

Tennessee Emergency Communications Districts UNIFORM CHART OF ACCOUNTS

(Updated September 2023)

All Tennessee emergency communications districts are required to adopt this uniform chart of accounts.

Deviations from the uniform chart of accounts may not be made without the written approval of the Office of the Comptroller of the Treasury, Division of Local Government Audit.

Operating expenses are classified by major category. Major category accounts are identified in the uniform chart of accounts and should be used only to summarize the total of all accounts under a major category.

**Account
Number**

Description

ASSETS

Current Assets

1001	Cash and Cash Equivalents
1002	Investments
1003	Accrued Interest Receivable
1004	Accounts Receivable
1005	Due from Tennessee Emergency Communications Board
1006	Due from Other Governments
1007	Due from Primary Government
1008	Inventories
1009	Prepaid Expenses
1012	Lease Receivable - Current
1020	Other Current Assets
1040	Cash Shortage

Noncurrent Assets

1101	Restricted Assets (Restricted asset accounts may only be used when required by legal or contractual requirements. Appropriate descriptive account titles should be used for all restricted assets. If more than one account is needed, account numbers should start with 1101 and follow in sequence, 1102, 1103, etc.)
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1102 Lease Receivable

Intangible Assets

1201 Intangible (Right-to-Use) Lease Asset
1202 Accumulated Amortization (Right-to-Use) Lease Asset
1203 Intangible (Right-to-Use) SBITA Asset
1204 Accumulated Amortization (Right-to-Use) SBITA Asset

Capital Assets

Capital Assets Being Depreciated

1302 Buildings and Improvements
1303 Accumulated Depreciation-Buildings and Improvements
1304 Furniture and Fixtures
1305 Accumulated Depreciation-Furniture and Fixtures
1306 Office Equipment
1307 Accumulated Depreciation-Office Equipment
1308 Communications Equipment
1309 Accumulated Depreciation-Communications Equipment
1310 Vehicles
1311 Accumulated Depreciation-Vehicles
1312 Leasehold Improvements
1313 Accumulated Depreciation-Leasehold Improvements
1320 Other Capital Assets
1321 Accumulated Depreciation-Other Capital Assets

Capital Assets Not Being Depreciated

1351 Land
1352 Construction in Progress
1353 Other Capital Assets

(Assets not being depreciated or removed from service to be sold or disposed)

1401 Other Assets

(Appropriate descriptive account titles should be used as needed. Account numbers should start with 1401 and follow in sequence, 1402, 1403, etc.)

1410 Net OPEB (Other Postemployment Benefits) Asset
1420 Net Pension Asset

Deferred Outflow of Resources

1601	Deferred Amount on Refunding
1605	Pension Changes in Experience
1610	Pension Changes in Assumptions
1615	Pension Changes in Investment Earnings
1616	Pension Contribution after Measurement Date
1620	Pension Other Deferrals
1630	OPEB Changes in Experience
1631	OPEB Changes in Assumptions
1632	OPEB Changes in Investment Earnings
1633	OPEB Other Deferrals
1634	OPEB Contributions After Measurement Date

LIABILITIES

Current Liabilities

2001	Accounts Payable
2002	Accrued Payroll
2003	Payroll Deductions Payable
2004	Compensated Absences Payable
2005	Contracts Payable
2006	Claims and Judgments Payable
2007	Due to Primary Government
2008	Advances from Primary Government-Current
2009	Bonds Payable-Current
2010	Notes Payable-Current
2011	Accrued Interest Payable
2012	Other Loans Payable-Current
2013	Unearned Revenue
2014	Intangible Lease Liability-Current
2015	SBITA Payable – Current
2020	Other Current Liabilities
2101	Current Liabilities Payable from Restricted Assets

(As many accounts may be used as needed. Appropriate descriptive account titles should be used for each account. Account numbers should start with 2101 and follow in sequence, 2102, 2103, etc.)

Noncurrent Liabilities

- 2201 Advances from Primary Government--Long-term
- 2202 Bonds Payable-Long-term
- 2203 Notes Payable-Long-term
- 2204 Other Loans Payable-Long-term
- 2205 Intangible Lease Liability-Long-term
- 2206 SBITA Payable – Long-Term
- 2209 Lease/SBITA Advances (prepaid)
- 2210 Other Long-term Liabilities
- 2220 Net Pension Liability
- 2221 Net OPEB (Other Postemployment Benefits) Liability

Deferred Inflow of Resources

- 2251 Deferred Grants Received in Advance
- 2252 Deferred Amount on Refunding
- 2253 Leased Asset(s)
- 2255 Pension Changes in Experience
- 2260 Pension Changes in Assumptions
- 2265 Pension Changes in Investment Earnings
- 2270 Pension Other Deferrals
- 2280 OPEB Changes in Experience
- 2281 OPEB Changes in Assumptions
- 2282 OPEB Changes in Investment Earnings
- 2283 OPEB Other Deferrals

NET POSITION

- 2301 Net Investment in Capital Assets (or) Investment in Capital Assets
(Remove "Net" if no related debt)
- 2302 Restricted Net Position
(Distinguish between major categories of restrictions, if any. Account numbers should start with 2302 and follow in sequence, 2303, 2304, etc.)
- 2320 Unrestricted Net Position

REVENUES AND EXPENSES

Operating Revenues

- 3010 TCA Section 7-86-303 Receipts
- 3020 TCA Section 7-86-130 Receipts
- 3060 Local Government Contracts
- 3070 Contracted Services
- 3080 Sales & Fees
- 3090 Other Operating Revenues
(Describe if more than one account is needed. Account numbers should start with 3040 and follow in sequence, 3041, 3042, etc.)

