

TENNESSEE EMERGENCY COMMUNICATIONS DISTRICTS UNIFORM CHART OF ACCOUNTS

(Effective July 1, 2020)

All Tennessee emergency communications districts are required to adopt this uniform chart of accounts as of July 1, 2020.

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.

**Acct
No.**

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
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 Lease 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)

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	Capitalized Lease Liability-Current
2013	Unearned Revenue
2014	Intangible Lease Liability-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 Capitalized Lease Liability-Long-term
- 2205 Intangible Lease Liability-Long-term
- 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
("Net" is removed if there is 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	<u>Administration (Major Category)</u>
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 (non-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 - Administration
4246	Supplies & Materials - Administration
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 Buildings and Facilities (Major Category)
- 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
- 4434 Software & Licensing - Communications
- 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>
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
5099	Other Non-Operating Revenue
6000	<u>Capital Contributions</u>
6001	Primary Government Capital Contributions
6002	Other Local Governments Capital Contributions
6003	TECB Capital Contributions

Chart of Accounts 2015

ASSETS

<u>Acct No.</u>	<u>Description</u>
Control Acct	<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
Control Acct	<u>Noncurrent Assets</u>
1101	Restricted Assets
Control Acct	<u>Capital Assets</u>
Control Acct	<u>Capital Assets Not Being Depreciated</u>
1351	Land
1352	Construction in Progress
1353	Other Capital Assets (Assets not being depreciated or removed from service to be sold or disposed)
Control Acct	<u>Capital Assets Being Depreciated</u>
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

Revised Chart of Accounts 2020

ASSETS

<u>Acct No.</u>	<u>Description</u>
Control Acct	<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
Control Acct	<u>Noncurrent Assets</u>
1101	Restricted Assets
New	1102 Lease Receivable
Control Acct	<u>Intangible Assets</u>
New	1201 Intangible (Right-to-Use) Lease Asset
New	1202 Accumulated Amortization Lease Asset
Control Acct	<u>Capital Assets</u>
Control Acct	<u>Capital Assets Not Being Depreciated</u>
1351	Land
1352	Construction in Progress
1353	Other Capital Assets (Assets not being depreciated or removed from service to be sold or disposed)
Control Acct	<u>Capital Assets Being Depreciated</u>
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		1321	Accumulated Depreciation-Other Capital Assets
1401	<u>Other Assets</u>		1401	<u>Other Assets</u>
1410	Other Postemployment Benefits Assets	Change	1410	Net OPEB (Other Postemployment Benefits) Asset
1060	Net Pension Asset	Change	1420	Net Pension Asset
Control Acct	<u>Deferred Outflow of Resources</u>		Control Acct	<u>Deferred Outflow of Resources</u>
1601	Deferred Amount on Refunding		1601	Deferred Amount on Refunding
1605	Pension Changes in Experience		1605	Pension Changes in Experience
1610	Pension Changes in Assumptions		1610	Pension Changes in Assumptions
1615	Pension Changes in Investment Earnings		1615	Pension Changes in Investment Earnings
1616	Pension Contribution after Measurement Date		1616	Pension Contribution after Measurement Date
1620	Pension Other Deferrals		1620	Pension Other Deferrals
		New	1630	OPEB Changes in Experience
		New	1631	OPEB Changes in Assumptions
		New	1632	OPEB Changes in Investment Earnings
		New	1633	OPEB Other Deferrals
		New	1634	OPEB Contributions After Measurement Date

LIABILITIES

LIABILITIES

Control Acct	<u>Current Liabilities</u>		Control Acct	<u>Current Liabilities</u>
2001	Accounts Payable		2001	Accounts Payable
2002	Accrued Payroll		2002	Accrued Payroll
2003	Payroll Deductions Payable		2003	Payroll Deductions Payable
2004	Compensated Absences Payable		2004	Compensated Absences Payable
2005	Contracts Payable		2005	Contracts Payable
2006	Claims and Judgments Payable		2006	Claims and Judgments Payable
2007	Due to Primary Government		2007	Due to Primary Government
2008	Advances from Primary Government-Current		2008	Advances from Primary Government-Current
2009	Bonds Payable-Current		2009	Bonds Payable-Current
2010	Notes Payable-Current		2010	Notes Payable-Current
2011	Accrued Interest Payable		2011	Accrued Interest Payable
2012	Capitalized Lease Obligations-Current	Change	2012	Capitalized Lease Liability-Current
2013	Unearned Revenue		2013	Unearned Revenue
		New	2014	Intangible Lease Liability-Current
2020	Other Current Liabilities		2020	Other Current Liabilities
2101	Current Liabilities Payable from Restricted Assets		2101	Current Liabilities Payable from Restricted Assets
	<u>Noncurrent Liabilities</u>			<u>Noncurrent Liabilities</u>
2201	Advances from Primary Government--Long-term		2201	Advances from Primary Government--Long-term
2202	Bonds Payable--Long-term		2202	Bonds Payable-Long-term
2203	Notes Payable--Long-term		2203	Notes Payable-Long-term
2204	Capitalized Lease Obligations--Long-term	Change	2204	Capitalized Lease Liability-Long-term
2205	Net Other Postemployment Benefits Obligation	Change	2205	Intangible Lease Liability-Long-term

