

Independent Accountant's Report
on Applying Agreed-upon Procedures

To the Detroit Institute of Arts, Inc. and Board Members
Oakland County Art Institute Authority

We have performed the procedures enumerated below, which were agreed to by the Detroit Institute of Arts, Inc. (DIA) and the Oakland County Art Institute Authority board, solely to assist you in determining if the DIA has complied with certain program requirements included in Section 2.4 "Privileges to Oakland County Residents" of the Art Institute Service Agreement between the Oakland County Art Institute Authority and the DIA for the year ended December 31, 2019. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and the associated findings are reported below, in three sections:

- Section 2.4.B, Student Curriculum Development
- Section 2.4.D, Senior Programs
- Section 2.4.E, Community Collaborations

As part of our procedures, we were requested to agree information from the 2019 Oakland County Art Institute Authority report prepared by the DIA to supporting documentation. This report is submitted to the Oakland County Art Institute Authority after our procedures are completed.

Section 2.4 (B) - Student Curriculum Development

The contractual language reads as follows: "The DIA will provide transportation subsidies to Oakland Schools during the 2012-2013 academic year and shall extend transportation subsidies to the curriculum-based grade program participants throughout the entire term during which the millage is levied. Based on past attendance levels and DIA capacity, the DIA is proposing an annual transportation set-aside of at least \$150,000. That amount will ensure free admission and transportation to more than 16,000 students and teachers and approximately 535 classrooms."

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According to the preliminary 2019 Oakland County Art Institute Authority report prepared by the DIA, total spending on school programs was as follows:

Transportation	\$120,823.05
Staff time - Group reservations and learning and audience engagement (school relations coordinator and gallery teachers)	\$144,041.67
Total school program spending	\$264,864.72
Service agreement	\$150,000.00
Variance	\$114,864.72

The procedures and the associated findings are as follows:

1) Transportation

- a) We obtained the DIA general ledger detail for the Oakland County, Michigan (Oakland County) transportation expense account for the period from January 1, 2019 through December 31, 2019 and compared the amount to the transportation expense reported in the preliminary Oakland County Art Institute Authority report prepared by the DIA. The amount for transportation per the DIA general ledger agreed to the preliminary Oakland County Art Institute Authority report.
- b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit I. The sample of 25 transactions was judgmentally selected. We ensured the expense amount per the general ledger agreed to the supporting detail provided and that, per inspection of the support, the expense related to transportation for the Student Curriculum Development program and was, therefore, properly classified as an expense of that program. Sample transactions #13, #14, and #19 in Exhibit I in the total amount of \$4,754.11 were related to transportation provided for trips in 2018 that were recorded in the Oakland County expense account in 2019 and not accrued for in the year ended December 31, 2018. No other exceptions were noted.

2) Admission

- a) We compared the number of students that participated in the free transportation program for the period from January 1, 2019 through December 31, 2019 reported in the preliminary Oakland County Art Institute Authority report prepared by the DIA to data maintained in the DIA's group reservation system. We obtained data from the DIA's group reservation system and observed that the total number of students that were reserved for field trips to the DIA was 21,795. No exceptions were identified in comparing the number of students that were reserved for field trips to the DIA per the DIA's group reservation system to the preliminary Oakland County Art Institute Authority report.

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3) Staff Time

- a) We obtained the DIA general ledger detail for the staff time for the group reservations, community and public affairs, and learning and audience engagement (gallery teachers and school relations coordinator) departments for the period from January 1, 2019 through December 31, 2019 and compared the amount to the expense reported in the preliminary Oakland County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2019 Oakland County Art Institute Authority report. We observed no expenses from community and public affairs were allocated under the Student Curriculum Development program in the period from January 1, 2019 through December 31, 2019.
- b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.
- c) We recalculated the expense allocation to Oakland County by obtaining data maintained in the DIA's group reservation system and internal departmental reports. We confirmed the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Oakland County based on the DIA's methodology.
 - i) In the learning and audience engagement department, there is a school relations coordinator position whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the student curriculum development section of the service agreement with the Oakland County Art Institute Authority. The portion of wages and fringes of this position allocated to the counties is split evenly amongst the three counties. This is the same for the director of education programs' wages and fringes. For the year ended December 31, 2019, 60 percent of the school relations coordinator's wages and fringes and 45 percent of the director of education programs' wages and fringes was allocated to the counties of Oakland, Wayne, and Macomb, Michigan. The total wages and fringes for these two positions were \$131,282, with \$22,395 allocated to Oakland County.
 - ii) There are 10 gallery teacher positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the Student Curriculum Development section of the service agreement with the Oakland County Art Institute Authority. The wages and fringe benefit expenses were reduced by wages and fringe benefit expenses associated with the DIA Away program. Gallery teachers' wages and fringe benefits are allocated to the counties of Oakland, Wayne, and Macomb, Michigan based on the percentage of school group tours per county compared to total school tours. For the year ended December 31, 2019, \$253,704 of the gallery teachers' wages and fringes expenses were allocated to the counties of Oakland, Wayne, and Macomb, Michigan. Of the \$253,704, 26.64 percent, or \$67,590, was allocated to Oakland County.

