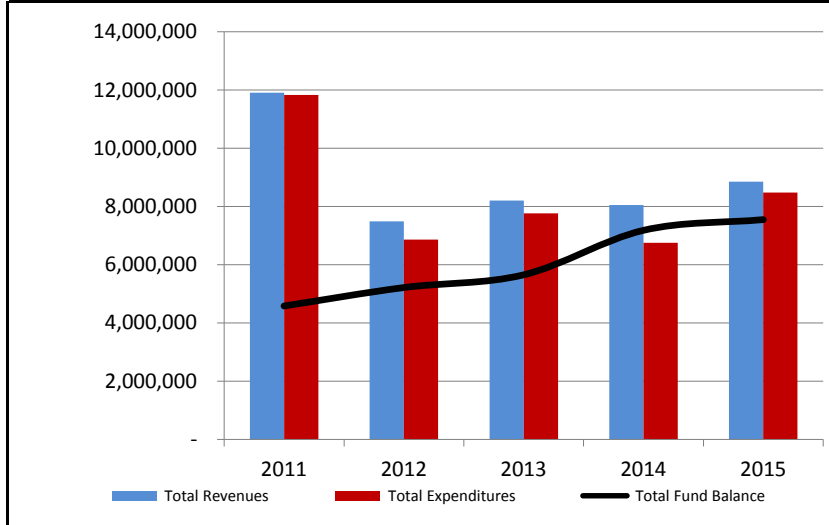


CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Highland Charter Township - Oakland

1. How have we managed our governmental fund resources (fund balance)

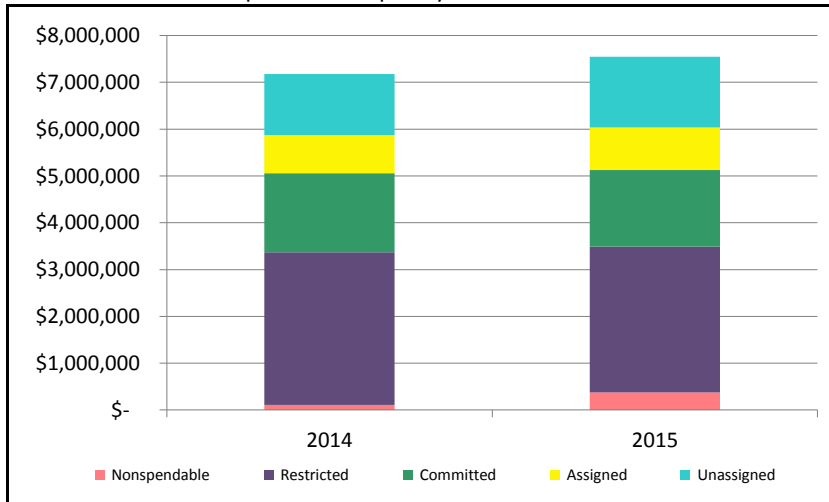


2. Compared to the prior year

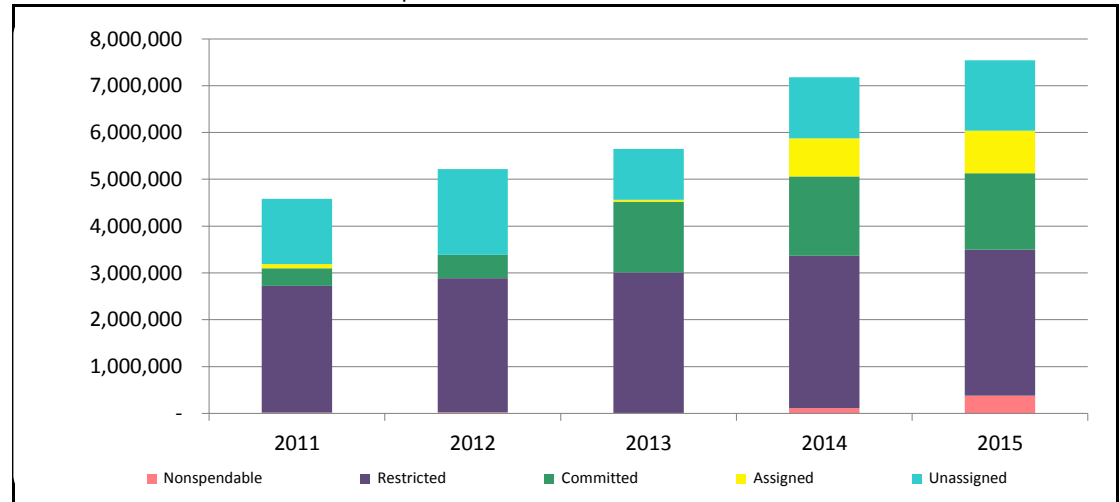
| | 2014 | 2015 | Change |
|---------------------|--------------|--------------|---------|
| Revenues | \$ 8,046,296 | \$ 8,846,406 | 9.94% |
| Expenditures | \$ 6,755,904 | \$ 8,479,362 | 25.51% |
| Surplus (Shortfall) | \$ 1,290,392 | \$ 367,044 | -71.56% |

| Fund balance, by component: | 2014 | 2015 | Change |
|-----------------------------|--------------|--------------|---------|
| Nonspendable | \$ 109,993 | \$ 374,896 | 240.84% |
| Restricted | \$ 3,257,955 | \$ 3,117,676 | -4.31% |
| Committed | \$ 1,693,472 | \$ 1,633,530 | -3.54% |
| Assigned | \$ 812,954 | \$ 910,539 | 12.00% |
| Unassigned | \$ 1,303,625 | \$ 1,508,402 | 15.71% |
| Total Fund Balance | \$ 7,177,999 | \$ 7,545,043 | 5.11% |

3. Fund balance - compared to the prior year



4. Historical trends of individual components



Commentary:

For more information on our unit's finances, contact Judy Cooper at 248-887-3791 x 135.