class of Service	Item	May 2023	Year to Date
Residential	100	\$197,454.55	\$2,884,463.46
Gen. Power - 50 kW & Under	101	\$99,064.73	\$1,332,956.44
Gen. Power - Over 50 kW	102	\$663,111.61	\$7,744,033.73
Electric Vehicles	102.1		
Street and Athletic - Codes 72, 73 & 74	103	\$12,990.73	\$157,847.89
Outdoor Lighting - Codes 75, 77 & 78	104	\$15,890.99	\$183,260.52
<b>SUBTOTAL</b>	<b>330</b>	<b>\$988,512.61</b>	<b>\$12,302,562.04</b>
Unbilled Revenue	331		
<b>TOTAL (PAGE 3, ITEM 59)</b>	<b>332</b>	<b>\$988,512.61</b>	<b>\$12,302,562.04</b>

### STATISTICAL DATA - KILOWATT-HOURS SOLD

Class of Service	Item	May 2023	Year to Date
Residential	107	1,584,768	22,762,982
Gen. Power - 50 kW & Under	108	700,843	9,121,988
Gen. Power - Over 50 kW	109	7,318,434	76,249,869
Electric Vehicles	109.1		
Street and Athletic - Codes 72, 73 & 74	110	129,332	1,475,983
Outdoor Lighting - Codes 75, 77 & 78	111	108,852	1,204,366
<b>TOTAL</b>	<b>335</b>	<b>9,842,229</b>	<b>110,815,188</b>
Kilowatt-hours for Own Use	113	9,961	114,077
<b>TOTAL KILOWATT-HOURS SOLD AND USED</b>	<b>114</b>	<b>9,852,190</b>	<b>110,929,265</b>
Kilowatt-hours in Unbilled Revenue (Items 331) Above	336		

### STATE & LOCAL SALES TAX ON ABOVE REVENUE (OPTIONAL)

	State	Sales Tax
<b>Total</b>		

### AMOUNTS EXCLUDED FROM RATE SCHEDULE REVENUE

Description	Item	Credits	Green Power Revenue
Green Power-Res	807		
Green Power-GP < 50kW	808		
Green Power-GP > 50kW	809		
Gen Partners-Res	800	\$198.73	
Gen Partners-GP < 50kW	801		
Gen Partners-GP > 50kW	802		
SMC/GMC	803	\$54,943.94	
EGC	804		
VCP	805		
VII/VIP (IC)	806	\$4,352.00	



### PURCHASED POWER - AMOUNT

Description	Item	May 2023	Year to Date
Purchased Power (TVA)	115	\$770,374.31	\$9,469,492.68
Facilities Rental (TVA)	116		
Other Charges/Credits (TVA)	117		
<b>TOTAL FROM TVA</b>	<b>118</b>	<b>\$770,374.31</b>	<b>\$9,469,492.68</b>
Other Purchased Power	218		
<b>SUBTOTAL</b>	<b>340</b>	<b>\$770,374.31</b>	<b>\$9,469,492.68</b>
Unbilled Purchases	341		
<b>TOTAL (PAGE 3, ITEM 65)</b>	<b>342</b>	<b>\$770,374.31</b>	<b>\$9,469,492.68</b>

### PURCHASED POWER - KILOWATT-HOURS PURCHASED

Description	Item	May 2023	Year to Date
Purchased Power (TVA)	119	9,842,229	104,037,590
<b>TOTAL FROM TVA</b>	<b>122</b>	<b>9,842,229</b>	<b>104,037,590</b>
Other Purchased Power	222		
<b>TOTAL</b>	<b>345</b>	<b>9,842,229</b>	<b>104,037,590</b>
Less Kilowatt-hours Sold and Used (Item 114)	123	9,852,190	110,929,265
Line Losses and Kilowatt-hours Unaccounted for	124	-9,961	-6,891,675
Percent of Losses to Purchases (2 Decimal Places)	125	-0.10%	-6.62%
Cost per Kilowatt-hour Including Facilities Rental (cents)	127	7.83	9.10
Kilowatt-hours in Unbilled Purchases (Item 341) Above	346		

### OTHER PURCHASED POWER

Purchased Power From	Contract No.	Dates

### NUMBER OF CUSTOMERS

Class of Service	Item	May 2023	May 2022
Residential	675	2,248	2,243
Gen. Power - 50 kW & Under	680	686	680
Gen. Power - Over 50 kW	685	114	107
Electric Vehicles	685.1		
Street and Athletic - Codes 72, 73 & 74	690	32	32
Outdoor Lighting - Code 78	693	7	9
<b>TOTAL</b>	<b>694</b>	<b>3,087</b>	<b>3,071</b>
Special Outdoor Lighting - Code 75	696	0	0
Outdoor Lighting - Code 77	697	390	395

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CITY OF SPARTA  
Summary Expenditure Report  
May 2023

Page: 1

Id: GL6660

Fund: 110-GENERAL FUND

Monthly Comparative % 91.6666

-----Account Name-----	ORIGINAL BUDGET	AMENDED BUDGET	YTD EXPENDITURE	BALANCE	% EXPENDED	MTD EXPENDITURE
TOTAL BOARD OF ALDERMEN	21,293.00	21,293.00	17,084.65	4,208.35	80.24	1,329.98
TOTAL CITY COURT	64,853.00	64,853.00	63,431.87	1,421.13	97.81	7,024.80
TOTAL MAYOR	27,429.00	27,429.00	29,383.79	-1,954.79	107.13	1,161.99
TOTAL BOARD AND COMMISSIONS	1,300.00	1,300.00	1,020.00	280.00	78.46	90.00
TOTAL CITY ADMINISTRATOR	254,658.00	254,658.00	189,003.35	65,654.65	74.22	13,767.03
TOTAL GENERAL ELECTIONS	2,000.00	2,000.00	747.00	1,253.00	37.35	0.00
TOTAL FINANCIAL ADMINISTRATION	26,719.00	26,719.00	23,902.67	2,816.33	89.46	0.00
TOTAL CITY RECORDER	117,399.00	117,399.00	120,803.82	-3,404.82	102.90	21,075.46
TOTAL CITY ATTORNEY	7,979.00	7,979.00	6,779.45	1,199.55	84.97	364.95
TOTAL PERSONNEL ADMINISTRATION	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00
TOTAL GIS	80,481.00	80,481.00	71,252.06	9,228.94	88.53	7,654.37
TOTAL PLANNING AND ZONING	21,123.00	21,123.00	13,061.44	8,061.56	61.84	0.00
TOTAL CITY HALL BUILDINGS	53,801.00	53,801.00	56,188.74	-2,387.74	104.44	3,849.41
TOTAL INDUSTRIAL PARKS	2,200.00	2,200.00	518.31	1,681.69	23.56	46.76
TOTAL OTHER GEN GOV EXPENSE	233,925.00	233,925.00	227,461.20	6,463.80	97.24	11,124.63
TOTAL POLICE	1,239,472.00	1,239,472.00	1,271,883.11	-32,411.11	102.61	137,817.36



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CITY OF SPARTA  
Summary Expenditure Report  
May 2023

