

**Tennessee Emergency Communications Board
 Best Practices for Use of 2020 Chart of Accounts
 Version 8/5/2020 Update to 8/7/19 Original**

Acct #	Account Name	Recommended Use or Best Practice
OPERATING REVENUES		
3010	TCA Section 7-86-303 Receipts	Amount of base funding, the amount of deposits made by TECB identified as "Section 303 Funding"
3020	TCA Section 7-86-130 Receipts	Amount of deposits made by TECB identified as "Section 130 Funding"
3060	Local Government Contracts	Receipt of funds from a local government for specific 911 services performed and must be in accordance with a contract or inter-local agreement. (If it is not an operating function of a PSAP or is not identified as a specific payment for a specific service, then it is a non-operating subsidy revenue.)
3070	Contracted Services	Receipt of funds from a non-governmental entity for specific 911 services in accordance with a contract or agreement. (If it is not an operating function of a PSAP or not identified as a specific payment for a specific service, then it is an Other Non-Operating Revenue.)
3080	Sales & Fees	Revenue from sales or receipts of fees
3099	Other Operating Revenue	Revenues not identified in preceding operating revenue classifications
OPERATING EXPENDITURES		
Salaries and wages		
4001	Director	Payments for hours worked for personnel responsible for carrying out the board's requirements, intent and instructions in managing the operation of the district
4002	Administrative Personnel	Payments for hours worked for office staff, clerical, bookkeeping, receptionist, secretarial
4003	Assistant Director(s)	Payments for hours worked for personnel designated to fulfill Director responsibilities when in lieu of the Director
4004	Telecommunicators	Payments for hours worked for personnel responsible for receiving 911 phone calls and relay, transfer or dispatch
4005	Dispatch Supervisor Personnel	Payments for hours worked for payments for hours worked for personnel with supervisor duties over dispatch shifts

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4006	Mapping/Addressing Personnel	Payments for hours worked for personnel who update maps and/or assign
4007	Other Salaries & Wages	Payments for hours worked for personnel positions not identified on other lines in this section, i.e., custodian, parttime employee, premium and regular overtime
4011	Training Personnel	Payments for hours worked for personnel responsible for providing training
4012	IT Personnel	Payments for hours worked for personnel responsible for providing technological support
4013	Compensated Absences	Any cost subject to payroll taxes that is not the result of actual work time, i.e., bonus pay, longevity pay, holiday pay, sick pay, vacation pay, employment
4099	Other Payroll costs	Any payroll costs that are not identified in a previously described account in this section
Employee Benefits		
4101	Social Security	Cost of District's contribution for FICA Social Security
4102	Medicare	Cost of District's contribution for FICA Medicare
4104	Medical Insurance	Cost of District's contribution for group medical insurance
4106	Other Insurance	Cost of District's contribution for any other insurance, like dental and life
4107	Unemployment Compensation	Cost to District for unemployment benefits.
4108	Pension Expense	Cost of District's contribution for retirement plans
4109	Other Post-employment Benefits	Cost of District's contribution for benefit payments to retirees
4199	Other Fringe Benefits	Cost of District's contribution for benefits not identified in accounts previously listed, i.e., 401K match
Administration		
4203	Audit Services	Cost of required annual audit
4204	Accounting / Bookkeeping Services	Payments for applicable services (see Admin Equipment for hardware/software)