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iii) In the group reservations department, there are eight positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the Student Curriculum Development section of the service agreement with the Oakland County Art Institute Authority. The wages and fringes of the group reservations department are allocated to the counties under the Student Curriculum Development section of the service agreement with the Oakland County Art Institute Authority based on the percentage of tri-county school reservations compared to total reservations in the DIA's group reservation system. For the year ended December 31, 2019, 77.06 percent, or \$202,906, of the group reservations department's wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the Student Curriculum Development section of the service agreement with the Oakland County Art Institute Authority. The allocation to Oakland County, Michigan is based on the percentage of Oakland County school reservations compared to the total tri-county school reservations. For the year ended December 31, 2019, 26.64 percent of the \$202,906, or \$54,057, was allocated to Oakland County.

Section 2.4 (D) - Senior Programs

The contractual language reads as follows: "The DIA shall initiate a subsidized tour program for Oakland County seniors. Based on past attendance, the museum will initially set aside \$100,000 annually for a subsidized senior program. This will fund 60 senior tours, including transportation, a 30-minute lecture by a museum volunteer or staff member, and access to the galleries."

According to the preliminary 2019 Oakland County Art Institute Authority report prepared by the DIA, total spending on senior programs was as follows:

Senior Millage Program - Marketing and exposes	\$110,423.02
Staff time - Community relations, group reservations, and learning and audience engagement	\$26,140.65
Total senior program spending	\$136,563.67
Service agreement	\$100,000.00
Variance	\$36,563.67

The procedures and the associated findings are as follows:

I) Thursdays at the Museum Program

a) We obtained the DIA general ledger detail for the Oakland County expenses related to the Thursdays at the Museum program for the period from January 1, 2019 through December 31, 2019 and compared the amount to the program expenses reported in the preliminary 2019 Oakland County Art Institute Authority report prepared by the DIA. We observed that the program expenses consisted of transportation, hospitality, marketing, and advertising. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2019 Oakland County Art Institute Authority report.

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b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit II. The sample of 25 transactions was judgmentally selected. We confirmed the expense amount per the general ledger agreed to the supporting detail provided and that, per inspection of the support, the expense related to the Thursdays at the Museum program and, therefore, was properly classified as an expense of that program. There were no exceptions identified in the sample of transactions accounted for in the Oakland County expense accounts.

2) Staff Time

a) We obtained the DIA general ledger detail for community relations and group reservations expense accounts for the period from January 1, 2019 through December 31, 2019 and compared the amount to the expense reported in the preliminary Oakland County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2019 Oakland County Art Institute Authority report.

b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified.

c) We recalculated the expense allocation to Oakland County by inspecting data maintained in the DIA's group reservation system and internal departmental reports. We observed the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Oakland County based on the DIA's methodology described below.

i) In the group reservations department, there are eight positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the senior programs section of the service agreement with the Oakland County Art Institute Authority. The wages and fringes of the group reservations department are allocated to the counties based on the percentage of tri-county senior trip reservations compared to total trip reservations in the DIA's group reservation system. For the year ended December 31, 2019, approximately 19.29 percent, or \$50,803, of the group reservation department's wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the senior programs section of the service agreement with the Oakland County Art Institute Authority. The allocation to Oakland County is based on the percentage of Oakland County senior trip reservations compared to the total tri-county senior trip reservations. For the year ended December 31, 2019, 32.01 percent of the \$50,803, or \$16,263, was allocated to Oakland County.