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Id: GL6660

Fund: 110-GENERAL FUND

Monthly Comparative % 91.6666

-----Account Name-----	ORIGINAL BUDGET	AMENDED BUDGET	YTD EXPENDITURE	BALANCE	% EXPENDED	MTD EXPENDITURE
TOTAL TRAFFIC CONTROL	5,500.00	5,500.00	188,795.42	-183,295.42	3,432.64	187,136.79
TOTAL DONATION TO E-911	88,954.00	88,954.00	88,954.00	0.00	100.00	0.00
TOTAL FIRE PROTECTION & CONTRO	561,716.00	561,716.00	542,424.72	19,291.28	96.57	52,937.97
TOTAL PROTECTIVE INSPECTION	111,170.00	111,170.00	79,355.24	31,814.76	71.38	12,967.46
TOTAL EMERGENCY SERVICES	3,800.00	3,800.00	0.00	3,800.00	0.00	0.00
TOTAL PUBLIC WORKS	152,114.00	152,114.00	140,892.60	11,221.40	92.62	12,311.07
TOTAL HIGHWAYS AND STREETS	777,363.00	777,363.00	628,344.67	149,018.33	80.83	77,967.57
TOTAL SANITATION	1,000.00	1,000.00	1.96	998.04	0.20	1.96
TOTAL WEED AND MOSQUITO CONTRO	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00
TOTAL RABIES AND ANIMAL CONT	77,024.00	77,024.00	88,975.56	-11,951.56	115.52	5,899.68
TOTAL DIRECT ASSISTANCE	87,244.00	87,244.00	495,389.59	-408,145.59	567.82	17,095.86
TOTAL OLD BAKER PARK SCHOOL	1,700.00	1,700.00	1,282.33	417.67	75.43	109.86
TOTAL SENIOR CITIZEN ACT	11,500.00	11,500.00	31,154.82	-19,654.82	270.91	0.00
TOTAL CIVIC CENTER	51,205.00	51,205.00	25,486.00	25,719.00	49.77	6,030.79
TOTAL RECREATION CENTER-OLDHAM	16,250.00	16,250.00	9,365.95	6,884.05	57.64	733.21
TOTAL LITTLE LEAGUE PARKS	11,800.00	11,800.00	8,373.57	3,426.43	70.96	626.40

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CITY OF SPARTA  
Summary Expenditure Report  
May 2023

Page: 3

Id: GL6660

Fund: 110-GENERAL FUND

Monthly Comparative % 91.6666

-----Account Name-----	ORIGINAL BUDGET	AMENDED BUDGET	TYTD EXPENDITURE	BALANCE	% EXPENDED	MTD EXPENDITURE
TOTAL SWIMMING POOL NO. 1	56,660.00	56,660.00	39,791.43	16,868.57	70.23	2,749.84
TOTAL SOCK HOP	3,000.00	3,000.00	2,378.67	621.33	79.29	2,378.67
TOTAL CELEBRATIONS	20,000.00	20,000.00	20,525.00	-525.00	102.63	0.00
TOTAL AMPHITHEATER CONCERTS	11,700.00	11,700.00	12,340.48	-640.48	105.47	4,493.94
TOTAL PARKS	136,900.00	136,900.00	197,328.21	-60,428.21	144.14	41,261.35
CABOOSE	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00
BOCKMAN WAY BUILDING	1,000.00	1,000.00	58.00	942.00	5.80	0.00
HISTORICAL BOARD	10,000.00	10,000.00	3,474.00	6,526.00	34.74	0.00
TOTAL WEB SITE	2,000.00	2,000.00	1,729.00	271.00	86.45	75.00
TOTAL INSURANCE EMPLOYERS SHR	402,163.00	402,163.00	308,089.34	94,073.66	76.61	28,584.06
TOTAL TRANSFERS TO SPEC REV	0.00	0.00	5,525.46	-5,525.46	0.00	0.00
OPERATING TRANSFER TO CAPITAL	1,000,000.00	1,000,000.00	565,230.51	434,769.49	56.52	556,290.66
TRANSFER TO CAPITAL 313	1,806,217.00	1,806,217.00	109,934.91	1,696,282.09	6.09	1,667.21
TOTAL MUNICIPAL AIRPORT	35,000.00	35,000.00	35,000.00	0.00	100.00	0.00
Fund Total	7,610,112.00	7,610,112.00	5,728,097.90	1,882,014.10	75.27	1,216,626.09

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SPARTA WATER

Balance Sheet

May 2023

Page: 1

Id: GL6650

Fund: 413-Water &amp; Sewer

---Account Number---	-----Account Name-----	-----Amount-----
<b>Assets</b>		
413-11213	WATER FUND CHECKING ACCT	725,527.83
413-12120	LGIP - INVESTMENTS	3,188,939.99
413-12121	LGIP-SERIES '17 RESTRICTED 2034	281,965.30
413-13210	ACCOUNTS REC	8,381.00
413-13212	ACCOUNTS RECEIVABLE ELECT	1,786,736.24
413-13215	UNBILLED REVENUE	220,616.82
413-14130	PLANT MATERIALS	204,696.72
413-15110	PREPAID INSURANCE	76,053.13
413-15290	LGIP - CUSTOMER DEPOSITS	177,883.64
413-15490	DEFERRED OUTFLOWS OF RESOURCE	580,922.00
413-16517	2010 RDA SEWER SYSTEM PROJECT	3,820.00
413-16519	BURLEY, LOVE, RIVERVIEW, & WAGON	646,800.40
413-16610	WATER PLANT	16,823,759.88
413-16611	DEPRECIATION - WATER PLANT	-7,894,676.46
413-16620	SEWER PLANT	21,544,654.27
413-16621	DEPRECIATION - SEWER PLANT	-9,982,803.96
	<b>Total Assets</b>	<b>28,393,276.80</b>
<b>Liabilities and Equity</b>		
413-21120	ACCOUNTS PAYABLE	-91,498.65
413-21125	ACCOUNTS PAYABLE ELECTRIC	-577,927.03
413-21127	A/P CITY OF SPARTA	-641.24
413-21224	BLUE CROSS/BLUE SHIELD FAMILY	716.22
413-21225	DELTA DENTAL	245.03
413-21227	ASSURANT EMPLOYEE BENEFITS	641.24
413-21228	VISION	40.19
413-21229	LTD - LINCOLN	523.53
413-21500	DUE TO CUSTOMERS	-3,000.00
413-21610	ORIGINAL ISSUE PREMIUM	-19,832.91
413-21619	2013 USDA LOAN	-1,371,509.84
413-21620	2017 BOND	-3,030,000.00
413-21810	ACCRUED INTEREST PAYABLE	-19,854.69
413-21820	ACCRUED PAYROLL	-11,746.34
413-21825	EMPLOYEE ACCRUED VACATION	-55,423.47
413-21911	CUSTOMER DEPOSITS	-204,730.00
413-21920	AUDITORS CHARGE	-4,125.00
413-23900	DEFERRED INFLOWS OF RESOURCES	-697,693.00
413-23901	NET PENSION LIABILITY	463,177.07
	<b>Total Liabilities and Equity</b>	<b>-5,622,638.89</b>

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## SPARTA WATER

## Profit &amp; Loss Statement

May 2023

Page: 2

Id: GL6670

Fund: 413-Water &amp; Sewer

Monthly Comparative % 91.6666

Acct Number -----Account Name-----

MTD Actual Total Budget YTD Actual Budget Balance

## REVENUES

34220	PUBLIC FIRE PROTECTION	1,724.89	8,500.00	10,967.54 <	2,467.54>
36210	RENT	968.43	10,000.00	10,593.82 <	593.82>
36320	SALE OF BUILDINGS	0.00	0.00	0.00	0.00
36330	SALE OF SURPLUS ITEMS	0.00	0.00	0.00	0.00
36350	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00
36360	SALE OF ASSETS	0.00	0.00	0.00	0.00
36960	TRANSFER FOR SALARIES	0.00	0.00	0.00	0.00
37110	METERED WATER SALES	231,084.47	2,800,000.00	2,635,037.32	164,962.68
37111	UNBILLED REVENUE	0.00	0.00	0.00	0.00
37191	FORFEITED DISCOUNTS	3,025.38	32,500.00	30,441.70	2,058.30
37193	MISC SERVICE REVENUE	1,520.00	15,000.00	14,760.00	240.00
37196	WATER TAP FEES	7,162.98	5,000.00	31,894.98 <	26,894.98>
37198	WATER TESTING REVENUE	640.00	6,000.00	6,140.00 <	140.00>
37199	OTHER REVENUE	25.00	1,500.00	293.66	1,206.34
37210	SEWER REVENUE	118,883.12	1,400,000.00	1,298,962.63	101,037.37
37290	MISC SEWER REVENUE	1,290.00	10,000.00	18,520.00 <	8,520.00>
37291	MISC INDUSTRIAL SEWER	2,300.00	27,600.00	25,300.00	2,300.00
37296	SEWER TAP FEES	0.00	1,000.00	8,000.00 <	7,000.00>
37300	INTEREST INCOME	15,288.12	1,000.00	117,139.27 <	116,139.27>
37310	FUND BALANCE BUDGETED	0.00	0.00	0.00	0.00
37950	DUCK POND STATE FUNDS	0.00	0.00	0.00	0.00
37951	HAMPTONS CROSSROADS GRANT	0.00	0.00	0.00	0.00
37952	CDBG GRANT REVENUE	0.00	0.00	0.00	0.00
37953	TACO METALS GRANT	0.00	0.00	0.00	0.00
37954	USDA GRANT	0.00	0.00	0.00	0.00
	TOTAL OPERATING INCOME	383,912.39	4,318,100.00	4,208,050.92	110,049.08