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4208	Contract with Vendors	Contracts for security; records disposal to destroy or shred documents; catering, dietary, moving expense for relocations; cost of linen, towel, and uniform services
4209	Data Processing Services	Cost of computer-related services in support of general administrative operations not directly related and identified in another account code. This code is to include the purchase of computer warranties, data storage fees, software/hardware support, and data processing fees
4217	Legal Services	Cost of non-employee attorney fees, court costs, court reporters, notary services, required public notices, requests for bids and RFPs, public auctions of surplus property
4218	Maintenance & Warranty Contracts	Cost of contracts for ongoing maintenance and warranty services of equipment in support of general administrative operations
4221	Consulting Services	Non-employee directors, project managers, appraisers, inspectors, architects, engineers, actuaries, Non-employee directors, etc.,
4229	Lease/Rental-Admin Equipment/Furniture/Fixtur	Payments for the use of equipment, other than in support of Communications, payments for the use of computer-related/data processing equipment rented, or under 12 month leased; includes reproduction equipment, printers,
4232	Advertising	Cost of advertising; job vacancy postings, events, including notices to the general public for any non-legal purpose.
4233	Awards to Employees and Others	Cost of awards recognizing meritorious service by employees, service pins, certificates, etc., and cost of rewards and awards to the general public in recognition of special service or for special duties, incentive programs. (See 911 Revenue Standards - Cash awards to employees must be processed through payroll.)
4234	Board Meeting Expenses	Cost of all items of food and drinks for board meetings; printing needed materials by outside vendors; space or location costs, board member travel authorized, payments or reimbursements for outside personnel requested in advisory capacity,

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4235	Claims and Judgments	All punitive damages and compensatory damages for nonphysical injuries or sickness, such as employee discrimination, payments awarded to third parties or employees (not considered as wages)
4236	Debt Issuance Costs	Fees associated with bond or debt issues (does not include interest)
4237	Dues and Memberships - Administrative	District 911 operations costs for periodicals, journals, professional or technical publications; dues for Chambers of Commerce and professional organizations, i.e., APCO, NENA, and TENA. Also includes administrative functions like NASACT (National Association of State Auditors, Comptrollers, and Treasurers)
4238	Employee Testing and Exams - Administrative	Aptitude testing, drug and health screenings (generally for new hires, may be reimbursements to hired employees or paid directly to service provider)
4239	Equipment - General (non-capitalized)	Cost of purchases in support of general administrative operations for equipment that does not meet the criteria for capitalization in the district's capitalization policy
4240	Insurance-Liability	Cost of insurance premiums for liability coverage of ECD operations.
4241	Insurance-Workers Compensation	Cost of if insurance that protects both employees and the district if an employee experiences an injury or disease while at work
4242	Maintenance and Repairs - Administrative	Cost of maintaining and repairing equipment in support of general administrative operations, not covered under contract
4243	Premiums on surety/fidelity bonds (Insurance)	Cost to cover any losses from breach of the condition of faithful discharge of the duties of any board member, executive committee member, employee, officer, or any other authorized person of an emergency communications district who receives public funds, has authority to make expenditures from public funds, or has access to any public funds

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4244	Public Education	Costs of 911 promotional or instructional events, publications, newspaper fees (other than for advertising or legal notices), brochures, handbooks, posters, billboards, public displays, costumes, token handouts, gifts, prizes, or participation awards, cost of printing 911 slogans and data on token gifts; mascots and school or public appearances, etc. Include exhibit booth fees or cost of educational presentations
4245	Software & Licensing - Administration	Costs for non-capitalized purchases of software, initial purchase of computer software license fees when the software does not meet the capitalization requirements of the district or not part of a purchased package, the renewal of licenses for capitalized software not under another category (I.e. software Evergreen agreement), include fees for software and storage of your data in vendors "clouds"
4246	Supplies & Materials - Administration	Cost of supplies and materials used in the normal operation of a business unit; such as bank service fees, check printing charges, overdraft penalties, bond paper, folders, pencils, fax cartridges; printer/fax cartridges, business cards, computer-related supplies (mice, keyboards), dishes, plastic flatware, serving utensils, paper cups, glasses, paper dishes, paper napkins, table clothes, and similar food service supplies used in presenting and serving food; photos; blank CD's, videos, flash-drives, etc.; cost of printing, documents, tags, envelopes, letterheads, forms, business cards, and reproductions; CD's, books, films and recordings not used for training; food and drink items for resale to stock vending machines; include data processing supplies, i.e., disks, thumb drives, etc., unless specifically for mapping/addressing; copy machine supplies; cost of toner, paper, cost for destruction or shredding of documents. Postage (Cost of postage and related items such as box rentals; Freight and express charges for package delivery, freight services, express or urgent deliveries, freight and express charges not included in cost of merchandise)

