



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

CERTIFIED PUBLIC ACCOUNTANTS

HAYWOOD COUNTY
2018 Annual Financial Report

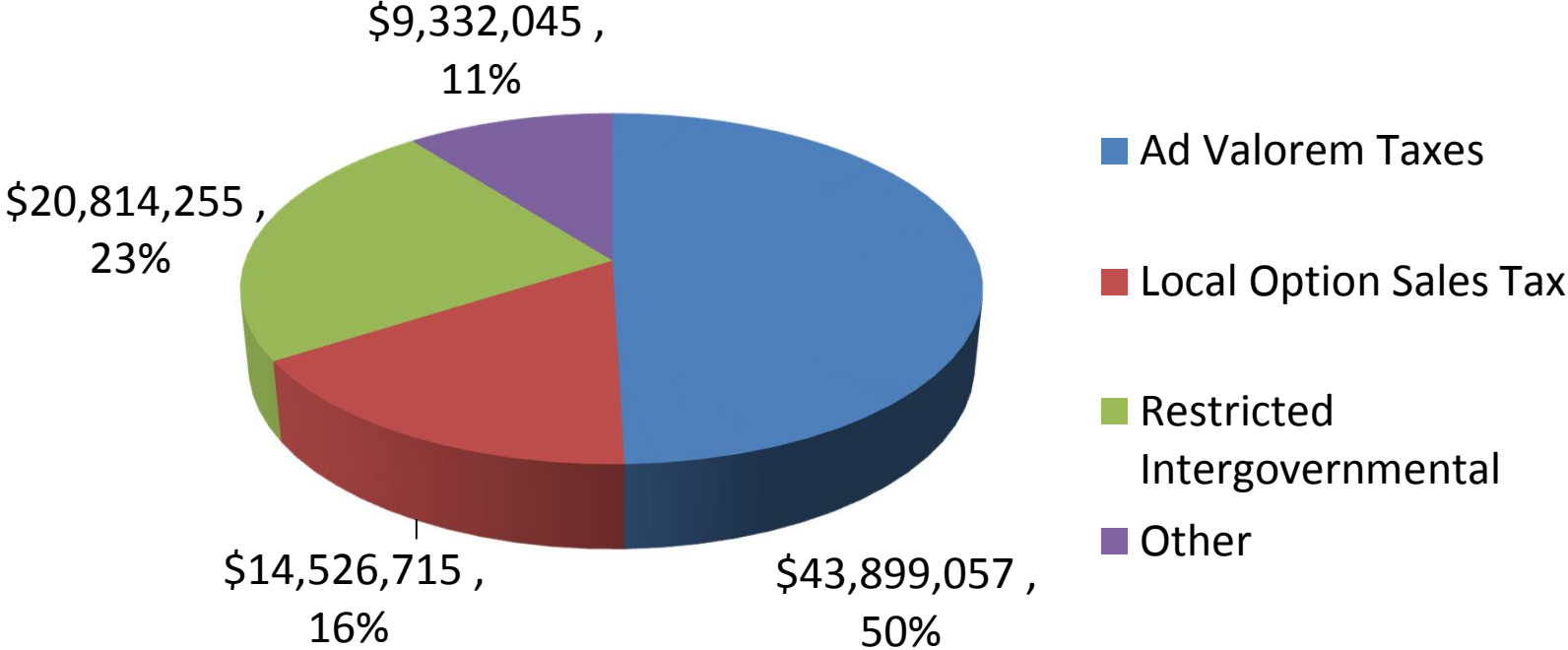
Audit Summary

- “ We issued an unmodified opinion on the June 30, 2018 financial statements
- “ We reported no material weaknesses in internal control over financial reporting
- “ We issued an unmodified opinion on compliance
- “ We reported nonmaterial noncompliance/significant deficiency in internal controls in the Medicaid program
- “ Special thanks to Julie and the staff of the finance department, and Ira and the staff in DSS, for their hard work and cooperation in completing the audit.



