

TENNESSEE EMERGENCY COMMUNICATIONS BOARD
BEST PRACTICES FOR ACCOUNT CODING ---- VERSION 190206

Code	Account Description	Recommended Use for Recording Transactions of:
3010	TECB Base Funding	Receipt of mandated base funding share of distribution from the state
3020	TECB Excess Revenue	Receipt of mandated share of distribution of excess revenue from the state
3040	Other Operating Revenues	Revenue generated from the primary function of operation of the district, i.e., answering 911 calls and relaying, transferring, or dispatching. Must be under a binding agreement between the parties that creates enforceable rights and obligations and establishes a fixed or determinable price and requirement for payment for delivery of service.
4000	Salaries and Wages	Compensation to employees
4001	Director	Personnel responsible for carrying out the board's requirements, intent and instructions in managing the operation of the district
4002	Administrative Personnel	Office staff, clerical, bookkeeping, receptionist, secretarial
4003	Assistant Director	Personnel designated to fulfill Director responsibilities when Director not available
4004	Dispatchers/Telecommunicators/Call takers	Personnel responsible for receiving 911 phone calls and utilizing at least one (1) of the three (3) prescribed methods of response to emergency calls, relay, transfer or dispatch.
4005	Dispatch Supervisor Personnel	Personnel with supervisory duties over dispatch shifts
4006	Mapping / Addressing Personnel	Personnel who update maps and assign addresses
4007	Other Personnel	Personnel positions not identified on other lines in this section
4008	Premium Overtime Pay	Compensation to employees for time worked at premium overtime pay rate
4009	Part-time Personnel	Compensation of all classified part-time personnel for actual time worked
4010	Pay Bonuses	Compensation based on years of service or annual distribution; compensation based on performance standards that are made under written eligibility guidelines applicable to all employees; compensation in lieu of a recurring salary increase.
4099	Other Salaries and Wages	Any payment to an employee, which requires application of payroll taxes, that is not specifically identified in one of the preceding account codes
4100	Employee Benefits	
4101	Social Security	Cost of District's contribution for FICA Social Security
4102	Medicare	Cost of District's contribution for FICA Medicare
4103	Life Insurance	Cost of District's contribution for life insurance
4104	Medical Insurance	Cost of District's contribution for group medical/dental insurance
4105	Dental Insurance	Cost of District's contribution for dental insurance
4106	Other Insurance	Cost of District's contribution for any other insurance
4107	Unemployment Compensation	Cost to District for unemployment benefits.
4108	Pension Expense	Cost of District's contribution for retirement
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 above, i.e., 401K match
4200	Contracted Services:	Account codes to report expenditures for professional and administrative services rendered by a third party (non-employee). Should be based on some signed agreement or document describing the scope of services and fees and be processed under requirements of IRS 1099 guidelines, if applicable.
4201	Addressing/Mapping/Database Consultants	Payments for applicable services, not hardware/software, equipment, supplies or materials
4203	Audit Services	Cost of required annual audit
4204	Accounting / Bookkeeping Services	Payments for applicable services (Include cost of hardware/software, equipment, supplies or materials, in Technology or Office Supplies)
4206	Contracts for Language Interpreting	Costs of providing for interpretive services for hearing impaired, seeing impaired, and language translators
4207	Contracts with Government Agencies	Payments made in compliance with interlocal and consolidated communications centers agreements; includes payments to reimburse purchase of capital assets needed in operation of 911 function
4208	Contracts with Private Agencies	Contracts for security; records disposal to destroy or shred documents; catering, dietary, moving expense for relocations; cost of linen, towel, and uniform services; cost of garbage pickup and disposal, if with vendor and not part of utilities cost.
4209	Data Processing Services	Cost of computer-related services 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
4210	Other Professional Services (Architects, etc.)	Costs of non-employee architects, engineers, actuaries, etc. requiring license or certifications of specialty.
4212	Fees Paid to Service Providers	Identified fees for services that are shown on invoices
4215	Impact Payments to Government Agencies	Includes payments to reimburse purchase of capital assets 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.
4216	Janitorial Services	Cost of services to upkeep and maintain buildings and facilities

