

TENNESSEE EMERGENCY COMMUNICATIONS DISTRICTS
UNIFORM CHART OF ACCOUNTS (Revised 9/2015)

All Tennessee emergency communications districts are required to adopt this uniform chart of accounts as of July 1, 2015.

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.

Revisions to the Uniform Chart of Accounts – July 1, 2015

New Accounts

Assets

- 1040 **Cash Shortage** (To record missing or misappropriated assets)
- 1060 **Net Pension Asset** (To record excess of pension assets over pension liabilities)

Capital Assets

- 1353 **Other Capital Assets** (Assets not being depreciated or Removed from Service to be sold or disposed)

Deferred Outflow of Resources

- 1601 **Deferred Amount on Refunding** (To comply with GASB 65 reporting)
- 1605 **Pension Changes in Experience** (To comply with GASB 68 reporting)
- 1610 **Pension Changes in Assumptions** (To comply with GASB 68 reporting)
- 1615 **Pension Changes in Investment Earnings** (To comply with GASB 68 reporting)
- 1616 **Pension Contribution after Measurement Date** (To comply with GASB 68 reporting)
- 1620 **Pension Other Deferral** (To comply with GASB 68 reporting)

Liabilities

- 2220 **Net Pension Liability** (To record excess of pension liability over pension assets)

Deferred Inflow of Resources

- 2251 **Deferred Grants Received in Advance** (To comply with GASB 65 reporting)
- 2252 **Deferred Amount on Refunding** (To comply with GASB 65 reporting)
- 2255 **Pension Changes in Experience** (To comply with GASB 68 reporting)
- 2260 **Pension Changes in Assumptions** (To comply with GASB 68 reporting)
- 2265 **Pension Changes in Investment Earnings** (To comply with GASB 68 reporting)
- 2270 **Pension Other Deferrals** (To comply with GASB 68 reporting)

Revenues

- 3010 **TECB Distribution of 911 Surcharges** (Base Amount)
- 3020 **TECB Distribution of Excess Revenue**
(3010, 3020: To record revenues from 911 Funding Modernization Act)
- 5016 **Pension Income** (Non-operating Income, to comply with GASB 68 reporting)

Expenses

- 4003 **Assistant Director**
- 4005 **Dispatch Supervisor Personnel**
- 4006 **Mapping/Address Personnel**
- 4007 **Other Personnel**
- 4206 **Contracts for Language Interpreting**
- 4312 **Utilities-General Telephone (Call Center Lines)**

Name Changes

Liabilities (To conform to reporting standards)
2013 Unearned Revenue

Net Position (To conform to reporting standards)
2301 Net Investment in Capital Assets (when there is related debt) or
Investment in Capital Assets (when there is no related debt)
2302 Restricted Net Position
2320 Unrestricted Net Position

Expenses (To provide more appropriate descriptive terminology)
4004 Dispatchers/Telecommunicators/Calltakers
4106 Other Insurance
4108 Pension Expense
4109 Other Postemployment Benefits
4201 Addressing/Mapping/Database Consultants
4204 Accounting / Bookkeeping Services
4210 Other Professional Services (Engineering, Architects, etc.)
4215 Impact Payments to Government Agencies
4219 Technology Consultant
4229 Lease/Rental-Office Equipment/Furniture/Fixtures
4300 Supplies, Materials and Maintenance (Major Category)
4302 Janitorial Supplies
4303 Mapping / Addressing Supplies
4305 Equipment Purchases Not Capitalized
4308 Utilities - Natural Gas / Propane
4310 Utilities-General Telephone (Administration Lines)
4399 Other Supplies, Materials and Maintenance
5005 Contributions from Other Governments / Agencies
5006 TECB-Reimbursements and/or Grants
6002 Capital Contributions from Other Governments / Agencies
6003 Capital Contributions from TECB

Account Changes: Numbers, Name or Repositioned within the Uniform Chart of Accounts