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- ii) In learning and audience engagement, there were two positions whose wages and fringes were partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the senior programs section of the service agreement with the Oakland County Art Institute Authority. For the year ended December 31, 2019, the learning and audience engagement department's wages and fringes were \$208,574. The assistant director of community engagement allocated 15 percent to the senior program. The community engagement manager of learning and audience engagement's time was allocated 20 percent to the senior program. For the year ended December 31, 2019, \$7,696 of the total learning and audience engagement's wages and fringes expenses allocated to the counties of Oakland, Wayne, and Macomb, Michigan was allocated to Oakland County. The Oakland County community engagement manager allocated 20 percent to the senior program for Oakland County only. This was an additional \$2,182 allocated to Oakland resulting in a total staff allocation to senior programs as of December 31, 2019 of \$9,878.

Section 2.4 (E) - Community Collaborations

The contractual language reads as follows: "The DIA will set aside at least \$300,000 annually to support community partnership projects that assist in bringing DIA programming to communities where there is a demonstrated commitment to increasing local arts programs. These collaborations will be developed cooperatively between the DIA and local organizations to respect and sustain the mission of the local organization and preserve the local character of each program."

According to the preliminary 2019 Oakland County Art Institute Authority report prepared by the DIA, total spending on community programs was as follows:

Community group programs	\$213,793.56
Staff time - Community relations, public affairs, group reservations, public programs, and learning and audience engagement	122,698.34
Total investment	\$336,491.90
Service agreement	\$300,000.00
Variance	\$36,491.90

The procedures and the associated findings are as follows:

I) Community Group Programs

- a) We obtained the DIA general ledger detail for the Oakland County expenses related to community programs, including Drop in Art Making at Fairs and Festivals and other community programs, for the period from January 1, 2019 through December 31, 2019 and compared the amount to the expense reported in the preliminary Oakland County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary Oakland County Art Institute Authority report.

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b) We agreed the amounts recorded in the general ledger to the related invoice or other supporting documentation for a sample of transactions, as identified in Exhibit III. The sample of 25 transactions was judgmentally selected. We ensured the expense amount per the general ledger agreed to the supporting detail provided and that, per inspection of the support, the expense related to Drop in Art Making at Fairs and Festivals or other community programs and, therefore, was properly classified as an expense of that program. We observed that certain expenses were allocated to Oakland County, Michigan at a rate determined by the level of benefit received by Oakland County, Michigan. Sample transaction #19 in Exhibit III in the amount of \$23.53 was related to expenses in 2018 that were recorded in the Oakland County expense account in 2019 and not accrued for in the year ended December 31, 2018. No other exceptions were identified in the sample of transactions accounted for in the Oakland County expense accounts. There was no exception identified in recalculating the expense allocation to Oakland County, Michigan based on the DIA's methodology described above.

2) Staff Time

a) We obtained the DIA general ledger detail for group reservations, community and public affairs, public programs, and learning and audience engagement staff time for the period from January 1, 2019 through December 31, 2019 and compared the amount to the expense reported in the preliminary 2019 Oakland County Art Institute Authority report prepared by the DIA. No exceptions were identified in comparing the amount per the DIA general ledger to the preliminary 2019 Oakland County Art Institute Authority report.

b) We agreed the amounts reported in the general ledger for total staff time expenses to summary payroll data maintained by the DIA. No exceptions were identified. We recalculated the expense allocation to Oakland County by obtaining data maintained in the DIA's group reservation system and internal departmental reports.

c) We confirmed the allocation methodologies described below were utilized. No exceptions were identified in recalculating the expense allocation to Oakland County based on the DIA's methodology described below.

i) For the learning and audience engagement department, there are seven positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the community collaborations section of the service agreement with the Oakland County Art Institute Authority. There is also one position whose wages and fringes are partially allocated only to Oakland County.

- The community engagement manager's time and the studio outreach coordinator's time is allocated 60 percent to community collaborations.
- The director of public programming's time is allocated 23 percent to community collaborations.
- The director of studio program's time is allocated 30 percent to community collaborations.

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- The assistant director of community engagement's time is allocated 45 percent and the director of studio programs' time is allocated 30 percent to community collaborations.
- The executive director of learning and audience engagement staff person's time is allocated 10 percent to community collaborations.
- The Oakland County community engagement manager's time is allocated 60 percent to community collaborations to Oakland County only.

