

Appendix H: ECDs' Change in Net Position including Depreciation as an Operating Expense, 2012-2016

Emergency Communications District	Change in Net Position including Depreciation as an Operating Expense				
	2016	2015	2014	2013	2012
Anderson	\$ (53,092)	\$ 21,358	\$ 521,842	\$ 259,351	\$ 141,641
Bedford	\$ 85,539	\$ 638,357	\$ 34,132	\$ 235,599	\$ 74,427
Benton	\$ 55,632	\$ 37,439	\$ 755,392	\$ (23,352)	\$ 111,261
Bledsoe	\$ (34,096)	\$ 227,099	\$ 19,014	\$ 128,801	\$ 185,647
Blount	\$ 605,043	\$ 149,084	\$ (40,044)	\$ 253,263	\$ 9,751
Bradley	\$ (60,322)	\$ (49,482)	\$ 123,991	\$ 338,879	\$ (45,504)
Brentwood	\$ 118,944	\$ 115,190	\$ 8,753	\$ 421,650	\$ 321,533
Bristol	\$ 173,584	\$ 207,779	\$ 84,435	\$ 166,753	\$ 108,538
Campbell	\$ 75,060	\$ 40,524	\$ 21,597	\$ 220,127	\$ 44,380
Cannon	\$ (43,699)	\$ (132,132)	\$ 75,174	\$ 75,174	\$ 35,909
Carroll	\$ 104,423	\$ (353,904)	\$ 95,588	\$ 408,121	\$ 277,915
Carter	\$ 44,262	\$ 178,120	\$ 83,429	\$ 421,063	\$ 36,609
Cheatham	\$ 30,828	\$ 7,837	\$ (9,001)	\$ 572,651	\$ 49,106
Chester	\$ 147,648	\$ 80,921	\$ 77,375	\$ 348,987	\$ 75,153
Claiborne	\$ (17,787)	\$ (32,806)	\$ (2,144)	\$ 218,456	\$ 34,376
Clay	\$ 28,645	\$ 17,665	\$ 37,321	\$ 221,035	\$ 46,023
Clinton	\$ 50,767	\$ 21,358	\$ 51,931	\$ 202,499	\$ 122,144
Cocke	\$ 147,087	\$ 209,278	\$ 84,438	\$ 120,419	\$ 112,688
Coffee	\$ (117,042)	\$ 295,387	\$ 188,257	\$ 149,231	\$ 352,710
Crockett	\$ 114,665	\$ 132,858	\$ (13,062)	\$ 54,954	\$ (54,388)
Cumberland	\$ (203,239)	\$ (162,033)	\$ (134,554)	\$ 1,458	\$ (79,766)
Davidson	\$ (1,159,967)	\$ (1,019,488)	\$ (349,104)	\$ 1,256,157	\$ (6,995,885)
Decatur	\$ 13,721	\$ (762)	\$ 242,692	\$ 65,598	\$ 65,670
DeKalb	\$ 199,131	\$ 192,321	\$ 178,088	\$ 214,227	\$ 178,621
Dickson	\$ (108,419)	\$ (109,612)	\$ (90,891)	\$ 327,041	\$ 269,271
Dyer	\$ 8,600	\$ (217,336)	\$ (95,114)	\$ 210,454	\$ 126,956
Fayette	\$ 141,158	\$ 84,635	\$ 28,960	\$ 336,708	\$ 138,858
Fentress	\$ 54,658	\$ (41,725)	\$ 147,031	\$ 104,539	\$ 59,509
Franklin	\$ 338,142	\$ 429,095	\$ 234,224	\$ 159,513	\$ 393,944
Gibson	\$ (127,762)	\$ (147,673)	\$ 62,816	\$ 189,739	\$ 319,351
Giles	\$ 100,796	\$ 19,691	\$ 45,471	\$ 136,117	\$ 152,047
Grainger	\$ (29,047)	\$ (4,414)	\$ 223,908	\$ 254,034	\$ 55,087
Greene	\$ 41,334	\$ 60,849	\$ 136,062	\$ 204,413	\$ 65,336
Grundy	\$ 168,325	\$ (1,302)	\$ (11,156)	\$ 43,345	\$ 33,653
Hamblen	\$ 216,568	\$ 125,435	\$ 72,493	\$ 442,563	\$ 129,730
Hamilton	\$ 364,236	\$ 294,735	\$ 342,347	\$ 595,363	\$ 587,498