Old Acct <u>No.</u>	New Acct <u>No.</u>	(To provide appropriate descriptive terminology and classification)
3004	3040	Other Operating Revenues
4500	4501	Depreciation
4600	4601	Amortization
4232	4332	Maintenance and Repairs-Communications Equipment
4233	4333	Maintenance and Repairs-Buildings and Facilities
4234	4334	Maintenance and Repairs-Office Equipment
4235	4335	Maintenance and Repairs-Vehicles
4236	4336	Fuel – Gasoline and Diesel
4202	4421	Advertising
4420	4313	Cable / Internet Charges

Deleted Accounts from the Uniform Chart of Accounts – July 1, 2015

(Obsolete or Discontinued Accounts)

Liabilities

1201 Deferred Charges

Revenues

3001 Emergency Telephone Service Charge

3002 Tennessee Emergency Communications Board–Shared Wireless Charge

3003 Tennessee Emergency Communications Board–Operational Funding

Expenses

4003 Dispatchers

4005 Data Processing Personnel

4006 Custodial Personnel

4007 Maintenance Personnel

4205 Administrative Fees-Service Charge

4206 Architects

4211 Facility Relocation Expenses

4213 Fiscal Agent Charges

4214 Financial Advisory Services

4226 Responder and Dispatcher Surveys

4230 Lease/Rental-Office Equipment

4416 Responder and Dispatcher Surveys

**TENNESSEE EMERGENCY COMMUNICATIONS DISTRICTS
UNIFORM CHART OF ACCOUNTS**

(Effective July 1, 2015)

(New or Changed Accounts are highlighted)

ASSETS

Acct.

<u>No.</u>	<u>Current Assets</u>
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
1020	Other Current Assets
1040	Cash Shortage
1060	Net Pension Asset

1101 Noncurrent Assets

Restricted Assets

(Restricted asset accounts may only be used when required by legal or contractual requirements. As many restricted asset accounts may be used as needed. Appropriately 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.)

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)

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

Acct.

No.

- 1401 Other Assets (Appropriately descriptive account titles should be used for these items. If more than one account is needed, account numbers should start with 1401 and follow in sequence, 1402, 1403, etc.)
- 1410 Other Postemployment Benefits 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

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 Capitalized Lease Obligations-Current
- 2013 Unearned Revenue
- 2020 Other Current Liabilities

2101 Current Liabilities Payable from Restricted Assets

(As many accounts may be used as needed. Appropriately descriptive account titles should be used for each account. If more than one account is needed, 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 Capitalized Lease Obligations--Long-term
- 2205 Net Other Postemployment Benefits Obligation
- 2210 Other Long-term Liabilities
- 2220 Net Pension Liability

Deferred Inflow of Resources

2251	Deferred Grants Received in Advance
2252	Deferred Amount on Refunding
2255	Pension Changes in Experience
2260	Pension Changes in Assumptions
2265	Pension Changes in Investment Earnings
2270	Pension Other Deferrals

NET POSITION

Acct.

No.

2301	Net Investment in Capital Assets (when there is related debt) or Investment in Capital Assets (when there is no related debt)
2302	Restricted Net Position (Distinguish between major categories of restrictions, if any. Describe if more than one account is needed. Account numbers should start with 2302 and follow in sequence, 2303, 2304, etc.)
2320	Unrestricted Net Position

REVENUES AND EXPENSES

Operating Revenues

- 3010 TECB Distribution of 911 Surcharges (Base Amount)
- 3020 TECB Distribution of Excess Revenue
- 3040 Other Operating Revenues

(Describe if more than one account is needed. Account numbers should start with 3004 and follow in sequence, 3005, 3006, etc.)

Expense accounts that are identified as major categories should only be used to summarize the total of all accounts under a major category.

Operating Expenses

- 4000 Salaries and Wages (Major Category)
- 4001 Director
- 4002 Administrative Personnel
- 4003 Assistant Director
- 4004 Dispatchers/Telecommunicators/Calltakers
- 4005 Dispatch Supervisor Personnel
- 4006 Mapping /Address Personnel
- 4007 Other Personnel
- 4008 Overtime Pay
- 4009 Part-time Personnel
- 4010 Pay Bonuses
- 4099 Other Salaries and Wages (Appropriately descriptive account titles should be used.)