For the year ended December 31, 2019, the total wages and fringes of the learning and audience engagement (LAE) staff involved in the community partnership programs was \$644,270. For the year ended December 31, 2019, \$64,844 was allocated to Oakland County.

- ii) In the group reservations department, there are eight positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the community collaborations section of the service agreement with the Oakland County Art Institute Authority. The wages and fringes of the group reservations department are allocated to the counties under the community collaborations section of the service agreement with the Oakland County Art Institute Authority based on the percentage of tri-county community group reservations compared to total reservations in the DIA's group reservation system. For the year ended December 31, 2019, 3.65 percent, or \$9,604, of the group reservations department's wages and fringes expenses was allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the community collaborations section of the service agreement with the Oakland County Art Institute Authority. The allocation to Oakland County is based on the percentage of Oakland County community group reservations compared to the total tri-county community group reservations. For the year ended December 31, 2019, \$3,408 was allocated to Oakland County.
- iii) For the community and public affairs department, there are two positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the community collaborations section of the service agreement with the Oakland County Art Institute Authority. For the year ended December 31, 2019, the community and public affairs department's wages and fringes expenses were approximately \$303,954. The officer of community and public affairs' time is allocated 60 percent to community collaborations. The executive director of community and public affairs' time is allocated 30 percent to community collaborations. The wages and fringes are then divided among the three counties according to the position's appropriate allocation. For the year ended December 31, 2018, \$42,781 was allocated to Oakland County, Michigan.

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- iv) In the public programming department, there are 11 positions whose wages and fringes are partially allocated to the counties of Oakland, Wayne, and Macomb, Michigan under the community collaborations section of the service agreement with the Oakland County Art Institute Authority. A portion of the wages and fringes for those positions is allocated to Oakland, Wayne, and Macomb, Michigan counties under the community collaborations section of the service agreement with the Oakland County Art Institute Authority based on actual hours worked on specific community collaborations projects. For the 11 positions, we agreed the project hours allocated to Oakland County to the detail provided by the DIA with no exceptions. For the year ended December 31, 2019, \$11,665 was allocated to Oakland County.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the DIA's compliance with certain program requirements included in Section 2.4 "Privileges to Oakland County Residents" of the Art Institute Service Agreement between the Oakland County Art Institute Authority and the DIA for the year ended December 31, 2019. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the DIA and the Oakland County Art Institute Authority board and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