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4217	Legal Services	Cost of attorney fees, includes court costs, court reporters, notary services
4218	Maintenance Agreements	Cost of inspections, maintenance performed or repairs made by commercial entities under the auspices of a signed agreement; includes annual HVAC inspections and service; cost of communication equipment maintenance under the auspices of a signed agreement
4219	Technology Consultant	Services to maintain, update, or repair technology equipment or devices provided by outside vendor; If provided in-house, cost of materials and supplies would be reflected in Maintenance & Repairs for communications or office equipment
4220	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.
4221	Other Consultants	Non-employee directors, project managers, appraisers, inspectors
4225	Pest Control	Pest control and extermination contracts or agreements for facilities and grounds.
4227	Lease/Rental-Communications Equipment	Payments for the use of communications equipment.
4228	Lease/Rental-Buildings and Facilities	Payments for the occupancy or use of buildings for office space, remote site equipment security or weather protection, storage, etc.; includes payments for the use of land for radio tower
4229	Lease/Rental-Equip./Furniture	Payments for the use of equipment, other than communications equipment, payments for the use of computer-related/data processing equipment rented, or leased; includes reproduction equipment, printers,
4231	Lease/Rental-Vehicles	Cost of rental or lease of vehicles
4299	Other Contracted Services	Any service obtained by contract not included in identified codes
4300 Supplies, Materials and Maintenance:		
4301	Office Supplies	Supplies, fees, and materials used in the normal operation of a business unit; such as 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.
4302	Janitorial Supplies	Supplies required in the maintenance, operation and repair of buildings and grounds, such as brooms, mops, brushes, buckets, soap, cleaning solvents, hand/screen wipes, rags, paper towels, toilet paper, washers, faucets, light bulbs and fuses; garbage bags;
4303	Mapping / Addressing Supplies	Plotter printer cartridges and paper; stakes; measuring devices; GPS locators
4304	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
4305	Equipment Purchases Not Capitalized	Equipment purchases not capitalized. Equipment that may be used for a variety of different applications instead of a specific account category, or may be of sufficient life span and value that inventory records and controls need to be initiated.
4306	Uniforms and Shirts	Cost of uniforms, uniforms services, protective gear, and similar apparel items
4307	Utilities-Electric	Cost of electricity, for any purpose; include penalties for late payment of bills
4308	Utilities - Natural Gas / Propane	Costs of fuels used for heating and cooling facilities: natural gas, propane, coal, emergency generator fuel, include penalties for late payment of bills
4309	Utilities-Water and Sewer	Cost of water and sewage services, include penalties for late payment of bills
4310	Communications-General Telephone (Admin. Lines)	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, connections and equipment.
4311	Communications-Cell Phones and Pagers	Communication costs for devices that have remote connections.
4312	Communications-General Telephone (Call Center)	Costs billed by service provider to enable electronic communications between individuals for purposes related to a 911 call. Generally recurring (monthly) and includes fees, service changes, maintenance, repairs, CAMA trunks, and penalties for late payment of bills. Include costs of responder mobile communications and location services and devices.

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4313	Cable / Internet Charges	Cost of services for data lines, internet and TV Cable Services
4332	Maintenance & Repairs-Comm. Equipment	Cost of communication equipment maintenance, adjustments and repairs under the auspices of a signed agreement, or materials, supplies and labor to accomplish needed maintenance, adjustments and repairs; include software upgrades, backroom computer/software systems, warranties, software/hardware support
4333	Maintenance & Repairs-Buildings & Facilities	Cost of inspections, maintenance performed or repairs made by commercial entities under the auspices of a signed agreement; includes annual HVAC inspections and service, or materials, supplies and labor to accomplish needed maintenance, upkeep, and repairs; fire extinguisher services or equipment, include security contracts or alarm monitoring fees, grass cutting/landscape fees, fertilizer, snow removal, garbage pickup and disposal,
4334	Maintenance & Repairs-Office Equipment	Cost of office materials, supplies and labor to accomplish needed maintenance and repairs for all office and administration technology systems. i.e., servers and software for email, scheduling and payroll systems, network systems, servers/software for admin PBX, software upgrades to accounting programs, purchase of computer warranties, and software/hardware support.
4335	Maintenance & Repairs-Vehicles	Cost of vehicle maintenance and repairs materials, supplies and labor to accomplish needed maintenance and repairs; include oil changes, car washes, tires, tubes, accessories not included in purchase price, decals,
4336	Fuel – Gasoline and Diesel	Cost of fuel used in operation of vehicles, do not include fuel for generators
4399	Other Supplies, Materials and Maintenance	Any materials, maintenance and supplies cost not applicable for an identified code
4400	Other Charges:	
4401	Bank Charges	Bank service fees, check printing charges, overdraft penalties,
4402	Board Meeting Expenses	Includes the cost of all items of food and drinks for board meetings; printing needed materials by outside agencies; space or location costs, board member travel authorized, payments or reimbursements for outside personnel requested in advisory capacity,
4403	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)
4404	Debt Issuance Costs	Fees associated with bond or debt issues (does not include interest)
4405	Dues and Memberships	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)
4406	Employee Testing and Exams	Drug and health screenings (generally for new hires, may be reimbursements to hired employees or paid directly to service provider)
4407	Insurance-Workers Compensation	Cost of insurance premium for specific purpose
4408	Insurance-Liability	Cost of insurance premium for specific purpose
4409	Insurance-Buildings and Contents	Cost of insurance premium for specific purpose
4410	Insurance-Equipment	Cost of insurance premium for specific purpose
4411	Insurance-Vehicles	Cost of insurance premium for specific purpose
4412	Legal Notices	costs of required public notices of board meetings, requests for bids and RFPs, public auctions of surplus property
4413	Licenses and Fees	Costs for permits, license tags, initial purchase of computer software license fees when the software does not meet the capitalization requirements or not part of purchase package, the renewal of licenses for capitalized software not under another category (I.e. software Evergreen agreement).
4414	Premiums on Surety Bonds	Cost of protection for fidelity of employees, may be fidelity bond
4415	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
4417	Service Awards	Includes 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.)