- 4100 Employee Benefits (Major Category)
- 4101 Social Security
- 4102 Medicare
- 4103 Life Insurance
- 4104 Medical Insurance
- 4105 Dental Insurance
- 4106 Other Insurance
- 4107 Unemployment Compensation
- 4108 Pension Expense
- 4109 Other Postemployment Benefits
- 4199 Other Fringe Benefits (Appropriately descriptive account titles should be used.)

Operating Expenses (Cont.)

4200	<u>Contracted Services (Major Category)</u>
4201	Addressing/Mapping/Database Consultants
4203	Audit Services
4204	Accounting / Bookkeeping Services
4206	Contracts for Language Interpreting
4207	Contracts with Government Agencies
4208	Contracts with Private Agencies
4209	Data Processing Services
4210	Other Professional Services (Engineering, Architects, etc.)
4212	Fees Paid to Service Providers
4215	Impact Payments to Government Agencies
4216	Janitorial Services
4217	Legal Services
4218	Maintenance Agreements
4219	Technology Consultant
4220	NCIC/TBI/TIES Expenses
4221	Other Consultants (Appropriately descriptive account titles should be used.)
4225	Pest Control
4227	Lease/Rental-Communications Equipment
4228	Lease/Rental-Buildings and Facilities
4229	Lease/Rental-Office Equipment/Furniture/Fixtures
4231	Lease/Rental-Vehicles
4299	Other Contracted Services (Appropriately descriptive account titles should be used)

4300	<u>Supplies, Materials and Maintenance (Major Category)</u>
4301	Office Supplies
4302	Janitorial Supplies
4303	Mapping / Addressing Supplies
4304	Postage
4305	Equipment Purchases Not Capitalized
4306	Uniforms and Shirts
4307	Utilities-Electric
4308	Utilities - Natural Gas / Propane
4309	Utilities-Water and Sewer
4310	Utilities-General Telephone (Administration Lines)
4311	Utilities-Cell Phones and Pagers
4312	Utilities-General Telephone (Call Center Lines)
4313	Cable / Internet Charges
4332	Maintenance and Repairs-Communications Equipment
4333	Maintenance and Repairs-Buildings and Facilities
4334	Maintenance and Repairs-Office Equipment
4335	Maintenance and Repairs-Vehicles
4336	Fuel – Gasoline and Diesel
4399	Other Supplies, Materials and Maintenance (Appropriately descriptive account titles should be used)

Operating Expenses (Cont.)

4400 Other Charges (Major Category)

- 4401 Bank Charges
- 4402 Board Meeting Expenses
- 4403 Claims and Judgments
- 4404 Debt Issuance Costs
- 4405 Dues and Memberships
- 4406 Employee Testing and Exams
- 4407 Insurance-Workers Compensation
- 4408 Insurance-Liability
- 4409 Insurance-Buildings and Contents
- 4410 Insurance-Equipment
- 4411 Insurance-Vehicles
- 4412 Legal Notices
- 4413 Licenses and Fees
- 4414 Premiums on Surety Bonds
- 4415 Public Education
- 4417 Service Awards
- 4418 Training Expenses
- 4419 Travel Expenses
- 4421 Advertising
- 4499 Other Charges (Appropriately descriptive titles should be used)

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 Contributions from Primary Government
- 5005 Contributions from Other Governments / Agencies
- 5006 TECB-Reimbursements and/or Grants
- 5007 Grants from Federal Government
- 5008 Gain on Disposal of Property
- 5009 Miscellaneous Income
- 5010 Interest Expense
- 5011 Loss on Disposal of Property
- 5012 Rental Income
- 5013 Insurance Reimbursements
- 5014 Revenue from Contracted Services
- 5015 Impairment Loss
- 5016 Pension Income

6000 Capital Contributions

- 6001 Capital Contributions from Primary Government
- 6002 Capital Contributions from Other Governments / Agencies
- 6003 Capital Contributions from TECB