



**GOULD KILLIAN  
CPA GROUP, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

---

**HAYWOOD COUNTY**  
2017 Annual Financial Report

# Audit Summary

---

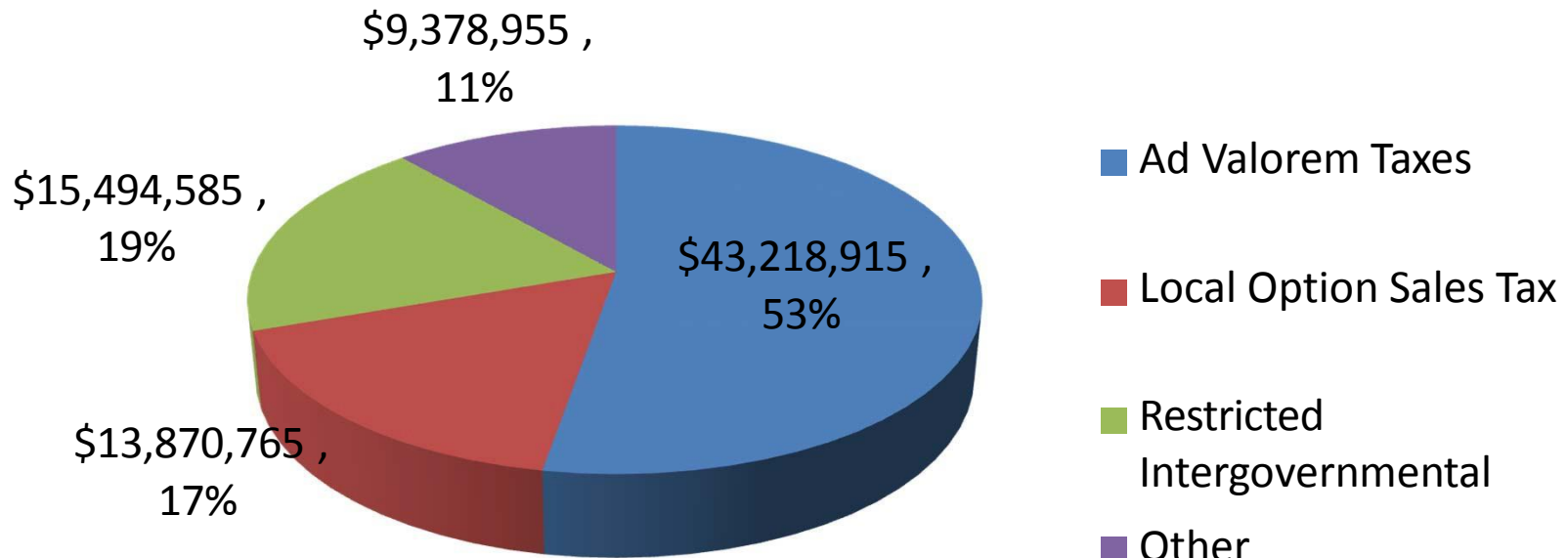
- “ Thank you for allowing us to serve as your auditors
- “ We issued an unmodified (clean) opinion on the June 30, 2017 financial statements
- “ We reported no material weaknesses in internal control over financial reporting
- “ We reported noncompliance and material weaknesses in internal controls in the Medicaid program
- “ Special thanks to Julie and the staff of the finance department, and Stoney and the staff in DSS, for their hard work and cooperation in completing the audit