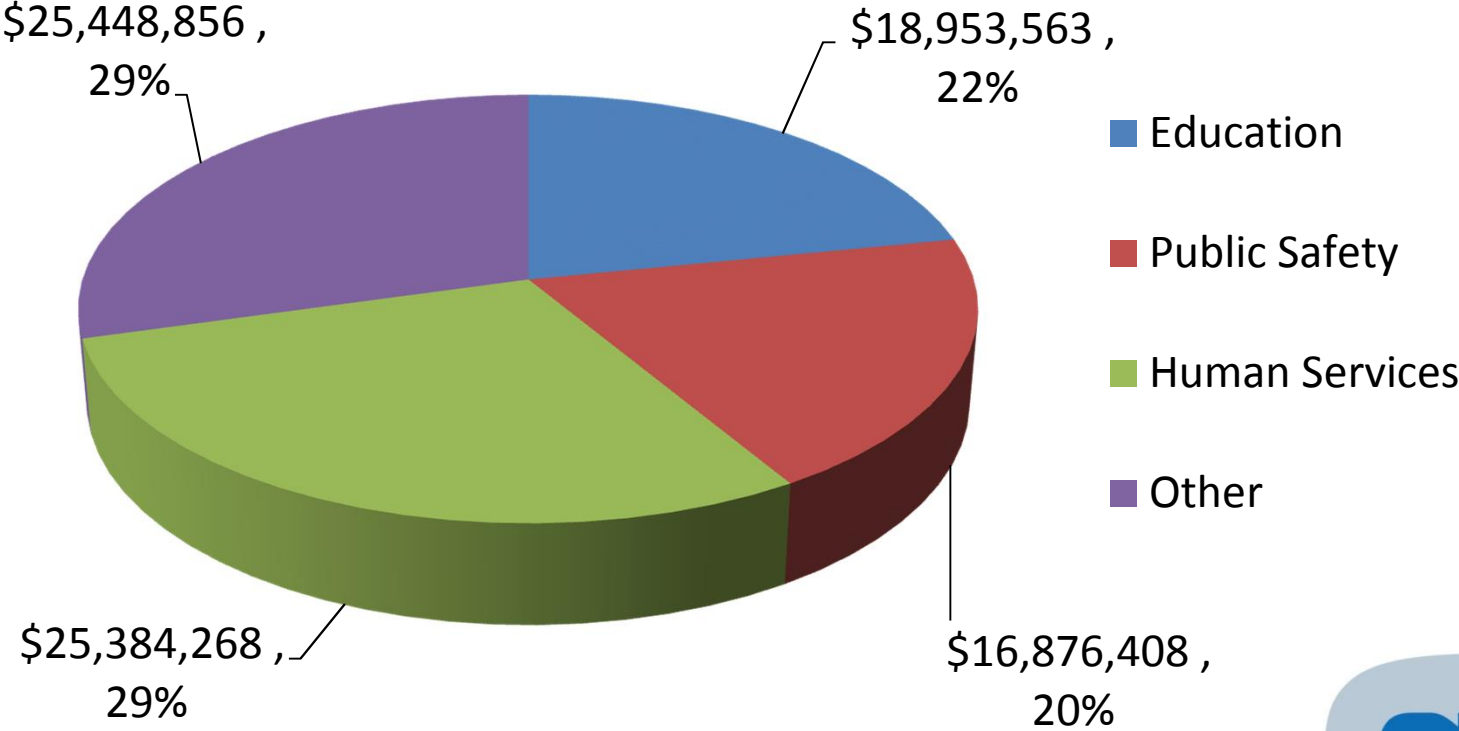
General Fund Summary

Revenues



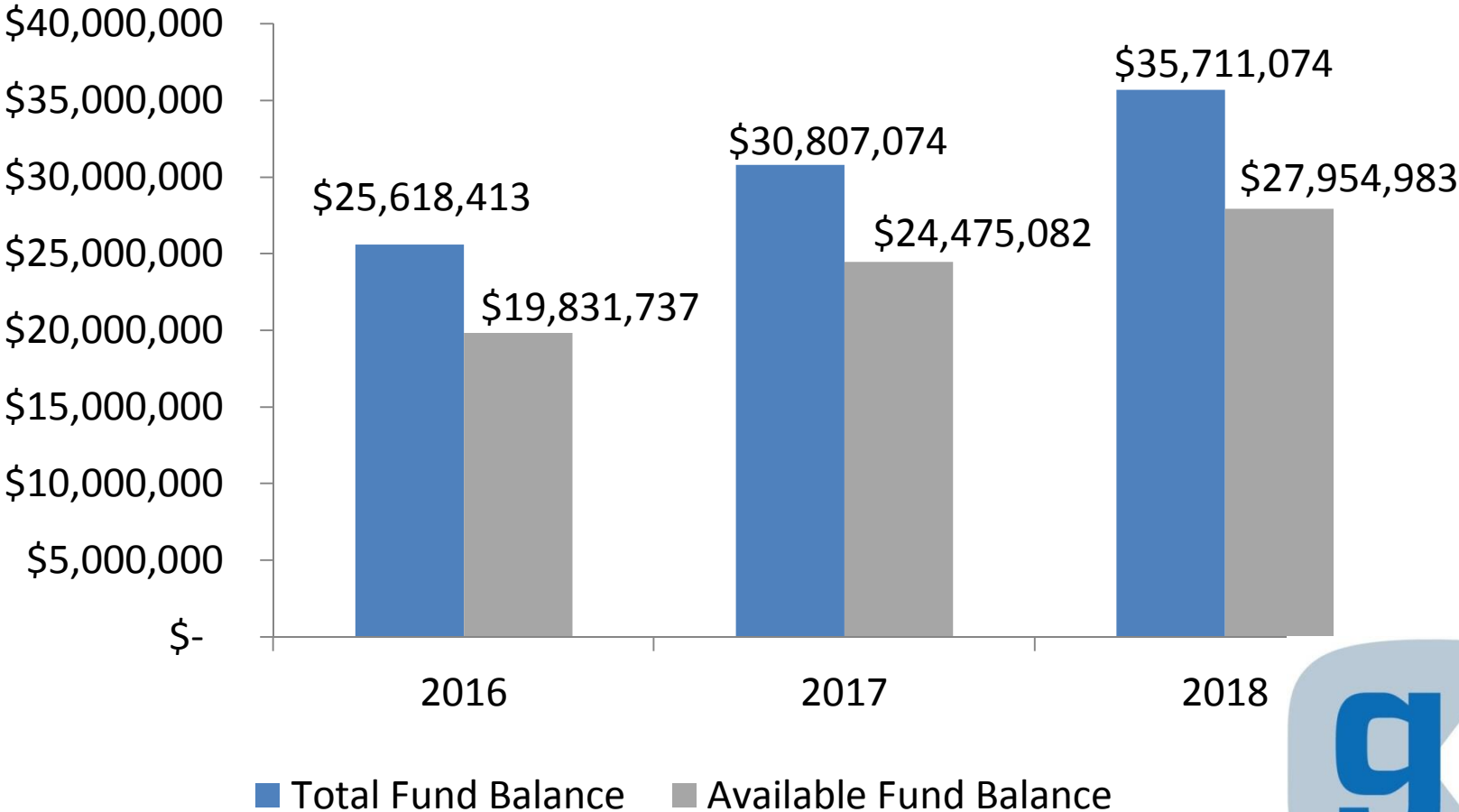
General Fund Summary

Expenditures



General Fund Summary

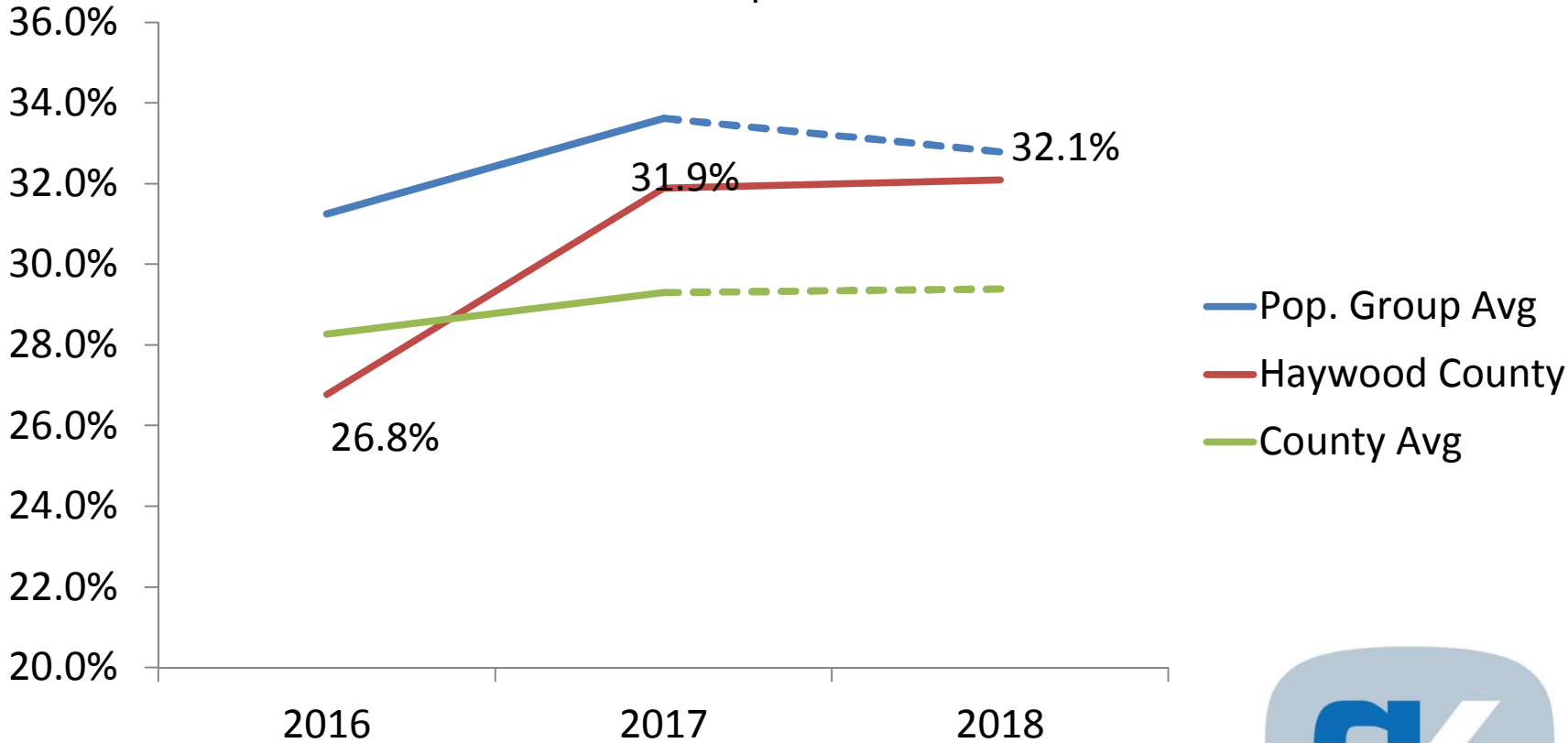
Fund Balance Available



General Fund Summary

Fund Balance Available

As a % of Net Expenditures



Property Tax Collection

	2017	2018	Budgeted 2019
Property tax rate	0.5661	0.5850	0.5850
Current year \$ collected (incl. MV)	\$ 41,815,422	\$ 43,722,520	\$ 43,844,596
Current year % collected (incl. MV)	97.47%	97.41%	97.47%



Other Post Employment Benefits (OPEB)

- Postemployment benefits other than pensions, the most common being health, dental, vision, and life insurance benefits for retirees.

OPEB Plan Key Statistics	
Retirees currently receiving benefits	139
Active employees eligible for benefits	472
Total OPEB liability at June 30, 2018	\$ 40,027,217
Covered payroll	\$ 19,042,317
OPEB liability as a % of payroll	210.20%
OPEB liability per member (active and inactive)	\$65,511





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