2210	Other Long-term Liabilities		2210	Other Long-term Liabilities
2220	Net Pension Liability		2220	Net Pension Liability
		Change/New	2221	Net OPEB (Other Postemployment Benefits) Liability
Control Acct	<u>Deferred Inflow of Resources</u>		Control Acct	<u>Deferred Inflow of Resources</u>
2251	Deferred Grants Received in Advance		2251	Deferred Grants Received in Advance
2252	Deferred Amount on Refunding		2252	Deferred Amount on Refunding
		New	2253	Leased Asset(s)
2255	Pension Changes in Experience		2255	Pension Changes in Experience
2260	Pension Changes in Assumptions		2260	Pension Changes in Assumptions
2265	Pension Changes in Investment Earnings		2265	Pension Changes in Investment Earnings
2270	Pension Other Deferrals		2270	Pension Other Deferrals
		New	2280	OPEB Changes in Experience
		New	2281	OPEB Changes in Assumptions
		New	2282	OPEB Changes in Investment Earnings
		New	2283	OPEB Other Deferrals

NET POSITION

2301	Net Investment in Capital Assets (or) Investment in Capital Assets (if no related debt)
2302	Restricted Net Position
2320	Unrestricted Net Position

NET POSITION

2301	Net Investment in Capital Assets (or) Investment in Capital Assets (if no related debt)
2302	Restricted Net Position
2320	Unrestricted Net Position

REVENUES AND EXPENSES

Operating Revenues

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

REVENUES AND EXPENSES

Operating Revenues

3010	TCA Section 7-86-303 Receipts
3020	TCA Section 7-86-130 Receipts
3090	Other Operating Revenues
3060	Local Government Contracts
3070	Contracted Services
3080	Sales & Fees

Operating Expenses

4000	Salaries and Wages (Major Category)
4001	Director

Operating Expenses

4000	Salaries and Wages (Major Category)
4001	Director

4002	Administrative Personnel		4002	Administrative Personnel	
4003	Assistant Director	Change	4003	Assistant Director(s)	
4004	Dispatchers/Telecommunicators/Calltakers	Change	4004	Telecommunicators	
4005	Dispatch Supervisor Personnel		4005	Dispatch Supervisor Personnel	
4006	Mapping /Address Personnel		4006	Mapping /Address Personnel	
4007	Other Personnel	Change	4007	Other Salaries & Wages	
4008	Overtime Pay	Delete	4008	Overtime Pay	Prior year restatement to 4004
4009	Part-time Personnel	Delete	4009	Part-time Personnel	Prior year restatement to 4004
4010	Pay Bonuses	Delete	4010	Pay Bonuses	Prior year restatement to 4007
		New	4011	Training Personnel	
		New	4012	IT Personnel	
		New	4013	Compensated Absences	
4099	Other Salaries and Wages	Change	4099	Other Payroll Costs	

4100	<u>Employee Benefits (Major Category)</u>		4100	<u>Employee Benefits (Major Category)</u>	
4101	Social Security		4101	Social Security	
4102	Medicare		4102	Medicare	
4103	Life Insurance	Delete	4103	Life Insurance	Prior year restatement to 4106
4104	Medical Insurance		4104	Medical Insurance	
4105	Dental Insurance	Delete	4105	Dental Insurance	Prior year restatement to 4106
4106	Other Insurance		4106	Other Insurance	
4107	Unemployment Compensation		4107	Unemployment Compensation	
4108	Pension Expense		4108	Pension Expense	
4109	Other Postemployment Benefits		4109	Other Postemployment Benefits	
4199	Other Fringe Benefits (Appropriately descriptive account titles should be used.)		4199	Other Fringe Benefits (Appropriately descriptive account titles should be used.)	