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4418	Training Expenses	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.
4419	Travel Expenses	Cost of travel and subsistence in accordance with board approved travel policy. (do not include travel required for receipt of training, but include cost of travel for the purpose of performing instruction or presentation); costs include 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, etc. All other miscellaneous costs connected with travel including baggage and check-in fees, etc.
4421	Advertising	Cost of advertising; job vacancy postings, events, including notices to the general public for any non-legal purpose.
4499	Other Charges	Includes moving expense for office relocation
4501	Depreciation:	Recording the annual cost of the decrease in value of capitalized assets over their estimated useful life spans
4601	Amortization:	Recording only the current year's cost of prepaid expenses
5000	NON-Operating Revenues (Expenses):	Be sure to adjust for accrual accounting.
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	Contributions from Primary Government	Payments to ECD from the primary government for support of ECD operations on behalf of people in the service area. Includes all funds that are not eligible for 3040 Other Operating Revenues classification.
5005	Contributions from Other Governments	Payments to ECD from other governments for support of ECD operations on behalf of people in the service area. Includes all funds that are not eligible for 3040 Other Operating Revenues classification.
5006	TECB-Reimbursements and/or Grants	Cash payments to ECD from TECB for any purpose other than Base Funding or TECB Prior Year distributions.
5007	Grants from Federal Government	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.
5008	Gain on Disposal of Property	The difference between the disposal proceeds (cash received) and the net carrying amount (book value) of the fixed asset being surplus and disposed of.
5009	Miscellaneous Income	Any revenue that cannot be justified for placement in any other identified account code. (i.e., donations of cash from private citizens).
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.
5011	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 surplus and disposed of. (Could be gain or loss.)
5012	Rental Income	Any payment you receive for the use or occupation of property, including hookups on communications towers, buildings, office space
5013	Insurance Reimbursements	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.
5014	Revenue from Contracted Services	Any revenue resulting from services provided by the ECD that does not qualify for recording in the Other Operating Revenue account code. (i.e., vending machine sales, addressing permit fees, map sales)
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. ECD revenues are not contingent upon the value of its assets and ECDs should never need to report an Impairment Loss. Use Gain (Loss) on Disposal instead.
5016	Pension Income	This is the gain or loss resulting from a change in the value of a projected benefit obligation from
6000	Capital Contributions	
6001	Capital Contributions from Primary Government	Gifts, reimbursements, or other payments for capitalized items provided to the ECD from the primary government. Record the value of personal or real property items provided to the ECD in lieu of cash payments from the Primary Government. Under GAAP the revenue should be recorded over the life of the asset.

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Code	Account Description	Recommended Use for Recording Transactions of:
6002	Capital Contributions from Other Governments	Gifts, reimbursements, or other payments for capitalized items provided to the ECD from local governments other than the primary. Record the value of personal or real property items provided to the ECD in lieu of cash payments from Other Local Government. Under GAAP the revenue should be recorded over the life of the asset.
6003	Capital Contributions from TECB	Reimbursements provided to the ECD from the TECB for the cost of capitalized items. Under GAAP the revenue should be recorded over the life of the asset.