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4247	Training costs - Administrative	Cost of all training for professional and personal development of supervisors, directors and other administrative personnel not identified in Communications categories. Includes tuition, enrollment fees, registration fees, consumable supplies, materials; travel costs related to receiving training; cost related to meeting facilities; cost of supplies ordinarily used for classroom or general education purposes, such as examination papers, visual aids, books, essay books, notepads, models, printing costs performed by outside sources for lesson plan materials-handouts, etc.
4248	Travel - Administrative	Cost of authorized travel of supervisors, directors and other administrative personnel not identified in Communications categories in order to fulfill operational needs of the district in accordance with board approved travel policy. Includes mileage in personal vehicles; commercial airfare; lodging; per diem paid to cover travel expenses; meals and incidentals; commercial transportation (bus, train, taxi, limousine, etc.); rental of passenger vehicles; parking; tolls, baggage and check-in fees; etc. (Include travel for the purpose of performing instruction or presentation to others, but travel for personnel training costs should be recorded in appropriate training account.)
4249	Uniforms - Administrative	Cost of uniforms, uniforms services, protective gear, and similar apparel items for personnel not identified in Communications categories.
4250	Telephone costs - Administrative	Costs associated with electronic communications between individuals for administrative purposes not directly related to a 911 call. Generally recurring (monthly) costs billed by service provider, including fees, service changes, maintenance, repairs, and penalties for late payment of bills. Include emergency notification broadcast transmission costs for systems, services,
4251	Telecomm Cell Phones and Pagers - Administrative	Communication costs for devices used for administrative purposes that have remote connections
4252	Cable / Internet Charges - Administrative	Cost of services for data lines, internet and TV Cable Services: not identified in Communications categories

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4253	Vehicle Expenses - Administrative	Cost of rental or under 12 month lease of vehicles, vehicle maintenance and repairs materials, supplies and labor to accomplish needed maintenance and repairs; include oil changes, car washes, tires, tubes, decals and accessories not included in purchase price. Cost of insurance premiums for coverage of vehicles. (Vehicles are for transportation, not trailers, lawnmowers, or generators on wheels.)
4254	Vehicle Fuel - Administrative	Cost of fuel used in operation of vehicles, do not include fuel for generators
4299	Other Admin Services and Expenses	Any services, materials, maintenance, or supply costs for administrative purposes that are not identified in a previously described account
Buildings and Facilities		
4305	Equipment - Facilities (Not Capitalized)	Cost of any equipment other than communications equipment that does not meet the criteria for capitalization in the district's capitalization policy
4307	Utilities	Cost of electricity, for any purpose; fuels used for heating and cooling facilities: natural gas, propane, coal, water and sewage services; include penalties for late payment of bills.
4333	Maintenance and Repairs-Buildings and Facilities	Cost of maintaining and repairing facilities, not covered under contract, including janitorial services, pest control, grounds maintenance, etc. when no written contract exists
4337	Building and Facilities Costs	Payments for the occupancy or use of buildings for office space or storage, land, towers, remote site equipment security or weather protection, etc.
4338	Insurance-Buildings and Contents	Cost of insurance premium for specific purpose
4339	Maintenance & Warranty Contracts	Cost of contracts for ongoing maintenance and warranty services of facilities: to include janitorial services, pest control, grounds maintenance, etc., where written contract exists.
4340	Supplies and Materials - Buildings and Facilities	Cost of supplies and materials used in the normal operation of facilities
4399	Other Building and Facilities Costs	Any services, materials, maintenance, or supply costs for buildings and facilities that are not identified in a previously described account