## WATER OPERATING

52110-111	REGULAR SALARIES	29,197.85	287,658.00	305,469.54 <	17,811.54>
52110-112	OVERTIME SALARIES	0.00	0.00	0.00	0.00
52110-114	TEMPORARY SALARIES	57.05	1,000.00	779.08	220.92
52110-117	ON CALL PAY	540.00	6,000.00	5,775.00	225.00
52110-119	HOLIDAY & BIRTHDAY	157.70	0.00	11,131.66 <	11,131.66>
52110-122	OVERTIME	1,615.72	20,000.00	23,488.78 <	3,488.78>
52110-132	EMPLOYEE BONUS	0.00	0.00	0.00	0.00
52110-134	CHRISTMAS BONUS (\$50/EMPLOYEE	0.00	550.00	0.00	550.00
52110-141	FICA	3,156.86	24,071.00	26,719.47 <	2,648.47>
52110-142	HEALTH INSURANCE	6,279.87	73,947.00	72,059.72	1,887.28
52110-143	RETIREMENT	5,769.74	43,912.00	48,783.00 <	4,871.00>
52110-144	LONG TERM DISABILITY	163.28	1,992.00	1,831.02	160.98
52110-145	DENTAL BENEFITS	229.21	2,791.00	2,561.45	229.55
52110-146	WORKER'S COMP	0.00	0.00	0.00	0.00
52110-147	VISION INSURANCE	41.47	515.00	469.58	45.42
52110-148	EMPLOYEE TRAINING	0.00	2,000.00	0.00	2,000.00

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## SPARTA WATER

## Profit &amp; Loss Statement

May 2023

Page: 3

Id: GL6670

Fund: 413-Water &amp; Sewer

Monthly Comparative % 91.6666

Acct Number -----	Account Name-----	MTD Actual	Total Budget	YTD Actual Budget Balance
52110-149	HEALTH INS REIMBURSEMENTS	0.00	10,000.00	10.83 9,989.17
52110-159	VISION INSURANCE	0.00	0.00	0.00 0.00
52110-200	CONTRACT SERVICES	83.33	14,000.00	12,792.43 1,207.57
52110-211	POSTAGE	0.00	500.00	420.36 79.64
52110-212	ADVERTISEMENT	0.00	0.00	0.00 0.00
52110-231	PUBLICATION OF LEGAL NOTICES	65.00	750.00	156.00 594.00
52110-235	MEMBERSHIPS, REGISTRATION FEES	0.00	2,000.00	453.50 1,546.50
52110-236	PUBLIC RELATIONS	0.00	3,500.00	1,325.00 2,175.00
52110-240	NATURAL GAS	5.13	1,200.00	422.83 777.17
52110-241	ELECTRIC	315.72	6,500.00	4,391.45 2,108.55
52110-242	WATER	0.00	0.00	0.00 0.00
52110-243	SEWER	0.00	0.00	0.00 0.00
52110-245	TELEPHONE	487.12	7,500.00	5,803.51 1,696.49
52110-252	LEGAL & PROFESSIONAL	150.00	1,000.00	1,350.00 < 350.00>
52110-253	AUDITORS CHARGE	187.50	3,000.00	2,062.50 937.50
52110-254	ENGINEERING ANCILLARY SERVICES	7,217.18	10,000.00	14,127.56 < 4,127.56>
52110-255	COMPUTER SERVICES	2,114.86	35,000.00	27,294.81 7,705.19
52110-261	REPAIR & MAINTENANCE - VEHICLE	0.00	15,000.00	3,982.70 11,017.30
52110-262	REPAIR & MAINTENANCE - OTHER	279.82	12,000.00	2,865.16 9,134.84
52110-269	REPAIR & MAINTENANCE - OTHER	0.00	4,000.00	110.00 3,890.00
52110-280	TRAVEL	0.00	1,500.00	28.95 1,471.05
52110-310	OFFICE SUPPLIES & EQUIPMENT	69.45	5,500.00	2,738.46 2,761.54
52110-312	SMALL ITEMS OF EQUIPMENT	62.04	5,000.00	13,461.72 < 8,461.72>
52110-315	WATER METERS & SUPPLIES	0.00	0.00	0.00 0.00
52110-320	OPERATING SUPPLIES	1,359.28	9,000.00	6,706.90 2,293.10
52110-322	LAB TESTING	383.98	1,500.00	1,135.66 364.34
52110-324	JANITORIAL SUPPLIES	0.00	800.00	338.40 461.60
52110-326	UNIFORMS	266.89	4,500.00	4,328.42 171.58
52110-329	OTHER OPERATING SUPPLIES	0.00	0.00	0.00 0.00
52110-331	FUEL & OIL	2,220.69	30,000.00	20,753.09 9,246.91
52110-332	MOTOR VEHICLE PARTS	61.33	7,500.00	3,457.73 4,042.27
52110-333	MACHINERY & EQUIPMENT PARTS	0.00	5,000.00	525.63 4,474.37
52110-334	TIRES, TUBES, & ETC.	240.52	5,000.00	1,345.64 3,654.36
52110-338	WATER LINES (INVENTORY ITEMS)	10,256.84	80,000.00	88,958.57 < 8,958.57>
52110-339	WATER LINES - (NON-INVENTORY)	0.00	3,000.00	3,117.31 < 117.31>
52110-340	OTHER REPAIR & MAINT SUPPLIES	0.00	0.00	0.00 0.00
52110-341	TOOL EXPENSE	1,138.42	3,000.00	4,321.78 < 1,321.78>
52110-344	SAFETY SUPPLIES	158.48	2,500.00	1,139.68 1,360.32
52110-353	WATER PURCHASED	1,176.48	22,000.00	13,903.49 8,096.51
52110-391	WATER METERS	17,980.00	35,000.00	36,466.80 < 1,466.80>
52110-392	FIRE HYDRANTS	0.00	0.00	0.00 0.00
52110-412	READY MIXED CONCRETE	0.00	2,500.00	5.29 2,494.71
52110-429	OTHER METAL PRODUCTS	0.00	0.00	0.00 0.00
52110-451	CRUSHED STONE	1,116.74	8,000.00	5,385.00 2,615.00
52110-454	SODIUM CHLORIDE	0.00	1,500.00	0.00 1,500.00
52110-471	ASPHALT	0.00	3,500.00	3,459.65 40.35
52110-510	INSURANCE	4,001.44	30,000.00	24,414.63 5,585.37
52110-530	RENT/PROPERTY EXPENSES	713.00	9,000.00	7,843.00 1,157.00