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	2016	2015	2014	2013	2012
Hancock	\$ 104,935	\$ 54,299	\$ 52,880	\$ 228,208	\$ 45,511
Hardeman	\$ 62,261	\$ 67,228	\$ 48,379	\$ 83,570	\$ 298,467
Hardin	\$ 96,396	\$ 174,296	\$ 156,948	\$ 164,476	\$ 283,255
Hawkins	\$ (25,636)	\$ 32,183	\$ 153,337	\$ 293,698	\$ 48,087
Haywood	\$ 104,960	\$ 125,740	\$ 97,484	\$ 151,266	\$ 68,042
Henderson	\$ (20,360)	\$ (77,530)	\$ 176,124	\$ 116,498	\$ 68,284
Henry	\$ 7,557	\$ 234,601	\$ 121,610	\$ 391,909	\$ 245,542
Hickman	\$ 131,784	\$ 421,193	\$ 139,448	\$ 222,988	\$ 131,562
Houston	\$ 167,006	\$ (166,604)	\$ (38,618)	\$ 192,779	\$ 82,460
Humphreys	\$ (1,437)	\$ (25,563)	\$ 58,961	\$ 66,420	\$ (69,135)
Jackson	\$ (8,985)	\$ 27,045	\$ 231	\$ 172,312	\$ 54,845
Jefferson	\$ 123,083	\$ 93,178	\$ 218,453	\$ 141,154	\$ 429,541
Johnson	\$ (279,653)	\$ 90,366	\$ 188,531	\$ 183,577	\$ 83,901
Kingsport	\$ 156,267	\$ 220,006	\$ 113,175	\$ 734,345	\$ 220,193
Knox	\$ 1,198,899	\$ 1,500,650	\$ 2,570,036	\$ 3,030,978	\$ 2,393,324
LaFollette	\$ (47,682)	\$ 39,183	\$ 74,682	\$ 181,100	\$ 31,676
Lake	\$ 20,157	\$ 72,910	\$ 23,834	\$ 96,241	\$ 256,692
Lauderdale	\$ 41,814	\$ 30,205	\$ 115,610	\$ (33,985)	\$ 57,052
Lawrence	\$ (62,226)	\$ 40,927	\$ 199,240	\$ 151,170	\$ (42,264)
Lewis	\$ 67,931	\$ (15,164)	\$ (19,477)	\$ 29,878	\$ 37,431
Lincoln	\$ (93,877)	\$ (90,248)	\$ 38,323	\$ 241,592	\$ 329,726
Loudon	\$ (78,630)	\$ (40,632)	\$ 5,528	\$ 203,623	\$ 4,735
Macon	\$ (70,922)	\$ 142,268	\$ 58,143	\$ 144,324	\$ 57,460
Madison	\$ 451,583	\$ 320,897	\$ 601,336	\$ 245,052	\$ 532,193
Marion	\$ (51,522)	\$ 6,754	\$ 336,213	\$ 158,459	\$ 163,322
Marshall	\$ 14,186	\$ (7,760)	\$ 241,090	\$ 101,609	\$ 318,055
Maury	\$ 77,691	\$ 13,112	\$ (128,768)	\$ 318,567	\$ (17,363)
McMinn	\$ 487,961	\$ 175,909	\$ 129,372	\$ 176,670	\$ 167,635
McNairy	\$ 20,243	\$ (10,423)	\$ 192,303	\$ 357,362	\$ 26,835
Meigs	\$ 5,056	\$ 33,728	\$ (53,720)	\$ 218,616	\$ 37,180
Monroe	\$ (45,570)	\$ 657,659	\$ 65,797	\$ 93,232	\$ 24,502
Montgomery	\$ 489,753	\$ 127,525	\$ 78,038	\$ (114,828)	\$ 458,869
Moore	\$ 26,356	\$ 651,267	\$ 114,543	\$ 162,858	\$ 102,611
Morgan	\$ (94,277)	\$ (164,723)	\$ 132,064	\$ 83,451	\$ (92,001)
Oak Ridge	\$ (71,407)	\$ 82,964	\$ 633,588	\$ 122,533	\$ 51,739
Obion	\$ 152,081	\$ 132,118	\$ 113,228	\$ 200,380	\$ 144,485
Overton-Pickett	\$ (146,482)	\$ (163,261)	\$ 322,072	\$ 322,071	\$ (96,428)
Perry	\$ 120,502	\$ 84,020	\$ 49,680	\$ 346,682	\$ 107,434