# General Fund Summary

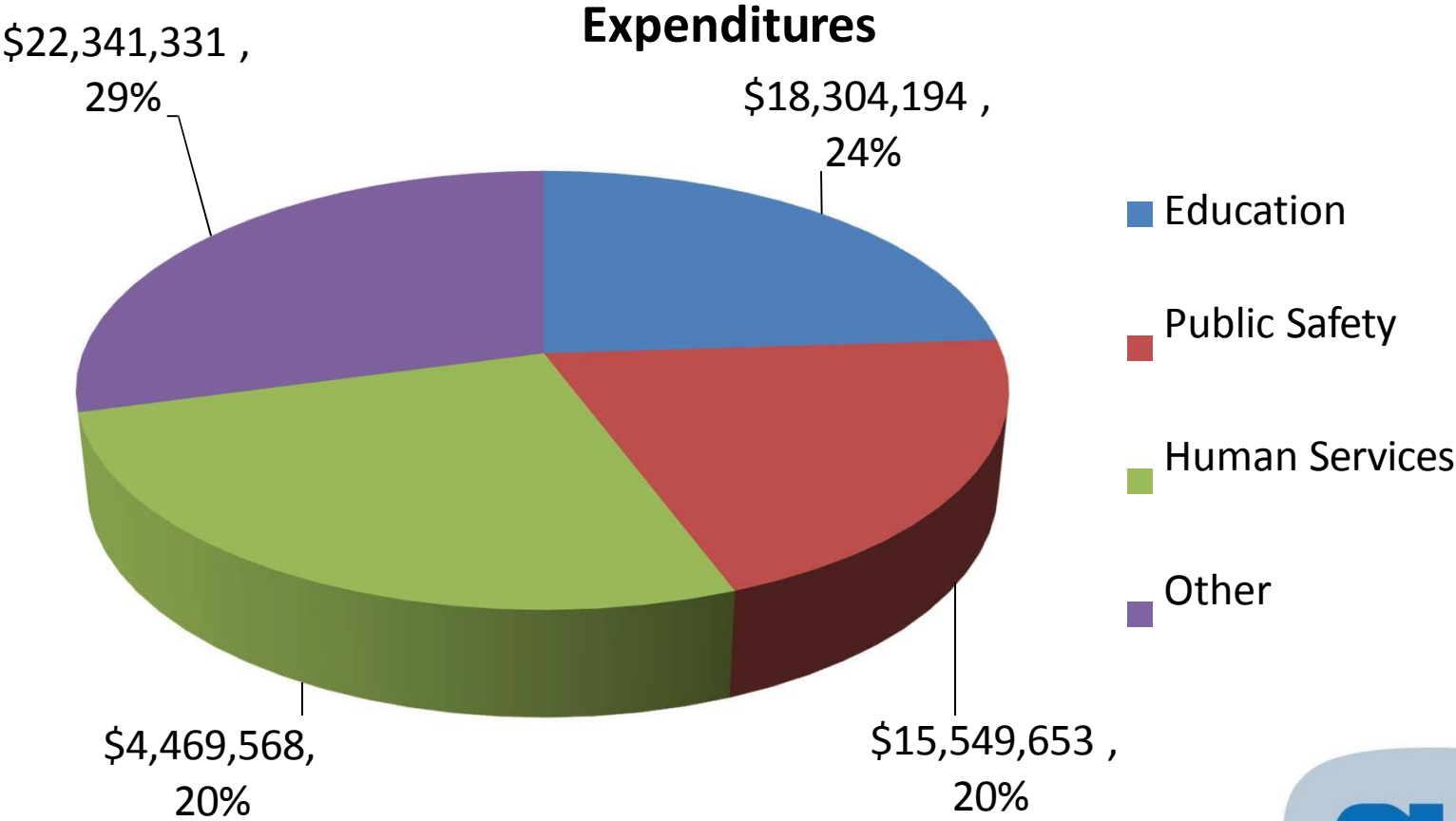
---

## Revenues



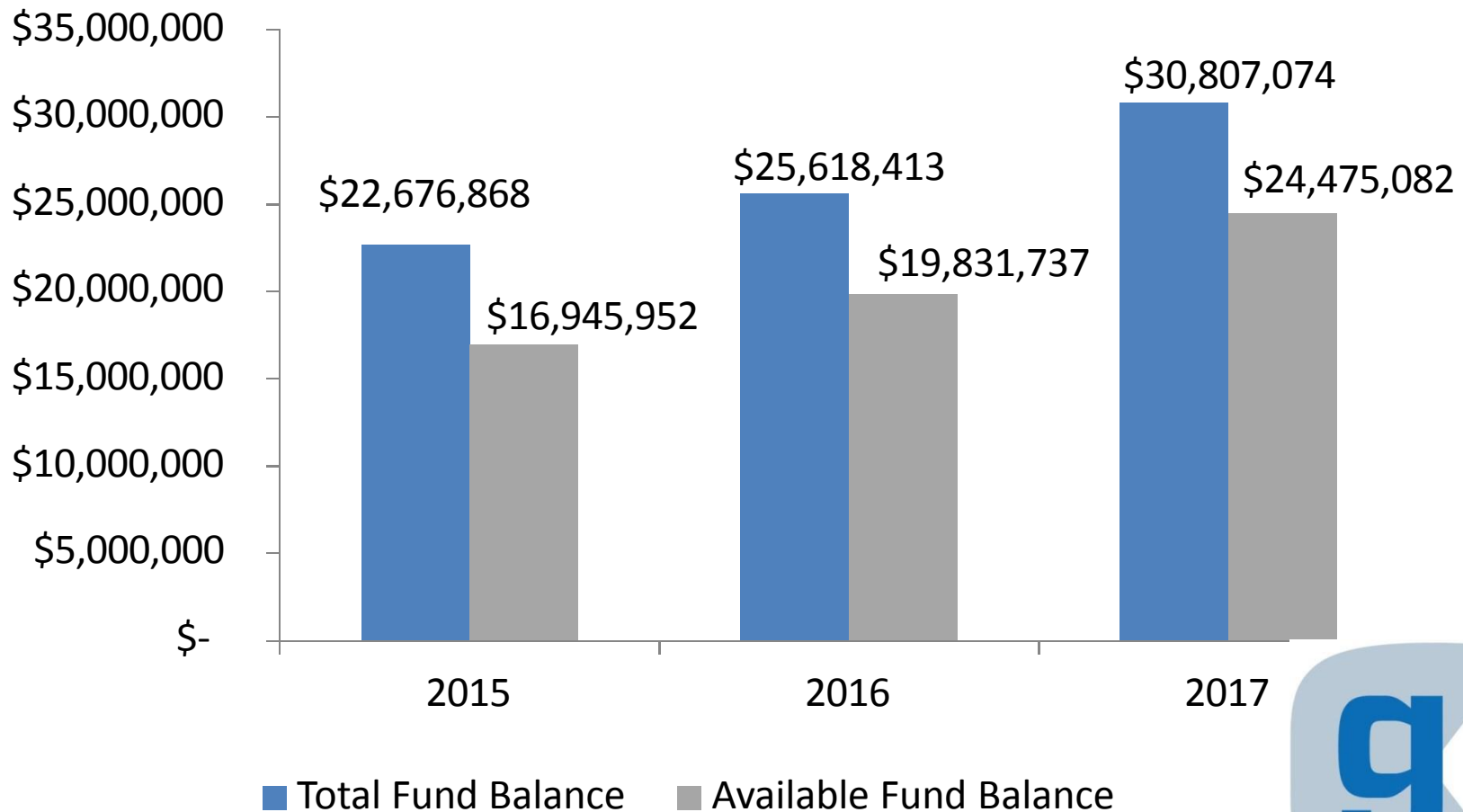
# General Fund Summary

---



# General Fund Summary

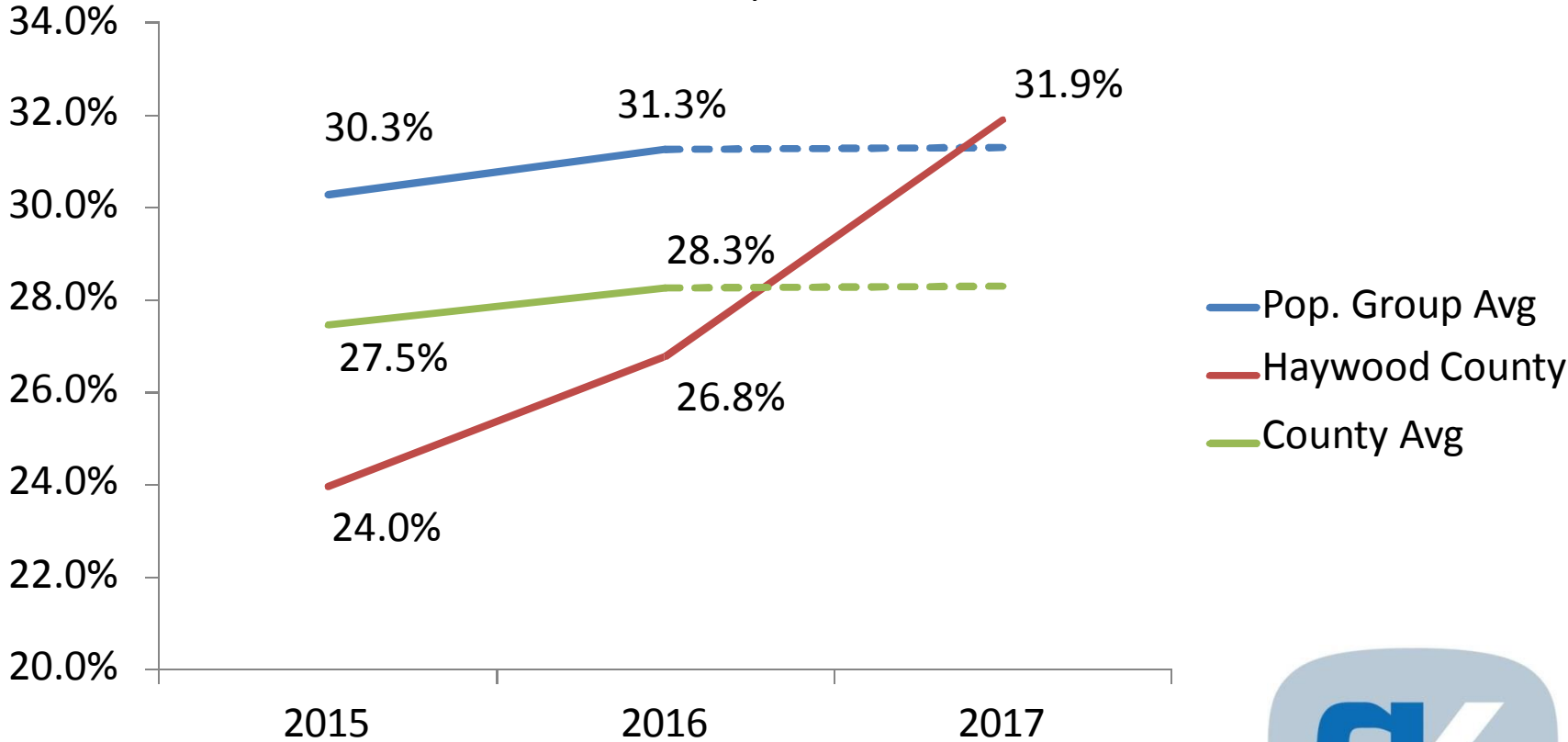
## Fund Balance Available



# General Fund Summary

## Fund Balance Available

As a % of Net Expenditures



# Property Tax Collection

---

	2016	2017	Budgeted 2018
Property tax rate	0.5661	0.5661	0.5850
Current year \$ collected (incl. MV)	\$ 40,993,147	\$ 41,815,422	\$ 43,124,852
Current year % collected (incl. MV)	97.28%	97.47%	97.28%





**GOULD KILLIAN  
CPA GROUP, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

---

**HAYWOOD COUNTY**  
2017 Annual Financial Report