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## SPARTA WATER

## Profit &amp; Loss Statement

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Acct Number -----Account Name-----	MTD Actual	Total Budget	YTD Actual	Budget Balance
52110-533 MACHINERY & EQUIPMENT RENTAL	0.00	15,000.00	0.00	15,000.00
52110-540 DEPRECIATION	7,901.23	90,688.00	86,913.53	3,774.47
52110-560 STATE OF TN FEES	0.00	7,500.00	510.00	6,990.00
52110-565 PERMITS	0.00	500.00	600.00	100.00>
52110-592 TAX EQUIVALENT	1,333.33	16,000.00	14,666.63	1,333.37
52110-595 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00
52110-599 REFUNDS ON ACCOUNTS	0.00	0.00	0.00	0.00
52110-630 INTEREST (SHORT TERM)	0.00	0.00	0.00	0.00
52110-631 PRINCIPAL	0.00	0.00	0.00	0.00
52110-640 CUSTOMER DEPOSIT INTEREST	16.99	2,000.00	85.04	1,914.96
52110-740 TRANSFER TO FUND 311 CAPITAL P	0.00	0.00	0.00	0.00
52110-760 TRANSFERS TO GF FOR SALARIES	0.00	127,505.00	99,705.16	27,799.84
52110-762 DONATIONS - CHAMBER OF COMMERCE	0.00	0.00	0.00	0.00
52110-940 EQUIPMENT	0.00	0.00	0.00	0.00
52110-941 GEN PURPOSE MACHINERY	0.00	115,000.00	0.00	115,000.00
52110-942 CONSTRUCTION & MAINT EQUIPMENT	0.00	0.00	0.00	0.00
52110-944 TRANSPORTATION EQUIPMENT	0.00	0.00	36,764.00	36,764.00>
52110-945 COMMUNICATION EQUIPMENT	0.00	0.00	0.00	0.00
52110-947 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00
52110-948 COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00
52110-949 OTHER IMPROVEMENTS	9,825.00	0.00	9,825.00	9,825.00>
WATER OPERATING TOTAL	118,396.54	1,239,879.00	1,069,542.10	170,336.90
WATER TREATMENT PLANT				
52111-111 REGULAR SALARIES	20,309.13	187,715.00	191,753.64	4,038.64>
52111-112 SALARIES - OVERTIME	0.00	0.00	0.00	0.00
52111-117 ON CALL PAY	0.00	0.00	0.00	0.00
52111-119 HOLIDAY & BIRTHDAY	0.00	0.00	5,623.30	5,623.30>
52111-122 OVERTIME	2,348.50	10,000.00	14,271.24	4,271.24>
52111-132 BONUS	0.00	0.00	0.00	0.00
52111-141 FICA	2,201.81	15,125.00	16,292.49	1,167.49>
52111-142 HEALTH INSURANCE	1,114.80	40,068.00	28,457.14	11,610.86
52111-143 RETIREMENT	3,420.31	27,680.00	27,736.70	56.70>
52111-144 LONG TERM DISABILITY	40.52	1,014.00	793.14	220.86
52111-145 DENTAL BENEFITS	40.55	1,460.00	986.65	473.35
52111-146 WORKER'S COMP	0.00	0.00	0.00	0.00
52111-147 VISION INSURANCE	7.34	269.00	178.54	90.46
52111-148 EMPLOYEE EDUCATION	0.00	2,000.00	2,350.00	350.00>
52111-149 HEALTH INS REIMBURSEMENTS	0.00	7,500.00	1,161.69	6,338.31
52111-159 VISION INSURANCE	0.00	0.00	0.00	0.00
52111-200 CONTRACT SERVICES	39.90	5,100.00	53,980.24	48,880.24>
52111-211 POSTAGE	9.55	500.00	91.60	408.40
52111-212 ADVERTISEMENT	0.00	0.00	0.00	0.00
52111-231 PUBLICATION OF LEGAL NOTICES	0.00	0.00	0.00	0.00
52111-240 UTILITIES	0.00	0.00	0.00	0.00
52111-241 ELECTRIC	12,168.38	165,000.00	148,321.91	16,678.09

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Acct Number -----Account Name-----	MTD Actual	Total Budget	YTD Actual Budget Balance
52111-242 WATER	0.00	0.00	0.00 0.00
52111-243 SEWER	0.00	0.00	0.00 0.00
52111-244 GAS	31.99	3,250.00	3,268.38 < 18.38>
52111-245 TELEPHONE	168.84	2,500.00	1,335.63 1,164.37
52111-249 TRASH	97.00	1,000.00	1,039.00 < 39.00>
52111-252 LEGAL & PROFESSIONAL	0.00	0.00	0.00 0.00
52111-254 ARCHITECTURAL, ENGINEERING	0.00	5,000.00	7,172.36 < 2,172.36>
52111-261 VEHICLE MAINTENANCE	0.00	1,000.00	0.00 1,000.00
52111-265 R & M - GROUNDS	0.00	5,000.00	0.00 5,000.00
52111-266 R & M - BUILDINGS	0.00	4,000.00	65.14 3,934.86
52111-269 REPAIR AND MAINTENANCE OTHER	874.03	30,000.00	44,702.30 < 14,702.30>
52111-280 TRAVEL	0.00	2,500.00	42.98 2,457.02
52111-310 OFFICE SUPPLIE & EQUIP	< 0.09>	1,500.00	911.63 588.37
52111-320 OPERATING SUPPLIES	383.52	2,000.00	2,659.50 < 659.50>
52111-321 CHEMICALS	0.00	0.00	0.00 0.00
52111-322 CHEMICALS & LAB TESTING	8,363.22	185,000.00	166,936.54 18,063.46
52111-324 HOUSEHOLD & JANITORIAL	765.45	750.00	1,899.82 < 1,149.82>
52111-326 UNIFORMS	382.20	2,000.00	2,068.90 < 68.90>
52111-329 WATER TESTING SUPPLIES	0.00	0.00	0.00 0.00
52111-331 FUEL & OIL	34.60	1,000.00	440.25 559.75
52111-333 MACHINERY & EQUIP PARTS	0.00	5,000.00	97.57 4,902.43
52111-334 TIRE, TUBES, ETC	0.00	250.00	0.00 250.00
52111-338 CONTRACT REPAIR OF EQUIP	0.00	0.00	0.00 0.00
52111-340 OTHER R & M SUPPLIES	0.00	0.00	0.00 0.00
52111-341 CONSUMABLE TOOLS	0.00	250.00	43.40 206.60
52111-344 SAFETY SUPPLIES	76.97	250.00	815.47 < 565.47>
52111-412 READY MIXED CONCRETE	0.00	0.00	0.00 0.00
52111-451 CRUSHED STONE	0.00	0.00	0.00 0.00
52111-510 INSURANCE	2,716.19	35,000.00	26,614.18 8,385.82
52111-533 MACHINERY & EQUIPMENT RENTAL	0.00	0.00	0.00 0.00
52111-540 DEPRECIATION	20,655.43	248,403.00	227,209.73 21,193.27
52111-560 PERMITS & FEES	0.00	7,000.00	5,705.60 1,294.40
52111-565 PERMITS	0.00	500.00	0.00 500.00
52111-599 FINES	0.00	0.00	0.00 0.00
52111-613 17 BOND FEE EXPENSE	< 118.05>	0.00 <	1,298.55> 1,298.55
52111-630 N/P INTEREST (04,06,08)	7,615.42	91,385.00	83,769.62 7,615.38
52111-631 PRINCIPAL	0.00	180,000.00	0.00 180,000.00
52111-650 06 BOND EXPENSE	0.00	0.00	0.00 0.00
52111-651 08 BOND EXPENSE	0.00	0.00	0.00 0.00
52111-934 COVER FOR SETTLING BASINS	0.00	0.00	0.00 0.00
52111-939 OTHER IMPROVEMENTS (GATE)	0.00	0.00	0.00 0.00
52111-940 PLANT EQUIPMENT	0.00	0.00	3,133.81 < 3,133.81>
52111-947 OFFICE EQUIPMENT	0.00	0.00	0.00 0.00
52111-948 COMPUTER EQUIPMENT	0.00	0.00	0.00 0.00
WATER TREATMENT PLANT TOTAL	83,747.51	1,277,969.00	1,070,631.54 207,337.46
SEWER OPERATING			
52310-111 REGULAR SALARIES	23,045.35	260,031.00	245,348.19 14,682.81

