Tennessee Emergency Communications Districts
UNIFORM CHART OF ACCOUNTS
(Updated July 2026)

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.)
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

Net Position - Other

2401 Error Correction
2402 Change in Accounting Principle

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
3091	Insurance Proceeds (Describe if more than one account is needed. Account numbers should start with 3090 and follow in sequence, 3092, 3093, 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	<u>Communications - Operations (Major Category)</u>
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	<u>Depreciation (Major Category)</u>
4501	Depreciation
4600	<u>Amortization (Major Category)</u>
4601	Amortization
	<u>Nonoperating Revenues (Expenses)</u>
	<u>Noncapital Subsidies Received/(Provided)</u>
5004	Primary Government Subsidies (received)

5005	Other Local Governments Subsidies (received)
5006	TECB Subsidies
5007	Federal Government Grants
5017	Local Government Grants
5018	State Grants
5019	Contributions from Others
5020	Other Noncapital Subsidies (received)
5021	Other Noncapital Subsidies (provided)
	<u>Other Nonoperating Revenues/(Expenses)</u>
5001	Investment Income
5002	Interest Income
5003	Net Increase (Decrease) in the Fair Value of Investments
5008	Gain (Loss) on Disposal of Property
5010	Interest Expense
5098	Other Nonoperating Expense
5099	Other Nonoperating Revenue
6000	Capital Contributions
6001	Capital Contributions - Primary Government
6002	Capital Contributions - Other Local Governments
6003	Capital Contributions - TECB
7000	<u>Unusual or Infrequent Items</u>
7001	Unusual or Infrequent Item (Revenue)
7002	Unusual or Infrequent Item #2 (Revenue)
7100	Unusual or Infrequent Item (Expense)
7101	Unusual or Infrequent Item #2 (Expense)