May 12, 2020

Exhibit I

Item	Financial Row	Description	City of Performance	Amount	Check No.	Invoice No.	Date	Vendor
1	6750	Bus Reimbursement for Webster Early Childhood Center 7/19/19	Hazel Park	\$149.50	208078	JUL19-2019	7/19/2019	HAZEL PARK SCHOOL DISTRICT
2	6750	Bus Reimbursement for SAY play Detroit 6/23/19	Southfield	\$1,248.00	207200	2019-1	7/30/2019	SAY Detroit
3	6750	Bus Reimbursement for Clara Miller Park 8/1/19	Wolverine Lake	\$487.50	207506	91739366	8/19/2019	TRINITY INC
4	6750	Bus Reimbursement for Mar Helen Guest 8/22/19	Walled Lake	\$584.00	208975	8222019	8/22/2019	WALLED LAKE CONSOLIDATED
5	6750	Bus Reimbursement for Boys & Girls-Troy 8/1/19	Troy	\$250.00	208671	10857	9/3/2019	BOYS & GIRLS CLUB of Troy
6	6750	Bus Reimbursement for Metro Detroit Youth Club 8/7/19	Southfield	\$206.00	208682	59695	9/13/2019	DHT TRANSPORTATION
7	6750	Bus Reimbursement for Auburn Elem 10/18/19	Auburn Hills	\$273.25	208667	A0026019	10/18/2019	AVONDALE SCHOOL DISTRICT
8	6750	Bus Reimbursement for Clawson High School 10/23/19	Clawson	\$1,072.50	208728	91762014	10/29/2019	TRINITY INC
9	6750	Bus Reimbursement for Kettering HS 11/1/19	Waterford	\$666.50	208976	T20081582	11/4/2019	WATERFORD SCHOOL DISTRICT
10	6750	Bus Reimbursement for Lakeville 11/6/19	Oxford	\$1,348.75	208971	91768798	11/8/2019	TRINITY INC
11	6750	Bus Reimbursement for Shrine 11/6/19	Royal Oak	\$350.00	209396	12032019	12/3/2019	NATIONAL SHRINE OF THE LITTLE FLOWER BASILICA
12	6750	Bus Reimbursement for Bloomfield Hills School District Oct 2019	Bloomfield	\$1,675.49	209700	A0002350	12/16/2019	BLOOMFIELD HILLS SCHOOLS
13	6750	Bus Reimbursement for Birmingham Covington School 10/26/18	Birmingham	\$1,220.09	204305	A0001173	1/9/2019	BIRMINGHAM PUBLIC SCHOOLS
14	6750	Bus Reimbursement for Barnard Elem 11/13/18	Troy	\$534.02	204363	TRNS000045	1/15/2019	TROY SCHOOL DISTRICT
15	6750	Bus Reimbursement for Springfield Plains 2/27/19	Clarkston	\$1,200.00	206497	FEB27-19	2/27/2019	CLARKSTON COMMUNITY SCHOOLS
16	6750	Bus Reimbursement for Mason Elementary 2/27/19 -	Waterford	\$320.75	205034	T19071318	3/4/2019	WATERFORD SCHOOL DISTRICT
17	6750	Bus Reimbursement for Walled Lake North HS 2/28/19	Walled Lake	\$1,102.50	205332	CW031919DIA	3/19/2019	WALLED LAKE CONSOLIDATED
18	6750	Bus Reimbursement for Stoney Creek HS 2/19/19	Rochester Hills	\$240.24	205307	A0000471	3/29/2019	Rochester Community Schools
19	6750	Bus Reimbursement for ADP 2018-2019 United Oaks	Hazel Park	\$3,000.00	205521	57308	4/11/2019	DHT TRANSPORTATION
20	6750	Bus Reimbursement for Farmington High School 3/13/19	Farmington	\$225.00	205803	ARI05030	4/24/2019	Farmington Public Schools
21	6750	Bus Reimbursement for Oak Ridge March 26, 27 & 28 2019	Royal Oak	\$2,773.53	206024	A0000495	4/30/2019	ROYAL OAK SCHOOLS
22	6750	Bus Reimbursement for Lakeville 4/30/19	Oxford	\$610.46	206018	2019085	5/10/2019	OXFORD COMMUNITY SCHOOLS
23	6750	Bus Reimbursement for Holly HS 5/7/19	Holly	\$587.50	206001	1819-189	5/17/2019	HOLLY AREA SCHOOLS
24	6750	Bus Reimbursement for Kennedy Learning Center 6/4/19	Southfield	\$1,075.00	206558	91715693	6/11/2019	TRINITY INC
25	6750	Bus Reimbursement for IA East 5/31/19 - Bus 1	Troy	\$2,124.00	206559	TRNS000055	6/11/2019	TROY SCHOOL DISTRICT