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Acct Number	-----Account Name-----	MTD Actual	Total Budget	YTD Actual	Budget Balance
52310-112	SALARIES - OVERTIME	0.00	0.00	0.00	0.00
52310-114	TEMPORARY SALARIES	57.05	1,000.00	779.08	220.92
52310-117	ON CALL PAY	540.00	7,500.00	5,775.00	1,725.00
52310-119	HOLIDAY & BIRTHDAY	157.72	0.00	7,651.21 <	7,651.21>
52310-122	OVERTIME	1,538.59	20,000.00	18,492.31	1,507.69
52310-132	EMPLOYEE BONUS	0.00	0.00	0.00	0.00
52310-134	CHRISTMAS BONUS (\$50/EMPLOYEE)	0.00	550.00	0.00	550.00
52310-141	FICA	2,520.98	22,073.00	21,338.80	734.20
52310-142	HEALTH INSURANCE	5,168.13	69,495.00	59,830.04	9,664.96
52310-143	RETIREMENT	4,607.45	40,254.00	38,949.11	1,304.89
52310-144	LONG TERM DISABILITY	162.84	1,843.00	1,826.19	16.81
52310-145	DENTAL BENEFITS	188.67	2,629.00	2,176.69	452.31
52310-146	WORKER'S COMP	0.00	0.00	0.00	0.00
52310-147	VISION INSURANCE	34.10	485.00	396.19	88.81
52310-148	EMPLOYEE TRAINING	200.00	1,550.00	200.00	1,350.00
52310-149	HEALTH INS REIMBURSEMENTS	0.00	7,000.00	0.00	7,000.00
52310-159	VISION INSURANCE	0.00	0.00	0.00	0.00
52310-200	CONTRACT SERVICES	83.34	325,000.00	37,550.57	287,449.43
52310-211	POSTAGE	0.00	500.00	387.83	112.17
52310-212	ADVERTISEMENT	0.00	0.00	0.00	0.00
52310-231	PUBLICATION OF PUBLIC NOTIECES	0.00	500.00	486.50	13.50
52310-235	MEMBERSHIPS, REGISTRATIONS	0.00	1,500.00	408.00	1,092.00
52310-236	PUBLIC RELATION	0.00	3,250.00	1,325.00	1,925.00
52310-240	NATURAL GAS	5.13	500.00	422.81	77.19
52310-241	ELECTRIC	5,867.11	80,000.00	77,759.58	2,240.42
52310-242	WATER	32.84	450.00	452.70 <	2.70>
52310-243	SEWER	0.00	110.00	0.00	110.00
52310-245	TELEPHONE	149.12	3,000.00	1,514.06	1,485.94
52310-252	LEGAL & PROFESSIONAL	0.00	2,500.00	88,666.00 <	86,166.00>
52310-253	AUDITORS CHARGE	187.50	3,000.00	2,062.50	937.50
52310-254	ENGINEERY ANCILLARY SERVICES	22,579.37	10,000.00	62,756.57 <	52,756.57>
52310-255	COMPUTER SERVICE	1,301.44	23,000.00	18,221.23	4,778.77
52310-259	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
52310-261	R & M - VEHICLE	0.00	7,000.00	4,014.71	2,985.29
52310-262	R & M OTHER MACHINE & EQUIP	0.00	0.00	78.99 <	78.99>
52310-269	R & M - OTHER	2,454.79	30,000.00	17,644.83	12,355.17
52310-280	TRAVEL	0.00	750.00	0.00	750.00
52310-310	OFFICE SUPPLIES & EQUIPMENT	25.66	2,500.00	718.14	1,781.86
52310-312	SMALL ITEMS OF EQUIPMENT	62.04	3,500.00	3,233.04	266.96
52310-320	OPERATING SUPPLIES	518.90	7,000.00	6,673.38	326.62
52310-321	CHEMICALS BIOXIDE	0.00	0.00	0.00	0.00
52310-322	LAB TESTING	164.95	500.00	3,677.75 <	3,177.75>
52310-324	JANITORIAL SUPPLIES	0.00	1,000.00	39.54	960.46
52310-326	UNIFORMS	266.90	3,500.00	3,228.91	271.09
52310-329	OTHER OPERATING SUPPLIES	0.00	0.00	0.00	0.00
52310-331	FUEL & OIL	1,038.61	17,000.00	11,256.39	5,743.61
52310-332	MOTOR VEHICLE PARTS	0.00	5,000.00	1,538.20	3,461.80
52310-333	MACHINERY & EQUIPMENT PARTS	0.00	7,500.00	2,787.29	4,712.71



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Acct Number	Account Name	MTD Actual	Total Budget	YTD Actual	Budget Balance
52310-334	TIRES	0.00	2,000.00	558.40	1,441.60
52310-338	SEWER LINES, MANHOLES, PUMPS	0.00	17,500.00	3,558.47	13,941.53
52310-339	SEWER LINES - (NON-INVENTORY)	500.27	0.00	2,370.44 <	2,370.44>
52310-340	OTHER REPAIR & MAINT SUPPLIES	0.00	0.00	0.00	0.00
52310-341	TOOL EXPENSE	128.80	3,000.00	3,708.54 <	708.54>
52310-344	SAFETY SUPPLIES	158.48	1,500.00	1,230.08	269.92
52310-353	WATER PURCHASED	0.00	0.00	0.00	0.00
52310-412	READY MIXED CONCRETE	19.56	500.00	19.56	480.44
52310-451	CRUSHED STONE	0.00	3,000.00	326.70	2,673.30
52310-471	SEWER - COLD MIX	0.00	1,000.00	0.00	1,000.00
52310-510	INSURANCE	4,001.44	35,000.00	24,414.63	10,585.37
52310-530	RENT/PROPERTY EXPENSES	713.00	8,556.00	7,843.00	713.00
52310-533	MACHINERY & EQUIPMENT RENTAL	1,453.38	0.00	1,453.38 <	1,453.38>
52310-535	SANITARY MANHOLES PRE-CAST	0.00	0.00	0.00	0.00
52310-540	DEPRECIATION	21,001.86	261,113.00	231,020.46	30,092.54
52310-560	STATE OF TN FEES	0.00	500.00	100.00	400.00
52310-565	PERMITS	0.00	0.00	0.00	0.00
52310-592	TAX EQUIVALENT	1,333.33	16,000.00	14,666.63	1,333.37
52310-595	ANNUAL DUES	0.00	0.00	0.00	0.00
52310-630	INTEREST (SHORT TERM)	3,265.36	36,786.00	35,918.96	867.04
52310-631	PRINCIPAL	0.00	29,851.00	0.00	29,851.00
52310-740	LOSS ON BAD ACCOUNTS	0.00	0.00	0.00	0.00
52310-760	TRANSFERS TO GF FOR SALARIES	0.00	127,505.00	99,705.16	27,799.84
52310-762	DONATIONS - CHAMBER OF COMMERC	0.00	0.00	0.00	0.00
52310-900	EQUIPMENT	0.00	0.00	0.00	0.00
52310-934	CDBG SEWER IMPROVEMENTS	0.00	0.00	0.00	0.00
52310-940	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00
52310-941	OTHER MACHINERY & EQUIPMENT	0.00	5,500.00	0.00	5,500.00
52310-944	TRANSPORTATION EQUIPMENT	0.00	40,000.00	0.00	40,000.00
52310-945	COMMUNICATION EQUIPMENT	0.00	0.00	0.00	0.00
52310-947	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00
52310-948	COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00
52310-949	OTHER IMPROVEMENTS	0.00	0.00	0.00	0.00
	SEWER OPERATING TOTAL	105,534.06	1,562,281.00	1,176,561.74	385,719.26