4200	<u>Contracted Services (Major Category)</u>	Change	4200	<u>Administration (Major Category)</u>	
4201	Addressing/Mapping/Database Consultants	Change	4422	Addressing/Mapping/Database Consultants	
4203	Audit Services		4203	Audit Services	
4204	Accounting / Bookkeeping Services		4204	Accounting / Bookkeeping Services	
4206	Contracts for Language Interpreting	Change	4430	Language Interpreting	
4207	Contracts With Government Agencies	Delete	4207	Contracts With Government Agencies	Prior year restatement to 4429
4208	Contracts With Private Agencies	Change	4208	Contracts With Vendors	
4209	Data Processing Services		4209	Data Processing Services	
4210	Other Professional Services (Engineering, Architects, etc.)	Delete	4210	Other Professional Services (Engineering, Architects, etc.)	Prior year restatement to 4221
4212	Fees Paid to Service Providers	Delete	4212	Fees Paid to Service Providers	Prior year restatement to 4431

4215	Impact Payments to Government Agencies	Change	4429	Impact Payments to Government Agencies	
4216	Janitorial Services	Delete	4216	Janitorial Services	Prior year restatement to 4333
4217	Legal Services		4217	Legal Services	
4218	Maintenance Agreements	Change	4218	Maintenance & Warranty Contracts	
4219	Technology Consultant	Delete	4219	Technology Consultant	Prior year restatement to 4221
4220	NCIC/TBI/TIES Expenses	Change	4433	NCIC/TBI/TIES Expenses	
4221	Other Consultants	Change	4221	Consulting Services	
4225	Pest Control	Delete	4225	Pest Control	Prior year restatement to 4333
4227	Lease/Rental-Communications Equipment	Delete	4227	Lease/Rental-Communications Equipment	Prior year restatement to 4427
4228	Lease/Rental-Buildings and Facilities	Delete	4228	Lease/Rental-Buildings and Facilities	Prior year restatement to 4337
4229	Lease/Rental-Office Equipment/Furniture/Fixtures	Change	4229	Lease/Rental-Admin Equipment/Furniture/Fixtures	
4231	Lease/Rental-Vehicles	Delete	4231	Lease/Rental-Vehicles	Prior year restatement to 4335
		New	4237	Dues and Memberships - Administrative	
		New	4238	Employee Testing and Exams - Administrative	
		New	4239	Equipment - General (non-capitalized)	
		New	4245	Software & Licensing - Administration	
		New	4246	Supplies & Materials - Administration	
		New	4247	Training costs - Administrative	
		New	4248	Travel - Administrative	
		New	4250	Telephone costs - Administrative	
		New	4251	Telecomm Cell Phones and Pagers - Administrative	
		New	4252	Cable / Internet Charges - Administrative	
		New	4253	Vehicle Expenses - Administrative	
		New	4254	Vehicle Fuel - Administrative	
4299	Other Contracted Services (Appropriately descriptive account titles should be used)	Change	4299	Other Admin Services and Expenses	
4300	<u>Supplies, Materials and Maintenance (Major Category)</u>	Change	4300	Buildings and Facilities (Major Category)	
4301	Office Supplies	Delete	4301	Office Supplies	Prior year restatement to 4246
4302	Janitorial Supplies	Delete	4302	Janitorial Supplies	Prior year restatement to 4333
4303	Mapping / Addressing Supplies	Change	4423	Addressing/Mapping/Database Supplies	
4304	Postage	Delete	4304	Postage	Prior year restatement to 4246
4305	Equipment Purchases Not Capitalized	Change	4305	Equipment - Facilities (Not Capitalized)	
4306	Uniforms and Shirts	Change	4249	Uniforms - Administrative	
4307	Utilities-Electric	Change	4307	Utilities	
4308	Utilities - Natural Gas / Propane	Delete	4308	Utilities - Natural Gas / Propane	Prior year restatement to 4307