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Communications - Operations		
4405	Dues and Memberships - Operations	Costs for periodicals, journals, professional or technical publications; i.e., APCO, NENA, and TENA. In support of Communications
4406	Employee Testing and Exams - Operations	Aptitude testing, drug and health screenings (generally for new hires, may be reimbursements to hired employees or paid directly to service provider) for personnel in Communications categories.
4410	Insurance-Equipment (non-administrative)	Cost of insurance premiums for coverage of equipment used for administrative purposes.
4413	Communications Licenses and Fees	Costs for non-capitalized purchase of software, initial purchase of computer software license fees when the software does not meet the district's capitalization requirements or is not part of purchase package, the renewal of licenses for software not under another category (I.e. software Evergreen agreement). Administrative fees from phone companies
4418	Training Expenses - Communications Operation	Cost of all training for professional and personal development personnel identified in Communications categories. Includes tuition, enrollment fees, registration fees, consumable supplies, materials; travel costs related to receiving training; cost related to meeting facilities; cost of supplies ordinarily used for classroom or general education purposes, such as examination papers, visual aids, books, essay books, notepads, models, printing costs performed by outside sources for lesson plan materials-handouts, testing materials and costs, etc.
4419	Travel Expenses - Communications Operations	Cost of authorized travel of Communications categories in order to fulfill operational needs of the district in accordance with board approved travel policy. Includes mileage in personal vehicles; commercial airfare; lodging; per diem paid to cover travel expenses; meals and incidentals; commercial transportation (bus, train, taxi, limousine, etc.); rental of passenger vehicles; parking; tolls, baggage and check-in fees; etc. (Include travel for the purpose of performing instruction or presentation to others, but travel for personal training costs should be recorded in Training account.)

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4422	Addressing/Mapping/Database Consultants	Payments for applicable addressing and mapping services in support of Communications - Operations
4423	Addressing/Mapping/Database Supplies	Cost of hardware and/or software; equipment; supplies; materials; plotter printer cartridges and paper; stakes; measuring devices; GPS locators
4424	Cable / Internet Charges - Communications	Cost of services for data lines, internet and TV Cable Services in support of Communications
4426	Certification/Recertification Fees	Costs for "professional" certifications (i.e. APCO, NENA, EMD, etc.)
4427	Equipment - Communications (not capitalized)	Payments for the purchase or use of communications equipment that is not capitalized. Includes rented, or under 12 month leased
4428	Hosted Operational Services	Payments for all hosted services that are not under agreement for TECB support.
4429	Impact Payments to Government Agencies	Includes payments needed in operation of 911 function; includes lump sum payments for services that would be included in an agreement for administrative services when no binding agreement or contract exists. (Agreements are required for transfers of funds between local governments and if payment is made to local government under conditions and obligations of an Interlocal Agreement, use account 4435)
4430	Language Interpreting	Costs of providing for interpretive services for hearing impaired, seeing impaired, and language translators
4431	Maintenance & Warranty Contracts	Cost of contracts for ongoing maintenance and warranty services of equipment in support of Communications
4432	Maintenance and Repairs-Communications	Cost of maintaining and repairing equipment and software in support of Communications, not covered under contract
4433	NCIC/TBI/TIES Expenses	Expenditures to obtain and use CJIS/NCIC/TBI/TIES and associated costs, if and only if, an ECD is providing law enforcement dispatch services pursuant to an interlocal agreement between the ECD and a law enforcement services provider in accordance with the Interlocal Cooperation Act, Tenn. Code Ann. § 12-9-101, et seq. Includes costs of installation, setup, connectivity, and rights to use.