## SEWER TREATMENT PLANT

52311-111	REGULAR SALARIES	14,985.92	169,444.00	161,997.80	7,446.20
52311-112	SALARIES - OVERTIME	0.00	17,500.00	0.00	17,500.00
52311-117	ON CALL PAY	540.00	7,800.00	4,680.00	3,120.00
52311-119	HOLIDAY & BIRTHDAY	352.82	0.00	3,461.95 <	3,461.95>
52311-122	OVERTIME	1,958.91	0.00	20,862.46 <	20,862.46>
52311-132	BONUS	0.00	0.00	0.00	0.00
52311-141	FICA	1,770.59	14,898.00	14,662.63	235.37
52311-142	HEALTH INSURANCE	2,583.67	31,164.00	27,022.60	4,141.40
52311-143	RETIREMENT	3,241.48	27,264.00	26,850.52	413.48
52311-144	LONG TERM DISABILITY	76.07	915.00	840.48	74.52

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Acct Number -----Account Name-----	MTD Actual	Total Budget	YTD Actual Budget Balance
52311-145 DENTAL BENEFITS	94.61	1,135.00	1,013.67 121.33
52311-146 WORKER'S COMP	0.00	0.00	0.00 0.00
52311-147 VISION INSURANCE	12.23	210.00	158.98 51.02
52311-148 EMPLOYEE EDUCATION	0.00	2,000.00	1,265.97 734.03
52311-149 HEALTH INSURANCE REIMBURSEMENT	0.00	5,000.00	0.00 5,000.00
52311-159 VISION INSURANCE	0.00	0.00	0.00 0.00
52311-200 CONTRACT SERVICES	8,607.35	1,500.00	17,361.40 < 15,861.40>
52311-211 POSTAGE	15.39	2,200.00	1,546.42 653.58
52311-212 ADVERTISEMENT	0.00	0.00	0.00 0.00
52311-236 PUBLIC RELATIONS	0.00	0.00	0.00 0.00
52311-240 UTILITIES	0.00	0.00	0.00 0.00
52311-241 ELECTRIC	5,867.80	85,000.00	79,326.33 5,673.67
52311-242 WATER	0.00	0.00	0.00 0.00
52311-243 SEWER	0.00	0.00	0.00 0.00
52311-245 TELEPHONE	155.12	2,200.00	1,723.79 476.21
52311-249 TRASH	71.00	750.00	724.00 26.00
52311-252 LEGAL & PROFESSIONAL	0.00	0.00	0.00 0.00
52311-254 ARCHITECTURAL, ENGINEERING	0.00	15,000.00	7,557.50 7,442.50
52311-261 R & M - MOTOR VEHICLES	0.00	2,500.00	268.74 2,231.26
52311-265 R & M - GROUNDS	0.00	2,500.00	7,080.52 < 4,580.52>
52311-266 R & M - BUILDINGS	0.00	4,500.00	1,088.49 3,411.51
52311-269 R & M - OTHER	0.00	18,000.00	30,488.68 < 12,488.68>
52311-280 TRAVEL	0.00	1,500.00	31.58 1,468.42
52311-310 OFFICE SUPPLIES & EQUIPMENT	50.95	3,500.00	3,063.17 436.83
52311-320 MATERIALS & SUPPLIES	3,982.63	3,000.00	8,707.19 < 5,707.19>
52311-321 CHEMICALS	0.00	0.00	0.00 0.00
52311-322 LAB EXPENSE	5,169.48	55,000.00	90,348.53 < 35,348.53>
52311-324 JANITORIAL SUPPLIES	24.48	2,500.00	777.03 1,722.97
52311-326 UNIFORMS	148.50	1,800.00	2,288.05 < 488.05>
52311-331 FUEL & OIL	285.65	7,500.00	5,999.34 1,500.66
52311-333 MACHINERY & EQUIPMENT PARTS	560.77	30,000.00	16,852.47 13,147.53
52311-334 TIRES, TUBES	0.00	1,500.00	24.99 1,475.01
52311-338 CONTRACT REPAIR - MACHINERY	0.00	0.00	0.00 0.00
52311-340 OTHER R & M SUPPLIES	0.00	0.00	0.00 0.00
52311-341 CONSUMABLE TOOLS	0.00	1,500.00	1,171.56 328.44
52311-344 SAFETY SUPPLIES	0.00	1,500.00	960.84 539.16
52311-487 TESTING	0.00	0.00	0.00 0.00
52311-510 INSURANCE	2,716.17	32,500.00	26,614.04 5,885.96
52311-533 MACHINERY & EQUIP RENTAL	0.00	0.00	0.00 0.00
52311-540 DEPRECIATION	12,676.70	152,222.00	139,443.70 12,778.30
52311-560 FEES	0.00	10,000.00	1,630.00 8,370.00
52311-565 PERMITS	0.00	0.00	0.00 0.00
52311-595 DUES	0.00	0.00	4,514.50 < 4,514.50>
52311-630 INTEREST	0.00	0.00	0.00 0.00
52311-631 PRINCIPAL	0.00	0.00	0.00 0.00
52311-640 INTEREST LONG TERM DEBT	0.00	0.00	0.00 0.00
52311-650 INTEREST LONG TERM DEBT	0.00	0.00	0.00 0.00
52311-651 05 BOND EXPENSE	0.00	0.00	0.00 0.00

Date: 6/30/2023

Time: 17:47

User: TTINDLE

## SPARTA WATER

## Profit &amp; Loss Statement

May 2023

Page: 9

Id: GL6670

Fund: 413-Water &amp; Sewer

Monthly Comparative % 91.6666

Acct Number -----Account Name-----	MTD Actual	Total Budget	YTD Actual	Budget Balance
52311-934 SLUDGE DISPOSAL	0.00	0.00	0.00	0.00
52311-935 GRIT DISPOSAL	0.00	0.00	0.00	0.00
52311-936 SLUDGE PROCESSING	0.00	0.00	0.00	0.00
52311-938 PRETREATMENT	0.00	0.00	0.00	0.00
52311-940 MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00
52311-941 GENERAL PURPOSE MACHINERY	0.00	0.00	0.00	0.00
52311-947 OFFICE EQUIPMENT	0.00	0.00	0.00	0.00
52311-948 COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00
SEWER TREATMENT PLANT TOTAL	65,948.29	715,502.00	712,409.92	3,092.08
52323-540 DEPRECIATION NOT FUNDED	0.00	0.00	0.00	0.00
Net Profit or (-Loss)	10,285.99 <	477,531.00>	178,905.62 <	656,436.62>

## *AGENDA ITEM #5*



# MEMO

**TO:** Tonya Tindle  
**FROM:** Dillard Quick  
**SUBJECT:** Water Plant 300 hp Motor  
**DATE:** 7/6/2023  
**cc:**

---

Tonya,

We have three high service motors/pumps (1-300hp and 2-250hp) at the water plant to produce water. The 300hp is used in high demand when all other utilities are pulling from the plant. At this time, the 300hp has bit the dust. Without the 300hp we still meet the water demand to all the utilities, but we may have to work longer shifts at night to meet the demands. I would like permission to bid for the purchase of a new 300hp motor.

Thank you,

Dillard Quick

---

7/3/2023

## *AGENDA ITEM #6*

The board approved solicitation of bids for the resealing of the tennis courts at N. Carter Street Park in April. We received no bids.

We need to re-bid this item.

## *AGENDA ITEM #7*



Beginning on the East side of town, the city has been updating the street lights along Bockman Way by replacing 5 new street light poles and lights to LEDS each year. Six more lights need replacing to get to the decorative lights in the historic section of town.

We need to take bids for the light poles and LED lights to accomplish this. This is a budgeted item.