4309	Utilities-Water and Sewer	Delete	4309	Utilities-Water and Sewer	Prior year restatement to 4307	
4310	Utilities-General Telephone (Administration Lines)	Delete	4310	Utilities-General Telephone (Administration Lines)		
4311	Utilities-Cell Phones and Pagers	Delete	4311	Utilities-Cell Phones and Pagers		
4312	Utilities-General Telephone (Call Center Lines)	Change	4437	Telephone costs (Call Center Lines)		
4313	Cable / Internet Charges	Delete	4313	Cable / Internet Charges		
4332	Maintenance and Repairs-Communications Equipment	Change	4432	Maintenance and Repairs-Communications		
4333	Maintenance and Repairs-Buildings and Facilities		4333	Maintenance and Repairs-Buildings and Facilities		
4334	Maintenance and Repairs-Office Equipment	Change	4242	Maintenance and Repairs - Administrative		
4335	Maintenance and Repairs-Vehicles	Delete	4335	Maintenance and Repairs-Vehicles		
4336	Fuel-Gasoline and Diesel	Delete	4336	Fuel-Gasoline and Diesel		
		New	4337	Building and Facilities Costs		
		New	4339	Maintenance & Warranty Contracts		
		New	4340	Supplies and Materials - Buildings and Facilities		
4399	Other Supplies, Materials and Maintenance	Change	4399	Other Building and Facilities Costs		
4400	Other Charges (Major Category)	Change	4400	Communications - Operations (Major Category)		
4401	Bank Charges	Delete	4401	Bank Charges	Prior year restatement to 4246	
4402	Board Meeting Expenses	Change	4234	Board Meeting Expenses		
4403	Claims and Judgments	Change	4235	Claims and Judgments		
4404	Debt Issuance Costs	Change	4236	Debt Issuance Costs		
4405	Dues and Memberships	Change	4405	Dues and Memberships - Operations		
4406	Employee Testing and Exams	Change	4406	Employee Testing and Exams - Operations		
4407	Insurance-Workers Compensation	Change	4241	Insurance-Workers Compensation		
4408	Insurance-Liability	Change	4240	Insurance-Liability		
4409	Insurance-Buildings and Contents	Change	4338	Insurance-Buildings and Contents		
4410	Insurance-Equipment	Change	4410	Insurance-Equipment (non-administrative)		
4411	Insurance-Vehicles	Delete	4411	Insurance-Vehicles		Prior year restatement to 4335
4412	Legal Notices	Delete	4412	Legal Notices		
4413	Licenses and Fees	Change	4413	Communications Licenses and Fees		
4414	Premiums on Surety Bonds	Change	4243	Premiums on surety/fidelity bonds (Insurance)		
4415	Public Education	Change	4244	Public Education		
4417	Service Awards	Change	4233	Awards to Employees and Others		
4418	Training Expenses	Change	4418	Training Expenses - Communications Operations		
4419	Travel Expenses	Change	4419	Travel Expenses - Communications Operations		
4421	Advertising	Change	4232	Advertising		
		New	4424	Cable / Internet Charges - Communications		
		New	4426	Certification/Recertification Fees		
		New	4427	Equipment - Communications (not capitalized)		
		New	4428	Hosted Operational Services		
		New	4431	Maintenance & Warranty Contracts		
		New	4434	Software & Licensing - Communications		
		New	4435	Supplies, Materials, & Services - Communications		
		New	4436	Uniforms - Communications		
		New	4438	Telecomm Cell Phones and Pagers - Communications and Operations		
		New	4439	Vehicle Expenses - Operations		

4499	Other Charges (Appropriately descriptive titles should be used)	New Change	4440 4499	Vehicle Fuel - Operations Communications - Operations Other	
4500	Depreciation (Major Category)		4500	Depreciation (Major Category)	
4501	Depreciation		4501	Depreciation	
4600	Amortization (Major Category)		4600	Amortization (Major Category)	
4601	Amortization		4601	Amortization	
	<u>Nonoperating Revenues (Expenses)</u>			<u>Nonoperating Revenues (Expenses)</u>	
5001	Investment Income		5001	Investment Income	
5002	Interest Income		5002	Interest Income	
5003	Net Increase (Decrease) in the Fair Value of Investments		5003	Net Increase (Decrease) in the Fair Value of Investments	
5004	Contributions from Primary Government	Change	5004	Primary Government Subsidies	
5005	Contributions from Other Governments / Agencies	Change	5005	Other Local Governments Subsidies	
5006	TECB-Reimbursements and/or Grants	Change	5006	TECB Subsidies	
5007	Grants from Federal Government	Change	5007	Federal Government Grants	
5008	Gain on Disposal of Property	Change	5008	Gain (Loss) on Disposal of Property	
5009	Miscellaneous Income	Delete	5009	Miscellaneous Income	Prior year restatement to 5099
5010	Interest Expense		5010	Interest Expense	
5011	Loss on Disposal of Property	Delete	5011	Loss on Disposal of Property	Prior year restatement to 5008
5012	Rental Income		5012	Rental Income	
5013	Insurance Reimbursements	Change	5013	Insurance Proceeds	
5014	Revenue from Contracted Services	Delete	5014	Revenue from Contracted Services	Prior year restatement to 5099
5015	Impairment Loss		5015	Impairment Loss	
5016	Pension Income	Delete	5016	Pension Income	Prior year restatement to 5099
		New	5017	Local Government Grants	
		New	5018	State Grants	
		New	5099	Other Non-Operating Revenue	
6000	<u>Capital Contributions</u>		6000	<u>Capital Contributions</u>	
6001	Capital Contributions from Primary Government	Change	6001	Primary Government Capital Contributions	
6002	Capital Contributions from Other Governments / Agencies	Change	6002	Other Local Governments Capital Contributions	
6003	Capital Contributions from TECB	Change	6003	TECB Capital Contributions	