Exhibit II

Item	Financial Row	Description	City of Performance	Amount	Check No.	Invoice No.	Date	Vendor
1	6410	Avery See-Through Hand Written Color Coding Labels, 3/4" Dia., Translucent Assorted Colors, 35/Sheet, 29 Sheets/Pack (5473)	Allocated to all 3 counties	\$39.96	208540	3427222007	10/5/2019	STAPLES ADVANTAGE
2	6430	Postage for TATM Jan-Mar 2020 PC - Detroit SCF	Allocated to all 3 counties	\$1,944.03		DETROIT-SCF	12/13/2019	EASYPERMITS POSTAGE
3	6440	TATM Jan-March 2020 Postcards	Allocated to all 3 counties	\$2,030.46	209717	82037	12/26/2019	GRAPHICS EAST, INC.
4	6730	Senior Thursday Reception - 8/1/19 - 19248	Allocated to all 3 counties	\$389.96	207397	2443	8/5/2019	Culinaire International Inc.
5	6730	Senior Thursday Reception - 9/19/19 - 20351	Allocated to all 3 counties	\$299.97	208110	2532	9/23/2019	Culinaire International Inc.
6	6730	Senior Thursday Reception - 10/10/19 - 21042	Allocated to all 3 counties	\$314.97	208611	2581	10/14/2019	Culinaire International Inc.
7	6730	Senior Thursday Reception - 10/31/19 - 21447	Allocated to all 3 counties	\$322.47	208851	2659	11/4/2019	Culinaire International Inc.
8	6730	Senior Thursday Reception - 12/12/19 - 22394	Allocated to all 3 counties	\$483.29	209708	2768	12/16/2019	Culinaire International Inc.
9	6750	Bus Reimbursement for Senior Thursday 6/20/19 - 20 Front St - Orion Art Center Seniors	Lake Orion	\$400.00	206928	19-094	6/21/2019	PREMIUM EVENT SERVICES, LLC
10	6750	Misc Orion Art Center Sr. Cancel fee Po 26949	Lake Orion	\$250.00	207135	19-116	7/28/2019	PREMIUM EVENT SERVICES, LLC
11	6750	Bus Reimbursement for Senior Thursday 8/1/19 - West Bloomfield Parks & Rec Seniors	West Bloomfield	\$975.00	207498	19-131	8/16/2019	PREMIUM EVENT SERVICES, LLC
12	6750	Bus Reimbursement for Senior Thursday 9/5/19 - Christ Our Light Catholic Church (Troy)	Troy	\$850.00	207799	19-147	9/14/2019	PREMIUM EVENT SERVICES, LLC
13	6610	Media Authorization - TATM Radio Spring 2019	Allocated to all 3 counties	\$17,200.00	204715	36231	3/7/2019	DUFFEY PETROSKY
14	6610	TATM - DFP/TDN/OP/MD/NH	Allocated to all 3 counties	\$5,496.53	205179	36624	3/20/2019	DUFFEY PETROSKY
15	6630	Film rental 39 STEPS (1935) (playdate: 1/24/19) terms: flat fee of \$375.00	Allocated to all 3 counties	\$124.99	204157	DB 2628210	1/24/2019	SWANK MOTION PICTURES INC
16	6730	Senior Thursday Reception - 1/17/19 - 16278	Allocated to all 3 counties	\$127.49	204209	1955	1/21/2019	Culinaire International Inc.
17	6730	Senior Thursday Reception - 2/7/19 - 16600	Allocated to all 3 counties	\$419.96	204631	1993	2/11/2019	Culinaire International Inc.
18	6730	Senior Thursday Reception - 3/7/19 - 17074	Allocated to all 3 counties	\$374.96	205051	2055	3/12/2019	Culinaire International Inc.
19	6730	Senior Thursday Reception - 4/11/19 - 17644	Allocated to all 3 counties	\$299.97	205631	2132	4/11/2019	Culinaire International Inc.
20	6730	Senior Thursday Reception - 4/25/19 - 17922	Allocated to all 3 counties	\$284.97	205726	2183	4/29/2019	Culinaire International Inc.
21	6730	Senior Thursday Reception - 6/6/19 - 18541	Allocated to all 3 counties	\$292.47	206577	2309	6/11/2019	Culinaire International Inc.
22	6750	Bus Reimbursement for Senior Thursday 1/31/19 - Cranberry Lake Seniors (White Lake)	White Lake	\$100.00	204349	19-013	1/30/2019	PREMIUM EVENT SERVICES, LLC
23	6750	Bus Reimbursement for Senior Monday - 3/4/19 - Welcome Baptist Church Retirees Groups (Pontiac)	Pontiac	\$900.00	204975	19-028	3/13/2019	PREMIUM EVENT SERVICES, LLC
24	6750	Bus Reimbursement for Senior Thursday 5/2/19 - Avon Tower (Rochester Hills)	Rochester Hills	\$1,325.00	206021	19-063	5/6/2019	PREMIUM EVENT SERVICES, LLC
25	6750	Senior Thursday Reception - 6/27/19 - 18778	Allocated to all 3 counties	\$217.48	206664	2377	7/1/2019	Culinaire International Inc.