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4434	Software & Licensing - Communications	<p>Use 4413 - plan to recommend deletion of this code because of duplication - - - Costs for non-capitalized purchases software, initial purchase of computer software license fees when the software does not meet the district's capitalization requirements or is not part of purchase package, the renewal of licenses for software not under another category (I.e. software Evergreen agreement).</p>
4435	Supplies, Materials, & Services - Communications	Payments for the use or accommodation of communications equipment and items required to facilitate Communications, exclude Training Supplies.
4436	Uniforms - Communications	Cost of uniforms, uniforms services, protective gear, and similar apparel items for personnel in Communications categories.
4437	Telephone costs (Call Center Lines)	Costs billed by service provider to enable electronic communications between individuals for purposes related to PSAP operations. Generally recurring (monthly) and includes fees, service changes, maintenance, repairs, CAMA trunks, and penalties for late payment of bills.
4438	Telecomm Cell Phones and Pagers - Comm & C	Communication costs for devices used in PSAP operations that have remote connections and are not administrative in nature.
4439	Vehicle Expenses - Operations	Non-administrative cost of rental or under 12 month lease of vehicles, vehicle maintenance and repairs materials, supplies and labor to accomplish needed maintenance and repairs; include oil changes, car washes, tires, tubes, decals and accessories not included in purchase price. Cost of insurance premiums for coverage of vehicles. (Vehicles are for transportation, not trailers, lawnmowers, or generators on wheels.)
4440	Vehicle Fuel - Operations	Cost of fuel used in operation of generators and vehicles used for operational purposes, non-administrative.
4499	Communications - Operations Other	Any services, materials, maintenance, or supply costs for Communications that are not identified in another Communications account

Depreciation:

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4501	Depreciation:	Recording the annual cost of the decrease in value of capitalized assets over their estimated useful life spans
Amortization		
4601	Amortization:	Recording only the current year's cost of bond discounts and premiums
Non-Operating Revenues		
5001	Investment Income	Income that results from an increase in the value of investments. It includes interest earned on a savings or money market account. You will be notified of the income by your investment company.
5002	Interest Income	Revenue the bank provides to you for your allowing the bank to use your funds while the funds are in their possession. You will be notified of the income by your financial institution.
5003	Net Increase in the Fair Value of Investments	The amount of change in value after a re-measurement calculation. You will be notified of the changes by your Investment Company. (Could be a negative amount.)
5004	Primary Government Subsidies	Resources provided by the primary government in support of ECD operations on behalf of people in the service area to keep rates lower than otherwise would be necessary for the level of goods and services to be provided (helps keep the 911 surcharge at the lowest possible level).
5005	Other Local Governments Subsidies	Resources provided by other local governments in support of ECD operations on behalf of people in the service area to keep rates lower than otherwise would be necessary for the level of goods and services to be provided (helps keep the 911 surcharge at the lowest possible level).
5006	TECB Subsidies	Payments to ECD from TECB for any purpose other than Section 303 or Section 103 operating revenues
5007	Federal Government Grants	Funds received by ECD directly from the Federal Government. Federal funds that are processed through another local government or agency do not get recorded here, but in appropriate source category.

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5008	Gain (Loss) on Disposal of Property	The difference between the disposal proceeds (cash received) and the net carrying amount (book value) of the fixed asset being surplused and disposed of.
5010	Interest Expense	Non-operating cost of interest paid on any borrowings – bonds, loans, convertible debt or lines of credit, and interest cost of capitalized leases.
5012	Rental Income	Any payment you receive for the use or occupation of property, including hookups on communications towers, buildings, office space
5013	Insurance Proceeds	Payments received from an insurance company to reimburse your out-of-pocket expenses resulting from damages during a covered event in accordance with your policy.
5015	Impairment Loss	If the undiscounted future cash flows from an asset (including the sale amount) are less than the asset's carrying amount, an impairment loss must be reported.
5017	Local Government Grants	Sub-recipient or sub-grant funds received directly from other local governments that are derived from sources other than normal local government taxation authorities and processes
5018	State Grants	Funds received by ECD directly from any Tennessee State Government other than TECB
5099	Other Non-Operating Revenue	Any revenue that cannot be justified for placement in any other identified revenue account code. (For instance: vending machine sales; addressing permit fees; issuing building permits; selling maps; selling signs; monitoring security alarms; providing Open Records Act copies; donations of cash from private citizen, etc.)
Capital Contributions		
6001	Primary Government Capital Contributions	Cash gifts or payments from the primary government restricted for the purchase of capital assets.
6002	Other Local Governments Capital Contributions	Cash gifts or payments from other local governments restricted for the purchase of capital assets.

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OPERATING REVENUES

6003	TECB Capital Contributions	
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Cash gifts or payments from the TECB restricted for the purchase of capital assets.