Emergency Communications District	Change in Net Position including Depreciation as an Operating Expense				
	2016	2015	2014	2013	2012
Polk	\$ (39,327)	\$ 308,866	\$ 11,496	\$ 88,631	\$ 84,797
Putnam	\$ 44,888	\$ (35,746)	\$ 64,831	\$ 183,664	\$ 41,005
Rhea	\$ 22,097	\$ 537,492	\$ 124,359	\$ 180,648	\$ 128,024
Roane	\$ 221,852	\$ 123,014	\$ 234,216	\$ 183,842	\$ 72,346
Robertson	\$ 68,856	\$ (150,848)	\$ (171,140)	\$ 346,846	\$ 7,514
Rutherford	\$ 1,043,232	\$ (142,127)	\$ (680,314)	\$ 453,259	\$ (48,061)
Scott	\$ 67,611	\$ 109,431	\$ 275,864	\$ 275,864	\$ 102,656
Sequatchie	\$ 1,141	\$ 47,732	\$ 297,682	\$ 119,932	\$ 66,303
Sevier	\$ 66,811	\$ (24,196)	\$ 204,340	\$ 60,383	\$ 264,298
Shelby	\$ 114,826	\$ 311,026	\$ (1,740,169)	\$ (458,847)	\$ 3,137,371
Smith	\$ (256,012)	\$ 266,012	\$ 2,830	\$ (43,573)	\$ 17,587
Stewart	\$ (8,599)	\$ 518,731	\$ (10,720)	\$ 23,945	\$ 49,735
Sullivan	\$ 88,260	\$ 194,476	\$ (56,614)	\$ 53,075	\$ 238,918
Sumner	\$ 553,911	\$ 607,476	\$ 698,649	\$ 400,684	\$ 520,847
Tipton	\$ 200,790	\$ 46,492	\$ 322,620	\$ (41,660)	\$ (76,588)
Trousdale	\$ 116,647	\$ 202,361	\$ 132,357	\$ 248,227	\$ 105,885
Unicoi	\$ (7,504)	\$ 195,864	\$ 293,901	\$ 144,758	\$ 90,853
Union	\$ 24,180	\$ 65,480	\$ 35,512	\$ 91,929	\$ 51,355
Van Buren	\$ (150,020)	\$ (97,524)	\$ 121,650	\$ 131,162	\$ 96,586
Warren	\$ 33,247	\$ 19,850	\$ (70,417)	\$ (49,259)	\$ 119,501
Washington	\$ 105,882	\$ 4,357	\$ (56,169)	\$ 339,770	\$ 5,312
Wayne	\$ (28,650)	\$ (18,459)	\$ 181,561	\$ 142,744	\$ (1,212)
Weakley	\$ (15,162)	\$ (434,390)	\$ 42,304	\$ 150,563	\$ 26,223
White	\$ 346,137	\$ 24,277	\$ 289,129	\$ 173,854	\$ 413,093
Williamson	\$ 273,079	\$ (755,070)	\$ 374,688	\$ 480,969	\$ 110,023
Wilson	\$ 109,510	\$ 161,120	\$ 94,865	\$ 183,490	\$ 55,438

Source: Data from annual audits submitted to the Tennessee Comptroller of the Treasury by 100 ECDs, compiled by and received in an email from Jim Barnes, fiscal director, Tennessee Emergency Communications Board, June 27, 2017.

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