Exhibit III

Item	Financial Row	Description	City of Performance	Amount	Check No.	Invoice No.	Date	Vendor
1	6370	OCC -Dancing with Wolves DCWS 10/19/2019 & 11/23/2019	Oakland	\$9,900.00	207519	OCT19-NOV23-19DEP	9/4/2019	DETROIT CHAMBER WINDS & STRINGS
2	6380	DTF-CART captioning for Superfest	Rochester	\$699.90	208534	10968	10/26/2019	Q&A Reporting, Inc.
3	6710	Var Airfares-Sept 19	Rochester	\$1,412.60	N/A - Corporate Card	5251	9/17/2019	
4	6730	20191217_ComPart_AlzheimersAssoc_21919	Southfield	\$1,685.00	209779	2799	12/22/2019	Culinaire International Inc.
5	6750	PAE - Bus Reimbursement for Lannigan Elem 8/26/19	Farmington	\$1,250.00	207749	19-141	8/29/2019	PREMIUM EVENT SERVICES, LLC
6	6380	IOP - 2019 Metro Detroit Fabrication and Installation	Allocated to all 3 counties	\$8,404.99	207458	17121	8/26/2019	LAVANWAY SIGN CO INC
7	6410	DIF - 20' x 20' Booth Sponsor - Charity Rate	Rochester	\$1,000.00	206809	2862	4/1/2019	PAINT CREEK CENTER FOR THE ARTS
8	6410	MIC - 19" Scaffold Catwalk GT	Clawson	\$112.20	208969	93314538-0002	10/18/2019	SUNBELT RENTALS, INC.
9	6710	GARABEDIAN.A ERI0/1-10/19	Clawson	\$102.39	208397	GARABEDIAN.A ERI0/1-	10/21/2019	ANI GARABEDIAN
10	6750	ABP - Bus Reimbursement for Bharatiya Temple 12/8/19	Troy	\$1,825.00	209535	19-228	12/27/2019	PREMIUM EVENT SERVICES, LLC
11	7010	MIC - 19" Scaffold Catwalk GT	Clawson	\$146.20	208542	93314538-0001	9/20/2019	SUNBELT RENTALS, INC.
12	6380	Inside Out - MI Dept of State Branch Offices	Allocated to all 3 counties	\$999.90	209729	17294	11/26/2019	LAVANWAY SIGN CO INC
13	6540	MDOS frame order	Allocated to all 3 counties	\$1,433.05	208173	530241	10/8/2019	ERIC S I VE BEEN FRAMED SHOP
14	6710	HELLER.B ER 6/4-25/19	Bloomfield / Pontiac	\$33.06	206743	HELLER.B ER 6/4-25/19	6/27/2019	BARBARA HELLER
15	6730	County Leaders Night 6/21/19 E.O.C 17527	Allocated to all 3 counties	\$2,339.77	206664	2358	6/25/2019	Culinaire International Inc.
16	6380	IOP - 2019 Metro Detroit Fabrication and Installation	Allocated to all 3 counties	\$8,404.99	205942	16948	5/13/2019	LAVANWAY SIGN CO INC
17	6540	IOP - 2019 Summer Metro Detroit Frames	Allocated to all 3 counties	\$1,995.31	206456	534017	6/12/2019	ERIC S I VE BEEN FRAMED SHOP
18	6640	Partnership with Canvas Pontiac	Pontiac	\$10,000.00	206700	2019CANVAS	7/8/2019	Main Street Pontiac
19	6710	MASAK.S 9/8/18	Rochester	\$23.53	204421	MASAK.S ER9/8/18	2/8/2019	SARA MASAK
20	6710	Bergemann.J 4/4/19 Diversity & Inclusion fair	Waterford	\$35.75	205216	Bergemann.J ER 4/4/19	4/5/2019	Jana Bergemann
21	6710	GARDNER. ER 5/26-27-19	Milford	\$53.74	206081	GARDNER. ER 5/26-27-19	5/31/2019	ASUKILE GARDNER
22	6380	IOP - Metro Detroit Inside Out Spring 2019 Art Finder Maps	Split between Oakland & Wayne	\$550.00	205931	29809	6/12/2019	GRIGG GRAPHIC SERVICES, INC
23	6540	IOP - 2019 Spring Metro Detroit Frames	Allocated to all 3 counties	\$1,500.31	204767	531005	3/5/2019	ERIC S I VE BEEN FRAMED SHOP
24	6730	IOP - InsideOut Metro Detroit Orientation	Allocated to all 3 counties	\$243.31	204998	2020	2/25/2019	Culinaire International Inc.
25	6380	DFC Deaf C.A.N. Community Partnership	Sylvan Lake	\$280.00	204532	DIA1312019	1/31/2019	Deaf Community Advocacy Network, Inc