Operating Expenses

- 4000 Salaries and Wages (Major Category)
- 4001 Director
- 4002 Administrative Personnel
- 4003 Assistant Director(s)
- 4004 Telecommunicators
- 4005 Dispatch Supervisor Personnel
- 4006 Mapping /Address Personnel
- 4007 Other Salaries & Wages (Use appropriate descriptive account titles)
- 4011 Training Personnel
- 4012 IT Personnel
- 4013 Compensated Absences
- 4099 Other Payroll Costs

- 4100 Employee Benefits (Major Category)
- 4101 Social Security
- 4102 Medicare
- 4104 Medical Insurance
- 4106 Other Insurance
- 4107 Unemployment Compensation
- 4108 Pension Expense
- 4109 Other Postemployment Benefits
- 4199 Other Fringe Benefits (Use appropriate descriptive account titles)

- 4200 Administration (Major Category)

4203	Audit Services
4204	Accounting / Bookkeeping Services
4208	Contracts with Vendors
4209	Data Processing Services
4217	Legal Services
4218	Maintenance & Warranty Contracts
4221	Consulting Services
4229	Lease/Rental-Admin Equipment/Furniture/Fixtures
4232	Advertising
4233	Awards to Employees and Others
4234	Board Meeting Expenses
4235	Claims and Judgments
4236	Debt Issuance Costs
4237	Dues and Memberships - Administrative
4238	Employee Testing and Exams - Administrative
4239	Equipment - General (not capitalized)
4240	Insurance-Liability
4241	Insurance-Workers Compensation
4242	Maintenance and Repairs - Administrative
4243	Premiums on surety/fidelity bonds (Insurance)
4244	Public Education
4245	Software & Licensing - Administrative
4246	Supplies & Materials - Administrative
4247	Training costs - Administrative
4248	Travel - Administrative
4249	Uniforms - Administrative
4250	Telephone costs - Administrative
4251	Telecomm Cell Phones and Pagers - Administrative
4252	Cable / Internet Charges - Administrative
4253	Vehicle Expenses - Administrative
4254	Vehicle Fuel - Administrative
4299	Other Admin Services and Expenses (Use appropriate descriptive account titles)
4300	<u>Buildings and Facilities (Major Category)</u>
4305	Equipment - Facilities (not capitalized)
4307	Utilities
4333	Maintenance and Repairs-Buildings and Facilities

- 4337 Building and Facilities Costs
- 4338 Insurance-Buildings and Contents
- 4339 Maintenance & Warranty Contracts
- 4340 Supplies and Materials - Buildings and Facilities
- 4399 Other Building and Facilities Costs (Use appropriate descriptive account titles)

- 4400 Communications - Operations (Major Category)
- 4405 Dues and Memberships - Operations
- 4406 Employee Testing and Exams - Operations
- 4410 Insurance-Equipment (non-administrative)
- 4413 Communications Licenses and Fees
- 4418 Training Expenses - Communications Operations
- 4419 Travel Expenses - Communications Operations
- 4422 Addressing/Mapping/Database Consultants
- 4423 Addressing/Mapping/Database Supplies
- 4424 Cable / Internet Charges - Communications
- 4426 Certification/Recertification Fees
- 4427 Equipment - Communications (not capitalized)
- 4428 Hosted Operational Services
- 4429 Impact Payments to Government Agencies
- 4430 Language Interpreting
- 4431 Maintenance & Warranty Contracts
- 4432 Maintenance and Repairs-Communications
- 4433 NCIC/TBI/TIES Expenses
- 4435 Supplies, Materials, & Services - Communications
- 4436 Uniforms - Communications
- 4437 Telephone costs (Call Center Lines)
- 4438 Telecomm Cell Phones and Pagers - Communications and Operations
- 4439 Vehicle Expenses - Operations
- 4440 Vehicle Fuel - Operations
- 4499 Communications - Operations Other (Use appropriate descriptive account titles)

- 4500 Depreciation (Major Category)
- 4501 Depreciation

- 4600 Amortization (Major Category)
- 4601 Amortization

Nonoperating Revenues (Expenses)

- 5001 Investment Income
- 5002 Interest Income
- 5003 Net Increase (Decrease) in the Fair Value of Investments
- 5004 Primary Government Subsidies
- 5005 Other Local Governments Subsidies
- 5006 TECB Subsidies
- 5007 Federal Government Grants
- 5008 Gain (Loss) on Disposal of Property
- 5010 Interest Expense
- 5012 Rental Income
- 5013 Insurance Proceeds
- 5015 Impairment Loss
- 5017 Local Government Grants
- 5018 State Grants
- 5019 Contributions from Others
- 5099 Other Non-Operating Revenue

Capital Contributions

- 6001 Primary Government Capital Contributions
- 6002 Other Local Governments Capital Contributions
- 6003 TECB Capital Contributions