# *BEER BOARD*

Applications for (Check One):

- ☒ On-Premises  
☐ Off-Premises  
☐ On and Off Premises  
☐ Manufacturing/Retail



APPLICATION FOR BEER PERMIT  
State of Tennessee  
City of Sparta

PAID  
JUN 23 2023  
CB  
#1087

I hereby submit this application for a permit to sell, store, manufacture, or distribute beer or other beverages authorized to be sold, stored, manufactures or distributed under the provisions of Tennessee Code Annotated §57-5-101 et seq. and base my application upon the answers to the following questions:

- 1 Full name of applicant (owner): Komang Jacob Hartawan
- 2 Applicant's Social Security #: \_\_\_\_\_ Date of Birth: 11-21-76
- Driver's License: \_\_\_\_\_ Home Telephone: \_\_\_\_\_
- 3 Present home address: 6508 Smithville Hwy Sparta, TN 38583
- 4 Previous address(es) (within last 10 yrs.): \_\_\_\_\_
- 5 Type of Ownership:
- ☒ Person ☐ Partnership ☐ Corporation ☐ Limited Liability Company
- List all persons, partnerships, corporations, or limited liability companies having at least a 5% ownership interest in the business (attach additional sheet if needed)
- Komang Jacob Hartawan
- 6 Name the business will operate as: Casa Luna
- 7 Location of business by street address or other geographical description:
- 184 Churchill Dr. Sparta, TN 38583
- Phone number of the business: 931-837-0308

## *Miscellaneous Information*

## **Sparta Electric System**

**6/9/2023 to 6/30/2023**

- **Outages: Quill E Cope- fuse, Valley View Dr- Squirrel, Gaines & Cherokee Circle- jumper burned off, Circuit 214 & 224 & Old Smithville Hwy – Fuse, W Bronson St – Squirrel, 279 Mayberry St- Bird, 120 S Church St- Squirrel, 420 Riverchase Dr- Limb on line, Saylor's St- fuse**
- **Replace Security Light Pole – 45 N Main St.**
- **Disconnect & Reconnect Service Line- 119 Mitchell St**
- **Replace Primary Pole – 35 Quarry St.**
- **Hooked up Temporary Service – 225 S Camp Heights**
- **Replaced 2 Traffic Light Poles- Turntable and N Spring**
- **Switching for Service Electric**
- **Dropped Service and Removed Security Lights - US Bank – W Bockman Way**
- **Hooked up Temporary Service – 554 W Bockman Way**
- **Connected New Service – 120 Mayberry St (Old Car Wash now Sparta Self Storage)**
- **Changed Primary Pole to Stub Pole – Hutchings St.**
- **Replacing Wood Poles with Steel Poles and transferring service – Justice Center – S Spring St. – Re-routing lines at Rail Road**
- **Replaced Primary Pole – W Bockman Way**
- **Reframed Pole – Edgewood Dr.**
- **Pulled old Poles after Attachments removed**
- **Completed Re-Conducting on Templeton St. and pole change outs**
- **Street & Security Light Maintenance**
- **Spraying Right of Way**
- **Inventory**



# CITY OF SPARTA

# POLICE DEPARTMENT

## TENNESSEE

323 E. Bockman Way Sparta, TN 38583  
P (931) 836-3734 F (931) 836-3086



### Board Notes

- 775 calls of service in June
- 4142 calls of service from Jan to June
- Austin Mccoy is still in the field training stage and is scheduled to go to the academy in the fall of this year.

## Public Works

July 6, 2023

### WATER

Filled sink hole on 111 in front of Ford dealership.

Repaired multiple water leaks.

Mowed tank sites and sprayed for weeds.

Counted inventory for yearly audit.

Fire hydrant repairs.

Starting to get lead and copper surveys back from customers.

Repaired yards and patched roads.

On going cross connections inspections and testing.

Meter change-out program is on schedule.

Maintenance on trucks and equipment.

### WATER PLANT

Tara Poston has been in training in Murfreesboro.

300 hp motor needs to be replaced. Motor is no good.

### SEWER OPERATING

Pulled pump at Mayberry for repairs.

Cleaned several lines with flush truck.

Checked pump stations daily.

Sprayed and mowed right of ways, manholes and pump stations.

### SEWER PLANT

Plant is operating with no overflows.

Rhett Baker has been in training in Murfreesboro.

### STREET DEPARMENT

Normal mowing of parks and square.

Bush hogging properties and roadways.

Worked on Pavilion; framed, wired, plumbing, metal sides and roof, poured sidewalks.

New side by side, mosquito sprayer and generator was delivered week of June 30, 2023.

Hot mixed areas with pot holes across town.

Maintenance on equipment.

Watered new shrubs at monument signs on 111.

Mosquito spraying week of June 26.

Checked decorative lights at night on square and parks to ensure all were working.

Installed soccer goals at Pearson Park. Also, pad for basketball court was installed.

5 driveway tiles were installed.

Cut trees out of right of way.

#### SANITATION

All trash was picked up on schedule.

Still hauling our own trash to Southern Central. We are only taking brush to the landfill.

Road tractor is in shop with turbo out.

Sidarm truck has been at Landmark International in Knoxville for repairs.





CITY OF SPARTA  
6 Liberty Square  
P.O. Box 30  
Sparta, Tennessee 38583  
931.836.3248  
931.836.3941 fax  
[www.spartatn.com](http://www.spartatn.com)

# City Administrator Report

## July 6, 2023



## **TDOT GRANTS**

### **TDOT Multimodal Access Grant- Along the West side of North Spring Street from Bockman Way to Turntable Road**

**\*\*\* NO status change on this project since the June 15, 2023 meeting.**

- Contract has been approved and signed by the City and TDOT.
- Working on NEPA and Section 106 Assessment
- Project Description – The proposed SR289/North Spring Street Sidewalk Enhancement Project will improve a 4,130-foot section of road between the intersection of SR289 and the intersection of SR1 and Turntable Road. This is Phase 1 of providing safe pedestrian travel from residential areas and businesses to medical facilities including dental offices, medical doctor's offices, and St. Thomas Highlands Hospital as well as White County High School, White County Middle School, Sparta YMCA/Recreational Complex, restaurants, convenient stores, and churches. Most of the proposed project section has no existing sidewalk. In the small portions of the sections that do, the sidewalks are deteriorating and are not ADA compliant. The proposal is to add curb, buffer, and sidewalk to this route, as well as ADA compliant ramps, crosswalks, and signalization to enhance pedestrian safety. Future Phase 2 of this project would extend the work of this phase north to St. Thomas Highlands hospital and doctor's offices at the intersection of SR 289 and Sewell Drive.
- Anticipated costs at this time ((TDOT - \$950,000.00 (95%)) ((City – at least \$50,000.00 (5%))
- \*\*\$1,000,000.00 is maximum amount of grant, meaning that if costs increase above \$1,000,000.00, the city will have to pay the initial \$50,000.00 plus any amount over \$1,000,000.00.
- Request for Qualifications approved by TDOT and was sent out on January 27, 2023.
- Gresham Smith & Partners Engineering firm has been selected per the procurement process and contracts were signed at the June 15, 2023 meeting.
- Anticipated completion date is Fall 2025.

## **Tennessee Housing Development Agency Grant**

### **H.O.M.E. (Home Investment Partnerships Program) (HUD)**

**\*\*\* No Status change on this project since the June 15, 2023 meeting.**

- Project Description – To provide rehabilitation of existing single-family housing units within the boundaries of Sparta, TN. Each project selected will be rehabilitated to the international building code and laws and ordinances of Sparta, TN. If the project cannot be rehabilitated to code standards within the allowed funds per project, the home will be demolished and reconstructed. All projects will be for existing family homes which are the principal residences of low-income households. All homeowners will sign a forgivable loan (deed of trust).
- Grant Award Amount - \$375,000.00 (no city match)
- This project is to accomplish two demolitions: 346 Burley Street & 225 S. Camp Heights.

- Environmental Reviews for first two home grant applicants approved and scheduled the bid openings for 346 Burley Street and 225 S. Camp Heights Drive on April 18, 2023.
- Bids came in over budget and White County shared their THDA funds with City to complete the demo and rebuild of both houses.
- House at 346 Burley Street has been demolished.
- Anticipated Completion Date – June 30, 2024

## **United States Department of Agriculture (USDA) Grant**

### **Communities Facilities Grant**

\*\*\* No Status change since the June 15, 2023 meeting.

- Project Description – Purchase of a 60kw Generator with Automatic Transfer Switch to be installed at the Senior Center.
- All site prep work to be done by the Sparta Public Works Department.
- Professional electrical installation will have to be used.
- Cost for generator (Total - \$31,079.00) (USDA portion - \$15,300.00) (City portion - \$15,779.00)
- Generator delivered December 2022
- Installation waiting on electrician.

## **In-house Construction Projects**

### **Lights for Carter Street Walking Trail**

\*\*\* No status change since the June 15, 2023 meeting.

- Project Description – Purchase of twenty-nine (29) Decorative Lights and electrical supplies for Walking Trail improvements beginning at the Pedestrian Walking Bridge at South Carter Park and extending all along North Carter Street. The Public Works Department will extend the sidewalk Street from its termination point up to meet the end of North Carter Street. The Public Works Department and Electric Department will work together to install the lights.
- Project Cost – ((\$106,640.00 – lights (already purchased and delivered)) (est. \$5,000 – concrete)
- Tentative Completion Schedule – Fall 2023

### **Sidewalk Handrails for Bockman Way**

\*\*\* No Status change since the June 15, 2023 meeting.

- All the handrails on Bockman Way and N. Main Street have been removed due to much needed repairs. We have contracted with "The Angry Ironsmith" to design and fabricate all new handrails. The city will install the handrails. The scheduled delivery date is within the first two weeks of June 2023.
- Partial delivery of handrails on June 9<sup>th</sup> and scheduled installation ASAP.

### **Railroad Walking Bridge Rehab**

\*\*\* No Status change since the June 15, 2023 meeting.

- The railroad timbers on the Railroad Walking Bridge need to be replaced due to much needed repairs. The city will install them. Sealed bids were approved and sent out with no replies.
- Redesigning of timber system to a concrete walkway undergoing evaluation.
- Tentative Completion Schedule – Winter 23/24

### **Allen Drive Concrete Drain Tile Rehab**

\*\*\* Status change since the June 15, 2023 meeting.

- The current metal drain tile is in much need of repairs. The city will install during summer break. Sealed bids were approved and sent out with an open date of June 6, 2023.
- Hayes Pipe was low bidder and was approved at June 15, 2023 meeting.
- Tentative Completion Schedule – July 2023

## **Auction of Surplus City Lots**

\*\*\* Status change since the June 15, 2023 meeting.

- City acquired lots due to liens on the property to be sold at public auction. Auction dates to run from June 7, to June 16, 2023. Online and on-site.
- 210 Wagoner Street – Lien \$7,512.00 **SOLD \$17,737.50**
- 658 N. Edgewood Drive – Lien \$7,262.00 (Owns with White County) **SOLD \$22,575.00**
- 219 E. Bronson Street – Lien \$9,994.89 (Owns with White County) **SOLD \$6,557.50**
- Dibrell Street – No Lien (Owns with White County) **SOLD \$8,062.50**

The properties were sold and the liens and taxes will be paid before any monies disbursed to White County.

## Street Paving

\*\*\* Status change since the June 15, 2023 meeting.

- Attached is the Phase 1 Paving schedule that will be given to Rogers Group. The streets highlighted in green represent streets that the Street Department plans to improve before paving. Dillard is checking with Gideon to make sure repairs are made before paving; if not, that street will be moved to Phase 3 (Spring/Summer 2024) and paved only after repairs are made.
- Streets in gray are already paved and pavers will be back in several weeks to finish.
- The second sheet is the entire year's paving list color coded to show what type repairs are needed before paving.

Potential Paving List - Phase 1 - 2022

<u>Street Name</u>	<u>Tons</u>	<u>Length</u>	<u>Defects per 1000'</u>
Hutchings Street	105.42	625	16
Volunteer Drive	134.75	700	9
Woodlawn Drive	193.01	985	8
Crescent Street	128.33	700	9
Fairgrounds Lane	188.17	595	13
Valley View Drive	472.48	2070	12
Broyles Street	304.29	800	13
Davis Street	156.04	700	16
Cook Street	150.33	390	10
E Bronson Street	730.27	3075	8
Swindell Street	136.41	920	12
Willis Street	122.86	555	13
Selby Street	231.92	1100	11
Ruby Street	75.11	475	11
Gracey Heights Street	126.5	600	12
North Butler Street	133.08	555	11
East College Street	151.69	630	11
King Street	196.53	1080	13
S Main Street	354.48	1160	8
Mitchell Street	156.54	825	13
Cedar Bend Street	233.29	1125	13
N Highland Drive	157.6	575	16
Dales Place	191.86	910	16
	4830.96	21150	

23 Streets - 4.01 mi.

## Potential Paving List - 2022

<u>Street Name</u>	<u>Tons</u>	<u>Length</u>	<u>Defects per 1000'</u>
E Bronson Street	730.27	3075	8
S Main Street	354.48	1160	8
Sugar Hill Drive	523.46	3075	8
Pleasant Street	53.76	345	9
Volunteer Drive	134.75	700	9
Cook Street	150.33	390	10
Fred Hill Road	646.08	2450	10
East College Street	151.69	630	11
North Butler Street	133.08	555	11
Ruby Street	75.11	475	11
Selby Street	231.92	1100	11
Gracey Heights Street	126.5	600	12
Swindell Street	136.41	920	12
Cedar Bend Street	233.29	1125	13
King Street	196.53	1080	13
Mitchell Street	156.54	825	13
W Wall Street	121.97	520	13
Willis Street	122.86	555	13
Burley Street	245.79	735	16
Dales Place	191.86	910	16
Davis Street	156.04	700	16
Hutchings Street	105.42	625	16
N Highland Drive	157.6	575	16
Wagoner Street	544.47	2875	16
E Wall Street	94.88	360	22
Love Street	303.27	1130	22
Virginia Avenue	235.92	1075	22
Riverview Drive	144.21	760	24
Helen Place	122.66	670	28
	7867.43	35145	

34 Streets - 6.66 mi.

	water
	sewer
	w & s
	combined
	street



## Sewer

### Consent Order

- September 17, 2022 - \$4,514.50 (25% of Up-front penalty) paid
- \*\*3 Manhole Rehab project on S.R. 111 (\$60,000 to Norris Brothers) should count as Supplemental Environmental Project (SEP) and if counted, the city will not have to pay any additional Up-front penalty. The city is to notify TDEC when (SEP) is complete.
- September 19 and September 21, 2022 – Hethcoat-Davis submitted Overflow Reports to TDEC outlining extenuating and mitigating circumstances for review to possibly gain minimization or outright relief from the sewer availability moratorium.
- October 14, 2022 – Sewer Overflow Response Plan (SORP) was submitted to TDEC by Hethcoat-Davis. If initially approved, must be implemented by December 12, 2022. If modified, then must be implemented within 60 days of state approval.
- eMor- electronic Monthly Operating Report starts this month. Per Dillard, Fred Currier (Sewer Plant Manager) is working on this.
- November 10, 2022 meeting with TDEC with Hethcoat & Davis to go over Overflow Reports and possibly gain minimization or relief from the moratorium. Waiting response from TDEC.
- Mid-December, 2022 - Sewer Overflow Response Plan to be implemented if initially approved.
- December 14, 2022 – Collection System Corrective Action Plan/Engineering Report completed. It is a description of completed projects and future plans to correct problems and establishes timelines for both interim and permanent plans. (Must implement within 120 days of approval, expect mid-late 2023). City to notify TDEC of implementation date in writing. The city has 5 years to complete the corrective action plan (mid-late 2028).
- Annual Report due March 31, 2023 and March 31 each year thereafter.
- Mid-April, 2023 – Corrective Action Plan implementation expected.
- April 13, 2023 – Summary of Capacity, Management, Operations, and Maintenance programs (CMOM) has been filed with TDEC.

TDEC has reviewed the Overflow Reports submitted by Hethcoat-Davis.

- Letter received from TDEC granting the City sewer credits to allow connections at the City's discretion.